

**Riverwood  
Community Development District**

**Financial Report**

*October 31, 2018*

**Prepared by**



# Riverwood

## Community Development District

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**Riverwood**  
**Community Development District**

**Financial Statements**

(Unaudited)

*October 31, 2018*

**Balance Sheet**  
October 31, 2018

				J	Y	Z	AE	AH	AN	AQ	2018			TOTAL
											BEACH CLUB FUND (OPERATIONS)	BEACH CLUB FUND (LOAN)	VALLEY NATIONAL BANK - DSF FUND	
18	ACCOUNT DESCRIPTION	GENERAL FUND (001)												
19	<b>ASSETS</b>													
21		\$ 241,778	\$ -	\$ -	\$ -							\$ 273,251	\$ 515,029	
23	Cash - Checking Account											246,253	246,257	
26	Accounts Receivable		4									37,412	37,412	
28	Accounts Receivable > 120												255,182	
29	Due From Beach Club (Loan)	255,182										3,448	3,448	
33	Interest/Dividend Receivables													
35	Due From Other Funds		62,987									29,260	92,247	
61	Investments:													
64														
69	Certificates of Deposit - 18 Months											210,419	210,419	
76	Money Market Account	960,200										1,447,324	2,407,524	
87	Interest Account							168,944					168,944	
100	Reserve Fund							131,148					131,148	
103	Revenue Fund							6,256					6,256	
113	Fixed Assets													
114	Land											330,000	330,000	
115	Buildings											1,413,584	1,413,584	
116	Accum Depr - Buildings											(688,517)	(688,517)	
117	Infrastructure											9,142,532	9,142,532	
118	Accum Depr - Infrastructure											(2,954,503)	(2,954,503)	
119	Equipment and Furniture											10,477	10,477	
120	Accum Depr - Equip/Furniture											(4,037)	(4,037)	
121	Construction Work in Process											163,939	163,939	
127														
128	<b>TOTAL ASSETS</b>	<b>\$ 1,457,160</b>	<b>\$ 62,991</b>	<b>\$ -</b>	<b>\$ 306,348</b>	<b>\$ -</b>	<b>\$ 9,660,842</b>	<b>\$ -</b>	<b>\$ 11,487,341</b>	<b>\$ -</b>	<b>\$ 29,864</b>	<b>\$ 453,557</b>	<b>\$ 11,487,341</b>	
129														
133	<b>LIABILITIES</b>													
136	Accounts Payable	\$ 72,756	\$ 5,541	\$ -	\$ -	\$ 345,396	\$ -	\$ 1,033	\$ -	\$ -	\$ -	\$ 991	\$ 453,557	
137	Accrued Expenses													
144	Sales Tax Payable													
145	Deposits													
148	Other Current Liabilities													
153	Due To Other Funds	92,247											1,221	
154	Due To General Fund (Loan)												92,247	
154													255,182	
163	<b>TOTAL LIABILITIES</b>	<b>165,003</b>	<b>6,532</b>	<b>255,182</b>	<b>6,532</b>	<b>345,396</b>	<b>191,356</b>	<b>191,356</b>	<b>191,356</b>	<b>191,356</b>	<b>191,356</b>	<b>191,356</b>	<b>963,469</b>	
164														



