

**FOREST VIEW ACRES WATER DISTRICT**  
**CASH POSITION SUMMARY**  
 Year to Date (YTD) as of December 31, 2012  
 Adjusted as of January 16, 2013

Account Activity Item Description	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL ALL ACCOUNTS
	US Bank	ColoTrust Plus	Wells Fargo	
<b>Beginning Bank Balance 1/1/2012</b>	\$ 295,185	\$ 59,214	\$ -	\$ 354,399
YTD Credits - Total Deposits, Wires, and Transfers	702,418	56,402	2,000,000	2,758,820
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(936,417)	-	(117,234)	(1,053,651)
<b>YTD - Bank Balance</b>	61,186	115,616	1,882,766	2,059,568
Less: Outstanding Checks	(1,209)	-	-	(1,209)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	59,977	115,616	1,882,766	<b>2,058,359</b>
Current Month Deposits	22,631	-	-	22,631
Current Month Payables	(51,491)	-	-	(51,491)
Anticipated Reimbursement from 0% Interest Loan	113,059	-	(113,059)	-
<b>Total Cash</b>	<b>\$ 144,176</b>	<b>\$ 115,616</b>	<b>\$ 1,769,707</b>	<b>\$ 2,029,499</b>

**FOREST VIEW ACRES WATER DISTRICT  
FUND ALLOCATION OF AVAILABLE BALANCES  
Year to Date (YTD) as of December 31, 2012**

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	DEBT	TOTALS ALL FUNDS
<b>Beginning Bank Balance 1/1/2012</b>	\$ 47,093	\$ 97,315	\$ 109,796	\$ 100,195	\$ 354,399
2011 outstanding checks clearing in 2012	(200)	(37,749)	(587)	-	(38,536)
2011 taxes collected in 2012	410	-	-	-	410
2011 expenses paid in 2012	(7,954)	(6,522)	-	-	(14,476)
<b>Adjusted beginning funds available</b>	39,349	53,044	109,209	100,195	301,797
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>					
Interest Income	225	-	-	-	225
Debt Service Fees	-	-	-	58,038	58,038
Availability of Service Fees	-	-	-	10,466	10,466
Capital Replacement Fees	-	-	173,356	-	173,356
Water Usage Fees	-	158,906	-	-	158,906
Late Fees	-	1,216	-	-	1,216
Service Charge Fees	-	161,986	-	-	161,986
Transfer Fees	-	-	-	-	-
Tap Fees	-	16,000	-	-	16,000
Admin Fees - Taps	-	-	-	-	-
Loan Proceeds	-	-	2,000,000	-	2,000,000
SSTTA Grant	-	-	-	-	-
Electric Provider Capital Credit	-	216	-	-	216
Insurance Reimbursement	4,462	-	-	-	4,462
Miscellaneous Income	-	-	-	-	-
Property Tax	52,025	-	-	-	52,025
Specific Ownership Taxes	4,520	-	-	-	4,520
<b>Total YTD Revenue</b>	61,232	338,324	2,173,356	68,504	2,641,416
<b>Beginning Funds Available Plus YTD Revenues</b>	100,581	391,368	2,282,565	168,699	2,943,213
<b>Less YTD Expenditures</b>	(86,722)	(272,273)	(269,086)	(249,656)	(877,737)
	13,859	119,095	2,013,479	(80,957)	2,065,476
2013 expenses paid in 2012	(7,117)	-	-	-	(7,117)
<b>FUND TRANSFERS</b>	-	-	-	-	-
<b>FUNDS AVAILABLE</b>	\$ 6,742	\$ 119,095	\$ 2,013,479	\$ (80,957)	\$ 2,058,359

**FOREST VIEW ACRES WATER DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
For the Twelve Months Ended 12/31/12**

	Current Period	YTD Actual	2012 Proposed Amended Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE:</b>					
Property Tax	\$ -	\$ 52,025	\$ 52,955	\$ (930)	98%
Specific Ownership Tax	390	4,520	4,500	20	100%
Interest Income	21	225	100	125	225%
Transfer from Enterprise Fund	-	-	-	-	0%
Insurance Reimbursement	-	4,462	-	4,462	0%
<b>Total Revenue</b>	<b>411</b>	<b>61,232</b>	<b>57,555</b>	<b>3,677</b>	<b>106%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	1,563	19,942	20,000	(58)	100%
Directors Fees	400	7,800	8,000	(200)	98%
Audit	-	8,623	5,000	3,623	172%
Insurance/SDA Dues	-	7,106	8,000	(894)	89%
District Website Maintenance	-	-	1,000	(1,000)	0%
Training and Education	-	-	2,000	(2,000)	0%
Treasurer's Fees	-	780	1,000	(220)	78%
Elections	-	10,767	12,000	(1,233)	0%
Legal	-	27,733	30,000	(2,267)	92%
Misc - (postage & printed forms)	6	3,971	2,400	1,571	165%
<b>Total Expenditures</b>	<b>1,969</b>	<b>86,722</b>	<b>89,400</b>	<b>(2,678)</b>	<b>97%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>(25,490)</b>			
Beginning Fund Balance (Cash Basis)		<u>39,349</u>			
Ending Fund Balance		<u><b>\$ 13,859</b></u>			

