

KEN-CARYL RANCH
METROPOLITAN DISTRICT

2019 ADOPTED BUDGET

DECEMBER 4, 2018

**KEN-CARYL RANCH METROPOLITAN DISTRICT
2019 DRAFT BUDGET
Updated DECEMBER 4, 2018**

BOARD OF DIRECTORS:

In accordance with State of Colorado budgetary law, the proposed 2019 budget for the Ken-Caryl Ranch Metropolitan District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby presented.

INTRODUCTORY COMMENTS

The purpose of this budget is to provide a complete financial plan of all District activities for the ensuing fiscal year. This proposed budget includes all anticipated revenues and estimated expenditures for the year 2019. The State of Colorado budgetary law requires that the budget be balanced with all available revenue sources to equal or exceed planned expenditures.

BUDGETARY PROCESS

During the fall of 2018 staff from each department met with the Controller to discuss and formulate a draft budget based on current year expenditure estimates and on expenditure projections for the upcoming year. The District Manager and Controller reviewed the requests, then provided direction for adjustments required to achieve a balanced budget. The proposed budget was then prepared for submission to the Board of Directors.

2018 BUDGET PREPARATION

The presentation of the proposed 2019 Ken-Caryl Ranch Metropolitan District budget is made to be meaningful to the citizens of the Ken-Caryl Ranch Metropolitan District. The 2019 proposed budget was presented to the Board of Directors and the Ken-Caryl Ranch community on October 15, 2018. A public hearing on the proposed budget will be conducted on October 23, 2018 with the 2019 budget adopted by the Board of Directors on December 4, 2018.

BALANCED BUDGET

As provided by state law, all funds in the budget are balanced. Revenues are estimated conservatively. Expenditures are projected realistically.

BASIS OF ACCOUNTING

All governmental funds are accounted for using the modified accrual basis of accounting, under which revenues are recorded when susceptible to accrual that is both measurable and available. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when they are expected to be liquidated with expendable available resources.

REVENUES

Budgeted Operating Fund revenues for 2019 are \$5,491,543. The 2019 proposed operating mill levy for the District is 15.225 mills. The 2019 mill levy for debt service is 5.46 mills. The preliminary 2018 assessed valuation of the District provided by the Jefferson

County Assessor’s Office is \$192,464,267. While assessed valuations began to grow once again in 2015, since 2010 the District has lost more than one million dollars in property tax revenues that it will never recover resulting from decreases in its assessed valuation. With nearly sixty percent of the District’s revenue coming from property taxes, the cumulative decrease in assessed valuation the District experienced between 2010 and 2015 had a significant impact on the annual operating budgets.

EXPENDITURES

The proposed Operating Fund expenditures for 2019 are \$5,051,849.

The District maintains the following special funds to account for activities for specific purposes: The Bond Capital Project Fund, the Reserve Fund, the Community Garden Fund, the Conservation Trust and Grant Fund, the Debt Service Fund, the Plains Metropolitan District Settlement Capital Projects Fund and the Veterans Monument Fund. Each of these funds is accounted for by the District separately from the Operating Fund.

A large majority of Ken-Caryl Ranch Metropolitan District employees are part-time and earn hourly wages. The part-time nature of these employees provides flexibility to meet the changing needs of the District and the community. The District also has twenty-five full-time salaried positions that are key supervisory positions.

CAPITAL EXPENDITURES

Annual capital project expenditures are required to maintain the quality and condition of the District’s assets and to promote a safe and pleasant experience for all program participants. In addition, the purchase of new capital assets is necessary to enhance and improve the service being provided by the District.

EMERGENCY RESERVE REQUIREMENT

As required by Article X, Section 20 of the State Constitution (TABOR Amendment), the District has established an Emergency Reserve Fund that requires the District to reserve 3% of fiscal year spending. The estimated fund balance of the TABOR Emergency Reserve Fund as of December 31, 2018 will be \$154,000.

FUND BALANCES – CASH RESERVES

The Ken-Caryl Ranch Metropolitan District estimates a fund balance of all funds on December 31, 2018 of \$1,977,332 as follows. These are in essence the working capital of the district and are not necessarily as liquid as cash and cash equivalents.

Operating Fund	\$ 267,371
Bond Capital Project Fund	\$ 0
Debt Service Fund	\$ 161,862
Community Garden Fund	\$ 15,073
Conservation Trust and Grant Fund	\$ 159,042
Reserve Fund	\$ 0
Veterans Monument Fund	\$ 7,805
PMD Settlement Capital Projects Fund	\$1,212,179

TABOR Designations	<u>\$ 154,000</u>
Total Estimated Fund Balances	<u>\$1,977,332</u>

LEASE/PURCHASE EXPENDITURES

The Ken-Caryl Ranch Metropolitan District in the past has entered into lease/purchase agreements for the purchase of equipment necessary for daily operations. As of December 31, 2018, the District has two lease purchase agreements for equipment as follows:

	<u>2019</u> <u>Obligation</u>	<u>2020</u> <u>Obligation</u>	<u>Future Lease</u> <u>Obligation</u> <u>Remaining</u>
Fitness Equipment at the Community Center	\$ 48,990	\$ 12,248	\$ -0-
Mini-bus for Environmental Education Program	<u>\$ 7,195</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Lease/Purchase Obligations	<u>\$ 54,675</u>	<u>\$ 12,248</u>	<u>\$ -0-</u>

DEBT SERVICE OBLIGATION

On May 6, 2014, the voters of the District authorized the issuance of \$7.9 million in short term municipal bonds to finance capital improvements to the facilities and infrastructure of the community. On September 30, 2014 the District completed the sale of \$7.9 million dollars in tax free municipal bonds with a ten-year repayment schedule. The bonds are exempt from both federal and State of Colorado income tax and have been used for improvements to the Ranch House, the Community Center, Dakota Lodge, entrance signage, park, landscaping and irrigation improvements. The estimated mill levy necessary to meet the 2019 debt service obligations is 4.398 mills. Construction on the improvements began in the fall of 2015 with most work completed by the end of 2016. This voter approved debt authorization is the first long term debt the District has had since its inception on 1988.

SPECIAL REVENUE FUNDS

As mentioned earlier, the Ken-Caryl Ranch Metropolitan District maintains six Special Revenue Funds that are used to account for its special or non-routine operations. Each of the six Special Revenue Funds is designated for specific purposes and each maintains their own separate fund balance. The six Special Revenue Funds are known as the Community Garden Fund, Conservation Trust and Grant Fund, Capital Reserve Fund, Veterans Monument Fund, Debt Service Fund and the Bond Projects Capital Fund.

COMMUNITY GARDEN FUND

The Community Garden Fund was created in 2011 to account for activity for the community garden project at the Community Center. This fund continues to account for donations and annual operating costs of the Community Garden. The fund balance in the Community Garden Fund is designated for restoration of the site it occupies at the Community Center should the garden be permanently closed at some future date.

CONSERVATION TRUST AND GRANT FUND

The Conservation Trust and Grant Fund is used to account for revenues and expenditures related to the State of Colorado Conservation Trust (lottery) funds, local government grant awards and joint venture grants. This fund was used in 2016 and 2017 to

leverage bond project funding throughout the community including to fund improvements to Dakota Lodge Park and enhancements to the new splash pad at the Community Center.

RESERVE FUND

The Reserve Fund accounts for both revenues and expenditures relating to the long-term funding and replacement of assets either owned by the District or those the District is responsible for replacing. This fund was created in 2009 and is accounted for separately from the operating fund activities.

VETERANS MONUMENT FUND

The Veterans Monument Fund was created in 2013 and is used to account for monies collected and planned expenditures for a monument on Ken-Caryl Ranch to honor United States military veterans. Construction of the Veterans Monument was completed in 2017.

DEBT SERVICE FUND

The Debt Service Fund was created in 2014 to account for activity associated with the May 6, 2014 voter approved \$7.9 million dollars in tax free municipal bonds to fund improvements to the facilities and infrastructure of the community. This fund accounts for the annual principal and interest payments on the bonds as well as the expenditures for the capital improvements funded from the bond issuance.

PLAINS METROPOLITAN DISTRICT SETTLEMENT CAPITAL PROJECTS FUND

The Plains Metropolitan District Settlement Capital Projects Fund was created in 2017 to account for proceeds from the Stipulated Supplemental Judgment stemming from the District’s litigation with the Plains Metropolitan District. Pursuant to the Stipulated Supplemental Judgment, the funds are restricted for certain capital improvements, which are also accounted for in this fund.

BOND PROJECTS CAPITAL FUND

The Bond Capital Project Fund was created in 2014 to account for the expenditures for the capital improvements in the community to be funded through the general obligation bonds approved by voters in May of 2014 and issued the same year. The fund is estimated to be \$0 balance at the end of 2018 as all work was completed and paid by the end of 2018.

ACKNOWLEDGEMENT

The preparation of this budget on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Ken-Caryl Ranch Metropolitan District. I wish to acknowledge my sincere appreciation to our Controller and all department heads for their help in preparing this budget.

Respectfully submitted,

Melissa Daruna
District Manager

Ken Caryl Ranch Metropolitan District
2019 Budget by Fund

DRAFT

	General Fund	Conservation Trust Fund	Debt Service Fund	PMD Settlement Fund	Comm Garden Fund	Vet Monument Fund	TOTAL
REVENUES							
Property taxes	2,930,268	-	840,000	-	-	-	3,770,268
Specific ownership taxes	334,000	-	-	-	-	-	334,000
Intergovernmental & usage fees	238,000	67,500	-	-	-	-	305,500
Recreation general, wellness & events	239,440	-	-	-	-	-	239,440
Aquatics	119,060	-	-	-	-	-	119,060
Youth services, preschool & env ed	1,062,500	-	-	-	-	-	1,062,500
Tennis	543,400	-	-	-	-	-	543,400
Net investment income	24,875	-	-	15,000	-	-	39,875
Contributions	-	-	-	-	-	1,000	1,000
TOTAL REVENUES	5,491,543	67,500	840,000	15,000	-	1,000	6,415,043
EXPENDITURES							
General & administration	805,094	-	-	-	-	-	805,094
Facilities	455,215	-	-	-	-	-	455,215
Parks	1,560,677	-	-	-	-	-	1,560,677
Recreation general, wellness & events	578,645	-	-	-	-	-	578,645
Aquatics	330,255	-	-	-	-	-	330,255
Youth services, preschool & env ed	810,822	-	-	-	-	-	810,822
Tennis	511,141	-	-	-	-	-	511,141
Community garden	-	-	-	-	2,000	-	2,000
Debt service	-	-	933,350	-	-	-	933,350
Capital outlay	-	200,000	-	75,000	-	1,000	276,000
TOTAL EXPENDITURES	5,051,849	200,000	933,350	75,000	2,000	1,000	6,263,199
EXCESS OF REVENUES OVER EXPENDITURES	439,694	(132,500)	(93,350)	(60,000)	(2,000)	-	151,844
OTHER FINANCING SOURCES (USES)							
Transfer in	-	-	-	-	-	-	-
Transfer (out)	-	-	-	-	-	-	-
Capital leases issued	-	-	-	-	-	-	-
Legal proceeds & Other	-	-	-	300,000	-	-	300,000
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	300,000	-	-	300,000
NET CHANGE IN FUND BALANCE	439,694	(132,500)	(93,350)	240,000	(2,000)	-	451,844
FUND BALANCE - BEGINNING OF YEAR	421,371	159,042	161,862	1,212,179	15,073	7,805	1,977,332
FUND BALANCE - END OF PERIOD	861,065	26,542	68,512	1,452,179	13,073	7,805	2,429,176

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

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BOARD OF DIRECTORS-005

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
305001-005	PROPERTY TAX REVENUE (001)	1 5	\$ (2,713,161)	\$ (2,709,246)	\$ (2,710,843)	\$ (2,913,413)	\$ (2,913,413)	\$ (2,930,268)	\$ 16,855
305002-005	SPECIAL OWNER TAX (002)	2 5	\$ (295,660)	\$ (275,000)	\$ (359,724)	\$ (324,998)	\$ (333,818)	\$ (334,000)	\$ 182
305004-005	INVESTMENT INCOME (004)	4 5	\$ (0)	\$ (2,000)	\$ 0	\$ (2,004)	\$ (668)	\$ (25,000)	\$ 24,332
405191-005	RETIREMENT PLAN (191)		\$ 344	\$ 372	\$ 347	\$ 372	\$ 389	\$ 372	\$ 17
405196-005	MEDICARE (196)		\$ 77	\$ 87	\$ 81	\$ 88	\$ 91	\$ 88	\$ 3
305222-005	DONATIONS (222)		\$ -	\$ -	\$ -	\$ -	\$ (5,708)	\$ -	\$ (5,708)
405500-005	DIRECTOR FEES (500)		\$ 5,300	\$ 6,000	\$ 5,600	\$ 6,003	\$ 6,595	\$ 6,003	\$ 592
405502-005	ELECTIONS (502)		\$ 1,597	\$ -	\$ -	\$ 20,000	\$ 17,500	\$ -	\$ 17,500
405506-005	EMPLOYEE RECOGNITION (506)		\$ 176	\$ 2,000	\$ 3,602	\$ 2,001	\$ 1,011	\$ 2,500	\$ (1,489)
405508-005	MISCELLANEOUS (508)		\$ 2,175	\$ 2,000	\$ 1,650	\$ 1,501	\$ 1,410	\$ 1,501	\$ (91)
420508-005	OFFSITE STORAGE (508:BD)		\$ -	\$ -	\$ -	\$ -	\$ 253	\$ -	\$ 253
550603-005	TRANSFER TO BCPF		\$ -	\$ -	\$ 45,936	\$ -	\$ 18,314	\$ -	\$ 18,314
Total Revenue			\$ 3,008,821	\$ 2,986,246	\$ 3,070,566	\$ 3,240,415	\$ 3,247,899	\$ 3,289,268	\$ (41,369)
Total Expenditures			\$ (9,669)	\$ (10,459)	\$ (57,217)	\$ (29,965)	\$ (39,855)	\$ (10,464)	\$ (29,391)
Net Surplus (Deficit)			\$ 2,999,152	\$ 2,975,787	\$ 3,013,349	\$ 3,210,450	\$ 3,208,045	\$ 3,278,804	\$ (70,760)

