

RCC 2018-19 ANNUAL BUDGET

	2018-2019	
ADMINISTRATION - OPERATING INCOME	Budget	%
Marina User Fee	2,700	0.2%
Campground User Fee	9,000	0.6%
Park Model Maintenance Fee	20,008	1.3%
Lodging	0	0.0%
Promotional Income	0	0.0%
Activity Room/Clubhouse Rental	0	0.0%
Prior Year Surplus	0	0.0%
Sale of lots	36,000	2.3%
Member Assessments	1,350,594	84.7%
Assoc Member Assessments	6,300	0.4%
Member Fees & Fines	39,500	2.5%
Guest Fees	0	0.0%
Membership Transfer Fee	60,480	3.8%
Owner Admin. Fees Income	21,348	1.3%
Foreclosure Reimbursement	6,000	0.4%
Lien Charge Reimbursement	42,914	2.7%
TOTAL OPERATING INCOME NON WATER	1,594,845	100.0%

	2018-2019	
ADMINISTRATION EXPENSE	Budget	%
Admin Labor	273,149	52.7%
Admin Retirement	4,343	0.8%
Admin FICA Tax	20,896	4.0%
Admin L&I Tax	722	0.1%
Admin SUI Tax	1,338	0.3%
Admin FUTA Tax	168	0.0%
Admin Medical	28,860	5.6%
Admin Office Furniture		0.0%
Admin Materials & Supplies	7,500	1.4%
Admin Sm Equip/Tools Purchase	600	0.1%
Admin Education	5,600	1.1%
Admin Office/Shop Security	1,900	0.4%
Admin Electric	10,032	1.9%
Petty Cash Till Adjustment		0.0%
Admin Postage	18,414	3.6%
Admin Telephone	10,800	2.1%
Admin Professional Printing	7,500	1.4%
Admin Equip Repairs/Supplies	500	0.1%
Lot Acquisition Fees	6,100	1.2%
Admin Leases/Contracts/Fees	48,876	9.4%
Lien Fees	28,000	5.4%
Admin Bank Fees	43,000	8.3%
TOTAL ADMINISTRATION EXPENSE	518,298	100.0%

GENERAL EXPENSE	2018-2019 Budget	%
Insurance	90,367	22.5%
Marketing Expense	24,000	6.0%
Taxes B&O	37,558	9.3%
Taxes Property Tax	28,000	7.0%
Community Relations	6,000	1.5%
Tax & Audit Services	20,001	5.0%
Bad Debt Expense	151,366	37.7%
Patrol Contracting	3,000	0.7%
Travel Ferry & Mileage	3,600	0.9%
Payroll Processing	4,471	1.1%
IT Consulting/Hardware	3,600	0.9%
Contingency	0	0.0%
Legal Fees	18,000	4.5%
Legal Fees - Foreclosure	12,000	3.0%
TOTAL GENERAL EXPENSE	401,962	100.0%
TOTAL ADMIN AND GENERAL	920,260	

RCC 2018-19 ANNUAL GOLF BUDGET

GOLF COURSE INCOME	TOTALS	%
Golf - Annual Fee	26,000	24.5%
Golf - Cart Storage	5,000	4.7%
Golf - Cart Path Fee	2,600	2.4%
Golf - Daily Member Fee	25,000	23.5%
Golf - Jr Golf Fee	1,125	1.1%
Golf - Guest Fee	32,000	30.1%
Golf Shop - Rental Income	4,150	3.9%
Golf Shop - Beer/Wine Sales	4,815	4.5%
Golf Shop - Taxed Sales	541	0.5%
Golf Shop - Non Taxed Sales	1,818	1.7%
Golf Shop - Merchandise Sales	3,234	3.0%
TOTAL GOLF INCOME	106,283	100.0%
GOLF LABOR		
Golf Course Labor	140,266	67.9%
Golf Course Benefits	37,113	18.0%
Golf Shop Labor	26,043	12.6%
Golf Shop Benefits	3,066	1.5%
TOTAL GOLF LABOR	206,488	100.0%
GOLF COURSE OTHER EXPENSE		
Golf Materials & Supplies	10,000	19.8%
Golf Sm Equip/Tools Purchase	1,500	3.0%
Golf Irrigation	1,500	3.0%
Golf Equip/Auto Repair	7,920	15.7%
Golf Fuel	6,600	13.1%
Golf Debris - Weidenman	1,500	3.0%
Golf Education	1,700	3.4%
Golf Tree Trim / Removal	1,500	3.0%
Golf Fertilizer/Seed/Chemicals	15,000	29.7%
Golf Electric	2,470	4.9%
Golf Licenses/Contracts	762	1.5%
TOTAL GOLF COURSE EXPENSE	50,452	100.0%
GOLF SHOP OTHER EXPENSE		
Golf Shop Marketing	500	6.1%
Golf Shop Materials & Supplies	1,000	12.3%
Golf Shop Sm Equip/Tools Purch	150	1.8%
Golf Shop Resale Merchandise	2,568	31.6%
Golf Shop Resale Soda/Candy	194	2.4%
Golf Shop Food/Snacks	731	9.0%
Golf Shop Till Adj		0.0%
Golf Shop Contracts/Fees	1,000	12.3%
Golf Shop Resale Beer/Wine	1,996	24.5%
TOTAL OTHER EXPENSE	8,139	100.0%
GOLF NET INCOME/(LOSS)	(158,795)	

