
Miromar Lakes Community Development District

Financial Statements

September 30, 2019



Visit our web site: www.miromarlakescdd.org

Prepared by:

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Miromar Lakes Community Development District

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**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2019**

| | Governmental Funds | | | | | | Totals (Memorandum Only) |
|--|--------------------|-------------------|---------------------|---------------------------|-------------------------|-------------|--------------------------------|
| | Debt Service Funds | | | Account Groups | | | |
| | General Fund | Series 2012 | Series 2015 | General Long Term Debt | General Fixed Assets | | |
| Assets | | | | | | | |
| Cash and Investments | | | | | | | |
| General Fund - Invested Cash | \$ 344,406 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 344,406 |
| Debt Service Fund | | | | | | | |
| Interest Account | - | - | - | - | - | - | - |
| Sinking Account | - | - | - | - | - | - | - |
| Reserve Account | - | 375,988 | 635,038 | - | - | - | 1,011,026 |
| Revenue | - | 220,060 | 590,319 | - | - | - | 810,379 |
| Prepayment Account | - | 681 | 1,439,021 | - | - | - | 1,439,703 |
| Due from Other Funds | | | | | | | |
| General Fund | - | 4,653 | - | - | - | - | 4,653 |
| Debt Service Fund(s) | - | 3,595 | - | - | - | - | 3,595 |
| Market Valuation Adjustments | | | | | | | |
| Accrued Interest Receivable | - | - | - | - | - | - | - |
| Assessments Receivable | - | - | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | - | 3,269,356 | - | - | 3,269,356 |
| Amount to be Provided by Debt Service Funds | - | - | - | 20,385,644 | - | - | 20,385,644 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | 36,514,917 | - | 36,514,917 |
| Total Assets | \$ 344,406 | \$ 604,977 | \$ 2,664,379 | \$ 23,655,000 | \$ 36,514,917 | \$ - | \$ 63,783,679 |

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending September 30, 2019**

| | Governmental Funds | | | Account Groups | | Totals (Memorandum Only) |
|---|--------------------|-------------------|---------------------|---------------------------|-------------------------|--------------------------------|
| | Debt Service Funds | | | General Long Term Debt | General Fixed Assets | |
| | General Fund | Series 2012 | Series 2015 | | | |
| Liabilities | | | | | | |
| Accounts Payable & Payroll Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | | | | | | - |
| General Fund | - | - | - | - | - | - |
| Debt Service Fund(s) | 4,653 | - | 3,595 | - | - | 8,248 |
| Other Governments | | - | | | | - |
| Bonds Payable | - | | | | | - |
| Current Portion | - | - | - | \$1,070,000.00 | - | 1,070,000 |
| Long Term | - | - | - | \$22,585,000.00 | - | 22,585,000 |
| Total Liabilities | \$ 4,653 | \$ - | \$ 3,595 | \$ 23,655,000 | \$ - | \$ 23,663,248 |
| Fund Equity and Other Credits | | | | | | |
| Investment in General Fixed Assets | - | | | - | 36,514,917 | 36,514,917 |
| Fund Balance | | | | | | |
| Restricted | | | | | | |
| Beginning: October 1, 2018 (Audited) | - | 1,034,253 | 2,523,552 | - | - | 3,557,805 |
| Results from Current Operations | - | (429,276) | 137,231 | - | - | (292,045) |
| Unassigned | | | | | | |
| Beginning: October 1, 2018 (Audited) | 191,506 | | | - | - | 191,506 |
| Results from Current Operations | 148,247 | | | - | - | 148,247 |
| Total Fund Equity and Other Credits | \$ 339,753 | \$ 604,977 | \$ 2,660,783 | \$ - | \$ 36,514,917 | \$ 40,120,430 |
| Total Liabilities, Fund Equity and Other Credits | \$ 344,406 | \$ 604,977 | \$ 2,664,379 | \$ 23,655,000 | \$ 36,514,917 | \$ 63,783,679 |

