

Sweetwater Union High School District

Community Facility Districts: Re-Distribution of Allocable Expenditures and Revenue Verification

30 Year History Combining FY 1985-86 through FY 2014-15

Revenue	CFD No. 1	CFD No. 2	CFD No. 3	CFD No. 4	CFD No. 5	CFD No. 6	CFD No. 7	CFD No. 8	CFD No. 9A	CFD No. 9B	CFD No. 10	CFD No. 11	CFD No. 12	CFD No. 13	CFD No. 14	CFD No. 15	CFD No. 16	CFD No. 17	CFD No. 18	TOTAL
Special Taxes	\$ 112,254,841.19	\$ 8,840,190.57	\$ 43,317,040.82	\$ 20,770,381.96	\$ 12,212,958.89	\$ 33,404,025.05	\$ -	\$ 2,745,268.68	\$ 18,000,566.98	\$ 3,430,493.58	\$ 15,100,114.50	\$ 19,178,024.24	\$ 8,352,478.86	\$ 8,276,823.36	\$ 15,810,911.29	\$ 8,832,238.91	\$ 5,242,437.33	\$ 7,897,028.90	\$ 1,421,876.34	\$ 345,087,701.45
Interest	4,329,644.21	344,061.47	1,117,073.52	590,219.51	668,185.30	729,092.97	319,214.69	131,530.80	466,840.03	172,515.31	423,362.87	362,566.10	150,132.19	74,820.30	77,867.90	104,848.83	(11,304.65)	77,781.82	5,045.66	10,133,498.83
Mitigation Payment	895,335.00	-	-	-	-	-	8,625,146.75	-	-	-	-	-	-	-	-	-	-	-	-	9,520,481.75
Non Refundable Developer Deposit	-	-	-	-	-	-	35,000.00	-	-	-	-	-	-	-	-	-	-	-	-	35,000.00
Total Revenue	\$117,479,820.40	\$9,184,252.04	\$44,434,114.34	\$21,360,601.47	\$12,881,144.19	\$34,133,118.02	\$8,979,361.44	\$2,876,799.48	\$18,467,407.01	\$3,603,008.89	\$15,523,477.37	\$19,540,590.34	\$8,502,611.05	\$8,351,643.66	\$15,888,779.19	\$8,937,087.74	\$5,231,132.68	\$7,974,810.72	\$1,426,922.00	\$ 364,776,682.03
Expenditures:																				
CFD Specific:																				
Formation	\$ 42,000.88	\$ 18,822.51	\$ 24,769.73	\$ 26,049.00	\$ 33,395.80	\$ 40,574.30	\$ 32,958.79	\$ 17,454.82	\$ 28,875.54	\$ -	\$ 29,579.66	\$ 29,693.55	\$ 22,940.95	\$ 24,691.30	\$ 21,783.20	\$ 23,265.94	\$ 39,820.16	\$ 79,967.48	\$ 40,716.37	\$ 577,359.98
Special Tax Admin	328,404.81	36,371.95	136,041.85	69,610.43	42,476.56	81,337.60	-	16,671.76	42,694.07	12,940.60	48,623.76	45,449.20	22,736.16	27,256.12	39,626.85	28,059.56	10,537.60	11,387.04	-	1,000,225.92
Bank Fees	6,426.29	1,827.32	1,774.42	2,154.03	1,948.76	1,438.30	578.25	1,943.40	498.61	-	302.02	579.24	800.07	500.20	-	-	-	-	-	20,770.91
Other Admin/Legal	507,357.90	24,857.96	219,155.76	103,272.63	76,376.75	181,869.39	359,405.93	31,440.42	87,525.20	26,727.19	95,502.73	100,464.58	45,571.25	51,949.12	75,986.89	54,729.47	17,288.76	40,656.61	-	2,100,138.54
Annexation	(39.50)	-	-	-	3,572.42	1,633.76	-	555.10	-	-	27,158.92	1,597.33	-	826.43	-	-	-	13,784.54	-	49,089.00
Interest on Loan from Other CFD	-	66.79	14,859.41	1,032.41	18,536.83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,495.44