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DISTRICT MANAGEMENT-010

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
410100-010	SAL/WAGES-DIST MANGT-(100)	100	10	\$ -	\$ 95,000	\$ 98,018	\$ 101,998	\$ 104,643	\$ 105,544	\$ (901)
410186-010	MEDICAL (186)	186	10	\$ -	\$ 10,600	\$ 11,712	\$ 10,812	\$ 10,712	\$ 11,569	\$ (857)
440186-010	RECREATION MEDICAL (:DM	186	10	\$ -	\$ -	\$ -	\$ -	\$ (356)	\$ -	\$ (356)
410187-010	DENTAL (187)	187	10	\$ -	\$ 720	\$ 480	\$ 1,344	\$ 779	\$ 1,398	\$ (619)
440187-010	RECREATION DENTAL (1:DM	187	10	\$ -	\$ -	\$ -	\$ -	\$ (262)	\$ -	\$ (262)
410188-010	LONG TERM DISABILITY (188)	188	10	\$ -	\$ 480	\$ 536	\$ 516	\$ 380	\$ 537	\$ (157)
410189-010	LIFE INSURANCE (189)	189	10	\$ -	\$ 288	\$ -	\$ 312	\$ 237	\$ 324	\$ (88)
410191-010	RETIREMENT PLAN (191)	191	10	\$ -	\$ 9,500	\$ 2,517	\$ 10,500	\$ 10,500	\$ 10,554	\$ (54)
410192-010	TRAINING, CONFERENCES & EDUCATION (1192	10	10	\$ -	\$ 2,000	\$ 1,811	\$ 2,001	\$ 911	\$ 501	\$ 410
440192-010	TRAINING, CONFERENCES & EDUCATION (1192	10	10	\$ -	\$ -	\$ 49	\$ -	\$ 143	\$ -	\$ 143
410194-010	MILEAGE REIMBURSEMENT (194)	194	10	\$ -	\$ 1,000	\$ 299	\$ 1,000	\$ -	\$ -	\$ -
410195-010	VISION (195)	195	10	\$ -	\$ 72	\$ 72	\$ 72	\$ 44	\$ 72	\$ (28)
410196-010	MEDICARE (196)	196	10	\$ -	\$ 1,378	\$ 1,207	\$ 1,524	\$ 939	\$ 1,530	\$ (591)
410276-010	CELL PHONE (276)	276	10	\$ -	\$ 720	\$ 240	\$ 720	\$ 360	\$ 500	\$ (140)
420276-010	CELL PHONE:DM	276	10	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ 240
410504-010	DUES, SUBSCRIPTIONS, PUBLICATIONS (50 504	10	10	\$ -	\$ 200	\$ 99	\$ 500	\$ 159	\$ 350	\$ (191)
420515-010	2000 GEN FUND TRF (5:DM	515	10	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -
410515-010	EMPLOYEE RECOGNITION, MEETINGS, TEA 515	10	10	\$ -	\$ 1,000	\$ 1,024	\$ 1,000	\$ 849	\$ 1,000	\$ (151)
Total Revenue				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures				\$ -	\$ (122,958)	\$ (118,135)	\$ (132,299)	\$ (130,277)	\$ (133,880)	\$ 3,602
Net Surplus (Deficit)				\$ -	\$ (122,958)	\$ (118,135)	\$ (132,299)	\$ (130,277)	\$ (133,880)	\$ 3,602

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FINANCE-015

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
415156-015	SALARIES & WAGES-FINANCE(156)	156	15	\$ 178,803	\$ 135,000	\$ 135,553	\$ 174,006	\$ 160,831	\$ 165,750	\$ (4,919)
415186-015	MEDICAL (186)	186	15	\$ 24,168	\$ 23,500	\$ 19,776	\$ 23,496	\$ 23,511	\$ 25,141	\$ (1,630)
415187-015	DENTAL (187)	187	15	\$ 504	\$ 1,000	\$ 877	\$ 1,000	\$ 971	\$ 1,040	\$ (69)
415188-015	LONG TERM DISABILITY (188)	188	15	\$ 896	\$ 500	\$ 545	\$ 499	\$ 754	\$ 519	\$ 235
415189-015	LIFE INSURANCE (189)	189	15	\$ 467	\$ 400	\$ 336	\$ 397	\$ 499	\$ 413	\$ 87
415191-015	RETIREMENT PLAN (191)	191	15	\$ 17,057	\$ 7,200	\$ 14,040	\$ 17,400	\$ 17,577	\$ 16,575	\$ 1,002
415192-015	TRAINING, CONFERENCES & EDUCATION (1192)	15	\$ 325	\$ 500	\$ 365	\$ 1,001	\$ 1,071	\$ 2,000	\$ (929)	
415194-015	MILEAGE REIMBURSEMENT (194)	194	15	\$ 1,166	\$ 500	\$ 342	\$ 500	\$ 37	\$ 500	\$ (463)
415195-015	VISION (195)	195	15	\$ 144	\$ 185	\$ 118	\$ 185	\$ 155	\$ 185	\$ (30)
415196-015	MEDICARE (196)	196	15	\$ 2,213	\$ 1,958	\$ 1,713	\$ 2,553	\$ 2,772	\$ 2,403	\$ 369
420276-015	CELL PHONE:FIN	276	15	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ 120
415276-015	CELLULAR PHONE (276)	276	15	\$ 555	\$ 250	\$ 333	\$ 250	\$ 287	\$ 250	\$ 37
415504-015	DUES, SUBSCRIPTIONS, PUBLICATIONS (50 504)	15	\$ 484	\$ 150	\$ 160	\$ 150	\$ 325	\$ 250	\$ 75	
415515-015	EMPLOYEE RECOGNITION, MEETINGS, TEA 515	15	\$ 1,316	\$ -	\$ -	\$ -	\$ 176	\$ -	\$ 176	
Total Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditures			\$ (228,097)	\$ (171,143)	\$ (174,158)	\$ (221,437)	\$ (209,085)	\$ (215,026)	\$ 5,941	
Net Surplus (Deficit)			\$ (228,097)	\$ (171,143)	\$ (174,158)	\$ (221,437)	\$ (209,085)	\$ (215,026)	\$ 5,941	

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GENERAL OPERATIONS-020

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330011-020	LEGAL SETTLEMENT PRO:GO	11 20	\$ -	\$ -	\$ (42,767)	\$ -	\$ -	\$ -	\$ -
320011-020	UTILITY REFUNDS (011)	11 20	\$ (6,665)	\$ -	\$ (10,780)	\$ (6,500)	\$ (3,962)	\$ (6,500)	\$ 2,539
320012-020	INSURANCE PROCEEDS (012)	12 20	\$ (39,463)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320015-020	COMPUTER TIMESHARE/KCRMA (015)	15 20	\$ -	\$ -	\$ -	\$ -	\$ (923)	\$ -	\$ (923)
320017-020	MISC INCOME	17 20	\$ -	\$ -	\$ -	\$ -	\$ (1,312)	\$ -	\$ (1,312)
320030-020	FACILITY RENTAL RH (030)	30 20	\$ (58,463)	\$ (31,000)	\$ (55,791)	\$ (75,000)	\$ (63,297)	\$ (63,000)	\$ (297)
320031-020	FRNT DESK ADMIN-KCRMA 50%(031)	31 20	\$ (26,400)	\$ (28,800)	\$ (26,400)	\$ (28,800)	\$ (24,460)	\$ (31,200)	\$ 6,740
320032-020	FACILITY OVERHEAD-KCRMA (032)	32 20	\$ (61,524)	\$ (63,000)	\$ (47,122)	\$ (56,001)	\$ (42,645)	\$ (45,000)	\$ 2,355
320034-020	KCRMA STAFF REIMBURSEMENT (034)	34 20	\$ (600)	\$ -	\$ -	\$ -	\$ (37)	\$ -	\$ (37)
420101-020	PART-TIME SALARIES (101)	101 20	\$ 94,288	\$ 92,820	\$ 118,315	\$ 95,019	\$ 103,905	\$ 102,570	\$ 1,335
420186-020	MEDICAL (186)	186 20	\$ 5,153	\$ 5,467	\$ 7,770	\$ 7,544	\$ 7,769	\$ 8,072	\$ (303)
430186-020	MEDICAL (186):GO	186 20	\$ -	\$ -	\$ (161)	\$ -	\$ -	\$ -	\$ -
420187-020	DENTAL (187)	187 20	\$ 376	\$ 490	\$ 480	\$ 492	\$ 574	\$ 512	\$ 62
420188-020	LONG TERM DISABILITY (188)	188 20	\$ 204	\$ 214	\$ 296	\$ 285	\$ 290	\$ 296	\$ (6)
420189-020	LIFE INSURANCE (189)	189 20	\$ 133	\$ 1,148	\$ 144	\$ 168	\$ 136	\$ 175	\$ (39)
420191-020	RETIREMENT PLAN (191)	191 20	\$ 5,487	\$ 5,755	\$ 8,472	\$ 9,204	\$ 14,089	\$ 14,735	\$ (647)
420192-020	TRAINING, CONFERENCES & EDUCATION (192)	20 20	\$ -	\$ 500	\$ 25	\$ 500	\$ 328	\$ 2,500	\$ (2,172)
440194-020	EMPLOYEE REIMBURSE (:GO	194 20	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -
420194-020	MILEAGE REIMBURSEMENT (194)	194 20	\$ 109	\$ 200	\$ 1,023	\$ 200	\$ 857	\$ 200	\$ 657
420195-020	VISION (195)	195 20	\$ 72	\$ 73	\$ 72	\$ 72	\$ 84	\$ 72	\$ 12
420196-020	MEDICARE (196)	196 20	\$ 1,350	\$ 1,346	\$ 1,632	\$ 1,378	\$ 2,406	\$ 1,487	\$ 919
420200-020	PROFESSIONAL SERVICES (200)	200 20	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
420207-020	LITIGATION (207)	207 20	\$ 78,357	\$ 50,000	\$ 22,484	\$ -	\$ -	\$ -	\$ -
420208-020	ACCOUNTING/AUDIT (208)	208 20	\$ 12,400	\$ 12,800	\$ 16,300	\$ 12,800	\$ 12,963	\$ 13,184	\$ (221)
420209-020	LEGAL (209)	209 20	\$ 24,420	\$ 30,000	\$ 36,379	\$ 25,000	\$ 32,010	\$ 25,000	\$ 7,010
420210-020	COMPUTER SUPPORT SERVICES - (210)	210 20	\$ 68,333	\$ 30,000	\$ 57,468	\$ 60,000	\$ 71,841	\$ 64,000	\$ 7,841
420211-020	COMPUTER HARDWARE PURCHASES (211)	211 20	\$ 23,726	\$ 8,000	\$ 7,242	\$ 6,000	\$ 1,013	\$ 8,000	\$ (6,988)
420212-020	INTERGOVT. AGRMT (212)	212 20	\$ 1,000	\$ 1,000	\$ -	\$ 996	\$ 332	\$ 996	\$ (664)
420215-020	UNEMPLOYMENT ADMIN(215)	215 20	\$ 450	\$ 1,000	\$ 1,595	\$ 1,000	\$ 94	\$ 1,000	\$ (906)
430226-020	RADON REMEDIATION:GO	226 20	\$ 311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420226-020	SECURITY CAMERAS/PATROL (226)	226 20	\$ 5,297	\$ 5,000	\$ 3,265	\$ 5,000	\$ 5,097	\$ 5,000	\$ 97
430276-020	RANGERS CELLULAR (27:GO	276 20	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ 40
420501-020	TREASURER'S FEES (501)	501 20	\$ 40,701	\$ 40,650	\$ 40,663	\$ 43,701	\$ 43,400	\$ 43,701	\$ (301)
420503-020	LIABILITY/PROPERTY INSUR (503)	503 20	\$ 52,478	\$ 63,700	\$ 57,774	\$ 59,995	\$ 64,027	\$ 61,795	\$ 2,232
420504-020	DUES, SUBSCRIPTIONS, PUBLICATIONS (50 504	20 20	\$ 2,853	\$ 5,000	\$ 4,062	\$ 2,501	\$ 1,217	\$ 2,501	\$ (1,284)
420505-020	INTEREST EXPENSE (505)	505 20	\$ 51	\$ 500	\$ -	\$ 504	\$ 168	\$ -	\$ 168
420506-020	OUTSOURCED PAYROLL EXPENSE (506)	506 20	\$ 13,849	\$ 10,000	\$ 14,197	\$ 9,996	\$ 14,383	\$ 14,250	\$ 133
420507-020	BANK SERVICE CHARGES (507)	507 20	\$ 6,784	\$ 4,700	\$ 8,344	\$ 5,001	\$ 6,532	\$ 5,001	\$ 1,531
420508-020	OFFSITE STORAGE (508)	508 20	\$ 9,561	\$ 1,000	\$ 2,088	\$ 1,501	\$ 3,598	\$ 1,501	\$ 2,097
420509-020	OFFICE SUPPLIES (509)	509 20	\$ 7,237	\$ 6,300	\$ 11,314	\$ 7,999	\$ 13,993	\$ 8,000	\$ 5,993
420510-020	TELEPHONE (510)	510 20	\$ 18,850	\$ 12,000	\$ 18,264	\$ 19,001	\$ 20,584	\$ 19,001	\$ 1,583

420511-020	POSTAGE (511)	511	20	\$ 1,104	\$ 1,500	\$ 1,478	\$ 1,250	\$ 2,295	\$ 1,250	\$ 1,045
420512-020	FEEES, LICENSEES, INSPECTIONS (512)	512	20	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150
430513-020	COPIER CHARGES (513):GO	513	20	\$ 290	\$ -	\$ 188	\$ -	\$ -	\$ -	\$ -
420513-020	PRINTING/COPYING (513)	513	20	\$ 13,438	\$ 9,000	\$ 10,236	\$ 9,000	\$ 9,392	\$ 9,650	\$ (258)
420514-020	IN-HOUSE PRINTING (514)	514	20	\$ 9,945	\$ 9,000	\$ 8,735	\$ 9,002	\$ 7,974	\$ 9,002	\$ (1,028)
420518-020	WORKERS COMPENSATION (518)	518	20	\$ 17,156	\$ 22,500	\$ 27,696	\$ 19,398	\$ 27,487	\$ 26,923	\$ 564
420520-020	SAFETY COMMITTEE (520)	520	20	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue				\$ 193,115	\$ 122,800	\$ 182,860	\$ 166,301	\$ 136,635	\$ 145,700	\$ (9,065)
Total Expenditures				\$ (515,762)	\$ (432,163)	\$ (487,938)	\$ (429,507)	\$ (469,027)	\$ (450,375)	\$ (18,652)
Net Surplus (Deficit)				\$ (322,647)	\$ (309,363)	\$ (305,077)	\$ (263,206)	\$ (332,392)	\$ (304,675)	\$ (27,717)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