**FOREST VIEW ACRES WATER DISTRICT  
OPERATIONS FUND  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
For the Twelve Months Ended 12/31/12**

	Current Period	YTD Actual	2012 Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE</b>					
Water Usage Fees	\$ 8,296	\$ 158,906	\$ 135,000	\$ 23,906	118%
Late Fees	-	1,216	5,000	(3,784)	24%
Service Charge Fees	12,107	161,986	150,000	11,986	108%
Transfer Fees	-	-	500	(500)	0%
Tap Fees	-	16,000	16,000	-	100%
Electric Provider Capital Credit	216	216	500	(284)	43%
Miscellaneous Income - Wilde	-	-	1,000	(1,000)	0%
Interest Income	-	-	250	(250)	0%
<b>Total Revenue</b>	<b>20,619</b>	<b>338,324</b>	<b>308,250</b>	<b>30,074</b>	<b>110%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	2,501	31,906	44,000	(12,094)	73%
Billing	1,384	24,928	25,000	(72)	100%
Bank Fees	175	1,670	1,000	670	167%
Miscellaneous Expense	1,045	6,531	2,000	4,531	327%
Engineering	-	297	2,900	(2,603)	10%
Meter Reading and Maintenance	1,862	21,829	15,000	6,829	146%
Subtotal - General Expenditures	6,967	87,161	89,900	(2,739)	97%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	2,217	37,865	64,000	(26,135)	59%
Emergency ORC	-	-	4,500	(4,500)	0%
Repairs and Maintenance	-	5,460	18,000	(12,540)	30%
Supplies and Chemicals	27	3,521	13,500	(9,979)	26%
Telephone	51	595	1,800	(1,205)	33%
Utilities - Gas	-	1,502	1,350	152	111%
Utilities - Electric	496	1,702	10,000	(8,298)	17%
Utilities - Sanitation	-	159	10,000	(9,841)	2%
Water Testing	-	796	3,000	(2,204)	27%
Subtotal - SWTP Expenditures	2,791	51,600	126,150	(74,550)	41%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,274	24,258	16,000	8,258	152%
Emergency ORC	-	-	1,000	(1,000)	0%
Repairs and Maintenance	-	2,645	4,000	(1,355)	66%
Supplies and Chemicals	55	6,009	3,000	3,009	200%
Telephone	111	1,455	1,200	255	121%
Utilities - Gas	-	671	1,000	(329)	67%
Utilities - Electric	150	23,019	35,000	(11,981)	66%
Utilities - Sanitation	115	2,099	3,000	(901)	70%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	1,705	60,156	64,700	(4,544)	93%
<b>Distribution Repairs and Maintenance</b>	<b>1,878</b>	<b>73,356</b>	<b>50,000</b>	<b>23,356</b>	<b>147%</b>
<b>Total Expenditures</b>	<b>13,341</b>	<b>272,273</b>	<b>330,750</b>	<b>(58,477)</b>	<b>82%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>					
		66,051			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>53,044</u>			
<b>Ending Fund Balance</b>		<u><u>\$ 119,095</u></u>			

**FOREST VIEW ACRES WATER DISTRICT  
CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
For the Twelve Months Ended 12/31/12**

	Current Period	YTD Actual	Proposed Amended 2012 Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 13,163	\$ 173,356	\$ 153,000	\$ 20,356	113%
Water Source Protection Grant	-	-	5,000	(5,000)	0%
CDPHE Planning Grant	-	-	10,000	(10,000)	0%
Authority IGA Reimbursables	-	-	75,000	(75,000)	0%
Authority IGA Loan Proceeds	-	2,000,000	1,425,000	575,000	140%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>13,163</b>	<b>2,173,356</b>	<b>1,669,000</b>	<b>504,356</b>	<b>130%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	5,368	31,703	30,000	1,703	106%
Diversion Improvements	-	3,428	40,000	(36,572)	0%
SWTP Improvements	-	105,310	110,000	(4,690)	0%
Storage Tank Rehab	-	322	400	(78)	0%
Rehabilitaion of Arapahoe Well	-	90,417	95,000	(4,583)	95%
District System - 2 PRV & 3 Flow M	-	798	1,000	(202)	80%
Master Plan Project	1,349	37,108	50,000	(12,892)	74%
<b>Total Expenditures</b>	<b>6,717</b>	<b>269,086</b>	<b>326,400</b>	<b>(57,314)</b>	<b>82%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES 1,904,270

Beginning Fund Balance (Cash Basis) 109,209

Ending Fund Balance \$ 2,013,479