

**RIVIERA COMMUNITY CLUB
MEMBER ASSESSMENT/DUES BREAKDOWN FOR 2022/2023**

8/23/2023

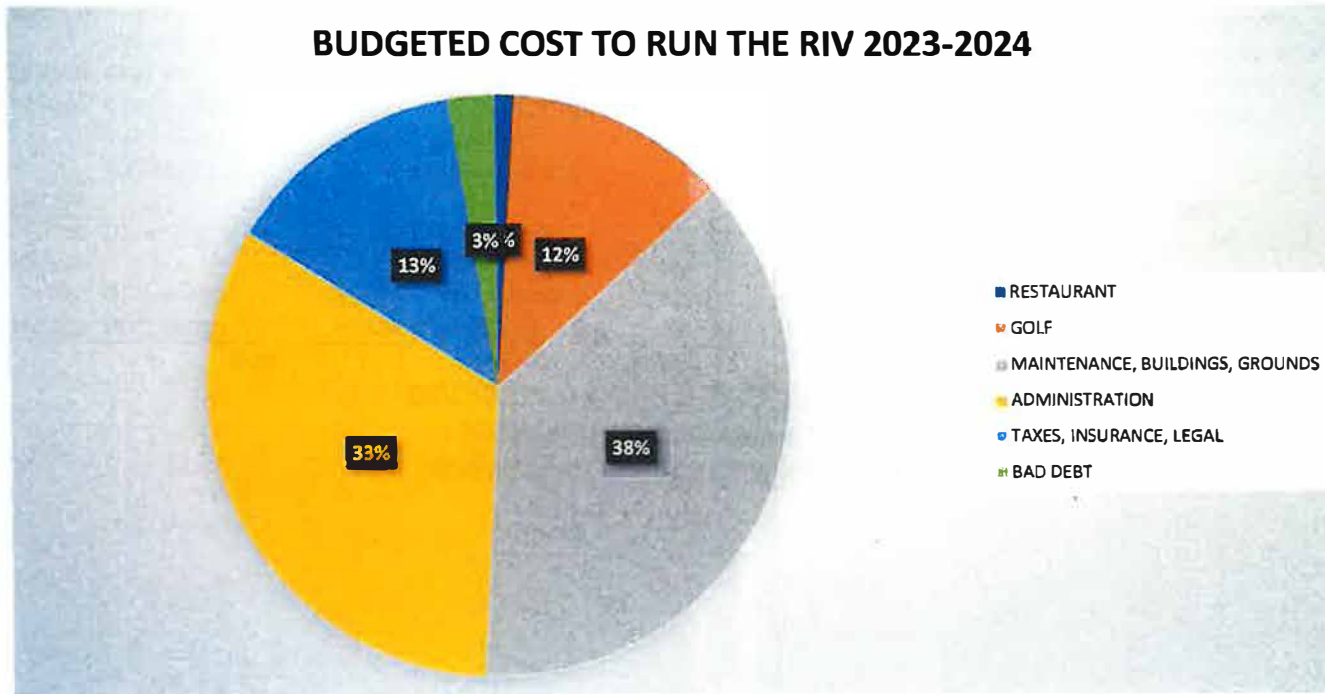
	2023-24		2022-23	
	Developed	Undeveloped	Developed	Undeveloped
ASSESSMENTS - NON WATER RELATED				
<u>NON - WATER OPERATING</u>	<u>\$485.90</u>	<u>\$485.90</u>	<u>\$468.96</u>	<u>\$468.96</u>
<u>NON - WATER CAPITAL RESERVE</u>	<u>\$70.00</u>	<u>\$70.00</u>	<u>\$63.46</u>	<u>\$63.46</u>
	<u>\$555.90</u>	<u>\$555.90</u>	<u>\$532.42</u>	<u>\$532.42</u>
ASSESSMENTS - WATER				
<u>WATER - OPERATING</u>	<u>\$246.96</u>		<u>\$223.43</u>	
<u>FIRE FLOW/COMMON AREA USAGE</u>	<u>\$80.00</u>	<u>\$80.00</u>	<u>\$80.00</u>	<u>\$80.00</u>
<u>WATER - CAPITAL RESERVE</u>	<u>\$191.41</u>	<u>\$191.41</u>	<u>\$191.41</u>	<u>\$191.41</u>
	<u>\$518.37</u>	<u>\$271.41</u>	<u>\$494.84</u>	<u>\$271.41</u>
SALES TAX ON MEMBER ASSESMENTS	\$10.67	\$10.67	\$10.30	\$10.30
TOTAL ASSESSMENTS	<u>\$1,084.94</u>	<u>\$837.98</u>	<u>\$1,037.56</u>	<u>\$814.13</u>
Increase/(decrease) over prior year's budget	\$47.38	\$23.85		
Monthly Water Assessment	43.20	22.62		
Monthly Non-Water Assessment	46.33	46.33		
			Developed Increase	4.57%
			Undeveloped Increase	2.93%
TOTAL ASSEMENT AMOUNT IF PAID MONTHLY	\$ 90.41	\$ 69.83		

