

FOREST VIEW ACRES WATER DISTRICT
CASH POSITION SUMMARY
Year to Date (YTD) as of August 31, 2013

Account Activity Item Description	CHECKING	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL ALL ACCOUNTS
	US Bank	Wells Fargo	ColoTrust Plus	Wells Fargo	
Beginning Bank Balance 1/1/2013	\$ 61,186	\$ -	\$ 115,616	\$ 1,882,766	\$ 2,059,568
YTD Credits - Total Deposits, Wires, and Transfers	169,921	167,998	54,592	-	392,511
Transfer to close US Bank Checking	(150,169)	150,169	-	-	-
Transfer of Funds	-	100,000	(100,000)	-	-
Transfer of Funds	-	(112,000)	112,000	-	-
Transfer of Loan Funds	113,059	-	-	(113,059)	113,059
YTD Debits - Total Vouchers, Wires and Transfers	(193,997)	(158,171)	-	-	(352,168)
YTD - Bank Balance	-	147,996	182,208	1,769,707	2,099,911
Less: Outstanding Checks	-	(53,349)	-	-	(53,349)
Plus: Deposits in Transit	-	-	-	-	-
Adjusted Balance - ties to p. 2	\$ -	\$ 94,647	\$ 182,208	\$ 1,769,707	\$ 2,046,562

**FOREST VIEW ACRES WATER DISTRICT
FUND ALLOCATION OF AVAILABLE BALANCES
Year to Date (YTD) as of August 31, 2013**

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
Beginning Bank Balance 1/1/2013	\$ 6,742	\$ 120,304	\$ 1,932,522	\$ 2,059,568
2012 outstanding checks clearing in 2013	-	(1,209)	-	(1,209)
2013 expenses paid in 2012	7,117	-	-	7,117
Adjusted beginning funds available	13,859	119,095	1,932,522	2,065,476
YTD REVENUES PER FINANCIAL STATEMENTS				
Capital Replacement Fees	-	-	113,258	113,258
Availability of Service Fees	-	-	7,606	7,606
Water Usage Fees	-	116,133	-	116,133
Late Fees	-	284	-	284
Service Charge Fees	-	96,390	-	96,390
Transfer Fees	-	-	-	-
Tap Fees	-	-	2,000	2,000
Admin Fees - Taps	-	-	-	-
Loan Proceeds	-	-	-	-
SSTTA Grant	-	-	-	-
Electric Provider Capital Credit	-	502	-	502
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	886	-	322	1,208
Property Tax	51,870	-	-	51,870
Specific Ownership Taxes	3,385	-	-	3,385
Interest Income	106	-	-	106
Total YTD Revenue	56,247	213,309	123,186	392,742
Beginning Funds Available Plus YTD Revenues	70,106	332,404	2,055,708	2,458,218
Less YTD Expenditures	(41,222)	(175,812)	(194,622)	(411,656)
	28,884	156,592	1,861,086	2,046,562
FUND TRANSFERS	-	-	-	-
FUNDS AVAILABLE	\$ 28,884	\$ 156,592	\$ 1,861,086	\$ 2,046,562

**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 Eight Months Ended 8/31/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 67%
REVENUE:					
Property Tax	\$ 498	\$ 51,870	\$ 52,278	\$ (408)	99%
Specific Ownership Tax	465	3,385	4,705	(1,320)	72%
Interest Income	13	106	200	(94)	53%
Transfer from Enterprise Fund	-	-	-	-	0%
Miscellaneous Income	-	886	-	886	0%
Total Revenue	976	56,247	57,183	(936)	98%

EXPENDITURES					
District Management and Accounting	1,908	13,033	20,000	(6,967)	65%
Directors Fees	1,000	5,400	8,000	(2,600)	68%
Audit	32	8,880	9,000	(120)	99%
Insurance/SDA Dues	-	7,687	8,000	(313)	96%
District Website Maintenance	-	-	2,000	(2,000)	0%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	8	778	1,000	(222)	78%
Legal	2,520	4,137	20,000	(15,863)	21%
Misc - (postage & printed forms)	218	1,307	-	1,307	0%
Total Expenditures	5,686	41,222	69,000	(27,778)	60%