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|--|------------------|-------------------|-------------------|------------------|------------------|-----------------|-------------------|-----------------|------------------|------------------|--------------|-------------------|----------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | N/A |
| Interest | | | | | | | | | | | | | | | |
| Interest - General Checking | 8 | 8 | 34 | 23 | 20 | 22 | 23 | 23 | 19 | 18 | 15 | 12 | 226 | 300 | 75% |
| Special Assessment Revenue | | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | (2,061) | 132,927 | 463,242 | 16,850 | 19,376 | 8,527 | 8,011 | 5,901 | 11,596 | - | - | (4,653) | 659,715 | 660,386 | 100% |
| Special Assessments - Off-Roll | 63,304 | - | - | - | - | - | 126,608 | - | - | 63,304 | - | - | 253,216 | 253,216 | 100% |
| Miscellaneous Revenue | | | | | | | | | | | | | | | |
| State Revenue Sharing-Emergency Mgmt Assis | - | - | - | - | 9,123 | - | - | - | - | - | - | - | 9,123 | 0 | N/A |
| Intragovernmental Transfer In | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | N/A |
| Total Revenue and Other Sources: | \$ 61,251 | \$ 132,935 | \$ 463,275 | \$ 16,874 | \$ 28,519 | \$ 8,549 | \$ 134,642 | \$ 5,924 | \$ 11,615 | \$ 63,322 | \$ 15 | \$ (4,641) | 922,280 | \$ 913,902 | 101% |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Legislative | | | | | | | | | | | | | | | |
| Board of Supervisor's - Fees | 1,000 | - | 2,000 | - | 800 | 1,200 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 11,000 | 12,000 | 92% |
| Board of Supervisor's - Taxes | 77 | - | 153 | - | 61 | 92 | 77 | 77 | 77 | 77 | 77 | 77 | 842 | 918 | 92% |
| Executive | | | | | | | | | | | | | | | |
| Professional Management | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,588 | 3,078 | 3,333 | 3,333 | 3,333 | 40,000 | 40,000 | 100% |
| Financial and Administrative | | | | | | | | | | | | | | | |
| Audit Services | - | - | - | 3,800 | - | - | - | - | - | - | - | - | 3,800 | 5,200 | 73% |
| Accounting Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Assessment Roll Services | - | - | 18,000 | - | - | - | - | - | - | - | - | - | 18,000 | 18,000 | 100% |
| Arbitrage Rebate Services | 500 | 500 | - | 1,000 | - | - | - | 500 | - | - | - | - | 2,500 | 1,000 | 250% |
| Other Contractual Services | | | | | | | | | | | | | | | |
| Legal Advertising | - | - | - | - | - | - | - | - | 1,756 | - | - | - | 1,756 | 1,200 | 146% |
| Trustee Services | - | - | 3,400 | - | - | 5,859 | - | - | - | - | - | - | 9,258 | 7,900 | 117% |
| Property Appraiser/Tax Collector Fees | - | - | 1,804 | - | - | - | - | - | - | - | - | - | 1,804 | 2,400 | 75% |
| Bank Services | 32 | 52 | 34 | 36 | 35 | 33 | 35 | 46 | 36 | 34 | 50 | 75 | 497 | 550 | 90% |
| Travel and Per Diem | | | | | | | | | | | | | | | |
| Communications & Freight Services | | | | | | | | | | | | | | | |
| Postage, Freight & Messenger | 134 | 56 | 58 | 66 | 46 | 57 | - | 129 | 58 | 56 | 58 | 57 | 775 | 400 | 194% |
| Insurance | | | | | | | | | | | | | | | |
| | 5,778 | - | - | - | - | - | - | - | - | - | - | - | 5,778 | 5,800 | 100% |
| Printing & Binding | | | | | | | | | | | | | | | |
| | 249 | 67 | 106 | 249 | 196 | 198 | - | 163 | - | 379 | 109 | 104 | 1,822 | 1,200 | 152% |
| Website Maintenance | | | | | | | | | | | | | | | |
| | 50 | 50 | 50 | 50 | 50 | 50 | - | 100 | 50 | 50 | 50 | 50 | 600 | 1,000 | 60% |
| Office Supplies | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Subscription & Memberships | | | | | | | | | | | | | | | |
| | 175 | - | - | - | - | - | - | - | - | - | - | - | 175 | 175 | 100% |
| Legal Services | | | | | | | | | | | | | | | |
| Legal - General Counsel | - | 2,276 | 4,078 | - | 5,866 | 1,186 | - | 1,414 | 358 | 6,317 | 2,038 | 2,941 | 26,473 | 30,000 | 88% |
| Legal - Litigation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Legal - Center Place - Special Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 | 0% |
| Legal - Center Place | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|--|---------------|--------------|---------------|--------------|---------------|---------------|--------------|----------------|---------------|---------------|---------------|---------------|----------------|---------------------|-------------|
| Land Exchange - Salerno | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other General Government Services | | | | | | | | | | | | | | | |
| Engineering Services - General Fund | - | 1,776 | - | 1,064 | 418 | - | - | 5,650 | 664 | 518 | 929 | 313 | 11,331 | 15,000 | 76% |
| NPDES | - | - | - | - | - | - | - | - | - | - | - | - | - | 250 | 0% |
| Asset Administration Services | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,000 | 0% |
| Center Place | - | - | - | - | - | - | - | - | - | - | - | - | - | - | #DIV/0! |
| GIS Services | - | - | - | - | - | - | - | - | 6,800 | - | - | - | 6,800 | - | N/A |
| Sub-Total: | 11,328 | 8,110 | 33,016 | 9,599 | 10,805 | 12,009 | 4,445 | 12,667 | 13,876 | 11,764 | 7,643 | 7,951 | 143,211 | 182,993 | 78% |
| Hurricane Relief Services | | | | | | | | | | | | | | | |
| Engineering Services | | | | | | | | | | | | | | | |
| General Engineering | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Water Mgt - Debris Removal | | | | | | | | | | | | | | | |
| Lake Bank Erosion | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Landscaping - Debris Removal | | | | | | | | | | | | | | | |
| Landscaping Removal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sub-Total: | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stormwater Management Services | | | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | | | | |
| Asset Management | - | - | - | - | 8,983 | 4,492 | - | 4,492 | 11,852 | 4,492 | 4,492 | - | 38,802 | 34,800 | 112% |
| Mitigation Monitoring | - | - | - | - | - | - | - | - | - | - | - | - | - | 500 | 0% |
| Utility Services | | | | | | | | | | | | | | | |
| Electric - Aeration Systems | - | 38 | 388 | 1,030 | 566 | 381 | 457 | 1,050 | 37 | 307 | 1,086 | - | 5,340 | 4,400 | 121% |
| Lake System | | | | | | | | | | | | | | | |
| Aquatic Weed Control | - | - | - | - | - | 4,162 | - | 8,324 | 4,162 | 4,162 | - | 8,324 | 29,134 | 56,500 | 52% |
| Lake Bank Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,000 | 0% |
| Water Quality Testing | - | - | - | - | - | 8,620 | - | 3,500 | 4,310 | - | - | - | 16,430 | 13,840 | 119% |
| Water Control Structures | - | - | - | 560 | - | - | - | - | - | - | 21,000 | 2,300 | 23,860 | 24,000 | 99% |
| Grass Carp Installation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Litoral Shelf Barrier/Replanting | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Aeration System | - | - | - | - | - | - | - | 2,158 | - | - | - | - | 2,158 | 2,000 | 108% |
| Wetland System | | | | | | | | | | | | | | | |
| Routine Maintenance | - | 7,546 | 7,546 | 7,546 | 7,546 | 3,384 | - | 6,768 | 3,384 | 3,384 | - | 6,768 | 53,872 | 42,100 | 128% |
| Other Current Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Capital Outlay | | | | | | | | | | | | | | | |
| Aeration Systems | - | - | - | - | - | - | - | 10,800 | - | - | - | - | 10,800 | 10,800 | 100% |
| Littortal Shelf Replanting/Barrier | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,000 | 0% |
| Lake Bank Restoration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Turbidity Screens | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,800 | 0% |
| Erosion Restoration | 4,492 | 1,600 | 6,042 | 769 | 600 | 1,750 | - | 131,313 | - | 63,475 | 71,881 | 32,300 | 314,221 | 223,894 | 140% |
| Contingencies | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,000 | 0% |
| Sub-Total: | 4,492 | 9,184 | 13,976 | 9,905 | 17,695 | 22,788 | 457 | 168,404 | 23,745 | 75,820 | 98,459 | 49,692 | 494,617 | 438,634 | 113% |