310
FACILITIES RH BRADFORD-310

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330034-310	SERVICE FEE REVENUE (034)	34 310	\$ (722)	\$ -	\$ (1,693)	\$ (801)	\$ (1,490)	\$ (801)	\$ (689)
430104-310	FACILITY MAINTENANCE (104)	104 310	\$ 146,449	\$ 94,962	\$ 123,546	\$ 105,496	\$ 123,511	\$ 131,810	\$ (8,299)
430186-310	MEDICAL (186)	186 310	\$ 5,895	\$ 4,465	\$ 5,685	\$ 5,712	\$ 5,846	\$ 6,112	\$ (266)
440186-310	RECREATION MEDICAL (:FAC	186 310	\$ (155)	\$ -	\$ (107)	\$ -	\$ -	\$ -	\$ -
430187-310	DENTAL (187)	187 310	\$ 376	\$ 343	\$ 480	\$ 492	\$ 492	\$ 512	\$ (20)
430188-310	LONG TERM DISABILITY (188)	188 310	\$ 409	\$ 291	\$ 416	\$ 421	\$ 405	\$ 438	\$ (33)
430189-310	LIFE INSURANCE (189)	189 310	\$ 243	\$ 174	\$ 248	\$ 252	\$ 249	\$ 262	\$ (13)
430191-310	RETIREMENT PLAN (191)	191 310	\$ 11,836	\$ 8,282	\$ 11,092	\$ 10,104	\$ 11,981	\$ 10,773	\$ 1,208
430192-310	TRAINING, CONFERENCES & EDUCATION (1192	310	\$ -	\$ -	\$ -	\$ 2,196	\$ 762	\$ 1,000	\$ (238)
430194-310	MILEAGE REIMBURSEMENT (194)	194 310	\$ 52	\$ 140	\$ -	\$ 144	\$ 48	\$ 144	\$ (96)
430195-310	VISION (195)	195 310	\$ 72	\$ 51	\$ 72	\$ 49	\$ 64	\$ 49	\$ 15
430196-310	MEDICARE (196)	196 310	\$ 1,994	\$ 1,377	\$ 1,616	\$ 953	\$ 1,586	\$ 953	\$ 633
430198-310	PRE EMPLOYMENT PHYSICALS (198)	198 310	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430203-310	FACILITY SECURITY (203)	203 310	\$ 3,640	\$ 1,800	\$ 1,332	\$ 2,000	\$ -	\$ 2,000	\$ (2,000)
430204-310	FAC MAINT CONTRACTORS (204)	204 310	\$ 30,348	\$ 5,000	\$ 32,079	\$ 30,001	\$ 27,626	\$ 30,001	\$ (2,375)
430212-310	JANITORIAL CONTRACTORS (212)	212 310	\$ 14,675	\$ 15,000	\$ 31,226	\$ 35,000	\$ 41,440	\$ 35,000	\$ 6,440
430214-310	GAS/FACILITIES (214)	214 310	\$ 9,928	\$ 6,800	\$ 10,429	\$ 9,801	\$ 8,096	\$ 9,801	\$ (1,705)
430215-310	ELECTRICITY (215)	215 310	\$ 20,038	\$ 11,000	\$ 19,323	\$ 11,199	\$ 19,355	\$ 16,392	\$ 2,963
430216-310	PORTABLE RESTROOM-RH (216)	216 310	\$ 7,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430229-310	ELECTRICITY-EQC (229)	229 310	\$ 9,147	\$ -	\$ 1,516	\$ -	\$ 1,242	\$ -	\$ 1,242
430276-310	CELLULAR PHONE (276)	276 310	\$ 600	\$ 250	\$ 480	\$ 360	\$ 284	\$ 360	\$ (76)
430300-310	VEHICLE SUPPLIES (300)	300 310	\$ -	\$ -	\$ 198	\$ -	\$ -	\$ -	\$ -
430304-310	FACILITY MAIT. SUPPLIES (304)	304 310	\$ 70,200	\$ 16,000	\$ 29,051	\$ 23,001	\$ 22,126	\$ 23,001	\$ (875)
430309-310	MOWING EQUIPMENT (30:FAC RH BR	309 310	\$ -	\$ -	\$ 263	\$ -	\$ -	\$ -	\$ -
430310-310	FUEL/LUBRICANTS (310)	310 310	\$ 938	\$ 1,800	\$ 847	\$ 900	\$ 1,202	\$ 900	\$ 302
430311-310	UNIFORMS (311)	311 310	\$ 135	\$ 300	\$ -	\$ 300	\$ 100	\$ 300	\$ (200)
430330-310	SAFETY (330)	330 310	\$ 158	\$ 100	\$ 456	\$ 100	\$ -	\$ 100	\$ (100)
430517-310	FACILITY FURNISHINGS (517)	517 310	\$ -	\$ -	\$ 875	\$ -	\$ -	\$ -	\$ -
Total Revenue			\$ 722	\$ -	\$ 1,693	\$ 801	\$ 1,490	\$ 801	\$ 689
Total Expenditures			\$ (334,474)	\$ (168,135)	\$ (271,123)	\$ (238,481)	\$ (266,416)	\$ (269,908)	\$ 3,492
Net Surplus (Deficit)			\$ (333,752)	\$ (168,135)	\$ (269,429)	\$ (237,680)	\$ (264,926)	\$ (269,107)	\$ 4,181

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

311
FACILITIES DAKOTA LODGE-311

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330030-311	FACILITY RENTAL DL (030)	30 311	\$ (40)	\$ (25,000)	\$ (31,584)	\$ (21,001)	\$ (38,166)	\$ (34,000)	\$ (4,166)
430101-311	ADMINISTRATIVE SALARIES (101)	101 311	\$ -	\$ 20,000	\$ 6,045	\$ -	\$ -	\$ -	\$ -
430104-311	FACILITY MAINTENANCE (104)	104 311	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -
430186-311	MEDICAL (186)	186 311	\$ -	\$ 1,914	\$ -	\$ 3,900	\$ 1,300	\$ -	\$ 1,300
430187-311	DENTAL (187)	187 311	\$ -	\$ 147	\$ -	\$ 228	\$ 76	\$ -	\$ 76
430188-311	LONG TERM DISABILITY	188 311	\$ -	\$ 125	\$ -	\$ 168	\$ 56	\$ -	\$ 56
430189-311	LIFE INSURANCE (189)	189 311	\$ -	\$ 74	\$ -	\$ 108	\$ 36	\$ -	\$ 36
430191-311	RETIREMENT PLAN (191)	191 311	\$ -	\$ 2,108	\$ 373	\$ 3,504	\$ 1,168	\$ -	\$ 1,168
430194-311	EMPLOYEE EXPENSE (194)	194 311	\$ -	\$ 60	\$ -	\$ 60	\$ 20	\$ -	\$ 20
440194-311	EMPLOYEE REIMBURSE (:FAC DL	194 311	\$ -	\$ -	\$ -	\$ -	\$ 213	\$ -	\$ 213
430195-311	VISION (195)	195 311	\$ -	\$ 22	\$ -	\$ 24	\$ 8	\$ -	\$ 8
430196-311	MEDICARE (196)	196 311	\$ -	\$ 880	\$ -	\$ 3,504	\$ 1,168	\$ -	\$ 1,168
430203-311	FACILITY SECURITY (203)	203 311	\$ -	\$ 1,200	\$ 1,332	\$ 1,200	\$ -	\$ -	\$ -
430204-311	FAC MAINT.CONTRACTORS (204)	204 311	\$ -	\$ 3,000	\$ 7,146	\$ 5,001	\$ 4,306	\$ 5,001	\$ (695)
430212-311	JANITORIAL CONTRACTOR (212)	212 311	\$ -	\$ 12,000	\$ 16,796	\$ 17,000	\$ 17,759	\$ 17,000	\$ 759
430214-311	GAS/FACILITIES (214)	214 311	\$ -	\$ 1,200	\$ -	\$ 900	\$ 300	\$ 900	\$ (600)
430215-311	ELECTRICITY (215)	215 311	\$ -	\$ 5,000	\$ -	\$ 1,800	\$ 600	\$ 1,800	\$ (1,200)
430216-311	WATER (216)	216 311	\$ -	\$ -	\$ -	\$ 252	\$ 84	\$ 252	\$ (168)
430276-311	RANGERS CELLULAR (276)	276 311	\$ -	\$ 250	\$ -	\$ -	\$ 120	\$ -	\$ 120
440304-311	FACILITY MAINT SUPPL:FAC DL	304 311	\$ -	\$ -	\$ 155	\$ -	\$ 23	\$ -	\$ 23
430304-311	FACILITY MAIT. SUPPL (304)	304 311	\$ -	\$ 5,000	\$ 4,007	\$ 5,001	\$ 885	\$ 5,001	\$ (4,116)
430330-311	SAFETY (330)	330 311	\$ -	\$ 100	\$ -	\$ 96	\$ 32	\$ 96	\$ (64)
430517-311	FACILITY FURNISHINGS (517)	517 311	\$ -	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ -
Total Revenue			\$ 40	\$ 25,000	\$ 31,584	\$ 21,001	\$ 38,166	\$ 34,000	\$ 4,166
Total Expenditures			\$ -	\$ (87,080)	\$ (38,454)	\$ (42,746)	\$ (28,155)	\$ (30,050)	\$ 1,895
Net Surplus (Deficit)			\$ 40	\$ (62,080)	\$ (6,870)	\$ (21,745)	\$ 10,012	\$ 3,950	\$ 6,062

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

365
MAINTENANCE-CC-365

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
430181-365	FACILITY MAINT-CC (181)	181 365	\$ 10,722	\$ 10,200	\$ 8,505	\$ 14,840	\$ 11,198	\$ 18,442	\$ (7,244)
440191-365	RETIREMENT PLAN (191)	191 365	\$ 802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430191-365	RETIREMENT PLAN (191)	191 365	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430196-365	MEDICARE (196)	196 365	\$ 155	\$ 148	\$ 121	\$ 117	\$ 135	\$ 117	\$ 18
430203-365	FACILITY SECURITY (203)	203 365	\$ 5,970	\$ 2,200	\$ 1,032	\$ 2,200	\$ -	\$ 2,200	\$ (2,200)
430204-365	FAC MAINT.CONTRACTORS (204)	204 365	\$ 28,468	\$ 10,000	\$ 46,446	\$ 32,001	\$ 19,334	\$ 32,000	\$ (12,666)
440204-365	FACILITY MAINT CONTR	204 365	\$ 1,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430214-365	GAS/FACILITIES (214)	214 365	\$ 7,842	\$ 6,000	\$ 12,963	\$ 6,000	\$ 8,611	\$ 6,000	\$ 2,611
430215-365	ELECTRICITY (215)	215 365	\$ 29,243	\$ 29,000	\$ 28,792	\$ 29,000	\$ 30,579	\$ 29,000	\$ 1,579
430216-365	WATER (216)	216 365	\$ 9,657	\$ 7,300	\$ 18,636	\$ 7,300	\$ 20,228	\$ 19,500	\$ 728
430217-365	PORTABLE RESTROOMS (217)	217 365	\$ 443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430270-365	JANITORIAL CONTRACTS (270)	270 365	\$ 37,835	\$ 41,000	\$ 40,019	\$ 41,003	\$ 44,014	\$ 42,000	\$ 2,014
430304-365	FACILITY MAIT. SUPPL (304)	304 365	\$ 10,391	\$ 6,000	\$ 4,747	\$ 5,998	\$ 6,506	\$ 5,998	\$ 508
Total Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ (143,659)	\$ (111,848)	\$ (161,260)	\$ (138,459)	\$ (140,604)	\$ (155,257)	\$ 14,653
Net Surplus (Deficit)			\$ (143,659)	\$ (111,848)	\$ (161,260)	\$ (138,459)	\$ (140,604)	\$ (155,257)	\$ 14,653

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

307
RESOURCE MANAGEMENT-307

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
430208-307	WEED CONTROL (208)	208 307	\$ 3,988	\$ 4,000	\$ 3,954	\$ 4,000	\$ 2,280	\$ 3,000	\$ (720)
430313-307	SIGNAGE (313)	313 307	\$ 205	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
430321-307	OPEN SPACE SUPP (321)	321 307	\$ 794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ (4,987)	\$ (4,500)	\$ (3,954)	\$ (4,000)	\$ (2,280)	\$ (3,000)	\$ 720
Net Surplus (Deficit)			\$ (4,987)	\$ (4,500)	\$ (3,954)	\$ (4,000)	\$ (2,280)	\$ (3,000)	\$ 720

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

315
TURF MANAGEMENT-315

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330031-315	MOUNTAIN WILLOW SVCS (031)	31 315	\$ -	\$ (1,000)	\$ (876)	\$ (1,000)	\$ -	\$ -	\$ -
330034-315	SERVICE CALL REVENUE (034)	34 315	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430105-315	MOWING CREW (105)	105 315	\$ 183,927	\$ 183,195	\$ 181,544	\$ 226,981	\$ 205,100	\$ 186,600	\$ 18,500
430191-315	RETIREMENT PLAN (191)	191 315	\$ 14,846	\$ 16,800	\$ 15,733	\$ 20,004	\$ 19,231	\$ 20,404	\$ (1,173)
430196-315	MEDICARE (196)	196 315	\$ 2,364	\$ 2,656	\$ 2,301	\$ 3,293	\$ 3,030	\$ 3,359	\$ (329)
430208-315	WEED CONTROL (208)	208 315	\$ 20,902	\$ 22,000	\$ 20,902	\$ 23,000	\$ 22,950	\$ 11,500	\$ 11,450
430276-315	CELLULAR PHONE (276)	276 315	\$ 1,279	\$ 1,400	\$ 1,271	\$ 1,502	\$ 1,283	\$ 1,502	\$ (219)
430311-315	CAPITAL OUTLAY (311)	311 315	\$ 5,599	\$ -	\$ 7,410	\$ -	\$ -	\$ -	\$ -
430318-315	TURF REPAIR (318)	318 315	\$ 1,672	\$ 7,000	\$ 3,597	\$ 7,001	\$ 1,278	\$ 4,001	\$ (2,723)
430320-315	CHEMICALS (320)	320 315	\$ 8,443	\$ 11,000	\$ 9,395	\$ 18,925	\$ 18,183	\$ 18,000	\$ 183
430328-315	SUPPLIES (328)	328 315	\$ 10	\$ 1,000	\$ 19	\$ 300	\$ 205	\$ 300	\$ (95)
Total Revenue			\$ 300	\$ 1,000	\$ 876	\$ 1,000	\$ -	\$ -	\$ -
Total Expenditures			\$ (239,043)	\$ (245,051)	\$ (242,172)	\$ (301,006)	\$ (271,259)	\$ (245,666)	\$ (25,593)
Net Surplus (Deficit)			\$ (238,743)	\$ (244,051)	\$ (241,296)	\$ (300,006)	\$ (271,259)	\$ (245,666)	\$ (25,593)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

