

**Riverbend West CDD**  
**Statement of Financial Position**  
**As of 10/31/2017**

	General Fund	Debt Service Fund	General Long-Term Debt	Total
<u>Assets</u>				
<u>Current Assets</u>				
General Checking Account	\$69,223.33			\$69,223.33
Assessment Receivable	173,334.00			173,334.00
Deposits	2,775.00			2,775.00
Assessment Receivable		\$306,000.00		306,000.00
Debt Service Reserve A1 Bond		153,484.99		153,484.99
Revenue A1 Bond		112,994.51		112,994.51
Prepayment A1 Bond		1.90		1.90
Total Current Assets	\$245,332.33	\$572,481.40	\$0.00	\$817,813.73
<u>Investments</u>				
Amount Available in Debt Service Funds			\$572,481.40	\$266,347.22
Amount To Be Provided			4,199,518.60	4,505,652.78
Total Investments	\$0.00	\$0.00	\$4,772,000.00	\$4,772,000.00
<b>Total Assets</b>	<b>\$245,332.33</b>	<b>\$572,481.40</b>	<b>\$4,772,000.00</b>	<b>\$5,589,813.73</b>
<u>Liabilities and Net Assets</u>				
<u>Current Liabilities</u>				
Accounts Payable	\$21,569.15			\$21,569.15
Deferred Revenue	173,334.00			173,334.00
Deferred Revenue		\$306,000.00		306,000.00
Total Current Liabilities	\$194,903.15	\$306,000.00	\$0.00	\$500,903.15
<u>Long Term Liabilities</u>				
Revenue Bonds Payable - Long-Term			\$4,772,000.00	\$4,772,000.00
Total Long Term Liabilities	\$0.00	\$0.00	\$4,772,000.00	\$4,772,000.00
<b>Total Liabilities</b>	<b>\$194,903.15</b>	<b>\$306,000.00</b>	<b>\$4,772,000.00</b>	<b>\$5,272,903.15</b>
<u>Net Assets</u>				
Net Assets - General Government	\$73,486.56			\$73,486.56
Current Year Net Assets - General Government	(23,057.38)			(23,057.38)
Net Assets, Unrestricted		\$266,347.22		266,347.22
Current Year Net Assets, Unrestricted		134.18		134.18
Total Net Assets	\$50,429.18	\$266,481.40	\$0.00	\$316,910.58
<b>Total Liabilities and Net Assets</b>	<b>\$245,332.33</b>	<b>\$572,481.40</b>	<b>\$4,772,000.00</b>	<b>\$5,589,813.73</b>

**Riverbend West CDD**  
**Statement of Activities**  
As of 10/31/2017

	General Fund	Debt Service Fund	General Long- Term Debt	Total
<b><u>Revenues</u></b>				
On-Roll Assessments	\$0.00			\$0.00
On-Roll Assessments		\$0.00		0.00
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>Expenses</u></b>				
Supervisor Fees	\$200.00			\$200.00
Public Officials & Emp. Practices Ins	2,587.00			2,587.00
Management	2,500.00			2,500.00
District Counsel	472.74			472.74
Assessment Administration	5,000.00			5,000.00
Legal Advertising	1,140.75			1,140.75
Web Site Maintenance	75.00			75.00
Dues, Licenses, and Fees	175.00			175.00
Water	12.66			12.66
Aquatic Contract	312.00			312.00
General Liability Insurance	3,163.00			3,163.00
Landscaping Maintenance & Material	4,174.25			4,174.25
Landscape Improvements	3,246.00			3,246.00
Total Expenses	\$23,058.40	\$0.00	\$0.00	\$23,058.40
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>				
Interest Income	\$1.02			\$1.02
Interest Income		\$134.18		134.18
Total Other Revenues (Expenses) & Gains (Losses)	\$1.02	\$134.18	\$0.00	\$135.20
<b>Change In Net Assets</b>	(\$23,057.38)	\$134.18	\$0.00	(\$22,923.20)
<b>Net Assets At Beginning Of Year</b>	\$73,486.56	\$266,347.22	\$0.00	\$339,833.78
<b>Net Assets At End Of Year</b>	\$50,429.18	\$266,481.40	\$0.00	\$316,910.58

