RIVERBEND WATER RESOURCES DISTRICT STATEMENT OF NET POSITION ENTERPRISE FUNDS December 31, 2018

	Administrative Fund	Wet Utilities Fund	Total
Assets			
Current assets:			
Cash	\$ 326,295	969,839	1,296,134
Accounts Receivable	34,362	754,601	788,962
Due from other fund		6,522	6,522
Restricted assets:			
Cash restricted for construction - bond proceeds		1,178,503	1,178,503
Cash restricted for bonded debt reserves		1,236,260	1,236,260
Cash restricted for planning & acquisition - bond proceeds		167	167
Cash restricted for operations		450,000	450,000
Total current assets	360,657	4,595,892	4,956,548
Noncurrent assets:			
Capital assets (net of accumulated depreciation)			
Computer equipment	408		408
Equipment		169,681	169,681
Utility system		11,686,107	11,686,107
TAC East System		885,434	885,434
Intangible assets		237,798	237,798
Construction in progress		3,697,312	3,697,312
Total capital assets	408	16,676,331	16,676,740
Total noncurrent assets	408	16,676,331	16,676,740
Total assets	361,065	21,272,223	21,633,288
Liabilities			
Current liabilities:			
Accounts payable	16,135	106,108	122,243
Retainage payable		97,672	97,672
Payroll liabilities		41,621	41,621
Due to other fund	6,522		6,522
Accrued interest payable		87,366	87,366
Accrued compensated absences - current		15,651	15,651
Revenue bonds payable - current		680,000	680,000
Total current liabilities	22,657	1,028,418	1,051,075
Non current liabilities:			
Accrued compensated absences - long term		40,338	40,338
Revenue bonds payable - long term		9,365,000	9,365,000
Total non current liabilities		9,405,338	9,405,338
Total liabilities	22,657	10,433,756	10,456,413
Net position			
Net investment in capital assets	408	7,532,163	7,532,571
Restricted for bond reserves		1,239,504	1,239,504
Restricted for construction		1,178,503	1,178,503
Restricted for planning and acquisition		167	167
Restricted for operations		450,000	450,000
Unrestricted	338,000	438,131	776,131
Total net position	\$ 338,408	10,838,468	11,176,876
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RIVERBEND WATER RESOURCES DISTRICT STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION ENTERPRISE FUNDS For the Quarter Ended December 31, 2018

Wet Utilities Administrative Fund Fund Total **Operating Revenues Riverbend Fees** \$ 48,400 48,400 Charges for services 9,472 857,567 867,039 Other revenue 1,799 1,799 0 Total operating revenues 57,872 859,366 917,238 **Operating expenses** Administrative 108,005 108,005 Member services 4,498 4,498 238,924 238,924 Water Wastewater 269,753 269,753 Industrial wastewater 264,476 264,476 TAC East 14,017 14,017 Total operating expenses 112,503 899,674 787,170 Operating income (loss) (54,631) 17,564 72,196 Nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333 Net position, end of year 338,408 \$ \$ 10,838,287 \$ 11,176,695

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF DETAILED REVENUES, EXPENSES & CHANGES IN NET POSITION ENTERPRISE FUNDS For the Quarter Ended December 31, 2018

