

**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of October 31, 2015**

Account Activity Item Description	CHECKING Wells Fargo	INVESTMENTS ColoTrust Plus	LOAN PROCEEDS Wells Fargo	TOTAL ALL ACCOUNTS
<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	532,589	55,546	-	588,135
Transfer of Loan Funds	890,775	-	(890,775)	-
YTD Debits - Total Vouchers, Wires and Transfers	(1,496,297)	(20,000)	-	(1,516,297)
<b>YTD - Bank Balance</b>	<b>278,643</b>	<b>36,857</b>	<b>282,991</b>	<b>598,491</b>
Less: Outstanding Checks	(357)	-	-	(357)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 278,286</b>	<b>\$ 36,857</b>	<b>\$ 282,991</b>	<b>\$ 598,134</b>



FOREST VIEW ACRES WATER DISTRICT  
 FUND ALLOCATION OF AVAILABLE BALANCES  
 Year to Date (YTD) as of October 31, 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	670	-	2,862	3,532
2015 expenses paid in 2014	469	-	-	469
Adjusted beginning funds available	12,570	290,091	1,194,009	1,496,670
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	146,402	146,402
Availability of Service Fees	-	-	2,280	2,280
Water Usage Fees	-	139,239	-	139,239
Late Fees	-	-	-	-
Operations Fees	-	125,034	-	125,034
Transfer Fees	-	-	-	-
Tap Fees	-	-	48,000	48,000
Source Water Protection Plan Grant	-	-	680	680
E&MIF Grant (State of Colorado)	-	-	34,904	34,904
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	5,052	-	-	5,052
Property Tax	51,389	-	-	51,389
Specific Ownership Taxes	4,830	-	-	4,830
Interest Income	41	-	-	41
<b>Total YTD Revenue</b>	<b>61,312</b>	<b>264,273</b>	<b>232,266</b>	<b>557,851</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>73,882</b>	<b>554,364</b>	<b>1,426,275</b>	<b>2,054,521</b>
<b>Less YTD Expenditures</b>	<b>(48,710)</b>	<b>(192,576)</b>	<b>(1,215,101)</b>	<b>(1,456,387)</b>
	<b>25,172</b>	<b>361,788</b>	<b>211,174</b>	<b>598,134</b>
<b>FUND TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUNDS AVAILABLE</b>	<b>\$ 25,172</b>	<b>\$ 361,788</b>	<b>\$ 211,174</b>	<b>\$ 598,134</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 10/31/15**

	October 2015	YTD Actual	2015 Adopted Budget	Variance Over(Under)	Percent of Budget 83%
<b>REVENUE:</b>					
Property Tax	\$ 262	\$ 51,389	\$ 51,882	\$ (493)	99%
Specific Ownership Tax	488	4,830	5,500	(670)	88%
Interest Income	7	41	200	(159)	21%
Miscellaneous Income	5,013	5,052	1,000	4,052	505%
Total Revenue	<u>5,770</u>	<u>61,312</u>	<u>58,582</u>	<u>2,730</u>	<u>105%</u>
<b>EXPENDITURES</b>					
District Management and Accounting	1,368	15,486	19,000	(3,514)	82%
Directors Fees	300	4,400	8,000	(3,600)	55%
Audit	-	11,840	9,600	2,240	123%
Insurance/SDA Dues	-	9,330	8,000	1,330	117%
District Website Maintenance	-	375	3,000	(2,625)	13%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	4	771	800	(29)	96%
Legal	-	4,830	30,000	(25,170)	16%
Misc - (postage & printed forms)	91	1,950	4,000	(2,050)	49%
Total Expenditures	<u>1,763</u>	<u>48,710</u>	<u>83,400</u>	<u>(34,418)</u>	<u>58%</u>
EXCESS REVENUE OVER(UNDER) EXPENDITURES		12,602			
Beginning Fund Balance (Cash Basis)		<u>12,570</u>			
Ending Fund Balance		<u><u>\$ 25,172</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 Month Ended 10/31/15**

