

**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of June 30, 2014**

Account Activity Item Description	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL ALL ACCOUNTS
	Wells Fargo	ColoTrust Plus	Wells Fargo	
<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	245,404	40,136	170	285,710
Transfer of Funds	70,000	(70,000)	-	-
Transfer of Funds	-	-	-	-
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(300,125)	-	-	(300,125)
<b>YTD - Bank Balance</b>	<b>108,851</b>	<b>154,567</b>	<b>1,737,916</b>	<b>2,001,334</b>
Less: Outstanding Checks	(25,692)	-	-	(25,692)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 83,159</b>	<b>\$ 154,567</b>	<b>\$ 1,737,916</b>	<b>\$ 1,975,642</b>

**FOREST VIEW ACRES WATER DISTRICT**  
**FUND ALLOCATION OF AVAILABLE BALANCES**  
Year to Date (YTD) as of June 30, 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	-	-	86,537	86,537
Availability of Service Fees	-	-	2,400	2,400
Water Usage Fees	-	61,781	-	61,781
Late Fees	-	-	-	-
Service Charge Fees	-	73,649	-	73,649
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	37,883	-	-	37,883
Specific Ownership Taxes	2,717	-	-	2,717
Interest Income	99	-	170	269
<b>Total YTD Revenue</b>	<b>40,699</b>	<b>138,035</b>	<b>91,107</b>	<b>269,841</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>58,436</b>	<b>330,559</b>	<b>1,900,889</b>	<b>2,289,884</b>
<b>Less YTD Expenditures</b>	<b>(36,309)</b>	<b>(116,048)</b>	<b>(161,885)</b>	<b>(314,242)</b>
	<b>22,127</b>	<b>214,511</b>	<b>1,739,004</b>	<b>1,975,642</b>
<b>FUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 22,127</b>	<b>\$ 214,511</b>	<b>\$ 1,739,004</b>	<b>\$ 1,975,642</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 Six Months Ended 6/30/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 50%
<b>REVENUE:</b>					
Property Tax	\$ 5,064	\$ 37,883	\$ 51,527	\$ (13,644)	74%
Specific Ownership Tax	460	2,717	5,000	(2,283)	54%
Interest Income	14	99	100	(1)	99%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>5,538</b>	<b>40,699</b>	<b>57,627</b>	<b>(16,928)</b>	<b>71%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	1,344	8,883	20,000	(11,117)	44%
Directors Fees	400	3,200	8,000	(4,800)	40%
Audit	-	3,916	9,000	(5,084)	44%
Insurance/SDA Dues	-	7,666	8,000	(334)	96%
District Website Maintenance	377	1,871	5,000	(3,129)	37%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	76	568	773	(205)	73%
Elections	48	1,632	10,000	(8,368)	16%
Legal	-	6,053	10,000	(3,947)	61%
Misc - (postage & printed forms)	542	2,520	5,000	(2,480)	50%
<b>Total Expenditures</b>	<b>2,787</b>	<b>36,309</b>	<b>76,773</b>	<b>(40,464)</b>	<b>47%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES

4,390

Beginning Fund Balance (Cash Basis)

17,737

Ending Fund Balance

\$ 22,127

**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 Six Months Ended 6/30/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 50%
<b>REVENUE</b>					
Water Usage Fees	\$ 10,325	\$ 61,781	\$ 160,000	\$ (98,219)	39%
Late Fees	-	-	600	(600)	0%
Service Charge Fees	11,088	73,649	142,000	(68,351)	52%
Insurance Reimbursements	-	-	-	-	0%
Electric Provider Capital Credit	-	1,605	500	1,105	321%
Miscellaneous Income	-	1,000	500	500	200%
<b>Total Revenue</b>	<b>21,413</b>	<b>138,035</b>	<b>303,600</b>	<b>(165,565)</b>	<b>45%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	2,151	17,559	44,000	(26,441)	40%
Billing	2,064	9,904	20,000	(10,096)	50%
Bank Fees	110	1,573	1,500	73	105%
Miscellaneous Expense	1,442	4,047	3,000	1,047	135%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Engineering	-	-	-	-	0%
Meter Reading and Maintenance	1,465	14,228	25,000	(10,772)	57%
Subtotal - General Expenditures	7,232	47,311	95,200	(47,889)	50%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	2,976	19,507	40,000	(20,493)	49%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	1,294	1,744	5,000	(3,256)	35%
Supplies and Chemicals	413	595	5,000	(4,405)	12%
Telephone	2	186	500	(314)	37%
Utilities - Gas	-	934	2,000	(1,066)	47%
Utilities - Electric	198	1,151	5,000	(3,849)	23%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP Expenditures	4,883	24,117	62,500	(38,383)	39%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,860	6,420	40,000	(33,580)	16%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	68	976	5,000	(4,024)	20%
Telephone	152	894	1,500	(606)	60%
Utilities - Gas	45	1,259	1,200	59	105%
Utilities - Electric	1,605	4,785	25,000	(20,215)	19%
Utilities - Sanitation	124	736	3,000	(2,264)	25%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - ATP Expenditures	3,854	15,070	84,700	(69,630)	18%
<b>Distribution Repairs and Maintenance</b>	<b>4,461</b>	<b>29,550</b>	<b>70,000</b>	<b>(40,450)</b>	<b>42%</b>
<b>Total Expenditures</b>	<b>20,430</b>	<b>116,048</b>	<b>312,400</b>	<b>(196,352)</b>	<b>37%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>21,987</b>			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>192,524</u>			
<b>Ending Fund Balance</b>		<u><b>\$ 214,511</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 Six Months Ended 6/30/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 50%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 13,029	\$ 86,537	\$ 166,000	\$ (79,463)	52%
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%
Interest Income	-	170	-	170	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>13,029</b>	<b>91,107</b>	<b>392,500</b>	<b>(301,393)</b>	<b>23%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	4,657	37,918	75,000	(37,082)	51%
Legal - Water Rights	2,594	9,126	20,000	(10,874)	46%
ORC	-	580	6,000	(5,420)	10%
Engineering	-	-	1,000	(1,000)	0%
SWTP Improvements	-	1,622	10,000	(8,378)	16%
SWTP - Backwash Pond Improv (WQIF)	-	13,134	100,000	(86,866)	13%
Rehabilitaion of Alluvial Wells & System	-	-	6,000	(6,000)	0%
Development of New Infiltration Gallery	-	-	16,000	(16,000)	0%
Legals, Deeds, Easements	486	10,608	12,000	(1,392)	88%
Authority IGA Payment	-	50,000	100,000	(50,000)	50%
New Distribution Line Install (Phase I) Villas	-	34,952	950,000	(915,048)	4%
New Booster & Storage (Phase II)	-	3,945	325,000	(321,055)	1%
<b>Total Expenditures</b>	<b>7,737</b>	<b>161,885</b>	<b>1,621,000</b>	<b>(223,012)</b>	<b>10%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (70,778)

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

Ending Fund Balance **\$ 1,739,004**