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| Landscaping Services | | | | | | | | | | | | | | | |
| Professional Management | | | | | | | | | | | | | | | |
| Asset Management | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,300 | 0% |
| Utility Services | | | | | | | | | | | | | | | |
| Electric | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Irrigation Water | 2,703 | - | - | 2,703 | - | - | - | 2,703 | - | 2,703 | - | - | 10,811 | 1,250 | 865% |
| Repairs & Maintenance | | | | | | | | | | | | | | | |
| Public Area Landscaping | - | 24,176 | 34,911 | 29,575 | 2,220 | - | - | - | - | - | - | - | 90,880 | 191,350 | 47% |
| Irrigation System | 1,002 | - | 1,853 | - | - | - | - | - | - | - | - | - | 2,855 | 4,000 | 71% |
| Well System | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 | 0% |
| Plant Replacement | 1,488 | 6,833 | - | - | - | - | - | - | - | - | - | - | 8,321 | 10,000 | 83% |
| Other Current Charges | | | | | | | | | | | | | | | |
| Lee County Assessments | - | - | - | - | - | - | - | - | - | - | - | - | - | 51,000 | 0% |
| Charlotte County Assessments | - | - | - | - | - | - | - | - | - | - | - | - | - | 375 | 0% |
| Hendry County - Panther Habitat Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Operating Supplies | | | | | | | | | | | | | | | |
| Mulch | - | - | 23,338 | - | - | - | - | - | - | - | - | - | 23,338 | 24,000 | 97% |
| Capital Outlay | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Sub-Total: | 5,192 | 31,009 | 60,102 | 32,277 | 2,220 | - | - | 2,703 | - | 2,703 | - | - | 136,205 | 292,275 | 47% |
| Total Expenditures and Other Uses: | \$ 21,012 | \$ 48,302 | \$ 107,093 | \$ 51,781 | \$ 30,720 | \$ 34,797 | \$ 4,902 | \$ 183,773 | \$ 37,621 | \$ 90,287 | \$ 106,103 | \$ 57,643 | \$ 774,033 | \$ 913,902 | 85% |
| Net Increase/ (Decrease) in Fund Balance | 40,239 | 84,633 | 356,182 | (34,907) | (2,200) | (26,248) | 129,740 | (177,850) | (26,007) | (26,964) | (106,088) | (62,283) | 148,247 | - | |
| Fund Balance - Beginning | 191,506 | 231,746 | 316,379 | 672,561 | 637,654 | 635,453 | 609,205 | 738,945 | 561,095 | 535,089 | 508,124 | 402,037 | 191,506 | 526,359 | |
| Fund Balance - Ending | \$ 231,746 | \$ 316,379 | \$ 672,561 | \$ 637,654 | \$ 635,453 | \$ 609,205 | \$ 738,945 | \$ 561,095 | \$ 535,089 | \$ 508,124 | \$ 402,037 | \$ 339,753 | 339,753 | \$ 526,359 | |