320
HORTICULTURE-320

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330012-320	INSURANCE PROCEEDS (012)	12 320	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430110-320	PLANT CARE (110)	110 320	\$ 50,664	\$ 103,150	\$ 73,856	\$ 111,016	\$ 97,039	\$ 118,500	\$ (21,461)
430186-320	MEDICAL (186)	186 320	\$ 1,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430191-320	RETIREMENT PLAN (191)	191 320	\$ 8,371	\$ 6,395	\$ 12,719	\$ 8,604	\$ 9,991	\$ 8,604	\$ 1,387
430196-320	MEDICARE (196)	196 320	\$ 1,638	\$ 1,496	\$ 2,198	\$ 1,595	\$ 1,738	\$ 1,595	\$ 143
430276-320	CELLULAR PHONE (276)	276 320	\$ 264	\$ 600	\$ 528	\$ 800	\$ 674	\$ 800	\$ (126)
430320-320	CHEMICAL PROG/SUPP (320)	320 320	\$ 1,769	\$ 2,000	\$ 1,236	\$ 2,000	\$ 447	\$ 2,000	\$ (1,553)
430326-320	FLOWERS (326)	326 320	\$ 4,667	\$ 5,000	\$ 6,387	\$ 5,000	\$ 4,916	\$ 5,000	\$ (84)
430328-320	SUPPLIES (328)	328 320	\$ 1,404	\$ 1,000	\$ 980	\$ 996	\$ 1,667	\$ 1,000	\$ 667
Total Revenue			\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ (70,050)	\$ (119,641)	\$ (97,905)	\$ (130,011)	\$ (116,472)	\$ (137,499)	\$ 21,027
Net Surplus (Deficit)			\$ (70,030)	\$ (119,641)	\$ (97,905)	\$ (130,011)	\$ (116,472)	\$ (137,499)	\$ 21,027

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

325
FORESTRY-325

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
430113-325	TREE CARE (113)	113 325	\$ 68,366	\$ 74,188	\$ 87,500	\$ 99,996	\$ 105,271	\$ 106,600	\$ (1,329)
430191-325	RETIREMENT PLAN (191)	191 325	\$ -	\$ 4,600	\$ -	\$ 9,396	\$ 3,132	\$ 9,584	\$ (6,452)
430196-325	MEDICARE (196)	196 325	\$ -	\$ 1,076	\$ -	\$ 1,452	\$ 484	\$ 1,481	\$ (997)
430211-325	COMPUTER SOFTWARE (211)	211 325	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430276-325	CELLULAR (276)	276 325	\$ 930	\$ 1,000	\$ 751	\$ 1,003	\$ 938	\$ 1,000	\$ (62)
430320-325	CHEMICALS (320)	320 325	\$ 76	\$ 2,000	\$ -	\$ 996	\$ 332	\$ 500	\$ (168)
430325-325	TREES & SHRUBS (325)	325 325	\$ 3,594	\$ 5,000	\$ 4,710	\$ 5,000	\$ 4,429	\$ -	\$ 4,429
430328-325	SUPPLIES (328)	328 325	\$ 2,731	\$ 3,000	\$ 2,098	\$ 2,999	\$ 5,607	\$ 10,500	\$ (4,893)
Total Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ (79,947)	\$ (90,864)	\$ (95,058)	\$ (120,842)	\$ (120,194)	\$ (129,665)	\$ 9,471
Net Surplus (Deficit)			\$ (79,947)	\$ (90,864)	\$ (95,058)	\$ (120,842)	\$ (120,194)	\$ (129,665)	\$ 9,471

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

330

PARKS MANAGEMENT/GENERAL OPERATIONS-330

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330033-330	MEMORIAL PROGRAM (033)	33 330	\$ (685)	\$ (1,000)	\$ (2,155)	\$ (1,000)	\$ (1,770)	\$ (2,000)	\$ 230
330034-330	SERVICE CALL REVENUE (034)	34 330	\$ (2,850)	\$ -	\$ (4,500)	\$ (1,999)	\$ (741)	\$ (1,999)	\$ 1,258
430119-330	PARKS MANAGEMENT (119)	119 330	\$ 163,575	\$ 157,892	\$ 130,161	\$ 88,100	\$ 85,336	\$ 90,000	\$ (4,664)
430186-330	PARKS/MEDICAL (186)	186 330	\$ 101,207	\$ 109,173	\$ 112,460	\$ 133,200	\$ 127,715	\$ 142,525	\$ (14,810)
430187-330	PARKS DENTAL (187)	187 330	\$ 5,021	\$ 7,528	\$ 6,108	\$ 6,324	\$ 6,153	\$ 6,767	\$ (614)
430188-330	LONG TERM DISABILITY (188)	188 330	\$ 3,397	\$ 3,304	\$ 3,830	\$ 4,000	\$ 3,660	\$ 4,280	\$ (620)
430189-330	LIFE INSURANCE (189)	189 330	\$ 1,904	\$ 1,847	\$ 2,189	\$ 2,225	\$ 2,234	\$ 2,270	\$ (36)
430191-330	RETIREMENT PLAN (191)	191 330	\$ 16,077	\$ 17,718	\$ 12,961	\$ 8,700	\$ 9,128	\$ 8,874	\$ 254
430192-330	TRAINING, CONFERENCES & EDUCATION (1192)	330	\$ 2,669	\$ 2,500	\$ 3,138	\$ 2,999	\$ 5,070	\$ 3,000	\$ 2,070
430193-330	AUTO ALLOWANCE (193)	193 330	\$ 3,000	\$ 3,000	\$ 1,813	\$ -	\$ -	\$ -	\$ -
440194-330	EMPLOYEE REIMBURSE (:POSMG	194 330	\$ -	\$ -	\$ -	\$ -	\$ 301	\$ -	\$ 301
430194-330	MILEAGE REIMBURSEMENT (194)	194 330	\$ 2,209	\$ 2,200	\$ 1,454	\$ 2,201	\$ 857	\$ 1,500	\$ (643)
430195-330	VISION (195)	195 330	\$ 758	\$ 914	\$ 867	\$ 859	\$ 890	\$ 859	\$ 31
430196-330	MEDICARE (196)	196 330	\$ 1,995	\$ 2,289	\$ 1,601	\$ 1,277	\$ 1,071	\$ 1,277	\$ (206)
430198-330	PRE-EMPLOYMENT TESTING (198)	198 330	\$ 129	\$ -	\$ 486	\$ 100	\$ 19	\$ 100	\$ (81)
430276-330	CELLULAR PHONE (276)	276 330	\$ 2,355	\$ 1,600	\$ 1,299	\$ 1,100	\$ 682	\$ 900	\$ (218)
430311-330	UNIFORMS/PD (311)	311 330	\$ 3,620	\$ 3,500	\$ 3,782	\$ 3,499	\$ 3,060	\$ 3,499	\$ (439)
430330-330	SAFETY (330)	330 330	\$ 3,114	\$ 2,500	\$ 2,063	\$ 2,499	\$ 3,136	\$ 3,000	\$ 136
440330-330	SAFETY:POSMG	330 330	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ -	\$ 117
430336-330	MEMORIAL PROGRAM (336)	336 330	\$ 685	\$ 1,000	\$ 2,155	\$ 1,000	\$ 1,476	\$ 2,000	\$ (524)
430504-330	DUES, SUBSCRIPTIONS, PUBLICATIONS (50 504)	330	\$ 905	\$ 1,000	\$ 709	\$ 1,000	\$ 916	\$ 1,000	\$ (84)
430509-330	PARKS/FACI OFC SUPP (509)	509 330	\$ 1,287	\$ 1,200	\$ 1,130	\$ 1,501	\$ 545	\$ 1,000	\$ (455)
Total Revenue			\$ 3,535	\$ 1,000	\$ 6,655	\$ 2,999	\$ 2,511	\$ 3,999	\$ (1,488)
Total Expenditures			\$ (313,907)	\$ (319,165)	\$ (288,204)	\$ (260,584)	\$ (252,366)	\$ (272,851)	\$ 20,485
Net Surplus (Deficit)			\$ (310,372)	\$ (318,165)	\$ (281,549)	\$ (257,585)	\$ (249,855)	\$ (268,852)	\$ 18,997

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

335
FLEET MAINTENANCE-335

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330012-335	INSURANCE PROCEEDS (012)	12 335	\$ -	\$ -	\$ -	\$ -	\$ (22,417)	\$ -	\$ (22,417)
330037-335	SALE OF VEHICLES/EQUIP (037)	37 335	\$ (3,500)	\$ -	\$ (3,600)	\$ -	\$ -	\$ -	\$ -
430117-335	FLEET MAINTENANCE (117)	117 335	\$ 103,267	\$ 101,354	\$ 105,977	\$ 108,822	\$ 105,552	\$ 108,000	\$ (2,448)
430191-335	RETIREMENT PLAN (191)	191 335	\$ 9,687	\$ 10,503	\$ 10,489	\$ 10,500	\$ 11,125	\$ 10,710	\$ 415
430196-335	MEDICARE (196)	196 335	\$ 3,403	\$ 1,470	\$ 3,539	\$ 1,480	\$ 3,040	\$ 1,480	\$ 1,560
430219-335	VEHICLE REPAIR (219)	219 335	\$ 11,451	\$ 10,000	\$ 11,639	\$ 10,000	\$ 12,137	\$ 10,000	\$ 2,137
430221-335	MISC.EQUIP REPAIR/MAINT. (221)	221 335	\$ 6,482	\$ 5,000	\$ 1,360	\$ 5,004	\$ 19,759	\$ 6,000	\$ 13,759
430225-335	D.O.T. COMPLIANCE (225)	225 335	\$ 481	\$ 500	\$ 280	\$ 300	\$ 300	\$ 300	\$ -
430276-335	CELLULAR PHONE (276)	276 335	\$ 528	\$ 600	\$ 330	\$ 600	\$ 636	\$ 600	\$ 36
430300-335	VEHICLE MAINT. SUPPLIES (300)	300 335	\$ 5,641	\$ 5,500	\$ 3,616	\$ 5,501	\$ 5,045	\$ 4,500	\$ 545
430306-335	SMALL EQUIPMENT (306)	306 335	\$ 19,802	\$ 20,000	\$ 13,854	\$ 20,000	\$ 15,996	\$ 20,000	\$ (4,004)
430309-335	MOWING EQUIPMENT (309)	309 335	\$ 9,863	\$ 10,000	\$ 9,038	\$ 10,000	\$ 7,951	\$ 10,000	\$ (2,049)
430310-335	FUEL/LUBRICANTS/EQUIP (310)	310 335	\$ 30,487	\$ 35,000	\$ 29,183	\$ 35,000	\$ 46,798	\$ 40,000	\$ 6,798
430311-335	CAPITAL OUTLAY (311)	311 335	\$ 23,953	\$ -	\$ -	\$ -	\$ 18,513	\$ -	\$ 18,513
430312-335	MOWER REPLACEMENT (312)	312 335	\$ -	\$ -	\$ -	\$ -	\$ 48	\$ -	\$ 48
430509-335	OFFICE SUPPLIES (509:FLEET)	509 335	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430512-335	FEES, LICENSES, INSPECTIONS (512)	512 335	\$ 484	\$ 500	\$ 367	\$ 498	\$ 896	\$ 700	\$ 196
Total Revenue			\$ 3,500	\$ -	\$ 3,600	\$ -	\$ 22,417	\$ -	\$ 22,417
Total Expenditures			\$ (225,556)	\$ (200,427)	\$ (189,673)	\$ (207,705)	\$ (247,799)	\$ (212,290)	\$ (35,509)
Net Surplus (Deficit)			\$ (222,056)	\$ (200,427)	\$ (186,073)	\$ (207,705)	\$ (225,382)	\$ (212,290)	\$ (13,092)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

340
IRRIGATION-340

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
330034-340	SERVICE CALL REVENUE (034)	34	340	\$ (1,050)	\$ -	\$ (1,200)	\$ -	\$ (900)	\$ -	\$ (900)
330035-340	KCRMA 2017 IRRIGATION AGREEMENT (035 35)	340	340	\$ -	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	\$ (100,000)
330036-340	KCRW&SD IRRIGATION IMP FUND (036)	36	340	\$ -	\$ -	\$ -	\$ -	\$ (850)	\$ -	\$ (850)
430124-340	IRRIGATION (124)	124	340	\$ 170,854	\$ 169,609	\$ 180,202	\$ 187,448	\$ 175,020	\$ 188,000	\$ (12,980)
430191-340	RETIREMENT PLAN (191)	191	340	\$ 15,775	\$ 17,610	\$ 17,364	\$ 17,808	\$ 18,013	\$ 18,164	\$ (151)
430196-340	MEDICARE (196)	196	340	\$ -	\$ 2,459	\$ -	\$ 2,652	\$ 884	\$ 2,705	\$ (1,821)
430215-340	ELECTRICITY (215)	215	340	\$ 5,572	\$ 5,800	\$ 3,885	\$ 4,999	\$ 3,723	\$ 3,500	\$ 223
430216-340	WATER (216)	216	340	\$ 239,538	\$ 350,000	\$ 320,214	\$ 350,000	\$ 350,000	\$ 100,000	\$ 250,000
430223-340	EQUIP RENTAL (223)	223	340	\$ 2,118	\$ 2,000	\$ 2,079	\$ 2,000	\$ 1,785	\$ 2,000	\$ (215)
430228-340	ELECTRICIANS SERVICES (228)	228	340	\$ -	\$ 1,000	\$ 527	\$ 1,000	\$ -	\$ 1,000	\$ (1,000)
430231-340	PLUMBER SERVICES (231)	231	340	\$ 125	\$ 1,000	\$ 125	\$ 1,000	\$ 125	\$ 1,000	\$ (875)
430276-340	CELLULAR PHONE (276)	276	340	\$ 1,340	\$ 1,500	\$ 1,428	\$ 1,501	\$ 1,554	\$ 1,500	\$ 54
430328-340	IRRIGATION SUPP (328)	328	340	\$ 11,743	\$ 23,000	\$ 19,577	\$ 24,999	\$ 14,083	\$ 20,000	\$ (5,917)
Total Revenue				\$ 1,050	\$ 100,000	\$ 101,200	\$ 100,000	\$ 101,750	\$ -	\$ 101,750
Total Expenditures				\$ (447,065)	\$ (573,978)	\$ (545,402)	\$ (593,407)	\$ (565,186)	\$ (337,869)	\$ (227,317)
Net Surplus (Deficit)				\$ (446,015)	\$ (473,978)	\$ (444,202)	\$ (493,407)	\$ (463,436)	\$ (337,869)	\$ (125,567)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