Administrative Wet Utilities Fund Total Operating Revenues 5 9.472 Manuer is arrives revenues 5 9.472 Array wolder survices 44.000 673.480 Array wolder survices 12.329 143.338 Array wolder survices 12.739 12.739 Other revenue 12.739 12.739 Total operating greences 63 63 Accounting & adult 7.171 7.171 Rank service charges 0 0 0 Comment/relations 3.522 3.53.86 19.63 Community relations 3.52 3.73.90 1.500 Durs & memberships 1.211 2.73.7 1.33.90 Community relations 2.273 20.357 1.33.90 Durs & memberships 1.211 2.773 2.73.80 Durs & memberships 1.211 2.773 2.73.80 Durs & memberships 1.214 1.242 2.242.93 Moteclaineous 0.00 0.1	For the Quarter Ended December 31, 2018			
Changes for services 9,472 9,472 Member services revenue 5 9,472 48,400 Army water supply change 43,748 43,748 43,748 Army water supply change 43,748 43,748 43,748 Commercial Residential trage 12,739 12,739 12,739 Other revenue 52,877 13,338 163,859 Operating expenses 63 63 63 Advecting 63 34,868 34,988 Conferences searning revenues 34,868 34,988 34,988 Conferences searning 1,322 1,523 1,523 Consigned searning 1,201 1,211 1,211 1,211 Legal & protessional fees 9,663 9,663 9,663 9,663 1,500				Total
Member services revenue 5 9,472 49,470 48,400	Operating Revenues			
Biverbend Fee 48,00 57,360 57,346,0 Army water supply charge 57,360 57,346,0 57,346,0 Commetical & reidential charge 1,399 11,399 11,399 Other revenue 57,872 853,865 917,238 Operating expenses 6 6 6 Accounting & audit 7,71 7,71 7,71 Bark service charges 0 0 0 0 Community relations 3,898 3,488 Condition of the service set service service set service service set service set service set service service set service set service service service service service service service service set service service service service set service service set	Charges for services			
Army volumetic (bage 673,460 673,460 Army volumetic (bage 426,339 103,59 Other revenue 1279 1,799 Total operating revenues 57,872 859,366 917,238 Operating copenes 6 6 6 6 Advertising 6 7,771 879,366 917,238 Bark service sharing 0 0 0 0 0 Consulting 8,404 7,171 1,311 1,311 1,311 1,311 1,311 1,2	Member services revenue	\$ 9,472		9,472
Army water supply charge 43,748 43,748 43,748 43,748 43,748 43,748 43,748 43,748 17,99 17,91 7,71 17,71	Riverbend Fee	48,400		48,400
Commercial & residential charge 140.359 140.359 Other revene 57.872 859.366 917.238 Constructing expenses 6.3 6.3 6.3 Advertising 6.3 6.3 6.3 Advertising 6.3 0 0 Community relations 3.498 3.498 3.498 Consulting 5.2,723 20.357 7.3080 Dues & memberships 1.111 1.2111 1.2111 Equil (Africis) 2.750 2.750 1.500 Millary Afrians 2.750 2.750 2.750 Statistic Benefits 2.6,88 197.611 2.24.48 Statistic Benefits 2.6,88 197.611 2.24.48 Repairs 3.890 3.890 3.890 </td <td>Army volumetric charge</td> <td></td> <td>673,460</td> <td>673,460</td>	Army volumetric charge		673,460	673,460
Uter revenue 1,799 1,799 1,799 Total operating revenues 57,872 853,366 917,238 Operating segness	Army water supply charge		43,748	43,748
Total operating revenues 57.872 889.366 917.238 Operating expenses	Commercial & residential charge		140,359	140,359
Operating expenses Accounting audit 63 63 Accounting audit 6,17,17 7,171 Bank service charges 0 0 Community relations 3,498 3,498 Conferences & seminars 1,392 1,392 Consulting 5,2723 20,357 7,3080 Dues & memberships 1,211 1,211 1,211 Engineering revices 9,663 9,663 9,663 Legal & professional fees 3,500 1,500 1,500 Meterings 807 807 807 Mitacelaneous 0 0 0 1,600 1,600 Subscriptorions 2,670 2,670 2,670 1,809 Maries & benefits 2,6808 197,611 1,044 1,044 Analyticuls 7,820 7,690 7,690 1,680 Insurance 1,660 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600 1,600	Other revenue		1,799	1,799
Advertising 63 63 63 Accounting Baudt 7,171 7,171 Bark service charges 0 0 Community relations 1,392 1,393 Constring privies 1,211 20,357 Constring privies 9,663 20,357 Legal & professional fees 1,500 1,500 Mittary Affairs 2,750 2,750 Mittary Affairs 2,750 2,750 Mittary Affairs 2,170 2,750 Subscriptions 2,660 197,611 224,419 Analyticals 2,422 2,423 2,423 Repairs 2,6808 197,611 224,419 Analyticals 3,428 2,488 3,488 Equipment maintenance 2,6808 197,611 224,419 Analyticals	Total operating revenues	57,872	859,366	917,238
Accounting & audit 7,171 7,171 Bark service charges 0 0 Community relations 3,498 4,488 Conferences & seminars 1,392 1,392 Consulting 52,723 20,357 7,3080 Dues & memberships 1,211 1,211 1,211 Ingeneering services 9,663 9,663 9,663 Legal & professional fees 1,500 1,500 1,500 Mettings 807 807 807 807 Mitscellancous 0 0 0 1,600 1,600 Subscriptions 2,670 1,650 1,600 1,600 Subscriptions 2,670 2,678 2,988 2,948 2,948 Cher maintenance 1,660 1,600	Operating expenses			
Bank service charges 0 0 0 Community relations 3.488 3.488 3.488 Conferences & seminars 1.392 1.392 Consulting 22,723 20,357 7.3080 Dies & memberships 1.211 1.211 Eigneering services 9.663 9.663 Legal & professional fies 1.500 1.500 Mittary Affairs 2.750 2.750 Mittary Affairs 2.750 2.750 Mittary Affairs 0 0 Office supplies 1.014 .014 Subscriptions 2.67 267 Travel 3.660 3.8960 Subaries & benefits 2.688 197,611 Analyticals 2.424 2.4248 Repairs 3.8960 3.8960 Issuerance 2.908 2.908 Other maintenance 2.908 2.908 Equipment maintenance 7.620 7.620 Materials 7.224 7.224 Sta	Advertising	63		63
Community relations 3,488 3,488 Conferences & seminars 1,392 1,392 Consulting 52,723 20,357 73,680 Dies & memberships 1,211 1,211 Engineering services 9,663 1,500 1,500 Meetings 807 807 807 Mitacellanceus 0 0 0 0 Office supplies 1,014 1,014 1,014 1,014 Subscriptions 267 267 267 267 Analyticals 2,560 1,976 1,600 <td>Accounting & audit</td> <td>7,171</td> <td></td> <td>7,171</td>	Accounting & audit	7,171		7,171
Constitute 1.322 1.322 Consulting 5.2723 20,357 73,080 Des & memberships 1.211 1.211 1.211 Engineering services 9,663 6,663 6,663 Legal & professional fees 1,014 1,014 5,000 807 8	Bank service charges	0		0