EXCESS REVENUE OVER(Under)
EXPENDITURES 15,025

Beginning Fund Balance (Cash Basis) 13,859

Ending Fund Balance **\$ 28,884**

**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 Eight Months Ended 8/31/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 67%
REVENUE					
Water Usage Fees	\$ 19,253	\$ 116,133	\$ 135,000	\$ (18,867)	86%
Late Fees	-	284	3,000	(2,716)	9%
Service Charge Fees	12,852	96,390	150,000	(53,610)	64%
Electric Provider Capital Credit	-	502	500	2	0%
Miscellaneous Income	-	-	500	(500)	0%
Total Revenue	32,105	213,309	289,000	(75,691)	74%
EXPENDITURES					
General					
District Management and Accounting	3,052	27,404	44,000	(16,596)	62%
Billing	-	13,190	25,000	(11,810)	53%
Bank Fees	16	1,443	1,000	443	144%
Miscellaneous Expense	428	2,581	500	2,081	516%
Office Supplies and Postage	-	711	-	711	0%
ORC - General	-	654	-	654	0%
Engineering	-	-	2,000	(2,000)	0%
Meter Reading and Maintenance	3,367	15,950	12,000	3,950	133%
Subtotal - General Expenditures	6,863	61,933	84,500	(22,567)	73%
Surface Water Treatment Plant - 002					
Operator In Resp Chg (ORC)	2,730	13,470	64,000	(50,530)	21%
Emergency ORC	-	-	4,500	(4,500)	0%
Repairs and Maintenance	-	2,054	10,000	(7,946)	21%
Supplies and Chemicals	164	3,188	8,000	(4,812)	40%
Telephone	-	313	1,000	(687)	31%
Utilities - Gas	-	537	2,000	(1,463)	27%
Utilities - Electric	295	1,832	7,000	(5,168)	26%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	2,000	(2,000)	0%
Subtotal - SWTP Expenditures	3,189	21,394	99,500	(78,106)	22%
Arapahoe Treatment Plant - 000					
Operator In Resp Chg (ORC)	2,141	22,911	16,000	6,911	143%
Emergency ORC	-	-	1,000	(1,000)	0%
Repairs and Maintenance	788	2,058	2,000	58	103%
Supplies and Chemicals	136	1,843	6,000	(4,157)	31%
Telephone	163	963	2,000	(1,037)	48%
Utilities - Gas	-	725	1,000	(275)	73%
Utilities - Electric	2,435	19,513	25,000	(5,487)	78%
Utilities - Sanitation	94	1,657	3,000	(1,343)	55%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	5,757	49,670	56,500	(6,830)	88%
Distribution Repairs and Maintenance	12,251	42,815	50,000	(7,185)	86%
Total Expenditures	28,060	175,812	290,500	(114,688)	61%
EXCESS REVENUE OVER(UNDER) EXPENDITURES		37,497			
Beginning Fund Balance (Cash Basis)		119,095			
Ending Fund Balance		\$ 156,592			

**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 Eight Months Ended 8/31/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 67%
REVENUE:					
Capital Replacement Fee	\$ 15,101	\$ 113,258	\$ 166,000	\$ (52,742)	68%
Water Source Protection Grant	-	-	5,000	(5,000)	0%
WQIF Grant	-	-	60,000	(60,000)	0%
Micro-Hydro Grant	-	-	15,000	(15,000)	0%
Availability of Service Fees	-	7,606	10,000	(2,394)	76%
Tap Fees	1,000	2,000	16,000	(14,000)	13%
Miscellaneous Income	-	322	1,000	(678)	32%
Total Revenue	16,101	123,186	273,000	(149,814)	45%

EXPENDITURES					
District Management and Accounting	2,671	42,252	35,000	7,252	121%
Legal - Water Rights	1,472	14,394	-	14,394	0%
ORC	-	2,751	-	2,751	0%
Engineering	412	412	-	412	0%
Arapahoe Treatment Plant Improvements	1,439	2,097	-	2,097	0%
SWTP Improvements	-	28,367	-	28,367	0%
SWTP - Backwash Pond Improv (WQIF)	1,645	9,358	120,000	(110,642)	8%
Development of Alluvial Water Source	-	-	60,000	(60,000)	0%
Legals, Deeds, Easements	-	2,150	1,000	1,150	215%
Authority IGA Payment	-	-	100,000	(100,000)	0%
Master Plan Project	8,867	55,644	40,000	15,644	139%
New Distribution Line Install (Phase I)	4,223	7,197	1,000,000	(992,803)	1%
Micro Hydro Grant (Authority)	-	30,000	30,000	-	100%
Total Expenditures	20,729	194,622	1,386,000	(198,575)	14%

EXCESS REVENUE OVER(UNDER)
EXPENDITURES (71,436)

Beginning Fund Balance (Cash Basis) 1,932,522
Ending Fund Balance **\$ 1,861,086**