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ 410,000 | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Reserve Account | 3,631 | 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | - | 4 | 3,707 | 7,200 | 51% |
| Prepayment Account | 287 | 575 | 1 | 1 | 1 | - | - | - | - | 1 | 1 | 1 | 869 | 4,500 | N/A |
| Revenue Account | 325 | 383 | 4 | 343 | 1,408 | 1,299 | 1,479 | 1,472 | 330 | 335 | 367 | 326 | 8,070 | - | #DIV/0! |
| Interest Account | - | - | - | - | - | 1 | 3,601 | 1 | 1 | - | - | - | 3,605 | - | N/A |
| Special Assessment Revenue | | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | 2,061 | 181,736 | 633,337 | 23,038 | 26,490 | 11,658 | 10,952 | 8,067 | 15,854 | - | - | 8,248 | 921,442 | 902,776 | 102% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,580 | 0% |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Operating Transfers In (From Other Funds) | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 6,304 | \$ 182,730 | \$ 633,346 | \$ 23,386 | \$ 27,903 | \$ 12,962 | \$ 16,037 | \$ 9,545 | \$ 16,189 | \$ 340 | \$ 373 | \$ 8,579 | 937,693 | \$ 1,339,056 | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | | | | | | | |
| Series 2012 Bonds | - | - | - | - | - | - | - | 460,000 | - | - | - | - | 460,000 | \$ 460,000 | 100% |
| Principal Debt Service - Early Redemptions | | | | | | | | | | | | | | | |
| Series 2012 Bonds | - | 410,000 | - | - | - | - | - | - | - | - | - | - | 410,000 | 410,000 | N/A |
| Interest Expense | | | | | | | | | | | | | | | |
| Series 2012 Bonds | - | 253,888 | - | - | - | - | - | 243,081 | - | - | - | - | 496,969 | 469,056 | 106% |
| Operating Transfers Out (To Other Funds) | | | | | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 663,888 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 703,081 | \$ - | \$ - | \$ - | \$ - | 1,366,969 | \$ 1,339,056 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 6,304 | (481,157) | 633,346 | 23,386 | 27,903 | 12,962 | 16,037 | (693,536) | 16,189 | 340 | 373 | 8,579 | (429,276) | - | |
| Fund Balance - Beginning | 1,034,253 | 1,040,556 | 559,399 | 1,192,745 | 1,216,131 | 1,244,034 | 1,256,995 | 1,273,032 | 579,496 | 595,685 | 596,025 | 596,398 | 1,034,253 | 870,552 | |
| Fund Balance - Ending | \$ 1,040,556 | \$ 559,399 | \$ 1,192,745 | \$ 1,216,131 | \$ 1,244,034 | \$ 1,256,995 | \$ 1,273,032 | \$ 579,496 | \$ 595,685 | \$ 596,025 | \$ 596,398 | \$ 604,977 | 604,977 | \$ 870,552 | |