345
SNOW REMOVAL-345

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
330039-345	SNOW REMOVAL CONTRACT-KCRMA (039)	39	345	\$ (3,386)	\$ (3,500)	\$ (1,713)	\$ (3,500)	\$ (2,453)	\$ (3,500) \$ 1,047
430125-345	SNOW REMOVAL (125)	125	345	\$ 295	\$ -	\$ -	\$ -	\$ -	\$ -
430196-345	MEDICARE (196)	196	345	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
430328-345	SUPPLIES (SNOW REMOVAL)(328)	328	345	\$ 1,691	\$ 2,500	\$ 2,181	\$ 2,499	\$ 2,937	\$ 2,499 \$ 438
Total Revenue				\$ 3,386	\$ 3,500	\$ 1,713	\$ 3,500	\$ 2,453	\$ 3,500 \$ (1,047)
Total Expenditures				\$ (1,990)	\$ (2,500)	\$ (2,181)	\$ (2,499)	\$ (2,937)	\$ (2,499) \$ (438)
Net Surplus (Deficit)				\$ 1,396	\$ 1,000	\$ (468)	\$ 1,001	\$ (484)	\$ 1,001 \$ (1,485)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

350
PREVENTIVE MAINTENANCE-350

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
430109-350	PREVENTIVE MAINTENANCE (109)	109 350	\$ 83,749	\$ 91,156	\$ 94,978	\$ 97,000	\$ 98,345	\$ 101,000	\$ (2,655)
430191-350	RETIREMENT PLAN (191)	191 350	\$ 6,703	\$ 7,302	\$ 7,878	\$ 7,920	\$ 8,688	\$ 7,920	\$ 768
430196-350	MEDICARE (196)	196 350	\$ 1,104	\$ 1,322	\$ 1,255	\$ 1,405	\$ 1,448	\$ 1,405	\$ 43
430212-350	JANITORIAL CONTRACTO:PREV	212 350	\$ -	\$ -	\$ 300	\$ -	\$ 10	\$ -	\$ 10
430215-350	LANDSCAPE LIGHTING (215)	215 350	\$ 13,585	\$ 15,000	\$ 10,581	\$ 10,000	\$ 5,624	\$ 6,000	\$ (376)
430223-350	EQUIP RENTAL (223)	223 350	\$ -	\$ 1,000	\$ 197	\$ 1,000	\$ 159	\$ 1,000	\$ (841)
430228-350	ELECTRICIAN SERVICES (228)	228 350	\$ 580	\$ 1,000	\$ 880	\$ 1,000	\$ 994	\$ 1,000	\$ (6)
430239-350	ROLLOFF TRASH SERVICE (239)	239 350	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 6,000	\$ (4,000)
430276-350	CELLULAR PHONE (276)	276 350	\$ 484	\$ 600	\$ 396	\$ 600	\$ 596	\$ 600	\$ (4)
430312-350	FENCE MAINT SUPPL. (312)	312 350	\$ 5,406	\$ 6,000	\$ 4,474	\$ 6,000	\$ 2,354	\$ 6,000	\$ (3,646)
430313-350	SIGNAGE MAINT SUPPL (313)	313 350	\$ 327	\$ 500	\$ 27	\$ 500	\$ 537	\$ 500	\$ 37
430315-350	LIGHTING SUPPLIES (315)	315 350	\$ 4,514	\$ 5,000	\$ 2,428	\$ 4,999	\$ 6,088	\$ 4,999	\$ 1,089
430316-350	DRAINAGE REPAIR SUPP (316)	316 350	\$ 620	\$ 5,000	\$ 3,286	\$ 5,000	\$ 586	\$ 5,000	\$ (4,414)
430317-350	CONCRETE REPAIRS (317)	317 350	\$ 651	\$ 7,000	\$ 5,504	\$ 7,001	\$ 219	\$ 7,001	\$ (6,782)
430332-350	TRAIL SUPPLIES (332)	332 350	\$ 614	\$ 800	\$ 61	\$ 800	\$ 127	\$ 500	\$ (373)
430340-350	PLAYGROUND REPAIR SUPP (340)	340 350	\$ 3,633	\$ 5,000	\$ 9,690	\$ 7,999	\$ 16,901	\$ 10,000	\$ 6,901
430342-350	TRASH CAN SUPPLIES (342)	342 350	\$ 4,613	\$ 6,500	\$ 6,258	\$ 7,499	\$ 6,932	\$ 7,499	\$ (567)
Total Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ (132,582)	\$ (159,180)	\$ (154,192)	\$ (164,723)	\$ (151,607)	\$ (166,424)	\$ 14,817
Net Surplus (Deficit)			\$ (132,582)	\$ (159,180)	\$ (154,192)	\$ (164,723)	\$ (151,607)	\$ (166,424)	\$ 14,817

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

355
PARKS MAINTENANCE SHOP-355

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
430108-355	SHOP MAINTENANCE (108)	108 355	\$ 5,966	\$ 7,500	\$ 6,850	\$ -	\$ 4,530	\$ 8,000	\$ (3,470)
430191-355	RETIREMENT PLAN (191)	191 355	\$ 6	\$ -	\$ 571	\$ -	\$ 453	\$ -	\$ 453
430196-355	MEDICARE (196)	196 355	\$ 86	\$ 109	\$ 89	\$ 108	\$ 85	\$ 110	\$ (25)
430203-355	BUILDING SECURITY (203)	203 355	\$ 1,464	\$ 1,500	\$ 1,115	\$ 1,599	\$ 1,374	\$ 1,599	\$ (225)
430204-355	FAC MAINT CONTRACTORS (204)	204 355	\$ 4,063	\$ 3,000	\$ 4,772	\$ 2,999	\$ 2,267	\$ 4,000	\$ (1,733)
430214-355	UTILITIES/GAS(214)	214 355	\$ 2,298	\$ 3,000	\$ 2,364	\$ 2,999	\$ 2,352	\$ 2,999	\$ (647)
430215-355	UTILITIES/ELECTRIC (215)	215 355	\$ 7,563	\$ 8,000	\$ 7,890	\$ 8,000	\$ 8,367	\$ 8,000	\$ 367
430304-355	FACIL MAINT SUPPLIES (304)	304 355	\$ 743	\$ 1,000	\$ 1,599	\$ 1,000	\$ 832	\$ 1,000	\$ (168)
430305-355	FAC JANITORIAL SUPPL (305)	305 355	\$ 1,378	\$ 1,300	\$ 1,372	\$ 1,299	\$ 1,664	\$ 2,000	\$ (336)
430504-355	DUES, SUBSCRIPTIONS, PUBLICATIONS (50 504)	355	\$ 400	\$ 500	\$ 400	\$ 500	\$ 400	\$ 500	\$ (100)
430509-355	OFFICE SUPPLIES (509)	509 355	\$ 1,978	\$ 2,000	\$ 1,870	\$ 1,498	\$ 1,951	\$ 2,000	\$ (49)
430510-355	TELEPHONE (510)	510 355	\$ 9,051	\$ 4,000	\$ 3,797	\$ 4,002	\$ 4,519	\$ 4,500	\$ 19
430513-355	COPIER CHARGES (513)	513 355	\$ 913	\$ 1,000	\$ 856	\$ -	\$ 724	\$ 1,200	\$ (476)
430517-355	FACILITY FURNISHINGS (517)	517 355	\$ -	\$ 500	\$ 12	\$ 500	\$ 670	\$ 500	\$ 170
Total Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures			\$ (35,911)	\$ (33,409)	\$ (33,559)	\$ (24,504)	\$ (30,188)	\$ (36,408)	\$ 6,220
Net Surplus (Deficit)			\$ (35,911)	\$ (33,409)	\$ (33,559)	\$ (24,504)	\$ (30,188)	\$ (36,408)	\$ 6,220

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

360
YOUTH PLAYING FIELDS-360

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
330038-360	CONTRIBUTIONS (038)	38	360	\$ -	\$ -	\$ -	\$ -	\$ (500)	\$ -	\$ (500)
330079-360	FIELD USAGE (079)	79	360	\$ (45,863)	\$ (46,000)	\$ (52,959)	\$ (60,001)	\$ (62,592)	\$ (50,000)	\$ (12,592)
430133-360	BALLFIELD MAINTENANCE (133)	133	360	\$ 810	\$ 2,000	\$ 226	\$ 507	\$ 1,075	\$ 507	\$ 568
430196-360	MEDICARE (196)	196	360	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -
430216-360	PORTABLE RESTRMS-COMM PK (216)	216	360	\$ 5,154	\$ 5,600	\$ 6,008	\$ 6,000	\$ 6,186	\$ 6,000	\$ 186
430326-360	FLOWERS (326)	326	360	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ 75
430328-360	SUPPLIES (328)	328	360	\$ 3,342	\$ 3,000	\$ 3,623	\$ 2,999	\$ 1,442	\$ 2,999	\$ (1,557)
Total Revenue				\$ 45,863	\$ 46,000	\$ 52,959	\$ 60,001	\$ 63,092	\$ 50,000	\$ 13,092
Total Expenditures				\$ (9,305)	\$ (10,629)	\$ (9,857)	\$ (9,506)	\$ (8,778)	\$ (9,506)	\$ 728
Net Surplus (Deficit)				\$ 36,558	\$ 35,371	\$ 43,102	\$ 50,495	\$ 54,314	\$ 40,494	\$ 13,820

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

405

RECREATION MANAGEMENT/GENERAL OP-405

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
440152-405	RECREATION SUPERV (152)	152	405	\$ 70,035	\$ 135,000	\$ 123,123	\$ 141,882	\$ 140,400	\$ 147,000	\$ (6,600)
440178-405	RECREATION FRONT DESK (178)	178	405	\$ 33,045	\$ 43,402	\$ 23,826	\$ 50,346	\$ 36,941	\$ 30,000	\$ 6,941
440186-405	RECREATION MEDICAL (186)	186	405	\$ 23,898	\$ 25,003	\$ 29,373	\$ 33,780	\$ 40,271	\$ 20,700	\$ 19,571
440187-405	RECREATION DENTAL (187)	187	405	\$ 425	\$ 1,360	\$ 1,546	\$ 2,135	\$ 1,974	\$ 1,700	\$ 274
440188-405	LONG TERM DISABILITY (188)	188	405	\$ 605	\$ 612	\$ 805	\$ 859	\$ 1,066	\$ 965	\$ 101
440189-405	LIFE INSURANCE (189)	189	405	\$ 360	\$ 367	\$ 479	\$ 516	\$ 663	\$ 580	\$ 83
440191-405	RETIREMENT PLAN (191)	191	405	\$ 13,713	\$ 15,382	\$ 18,538	\$ 16,424	\$ 23,141	\$ 18,100	\$ 5,041
440192-405	TRAINING, CONFERENCES & EDUCATION (192)	192	405	\$ 910	\$ -	\$ 1,033	\$ 1,000	\$ 1,011	\$ 9,200	\$ (8,189)
440194-405	MILEAGE REIMBURSEMENT (194)	194	405	\$ 1,124	\$ -	\$ 42	\$ 200	\$ 1,069	\$ 6,000	\$ (4,931)
440195-405	VISION (195)	195	405	\$ 137	\$ 189	\$ 180	\$ 230	\$ 264	\$ 255	\$ 9
440196-405	MEDICARE (196)	196	405	\$ 1,827	\$ 2,587	\$ 2,523	\$ 2,586	\$ 3,138	\$ 2,810	\$ 328
440198-405	TRAINING & ONBOARDING (198)	198	405	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ (5,000)
440206-405	FOOTHILLS RECREATION FEES (206)	206	405	\$ 11,911	\$ 10,000	\$ 7,106	\$ 6,999	\$ 6,683	\$ -	\$ 6,683
440207-405	ARMORED CAR SERVICE (207)	207	405	\$ 1,547	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -
440219-405	VEHICLE REPAIR (219)	219	405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ (1,000)
440276-405	CELL REIMBURSEMENT - REC STAFF (276)	276	405	\$ 120	\$ -	\$ 120	\$ 720	\$ 516	\$ 4,500	\$ (3,984)
440300-405	VEHICLE MAINT SUPPLIES (300)	300	405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ (500)
440310-405	FUEL/LUBRICANTS/EQUIP (310)	310	405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (2,000)
440311-405	STAFF UNIFORMS (311)	311	405	\$ 462	\$ 500	\$ -	\$ -	\$ -	\$ 4,500	\$ (4,500)
440330-405	SAFETY (330)	330	405	\$ -	\$ 100	\$ -	\$ 96	\$ 32	\$ -	\$ 32
440400-405	MEMBERSHIP CONTROL (400)	400	405	\$ 1,857	\$ 1,000	\$ 1,200	\$ 1,000	\$ -	\$ 1,000	\$ (1,000)
440401-405	PUBLIC INFORMATION (401)	401	405	\$ 496	\$ -	\$ 3,513	\$ 3,600	\$ 3,343	\$ -	\$ 3,343
440504-405	DUES, SUBSCRIPTIONS, LICENSING (504)	504	405	\$ 99	\$ -	\$ -	\$ -	\$ 220	\$ 2,000	\$ (1,780)
440505-405	CREDIT CARD FEES(505)	505	405	\$ 65,794	\$ 59,000	\$ 84,587	\$ 88,000	\$ 86,889	\$ -	\$ 86,889
440509-405	OFFICE SUPP -RECREA (509)	509	405	\$ 3,122	\$ 1,000	\$ 2,193	\$ 1,000	\$ 1,470	\$ 1,000	\$ 470
440515-405	EMPLOYEE RECOGNITION, MEETINGS, TEA 515	515	405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (2,000)
440517-405	OFFICE FURNISHINGS-RH (517)	517	405	\$ 40	\$ -	\$ 354	\$ -	\$ -	\$ -	\$ -
Total Revenue				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures				\$ (231,711)	\$ (295,502)	\$ (300,579)	\$ (351,373)	\$ (349,092)	\$ (260,810)	\$ (88,282)
Net Surplus (Deficit)				\$ (231,711)	\$ (295,502)	\$ (300,579)	\$ (351,373)	\$ (349,092)	\$ (260,810)	\$ (88,282)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