Interest on Loan from District SSBF	28,065.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,065.61
Re-allocated Interest on State Funds	301,960.77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301,960.77
District CFD Admin/Related Expenditures	38,910.23	864.71	18,258.96	8,423.36	6,639.18	16,427.31	-	2,677.77	8,816.79	2,613.37	11,495.35	9,562.70	4,877.95	7,039.40	10,775.48	7,147.87	4,037.54	4,743.48	-	163,311.45
Debt Related Admin (COI/Arbitrage/Trustee)	176,204.72	21,142.32	78,539.75	31,400.02	24,654.75	42,316.11	118,561.90	8,313.67	19,629.61	-	22,690.04	24,019.38	9,751.08	9,476.94	17,014.27	9,908.87	6,542.48	4,983.76	-	625,149.67
Subtotal	1,429,291.71	103,953.56	493,399.88	241,941.88	207,601.05	365,596.77	511,504.87	79,056.94	188,039.82	42,281.16	235,352.48	211,365.98	106,677.46	121,739.51	165,186.69	123,111.71	78,226.54	155,522.91	40,716.37	4,900,567.29
Construction:																				
HS New Construction																				
HS #10 - Eastlake High School	1,269,851.10	265,538.02	80,994.01	48,206.13	15,244.90	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,679,834.16
HS #11 - Otay Ranch High School	709,160.50	75,100.62	422,870.33	128,028.77	112,481.01	230,970.48	-	28,289.04	56,476.10	-	6,815.37	116,564.43	(3,664.38)	(1,947.05)	142.31	(893.65)	47.88	25.65	-	1,880,467.41
HS #12 - San Ysidro High School	2,442,574.06	276,515.78	1,575,400.65	371,757.49	411,899.73	553,749.95	1,729,112.59	105,297.64	162,506.94	-	46,072.26	302,627.43	24,912.78	13,379.25	19,355.02	11,684.32	7.51	4.63	-	8,046,858.03
HS #12 - SYH Land Purchase	1,247,960.52	156,167.50	874,278.97	127,544.08	231,252.90	-	3,412,314.43	-	-	-	-	-	-	-	-	-	-	-	-	6,049,518.40
HS #13 - Olympian High School	(514.93)	(34.46)	(207.21)	(115.33)	(54.31)	(208.71)	526,600.64	(15.74)	(62.42)	-	(78.01)	(111.46)	(60.76)	(40.20)	(34.84)	(48.00)	-	-	-	525,014.26
HS #14 - Not Yet Built	179.90	9.98	60.10	34.00	16.03	60.66	-	4.45	26.05	-	35.40	38.91	17.55	21.80	39.35	22.34	14.57	12.96	-	594.05
Eastlake High Observatory	283,220.81	7,600.12	102,422.30	51,154.44	26,981.78	102,882.37	-	7,565.32	40,165.95	-	62,596.94	65,869.36	29,811.30	38,127.72	70,536.94	37,977.14	43,319.74	40,452.08	-	1,010,684.31
Eastlake High Amphitheater	323,862.65	8,380.48	117,232.18	58,311.22	30,866.49	117,744.31	-	8,659.16	45,961.60	-	71,666.52	75,378.10	34,115.83	43,624.63	80,762.98	43,460.49	49,773.65	46,674.44	-	1,156,474.73
Eastlake High Retaining Wall at Access Comp	3,220.61	141.89	1,148.69	620.13	306.78	1,157.65	-	84.60	452.56	-	706.19	743.16	335.86	430.03	797.78	428.51	485.61	400.95	-	11,461.00
Otay Ranch High Drainage	32,078.33	879.08	11,593.53	5,804.10	3,055.03	11,646.34	-	856.38	4,547.25	-	7,083.67	7,456.73	3,374.75	4,316.82	7,981.50	4,299.10	4,888.64	4,555.42	-	114,416.67