	M	X	N	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
For the Period Ending October 31, 2018										
	ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
36	<b>REVENUES</b>									
38	Interest - Investments	\$ 4,500	\$ 375	\$ 1,191	\$ 816	26.47%	\$ 375	\$ 1,192	\$ 817	
39	Special Assmnts- Tax Collector	1,351,848	-	-	-	0.00%	-	-	-	
40	Special Assmnts- Discounts	(54,074)	-	-	-	0.00%	-	-	-	
41	Other Miscellaneous Revenues	100	8	424	416	424.00%	8	424	416	
43	Dog Park Revenue	2,000	167	-	(167)	0.00%	167	-	(167)	
44	RV Parking Lot Revenue	18,500	1,542	-	(1,542)	0.00%	1,542	-	(1,542)	
50										
51	<b>TOTAL REVENUES</b>	<b>1,322,874</b>	<b>2,092</b>	<b>1,615</b>	<b>(477)</b>	<b>0.12%</b>	<b>2,092</b>	<b>1,616</b>	<b>(476)</b>	
52	<b>EXPENDITURES</b>									
64	<b>Administration</b>									
65	P/R-Board of Supervisors	4,350	363	290	73	6.67%	363	290	73	
66	FICA Taxes	333	28	22	6	6.61%	28	22	6	
67	ProfServ-Engineering	2,030	169	-	169	0.00%	169	-	169	
68	ProfServ-Legal Services	11,600	967	-	967	0.00%	967	-	967	
69	ProfServ-Mgmt Consulting Serv	46,627	3,886	3,886	-	8.33%	3,886	3,886	-	
70	ProfServ-Trustee Fees	3,408	-	-	-	0.00%	-	-	-	
71	Auditing Services	2,030	-	-	-	0.00%	-	-	-	
72	Postage and Freight	522	44	49	(5)	9.39%	44	49	(5)	
73	Communications-Other	6,510	543	336	207	5.16%	543	336	207	
74	Insurance - Property	1,289	1,289	1,937	(648)	150.27%	1,289	1,937	(648)	
75	Insurance - General Liability	9,275	9,275	8,906	369	96.02%	9,275	8,906	369	
76	Printing and Binding	580	48	-	48	0.00%	48	-	48	
77	Legal Advertising	827	69	107	(38)	12.94%	69	107	(38)	
78	Miscellaneous Services	1,618	135	205	(70)	12.67%	135	205	(70)	
79	Misc-Non Ad Valorem Taxes	4,500	-	-	-	0.00%	-	-	-	
80	Misc-Records Storage	348	29	29	-	8.33%	29	29	-	
81	Misc-Assesmnt Collection Cost	27,037	-	-	-	0.00%	-	-	-	
82	Misc-Web Hosting	696	58	58	-	8.33%	58	58	-	
83	Office Supplies	174	15	93	(78)	53.45%	15	93	(78)	
85	<b>Total Administration</b>	<b>123,754</b>	<b>16,918</b>	<b>15,918</b>	<b>1,000</b>	<b>12.86%</b>	<b>16,918</b>	<b>15,918</b>	<b>1,000</b>	

	M	X	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>									
For the Period Ending October 31, 2018									
	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
ACCOUNT DESCRIPTION									
25									
27									
29									
31									
32									
33									
34									
86									
96									
97	75,000	6,250	-	6,250	0.00%	6,250	-	6,250	
98	30,000	2,500	2,133	367	7.11%	2,500	2,133	367	
99	15,000	1,250	-	1,250	0.00%	1,250	-	1,250	
100	10,000	833	57	776	0.57%	833	57	776	
101	10,000	833	397	436	3.97%	833	397	436	
102	110,000	9,167	114	9,053	0.10%	9,167	114	9,053	
103	25,000	2,083	-	2,083	0.00%	2,083	-	2,083	
104	5,000	417	-	417	0.00%	417	-	417	
106	280,000	23,333	2,701	20,632	0.96%	23,333	2,701	20,632	
107									
<b>Total Environmental Services</b>									
109									
<b>Road and Street Facilities</b>									
110	200,000	16,667	17,279	(612)	8.64%	16,667	17,279	(612)	
111	2,400	200	151	49	6.29%	200	151	49	
112	1,550	129	46	83	2.97%	129	46	83	
113	5,000	417	1,761	(1,344)	35.22%	417	1,761	(1,344)	
114	1,000	83	278	(195)	27.80%	83	278	(195)	
115	10,000	833	750	83	7.50%	833	750	83	
116	1,000	83	-	83	0.00%	83	-	83	
117	20,000	1,667	567	1,100	2.84%	1,667	567	1,100	
118	1,000	83	-	83	0.00%	83	-	83	
119	3,000	250	-	250	0.00%	250	-	250	
120	11,000	917	260	657	2.36%	917	260	657	
121	5,000	417	-	417	0.00%	417	-	417	
122	6,000	500	296	204	4.93%	500	296	204	
123	2,000	167	-	167	0.00%	167	-	167	
125	268,950	22,413	21,388	1,025	7.95%	22,413	21,388	1,025	
126									