**WHAT IT COSTS TO RUN
RIVIERA COMMUNITY CLUB
BUDGETED FOR YEAR ENDED SEPTEMBER 30, 2024**

NET COST	BUDGET 2023-2024	%	BILLABLE LOTS	COST PER LOT	BUDGET 22/23	INCR (DECR)
RESTAURANT	15,784	1.03%	3,166	\$ 4.99	1.16	\$ 3.83
GOLF	188,357	12.24%	3,166	\$ 59.49	55.63	\$ 3.86
MAINTENANCE, BUILDINGS, GROUNDS	579,116	37.64%	3,166	\$ 182.92	175.09	\$ 7.83
ADMINISTRATION	506,606	32.93%	3,166	\$ 160.01	161.12	\$ (1.11)
TAXES, INSURANCE, LEGAL	208,500	13.55%	3,166	\$ 65.86	63.33	\$ 2.53
BAD DEBT	40,000	2.60%	3,166	\$ 12.63	12.63	\$ 0.00
MEMBER ASSESSMENT NEEDED	<u>1,538,364</u>	<u>100.00%</u>	<u>3,166</u>	<u>\$ 485.90</u>	<u>\$ 468.96</u>	<u>\$ 16.94</u>

NOTE: NET COST MEANS TOTAL COST MINUS RELATED FEE AND SALES INCOME.

BUDGETED COST TO RUN THE RIV 2023-2024



ADMINISTRATION

OPERATING INCOME	2023-24	2022-23	2022-23	2021-22	2020-21	2019-20
	Proposed Budget	YTD 06.30.23	Proposed Budget	ACTUALS	ACTUALS	ACTUALS
Marina User Fee	3,000	630	4,000	1,847	1,695	4,091
Campground User Fee	36,000	839	14,000	19,503	9,273	10,294
Park Model Maintenance Fee	40,000	24,610	40,000	32,134	30,590	15,507
Activity Room/Clubhouse Rental	0	102	0	444	10	0
Gain/Loss Fixed Assets	0	-	1,500	-	400	1,000
Gain/Loss of Investment Land	120,000	67,518	50,000	-	-103	115,066
Admin Sales	0	140	0	275	269	193
Member Assessments	0	865,269	0	1,310,584	1,340,526	1,351,704
Assoc Member Assessments	9,000	7,267	6,000	8,911	8,322	9,788
Member Fees & Fines	2,000	(9,637)	1,200	74,702	637	16,012
Member Assignment of Rights Fee	0	-	250	25	0	144
Membership Transfer Fee	65,000	38,645	65,000	89,965	94,250	60,732
Owner Admin. Fees Income (\$3 billing fee)	40,000	40,711	40,000	43,158	8,294	8,572
Foreclosure Reimbursement	75,000	116,385	125,000	249,734	84,439	51,355
Lien Charge Reimbursement	20,000	(407)	50,000	31,254	18,353	23,391
TOTAL OTHER INCOME NON WATER	410,000	1,152,073	396,950	1,862,535	1,596,948	1,667,850

