

**FOREST VIEW ACRES WATER DISTRICT
FINAL 2009 BUDGET
GENERAL FUND**

	2007 Actual	YTD Actual	2008 Estimated	2008 Budget	FINAL 2009 Budget
REVENUE:					
Property Tax (5 mills)	\$46,190	\$52,053	\$52,640	\$52,640	\$53,837
Specific Ownership Tax	\$6,487	\$4,077	\$4,880	\$4,880	\$5,000
Interest Income	\$22	\$52	\$75	\$30	\$30
Transfer from EF	\$0	\$0	\$24,352	\$0	\$10,832
Total Revenue	\$52,699	\$56,182	\$81,947	\$57,550	\$69,699
EXPENDITURES					
District Management and Accounting	\$38,583	\$15,911	\$20,000	\$20,000	\$20,000
Audit	\$2,236	\$0	\$1,400	\$1,400	\$7,000
Election	\$0	\$128	\$128	\$1,000	\$4,000
Insurance/SDA Dues	\$10,704	\$594	\$1,600	\$1,600	\$8,000
Office Supplies - Postage	\$1,558	\$0	\$100	\$1,200	\$0
Training and Education	\$0	\$0	\$2,000	\$2,000	\$6,500
District Website Maintenance	\$0	\$0	\$0	\$0	\$1,500
Treasurer's Fees	\$693	\$781	\$800	\$970	\$1,000
Miscellaneous Expense	\$36	\$1,635	\$2,000	\$0	\$0
Legal	\$19,257	\$19,672	\$27,000	\$8,138	\$20,000
Emergency Reserve (3%)	\$0	\$0	\$0	\$1,590	\$1,700
Total Expenditures	\$73,067	\$38,721	\$55,028	\$37,898	\$69,700
EXCESS REVENUE OVER(UNDER) EXPENDITURES		\$17,461	\$26,919	\$19,652	(\$1)
2007 Expenditures paid in 2008		(\$10,046)	(\$10,046)		
Beginning Fund Balance (Cash Basis)		(\$18,649)	(\$16,874)	(\$16,874)	\$0
Ending Fund Balance		(\$11,234)	\$0	\$2,779	\$0

**FOREST VIEW ACRES WATER DISTRICT
FINAL 2009 BUDGET
DEBT SERVICE FUND**

	2007 Actual	YTD Actual	2008 Estimated	2008 Budget	FINAL 2009 Budget
REVENUE:					
Debt Service Fees (\$26)	\$88,869	\$64,620	\$87,984	\$87,984	\$87,984
Availability of Service (\$20)	\$13,200	\$9,026	\$11,000	\$8,880	\$8,880
Interest Income	\$6,304	\$2,219	\$3,000	\$7,067	\$7,067
Total Revenue	\$108,373	\$75,865	\$101,984	\$103,931	\$103,931
EXPENDITURES					
Bond Principal	\$45,000	\$0	\$50,000	\$50,000	\$54,142
Bond Interest	\$36,250	\$16,494	\$32,987	\$32,987	\$34,673
DOLA Loan Payment	\$5,828	\$5,828	\$5,828	\$5,828	\$5,828
Bond Service Charge	\$400	\$200	\$200	\$267	\$267
Transfer to Capital Projects Fund	\$0	\$0	\$58,433	\$58,433	\$0
Total Expenditures	\$87,478	\$22,522	\$147,448	\$147,515	\$94,910
EXCESS REVENUE OVER(UNDER) EXPENDITURES		\$53,343	(\$45,464)	(\$43,584)	\$9,021
Beginning Fund Balance (Cash Basis)		\$113,593	\$134,256	\$134,256	\$88,793
Ending Fund Balance		\$166,936	\$88,793	\$90,673	\$97,815

**FOREST VIEW ACRES WATER DISTRICT
FINAL 2009 BUDGET
CAPITAL PROJECTS FUND**

	2007 Actual	YTD Actual	2008 Estimated	2008 Budget	FINAL 2009 Budget
REVENUE:					
Capital Replacement Fee (\$42)	\$143,557	\$111,036	\$142,128	\$142,128	\$142,128
Potential Revenue from Partial Water Rights Sale (\$500K)	0	0	0	0	0
Transfer from Debt Service Fund	0	0	58,433	58,433	0
Total Revenue	\$143,557	\$111,036	\$200,561	\$200,561	\$142,128
EXPENDITURES					
Capital Projects	\$18,673	\$45,844	\$66,000	\$277,500	\$300,500
Total Expenditures	\$18,673	\$45,844	\$66,000	\$277,500	\$300,500
EXCESS REVENUE OVER(UNDER) EXPENDITURES		\$65,192	\$134,561	(\$76,939)	(\$158,372)
2007 Expenditures paid in 2008		(\$47,816)	(\$47,816)		
Beginning Fund Balance (Cash Basis)		\$139,502	\$76,939	\$76,939	\$163,684
Ending Fund Balance		\$156,878	\$163,684	\$0	\$5,312