Consulting 52,723 20,357 73,080 Dees Remebrships 1,211 1,211 Engineering services 9,663 9,663 Legal & professional fees 1,500 1,500 Mettings 807 807 Miscellaneous 0 0 Office supplies 1,014 1,014 Subscriptions 267 267 Travel 1,969 1,600 Web design & maintenance 1,600 1,600 Subscriptions 23,428 23,428 Analyticitis 23,428 23,428 Analyticitis 23,428 23,428 Equipment maintenance 2,908 2,908 Utilities 7,1224 7,224 Supplies 6,620 6,620 Equipment maintenance 26,497 26,497 Water purchase cost 0 0 0 Utilities 26,497 26,497 26,497 Vater purchase cost 0 0 0 0 <	Community relations	3,498		3,498
Dues & memberships 1.21 1.21 Engineering services 9.663 9.663 Legal & professional fees 1.500 1.500 Mittary Affairs 2.750 2.750 Mittary Affairs 2.750 2.750 Mittary Affairs 2.750 2.750 Mittary Affairs 2.750 2.750 Office supples 1.014 .014 Subarcis & benefits 2.600 1.600 Stalaries & benefits 2.808 2.908 Other supples 3.8,960 3.8,960 Suprance 2.8,960 3.8,960 Supples 2.6,000 1.600 Chuirmantenance 2.8,980 3.8,960 Guipment rental (425) (425) Materials 7.224 7.224 Supples 6.60 6.60 Permits 2.2,018 2.2,018 Utilities 2.2,013 2.2,013 Water purchase cost 2.9,271 9.2,271 Water purchase cost 2.2,212	Conferences & seminars	1,392		1,392
Engineering services 9,663 9,663 Legal & professional fees 1,500 1,500 Mitary Affairs 2,750 2,750 Mitary Affairs 2,750 2,750 Mitary Affairs 2,750 2,750 Mitary Affairs 2,67 2,67 Office supplies 1,014 1,014 Subscriptions 2,67 2,67 Travel 1,969 1,969 Web design & maintenance 1,969 1,969 Jarrise & Benefits 2,4,08 23,428 Repairs 2,808 3,960 Insurance 2,908 2,908 Equipment maintenance, repair & fuel 7,224 7,224 Supplies 6,600 6,600 Dermits 21,018 12,018 Utilities 22,271 92,271 Water purchase cost 0 0 0 Materials 71,224 71,224 72,472 Materials 24,293 164,766 13,946 113,946	Consulting	52,723	20,357	73,080
Legik professional fees 1,500 1,500 Meetings 807 807 Military Affairs 2,750 2,750 Maccilaneous 0 0 Office supplies 1,014 1,014 Subscriptions 267 227 Travel 1,969 1,969 Web design & maintenance 1,600 1,600 Salarise & Benefits 26,808 197,611 22,448 Analyticals 23,428 23,428 23,428 Repairs 38,960 38,960 18,960 Insurance 2,908 2,908 2,908 2,908 Equipment maintenance, repair & fuel 7,600 7,690 7,690 7,690 7,690 7,690 7,690 7,690 7,690 2,018	Dues & memberships	1,211		1,211
Meetings 807 807 Military Afrairs 2,750 2,750 Office supplies 1,014 1,014 Subscriptions 2,67 2,67 Travel 1,969 1,969 Web degin & maintenance 1,960 1,000 Salaries & benefits 26,808 137,611 22,4419 Analyticits 23,428 23,428 23,428 Repairs 38,960 38,960 38,960 Insurance (388) (388) (388) Equipment maintenance, repair & fuel 7,690 7,690 Equipment rental (425) (425) (425) Materials 71,224 71,224 71,224 Supplies 6,600 6,600 6,600 Vate disposal 113,946 113,946 113,946 Hocks water services 0 0 0 0 Vate purchase cost 9,201 12,245 12,242 Utities 26,497 26,497 26,497	Engineering services	9,663		9,663
Milary Affairs 2,750 2,750 Misselinerous 0 Office supplies 1,014 1,014 Subscriptions 267 267 Travel 1,690 1,600 Salaries & Isenefits 26,808 197,611 Analyticals 23,428 23,428 Repairs 38,960 38,960 Insurance 2,908 2,908 Churmaintenance, repair & fuel 7,600 7,600 Equipment maintenance, repair & fuel 7,600 7,600 Equipment maintenance, repair & fuel 2,1018 21,018 Chyphiles 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Water purchase cost 0 0 0 Made disposal 112,435 640,037 75,542 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues 0 0 0 Administrative fund salary revenue 13,360 <td< td=""><td>Legal & professional fees</td><td>1,500</td><td></td><td>1,500</td></td<>	Legal & professional fees	1,500		1,500
Miscellaneous 0 Office supplies 1,014 1,014 Subscriptions 267 267 Travel 1,969 1,969 Web design & maintenance 1,600 1,600 Salaries & benefits 26,808 127,611 224,419 Analyticals 23,428 24,529 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,425 1,42,41 1,42,41 1,42,41 1,42,41 1,42,41 1,42,41 1,42,41 1,42,41 1,42,41				807
Miscellaneous 0 Office supplies 1,014 1,014 Subscriptions 267 267 Travel 1,969 1,600 Salaries & benefits 26,808 197,611 224,428 Repairs 23,428 23,428 23,428 Repairs 38,960 38,960 38,960 Insurance 2,908 2,908 1,969 Charge in maintenance, repair & fuel 7,890 7,690 7,690 Equipment maintenance, repair & fuel 7,1224 71,224 12,218 Supplies 6,620 6,620 6,620 Permits 21,018 21,0	-			
Subscriptions 267 267 Travel 1,969 1,969 Web design & maintenance 1,600 1,600 Salaries & benefits 26,808 197,611 224,419 Analyticalis 23,428 23,428 72,428 23,428 Repairs 38,960 38,960 38,960 13,060 Insurance 2,008 2,908 2,908 2,908 Other maintenance, repair & fuel 7,690 7,690 7,690 Equipment maintenance, repair & fuel 6,620 6,620 6,620 Permits 21,018 22,271 92,271				0
Subscriptions 267 267 Travel 1,969 1,969 Web design & maintenance 1,600 1,600 Salaries & benefits 26,808 197,611 224,419 Analyticalis 23,428 23,428 72,428 23,428 Repairs 38,960 38,960 38,960 13,060 Insurance 2,008 2,908 2,908 2,908 Other maintenance, repair & fuel 7,690 7,690 7,690 Equipment maintenance, repair & fuel 6,620 6,620 6,620 Permits 21,018 22,271 92,271	Office supplies	1.014		1.014
Travel 1,969 1,969 Web design & maintenance 1,600 1,600 Salaries & benefits 26,808 197,611 224,419 Analyticals 38,960 38,960 38,960 Insurance 2,908 2,908 2,908 Charmed and the second				
Web design & maintenance 1,000 1,600 Salaries & benefits 26,808 197,611 224,419 Analyticals 33,960 33,960 33,960 Insurance 2,908 2,908 2,908 Other maintenance, repair & fuel 7,690 7,690 7,690 Equipment maintenance, repair & fuel 7,224 7,224 7,224 Supples 6,620 6,620 6,620 Permits 21,018 21,018 21,018 Utilities 26,497 26,497 26,497 Wate purchase cost 92,271 92,271 92,271 Wate disposal 112,435 640,037 752,472 Operating expenses before depreciation 112,435 640,037 752,472 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues 143,945 341,945 341,945 Administrative fund salary revenue 0 10 0 Interest revenue 0 13,360 13,360 13,360				
Salaries & Denefits 26,808 197,611 224,428 23,428 Repairs 38,960 38,960 38,960 Insurance 2,908 2,908 Other maintenance, repair & fuel 7,690 7,690 Equipment maintenance, repair & fuel 7,690 7,690 Equipment rental 4(425) (425) Materials 71,224 71,224 Supplies 26,497 26,497 Vater purchase cost 0 0 0 Water purchase cost 0 0 0 Water purchase cost 0 0 0 0 Overrhead 113,946 113,946 113,946 Total operating expenses before depreciation (54,563) 219,329 164,766 Depr				