ADMINISTRATION	2022-23	2022-23	2022-23	2021-22	2020-21	2019-20
	Proposed Budget	YTD 06.30.23	Proposed Budget	ACTUALS	ACTUALS	ACTUALS
Admin Labor	388,450	227,955	342,804	327,298	247,612	283,239
Admin Retirement	10,011	9,869	10,011	6,685	2,967	3,405
Admin FICA Tax	28,642	17,436	25,539	25,074	19,171	21,200
Admin L&I Tax	3,844	752	3,428	1,041	626	651
Admin SUI Tax	3,510	1,882	3,510	3,022	1,541	1,045
Admin FUTA Tax	2,268	293	227	285	303	191
Admin Medical	50,881	25,690	50,231	46,712	24,125	31,236
Subtotal labor	487,606	283,876	435,750	410,117	296,345	340,967
Admin Office Furniture	700	160	500	1,576	708	0
Admin Materials & Supplies	16,000	15,758	10,000	15,697	6,803	6,950
Admin Sm Equip/Tools Purchase	1,500	1,862	1,500	2,301	1,130	294
Admin Education	1,000	669	500	409	0	415
Admin Office/Shop Security	3,000	1,267	3,000	4,122	2,588	2,883
Admin Electric	8,000	3,462	10,000	2,336	7,174	5,842
Admin Propane - (for generator)	300	107	200	5,941	87	69
Pesty Cash Till Adjustment	0	(20)	0	143	10	0
Admin Postage	9,500	8,413	8,000	(15)	7,901	9,229
Admin Telephone/VoIP/Internet	38,000	23,695	38,000	9,937	36,740	31,053
Admin Professional Printing	0	548	10,000	35,944	5,756	4,727
Admin Equip Repairs/Supplies	1,000	78	500	10,082	139	0
Admin Leases/Contracts/Fees	65,000	30,806	60,000	67,596	65,482	52,765
Lien Fees	20,000	-	40,000	67,596	29,552	18,941
Admin Bank Fees	50,000	43,735	55,000	32,560	58,461	53,115
Campground Activity Supplies	1,000	-	1,000	60,094	479	N/A
Subtotal Expense	215,000	130,540	238,300	316,319	223,010	186,283
Total Administrative	702,606	414,416	674,050	726,436	519,355	527,250

GENERAL	2022-23	2022-23	2022-23	2021-22	2020-21	2019-20
	Proposed Budget	YTD 06.30.23	Proposed Budget	ACTUALS	ACTUALS	ACTUALS
Reserve Study	500	-	1,000	-	0	0
Insurance	150,000	36,872	115,000	112,045	104,977	96,329
Marketing Expense	0	-	1,000	616	672	4,802
Taxes B&O	35,000	15,834	35,000	30,307	30,339	28,634
Taxes Property Tax	55,000	50,157	50,000	68,113	43,019	37,167
Taxes Federal	0	-	0	-	0	7,900
Community Relations	4,000	781	4,000	8,648	5,017	1,617
Settlement/Damage Fees	0	-	0	916	0	0
Employee Relations	2,000	882	2,000	20,709	515	1,709
Tax & Audit Services	23,000	11,841	23,000	256,997	22,513	19,453
Bad Debt Expense	40,000	14,267	40,000	-	62,010	154,162
Patrol Contracting/Safety Comm	0	-	0	2,336	0	1,238
Travel: Ferry, Gas & Mileage	1,000	732	1,500	7,049	1,649	2,156
Payroll Processing	6,000	4,922	6,000	2,514	5,421	5,195
IT Consulting/Hardware	2,000	7,100	2,000	28,162	1,665	3,699
Legal Fees	15,000	8,093	10,000	279,713	32,196	4,653
Legal Fees - Foreclosure	50,000	84,822	125,000	1	32,994	57,645
Collection Fees	0	-	0	3,576	3,576	521
Total General	383,500	236,303	415,500	821,701	346,563	426,880

TOTAL OPERATING EXPENSES	1,086,106	650,719	1,089,550	1,548,138	865,918	954,130
TOTAL OPERATING NET INCOME/(LOSS)	(676,106)	501,354	(692,600)	314,398	731,030	713,720

Golf Course

GOLF SHOP (Revenue)	2023-24	2022-23	2022-23	2021-22	2020-21	2019-20
	Budget	YTD 06.30.23	Budget	ACTUALS	ACTUALS	ACTUALS
Golf - Annual Fee	36,000	17,158.22	36,000	28,413	26,129	23,602
Golf - Cart Storage	8,000	3,600.81	8,000	6,787	5,920	6,286
Golf - Cart Path Fee	3,000	1,944.56	3,600	2,430	2,385	2,575
Golf - Daily Member Fee	30,000	2,799.75	30,000	17,703	22,610	19,467
Golf - Jr Golf Fee	1,300	134.27	1,800	931	1,227	1,190
Golf - Guest Fee	40,000	3,787.04	40,000	27,983	34,042	21,745
Golf Shop - Rental Income	8,000	886.58	8,000	6,895	7,527	4,286
Golf Shop - Beer/Wine Sales	7,000	746.76	7,000	5,975	5,673	2,983
Golf Shop - Taxed Sales	1,000	43.52	1,200	232	256	248
Golf Shop - Non Taxed Sales	3,500	742.89	3,000	5,786	2,369	1,109
Golf Shop - Merchandise Sales	7,000	1,553.68	10,000	6,476	8,289	2,075
Total Sales	144,800	33,398.08	148,600	109,611	116,427	85,566

