

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

Account Activity Item Description	CHECKING	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL ALL ACCOUNTS
	US Bank	Wells Fargo	ColoTrust Plus	Wells Fargo	
<b>Beginning Bank Balance 1/1/2013</b>	\$ 61,186	\$ -	\$ 115,616	\$ 1,882,766	\$ 2,059,568
YTD Credits - Total Deposits, Wires, and Transfers	169,921	386,331	56,815	-	613,067
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	31,961	-	(145,020)	-
YTD Debits - Total Vouchers, Wires and Transfers	(193,997)	(462,889)	-	-	(656,886)
<b>YTD - Bank Balance</b>	-	93,572	184,431	1,737,746	2,015,749
Less: Outstanding Checks	-	(11,900)	-	-	(11,900)
Plus: Deposits in Transit	-	16,000	-	-	16,000
<b>Adjusted Balance - ties to p. 2</b>	\$ -	\$ 97,672	\$ 184,431	\$ 1,737,746	\$ 2,019,849

**FOREST VIEW ACRES WATER DISTRICT  
FUND ALLOCATION OF AVAILABLE BALANCES  
Year to Date (YTD) as of December 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
2014 expenses paid in 2013	(194)	-	-	(194)
<b>Adjusted beginning funds available</b>	<b>13,665</b>	<b>119,095</b>	<b>1,932,522</b>	<b>2,065,282</b>
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	173,493	173,493
Availability of Service Fees	-	-	7,606	7,606
Micro-Hydro Grant	-	-	15,000	15,000
Water Usage Fees	-	178,753	-	178,753
Late Fees	-	284	-	284
Service Charge Fees	-	147,654	-	147,654
Transfer Fees	-	-	-	-
Tap Fees	-	-	18,000	18,000
Admin Fees - Taps	-	-	-	-
WQIF Grant	-	-	8,466	8,466
SSTTA Grant	-	-	-	-
Electric Provider Capital Credit	-	502	-	502
Insurance Reimbursement	-	4,488	-	4,488
Miscellaneous Income	886	-	322	1,208
Property Tax	52,281	-	-	52,281
Specific Ownership Taxes	5,132	-	-	5,132
Interest Income	176	-	-	176
<b>Total YTD Revenue</b>	<b>58,475</b>	<b>331,681</b>	<b>222,887</b>	<b>613,043</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>72,140</b>	<b>450,776</b>	<b>2,155,409</b>	<b>2,678,325</b>
<b>Less YTD Expenditures</b>	<b>(54,597)</b>	<b>(267,864)</b>	<b>(336,015)</b>	<b>(658,476)</b>
	<b>17,543</b>	<b>182,912</b>	<b>1,819,394</b>	<b>2,019,849</b>
<b>FUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 17,543</b>	<b>\$ 182,912</b>	<b>\$ 1,819,394</b>	<b>\$ 2,019,849</b>

