

**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of February 28, 2014**

Account Activity Item Description	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL
	Wells Fargo	ColoTrust Plus	Wells Fargo	ALL ACCOUNTS
<b>Beginning Bank Balance 1/1/2014</b>	\$ 93,572	\$ 184,431	\$ 1,737,746	\$ 2,015,749
YTD Credits - Total Deposits, Wires, and Transfers	98,219	3,101	-	101,320
Transfer of Funds	-	-	-	-
Transfer of Funds	-	-	-	-
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(84,852)	-	-	(84,852)
<b>YTD - Bank Balance</b>	<b>106,939</b>	<b>187,532</b>	<b>1,737,746</b>	<b>2,032,217</b>
Less: Outstanding Checks	(38,131)	-	-	(38,131)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 68,808</b>	<b>\$ 187,532</b>	<b>\$ 1,737,746</b>	<b>\$ 1,994,086</b>

**FOREST VIEW ACRES WATER DISTRICT  
FUND ALLOCATION OF AVAILABLE BALANCES  
Year to Date (YTD) as of February 28, 2014**

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
Beginning Bank Balance 1/1/2014	\$ 17,543	\$ 194,812	\$ 1,803,394	\$ 2,015,749
2013 outstanding checks clearing in 2014	-	(2,288)	(9,612)	(11,900)
2013 revenue collected in 2014	-	-	16,000	16,000
2014 expenses paid in 2013	194	-	-	194
Adjusted beginning funds available	17,737	192,524	1,809,782	2,020,043
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	30,094	30,094
Availability of Service Fees	-	-	2,400	2,400
Water Usage Fees	-	21,698	-	21,698
Late Fees	-	-	-	-
Service Charge Fees	-	25,612	-	25,612
Transfer Fees	-	-	-	-
Tap Fees	-	-	2,000	2,000
WQIF Grant	-	-	-	-
E&MIF Grant	-	-	-	-
Electric Provider Capital Credit	-	214	-	214
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	-	-	-
Property Tax	2,144	-	-	2,144
Specific Ownership Taxes	954	-	-	954
Interest Income	34	-	-	34
<b>Total YTD Revenue</b>	<b>3,132</b>	<b>47,524</b>	<b>34,494</b>	<b>85,150</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>20,869</b>	<b>240,048</b>	<b>1,844,276</b>	<b>2,105,193</b>
<b>Less YTD Expenditures</b>	<b>(18,311)</b>	<b>(48,851)</b>	<b>(43,945)</b>	<b>(111,107)</b>
	<b>2,558</b>	<b>191,197</b>	<b>1,800,331</b>	<b>1,994,086</b>
<b>FUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 2,558</b>	<b>\$ 191,197</b>	<b>\$ 1,800,331</b>	<b>\$ 1,994,086</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 Two Months Ended 2/28/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 17%
<b>REVENUE:</b>					
Property Tax	\$ 2,144	\$ 2,144	\$ 51,527	\$ (49,383)	4%
Specific Ownership Tax	456	954	5,000	(4,046)	19%
Interest Income	16	34	100	(66)	34%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>2,616</b>	<b>3,132</b>	<b>57,627</b>	<b>(54,495)</b>	<b>5%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	420	3,481	20,000	(16,519)	17%
Directors Fees	500	1,000	8,000	(7,000)	13%
Audit	-	-	9,000	(9,000)	0%
Insurance/SDA Dues	7,472	7,666	8,000	(334)	96%
District Website Maintenance	-	-	5,000	(5,000)	0%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	32	32	773	(741)	4%
Elections	29	29	10,000	(9,971)	0%
Legal	-	4,863	10,000	(5,137)	49%
Misc - (postage & printed forms)	436	1,240	5,000	(3,760)	25%
<b>Total Expenditures</b>	<b>8,889</b>	<b>18,311</b>	<b>76,773</b>	<b>(58,462)</b>	<b>24%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (15,179)