**FOREST VIEW ACRES WATER DISTRICT
FINAL 2009 BUDGET
ENTERPRISE FUND**

	2007 Actual	YTD Actual	2008 Estimated	2008 Budget	FINAL 2009 Budget
REVENUE					
Water Usage Fees (\$8 per 1,000 gallons)	\$142,845	\$111,563	\$163,785	\$163,785	\$163,785
Late Fees	\$2,844	\$7,011	\$10,000	\$3,640	\$10,000
Service Charge Fees (\$39)	\$99,123	\$88,863	\$131,976	\$131,976	\$131,976
Transfer Fees (\$150)	\$1,050	\$0	\$100	\$1,200	\$600
Tap Fees (\$12,500)	\$12,500	\$0	\$12,500	\$12,500	\$0
Admin Fees - Taps	\$100	\$0	\$100	\$100	\$0
Tap Repair Reimbursement	\$0	\$7,680	\$7,680	\$0	\$0
Electric Provider Capital Credit	\$0	\$498	\$500	\$0	\$500
Settlement Proceeds - Embezzlement	\$2,750	\$2,250	\$2,625	\$2,625	\$2,625
Insurance Reimbursement	\$0	\$7,000	\$7,000	\$0	\$21,000
Customer Reimbursement	\$0	\$5,900	\$5,900	\$0	\$0
Miscellaneous Income	\$13,978	\$314	\$500	\$0	\$500
Interest Income	\$6,290	\$2,033	\$3,000	\$7,200	\$7,200
Total Revenue	\$281,480	\$233,112	\$345,666	\$323,026	\$338,186
EXPENDITURES					
General					
District Management and Accounting	\$59,589	\$35,503	\$44,000	\$44,000	\$44,000
Audit	\$2,964	\$4,700	\$5,000	\$5,600	\$0
Billing	\$31,332	\$11,405	\$25,000	\$25,000	\$25,000
Election	\$177	\$513	\$513	\$4,000	\$0
Insurance/SDA Dues	\$4,117	\$0	\$6,400	\$6,400	\$0
Dues - AWWA	\$0	\$0	\$200	\$200	\$0
District Website Maintenance	\$0	\$0	\$500	\$3,000	\$0
Office Supplies - Postage	\$1,905	\$0	\$0	\$4,800	\$0
Training and Education	\$0	\$599	\$4,000	\$6,000	\$0
Bank Fees	\$9	\$99	\$120	\$13	\$150
Miscellaneous Expense	\$8,842	\$689	\$1,000	\$2,000	\$2,000
Legal	\$15,081	\$11,497	\$15,000	\$12,000	\$12,000
Legal - Water Rights	\$5,963	\$2,328	\$5,000	\$12,000	\$0
Legal - Litigation	\$0	\$0	\$2,000	\$12,000	\$12,000
Engineering	\$6,938	\$426	\$1,000	\$2,900	\$2,900
Meter Reading and Maintenance	\$4,500	\$8,781	\$11,000	\$7,540	\$11,000
Subtotal - General Expenditures	\$141,417	\$76,540	\$120,733	\$147,453	\$109,050
Water Treatment Plant					
Operator In Resp Chg (ORC)	\$47,250	\$64,395	\$80,000	\$80,000	\$80,000
Emergency ORC	\$12,807	\$0	\$1,000	\$5,000	\$5,500
Repairs and Maintenance	\$62,742	\$26,247	\$35,000	\$20,000	\$22,000
Supplies and Chemicals	\$16,317	\$8,649	\$12,000	\$15,000	\$16,500
Telephone	\$1,688	\$1,305	\$1,800	\$2,000	\$2,200
Utilities - Gas	\$808	\$2,165	\$2,750	\$1,500	\$1,650
Utilities - Electric	\$17,132	\$17,529	\$22,000	\$20,000	\$16,000
Utilities - Sanitation	\$2,259	\$2,617	\$3,000	\$2,420	\$1,666
Water Testing	\$9,702	\$737	\$1,500	\$11,821	\$1,500
Subtotal - ATP Expenditures	\$170,705	\$123,644	\$159,050	\$157,741	\$147,016
Distribution Repairs and Maintenance	\$74,593	\$41,121	\$50,000	\$50,000	\$50,000
Transfer to GF	\$0	\$0	\$24,352	\$0	\$10,832
Total Expenditures	\$386,715	\$241,305	\$354,135	\$355,194	\$316,898
EXCESS REVENUE OVER(UNDER) EXPENDITURES		(\$8,193)	(\$8,469)	(\$32,168)	\$21,288
2007 Expenditures paid in 2008		(\$40,791)	(\$40,791)		
Beginning Fund Balance (Cash Basis)		(\$3,054)	\$56,096	\$56,096	\$6,836
Ending Fund Balance		(\$52,038)	\$6,836	\$23,928	\$28,124