408
ENVIRONMENTAL EDUCATION-408

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
340019-408	ENRICHMENT/OUTREACH CLASS FEES (019)	408	\$ 153	\$ (500)	\$ (7,579)	\$ (1,200)	\$ (5,313)	\$ (12,500)	\$ 7,187
340022-408	LEASE PURCHASE PROCEEDS (022)	22	\$ (49,065)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340032-408	KC Nature Camp (032)	32	\$ (178,036)	\$ (150,000)	\$ (117,409)	\$ (105,000)	\$ (131,921)	\$ (125,000)	\$ (6,921)
340033-408	Dakota Lodge B&A (033)	33	\$ -	\$ (32,000)	\$ (86,944)	\$ (110,000)	\$ (93,079)	\$ (87,000)	\$ (6,079)
440120-408	DL B&A ENRICHMENT WAGES (120)	120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,540	\$ (75,540)
440121-408	NATURE CAMP WAGES (121)	121	\$ 124,673	\$ 52,000	\$ 121,736	\$ 115,000	\$ 125,291	\$ 46,460	\$ 78,831
440156-408	KC NATURE PART TIME STAFF (156)	156	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -
440186-408	MEDICAL (186)	186	\$ 5,309	\$ 5,095	\$ 17,125	\$ 18,156	\$ 14,436	\$ 12,840	\$ 1,596
440187-408	DENTAL (187)	187	\$ 376	\$ 435	\$ 1,160	\$ 1,224	\$ 1,117	\$ 1,056	\$ 61
440188-408	LONG TERM DISABILITY (188)	188	\$ 275	\$ 247	\$ 490	\$ 500	\$ 413	\$ 480	\$ (67)
440189-408	LIFE INSURANCE (189)	189	\$ 164	\$ 147	\$ 374	\$ 420	\$ 262	\$ 288	\$ (26)
440191-408	RETIREMENT PLAN (191)	191	\$ 9,319	\$ 8,174	\$ 9,614	\$ 9,997	\$ 5,066	\$ 10,423	\$ (5,357)
440192-408	TRAINING, CONFERENCES & EDUCATION (192)	408	\$ 229	\$ 500	\$ 458	\$ 500	\$ 509	\$ -	\$ 509
440194-408	MILEAGE REIMBURSEMENT (194)	194	\$ -	\$ 500	\$ 608	\$ 500	\$ 275	\$ 500	\$ (225)
440195-408	VISION (195)	195	\$ 72	\$ 66	\$ 174	\$ 68	\$ 130	\$ 144	\$ (14)
440196-408	MEDICARE (196)	196	\$ 1,705	\$ 1,769	\$ 1,725	\$ 1,668	\$ 1,785	\$ 1,766	\$ 19
440198-408	PRE-EMPLOYMENT TESTING (198)	198	\$ -	\$ -	\$ 40	\$ 500	\$ 716	\$ 600	\$ 116
440220-408	DL B&A CONTRACTUAL (220)	220	\$ -	\$ 1,000	\$ 715	\$ 499	\$ 734	\$ -	\$ 734
440221-408	NATURE CAMP CONTRACTUAL (221)	221	\$ 75	\$ 6,000	\$ 4,397	\$ 4,500	\$ 3,410	\$ 4,500	\$ (1,090)
440222-408	MINI-BUS USE (222)	222	\$ 8,634	\$ -	\$ 17,268	\$ 17,004	\$ 15,741	\$ 17,268	\$ (1,527)
440240-408	KC NATURE CONTRACTUAL (240)	240	\$ 7,079	\$ 500	\$ 464	\$ 600	\$ 35	\$ -	\$ 35
440241-408	SCFD GRANT CONTRACT (241)	241	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440276-408	DL CAMP PHONES (276)	276	\$ 360	\$ 500	\$ 380	\$ 501	\$ 180	\$ 300	\$ (120)
430276-408	RANGERS CELLULAR (27:0SED	276	\$ -	\$ -	\$ -	\$ -	\$ 208	\$ -	\$ 208
440311-408	STAFF UNIFORMS (311)	311	\$ -	\$ 500	\$ 62	\$ 500	\$ 500	\$ -	\$ 500
440340-408	NATURE CAMP SUPPLIES (340)	340	\$ 2,629	\$ 2,500	\$ 3,342	\$ 3,001	\$ 896	\$ 3,000	\$ (2,104)
440341-408	DL B&A SUPPLIES (341)	341	\$ 2,427	\$ 1,500	\$ 1,957	\$ 1,500	\$ 1,783	\$ 1,500	\$ 283
440342-408	KC NATURE SUPPLIES (342)	342	\$ 849	\$ -	\$ -	\$ 504	\$ 2,150	\$ -	\$ 2,150
440415-408	YOUTH SUPPLIES (415):0SED	415	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -
440418-408	MIN-BUS CAPITAL OUTLAY (418)	418	\$ 49,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440431-408	TAXIDERMY (431)	431	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
440509-408	OFFICE SUPPLIES (509)	509	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440510-408	TELEPHONE (510)	510	\$ 923	\$ 800	\$ 744	\$ 804	\$ 902	\$ 804	\$ 98
440513-408	COPYING AND PRINTING (513)	513	\$ 948	\$ 650	\$ 1,387	\$ 650	\$ 1,198	\$ -	\$ 1,198
Total Revenue			\$ 226,949	\$ 182,500	\$ 211,932	\$ 216,200	\$ 230,313	\$ 224,500	\$ 5,813
Total Expenditures			\$ (215,354)	\$ (152,983)	\$ (184,234)	\$ (178,596)	\$ (177,736)	\$ (177,469)	\$ (267)
Net Surplus (Deficit)			\$ 11,595	\$ 29,517	\$ 27,698	\$ 37,604	\$ 52,576	\$ 47,031	\$ 5,545

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

409
WELLNESS-409

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
340022-409	LEASE PURCHASE PROCEEDS (022)	22	409	\$ (182,136)	\$ -	\$ -	\$ -	\$ -	\$ -
340031-409	SPINNING (031)	31	409	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -
340032-409	FACILITY USE FEES (032)	32	409	\$ (55,681)	\$ (97,000)	\$ (134,127)	\$ (129,999)	\$ (137,590)	\$ 10,285
330032-409	FEE-BASED CLASS FEES (032)	32	409	\$ (228)	\$ -	\$ 84	\$ -	\$ -	\$ -
340063-409	YOGA (063)	63	409	\$ (235)	\$ -	\$ (1,059)	\$ -	\$ (3,000)	\$ 3,000
340065-409	WELLNESS SERVICES (065)	65	409	\$ 1,007	\$ -	\$ (2,224)	\$ (1,000)	\$ (444)	\$ (444)
340067-409	PERSONAL TRAINING (067)	67	409	\$ (913)	\$ (7,000)	\$ (6,225)	\$ (6,000)	\$ (15,345)	\$ (6,345)
440177-409	WELLNESS SERVICES (177)	177	409	\$ 30,267	\$ 1,000	\$ 41,683	\$ 56,996	\$ 57,087	\$ 1,699
440184-409	PERSONAL TRAINING (184)	184	409	\$ 75	\$ -	\$ -	\$ 4,200	\$ 5,595	\$ (405)
440192-409	TRAINING, CONFERENCES & EDUCATION (1192)	409	409	\$ -	\$ -	\$ 135	\$ -	\$ 50	\$ (450)
440192-409	TRAINING, CONFERENCES & EDUCATION (1192)	409	409				\$ -	\$ 500	\$ (500)
440193-409	FEE-BASED CLASS WAGES (193)	193	409	\$ 7,243	\$ -	\$ 9,363	\$ -	\$ 1,240	\$ 40
440222-409	FITNESS EQUIPMENT LEASE (222)	222	409	\$ 36,743	\$ 48,891	\$ 48,990	\$ 53,336	\$ 51,875	\$ 1,448
440253-409	EQUIPMENT UPKEEP (253)	253	409	\$ -	\$ 500	\$ 550	\$ 1,000	\$ 775	\$ 25
440254-409	SERVICES-CONTRACT (254)	254	409	\$ 29,901	\$ 45,000	\$ 24,829	\$ -	\$ -	\$ -
440417-409	SUPPLIES (417)	417	409	\$ -	\$ -	\$ (565)	\$ -	\$ -	\$ -
440418-409	FITNESS EQUIPMENT CAPITAL OUTLAY (41:418)	409	409	\$ 182,136	\$ -	\$ -	\$ -	\$ -	\$ -
440422-409	WELLNESS SUPPLIES (422)	422	409	\$ 1,327	\$ 1,000	\$ 1,508	\$ 2,000	\$ 4,755	\$ (245)
Total Revenue				\$ 238,186	\$ 109,000	\$ 143,551	\$ 136,999	\$ 153,379	\$ (6,496)
Total Expenditures				\$ (287,692)	\$ (96,391)	\$ (126,493)	\$ (117,532)	\$ (121,377)	\$ (1,612)
Net Surplus (Deficit)				\$ (49,506)	\$ 12,609	\$ 17,058	\$ 19,467	\$ 32,002	\$ (8,108)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

410
RECREATION SERVICES-410

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
340058-410	AQUATIC PRO SHOP (058)	58	410	\$ (3,371)	\$ (4,000)	\$ (278)	\$ -	\$ (717)	\$ (440)	\$ (277)
340062-410	ADULT & FAMILY PROGRAMS (062)	62	410	\$ (35,995)	\$ (39,000)	\$ (65,096)	\$ (47,000)	\$ (59,267)	\$ (45,000)	\$ (14,267)
340064-410	NURSERY SERVICES (064)	64	410	\$ (183)	\$ (1,000)	\$ (491)	\$ (1,000)	\$ (259)	\$ -	\$ (259)
340067-410	PERSONAL TRAINING (067)	67	410	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
340070-410	MIDDLE SCHOOL SPORTS REVE (070)	70	410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,500)	\$ 9,500
340074-410	GIFT CERTIFICATES (074)	74	410	\$ (1,421)	\$ (500)	\$ 143	\$ -	\$ 680	\$ -	\$ 680
340087-410	CONTRCT CONCESSION REV (087)	87	410	\$ (928)	\$ (1,200)	\$ (9,501)	\$ (9,500)	\$ (11,696)	\$ (10,500)	\$ (1,196)
440173-410	ADULT & FAMILY PROGRAM WAGES (173)	173	410	\$ 17,402	\$ 16,000	\$ 14,381	\$ 15,002	\$ 13,415	\$ 12,000	\$ 1,415
440176-410	NURSERY (176)	176	410	\$ 658	\$ 1,000	\$ 850	\$ 1,000	\$ 734	\$ -	\$ 734
440185-410	MS SPORTS WAGES (185)	185	410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,100	\$ (8,100)
410186-410	MEDICAL (186):RCSVC	186	410	\$ -	\$ -	\$ -	\$ -	\$ (713)	\$ -	\$ (713)
440187-410	RECREATION DENTAL (1:RCSVC	187	410	\$ -	\$ -	\$ -	\$ -	\$ (197)	\$ -	\$ (197)
440195-410	VISION:RCSVC	195	410	\$ -	\$ -	\$ -	\$ -	\$ (14)	\$ -	\$ (14)
440207-410	ARMORED CAR SERVICE:RCSVC	207	410	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440254-410	ADULT & FAMILY PROGRAMS - CONTRACT	254	410	\$ 6,620	\$ 3,000	\$ 24,245	\$ 21,000	\$ 29,544	\$ 17,500	\$ 12,044
440417-410	ADULT & FAMILY PROGRAM SUPPLIES (417 417	410	410	\$ 2,546	\$ 2,500	\$ 5,546	\$ 5,500	\$ 7,085	\$ 100	\$ 6,985
440422-410	WELLNESS SUPPLIES (422)	422	410	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440423-410	MIDDLE SCHOOL SPORTS SUPPLIES (423)	423	410	\$ -	\$ -	\$ 36	\$ 100	\$ 100	\$ 700	\$ (600)
440427-410	CONCESSION SUPPLIES (427)	427	410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ (7,000)
Total Revenue				\$ 41,897	\$ 45,700	\$ 75,192	\$ 57,500	\$ 71,260	\$ 65,440	\$ 5,820
Total Expenditures				\$ (27,413)	\$ (22,500)	\$ (45,058)	\$ (42,602)	\$ (49,955)	\$ (45,400)	\$ (4,555)
Net Surplus (Deficit)				\$ 14,484	\$ 23,200	\$ 30,133	\$ 14,898	\$ 21,305	\$ 20,040	\$ 1,265