Otay Ranch High Light Poles	2,462.87	108.50	878.43	474.23	234.60	885.28	-	64.70	346.08	-	540.04	568.31	256.84	328.85	610.07	327.69	371.36	306.62	-	8,764.47
Olympian High Marquee	10,087.93	465.29	3,586.60	1,949.52	957.94	3,614.45	-	264.40	1,413.98	-	2,196.76	2,319.98	1,048.68	1,344.27	2,478.37	1,337.42	1,471.53	1,213.08	-	35,750.20
San Ysidro High Light Poles	45.66	2.01	16.29	8.79	4.35	16.41	-	1.20	6.42	-	10.01	10.54	4.76	6.10	11.31	6.08	6.89	5.68	-	162.50
Subtotal	6,324,190.01	790,874.81	3,190,274.87	793,777.57	833,247.23	1,022,519.19	5,668,027.66	151,071.15	311,840.51	-	197,645.15	571,465.49	90,153.21	99,592.22	182,680.79	98,601.44	100,387.38	93,651.51	-	20,520,000.19
MS New Construction																				
MS #10 - RDRM Land Purchase	625,539.72	117,833.65	286,263.73	64,456.68	136,783.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,230,877.24
MS #10 - Rancho Del Rey Middle	874,257.62	153,004.98	177,617.74	83,484.58	184,095.90	492.24	-	-	-	7.24	-	398.68	-	-	-	-	-	-	-	1,473,358.98
MS #11 - Eastlake Middle	935,154.78	89,058.90	532,010.83																	

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San Ysidro High Rehabilitation	48,455.67	1,312.84	17,525.89	8,769.13	4,619.71	17,607.33	-	-	6,873.29	-	10,723.51	-	-	6,523.99	-	-	7,464.19	6,931.37	-	136,806.92
San Ysidro High Tech Infrastructure	38,408.62	679.62	13,998.81	6,704.46	3,663.58	14,039.93	-	-	5,476.37	-	8,543.29	-	-	5,194.99	-	-	5,985.86	5,888.97	-	108,584.50
Subtotal	1,866,608.17	48,192.16	678,899.22	334,586.20	178,668.73	676,303.80	-	-	264,108.84	-	410,949.21	-	-	250,096.81	-	-	284,886.63	268,245.61	-	5,261,545.38
MS Modernization																				
Bonita Vista Middle Modernization	154,932.44	5,671.50	55,433.30	28,816.41	14,671.50	55,739.05	-	-	-	-	-	-	-	20,720.43	-	-	22,130.92	19,912.36	-	378,027.91
Bonita Vista Middle Fire Alarm Modernization	36,475.23	1,570.71	13,020.31	6,998.60	3,474.69	13,119.43	-	-	-	-	-	-	-	4,872.70	-	-	5,506.83	4,580.67	-	89,619.17
Bonita Vista Middle Tech Infrastructure	13,877.95	245.56	5,058.10	2,422.48	1,323.74	5,072.96	-	-	-	-	-	-	-	1,877.07	-	-	2,162.83	2,127.84	-	34,168.53
Bonita Vista Middle Rehabilitation	4,473.24	79.15	1,630.37	780.83	426.68	1,635.15	-	-	-	-	-	-	-	605.03	-	-	697.14	685.86	-	11,013.45
Eastlake Middle Rehabilitation	47,783.43	1,249.87	17,295.99	8,616.93	4,555.84	17,373.39	-	-	-	-	-	-	-	6,436.42	-	-	7,369.23	6,884.15	-	117,565.25
Eastlake Middle PE Paving	26,033.34	460.64	9,488.39	4,544.28	2,483.17	9,516.26	-	-	-	-	-	-	-	3,521.16	-	-	4,057.21	3,991.55	-	64,096.00
Eastlake Middle Tech Infrastructure	59,136.49	1,046.39	21,553.51	10,322.64	5,640.70	21,616.82	-	-	-	-	-	-	-	7,998.55	-	-	9,216.24	9,067.04	-	145,598.38