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2019

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | | | | | | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ 1,310,000 | N/A |
| Interest Income | | | | | | | | | | | | | | | |
| Reserve Account | 6,097 | 113 | 19 | 20 | 22 | 19 | 22 | 21 | 22 | 21 | 21 | 19 | 6,415 | 12,000 | 53% |
| Interest Account | - | - | - | - | - | - | 6,000 | - | - | - | - | - | 6,000 | - | N/A |
| Prepayment Account | 932 | 1,867 | 2 | 2 | 2 | 2 | 2 | 44 | 2 | 2 | 2 | 2 | 2,863 | 2,400 | N/A |
| Revenue Account | 744 | 873 | 306 | 532 | 1,183 | 1,084 | 1,226 | 1,802 | 976 | 945 | 985 | 875 | 11,530 | 4,000 | N/A |
| Special Assessment Revenue | | | | | | | | | | | | | | | |
| Special Assessments - On-Roll | - | 107,194 | 373,563 | 13,588 | 15,625 | 6,876 | 6,460 | 4,758 | 9,351 | - | - | (3,595) | 533,820 | 532,599 | 100% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | 742,351 | - | - | - | - | - | 742,351 | 742,351 | 100% |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | - | - | - | - | 1,437,639 | 1,437,639 | - | N/A |
| Operating Transfers In (From Other Funds) | | | | | | | | | | | | | | | |
| Operating Transfers In (From Other Funds) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Bond Proceeds | | | | | | | | | | | | | | | |
| Bond Proceeds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 7,774 | \$ 110,047 | \$ 373,890 | \$ 14,142 | \$ 16,832 | \$ 7,982 | \$ 756,061 | \$ 6,625 | \$ 10,351 | \$ 967 | \$ 1,008 | \$ 1,434,939 | \$ 2,740,618 | \$ 2,603,350 | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | | | | | | | |
| Series 2015 Bonds | - | - | - | - | - | - | - | 560,000 | - | - | - | - | 560,000 | \$ 560,000 | 100% |
| Principal Debt Service - Early Redemptions | | | | | | | | | | | | | | | |
| Series 2015 Bonds | - | 1,310,000 | - | - | - | - | - | - | - | - | - | - | 1,310,000 | 1,310,000 | N/A |
| Interest Expense | | | | | | | | | | | | | | | |
| Series 2015 Bonds | - | 382,563 | - | - | - | - | - | 350,825 | - | - | - | - | 733,388 | 733,350 | 100% |
| Operating Transfers Out (To Other Funds) | | | | | | | | | | | | | | | |
| Operating Transfers Out (To Other Funds) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 1,692,563 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 910,825 | \$ - | \$ - | \$ - | \$ - | \$ 2,603,388 | \$ 2,603,350 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 7,774 | (1,582,516) | 373,890 | 14,142 | 16,832 | 7,982 | 756,061 | (904,200) | 10,351 | 967 | 1,008 | 1,434,939 | 137,231 | - | - |
| Fund Balance - Beginning | 2,523,552 | 2,531,326 | 948,811 | 1,322,701 | 1,336,843 | 1,353,675 | 1,361,656 | 2,117,718 | 1,213,517 | 1,223,869 | 1,224,836 | 1,225,844 | 2,523,552 | - | - |
| Fund Balance - Ending | \$ 2,531,326 | \$ 948,811 | \$ 1,322,701 | \$ 1,336,843 | \$ 1,353,675 | \$ 1,361,656 | \$ 2,117,718 | \$ 1,213,517 | \$ 1,223,869 | \$ 1,224,836 | \$ 1,225,844 | \$ 2,660,783 | 2,660,783 | \$ - | - |