

**FOREST VIEW ACRES WATER DISTRICT**  
**CASH POSITION SUMMARY**  
Year to Date (YTD) as of March 31, 2014

Account Activity Item Description	CHECKING Wells Fargo	INVESTMENTS ColoTrust Plus	LOAN PROCEEDS Wells Fargo	TOTAL ALL ACCOUNTS
	<b>Beginning Bank Balance 1/1/2014</b>	\$ 93,572	\$ 184,431	\$ 1,737,746
YTD Credits - Total Deposits, Wires, and Transfers	135,965	23,475	170	159,610
Transfer of Funds	-	-	-	-
Transfer of Funds	-	-	-	-
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(151,742)	-	-	(151,742)
<b>YTD - Bank Balance</b>	77,795	207,906	1,737,916	2,023,617
Less: Outstanding Checks	(12,996)	-	-	(12,996)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 64,799</b>	<b>\$ 207,906</b>	<b>\$ 1,737,916</b>	<b>\$ 2,010,621</b>

**FOREST VIEW ACRES WATER DISTRICT**  
**FUND ALLOCATION OF AVAILABLE BALANCES**  
Year to Date (YTD) as of March 31, 2014

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
<b>Beginning Bank Balance 1/1/2014</b>	\$ 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
<b>Adjusted beginning funds available</b>	<b>17,737</b>	<b>192,524</b>	<b>1,809,782</b>	<b>2,020,043</b>
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	44,202	44,202
Availability of Service Fees	-	-	2,400	2,400
Water Usage Fees	-	30,938	-	30,938
Late Fees	-	-	-	-
Service Charge Fees	-	37,619	-	37,619
Transfer Fees	-	-	-	-
Tap Fees	-	-	2,000	2,000
WQIF Grant	-	-	-	-
E&MIF Grant	-	-	-	-
Electric Provider Capital Credit	-	1,605	-	1,605
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	1,000	-	1,000
Property Tax	22,360	-	-	22,360
Specific Ownership Taxes	1,396	-	-	1,396
Interest Income	52	-	170	222
<b>Total YTD Revenue</b>	<b>23,808</b>	<b>71,162</b>	<b>48,772</b>	<b>143,742</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>41,545</b>	<b>263,686</b>	<b>1,858,554</b>	<b>2,163,785</b>
<b>Less YTD Expenditures</b>	<b>(23,660)</b>	<b>(64,348)</b>	<b>(65,156)</b>	<b>(153,164)</b>
	<b>17,885</b>	<b>199,338</b>	<b>1,793,398</b>	<b>2,010,621</b>
<b>FUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 17,885</b>	<b>\$ 199,338</b>	<b>\$ 1,793,398</b>	<b>\$ 2,010,621</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 Three Months Ended 3/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 25%
<b>REVENUE:</b>					
Property Tax	\$ 20,216	\$ 22,360	\$ 51,527	\$ (29,167)	43%
Specific Ownership Tax	442	1,396	5,000	(3,604)	28%
Interest Income	18	52	100	(48)	52%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>20,676</b>	<b>23,808</b>	<b>57,627</b>	<b>(33,819)</b>	<b>41%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	1,558	5,039	20,000	(14,961)	25%
Directors Fees	500	1,500	8,000	(6,500)	19%
Audit	693	693	9,000	(8,307)	8%
Insurance/SDA Dues	-	7,666	8,000	(334)	96%
District Website Maintenance	1,295	1,295	5,000	(3,705)	26%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	303	335	773	(438)	43%
Elections	1,000	1,029	10,000	(8,971)	0%
Legal	-	4,863	10,000	(5,137)	49%
Misc - (postage & printed forms)	-	1,240	5,000	(3,760)	25%
<b>Total Expenditures</b>	<b>5,349</b>	<b>23,660</b>	<b>76,773</b>	<b>(53,113)</b>	<b>31%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>148</b>			
Beginning Fund Balance (Cash Basis)		<u>17,737</u>			
Ending Fund Balance		<u><u>\$ 17,885</u></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 Three Months Ended 3/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 25%