RCC 2018-19 ANNUAL BUDGET GROUNDS	TOTALS	%
Grounds Labor	78,559	55.8%
Grounds Retirement	2,991	2.1%
Grounds FICA Tax	6,010	4.3%
Grounds L&I Tax	1,333	0.9%
Grounds SUI Tax	385	0.3%
Grounds FUTA Tax	59	0.0%
Grounds Medical	9,984	7.1%
Grounds Materials & Supplies	5,000	3.6%
Grounds Sm Equip/Tools Purch	1,500	1.1%
Grounds Irrigation	996	0.7%
Grounds Equip/Auto Repair	4,344	3.1%
Grounds Fuel	3,504	2.5%
Grounds Refuse	1,920	1.4%
Grounds Education	200	0.1%
Grounds Tree Trim / Removal	996	0.7%
Grounds Septic/Port-O-Lets	500	0.4%
Grounds Seed/Fertilizer	2,500	1.8%
Grounds Lake Spray/Carp/Analys	5,000	3.6%
Grounds Lake Stocking	3,500	2.5%
Grounds Electric	10,900	7.7%
Grounds Leases/Contracts	500	0.4%
TOTAL GROUNDS	140,680	100.0%

RCC 2018-19 ANNUAL BUDGET MAINTENANCE	TOTALS	%
Maint Labor	65,915	73.0%
Maint Retirement	2,086	2.3%
Maint FICA Tax	5,043	5.6%
Maint L&I Tax	843	0.9%
Maint SUI Tax	323	0.4%
Maint FUTA Tax	42	0.0%
Maint Medical	6,960	7.7%
Maint Materials & Supplies	3,420	3.8%
Maint Sm Equip/Tools Purchase	1,860	2.1%
Maint Equip/Auto Repair	900	1.0%
Maint Fuel	1,800	2.0%
Maint Education	120	0.1%
Maint Vehicle License Tabs	1,020	1.1%
TOTAL MAINTENANCE	90,332	100.0%

RCC 2018-19 ANNUAL BUDGET BUILDINGS	TOTALS	%
Buildings Labor	117,931	63.2%
Buildings Retirement	4,871	2.6%
Buildings FICA Tax	9,022	4.8%
Buildings L&I Tax	1,970	1.1%
Buildings SUI Tax	578	0.3%
Buildings FUTA Tax	84	0.0%
Buildings Medical	13,920	7.5%
Park Model Supplies	1,295	0.7%
Buildings Materials & Supplies	8,100	4.3%
Buildings Sm Equip/Tools Purch	1,500	0.8%
Buildings Repairs	8,100	4.3%
Buildings Equip/Auto Repair	1,020	0.5%
Buildings Fuel	2,160	1.2%
Buildings Refuse	1,992	1.1%
Buildings Education	500	0.3%
Buildings Septic - common areas	1,000	0.5%
Buildings Electric	6,000	3.2%
Buildings Propane	6,492	3.5%
TOTAL BUILDINGS	186,534	100.0%