Analyticals 23,428 23,428 23,428 Repairs 38,960 38,960 38,960 Insurance 2,908 2,908 2,908 Other maintenance, repair & fuel 7,690 7,690 7,690 Equipment maintenance, repair & fuel 7,690 7,690 7,690 Equipment rental (425) (425) (425) Materials 71,224 71,224 71,224 Supplies 6,620 6,620 6,620 Permits 21,018 21,018 21,018 Utilities 26,497 26,497 26,497 Water purchase cost 0 0 0 0 Water purchase cost 0 0 0 0 Maud services 0 0 0 0 0 Total operating expenses before depreciation (154,563) 219,329 164,766 Depreciation (54,631) 72,196 17,564 Nonoperating revenue 341,945 341,945 341,945	-		197 611	
Repairs 38,960 38,960 Insurance 2,908 2,908 Other maintenance, repair & fuel 7,690 7,690 Equipment maintenance, repair & fuel 7,690 7,690 Equipment rental (425) (425) Materials 7,1224 7,1224 Supplies 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Waste disposal 18,318 18,318 Hooks wastewater services 0 0 0 Made services 0 0 0 Overhead 113,946 113,946 113,946 Total operating expenses before depreciation 154,563 219,329 164,766 Depreciation 654,653 22,310 22,310 22,310 Nonoperating revenues (expenses) 3,41,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Interest expense (26,585) (26,585) (26,585) (26		20,000		
Insurance 2,908 2,908 Other maintenance (388) (388) Equipment rental (425) (425) Materials 71,224 71,224 Supplies 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Water purchase cost 92,271 92,271 Waste disposal 18,318 18,318 Hooks wastewater services 0 0 0 Mau services 0 0 0 0 Overthead 112,435 640,037 752,472 Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 13,360 13,360 Interest expense (26,585) (26,585) (26,585) (2				
Other maintenance (388) (388) (388) Equipment maintenance, repair & fuel 7,690 7,690 7,690 Equipment maintenance, repair & fuel (425) (41,76) (41,76) <t< td=""><td></td><td></td><td></td><td></td></t<>				
Equipment maintenance, repair & fuel 7,690 7,690 Equipment rental (425) (425) Materials 71,224 71,224 Supplies 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Water purchase cost 92,271 92,271 Waste disposal 18,318 18,318 Hooks wastewater services 0 0 0 Overhead 113,946 113,946 113,946 Total operating expenses before depreciation (54,563) 219,329 164,766 Depreciation (64,631) 72,196 17,564 Nonoperating revenues (expenses) 7 13,346 31,945 Facility charges revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Intergovernmental revenue 0 13,360 13,360 Intergovernmental revenue (26,585) (26,585) (26,585) Special projects expense (
Equipment rental (425) (425) Materials 71,224 71,224 Supplies 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Water purchase cost 29,271 92,271 Waste disposal 18,318 18,318 Hooks wastewater services 0 0 0 Maud services 0 0 0 0 Overhead 112,435 640,037 752,472 Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation (64,511) 72,196 17,564 Nonoperating revenues (expenses) (54,631) 72,2196 17,564 Facility charges revenue 241,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Intergovernmental revenue 0 13,360 13,360 Intergovernmental revenue (26,585) (26,585) (26,585) (26,585) Spe				
Materials 71,224 71,224 Supplies 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Water purchase cost 92,271 92,271 Water purchase cost 92,271 92,271 Water purchase cost 0 0 0 Mad services 0 0 0 Overhead 113,946 113,946 113,946 Total operating expenses before depreciation (54,563) 219,329 164,766 Depreciation (68 147,134 147,202 Operating income (loss) before depreciation (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Facility charges revenue 22,310 22,310 22,310 22,310 Intergovernmental revenue 0 0 0 0 Intergovernmental revenue (105,929) (105,929) (105,528) (26,585) (26,585) (26,585) (26,585) (26,585				
Supplies 6,620 6,620 Permits 21,018 21,018 Utilities 26,497 26,497 Water purchase cost 92,271 92,271 Waste disposal 18,318 18,318 Hooks wastewater services 0 0 0 Overhead 113,946 113,946 113,946 Total operating expenses before depreciation (54,563) 219,329 164,766 Depreciation (54,563) 219,329 164,766 Depreciation (54,631) 72,196 17,564 Nonoperating revenues (expenses) 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Interest revenue 0 13,360 13,360 Interest revenue (105,929) (105,929) (105,929) Facility charges revense (99,022) (21,3281) (112,303)				
Permits 21,018				
Utilities 26,497 26,497 26,497 Water purchase cost 92,271 92,271 92,271 92,271 Waste disposal 18,318 18,318 18,318 18,318 Hooks wastewater services 0 0 0 0 Maud services 0 0 0 0 Overhead 112,435 640,037 752,472 Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Facility charges revenue 22,310 22,310 22,310 Interest revenue 0 13,360 13,360 13,360 Interest revenue 13,360 13,360 13,360 13,360 Interest revenue (105,529) (105,529) (105,529) 110,256,355 Special projects expense (99,022) (23,1820 <td></td> <td></td> <td></td> <td></td>				
Water purchase cost 9,271 92,271 92,271 Waste disposal 18,318 18,318 18,318 Hooks wastewater services 0 0 0 Overhead 113,946 113,946 113,946 Total operating expenses before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) before depreciation (54,631) 72,196 17,564 Nonoperating revenues (expenses) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Interegorermental revenue 0 13,360 13,360 Interest revenue (105,929) (105,929) (105,929) Franchise fees expense (99,022) (21,820) 112,233 Total onoperating revenues (expenses) (99,022) (21,820) 112,233 Total onoperating revenues (expenses) (99,022) (23,820) 122,788				
Waste disposal 18,318 18,318 18,318 Hooks wastewater services 0 0 0 Maud services 0 0 0 Overhead 113,946 113,946 113,946 Total operating expenses before depreciation 112,435 640,037 752,472 Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 54,631) 72,196 17,564 Facility charges revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Intergovernmental revenue 0 13,360 13,360 Interest revenue (105,929) (105,929) (105,929) Fracility rojects expense (99,022) (23,1820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Change in net				
Hooks watewater services 0 0 0 0 Maud services 0				
