

**FOREST VIEW ACRES WATER DISTRICT**  
**CASH POSITION SUMMARY**  
Year to Date (YTD) as of December 31, 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	675,062	56,365	-	731,427
Transfer of Funds	239,485	(239,485)	-	-
Transfer of Funds	563,980	-	(563,980)	-
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(1,220,523)	-	-	(1,220,523)
<b>YTD - Bank Balance</b>	351,576	1,311	1,173,766	1,526,653
Less: Outstanding Checks	(33,984)	-	-	(33,984)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 317,592</b>	<b>\$ 1,311</b>	<b>\$ 1,173,766</b>	<b>\$ 1,492,669</b>

**FOREST VIEW ACRES WATER DISTRICT**  
**FUND ALLOCATION OF AVAILABLE BALANCES**  
Year to Date (YTD) as of December 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
2015 expenses paid in 2014	(469)	-	-	(469)
<b>Adjusted beginning funds available</b>	17,268	192,524	1,809,782	2,019,574
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	175,704	175,704
Availability of Service Fees	-	-	9,465	9,465
Water Usage Fees	-	165,397	-	165,397
Late Fees	-	2,000	-	2,000
Service Charge Fees	-	150,557	-	150,557
Transfer Fees	-	-	-	-
Tap Fees	-	-	18,000	18,000
WQIF Grant	-	-	51,535	51,535
E&MIF Grant	-	-	82,241	82,241
Electric Provider Capital Credit	-	1,605	-	1,605
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	1,000	-	1,000
Property Tax	51,471	-	-	51,471
Specific Ownership Taxes	5,462	-	-	5,462
Interest Income	184	-	17	201
<b>Total YTD Revenue</b>	57,117	320,559	336,962	714,638
<b>Beginning Funds Available Plus YTD Revenues</b>	74,385	513,083	2,146,744	2,734,212
<b>Less YTD Expenditures</b>	(62,954)	(222,992)	(955,597)	(1,241,543)
	11,431	290,091	1,191,147	1,492,669
<b>FUND TRANSFERS</b>	-	-	-	-
<b>FUNDS AVAILABLE</b>	<b>\$ 11,431</b>	<b>\$ 290,091</b>	<b>\$ 1,191,147</b>	<b>\$ 1,492,669</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 12/31/14**

	November & December 2014	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE:</b>					
Property Tax	\$ 421	\$ 51,471	\$ 51,527	\$ (56)	100%
Specific Ownership Tax	895	5,462	5,000	462	109%
Interest Income	-	184	100	84	184%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>1,316</b>	<b>57,117</b>	<b>57,627</b>	<b>(510)</b>	<b>99%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	5,400	20,037	20,000	37	100%
Directors Fees	500	6,000	8,000	(2,000)	75%
Audit	-	9,600	9,000	600	107%
Insurance/SDA Dues	-	7,666	8,000	(334)	96%
District Website Maintenance	699	2,830	5,000	(2,170)	57%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	6	772	773	(1)	100%
Elections	-	1,856	10,000	(8,144)	19%
Legal	1,400	11,513	10,000	1,513	115%
Misc - (postage & printed forms)	20	2,680	5,000	(2,320)	54%
<b>Total Expenditures</b>	<b>8,025</b>	<b>62,954</b>	<b>76,773</b>	<b>(13,819)</b>	<b>82%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (5,837)

Beginning Fund Balance (Cash Basis) 17,268

Ending Fund Balance **\$ 11,431**

**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 12/31/14**

	November & December 2014	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE</b>					
Water Usage Fees	\$ 22,223	\$ 165,397	\$ 160,000	\$ 5,397	103%
Late Fees & Penalties	-	2,000	600	1,400	333%
Operations Fees	25,825	150,557	142,000	8,557	106%
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>48,048</b>	<b>320,559</b>	<b>303,600</b>	<b>16,959</b>	<b>106%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	7,140	39,198	44,000	(4,802)	89%
Billing	5,237	18,866	20,000	(1,134)	94%
Bank Fees	255	1,849	1,500	349	123%
Miscellaneous Expense	640	2,850	3,000	(150)	95%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Engineering	-	-	-	-	0%
Meter Reading and Maintenance	4,143	26,649	25,000	1,649	107%
Subtotal - General Expenditures	17,415	89,412	95,200	(5,788)	94%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	4,464	31,650	40,000	(8,350)	79%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	450	3,379	5,000	(1,621)	68%
Supplies and Chemicals	95	1,610	5,000	(3,390)	32%
Telephone	44	354	500	(146)	71%
Utilities - Gas	148	1,082	2,000	(918)	54%
Utilities - Electric	355	2,433	5,000	(2,567)	49%
Utilities - Sanitation	-	30	1,000	(970)	3%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP Expenditures	5,556	40,538	62,500	(21,962)	65%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	2,677	17,236	40,000	(22,764)	43%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	340	725	5,000	(4,275)	15%
Supplies and Chemicals	55	1,099	5,000	(3,901)	22%
Telephone	270	1,677	1,500	177	112%
Utilities - Gas	58	1,433	1,200	233	119%
Utilities - Electric	631	8,345	25,000	(16,655)	33%
Utilities - Sanitation	80	1,247	3,000	(1,753)	42%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - ATP Expenditures	4,111	31,762	84,700	(52,938)	37%
<b>Distribution Repairs and Maintenance</b>	<b>6,969</b>	<b>61,280</b>	<b>70,000</b>	<b>(8,720)</b>	<b>88%</b>
<b>Total Expenditures</b>	<b>34,051</b>	<b>222,992</b>	<b>312,400</b>	<b>(89,408)</b>	<b>71%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>					
		97,567			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>192,524</u>			
<b>Ending Fund Balance</b>		<u><u>\$ 290,091</u></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 12/31/14**

	November & December 2014	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 100%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 29,143	\$ 175,704	\$ 166,000	\$ 9,704	106%
E&MIF Grant	82,241	82,241	150,000	(67,759)	55%
WQIF Grant	51,535	51,535	50,000	1,535	103%
Availability of Service Fees	2,425	9,465	10,000	(535)	95%
Tap Fees	-	18,000	16,000	2,000	113%
Interest Income	-	17	-	17	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>165,344</b>	<b>336,962</b>	<b>392,500</b>	<b>(55,538)</b>	<b>86%</b>

**EXPENDITURES**

District Management and Accounting	11,614	73,446	75,000	(1,554)	98%
Legal - Water Rights	6,390	32,284	20,000	12,284	161%
ORC	2,185	7,739	6,000	1,739	129%
Engineering	-	-	1,000	(1,000)	0%
Tap Fee Reimbursement	7,500	7,500	-	7,500	0%
SWTP Improvements	6,736	8,358	10,000	(1,642)	84%
SWTP - Backwash Pond Improv (WQIF)	95,807	158,547	100,000	58,547	159%
Rehabilitaion of Alluvial Wells & System	-	-	6,000	(6,000)	0%
Development of New Infiltration Gallery	-	-	16,000	(16,000)	0%
Legals, Deeds, Easements	2,230	12,838	12,000	838	107%
Authority IGA Payment	-	100,000	100,000	-	100%
New Distribution Line Install (Phase I) Villas	103,081	532,098	950,000	(417,902)	56%
New Booster & Storage (Phase II)	11,020	22,787	325,000	(302,213)	7%
<b>Total Expenditures</b>	<b>246,563</b>	<b>955,597</b>	<b>1,621,000</b>	<b>54,712</b>	<b>59%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES

(618,635)

Beginning Fund Balance (Cash Basis)

1,809,782

Ending Fund Balance

\$ 1,191,147