

FOREST VIEW ACRES WATER DISTRICT  
 CASH POSITION SUMMARY  
 Year to Date (YTD) as of April 30, 2015

Account Activity Item Description	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL ALL ACCOUNTS
	Wells Fargo	ColoTrust Plus	Wells Fargo	
<b>Beginning Bank Balance 1/1/2015</b>	\$ 351,576	\$ 1,311	\$ 1,173,766	\$ 1,526,653
YTD Credits - Total Deposits, Wires, and Transfers	181,171	25,176	-	206,347
Transfer of Loan Funds	169,224	-	(169,224)	-
YTD Debits - Total Vouchers, Wires and Transfers	(358,058)	-	-	(358,058)
<b>YTD - Bank Balance</b>	<b>343,913</b>	<b>26,487</b>	<b>1,004,542</b>	<b>1,374,942</b>
Less: Outstanding Checks	(42,007)	-	-	(42,007)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 301,906</b>	<b>\$ 26,487</b>	<b>\$ 1,004,542</b>	<b>\$ 1,332,935</b>



FOREST VIEW ACRES WATER DISTRICT  
 FUND ALLOCATION OF AVAILABLE BALANCES  
 Year to Date (YTD) as of April 30, 2015

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
Beginning Bank Balance 1/1/2015	\$ 13,598	\$ 293,531	\$ 1,219,524	\$ 1,526,653
2014 outstanding checks clearing in 2015	(2,167)	(3,440)	(28,377)	(33,984)
2014 checks voided	398	-	2,862	3,260
2015 expenses paid in 2014	469	-	-	469
Adjusted beginning funds available	12,298	290,091	1,194,009	1,496,398
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	58,932	58,932
Availability of Service Fees	-	-	2,280	2,280
Water Usage Fees	-	43,124	-	43,124
Late Fees	-	-	-	-
Operations Fees	-	50,572	-	50,572
Transfer Fees	-	-	-	-
Tap Fees	-	-	16,000	16,000
WQIF Grant	-	-	-	-
E&MIF Grant	-	-	-	-
Electric Provider Capital Credit	-	-	-	-
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	1	-	-	1
Property Tax	23,645	-	-	23,645
Specific Ownership Taxes	1,878	-	-	1,878
Interest Income	6	-	-	6
<b>Total YTD Revenue</b>	<b>25,530</b>	<b>93,696</b>	<b>77,212</b>	<b>196,438</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>37,828</b>	<b>383,787</b>	<b>1,271,221</b>	<b>1,692,836</b>
<b>Less YTD Expenditures</b>	<b>(23,802)</b>	<b>(74,831)</b>	<b>(261,268)</b>	<b>(359,901)</b>
	14,026	308,956	1,009,953	1,332,935
<b>FUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 14,026</b>	<b>\$ 308,956</b>	<b>\$ 1,009,953</b>	<b>\$ 1,332,935</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 Month Ended 4/30/15**

	April 2015	YTD Actual	2015 Adopted Budget	Variance Over(Under)	Percent of Budget 34%
<b>REVENUE:</b>					
Property Tax	\$ 3,959	\$ 23,645	\$ 51,882	\$ (28,237)	46%
Specific Ownership Tax	487	1,878	5,500	(3,622)	34%
Interest Income	3	6	200	(194)	3%
Miscellaneous Income	1	1	1,000	(999)	0%
<b>Total Revenue</b>	<b>4,450</b>	<b>25,530</b>	<b>58,582</b>	<b>(33,052)</b>	<b>44%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	1,908	7,435	19,000	(11,565)	39%
Directors Fees	400	1,600	8,000	(6,400)	20%
Audit	915	1,612	9,600	(7,988)	17%
Insurance/SDA Dues	128	9,180	8,000	1,180	115%
District Website Maintenance	-	120	3,000	(2,880)	4%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	59	354	800	(446)	44%
Legal	-	2,240	30,000	(27,760)	7%
Misc - (postage & printed forms)	190	1,261	4,000	(2,739)	32%
<b>Total Expenditures</b>	<b>3,600</b>	<b>23,802</b>	<b>83,400</b>	<b>(59,598)</b>	<b>29%</b>
<b>EXCESS REVENUE OVER(UNDER)</b>		<b>1,728</b>			
<b>EXPENDITURES</b>					
Beginning Fund Balance (Cash Basis)		<u>12,298</u>			
Ending Fund Balance		<u><b>\$ 14,026</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 Month Ended 4/30/15**