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

415
AQUATICS

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
340030-415	POOL RENTAL-RH (030)	30	415	\$ (1,293)	\$ (1,500)	\$ (1,568)	\$ (1,775)	\$ (1,330)	\$ (1,060)	\$ (270)
340032-415	DAILY AQUATIC NON-RESIDENT FEES (032)	32	415	\$ (20,400)	\$ (17,900)	\$ (13,917)	\$ (14,900)	\$ (16,200)	\$ (15,000)	\$ (1,200)
340033-415	DAILY AQUATIC RESIDENT FEES (033)	32	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,000)	\$ 55,000
340051-415	SWIM TEAM FEES-RH (051)	51	415	\$ (23,740)	\$ (28,000)	\$ (24,220)	\$ (24,999)	\$ -	\$ (29,000)	\$ 29,000
340052-415	AQUATIC INSTRUCTION (052)	52	415	\$ (17,744)	\$ (19,000)	\$ (15,164)	\$ (12,500)	\$ (15,313)	\$ (14,500)	\$ (813)
340053-415	SWIM TEAM (CONTRACTUAL) (053)	53	415	\$ (3,829)	\$ (2,000)	\$ (2,364)	\$ (2,400)	\$ (5,640)	\$ -	\$ (5,640)
340084-415	RESIDENT SWIM PASSES (084)	84	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ 2,000
340085-415	NON-RESIDENT SWIM PASSES (085)	85	415	\$ (3,037)	\$ (7,600)	\$ (3,600)	\$ (3,500)	\$ (3,880)	\$ (2,500)	\$ (1,380)
440144-415	AQUATICS SUPERVISION-CC (144)	144	415	\$ 51,788	\$ 60,000	\$ 58,767	\$ 60,000	\$ 56,783	\$ 56,306	\$ 477
440154-415	SWIM LESSONS-RH (154)	154	415	\$ 6,129	\$ 8,000	\$ 4,415	\$ 6,000	\$ 7,116	\$ 7,000	\$ 116
440157-415	SWIM LESSONS-CC (157)	157	415	\$ 4,459	\$ 5,000	\$ 6,361	\$ 2,500	\$ 1,735	\$ 2,000	\$ (265)
440160-415	AQUATICS SUPERVISION (160)	160	415	\$ 68,137	\$ 70,000	\$ 75,397	\$ 54,992	\$ 74,528	\$ 63,500	\$ 11,028
440161-415	SWIM TEAM-COACHING (161)	161	415	\$ 15,244	\$ 18,500	\$ 13,549	\$ 15,000	\$ 12,700	\$ 15,000	\$ (2,300)
440163-415	AQUATICS SUPERVISION-BRF (163)	163	415	\$ 17,367	\$ 20,500	\$ 18,729	\$ 20,500	\$ 26,726	\$ 27,413	\$ (687)
440172-415	GATE SUPERV (172)	172	415	\$ 10,715	\$ 14,300	\$ 10,775	\$ 11,695	\$ 14,843	\$ 14,850	\$ (7)
440186-415	MEDICAL (186):AQRH	186	415	\$ -	\$ -	\$ -	\$ -	\$ (339)	\$ 6,870	\$ (7,209)
440187-415	DENTAL (187)	187	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565	\$ (565)
440188-415	LONG TERM DISABILITY (188)	188	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321	\$ (321)
440189-415	LIFE INSURANCE (189)	189	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155	\$ (155)
440191-415	RETIREMENT PLAN (191)	191	415	\$ 10,629	\$ 10,290	\$ 12,681	\$ 12,936	\$ 12,459	\$ 13,850	\$ (1,391)
440192-415	AQUATICS TRAINING & EDUCATION (192)	192	415	\$ 1,189	\$ 1,550	\$ 706	\$ 1,900	\$ 1,674	\$ 1,900	\$ (226)
440194-415	MILEAGE REIMBURSEMENT (194)	194	415	\$ 297	\$ 1,000	\$ 679	\$ 1,000	\$ 301	\$ -	\$ 301
440195-415	VISION (195)	195	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ (85)
440196-415	MEDICARE (196)	196	415	\$ 2,664	\$ 2,736	\$ 2,847	\$ 6,394	\$ 3,146	\$ 6,850	\$ (3,704)
440198-415	PRE-EMPLOYMENT TESTING (198)	198	415	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ 56
440223-415	ELLIS AND ASSOCIATES (223)	223	415	\$ 5,920	\$ 6,600	\$ 6,735	\$ 6,649	\$ 7,540	\$ 7,540	\$ -
440259-415	POOL MAINTENANCE (259)	259	415	\$ 21,242	\$ 26,500	\$ 19,442	\$ 34,502	\$ 49,833	\$ 45,350	\$ 4,483
440264-415	SWIM TEAM CONTRACTUAL(264)	264	415	\$ -	\$ 2,000	\$ 1,919	\$ 2,400	\$ 8,025	\$ -	\$ 8,025
440276-415	CELL PHONES (276)	276	415	\$ 240	\$ 500	\$ 440	\$ 150	\$ 80	\$ -	\$ 80
440311-415	LIFEGUARD UNIFORMS (311)	311	415	\$ 4,892	\$ 3,000	\$ 3,123	\$ 3,100	\$ 2,589	\$ 2,700	\$ (111)
440407-415	POOL CHEMICALS (407)	407	415	\$ 26,841	\$ 33,000	\$ 24,386	\$ 27,500	\$ 33,494	\$ 47,500	\$ (14,006)
440428-415	POOL MAINT SUPP (428)	428	415	\$ 11,581	\$ 10,500	\$ 12,825	\$ 10,502	\$ 3,244	\$ 13,000	\$ (9,756)
440509-415	AQUATICS SUPPLIES (509)	509	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (2,000)
440515-415	EMPLOYEE RECOGNITION, MEETINGS, TEA 515	415	415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ (1,000)
Total Revenue				\$ 70,043	\$ 76,000	\$ 60,832	\$ 60,074	\$ 42,363	\$ 119,060	\$ (76,697)
Total Expenditures				\$ (259,334)	\$ (293,976)	\$ (273,776)	\$ (277,720)	\$ (316,532)	\$ (335,755)	\$ 19,223
Net Surplus (Deficit)				\$ (189,291)	\$ (217,976)	\$ (212,944)	\$ (217,646)	\$ (274,169)	\$ (216,695)	\$ (57,474)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

425
CULTURAL/COMMUNITY EVENTS-425

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
340034-425	SCFD GRANT (034)	34	425	\$ (3,086)	\$ (1,300)	\$ -	\$ -	\$ -	\$ -
340071-425	SPECIAL EVENTS (071)	71	425	\$ (6,458)	\$ (10,000)	\$ (11,818)	\$ (10,000)	\$ (16,255)	\$ (14,000)
440180-425	SPECIAL EVENTS WAGES (180)	180	425	\$ 1,898	\$ 2,500	\$ 4,618	\$ 3,000	\$ 8,880	\$ 23,700
440196-425	MEDICARE (196)	196	425	\$ -	\$ 155	\$ -	\$ 192	\$ 64	\$ -
440219-425	SCFD CONTRACTUAL (219)	219	425	\$ 1,470	\$ 1,300	\$ -	\$ -	\$ -	\$ -
440256-425	SPECIAL EVENTS CONTRACT SERVICES (256)	256	425	\$ 6,948	\$ 5,500	\$ 8,434	\$ 6,901	\$ 9,458	\$ 8,500
440412-425	SPECIAL EVENTS SUPP (412)	412	425	\$ 9,622	\$ 7,000	\$ 10,035	\$ 6,000	\$ 7,478	\$ 7,500
Total Revenue				\$ 9,544	\$ 11,300	\$ 11,818	\$ 10,000	\$ 16,255	\$ 14,000
Total Expenditures				\$ (19,938)	\$ (16,455)	\$ (23,087)	\$ (16,093)	\$ (25,880)	\$ (39,700)
Net Surplus (Deficit)				\$ (10,394)	\$ (5,155)	\$ (11,269)	\$ (6,093)	\$ (9,625)	\$ (25,700)
				\$ 16,075	\$ 16,075	\$ 16,075	\$ 16,075	\$ 16,075	\$ 16,075

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

430

GENERAL OPERATIONS/COMMUNITY CENTER-430

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
340030-430	FACILITY RENTALS-CC (030)	30	430	\$ -	\$ -	\$ (180)	\$ -	\$ -	\$ -
440145-430	DESK SUPERVISION-CC (145)	145	430	\$ 77,765	\$ 75,000	\$ 82,491	\$ 75,273	\$ 78,196	\$ 74,900
440162-430	MANAGEMENT-CC (162)	162	430	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -
440191-430	RETIREMENT PLAN (191)	191	430	\$ 4,718	\$ 5,172	\$ 5,103	\$ 4,744	\$ 5,373	\$ 5,100
440192-430	TRAINING (192)	192	430	\$ 480	\$ 1,000	\$ 104	\$ 500	\$ 500	\$ -
440194-430	MILEAGE REIMBURSEMENT (194)	194	430	\$ 397	\$ 750	\$ 406	\$ 650	\$ 360	\$ 500
440196-430	MEDICARE (196)	196	430	\$ 1,128	\$ 1,088	\$ 1,192	\$ 1,087	\$ 1,249	\$ 1,170
440207-430	ARMORED CAR SERVICE (207)	207	430	\$ 1,722	\$ 1,500	\$ 38	\$ -	\$ -	\$ -
440276-430	CC-CELLULAR (276)	276	430	\$ 567	\$ 500	\$ -	\$ -	\$ -	\$ -
440304-430	CC OPERATIONS SUPPLIES (304)	304	430	\$ 6,037	\$ 6,000	\$ 6,961	\$ 7,501	\$ 7,820	\$ 7,500
440515-430	EMPLOYEE RECOGNITION, MEETINGS, TEA 311	430	430	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 300
440430-430	CAPITAL OUTLAY - CC	430	430	\$ -	\$ -	\$ 21,276	\$ -	\$ 6,847	\$ -
440503-430	PROPERTY/LIABILITY INS-CC(503)	503	430	\$ 9,000	\$ 7,000	\$ 7,000	\$ 6,204	\$ 7,318	\$ 6,400
440509-430	OFFICE SUPPLIES-CC (509)	509	430	\$ 2,700	\$ 1,500	\$ 1,798	\$ 1,399	\$ 1,701	\$ 1,400
440510-430	TELEPHONE-CC (510)	510	430	\$ 22,842	\$ 12,000	\$ 12,167	\$ 11,999	\$ 14,239	\$ 14,000
440517-430	FACILITY FURNISHINGS-CC (517)	517	430	\$ -	\$ -	\$ 1,288	\$ -	\$ -	\$ -
Total Revenue				\$ -	\$ -	\$ 180	\$ -	\$ -	\$ -
Total Expenditures				\$ (127,355)	\$ (111,810)	\$ (139,944)	\$ (109,657)	\$ (123,603)	\$ (111,270)
Net Surplus (Deficit)				\$ (127,355)	\$ (111,810)	\$ (139,764)	\$ (109,657)	\$ (123,603)	\$ (111,270)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

431
TENNIS-431

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
340040-431	TENNIS INSTRUCTION (040)	40	431	\$ (320,707)	\$ (315,000)	\$ (314,604)	\$ (317,000)	\$ (312,579)	\$ (318,000)	\$ 5,421
340042-431	TENNIS TOURNAMENT (042)	42	431	\$ (4,260)	\$ (4,500)	\$ (1,684)	\$ (2,500)	\$ (267)	\$ (1,000)	\$ 733
340043-431	TENNIS LEAGUES-INDOOR (043)	43	431	\$ (6,210)	\$ (8,000)	\$ (7,037)	\$ (7,999)	\$ (5,474)	\$ -	\$ (5,474)
340045-431	TENNIS MIXERS (045)	45	431	\$ -	\$ (500)	\$ (1,870)	\$ (200)	\$ -	\$ -	\$ -
340046-431	PRODUCT RESALE-CC (046)	46	431	\$ (7,692)	\$ (7,000)	\$ (8,940)	\$ (7,000)	\$ (2,703)	\$ (1,000)	\$ (1,703)
340047-431	BALL MACHINE (047)	47	431	\$ (1,760)	\$ (2,000)	\$ (1,925)	\$ (1,751)	\$ (3,335)	\$ (3,000)	\$ (335)
340048-431	JUNIOR INTERCLUB (048)	48	431	\$ (34,700)	\$ (63,000)	\$ (35,691)	\$ (36,000)	\$ (37,505)	\$ (38,000)	\$ 495
340049-431	INDOOR COURT FEES (049)	49	431	\$ (123,806)	\$ (110,000)	\$ (135,921)	\$ (138,001)	\$ (140,298)	\$ (100,000)	\$ (40,298)
340050-431	USTA LEAGUES (050)	50	431	\$ (56,452)	\$ (55,000)	\$ (47,413)	\$ (48,000)	\$ (50,677)	\$ (49,000)	\$ (1,677)
340056-431	PERMANENT COURT TIME (056)	56	431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,000)	\$ 30,000
340059-431	OUTDOOR COURT FEES (059)	59	431	\$ 339	\$ -	\$ 355	\$ -	\$ 10	\$ (100)	\$ 110
340068-431	RACQUET STRINGING (068)	68	431	\$ (6,524)	\$ (6,000)	\$ (7,056)	\$ (6,001)	\$ (587)	\$ -	\$ (587)
340076-431	PICKLEBALL REVENUE (076)	76	431	\$ -	\$ -	\$ (1,003)	\$ -	\$ (1,654)	\$ (3,300)	\$ 1,646
440143-431	TENNIS INSTRUCTION (143)	143	431	\$ 204,916	\$ 190,000	\$ 201,670	\$ 199,000	\$ 192,032	\$ 200,800	\$ (8,768)
440146-431	RACQUET STRINGING (146)	146	431	\$ 4,605	\$ 6,000	\$ 4,019	\$ 5,000	\$ 90	\$ -	\$ 90
440147-431	COURT MAINTENANCE (147)	147	431	\$ 19,037	\$ 20,000	\$ 18,489	\$ 20,000	\$ 14,104	\$ 15,000	\$ (896)
440148-431	PICKLEBALL WAGES (148)	148	431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440158-431	JUNIOR INTERCLUB INSTRUC (158)	158	431	\$ 26,042	\$ 33,500	\$ 25,629	\$ 27,000	\$ 27,619	\$ 27,000	\$ 619
440159-431	TENNIS COORDINATION (159)	159	431	\$ 70,035	\$ 65,000	\$ 69,735	\$ 70,474	\$ 69,155	\$ 71,883	\$ (2,728)
440186-431	MEDICAL INSURANCE (186)	186	431	\$ 49,092	\$ 52,000	\$ 50,508	\$ 51,996	\$ 53,190	\$ 55,636	\$ (2,446)
440187-431	DENTAL (187)	187	431	\$ 1,921	\$ 2,685	\$ 2,158	\$ 2,962	\$ 2,177	\$ 3,170	\$ (993)
440188-431	LONG TERM DISABILITY (188)	188	431	\$ 1,482	\$ 1,511	\$ 1,498	\$ 1,533	\$ 1,468	\$ 1,641	\$ (173)
440189-431	LIFE INSURANCE (189)	189	431	\$ 882	\$ 901	\$ 892	\$ 910	\$ 899	\$ 974	\$ (75)
440191-431	RETIREMENT PLAN (191)	191	431	\$ 40,631	\$ 39,474	\$ 29,545	\$ 20,004	\$ 27,092	\$ 29,960	\$ (2,868)
440515-431	EMPLOYEE RECOGNITION, MEETINGS, TEA	192	431	\$ -	\$ -	\$ 62	\$ 700	\$ -	\$ 400	\$ (400)
440194-431	MILEAGE REIMBURSEMENT (194)	194	431	\$ 452	\$ -	\$ -	\$ 252	\$ 116	\$ -	\$ 116
440195-431	VISION (195)	195	431	\$ 288	\$ 306	\$ 288	\$ 458	\$ 342	\$ 495	\$ (153)
440196-431	MEDICARE (196)	196	431	\$ 4,002	\$ 4,560	\$ 3,896	\$ 4,278	\$ 4,248	\$ 4,578	\$ (330)
440203-431	FIRE/SECURITY (203)	203	431	\$ 1,104	\$ 1,500	\$ 888	\$ 1,500	\$ -	\$ 500	\$ (500)
430204-431	FAC MAINT.CONTRACTOR:TENNI	204	431	\$ -	\$ -	\$ -	\$ -	\$ 1,698	\$ -	\$ 1,698
440204-431	FACILITY MAINT CONTR (204)	204	431	\$ 12,478	\$ 4,000	\$ 14,505	\$ 12,000	\$ 13,472	\$ 12,000	\$ 1,472
440214-431	UTILITIES/GAS (214)	214	431	\$ 6,462	\$ 6,500	\$ 4,004	\$ 6,499	\$ 9,642	\$ 13,000	\$ (3,358)
430215-431	ELECTRICITY (215):TENNI	215	431	\$ -	\$ -	\$ 265	\$ -	\$ 207	\$ -	\$ 207
440215-431	UTILITIES/ELECTRICITY (215)	215	431	\$ 43,335	\$ 45,000	\$ 38,148	\$ 35,000	\$ 41,616	\$ 37,000	\$ 4,616
440219-431	VEHICLE REPAIR (219)	219	431	\$ -	\$ -	\$ 863	\$ 1,000	\$ 89	\$ 500	\$ (411)
440276-431	CELLULAR PHONE (276)	276	431	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 240	\$ (120)
440304-431	FACILITY MAINT SUPPL:TENNI	304	431	\$ 35	\$ -	\$ 13	\$ -	\$ (1,200)	\$ 2,400	\$ (3,600)
440310-431	FUEL/LUBRICANTS (310)	310	431	\$ 424	\$ 500	\$ 533	\$ 501	\$ 344	\$ 275	\$ 69
440405-431	TENNIS SUPPLIES (405)	405	431	\$ 15,095	\$ 10,000	\$ 18,170	\$ 12,000	\$ 6,693	\$ 17,000	\$ (10,307)
440408-431	PICKLEBALL EXPENSES (408)	408	431	\$ -	\$ -	\$ 292	\$ 200	\$ 202	\$ 325	\$ (123)
440409-431	TENNIS MAINT. SUPPLIES (409)	409	431	\$ 15,628	\$ 10,000	\$ 8,546	\$ 10,001	\$ 3,994	\$ 6,000	\$ (2,006)