GOLF SHOP (Expense)				ACTUALS	ACTUALS	ACTUALS
Golf Shop Labor	38,463	24,935.92	34,896	39,213	33,548	24,541
Golf Shop FICA Tax	2,866	1,876.67	2,600	2,999	2,604	1,877
Golf Shop L&I Tax	385	390.23	349	919	615	575
Golf Shop SUI Tax	500	232.76	454	382	241	120
Golf Shop FUTA Tax	1,173	78.48	110	94	101	84
Subtotal Labor	43,386	27,514.06	38,409	43,607	37,109	27,198
Golf Shop Marketing	0	-	0	0	0	0
Golf Shop Materials & Supplies	2,000	3,223	1,500	1,029	331	1,016
Golf Shop Sm Equip/Tools Purch	500	199	500	956	1,457	716
Cart Barn Electric	800	507	735	563	598	566
Golf Shop Resale Merchandise	5,500	4,317	5,000	5,317	6,140	2,222
Golf Shop Resale Soda/Candy	1,200	1,154	1,000	519	295	483
Golf Shop Food/Snacks	4,000	3,514	3,600	5,029	2,519	1,132
Golf Shop Till Adj	0	(137)	0	(73)	527	9
Golf Shop Contracts/Fees	1,500	971	1,500	1,112	1,046	1,190
Golf Shop Resale Beer/Wine	3,600	1,273	3,600	2,666	2,811	1,601
Subtotal Expense	19,100	15,020.40	17,435	17,118	14,670	8,936
Total Golf Shop Expense	62,486	42,534.46	55,844	60,725	51,779	36,134

GOLF COURSE MAINTENANCE	2023-24	2022-23	2022-23	2021-22	2020-21	2019-20
	Budget	YTD 06.30.23	Budget	ACTUALS	ACTUALS	ACTUALS
Golf Labor	149,698	89,140	146,462	143,734	144,294	133,986
Golf Retirement	6,470	7,166	6,540	4,846	3,918	3,512
Golf FICA Tax	11,152	6,793	10,911	10,920	11,159	10,289
Golf L&I Tax	1,497	870	1,465	1,500	1,573	1,704
Golf SUI Tax	1,853	785	1,950	1,326	1,008	626
Golf FUTA Tax	1,260	97	126	127	146	151
Golf Medical	26,642	12,916	28,044	19,828	15,673	18,067
Subtotal Labor	198,571	6,515	195,498	182,281	177,771	168,335
Golf Materials & Supplies	9,000	6,515	10,000	4,318	11,448	9,584
Golf Sm Equip/Tools Purchase	1,500	394	2,000	980	1,378	1,241
Golf Irrigation	1,900	966	1,800	1,673	464	1,641
Golf Equip/Auto Repair	10,000	1,782	10,800	8,715	13,124	6,591
Golf Fuel	11,000	8,250	9,200	10,844	7,060	5,144
Golf Debris	2,500	4,134	1,500	6,827	0	324
Golf Education	2,000	729	1,200	-	10	1,139
Golf Tree Trim / Removal	2,000	1,189	2,000	2,214	642	1,726
Golf Fertilizer/Seed/Chemicals	16,500	1,100	16,500	1,080	14,762	6,686
Cart Path Repairs	4,000	10,662	4,000	11,282	0	0
Aerify Materials	4,000	(3,998)	7,000	3,998		
Golf Electric	7,000	4,504	6,600	5,318	6,552	5,466
Golf Licenses/Contracts	700	76	782	143	1,353	619
Subtotal Expense	72,100	36,303.35	73,382	57,392	56,793	40,162
Total Golf Course Maintenance	270,671	42,817.89	268,880	239,673	234,564	208,497
Total Golf Course Expenses	333,157	85,352.35	324,724	300,399	286,343	244,631
NET GOLF COURSE	(188,357)	(51,954)	(176,124)	(190,788)	(169,916)	(159,065)