Rancho del Rey Middle Rehabilitation	105,859.67	2,557.85	38,380.10	18,945.87	10,094.04	38,537.88	-	-	-	-	-	-	-	14,273.15	-	-	16,366.38	15,482.06	-	260,497.00
Rancho del Rey Middle Tech Infrastructure	714.39	12.64	260.37	124.70	68.14	261.14	-	-	-	-	-	-	-	96.63	-	-	111.33	109.53	-	1,758.87
Subtotal	449,286.18	12,894.31	162,120.44	81,572.74	42,738.50	162,872.08	-	-	-	-	-	-	-	60,401.14	-	-	67,618.11	62,841.06	-	1,102,344.56
MS Equipment/Furniture																				
7th Grade Initiative	359,914.58	19,965.05	120,233.54	68,028.98	32,060.88	121,367.64	-	-	-	8,593.98	-	77,852.25	35,117.86	43,616.19	78,719.29	44,701.06	29,149.18	25,937.52	-	1,065,258.00
Subtotal	359,914.58	19,965.05	120,233.54	68,028.98	32,060.88	121,367.64	-	-	-	8,593.98	-	77,852.25	35,117.86	43,616.19	78,719.29	44,701.06	29,149.18	25,937.52	-	1,065,258.00
HS Equipment/Furniture																				
Eastlake High Bike Rack	570.01	10.09	207.75	99.50	54.37	208.36	-	15.36	81.27	-	126.79	133.24	60.34	77.10	142.77	76.82	88.83	87.40	-	2,040.00
Otay Ranch High (Unfurnished Classroom from New Construction)	2,333.65	41.29	850.55	407.35	222.59	853.05	-	62.89	332.74	-	519.08	545.49	247.03	315.64	584.50	314.51	363.69	357.81	-	8,351.86
Olympian High (Unfurnished Classroom from New Construction)	27,714.59	490.39	10,101.15	4,837.75	2,643.54	10,130.82	-	746.88	3,951.60	-	6,164.60	6,478.22	2,933.73	3,748.56	6,941.57	3,735.16	4,319.23	4,249.33	-	99,187.12
Subtotal	30,618.25	541.77	11,159.45	5,344.60	2,920.50	11,192.23	-	825.13	4,365.61	-	6,810.47	7,156.95	3,241.10	4,141.30	7,668.84	4,126.49	4,771.75	4,694.54	-	109,578.98
Construction Oversight	1,426,214.47	127,862.34	576,399.43	244,940.04	178,023.65	383,984.77	799,970.11	15,676.93	119,440.61	2,610.32	151,572.53	111,820.45	36,416.52	98,574.45	66,425.28	38,518.47	73,595.05	58,709.71	-	4,510,755.13
Interim Housing																				
BVM, BVH and HM (Pro-rata share 1992 COPs)	839,286.74	166,064.74	350,193.92	90,825.04	163,629.56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,610,000.00
SUH and MVH (CFD Funding was BOT approved by Item F-1 dated 10/7/96)	105,652.64	15,406.12	60,268.93	8,316.96	20,360.33	-	281,143.06	358.48	-	-	-	-	-	-	-	-	-	-	-	491,506.52
BVH, CVH, CPH, SOH, MOH and HH (1998 Classroom Additions Project - BOT Item F-4 dated 10/15/98 Funding not noted.)	377,571.16	50,233.03	251,147.46	26,350.72	67,920.86	(2,295.46)	-	7,029.41	(534.23)	-	(496.79)	(834.60)	(344.06)	(85.50)	-	-	-	-	-	775,662.00
ELM Installation and Furnishing of 5 Relos (Relo Classrooms 2014-15 Proj.)	159,142.18	3,169.79	57,897.92	28,020.81	15,177.96	58,091.26	-	-	-	2,920.61	-	37,158.87	16,824.91	21,501.65	39,822.73	21,424.91	24,733.84	24,013.35	-	509,900.79