**Riverbend West CDD**  
**Budget to Actual**  
For the period of 10/1/2017 Through 10/31/2017

	Current Period			Year To Date			
	Actual	Budget	Variance	Actual	Budget	Variance	FY 2018 Adopted Budget
<b>Revenues</b>							
On-Roll Assessments	\$0.00	\$13,866.67	\$(13,866.67)	\$0.00	\$13,866.67	\$(13,866.67)	\$166,400.00
<b>Net Revenues</b>	<b>\$0.00</b>	<b>\$13,866.67</b>	<b>\$(13,866.67)</b>	<b>\$0.00</b>	<b>\$13,866.67</b>	<b>\$(13,866.67)</b>	<b>\$166,400.00</b>
<b>General &amp; Administrative Expenses</b>							
Supervisor Fees	\$200.00	\$100.00	\$100.00	\$200.00	\$100.00	\$(100.00)	\$1,200.00
Public Officials & Emp. Practices Ins	2,587.00	216.58	2,370.42	2,587.00	216.58	(2,370.42)	2,599.00
Trustee Services	0.00	333.33	(333.33)	0.00	333.33	333.33	4,000.00
Management	2,500.00	2,500.00	0.00	2,500.00	2,500.00	0.00	30,000.00
Engineering	0.00	416.67	(416.67)	0.00	416.67	416.67	5,000.00
District Counsel	472.74	1,250.00	(777.26)	472.74	1,250.00	777.26	15,000.00
Assessment Administration	5,000.00	416.67	4,583.33	5,000.00	416.67	(4,583.33)	5,000.00
Audit	0.00	416.67	(416.67)	0.00	416.67	416.67	5,000.00
Telephone	0.00	25.00	(25.00)	0.00	25.00	25.00	300.00
Postage & Shipping	0.00	25.00	(25.00)	0.00	25.00	25.00	300.00
Copies	0.00	75.00	(75.00)	0.00	75.00	75.00	900.00
Legal Advertising	1,140.75	225.00	915.75	1,140.75	225.00	(915.75)	2,700.00
Bank Fees	0.00	20.83	(20.83)	0.00	20.83	20.83	250.00
Miscellaneous	0.00	329.17	(329.17)	0.00	329.17	329.17	3,950.00
Web Site Maintenance	75.00	208.33	(133.33)	75.00	208.33	133.33	2,500.00
Dues, Licenses, and Fees	175.00	20.83	154.17	175.00	20.83	(154.17)	250.00
Electric	0.00	2,083.33	(2,083.33)	0.00	2,083.33	2,083.33	25,000.00
Water	12.66	0.00	12.66	12.66	0.00	(12.66)	0.00
Aquatic Contract	312.00	1,000.00	(688.00)	312.00	1,000.00	688.00	12,000.00
General Liability Insurance	3,163.00	264.92	2,898.08	3,163.00	264.92	(2,898.08)	3,179.00
Landscaping Maintenance & Material	4,174.25	3,522.67	651.58	4,174.25	3,522.67	(651.58)	42,272.00
Landscape Improvements	3,246.00	416.67	2,829.33	3,246.00	416.67	(2,829.33)	5,000.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$23,058.40</b>	<b>\$13,866.67</b>	<b>\$9,191.73</b>	<b>\$23,058.40</b>	<b>\$13,866.67</b>	<b>\$(9,191.73)</b>	<b>\$166,400.00</b>
<b>Total Expenses</b>	<b>\$23,058.40</b>	<b>\$13,866.67</b>	<b>\$9,191.73</b>	<b>\$23,058.40</b>	<b>\$13,866.67</b>	<b>\$(9,191.73)</b>	<b>\$166,400.00</b>
<b>Income (Loss) from Operations</b>	<b>\$(23,058.40)</b>	<b>\$0.00</b>	<b>\$(23,058.40)</b>	<b>\$(23,058.40)</b>	<b>\$0.00</b>	<b>\$(23,058.40)</b>	<b>\$0.00</b>
<b>Other Income (Expense)</b>							
Interest Income	\$1.02	\$0.00	\$1.02	\$1.02	\$0.00	\$1.02	\$0.00
<b>Total Other Income (Expense)</b>	<b>\$1.02</b>	<b>\$0.00</b>	<b>\$1.02</b>	<b>\$1.02</b>	<b>\$0.00</b>	<b>\$1.02</b>	<b>\$0.00</b>
<b>Net Income (Loss)</b>	<b>\$(23,057.38)</b>	<b>\$0.00</b>	<b>\$(23,057.38)</b>	<b>\$(23,057.38)</b>	<b>\$0.00</b>	<b>\$(23,057.38)</b>	<b>\$0.00</b>