440420-431	TOURN FEES/TROPHIES(420)	420	431	\$ 254	\$ 500	\$ 1,981	\$ 250	\$ 336	\$ 250	\$ 86
440427-431	PRODUCT RESALE (427)	427	431	\$ 5,452	\$ 6,000	\$ 4,174	\$ 3,999	\$ 613	\$ -	\$ 613
440433-431	TENNIS STRINGING (433)	433	431	\$ 800	\$ 1,200	\$ 546	\$ 601	\$ -	\$ -	\$ -
440435-431	JR INTERCLUB SUPPLIES (435)	435	431	\$ 7,506	\$ 7,500	\$ 9,271	\$ 8,500	\$ 6,097	\$ 8,500	\$ (2,403)
440438-431	LEAGUE FEES (438)	438	431	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ 26
440510-431	TELEPHONE (510)	510	431	\$ 904	\$ 900	\$ 1,795	\$ 997	\$ 1,570	\$ 1,614	\$ (44)
420510-431	TELEPHONE (510):TENNI	510	431	\$ -	\$ -	\$ -	\$ -	\$ 68	\$ -	\$ 68
Total Revenue				\$ 561,772	\$ 571,000	\$ 562,789	\$ 564,452	\$ 555,069	\$ 543,400	\$ 11,669
Total Expenditures				\$ (532,859)	\$ (509,537)	\$ (512,380)	\$ (497,615)	\$ (478,118)	\$ (511,141)	\$ 33,023
Net Surplus (Deficit)				\$ 28,913	\$ 61,463	\$ 50,409	\$ 66,837	\$ 76,951	\$ 32,259	\$ 44,692

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

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YOUTH PROGRAMMING-435

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance
340039-435	SA ENRICHMENT (039)	39	435	\$ -	\$ (2,500)	\$ -	\$ -	\$ -	\$ -
340061-435	TEEN SERVICES (061)	61	435	\$ (39,524)	\$ (43,000)	\$ (29,937)	\$ (34,999)	\$ (27,126)	\$ (28,000)
340062-435	YOUTH FAIR SPONSORSHIPS (062)	62	435	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -
340075-435	BEF/ATR SCHL REGISTRATION(075)	75	435	\$ (312,307)	\$ (265,000)	\$ (250,629)	\$ (254,999)	\$ (225,953)	\$ (255,000)
340080-435	SCHOOL AGED CAMP (080)	80	435	\$ (329,834)	\$ (370,000)	\$ (243,518)	\$ (265,000)	\$ (244,236)	\$ (249,000)
440155-435	CAMP ENRICHMENT (155)	155	435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
440165-435	CAMP STAFF (165)	165	435	\$ 87,284	\$ 115,000	\$ 93,619	\$ 98,713	\$ 96,040	\$ 102,000
440167-435	B&A WAGES (167)	167	435	\$ 101,289	\$ -	\$ 5,772	\$ 153,845	\$ 134,192	\$ 152,000
440168-435	BEFORE/AFTER PARTIME (168)	168	435	\$ 110,647	\$ 105,000	\$ 79,659	\$ -	\$ 948	\$ -
440171-435	TEEN CAMP WAGES (171)	171	435	\$ 11,030	\$ 11,000	\$ 14,095	\$ 11,999	\$ 10,781	\$ 8,858
440186-435	MEDICAL (186)	186	435	\$ 39,677	\$ 40,230	\$ 22,800	\$ 41,040	\$ 32,012	\$ 13,000
440187-435	DENTAL (187)	187	435	\$ 2,205	\$ 3,047	\$ 1,479	\$ 2,447	\$ 2,104	\$ 1,100
440188-435	LONG TERM DISABILITY (188)	188	435	\$ 1,471	\$ 1,217	\$ 1,054	\$ 1,530	\$ 1,044	\$ 500
440189-435	LIFE INSURANCE (189)	189	435	\$ 891	\$ 746	\$ 873	\$ 919	\$ 612	\$ 360
440191-435	RETIREMENT PLAN (191)	191	435	\$ 54,207	\$ 53,040	\$ 31,233	\$ 27,060	\$ 33,780	\$ 13,910
440192-435	TRAINING, CONFERENCES & EDUCATION (192)	192	435	\$ 2,507	\$ 3,000	\$ 2,263	\$ 3,001	\$ 2,326	\$ -
440194-435	MILEAGE REIMBURSEMENT (194)	194	435	\$ 1,729	\$ 2,000	\$ 1,268	\$ 2,000	\$ 516	\$ -
440195-435	VISION (195)	195	435	\$ 377	\$ 416	\$ 241	\$ 358	\$ 290	\$ 160
440196-435	MEDICARE (196)	196	435	\$ 7,555	\$ 6,761	\$ 6,165	\$ 7,006	\$ 6,970	\$ 3,700
440198-435	PRE-EMPLOYMENT TESTING (198)	198	435	\$ 2,881	\$ 3,000	\$ 2,617	\$ 2,001	\$ 3,599	\$ -
440219-435	VEHICLE REPAIR (219)	219	435	\$ 2,048	\$ 1,500	\$ 2,375	\$ 1,500	\$ 1,327	\$ -
440238-435	SCHOOL BUS (238)	238	435	\$ 7,372	\$ 6,500	\$ 12,646	\$ 10,000	\$ 7,154	\$ 4,000
440240-435	RANGER U CONTRACT (240)	240	435	\$ -	\$ -	\$ 56	\$ -	\$ 100	\$ -
440256-435	SPECIAL EVENTS (256):YPROG	256	435	\$ 125	\$ -	\$ 575	\$ -	\$ 1,126	\$ -
440260-435	B&A CONTRACTED SERVI (260)	260	435	\$ 4,055	\$ 2,000	\$ 1,803	\$ 2,000	\$ 2,991	\$ 5,000
440261-435	SA CAMP CONTR SERVICES (261)	261	435	\$ 19,684	\$ 23,000	\$ 15,008	\$ 17,500	\$ 21,716	\$ 17,500
440263-435	TEEN CAMP CONTR SERVICES (263)	263	435	\$ 10,567	\$ 12,000	\$ 9,258	\$ 8,999	\$ 8,063	\$ 7,000
440276-435	SA CAMP CELLULAR PHONE (276)	276	435	\$ 1,427	\$ 1,750	\$ 1,319	\$ 1,751	\$ 906	\$ 850
440300-435	VEHICLE MAINT SUPPLIES (300)	300	435	\$ 1,461	\$ 1,000	\$ 427	\$ 999	\$ 170	\$ -
440310-435	FUEL/LUBRICANTS (310)	310	435	\$ 2,598	\$ 3,000	\$ 2,536	\$ 2,602	\$ 2,598	\$ -
440311-435	YOUTH STAFF UNIFORMS (311)	311	435	\$ 3,693	\$ 4,000	\$ 2,962	\$ 3,500	\$ 3,231	\$ -
440412-435	SPECIAL EVENTS SUPP:YPROG	412	435	\$ 177	\$ -	\$ 56	\$ -	\$ -	\$ -
440416-435	TEEN CAMP SUPPLIES (416)	416	435	\$ 2,541	\$ 2,500	\$ 2,985	\$ 1,499	\$ 2,770	\$ 2,000
440424-435	B&A SUPPLIES (424)	424	435	\$ 8,010	\$ 8,250	\$ 6,516	\$ 6,999	\$ 9,740	\$ 7,000
440425-435	SA CAMP SUPPLIES (425)	425	435	\$ 8,268	\$ 8,500	\$ 7,665	\$ 8,500	\$ 6,725	\$ 8,500
440426-435	SA ENRICHMENT SUPPLIES (426)	426	435	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
440428-435	CC PLAYGROUND FENCE (428)	428	435	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -
440429-435	VEHICLE PURCHASES (429)	429	435	\$ 1,839	\$ -	\$ 20	\$ -	\$ -	\$ -
440430-435	RANCH HOUSE PRESCHOOL PLAYGROUND	430	435	\$ 32,683	\$ -	\$ -	\$ -	\$ -	\$ -
440509-435	OFFICE SUPP (509)	509	435	\$ 572	\$ 1,000	\$ 679	\$ 999	\$ 1,285	\$ -

Total Revenue	\$ 681,555	\$ 680,500	\$ 524,084	\$ 554,998	\$ 497,315	\$ 532,000	\$ (34,685)
Total Expenditures	\$ (530,868)	\$ (419,957)	\$ (330,053)	\$ (418,767)	\$ (395,117)	\$ (351,938)	\$ (43,179)
Net Surplus (Deficit)	\$ 150,686	\$ 260,543	\$ 194,030	\$ 136,231	\$ 102,197	\$ 180,062	\$ (77,865)

Ken-Caryl Ranch Metropolitan District
2019 Draft Budget

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PRESCHOOL-440

*Note: Revenue Accounts Show as credits (in brackets) in rows, positive in totals at bottom

Account Number	Account Description	2	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2018 Projected	2019 Budget	Yr-to-Yr Variance	
340021-440	PRESCHOOL CAMPS (021)	21	440	\$ -	\$ (68,500)	\$ (70,185)	\$ (75,000)	\$ (71,253)	\$ (73,000)	\$ 1,747
340038-440	PRESCHOOL GRANT (038)	38	440	\$ -	\$ -	\$ (1,350)	\$ -	\$ -	\$ -	\$ -
340060-440	PRESCHOOL FEES (060)	60	440	\$ (222,432)	\$ (170,000)	\$ (225,581)	\$ (210,000)	\$ (221,160)	\$ (233,000)	\$ 11,840
440155-440	PRESCHOOL CAMP ENRICHMENT (155)	155	440	\$ 5,191	\$ 5,250	\$ 4,002	\$ 4,201	\$ 4,654	\$ 3,000	\$ 1,654
440170-440	PRESCHOOL WAGES (170)	170	440	\$ 80,376	\$ 80,000	\$ 70,337	\$ 217,800	\$ 193,551	\$ 179,000	\$ 14,551
440175-440	PRESCHOOL CAMP WAGES (175)	175	440	\$ 150,984	\$ 150,000	\$ 167,715	\$ -	\$ 13,018	\$ 39,000	\$ (25,982)
440186-440	MEDICAL (186)	186	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,480	\$ (27,480)
440187-440	DENTAL (187)	187	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,260	\$ (2,260)
440188-440	LONG TERM DISABILITY (188)	188	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030	\$ (1,030)
440189-440	LIFE INSURANCE (189)	189	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620	\$ (620)
440191-440	RETIREMENT PLAN (191)	191	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,900	\$ (9,900)
440195-440	VISION (195)	195	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335	\$ (335)
440196-440	MEDICARE (196)	196	440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,340	\$ (3,340)
440244-440	PS ENRICHMENT CONTRACTUAL (244)	244	440	\$ 1,001	\$ 1,000	\$ 2,253	\$ 1,999	\$ 1,291	\$ 3,000	\$ (1,709)
440245-440	PS CAMP CONTRACTUAL (245)	245	440	\$ 3,075	\$ 3,000	\$ 1,270	\$ 3,001	\$ 310	\$ -	\$ 310
440415-440	PRESCHOOL SUPPLIES (415)	415	440	\$ 10,047	\$ 8,500	\$ 12,226	\$ 9,501	\$ 12,029	\$ 9,000	\$ 3,029
440417-440	PS CAMP SUPPLIES (417)	417	440	\$ 2,384	\$ 2,500	\$ 1,565	\$ 2,500	\$ -	\$ 2,000	\$ (2,000)
Total Revenue				\$ 222,432	\$ 238,500	\$ 297,116	\$ 285,000	\$ 292,413	\$ 306,000	\$ (13,587)
Total Expenditures				\$ (253,058)	\$ (250,250)	\$ (259,369)	\$ (239,002)	\$ (224,854)	\$ (279,965)	\$ 55,111
Net Surplus (Deficit)				\$ (30,626)	\$ (11,750)	\$ 37,748	\$ 45,998	\$ 67,560	\$ 26,035	\$ 41,525