	M	X	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>									
For the Period Ending October 31, 2018									
	ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)
128	<b>Activity Center Campus</b>								
129	Contracts-On-Site Maintenance	12,000	1,000	833	167	6.94%	1,000	833	167
130	Electricity - General	29,705	2,475	1,542	933	5.19%	2,475	1,542	933
131	Utility - Water & Sewer	14,000	1,167	370	797	2.64%	1,167	370	797
132	Electricity-Pool	20,420	1,702	28	1,674	0.14%	1,702	28	1,674
133	Insurance - Property	22,000	22,000	17,669	4,331	80.31%	22,000	17,669	4,331
134	Insurance - General Liability	1,720	1,720	1,677	43	97.50%	1,720	1,677	43
135	R&M-Pools	3,000	250	-	250	0.00%	250	-	250
136	R&M-Tennis Courts	18,000	1,500	2,662	(1,162)	14.79%	1,500	2,662	(1,162)
137	R&M-Fitness Equipment	3,000	250	-	250	0.00%	250	-	250
138	R&M-Activity Center	64,100	5,342	1,159	4,183	1.81%	5,342	1,159	4,183
139	R&M-Security Cameras	9,000	750	-	750	0.00%	750	-	750
140	R&M-Recreation Center	3,000	250	170	80	5.67%	250	170	80
141	Activity Ctr Cleaning-Outside Areas	47,845	3,987	1,588	2,399	3.32%	3,987	1,588	2,399
142	Activity Ctr Cleaning- Inside Areas	20,325	1,694	-	1,694	0.00%	1,694	-	1,694
143	Pool Daily Maintenance	18,000	1,500	-	1,500	0.00%	1,500	-	1,500
144	R&M-Croquet Turf Maintenance	19,000	1,583	-	1,583	0.00%	1,583	-	1,583
145	Tennis Courts-Daily Maintenance	30,000	1,583	2,458	(875)	12.94%	1,583	2,458	(875)
146	Misc-Special Projects	45,555	3,796	-	3,796	0.00%	2,500	-	2,500
147	Misc-Contingency						3,796	-	3,796
148	Capital Outlay			13,218	(13,218)	0.00%	-	13,218	(13,218)
150	<b>Total Activity Center Campus</b>	399,670	55,049	43,374	11,675	10.85%	55,049	43,374	11,675
151									
168	<b>Reserves</b>								
169	Reserve - Dog Park	2,000	2,000	-	2,000	0.00%	2,000	-	2,000
170	Reserves-Rec Facilities	-	-	16,156	(16,156)	0.00%	-	16,156	(16,156)
171	Reserve - Roadways	230,000	230,000	-	230,000	0.00%	230,000	-	230,000
172	Reserve - RV Park	18,500	18,500	723	17,777	3.91%	18,500	723	17,777
174	<b>Total Reserves</b>	250,500	250,500	16,879	233,621	6.74%	250,500	16,879	233,621
175									
176									
177	<b>TOTAL EXPENDITURES &amp; RESERVES</b>	1,322,874	368,213	100,260	267,953	7.58%	368,213	100,260	267,953
178									





	M	X	N	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
For the Period Ending October 31, 2018										
	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
25										
27										
29										
31										
32										
33										
34										
36	<b>REVENUES</b>									
38	\$	\$	\$	\$	\$	0.00%	\$	\$	\$	\$
40	148,000	12,333	14,000	14,000	1,667	9.46%	12,333	14,000	1,667	
41	800	67	-	-	(67)	0.00%	67	-	(67)	
42	500	42	150	150	108	30.00%	42	150	108	
43	1,000	83	-	-	(83)	0.00%	83	-	(83)	
49										
50	<b>150,300</b>	<b>12,525</b>	<b>14,150</b>	<b>14,150</b>	<b>1,625</b>	<b>9.41%</b>	<b>12,525</b>	<b>14,150</b>	<b>1,625</b>	
51										
61	<b>EXPENDITURES</b>									
71	<b>Parks and Recreation - General</b>									
72	61,076	5,090	5,090	5,090	-	8.33%	5,090	5,090	-	
73	1,000	83	80	80	3	8.00%	83	80	3	
74	3,000	250	71	71	179	2.37%	250	71	179	
75	2,000	167	155	155	12	7.75%	167	155	12	
76	50	4	-	-	4	0.00%	4	-	4	
77	900	75	72	72	3	8.00%	75	72	3	
78	425	35	104	104	(69)	24.47%	35	104	(69)	
79	2,000	167	97	97	70	4.85%	167	97	70	
80	9,367	9,367	1,421	1,421	7,946	15.17%	9,367	1,421	7,946	
81	1,950	1,950	1,900	1,900	50	97.44%	1,950	1,900	50	
82	5,200	433	774	774	(341)	14.88%	433	774	(341)	
83	2,300	192	82	82	110	3.57%	192	82	110	
84	1,750	146	-	-	146	0.00%	146	-	146	
85	9,000	750	-	-	750	0.00%	750	-	750	
86	675	-	-	-	-	0.00%	-	-	-	
87	500	42	-	-	42	0.00%	42	-	42	
88	550	46	-	-	46	0.00%	46	-	46	
89	400	33	73	73	(40)	18.25%	33	73	(40)	
91	<b>102,143</b>	<b>18,830</b>	<b>9,919</b>	<b>9,919</b>	<b>8,911</b>	<b>9.71%</b>	<b>18,830</b>	<b>9,919</b>	<b>8,911</b>	
92										