	October 2015	YTD Actual	2015 Adopted Budget	Variance Over(Under)	Percent of Budget 83%
<b>REVENUE</b>					
Water Usage Fees	\$ 21,083	\$ 139,239	\$ 160,000	\$ (20,761)	87%
Late Fees & Penalties	-	1,710	600	1,110	285%
Operations Fees	14,126	123,324	142,000	(18,676)	87%
Insurance Reimbursements	-	-	500	(500)	0%
Electric Provider Capital Credit	-	-	500	(500)	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>35,209</b>	<b>264,273</b>	<b>304,100</b>	<b>(39,827)</b>	<b>87%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	3,101	35,762	44,000	(8,238)	81%
Billing	-	16,438	20,000	(3,562)	82%
Bank Fees	119	1,204	2,000	(796)	60%
Miscellaneous Expense	340	4,659	3,000	1,659	155%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Meter Reading and Maintenance	2,023	17,590	28,000	(10,410)	63%
Subtotal - General Expenditures	5,583	75,653	98,700	(23,047)	77%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	4,575	24,277	40,000	(15,723)	61%
Emergency ORC	-	300	3,000	(2,700)	10%
Repairs and Maintenance	-	4,810	5,000	(190)	96%
Supplies and Chemicals	1,330	3,563	3,000	563	119%
Telephone	40	404	500	(96)	81%
Utilities - Gas	-	1,104	2,000	(896)	55%
Utilities - Electric	231	4,822	4,000	822	121%
Utilities - Sanitation	65	140	100	40	140%
Water Testing	-	-	500	(500)	0%
Subtotal - SWTP Expenditures	6,241	39,420	58,100	(18,680)	68%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,235	27,202	40,000	(12,798)	68%
Emergency ORC	-	300	3,000	(2,700)	10%
Repairs and Maintenance	-	2,125	5,000	(2,875)	43%
Supplies and Chemicals	74	461	3,000	(2,539)	15%
Telephone	123	1,193	1,700	(507)	70%
Utilities - Gas	24	952	2,000	(1,048)	48%
Utilities - Electric	847	10,056	25,000	(14,944)	40%
Utilities - Sanitation	301	1,256	3,000	(1,744)	42%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	2,604	43,545	83,200	(39,655)	52%
<b>Distribution Repairs and Maintenance</b>	<b>1,758</b>	<b>33,958</b>	<b>65,000</b>	<b>(31,042)</b>	<b>52%</b>
<b>Total Expenditures</b>	<b>16,186</b>	<b>192,576</b>	<b>305,000</b>	<b>(112,424)</b>	<b>63%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>					
		71,697			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>290,091</u>			
<b>Ending Fund Balance</b>		<u>\$ 361,788</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 10/31/15**

	October 2015	YTD Actual	2015 Adopted Budget	Percent of Budget 83%
<b>REVENUE:</b>				
Capital Replacement Fee	\$ 16,598	\$ 146,402	\$ 175,000	84%
E&MIF Grant	-	34,904	100,000	35%
Source Water Protection Plan Grant	-	680	-	0%
Availability of Service Fees	-	2,280	10,000	23%
Tap Fees	-	48,000	16,000	300%
Interest Income	-	-	200	0%
Miscellaneous Income	-	-	-	0%
<b>Total Revenue</b>	<b>16,598</b>	<b>232,266</b>	<b>301,200</b>	<b>77%</b>

**EXPENDITURES**

District Management and Accounting	8,582	60,928	65,000	94%
Legal - Water Rights	1,216	24,531	5,000	491%
ORC	750	3,013	6,000	50%
Engineering	-	717	1,000	72%
SWTP Improvements	-	21,687	40,000	54%
SWTP - Backwash Pond Improv (WQIF)	-	79,679	-	0%
Legals, Deeds, Easements, Water Rights	-	12,000	12,000	100%
Authority IGA Payment	50,000	100,000	100,000	100%
New Booster Station	1,137	33,365	350,000	10%
New Distribution Line Install (Phase I) Villas	-	89,820	-	0%
CO #2 - Global - Schedules A,B&C	-	648,386	900,000	72%
CO #3 - Global - PRV #2,4&5	95,047	95,047	-	0%
CO #4 - Global - Potholing&Additional Work	-	4,058	-	0%
CO #5 - Global - Forest View & Red Forest	41,078	41,078	-	0%
GIS Mapping	273	792	-	0%
<b>Total Expenditures</b>	<b>198,083</b>	<b>1,215,101</b>	<b>1,479,000</b>	<b>82%</b>

**EXCESS REVENUE OVER(UNDER)**

EXPENDITURES	(982,835)
Beginning Fund Balance (Cash Basis)	<u>1,194,009</u>
Ending Fund Balance	<u><b>\$ 211,174</b></u>