Beginning Fund Balance (Cash Basis) 17,737

Ending Fund Balance \$ 2,558

**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 Two Months Ended 2/28/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 17%
<b>REVENUE</b>					
Water Usage Fees	\$ 9,665	\$ 21,698	\$ 160,000	\$ (138,302)	14%
Late Fees	-	-	600	(600)	0%
Service Charge Fees	11,722	25,612	142,000	(116,388)	18%
Insurance Reimbursements	-	-	-	-	0%
Electric Provider Capital Credit	-	214	500	(286)	43%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>21,387</b>	<b>47,524</b>	<b>303,600</b>	<b>(256,076)</b>	<b>16%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	2,516	7,414	44,000	(36,586)	17%
Billing	2,034	3,320	20,000	(16,680)	17%
Bank Fees	367	718	1,500	(782)	48%
Miscellaneous Expense	74	372	3,000	(2,628)	12%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Engineering	-	-	-	-	0%
Meter Reading and Maintenance	4,239	5,762	25,000	(19,238)	23%
Subtotal - General Expenditures	9,230	17,586	95,200	(77,614)	18%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	2,890	7,975	40,000	(32,025)	20%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	35	35	5,000	(4,965)	1%
Telephone	-	74	500	(426)	15%
Utilities - Gas	530	530	2,000	(1,470)	27%
Utilities - Electric	198	404	5,000	(4,596)	8%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP Expenditures	3,653	9,018	62,500	(53,482)	14%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	399	1,410	40,000	(38,590)	4%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	-	-	5,000	(5,000)	0%
Telephone	155	396	1,500	(1,104)	26%
Utilities - Gas	98	543	1,200	(657)	45%
Utilities - Electric	607	1,674	25,000	(23,326)	7%
Utilities - Sanitation	62	91	3,000	(2,909)	3%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - ATP Expenditures	1,321	4,114	84,700	(80,586)	5%
Distribution Repairs and Maintenance	4,340	18,133	70,000	(51,867)	26%
<b>Total Expenditures</b>	<b>18,544</b>	<b>48,851</b>	<b>312,400</b>	<b>(263,549)</b>	<b>16%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		(1,327)			
Beginning Fund Balance (Cash Basis)		192,524			
Ending Fund Balance		<u>\$ 191,197</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 Two Months Ended 2/28/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 17%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 13,773	\$ 30,094	\$ 166,000	\$ (135,906)	18%
E&MIF Grant	-	-	150,000	(150,000)	0%
WQIF Grant	-	-	50,000	(50,000)	0%
Availability of Service Fees	-	2,400	10,000	(7,600)	24%
Tap Fees	-	2,000	16,000	(14,000)	13%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>13,773</b>	<b>34,494</b>	<b>392,500</b>	<b>(358,006)</b>	<b>9%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	8,855	13,140	75,000	(61,860)	18%
Legal - Water Rights	2,385	2,783	20,000	(17,217)	14%
ORC	81	81	6,000	(5,919)	0%
Engineering	-	-	1,000	(1,000)	0%
SWTP Improvements	1,589	1,589	10,000	(8,411)	0%
SWTP - Backwash Pond Improv (WQIF)	4,098	7,148	100,000	(92,852)	7%
Rehabilitaion of Alluvial Wells & System	-	-	6,000	(6,000)	0%
Development of New Infiltration Gallery	-	-	16,000	(16,000)	0%
Legals, Deeds, Easements	-	-	12,000	(12,000)	0%
Authority IGA Payment	-	-	100,000	(100,000)	0%
New Distribution Line Install (Phase I) Villas	9,687	19,204	950,000	(930,796)	2%
New Booster & Storage (Phase II)	-	-	325,000	(325,000)	0%
<b>Total Expenditures</b>	<b>26,695</b>	<b>43,945</b>	<b>1,621,000</b>	<b>(321,259)</b>	<b>3%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (9,451)

Beginning Fund Balance (Cash Basis) 1,809,782

Ending Fund Balance **\$ 1,800,331**