Maud services 0 0 0 0 Overhead 113,946 113,946 113,946 113,946 Total operating expenses before depreciation 112,435 640,037 752,472 Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Facility charges revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Interest revenue 0 13,360 13,360 13,360 Interest revenue 0 (105,929) (105,929) (105,929) (12,831) (112,303) Total nonoperating revenues (expenses) (199,022) 231,820 132,798 (12,231) Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 <td< td=""><td>•</td><td></td><td></td><td></td></td<>	•			
Overhead Total operating expenses before depreciation 113,946 112,435 113,946 640,037 113,946 752,472 Operating income (loss) before depreciation Depreciation (54,563) (54,631) 219,329 (68) 164,766 (68) Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Intergovernmental revenue 0 13,360 13,360 Intergovernmental revenue (105,929) (105,929) (105,929) Franchise fees expense (26,585) (26,585) (26,585) Special projects expense (99,022) (231,820) 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333 <				
Total operating expenses before depreciation 112,435 640,037 752,472 Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 54,631) 72,196 17,564 Facility charges revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Interest revenue 0 13,360 13,360 Interest expense (105,929) (105,929) (105,929) Franchise fees expense (26,585) (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 <		0	0	0
Operating income (loss) before depreciation (54,563) 219,329 164,766 Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) Facility charges revenue 341,945 341,945 Administrative fund salary revenue 0 0 0 Intergovernmental revenue 0 13,360 13,360 Interest expense (105,929) (105,929) (105,929) Franchise fees expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (199,022) 231,820 132,798 Income (loss) before capital contributions 0 0 0 Capital contributions 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333				113,946
Depreciation 68 147,134 147,202 Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Administrative fund salary revenue 0 22,310 22,310 Interest revenue 0 0 0 Interest revenue 13,360 13,360 13,360 Interest revenue (105,929) (105,929) (105,929) Franchise fees expense (26,585) (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Cransfers in (out) 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Total operating expenses before depreciation	112,435	640,037	752,472
Operating income (loss) (54,631) 72,196 17,564 Nonoperating revenues (expenses) 341,945 341,945 341,945 Facility charges revenue 341,945 341,945 341,945 Administrative fund salary revenue 0 0 0 Intergovernmental revenue 0 0 0 Intergovernmental revenue 13,360 13,360 13,360 Interest revenue 13,360 13,360 13,360 Interest expense (26,585) (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Operating income (loss) before depreciation	(54,563)	219,329	164,766
Nonoperating revenues (expenses) 341,945 341,945 Facility charges revenue 341,945 341,945 Administrative fund salary revenue 22,310 22,310 Intergovernmental revenue 0 0 Interest revenue 13,360 13,360 Interest revenue 13,360 13,360 Interest expense (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (199,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Depreciation	68	147,134	147,202
Facility charges revenue 341,945 341,945 Administrative fund salary revenue 22,310 22,310 Intergovernmental revenue 0 0 Interest revenue 13,360 13,360 Interest revenue (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (199,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Operating income (loss)	(54,631)	72,196	17,564
Facility charges revenue 341,945 341,945 Administrative fund salary revenue 22,310 22,310 Intergovernmental revenue 0 0 Interest revenue 13,360 13,360 Interest revenue (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (199,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Nononostina autorusa (ouronasa)			
Administrative fund salary revenue 22,310 22,310 Intergovernmental revenue 0 0 Intergovernmental revenue 0 0 Interest revenue 13,360 13,360 Interest expense (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (199,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333			344 045	244 045
Intergovernmental revenue 0 0 Interest revenue 13,360 13,360 Interest expense (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	, .			
Interest revenue 13,360 13,360 Interest expense (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333		2	22,310	
Interest expense (105,929) (105,929) Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Transfers in (out) 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	-	U	10.000	
Franchise fees expense (26,585) (26,585) Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Transfers in (out) 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333			,	
Special projects expense (99,022) (13,281) (112,303) Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 Transfers in (out) 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333				
Total nonoperating revenues (expenses) (99,022) 231,820 132,798 Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Transfers in (out) 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333		(
Income (loss) before capital contributions (153,653) 304,015 150,362 Capital contributions 0 0 0 0 Transfers in (out) 0 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333				
Capital contributions 0 0 0 Transfers in (out) 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Total nonoperating revenues (expenses)	(99,022)	231,820	132,798
Transfers in (out) 0 0 0 Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333	Income (loss) before capital contributions	(153,653)	304,015	150,362
Change in net position (153,653) 304,015 150,362 Net position, beginning of year 492,061 10,534,272 11,026,333				
Net position, beginning of year <u>492,061</u> 10,534,272 11,026,333	Transfers in (out)	0	0	0
	Change in net position	(153,653)	304,015	150,362
	Not position bosinning of the		10 534 373	14 036 333
Net position, end of year \$ 338,408 10,838,287 11,176,695				
	ivel position, end of year	Ş 338,408	10,838,287	11,176,695