RDRM Installation and Furnishing of 9 Relos (Relo Classrooms 2014-15 Proj.)	249,250.34	5,047.29	90,655.92	43,942.99	23,771.50	90,964.10	-	-	-	4,574.08	-	58,189.25	26,346.44	33,670.71	62,362.17	33,550.51	38,722.54	37,519.55	-	798,567.39
ELH Installation and Furnishing of 7 Relos (Relo Classrooms 2014-15 Proj.)	177,959.05	3,593.10	64,729.38	31,367.08	16,972.36	64,948.73	-	4,784.36	25,339.01	-	39,530.49	41,546.99	18,811.38	24,040.81	44,526.27	23,955.00	27,649.04	26,799.63	-	636,552.68
OLH Installation and Furnishing of 9 Relos (Relo Classrooms 2014-15 Proj.)	171,110.68	3,471.92	62,233.35	30,171.66	16,319.14	62,445.37	-	4,599.80	24,362.56	-	38,007.20	39,946.20	18,086.44	23,114.53	42,810.99	23,032.02	26,581.74	25,749.61	-	612,043.21
ELH Relocatable Restrooms Purchase	4,658.32	205.23	1,661.48	896.97	443.74	1,674.43	-	122.37	654.59	-	1,021.44	1,074.91	485.79	622.00	1,153.91	619.80	702.40	579.94	-	16,577.32
ELH Relocatable Restrooms Lease	3,693.64	213.68	1,289.47	728.51	344.51	1,299.20	-	95.58	510.28	-	772.66	833.22	377.05	486.58	864.83	479.73	435.84	355.19	-	12,779.97
ELH Relocatable Restroom Replacement	7,315.61	129.45	2,666.33	1,276.99	697.80	2,674.16	-	197.15	1,043.07	-	1,627.22	1,710.01	774.39	989.48	1,832.31	985.94	1,140.12	1,121.65	-	26,181.68
Subtotal	2,095,640.36	247,534.35	942,744.16	261,897.73	325,637.76	279,801.79	281,143.06	17,187.15	51,375.28	7,494.69	80,462.22	179,624.85	81,362.34	104,340.26	193,373.21	104,047.91	119,965.52	116,138.92	-	5,489,771.56
Debt Service:																				
1990 Special Tax Revenue Bonds	4,789,143.20	1,104,476.93	932,785.77	723,664.28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,550,070.18
1992 Special Tax Revenue Bonds	418,194.52	21,571.82	693,382.59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,133,148.93
1995 Special Tax Revenue Refund Bonds	8,459,554.03	1,117,520.29	5,021,937.76	1,159,408.22	1,538,512.59	1,314,305.42	-	188,132.86	313,406.69	7,516.47	124,211.51	639,029.47	90,266.83	18,597.98	-	-	-	-	-	19,992,400.12
1995 Special Tax Revenue Bonds Termination Fee	141,625.44	11,025.16	66,188.79	36,060.64	16,883.05	62,516.06	-	4,478.42	15,546.02	453.50	17,318.25	24,694.98	17,487.25	7,978.38	-	3,274.56	-	-	-	425,530.50
1997 Special Tax Revenue Bonds	2,959,241.89	307,512.41	1,644,234.85	461,706.01	447,969.25	664,831.58	-	-	38,781.15	-	-	353,986.82	138,605.11	85,820.18	77,041.10	87,954.16	-	-	-	7,267,684.51
2001 Certificate of Participation	9,742,013.89	629,158.40	3,838,252.78	2,031,904.76	1,009,125.78	3,639,199.86	36,445.00	288,383.50	1,289,637.38	-	1,609,429.38	2,090,795.65	926,537.84	864,048.37	1,455,580.63	915,976.66	479,257.62	350,724.46	-	31,196,471.96