	M	X	N	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
For the Period Ending October 31, 2018										
	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
25										
27										
29										
31										
32										
33										
34										
<b>Debt Service</b>										
101	21,970	-	-	-	-	0.00%	-	-	-	-
102										
103	2,404	-	-	-	-	0.00%	-	-	-	-
105	24,374	-	-	-	-	0.00%	-	-	-	-
106										
<b>Reserves</b>										
110										
111	18,000	18,000	-	-	18,000	0.00%	18,000	-	-	18,000
113										
114	18,000	18,000	-	-	18,000	0.00%	18,000	-	-	18,000
115										
116	<b>144,517</b>	<b>36,830</b>	<b>9,919</b>	<b>9,919</b>	<b>26,911</b>	<b>6.86%</b>	<b>36,830</b>	<b>9,919</b>	<b>9,919</b>	<b>26,911</b>
117										
118										
119	5,783	(24,305)	4,231	4,231	28,536	73.16%	(24,305)	4,231	4,231	28,536
120										
<b>OTHER FINANCING SOURCES (USES)</b>										
122										
127	5,783	-	-	-	-	0.00%	-	-	-	-
129	<b>5,783</b>					<b>0.00%</b>				
130										
131	\$ 5,783	\$ (24,305)	\$ 4,231	\$ 4,231	\$ 28,536	73.16%	\$ (24,305)	\$ 4,231	\$ 4,231	\$ 28,536
132										
136	<b>52,228</b>	<b>52,225</b>	<b>52,228</b>	<b>52,228</b>						
137										
138	<b>\$ 58,011</b>	<b>\$ 27,920</b>	<b>\$ 56,459</b>	<b>\$ 56,459</b>						

	M	X	N	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
For the Period Ending October 31, 2018										
	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)		
25										
27										
29										
31										
32										
33										
34										
36	<b>REVENUES</b>									
38	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -		
45										
46	<b>TOTAL REVENUES</b>									
47					0.00%					
57	<b>EXPENDITURES</b>									
93										
94	<b>TOTAL EXPENDITURES</b>									
95					0.00%					
96										
97					0.00%					
98										
109					0.00%					
110										
114										
115										
116										

	M	X	N	Z	AB	AD	AL	AN	AP	AT
25	<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>									
27	For the Period Ending October 31, 2018									
29										
31										
32										
33										
34										
36	<b>REVENUES</b>									
38		\$	-	\$	-	\$	395	\$	395	\$
39										
40										
46										
47										
48										
58	<b>EXPENDITURES</b>									
81	<b>Debt Service</b>									
82										
83										
85										
86										
95										
96										
97										
98										
99										
100										
102	<b>OTHER FINANCING SOURCES (USES)</b>									
107										
109										
110										
111										
112										
116										
117										
118										