RCC 2018-19 ANNUAL BUDGET LAKESHORE RESTAURANT	TOTALS	%
Restaurant Food Sales	327,164	71.5%
Restaurant Beer/Wine Sales	130,473	28.5%
TOTAL SALES	457,637	
Restaurant Food Cost @ 36%	116,143	35.5%
Restaurant Beverage Cost @ 24%	31,313	24.0%
TOTAL COST OF SALES	147,457	32.2%
Rest Labor	264,884	86.1%
Rest FICA Tax	20,264	6.6%
Rest L&I Tax	7,146	2.3%
Rest SUI Tax	1,298	0.4%
Rest FUTA Tax	126	0.0%
Rest Medical	13,920	4.5%
TOTAL WAGES & BENEFITS	307,637	100.0%
Restaurant Marketing (in General)	0	0.0%
Rest Materials & Supplies	18,250	18.1%
Rest Sm Equip/Tools Purch	2,683	2.7%
Rest Equipment Repairs	4,102	4.1%
Restaurant Vehicle Repair	1,500	1.5%
Rest Fuel	1,140	1.1%
Rest Refuse	1,615	1.6%
Rest Education	0	0.0%
Restaurant Security	750	0.7%
Rest Septic	4,143	4.1%
Rest Electric	18,277	18.1%
Rest Propane	15,844	15.7%
Rest Till Adjustment		0.0%
Rest Entertainment	7,710	7.6%
Employee Meals	5,768	5.7%
Rest Telephone	3,681	3.7%
Rest Leases/Contracts	12,773	12.7%
Restaurant Travel & Ferry	2,550	2.5%
TOTAL OTHER EXPENSE	100,785	100.0%
LAKESHORE RESTAURANT INCOME/(LOSS)	(98,242)	

TOTALS FROM ALL OF THE NON WATER DEPARTMENTS

TOTAL OPERATING INCOME NON WATER	1,594,845
TOTAL ADMINISTRATION EXPENSE	518,298
TOTAL GENERAL EXPENSE	401,962
GOLF NET INCOME/(LOSS)	-158,795
TOTAL GROUNDS	140,680
TOTAL MAINTENANCE	90,332
TOTAL BUILDINGS	186,534
LAKESHORE RESTAURANT INCOME/(LOSS)	-98,242

OVERALL NET OPERATING INCOME LOSS ALL REVENUES AND EXPENSE **0**

Lake Josephine Riviera Water**2018-2019**

INCOME	Budget	%
Communication Antenna Lease	29,523	6.3%
Water User Fee/Overages	169,485	35.9%
Standby Water Fee	0	0.0%
Fire Flow and Common Area Maint - (Previously Standby - all lots pay for this)	237,225	50.3%
SMA Revenues	10,000	2.1%
Prior Year Surplus	0	0.0%
Non Riviera Water User Fees/Overages	7,500	1.6%
Water Transfer Fee	7,000	1.5%
Water Disconnect Fee	2,100	0.4%
New Water Connect Fee	6,200	1.3%
Water Pin Locate Fees	2,600	0.6%
TOTAL WATER DEPT. INCOME	471,633	100.0%

LABOR AND BENEFITS

Water Labor	212,620	77.2%
Water Retirement	8,343	3.0%
Water FICA Tax	16,265	5.9%
Water L&I Tax	9,145	3.3%
Water SUI Tax	1,042	0.4%
Water FUTA Tax	168	0.1%
Water Medical	27,840	10.1%
TOTAL LABOR AND BENEFITS	275,422	100.0%

OTHER EXPENSES

Water Connection Parts Resale	0	0.0%
Water Administrative Exp	7,392	3.8%
Water Telephone	2,262	1.2%
Water Materials & Supplies	20,000	10.2%
Water Sm Equip/Tools Purchase	2,400	1.2%
Water Insurance	32,531	16.6%
Water Equip/Auto Repair	4,600	2.3%
Water Fuel	6,000	3.1%
Water Education	3,498	1.8%
Water Analysis/Research	1,500	0.8%
Water Electric	22,175	11.3%
Propane	3,000	1.5%
Water Licenses/Contracts/Fees	6,644	3.4%
Water Travel, Ferry & Mileage	1,200	0.6%
Water Treatment Chemicals	18,000	9.2%
Bad Debt Expense	65,007	33.1%
TOTAL OTHER EXPENSES	196,210	100.0%

TOTAL OPERATING NET INCOME/(LOSS) 0