**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 12/31/13**

	Current Period	YTD Actual	2013 Proposed Amended Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE:</b>					
Property Tax	\$ -	\$ 52,281	\$ 52,278	\$ 3	100%
Specific Ownership Tax	377	5,132	4,705	427	109%
Interest Income	18	176	200	(24)	88%
Miscellaneous Income	-	886	1,000	(114)	89%
<b>Total Revenue</b>	<b>395</b>	<b>58,475</b>	<b>58,183</b>	<b>292</b>	<b>101%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	976	18,324	20,000	(1,676)	92%
Directors Fees	500	6,600	8,000	(1,400)	83%
Audit	-	8,880	9,000	(120)	99%
Insurance/SDA Dues	-	7,687	8,000	(313)	96%
District Website Maintenance	395	3,795	5,000	(1,205)	76%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	-	784	1,000	(216)	78%
Legal	-	4,137	12,000	(7,863)	34%
Misc - (postage & printed forms)	23	4,390	5,000	(610)	88%
<b>Total Expenditures</b>	<b>1,894</b>	<b>54,597</b>	<b>69,000</b>	<b>(14,403)</b>	<b>79%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>3,878</b>			
Beginning Fund Balance (Cash Basis)		<u>13,665</u>			
Ending Fund Balance		<u><b>\$ 17,543</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 12/31/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE</b>					
Water Usage Fees	\$ 10,350	\$ 178,753	\$ 135,000	\$ 43,753	132%
Late Fees	-	284	3,000	(2,716)	9%
Service Charge Fees	11,335	147,654	150,000	(2,346)	98%
Insurance Reimbursements	-	4,488	-	4,488	0%
Electric Provider Capital Credit	-	502	500	2	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>21,685</b>	<b>331,681</b>	<b>289,000</b>	<b>42,681</b>	<b>115%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	1,564	41,314	44,000	(2,686)	94%
Billing	-	13,190	25,000	(11,810)	53%
Bank Fees	464	2,623	1,000	1,623	262%
Miscellaneous Expense	389	4,404	500	3,904	881%
Office Supplies and Postage	-	711	-	711	0%
ORC - General	-	654	-	654	0%
Engineering	-	-	2,000	(2,000)	0%
Meter Reading and Maintenance	3,302	31,451	12,000	19,451	262%
Subtotal - General Expenditures	5,719	94,347	84,500	9,847	112%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	2,480	21,126	64,000	(42,874)	33%
Emergency ORC	-	-	4,500	(4,500)	0%
Repairs and Maintenance	316	2,370	10,000	(7,630)	24%
Supplies and Chemicals	-	3,270	8,000	(4,730)	41%
Telephone	-	432	1,000	(568)	43%
Utilities - Gas	-	537	2,000	(1,463)	27%
Utilities - Electric	357	3,781	7,000	(3,219)	54%
Utilities - Sanitation	30	30	1,000	(970)	3%
Water Testing	-	-	2,000	(2,000)	0%
Subtotal - SWTP Expenditures	3,183	31,546	99,500	(67,954)	32%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,132	29,456	16,000	13,456	184%
Emergency ORC	-	-	1,000	(1,000)	0%
Repairs and Maintenance	-	11,221	2,000	9,221	561%
Supplies and Chemicals	-	2,192	6,000	(3,808)	37%
Telephone	-	1,328	2,000	(672)	66%
Utilities - Gas	-	987	1,000	(13)	99%
Utilities - Electric	283	27,231	25,000	2,231	109%
Utilities - Sanitation	221	2,673	3,000	(327)	89%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	1,636	75,088	56,500	18,588	133%
<b>Distribution Repairs and Maintenance</b>	<b>5,793</b>	<b>66,883</b>	<b>50,000</b>	<b>16,883</b>	<b>134%</b>
<b>Total Expenditures</b>	<b>16,331</b>	<b>267,864</b>	<b>290,500</b>	<b>(22,636)</b>	<b>92%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>					
		63,817			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>119,095</u>			
<b>Ending Fund Balance</b>		<u><b>\$ 182,912</b></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 12/31/13**

	Current Period	YTD Actual	2013 Proposed Amended Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 13,318	\$ 173,493	\$ 166,000	\$ 7,493	105%
Water Source Protection Grant	-	-	5,000	(5,000)	0%
WQIF Grant	-	8,466	10,000	(1,534)	85%
Micro-Hydro Grant	-	15,000	15,000	-	100%
Availability of Service Fees	-	7,606	10,000	(2,394)	76%
Tap Fees	16,000	18,000	16,000	2,000	113%
Miscellaneous Income	-	322	1,000	(678)	32%
<b>Total Revenue</b>	<b>29,318</b>	<b>222,887</b>	<b>223,000</b>	<b>(113)</b>	<b>100%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	1,368	57,054	55,000	2,054	104%
Legal - Water Rights	9,042	44,111	30,000	14,111	0%
ORC	2,036	8,022	4,000	4,022	0%
Engineering	-	412	1,000	(588)	0%
Arapahoe Treatment Plant Improvements	5,231	9,538	5,000	4,538	0%
SWTP Improvements	-	28,367	30,000	(1,633)	0%
SWTP - Backwash Pond Improv (WQIF)	-	10,690	20,000	(9,310)	53%
Hydraulic Model	-	-	-	-	0%
Rehabilitaion of Alluvial Wells & System	-	-	3,000	(3,000)	0%
Development of New Infiltration Gallery	-	-	3,000	(3,000)	0%
Legals, Deeds, Easements	-	2,150	3,000	(850)	72%
Authority IGA Payment	-	50,000	50,000	-	100%
Master Plan Project	1,889	62,923	75,000	(12,077)	84%
New Distribution Line Install (Phase I)	10,865	32,748	40,000	(7,252)	82%
Micro Hydro Grant (Authority)	-	30,000	30,000	-	100%
<b>Total Expenditures</b>	<b>30,431</b>	<b>336,015</b>	<b>349,000</b>	<b>(5,733)</b>	<b>96%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (113,128)

Beginning Fund Balance (Cash Basis) 1,932,522  
Ending Fund Balance **\$ 1,819,394**