Highlands Ranch Community Association, Inc. 10/21/2021

2022 Budget

	Community Imp. Serv.	Community Relations	Finance Admin	I/T Admin	HR Admin	General Admin	General Reserve	OSCA Fund	Aquatics	Sports & Fitness	Arts & Education	Facilities Eastridge	Facilities Northridge	Facilities Southridge	Facilities Westridge	Facilities General	Facilities Maint.	Comm. Relations	Finance Rec	I/T Rec	HR Rec	General Rec	General Reserve	Backcountry Operating	Backcountry Reserve	Debt Serv. & Plant	Elimin	HRCA 2022 Total	HRCAA	HRCSF	HRBCEF
						12.7%																87.3%									
	Administrative Fund								Recreation Fund																				501 (c) 3 Entities		
Revenues																															
Assessment rev. ($155.72 per qtr)						2,442,000																16,830,000						19,272,000			
New sales, resales, refi fees			-			760,000																						760,000			
Legal fees-assessment						325,000																						325,000			
Program revenue									421,800	2,261,000	2,116,814			35,000										707,000				5,541,614			
Grant, sponsorship revenue		75,000								45,750														3,000				123,750	147,000	12,000	100,000
Archery Range, outdoor education																								125,000				125,000			
Donation and fundraising																								17,000				17,000	15,000	50,000	-
Childcare/nursery, climbing wall, vending, pro shop												17,500	15,600	27,400	21,040													81,540			
Architecture legal fee, review	167,000																											167,000			
Management fee			336,000																165,000								(501,000)	-			
Guest fee revenue												55,000	44,000	65,000	24,000													188,000			
Membership revenue												65,000	44,000			-			41,000									150,000			
Facility rental									124,000	107,000		10,000	33,950	40,000	69,500												(62,000)	322,450			
Grazing lease, vegetation mgmt.																								16,900				16,900			
Community Events		165,300																										165,300	126,750		44,000
Payment from others			40,000		-																			81,000				121,000			
Miscellaneous			600			-	-												6,000					19,550				26,150	300		
Investment interest/dividend			350				2,300	37,000											14,000				1,200	100	-	12,500		67,450	5	-	-
Total revenues	167,000	240,300	376,950	-	-	3,527,000	2,300	37,000	545,800	2,413,750	2,116,814	147,500	137,550	167,400	114,540	-	-	-	226,000	-	-	16,830,000	1,200	969,550	-	12,500	(563,000)	27,470,154	289,055	62,000	144,000
Expenses																															
Payroll expense	592,040	347,985	143,132	66,725	95,561	179,339			445,287	1,279,134	1,279,559	1,688,231	1,159,455	1,642,481	1,316,664	-	349,156	100,779	429,397	112,801	288,094	262,068		820,314				12,598,202			
Payroll tax expense	53,889	30,663	12,686	5,636	12,154	13,962			39,027	111,015	110,042	145,188	99,713	141,253	113,233	-	30,964	8,951	38,057	9,515	108,443	20,036		73,053				1,177,480			
Employee benefits	131,720	57,252	41,455	20,178	83,640	28,485	-	-	55,835	142,124	196,528	161,307	83,903	103,378	91,596	-	94,017	34,482	124,364	34,072	300,171	45,369		149,077				1,978,953			
Employee train., recruit., develop., goodwill		15,600	2,000	120	12,500	2,000	-	-	10,400	12,520	15,725	6,045	5,355	6,705	5,265	25,000	500	-	-	50	50,000	-		5,000				174,785			
Community events		206,750																-										206,750	194,600	6,000	13,500
Program Expenses									11,660	548,100	355,140	8,000	3,750	19,300	4,700	-								145,900				1,096,550			
Scholarship award																												-		50,000	
Grants, donation & membership												13,500				-												13,500	20,000	4,000	42,000
Health compliance & uniforms					250				5,500	3,500	3,000	42,500	500	500	500	-	800	-	-	-	36,000	-		5,000				98,050			
Veg, natural resource & nox weed																								65,000				65,000			
Facility maintenance, supplies, rental												17,500	20,800	25,500	27,900	-	486,076						20,000	38,000				635,776			
Facility landscaping & snow removal												88,219	36,106	58,355	71,018													253,698			
Facility security, cable, pro-shop supply												13,500	11,100	10,000	9,500													44,100			
Pool maintenance & repair												58,905	31,563	58,065	44,268													192,801			