	M	X	N	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>										
For the Period Ending October 31, 2018										
	ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
25										
27										
29										
31										
32										
33										
34										
36	<b>REVENUES</b>									
38	Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
45										
46	<b>TOTAL REVENUES</b>					<b>0.00%</b>				
47										
57	<b>EXPENDITURES</b>									
67	<b>Activity Center Campus</b>									
68	Capital Outlay	-	-	345,396	(345,396)	0.00%	-	345,396	(345,396)	(345,396)
70	<b>Total Activity Center Campus</b>									
71										
93										
94	<b>TOTAL EXPENDITURES</b>					<b>0.00%</b>		<b>345,396</b>		<b>(345,396)</b>
95										
96	Excess (deficiency) of revenues									
97	Over (under) expenditures			(345,396)	(345,396)	0.00%	-	(345,396)	(345,396)	(345,396)
98										
109	Net change in fund balance	\$ -	\$ -	(345,396)	(345,396)	0.00%	\$ -	(345,396)	(345,396)	(345,396)
110										
114	<b>FUND BALANCE, BEGINNING (OCT 1, 2018)</b>									
115										
116	<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	(345,396)	(345,396)					

	M	X	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenses and Changes in Net Assets</b>									
For the Period Ending October 31, 2018									
ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
<b>OPERATING REVENUES</b>									
Interest - Investments	\$ 5,000	\$ 417	\$ 1,586	\$ 1,169	31.72%	\$ 417	\$ 1,586	\$ 1,169	
Water-Base Rate	282,517	23,543	22,279	(1,264)	7.89%	23,543	22,279	(1,264)	
Water-Usage	159,047	13,254	8,692	(4,562)	5.47%	13,254	8,692	(4,562)	
Irrigation-Base Rate	157,678	13,140	13,039	(101)	8.27%	13,140	13,039	(101)	
Irrigation-Usage	110,000	9,167	16,950	7,783	15.41%	9,167	16,950	7,783	
Sewer Revenue	1,213,430	101,119	108,441	7,322	8.94%	101,119	108,441	7,322	
Meter Fees	1,000	83	-	(83)	0.00%	83	-	(83)	
Standby Fees	-	-	1,063	1,063	0.00%	-	1,063	1,063	
Water Quality Surcharge	23,094	1,925	-	(1,925)	0.00%	1,925	-	(1,925)	
Other Miscellaneous Revenues	9,800	817	-	(817)	0.00%	817	-	(817)	
Compliance Fees	48,720	4,060	-	(4,060)	0.00%	4,060	-	(4,060)	
<b>TOTAL OPERATING REVENUES</b>	<b>2,010,286</b>	<b>167,525</b>	<b>172,050</b>	<b>4,525</b>	<b>8.56%</b>	<b>167,525</b>	<b>172,050</b>	<b>4,525</b>	
<b>OPERATING EXPENSES</b>									
<b>Personnel and Administration</b>									
PIR-Board of Supervisors	10,500	875	700	175	6.67%	875	700	175	
FICA Taxes	803	67	54	13	6.72%	67	54	13	
ProfServ-Engineering	9,590	799	-	799	0.00%	799	-	799	
ProfServ-Legal Services	29,400	2,450	-	2,450	0.00%	2,450	-	2,450	
ProfServ-Mgmt Consulting Serv	136,686	11,391	11,391	-	8.33%	11,391	11,391	-	
Auditing Services	4,900	-	-	-	0.00%	-	-	-	
Postage and Freight	1,260	105	85	20	6.75%	105	85	20	
Insurance - Property	35,337	35,337	14,005	21,332	39.63%	35,337	14,005	21,332	
Insurance - General Liability	37,174	37,174	35,360	1,814	95.12%	37,174	35,360	1,814	
Printing and Binding	1,400	117	-	117	0.00%	117	-	117	
Legal Advertising	1,996	166	259	(93)	12.98%	166	259	(93)	
Miscellaneous Services	3,906	326	452	(126)	11.57%	326	452	(126)	
Misc-Records Storage	840	70	70	-	8.33%	70	70	-	
Misc-Web Hosting	1,680	140	140	-	8.33%	140	140	-	
Office Supplies	420	35	-	35	0.00%	35	-	35	
<b>Total Personnel and Administration</b>	<b>275,892</b>	<b>89,052</b>	<b>62,516</b>	<b>26,536</b>	<b>22.66%</b>	<b>89,052</b>	<b>62,516</b>	<b>26,536</b>	