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF OPERATING REVENUES, EXPENSES & CHANGES IN NET POSITION ADMINISTRATIVE FUND For the Quarter Ended December 31, 2018

For the Quarter Ended December 31, 2018	Actual				
	Member		Annual Pe		
	Administration	Services	Total	Budget	of Budget
Operating Revenues					
Riverbend Fee	\$ 48,400		48,400	180,000	27%
Member services revenue		9,472	9,472	18,338	52%
Total operating revenues	48,400	9,472	57,872	198,338	29%
Operating expenses					
Advertising	63		63	1,400	5%
Accounting & audit	7,171		7,171	9,500	75%
Bank service charges			0	300	0%
Community relations	3,498		3,498	5,000	70%
Conferences & seminars	1,392		1,392	4,000	35%
Consulting	52,723		52,723	240,000	22%
Dues & memberships	1,211		1,211	2,735	44%
Engineering services	9,663		9,663	145,000	7%
Legal & professional fees	1,500		1,500	27,500	5%
Military affairs	2,750		2,750	12,000	23%
Meetings	807		807	3,900	21%
Office supplies	1,014		1,014	1,800	56%
Subscriptions	267		267	900	30%
Travel	1,969		1,969	9,000	22%
Utilities			0	2,400	0%
Web design & maintenance	1,600		1,600	4,000	40%
Salaries & benefits	22,310	4,498	26,808	145,000	18%
Hooks wastewater services			0	0	
Maud services			0	0	
Total operating expenses before depreciation	107,937	4,498	112,435	614,435	18%
Depreciation	68		68.2		
Total operating expenses	108,005	4,498	112,503	614435	18%
Operating income	(59,605)	4,974	(54,631)	(416,097)	13%
Nonoperating revenues (expenses):					
Intergovernmental revenue			0		
Special projects - water availability model	(70,433)		(70,433)	80,000	-88%
Special projects - Hooks feasibility study		(8,650)	(8,650)	0	
Special projects - Volumetric/Sedimentation study	(19,939)		(19,939)	50,000	-40%
Total nonoperating revenues (expenses)	(90,372)	(8,650)	(99,022)	130,000	
Income before transfers	(149,977)	(3,676)	(153,653)	(286,097)	
Transfers in	0		0		
Change in net position	(149,977)	(3,676)	(153,653)	(286,097)	
Net position, beginning of year	492,061		492,061	492,061	
Net position, end of year	\$ 342,084	(3,676)	338,408	205,964	