Depreciation							74,592																		146,962	2,623,375		2,844,929			
Interest expense																							2,800			509,915		512,715			
Bad Debt			5,000																									5,000			
Misc. expense			3,000			1,000								2,000		-						1,000		9,900				16,900	3,000		
Reimburse HRCA																												-	40,000	1,500	81,000
Vehicle expense	25,500	2,700															6,000							29,000				63,200			
Memberships/subscriptions		16,250	-			9,700													-			4,000						29,950			
Activities guide																		62,000										62,000			
Advertising, market plan, newsletter		23,000																74,000										97,000	2,500	300	500
Legal fees	45,000		395,000		25,000														5,000		7,000			5,000				482,000			
Management fee			165,000																336,000								(501,000)	-			
Audit & accounting serv.			21,000		2,600														55,000		8,000	50,000						136,600	2,500	700	1,500
Contractor services			1,000	25,625	34,100							50,000	64,375	64,142	50,000					76,875	102,300			-				468,417			
Computer equip/software				238,724			600													570,190			2,100	-				811,614			
Bank, credit card, ACH			24,000																219,500					800				244,300	800	-	400
Community/bus. relations	2,000	2,625	-			18,800												1,875						1,000				26,300	3,000	200	
Telephone services			-	27,250		8,000													-	65,250		12,000		4,000				116,500			
Office Supply exp.	1,200	250	1,000			18,500						14,500	10,000	15,200	13,400			-	1,000			1,000		6,000				82,050	500	50	400
Postage	12,000	18,000	12,395															36,000	70,238									148,633	150	-	100
Printing			6,337															3,500	35,910									45,747			
Liability insurance					129,035																387,104			42,000				558,139	18,000	500	3,100
Office lease			-			62,000																					(62,000)	-	4,000		
Equipment Leases			-	-		13,700													-	-		35,000						48,700			
Facility utilities			-			8,000						250,607	203,552	260,050	175,180													897,389			
Janitorial serv./supply												66,820	47,780	66,820	52,260													233,680			
Certifications									6,500							45,000												51,500			
(Gain) Loss-Asset Sale/Disposal																										65,000		65,000			
Total Expenses	863,349	721,075	833,005	384,258	394,840	363,486	75,192	-	574,209	2,096,393	1,959,994	2,624,822	1,777,952	2,473,749	1,975,484	70,000	967,513	321,587	1,314,466	868,753	1,287,112	430,473	24,900	1,399,044	146,962	3,198,290	(563,000)	26,583,908	289,050	63,250	142,500
	863,349	721,075	833,005	384,258	394,840	363,486	75,192		574,209	2,096,393	1,959,994	2,624,822	1,777,952	2,473,749	1,975,484	70,000	967,513	321,587	1,314,466	868,753	1,287,112	430,473	24,900	1,399,044	146,962	3,198,290	(563,000)	26,583,908	289,050	63,250	142,500
Transfers																															
9000-Transfers - Capital equip		-	-	-	-	(89,500)	-	(285,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	(225,500)	315,000	-	285,500	-		-			
9005-Transfers - Res. to PP&E		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,487,570)	-	(285,500)	4,773,070		-			
9005-Transfers-Res. (Capital Improve)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(625,000)	625,000	-	-	-		-			
9005-Transfers-Res. (Comp Study)		-	-	-	-	(175,000)	175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(525,000)	525,000	-	-	-		-			
9005-Transfers - Reserve		-	-	-	-	(49,000)	49,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,172,570)	4,172,570	(10,000)	10,000	-		-			
9010-Transfers - Bond Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,089,915)	-	-	-	3,089,915		-			
9035-Transfers - BC Fund		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(450,000)	-	450,000	-	-		-			
Total Transfers	-	-	-	-	-	(313,500)	224,000	(285,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,087,985)	1,150,000	440,000	10,000	7,862,985	-	-	-	-	-
Net Revenue (Expense)	(696,349)	(480,775)	(456,055)	(384,258)	(394,840)	2,850,014	151,108	(248,500)	(28,409)	317,357	156,820	(2,477,322)	(1,640,402)	(2,306,349)	(1,860,944)	(70,000)	(967,513)	(321,587)	(1,088,466)	(868,753)	(1,287,112)	7,311,542	1,126,300	10,506	(136,962)	4,677,195	-	886,246	5	(1,250)	1,500