

Annual Phase II Capital Assessment - \$17.00 per ERU through fiscal year 2011-2012
(legal maximum - \$17.00 per ERU)

| Account Number | Account Description | FY 06/07 Actual | Original FY 07/08 Budget | Revised FY 07/08 Budget | Projected FY 07/08 Actual/Est | Baseline FY 08/09 Budget | New FY 08/09 Budget | Total FY 08/09 Budget |
|---|--|-----------------|--------------------------|-------------------------|-------------------------------|--------------------------|---------------------|-----------------------|
| REVENUES | | | | | | | | |
| 361000 | Interest and Other Earnings * (prin/receivables) | \$16,049 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 361100 | Interest Earned | \$1,034 | \$500 | \$360 | \$360 | \$75 | \$0 | \$75 |
| 361101 | County Interest Earned | \$61 | \$50 | \$50 | \$50 | \$75 | \$0 | \$75 |
| 363110 | Assessment Collections * (prev 315100) | \$14,670 | \$40,600 | \$40,600 | \$40,600 | \$40,600 | \$0 | \$40,600 |
| 369101 | Misc Revenue * (principal/interest) | \$10,485 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 363300 | Prepaid Assessments | \$132 | \$0 | \$0 | \$125 | \$0 | \$0 | \$0 |
| TOTAL REVENUES | | \$42,431 | \$41,150 | \$41,010 | \$41,135 | \$40,750 | \$0 | \$40,750 |
| EXPENDITURES | | | | | | | | |
| 53211 | Administration Fees | \$0 | \$642 | \$642 | \$642 | \$756 | \$0 | \$756 |
| 53410 | Billing Services Cost | \$203 | \$850 | \$100 | \$30 | \$500 | \$0 | \$500 |
| 53680 | Unrecognized Gain/Loss | (\$1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Operating | | \$202 | \$1,492 | \$742 | \$672 | \$1,256 | \$0 | \$1,256 |
| 57110 | Debt Service - Principal | \$22,700 | \$17,500 | \$28,200 | \$28,200 | \$18,550 | \$0 | \$18,550 |
| 57210 | Debt Service - Interest | \$19,388 | \$13,500 | \$13,087 | \$13,200 | \$12,550 | \$0 | \$12,550 |
| Total Debt Service | | \$42,088 | \$31,000 | \$41,287 | \$41,400 | \$31,100 | \$0 | \$31,100 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | | \$42,290 | \$32,492 | \$42,029 | \$42,072 | \$32,356 | \$0 | \$32,356 |
| CHANGE IN FUND BALANCE | | | | | | | | |
| FUND BALANCE - October 1 | | \$1,264 | \$559 | \$1,405 | \$1,405 | \$468 | | \$468 |
| Appropriation TO (FROM) Fund Balance | | \$141 | \$8,658 | (\$1,019) | (\$937) | \$8,394 | \$0 | \$8,394 |
| FUND BALANCE - September 30 | | \$1,405 | \$9,217 | \$386 | \$468 | \$8,862 | | \$8,862 |

* Due to the structure of this debt service instrument, the 2007 special assessment revenues of \$41,204 are required by GASB to have the distinctive accounting treatment represented herein.