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF OPERATING REVENUES & EXPENSES WET UTILITIES FUND - WATER For the Quarter Ended December 31, 2018

For the Quarter Linded December 31, 2018		Annual	Percentage	
	Actual	Budget	of Budget	
Operating revenues			0. 200800	
Charges for services:				
Army volumetric charge	\$ 161,856	647,423	25%	
Army water supply charge	43,748	,	15%	
Commercial & residential charge	30,218	,	89%	
Other revenue	1,799	,		
Total operating revenues	237,621		24%	
Operating expenses				
Salaries & benefits	64,263	302,692	21%	
Analyticals	657	10,000	7%	
Repairs	8,188	70,000	12%	
Insurance	969	13,000	7%	
Other maintenance	(388)	5,000	-8%	
Equipment maintenance, repair & fuel	1,630	15,000	11%	
Equipment rental	(915)	5,000	-18%	
Materials	(50)	6,500	-1%	
Supplies	894	10,000	9%	
Permits	4,256	15,000	28%	
Utilities	2,064	15,000	14%	
Water purchase cost	72,248	321,426	22%	
Consulting	6,786	20,000	34%	
Overhead allocation	34,184	198,694	17%	
Total operating expenses before depreciation	194,784	1,007,312	19%	
Depreciation	44,140)		
Total operating expenses	238,924	1,007,312	24%	
Operating income	\$ (1,304)	-24,695	5%	