2002 Certificate of Participation	11,490,812.60	688,099.32	4,211,341.25	2,345,025.06	1,113,696.72	4,194,407.11	47,588.00	182,845.48	903,936.03	116,424.11	1,207,064.63	2,502,741.58	1,194,176.10	1,141,112.95	1,931,340.17	1,233,717.82	616,859.70	447,552.15	-	35,568,740.78
2003 Certificate of Participation	8,779,613.85	518,470.27	3,175,121.73	1,768,734.33	840,719.47	3,168,792.80	-	208,508.16	1,040,593.16	25,301.94	1,400,082.08	1,925,236.32	912,697.23	878,615.32	1,516,478.24	965,767.95	438,677.40	316,134.30	-	27,879,544.55
2005A Special Tax Revenue Bonds	13,776,535.23	727,978.11	4,831,043.33	2,660,321.36	1,284,017.75	4,846,030.27	-	326,117.50	1,728,320.19	28,315.06	2,413,942.35	3,089,452.49	1,398,864.93	1,512,260.30	2,809,455.29	1,663,936.79	1,003,087.95	783,053.87	-	44,882,732.77
2005B Special Tax Revenue Bonds	2,875,769.14	162,054.71	1,002,921.61	560,220.28	267,072.08	1,006,479.11	-	74,362.70	396,636.65	-	546,865.72	641,592.71	290,520.03	310,517.75	577,601.59	344,670.87	191,310.19	139,905.62	-	9,388,500.76
2005 Refinancing Certificate of Participation	4,455,635.90	229,229.01	1,554,621.77	853,894.83	413,396.25	1,561,501.92	-	-	-	100,574.78	-	996,407.00	451,308.69	506,824.89	946,948.27	547,982.31	370,440.36	291,726.67	-	13,280,492.65
2013 Refunding Revenue Bond	2,460,742.23	52,023.43	894,358.01	435,327.86	234,675.25	897,542.92	-	49,664.82	263,138.40	11,224.62	410,516.79	574,228.23	259,976.36	332,272.42	615,445.80	331,086.83	381,869.80	368,015.46	-	8,572,109.23
Subtotal	70,348,881.92	5,569,119.86	27,866,190.24	13,036,267.63	7,166,068.19	21,355,607.05	84,033.00	1,322,493.44	5,951,214.52	328,591.63	7,729,430.71	12,838,165.25	5,680,440.37	5,658,048.54	9,929,891.09	6,094,367.95	3,481,503.02	2,697,112.53	-	207,137,426.94
Total Expenditures	\$ 86,791,404.35	\$ 7,281,306.16	\$ 35,046,711.33	\$ 15,452,161.39	\$ 9,427,129.15	\$ 24,814,827.53	\$ 7,520,305.90	\$ 1,586,310.74	\$ 6,890,385.19	\$ 413,126.40	\$ 8,812,222.77	\$ 14,193,186.28	\$ 6,062,489.19	\$ 6,450,269.38	\$ 10,630,401.84	\$ 6,510,665.73	\$ 4,244,108.85	\$ 3,486,787.99	\$ 40,716.37	\$ 255,654,516.54

Sweetwater Union High School District
Community Facility Districts: Re-Distribution of Allocable Expenditures and Revenue Verification
30 Year History Combining FY 1985-86 through FY 2014-15

	CFD No. 1	CFD No. 2	CFD No. 3	CFD No. 4	CFD No. 5	CFD No. 6	CFD No. 7	CFD No. 8	CFD No. 9A	CFD No. 9B	CFD No. 10	CFD No. 11	CFD No. 12	CFD No. 13	CFD No. 14	CFD No. 15	CFD No. 16	CFD No. 17	CFD No. 18	TOTAL
Assets:																				
Accounts Receivable:																				