	April 2015	YTD Actual	2015 Adopted Budget	Variance Over(Under)	Percent of Budget 34%
<b>REVENUE</b>					
Water Usage Fees	\$ 11,484	\$ 43,124	\$ 160,000	\$ (116,876)	27%
Late Fees & Penalties	-	-	600	(600)	0%
Operations Fees	13,068	50,572	142,000	(91,428)	36%
Insurance Reimbursements	-	-	500	(500)	0%
Electric Provider Capital Credit	-	-	500	(500)	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>24,552</b>	<b>93,696</b>	<b>304,100</b>	<b>(210,404)</b>	<b>31%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	4,183	14,392	44,000	(29,608)	33%
Billing	2,840	8,927	20,000	(11,073)	45%
Bank Fees	107	505	2,000	(1,495)	25%
Miscellaneous Expense	1,190	2,232	3,000	(768)	74%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Meter Reading and Maintenance	1,008	7,803	28,000	(20,197)	28%
Subtotal - General Expenditures	9,328	33,859	98,700	(64,841)	34%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	3,199	9,360	40,000	(30,640)	23%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	365	502	3,000	(2,498)	17%
Telephone	39	162	500	(338)	32%
Utilities - Gas	462	462	2,000	(1,538)	23%
Utilities - Electric	269	1,305	4,000	(2,695)	33%
Utilities - Sanitation	-	-	100	(100)	0%
Water Testing	-	-	500	(500)	0%
Subtotal - SWTP Expenditures	4,334	11,791	58,100	(46,309)	20%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,116	5,431	40,000	(34,569)	14%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	1,700	2,100	5,000	(2,900)	42%
Supplies and Chemicals	35	105	3,000	(2,895)	4%
Telephone	117	466	1,700	(1,234)	27%
Utilities - Gas	92	771	2,000	(1,229)	39%
Utilities - Electric	1,139	2,574	25,000	(22,426)	10%
Utilities - Sanitation	63	208	3,000	(2,792)	7%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	4,262	11,655	83,200	(71,545)	14%
Distribution Repairs and Maintenance	2,053	17,526	65,000	(47,474)	27%
<b>Total Expenditures</b>	<b>19,977</b>	<b>74,831</b>	<b>305,000</b>	<b>(230,169)</b>	<b>25%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>					
		18,865			
Beginning Fund Balance (Cash Basis)		290,091			
Ending Fund Balance		<u>\$ 308,956</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 Month Ended 4/30/15**

	April 2015	YTD Actual	ESTIMATED For EOY 2015	2015 Adopted Budget	Percent of Budget 34%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 15,048	\$ 58,932	\$ 175,000	\$ 175,000	34%
E&MIF Grant	-	-	217,759	100,000	0%
Availability of Service Fees	-	2,280	10,000	10,000	23%
Tap Fees	-	16,000	16,000	16,000	100%
Interest Income	-	-	200	200	0%
Miscellaneous Income	-	-	-	-	0%
<b>Total Revenue</b>	<b>15,048</b>	<b>77,212</b>	<b>418,959</b>	<b>301,200</b>	<b>26%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	4,670	22,636	65,000	65,000	35%
Legal - Water Rights	2,067	9,898	15,000	5,000	198%
ORC	-	579	6,000	6,000	10%
Engineering	-	-	1,000	1,000	0%
SWTP Improvements	-	-	15,000	40,000	0%
SWTP - Backwash Pond Improv (WQIF)	-	66,677	81,677	-	0%
Legals, Deeds, Easements, Water Rights	-	10,000	15,000	12,000	83%
Authority IGA Payment	50,000.0	50,000	100,000	100,000	50%
New Booster Station	6,715	26,148	380,000	350,000	7%
New Distribution Line Install (Phase I) Villas	4,943	74,811	119,262	-	0%
CO #2 - Global - Schedules A,B&C	-	-	770,000	900,000	0%
CO #3 - Global - PRV #2,4&5	-	-	100,000	-	0%
CO #4 - Global t	-	-	4,058	-	0%
CO #5 - Global - Forest View & Red Forest	-	-	227,630	-	0%
GIS Mapping	-	519	20,000	-	0%
<b>Total Expenditures</b>	<b>68,395</b>	<b>261,268</b>	<b>1,919,627</b>	<b>1,479,000</b>	<b>18%</b>
<b>EXCESS REVENUE OVER(UNDER)</b>					
<b>EXPENDITURES</b>		<b>(184,056)</b>	<b>(1,500,668)</b>		
<b>Beginning Fund Balance (Cash Basis)</b>		<b>1,194,009</b>	<b>1,194,009</b>		
<b>Ending Fund Balance</b>		<b>\$1,009,953</b>	<b>\$ (306,659)</b>		