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF OPERATING REVENUES & EXPENSES WET UTILITIES FUND - WASTEWATER For the Quarter Ended December 31, 2018

For the Quarter Ended December 51, 2018	2018		Percentage	
	Actual	Annual Budget	of Budget	
Operating revenues				
Charges for services:				
Army volumetric charge	\$ 253,672	1,014,689	25%	
Commercial & residential charge	94,499	171,375	55%	
Other revenue	0	0		
Total operating revenues	348,171	1,186,064	29%	
Operating expenses				
Salaries & benefits	64,069	353,677	18%	
Analyticals	12,778	95,000	13%	
Repairs	4,432	124,000	4%	
Insurance	969	13,000	7%	
Other maintenance	0	5,000	0%	
Equipment maintenance, repair & fuel	5,438	17,000	32%	
Equipment rental	0	4,000	0%	
Materials	26,247	66,500	39%	
Supplies	4,859	25,200	19%	
Permits	8,381	20,000	42%	
Utilities	13,350	90,000	15%	
Waste disposal	5,643	30,000	19%	
Water purchase cost	12,371	31,000	40%	
Consulting	6,786	20,000	34%	
Travel				
Overhead allocation	45,578	264,926	17%	
Total operating expenses before depreciation	210,900	1,159,303	18%	
Depreciation	58,854			
Total operating expenses	269,753	1,159,303	23%	
Operating income (loss)	\$ 78,418	26,761	293%	

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF OPERATING REVENUES & EXPENSES WET UTILITIES FUND - INDUSTRIAL WASTEWATER For the Quarter Ended December 31, 2018

For the Quarter Ended December 51, 2018		Annual	Percentage
	Actual	Budget	of Budget
Operating revenues	 		
Charges for services:			
Army volumetric charge	\$ 257,932	1,031,728	25%
Total operating revenues	 257,932	1,031,728	25%
Operating expenses			
Salaries & benefits	66,780	343,060	19%
Analyticals	9,994	45,000	22%
Repairs	26,341	95,000	28%
Insurance	969	13,000	7%
Other maintenance	0	2,000	0%
Equipment maintenance, repair & fuel	622	11,000	6%
Equipment rental	0	2,000	0%
Materials	45,028	160,000	28%
Supplies	867	16,500	5%
Permits	8,381	20,000	42%
Utilities	7,709	46,000	17%
Waste disposal	12,675	30,000	42%
Consulting	6,786	20,000	34%
Overhead allocation	34,184	198,694	17%
Total operating expenses before depreciation	220,336	1,002,254	22%
Depreciation	44,140		
Total operating expenses	 264,476	1,002,254	26%
Operating income	\$ (6,544)	29,474	-22%

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF OPERATING REVENUES & EXPENSES WET UTILITIES FUND - TAC EAST For the Quarter Ended December 31, 2018

	ļ	Actual	Annual Budget	Percentage of Budget
Operating revenues				
Charges for services:				
Commercial & residential charge	\$	15,642	42,000	37%
Total operating revenues		15,642	42,000	
Operating expenses				
Salaries & benefits		2,500	5,000	50%
Repairs		0	5,000	0%
Equipment Rental		490	0	
Utilities		3,375	12,500	27%
Water purchase cost		7,652	34,250	22%
Total operating expenses		14,017	56,750	25%
Operating income (loss)	\$	1,625	(14,750)	-11%

RIVERBEND WATER RESOURCES DISTRICT SCHEDULE OF OPERATING REVENUES & EXPENSES WET UTILITIES FUND - OVERHEAD For the Quarter Ended December 31, 2018

For the Quarter Ended December 51, 2018	Actual	Annual Budget	Percentage of Budget
Operating revenues			
Total operating revenues	\$	0	
Operating expenses			
Salaries & benefits	103,788	556,814	19%
Travel		5,600	0%
Meetings	388	3,000	13%
Insurance	0	1,000	0%
Accountng & audit	44	23,000	0%
Legal	450	25,000	2%
Computer, reproduction & maintenance	3,381	17,000	20%
Office supplies	1,864	6,000	31%
Postage	255	2,600	10%
Utilities	2,304	13,000	18%
Building maintenance	1,183	7,000	17%
Licenses & fees		300	0%
Advertising	57	2,000	3%
Miscellaneous	231		
Total operating expenses	113,946	662,314	17%
Operating income (loss)	(113,946)	(662,314)	17%
Allocation of overhead operating expenses			
Water - 30%	34,184	198,694	
Wastewater - 40%	45,578	264,926	
Industrial Wastewater - 30%	34,184	198,694	
Total overhead allocated	\$ 113,946	662,314	