	M	X	Z	AB	AD	AL	AN	AP	AT
<b>Statement of Revenues, Expenses and Changes in Net Assets</b>									
For the Period Ending October 31, 2018									
	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-18 BUDGET	OCT-18 ACTUAL	VARIANCE (\$) FAV(UNFAV)	
25									
27									
29									
31									
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157									
	<b>Water-Sewer Comb Services</b>								
	ProfServ-Utility Billing	3,570	298	382	(84)	10.70%	298	382	(84)
	Contracts-Other Services	429,025	35,752	35,932	(180)	8.38%	35,752	35,932	(180)
	Communication - Telephone	3,580	298	754	(456)	21.06%	298	754	(456)
	Electricity - General	79,000	6,583	6,312	271	7.99%	6,583	6,312	271
	Utility - Water & Sewer	2,500	208	1,049	(841)	41.96%	208	1,049	(841)
	Utility - Base Rate	124,888	10,407	10,407	-	8.33%	10,407	10,407	-
	Utility - Water-Usage	243,000	20,250	16,217	4,033	6.67%	20,250	16,217	4,033
	Utility-CCU Admin Fee	42	4	4	-	9.52%	4	4	-
	R&M-General	306,405	25,534	22,167	3,367	7.23%	25,534	22,167	3,367
	R&M-Sludge Hauling	76,620	6,385	893	5,492	1.17%	6,385	893	5,492
	Preventative Maint-Security Systems	1,750	146	-	146	0.00%	146	-	146
	Misc-Bad Debt	3,500	292	-	292	0.00%	292	-	292
	Misc-Licenses & Permits	140	12	-	12	0.00%	12	-	12
	Misc-Contingency	5,296	441	402	39	7.59%	441	402	39
	Op Supplies - Chemicals	40,500	3,375	3,318	57	8.19%	3,375	3,318	57
	Back Flow Preventors	48,720	4,060	-	4,060	0.00%	4,060	-	4,060
	Reserves - Irrigation System	40,000	40,000	-	40,000	0.00%	40,000	-	40,000
	Reserve - Sewer System	355,000	355,000	-	355,000	0.00%	355,000	-	355,000
	Reserve - Water System	-	-	51,213	(51,213)	0.00%	-	51,213	(51,213)
	<b>Total Water-Sewer Comb Services</b>	<b>1,763,536</b>	<b>509,045</b>	<b>149,050</b>	<b>359,995</b>	<b>8.45%</b>	<b>509,045</b>	<b>149,050</b>	<b>359,995</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,039,428</b>	<b>598,097</b>	<b>211,566</b>	<b>386,531</b>	<b>10.37%</b>	<b>598,097</b>	<b>211,566</b>	<b>386,531</b>
	Operating income (loss)	(29,142)	(430,572)	(39,516)	391,056	135.60%	(430,572)	(39,516)	391,056
	Change in net assets	\$ (29,142)	\$ (430,572)	\$ (39,516)	\$ 391,056	135.60%	\$ (430,572)	\$ (39,516)	\$ 391,056
	<b>TOTAL NET ASSETS, BEGINNING (OCT 1, 2018)</b>	<b>9,509,002</b>	<b>9,509,002</b>	<b>9,509,002</b>					
	<b>TOTAL NET ASSETS, ENDING</b>	<b>\$ 9,479,860</b>	<b>\$ 9,078,430</b>	<b>\$ 9,469,486</b>					