MAINTENANCE

	2023-24	2022-23	2022-23	2021-22	2020-21	2019-20
	Budget	YTD 06.30.23	Budget	ACTUALS	ACTUALS	Actuals
Maint Labor	100,959	57,233	76,495	73,793	69,826	63,703
Maint Retirement	3,466	3,596	2,600	2,168	2,056	1,875
Maint FICA Tax	7,521	4,511	5,699	5,642	5,420	4,873
Maint L&I Tax	1,010	436	765	579	575	566
Maint SUI Tax	813	429	650	591	412	258
Maint FUTA Tax	420	(91)	42	45	42	42
Maint Medical	11,685	4,579	9,348	8,356	7,660	7,360
Subtotal Labor	125,874	70,693	95,599	91,174	85,991	78,678
Maint Materials & Supplies	4,800	3,196	4,250	3,479	3,178	3,452
Maint Sm Equip/Tools Purchase	4,200	2,124	3,560	3,482	2,082	2,073
Maint Equip/Auto Repair	900	412	900	612	762	529
Maint Fuel	1,800	708	2,800	2,410	1,306	608
Maint Education	100	52	200	52	102	77
Maint Vehicle License Tabs	1,200	1,038	1,200	1,193	1,084	1,078
Subtotal Expense	13,000	7,530	12,910	11,228	8,514	7,817
Total Maintenance	138,874	78,223	108,509	102,402	94,505	86,495

BUILDINGS	2023-24	2022-23	2022-23	2021-22	2020-21	2019-20
	Budget	YTD 06.30.23	Budget	ACTUALS	ACTUALS	Actuals
Buildings Labor	207,318	141,610	195,102	145,102	132,241	115,179
Buildings Retirement	7,800	9,949	8,200	4,673	4,222	3,824
Buildings FICA Tax	15,445	10,833	14,535	11,094	10,266	8,811
Buildings L&I Tax	2,073	1,373	1,951	1,522	1,422	1,528
Buildings SUI Tax	2,600	1,391	1,950	1,280	907	471
Buildings FUTA Tax	1,680	125	126	139	126	126
Buildings Medical	28,044	11,418	28,044	24,546	15,320	14,720
Subtotal Labor	264,961	176,700	249,908	188,355	164,504	144,659
Park Model Supplies	3,600	1,023	3,600	1,570	3,763	2,728
Buildings Materials & Supplies	12,000	9,642	12,000	15,160	10,188	9,589
Buildings Sm Equip/Tools Purch	2,600	2,955	2,600	2,242	2,494	1,565
Buildings Repairs	10,800	4,528	10,800	11,742	6,118	9,135
Buildings Equip/Auto Repair	1,300	631	1,300	(55)	1,260	859
Buildings Fuel	3,000	2,156	2,800	2,358	2,405	1,454
Buildings Refuse	2,800	2,107	2,800	2,914	2,123	2,064
Buildings Education	1,200	332	1,200	-	0	76
Buildings Septic - common areas	4,000	921	4,000	2,234	4,315	0
Buildings Electric	7,800	5,154	7,500	6,398	7,539	5,781
Buildings Propane	9,500	7,302	9,000	10,160	6,526	7,037
Subtotal Expense	58,600	36,751	57,600	54,724	46,731	40,288
Total Buildings	323,561	213,451	307,508	243,079	211,235	184,946

Capital Budget

	23-24	Previously Approved	Totals
Buildings and Maintenance			
Mail Box Stations	5,000		
Interlachen Septic Design/Construction	8,000		
Saw Combo	5,000		
Compressor	2,000		
Marina Road Repair	10,000		
Golf			
Reel Grinder		20,000	
Satelite Controllers	15,000		
Rollers	5,000		
Bunker Sand	13,000		
Grounds			
Yurts	15,000		
Finger Dock	7,500		
Survey Interlachen Park	8,000		
Campground Fencing		8,500	
Restaurant			
Storage Shed	2,000		
Flat Top	5,500		
Broiler			
Blinds	8,600		
Sconces	3,600		
Stump trim and table		2,500	
Loading Dock Rebuild		10,000	
TOTAL	113,200	41,000	154,200
WATER			
8" Ductile iron Pipe 2400FT	100,000		
LD-12 Leak Detector	4,600		
Subsite Transmitter/Locator)	4,100		
Engineering 2025 main replacement	50,000		
TOTAL	158,700		158,700