<b>REVENUE</b>					
Water Usage Fees	\$ 9,240	\$ 30,938	\$ 160,000	\$ (129,062)	19%
Late Fees	-	-	600	(600)	0%
Service Charge Fees	12,007	37,619	142,000	(104,381)	26%
Insurance Reimbursements	-	-	-	-	0%
Electric Provider Capital Credit	1,391	1,605	500	1,105	321%
Miscellaneous Income	1,000	1,000	500	500	200%
<b>Total Revenue</b>	<b>23,638</b>	<b>71,162</b>	<b>303,600</b>	<b>(232,438)</b>	<b>23%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	2,493	9,907	44,000	(34,093)	23%
Billing	1,274	4,594	20,000	(15,406)	23%
Bank Fees	344	1,062	1,500	(438)	71%
Miscellaneous Expense	670	1,042	3,000	(1,958)	35%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Engineering	-	-	-	-	0%
Meter Reading and Maintenance	2,210	7,972	25,000	(17,028)	32%
Subtotal - General Expenditures	6,991	24,577	95,200	(70,623)	26%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	2,455	10,430	40,000	(29,570)	26%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	450	450	5,000	(4,550)	9%
Supplies and Chemicals	109	144	5,000	(4,856)	3%
Telephone	36	110	500	(390)	22%
Utilities - Gas	-	530	2,000	(1,470)	27%
Utilities - Electric	161	565	5,000	(4,435)	11%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP Expenditures	3,211	12,229	62,500	(50,271)	20%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,190	2,600	40,000	(37,400)	7%
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	114	510	1,500	(990)	34%
Utilities - Gas	604	1,147	1,200	(53)	96%
Utilities - Electric	344	2,018	25,000	(22,982)	8%
Utilities - Sanitation	423	514	3,000	(2,486)	17%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - ATP Expenditures	2,710	6,824	84,700	(77,876)	8%
<b>Distribution Repairs and Maintenance</b>	<b>2,585</b>	<b>20,718</b>	<b>70,000</b>	<b>(49,282)</b>	<b>30%</b>
<b>Total Expenditures</b>	<b>15,497</b>	<b>64,348</b>	<b>312,400</b>	<b>(248,052)</b>	<b>21%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>					
		6,814			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>192,524</u>			
<b>Ending Fund Balance</b>		<u><b>\$ 199,338</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 Three Months Ended 3/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 25%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 14,108	\$ 44,202	\$ 166,000	\$ (121,798)	27%
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>14,108</b>	<b>48,602</b>	<b>392,500</b>	<b>(343,898)</b>	<b>12%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	7,462	20,602	75,000	(54,398)	27%
Legal - Water Rights	1,713	4,496	20,000	(15,504)	22%
ORC	201	282	6,000	(5,718)	0%
Engineering	-	-	1,000	(1,000)	0%
SWTP Improvements	-	1,589	10,000	(8,411)	0%
SWTP - Backwash Pond Improv (WQIF)	1,563	8,711	100,000	(91,289)	9%
Rehabilitaion of Alluvial Wells & System	-	-	6,000	(6,000)	0%
Development of New Infiltration Gallery	-	-	16,000	(16,000)	0%
Legals, Deeds, Easements	8,487	8,487	12,000	(3,513)	71%
Authority IGA Payment	-	-	100,000	(100,000)	0%
New Distribution Line Install (Phase I) Villas	1,785	20,989	950,000	(929,011)	2%
New Booster & Storage (Phase II)	-	-	325,000	(325,000)	0%
<b>Total Expenditures</b>	<b>21,211</b>	<b>65,156</b>	<b>1,621,000</b>	<b>(301,833)</b>	<b>4%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (16,554)

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

Ending Fund Balance \$ 1,793,228