G	L	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
<b>RIVERWOOD CDD</b>																	
<b>WATER, SEWER &amp; IRRIGATION FUND FUND</b>																	
<b>STATEMENT OF REVENUES, EXPENSES AND FUND NET ASSETS - (WATER ONLY)</b>																	
<b>FOR THE PERIOD ENDING OCTOBER 31, 2018</b>																	
				ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YTD BUDGET VS. ACTUAL VARIANCE FAV (UNFAV)	YTD ACTUAL AS % OF ANNUAL ADOPTED BUDGET	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	CURRENT MONTH VARIANCE FAV (UNFAV)						
				\$	\$	\$	\$	%	\$	\$	\$						
22				282,517	23,543	22,279	(1,264)	7.89%	23,543	22,279	(1,264)						
23				159,047	13,254	8,692	(4,562)	5.47%	13,254	8,692	(4,562)						
26				23,084	1,925	-	(1,925)	0.00%	1,925	-	(1,925)						
27				48,720	4,060	(3)	(4,060)	-0.17%	4,060	-	(4,060)						
28				515,178	42,932	30,968	(11,964)	6.01%	42,932	30,968	(11,964)						
29																	
30																	
31																	
32																	
33																	
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39																	
40				2,550	213	170	43	6.67%	213	170	43						
41				195	16	13	3	6.67%	16	13	3						
42				1,190	99	-	99	0.00%	99	-	99						
43				6,800	567	-	567	0.00%	567	-	567						
44				33,195	2,766	2,766	0	8.33%	2,766	2,766	0						
45				1,190	-	-	-	0.00%	-	-	-						
46				306	26	21	5	6.86%	26	21	5						
47				6,200	6,200	6,073	127	97.95%	6,200	6,073	127						
48				340	28	-	28	0.00%	28	-	28						
49				485	40	63	(23)	12.99%	40	63	(23)						
50				949	79	110	(31)	11.59%	79	110	(31)						
51				204	17	17	-	8.33%	17	17	-						
52				408	34	34	-	8.33%	34	34	-						
53				102	9	-	9	0.00%	9	-	9						
54																	
55				54,114	10,094	9,267	827	17.12%	10,094	9,267	827						
56																	
57																	
58																	
59																	
60																	
61				1,028	86	110	(24)	10.70%	86	110	(24)						
62				56,877	4,740	4,779	(39)	8.40%	4,740	4,779	(39)						
63				124,888	10,407	10,407	0	8.33%	10,407	10,407	0						
64				193,000	16,083	16,207	(124)	8.40%	16,083	16,207	(124)						
65				42	4	4	(1)	9.52%	4	4	(1)						
66				70,000	5,833	13,315	(7,482)	19.02%	5,833	13,315	(7,482)						
67				651	54	-	54	0.00%	54	-	54						
68				48,720	4,060	-	4,060	0.00%	4,060	-	4,060						
69																	
70																	
71																	
72				495,206	41,267	96,035	(54,768)	19.39%	41,267	96,035	(54,768)						
73																	
74																	
75																	
76																	
77																	
78																	
79																	
80																	
81				549,320	51,361	105,302	(53,941)	19.17%	51,361	105,302	(53,941)						
82																	
83				(34,142)	(8,429)	(74,334)	(65,905)	-2.18%	(8,429)	(74,334)	(65,905)						