Loan to CFD No. 18	10,716.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,716.37
Loan to Fund 01 - General Fund	1,553.75	-	-	-	-	-	1,354.40	-	-	-	-	-	-	-	-	-	-	-	-	2,908.15
Loan to Fund 11 - Adult Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000.00	-	600,000.00
Loan to Fund 13 - Cafeteria Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,940,000.00	-	-	-	-	2,940,000.00
Interest Earnings 4th Qtr FY 2014-15	11,407.55	1,380.01	9,405.65	7,210.51	4,775.11	9,159.82	-	1,646.60	9,507.95	3,386.11	5,585.69	4,595.63	3,602.62	5,352.62	13,047.13	3,035.93	3,741.07	6,432.93	1,393.94	104,666.87
Total Assets	\$ 23,677.67	\$ 1,380.01	\$ 9,405.65	\$ 7,210.51	\$ 4,775.11	\$ 9,159.82	\$ 1,354.40	\$ 1,646.60	\$ 9,507.95	\$ 3,386.11	\$ 5,585.69	\$ 4,595.63	\$ 3,602.62	\$ 5,352.62	\$ 2,953,047.13	\$ 3,035.93	\$ 3,741.07	\$ 606,432.93	\$ 1,393.94	\$ 3,658,291.39
Liabilities:																				
Accounts Payable:																				
Formation Deposit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ 35,000.00	\$ 30,000.00	\$ 215,000.00
Loan from CFD No. 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,716.37	10,716.37
Accrued Expenditures (Year End)	719,591.07	305.99	8,660.14	3,818.24	2,330.73	7,815.32	-	1,241.87	4,190.54	1,272.30	5,467.48	4,547.03	2,317.82	3,345.41	47,167.10	3,397.11	1,935.34	2,364.40	-	819,767.89
Total Liabilities	\$ 719,591.07	\$ 305.99	\$ 8,660.14	\$ 3,818.24	\$ 2,330.73	\$ 32,815.32	\$ -	\$ 1,241.87	\$ 29,190.54	\$ 1,272.30	\$ 5,467.48	\$ 29,547.03	\$ 27,317.82	\$ 28,345.41	\$ 72,167.10	\$ 3,397.11	\$ 1,935.34	\$ 37,364.40	\$ 40,716.37	\$ 1,045,484.26
Total Fund Balance	\$30,688,416.05	\$1,902,945.88	\$9,387,403.01	\$5,908,440.08	\$3,454,015.04	\$9,318,290.49	\$1,459,055.54	\$1,290,488.74	\$11,577,021.82	\$3,189,882.49	\$6,711,254.60	\$5,347,404.06	\$2,440,121.86	\$1,901,374.28	\$5,258,377.35	\$2,426,422.01	\$987,023.83	\$4,488,022.73	\$1,386,205.63	\$109,122,165.49
Total Cash Balance	\$31,384,329.45	\$1,901,871.86	\$9,386,657.50	\$5,905,047.81	\$3,451,570.66	\$9,341,945.99	\$1,457,701.14	\$1,290,084.01	\$11,596,704.41	\$3,187,768.68	\$6,711,136.39	\$5,372,355.46	\$2,463,837.06	\$1,924,367.07	\$2,377,497.32	\$2,426,783.19	\$985,218.10	\$3,918,954.20	\$1,425,528.06	\$106,509,358.36

Reconciliation to Audited Financial Statements dated June 30, 2015:

Ending Fund Balance 6/30/2015	\$ 136,443,042.14
Less: Cash w/ Trustee (Unused Bond Proceeds)	\$ (27,108,784.80) (Not Special Taxes - Tracked in a separate sub fund)
Add: Due from the General Fund	\$ 2,908.15 (Expenditure correction found during 30 year review)
Less: Formation Deposits (Due back to Developer)	\$ (215,000.00) (Previously recorded as revenue)
	109,122,165.49