G	L	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
<b>RIVERWOOD CDD</b>																	
<b>WATER, SEWER &amp; IRRIGATION FUND FUND</b>																	
<b>STATEMENT OF REVENUES, EXPENSES AND FUND NET ASSETS - (SEWER ONLY)</b>																	
<b>FOR THE PERIOD ENDING OCTOBER 31, 2018</b>																	
			ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YTD BUDGET VS. ACTUAL VARIANCE FAV (UNFAV)	YTD ACTUAL AS % OF ANNUAL ADOPTED BUDGET	CURRENT MONTH BUDGET	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET VS. ACTUAL VARIANCE FAV (UNFAV)							
			\$	\$	\$	\$	%	\$	\$	\$							
22	<b>OPERATING REVENUE</b>																
23	Sewer Revenue		1,213,430	101,119	108,441	7,322	8.94%	101,119	108,441	7,322							
24	Standby Fees		-	-	1,063	1,063	0.00%	-	1,063	1,063							
25	Other Miscellaneous Revenues		8,000	667	2	(665)	0.03%	667	2	(665)							
26	<b>TOTAL OPERATING REVENUES</b>		<b>1,221,430</b>	<b>101,786</b>	<b>109,506</b>	<b>7,720</b>	<b>8.97%</b>	<b>101,786</b>	<b>109,506</b>	<b>7,720</b>							
27	<b>OPERATING EXPENSES</b>																
28	<b>PERSONNEL AND ADMINISTRATION</b>																
29	P/R-Board of Supervisors		6,450	538	430	108	6.67%	538	430	108							
30	FICA Taxes		493	41	33	8	6.69%	41	33	8							
31	ProfServ-Engineering		3,080	257	-	257	0.00%	257	-	257							
32	ProfServ-Legal Services		17,600	1,467	-	1,467	0.00%	1,467	-	1,467							
33	ProfServ-Mgmt Consulting Serv		83,984	6,997	6,997	0	8.33%	6,997	6,997	0							
34	Auditing Services		3,010	-	-	-	0.00%	-	-	-							
35	Postage and Freight		774	65	53	12	6.85%	65	53	12							
36	Insurance - Property		34,640	34,640	13,618	21,022	39.31%	34,640	13,618	21,022							
37	Insurance - General Liability		26,500	26,500	25,859	641	97.58%	26,500	25,859	641							
38	Printing and Binding		860	72	-	72	0.00%	72	-	72							
39	Legal Advertising		1,226	102	159	(57)	12.97%	102	159	(57)							
40	Miscellaneous Services		2,399	200	278	(78)	11.59%	200	278	(78)							
41	Misc-Records Storage		516	43	43	-	8.33%	43	43	-							
42	Misc-Web Hosting		1,032	86	86	-	8.33%	86	86	-							
43	Office Supplies		258	22	-	22	0.00%	22	-	22							
44	<b>TOTAL PERSONNEL AND ADMINISTRATION</b>		<b>182,802</b>	<b>71,028</b>	<b>47,556</b>	<b>23,472</b>	<b>26.02%</b>	<b>71,028</b>	<b>47,556</b>	<b>23,472</b>							
45	<b>OTHER OPERATING EXPENSES</b>																
46	<b>WATER-SEWER COMB SERVICES</b>																
47	ProfServ-Utility Billing		2,542	212	272	(60)	10.70%	212	272	(60)							
48	Contracts-Other Services		345,841	28,820	28,961	(141)	8.37%	28,820	28,961	(141)							
49	Communication - Telephone		3,580	298	754	(456)	21.06%	298	754	(456)							
50	Electricity - General		50,000	4,167	4,164	3	8.33%	4,167	4,164	3							
51	Utility - Water & Sewer		2,500	208	1,049	(841)	41.96%	208	1,049	(841)							
52	R&M-General		158,810	13,234	4,521	8,713	2.88%	13,234	4,521	8,713							
53	R&M-Sludge Hauling		76,620	6,385	893	5,492	1.17%	6,385	893	5,492							
54	Preventative Maint-Security Systems		1,750	146	-	146	0.00%	146	-	146							
55	Misc-Bad Debt		3,500	292	-	292	0.00%	292	-	292							
56	Misc-Licenses & Permits		140	12	-	12	0.00%	12	-	12							
57	Misc-Contingency		4,645	387	402	(15)	8.65%	387	402	(15)							
58	Op Supplies - Chemicals		33,700	2,808	2,690	118	7.98%	2,808	2,690	118							
59	Reserve - Sewer System		355,000	355,000	-	355,000	0.00%	355,000	-	355,000							
60	<b>TOTAL WATER-SEWER COMB SERVICES</b>		<b>1,038,628</b>	<b>411,969</b>	<b>43,706</b>	<b>368,263</b>	<b>4.21%</b>	<b>411,969</b>	<b>43,706</b>	<b>368,263</b>							
61	<b>TOTAL OPERATING EXPENSES</b>		<b>1,221,430</b>	<b>482,997</b>	<b>91,262</b>	<b>391,735</b>	<b>7.47%</b>	<b>482,997</b>	<b>91,262</b>	<b>391,735</b>							
62	<b>OPERATING INCOME (LOSS)</b>		<b>-</b>	<b>(381,211)</b>	<b>18,244</b>	<b>399,455</b>	<b>0%</b>	<b>(381,211)</b>	<b>18,244</b>	<b>399,455</b>							

G	L	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
<b>RIVERWOOD CDD</b>																	
<b>WATER, SEWER &amp; IRRIGATION FUND FUND</b>																	
<b>STATEMENT OF REVENUES, EXPENSES AND FUND NET ASSETS - (IRRIGATION ONLY)</b>																	
<b>FOR THE PERIOD ENDING OCTOBER 31, 2018</b>																	
		<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YTD BUDGET VS. ACTUAL VARIANCE FAV (UNFAV)</b>	<b>YTD ACTUAL AS % OF ANNUAL ADOPTED BUDGET</b>	<b>CURRENT MONTH BUDGET</b>	<b>CURRENT MONTH ACTUAL</b>	<b>CURRENT BUDGET VS. ACTUAL VARIANCE FAV (UNFAV)</b>								
		\$	\$	\$	\$	%	\$	\$	\$								
22																	
23																	
26																	
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