

FOREST VIEW ACRES WATER DISTRICT
CASH POSITION SUMMARY
 Year to Date (YTD) as of April 30, 2013

Account Activity Item Description	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL
	US Bank	ColoTrust Plus	Wells Fargo	ALL ACCOUNTS
Beginning Bank Balance 1/1/2013	\$ 61,186	\$ 115,616	\$ 1,882,766	\$ 2,059,568
YTD Credits - Total Deposits, Wires, and Transfers	156,669	25,962	-	182,631
Transfer of Loan Funds	113,059	-	(113,059)	113,059
YTD Debits - Total Vouchers, Wires and Transfers	(190,089)	-	-	(190,089)
YTD - Bank Balance	140,825	141,578	1,769,707	2,052,110
Less: Outstanding Checks	(4,790)	-	-	(4,790)
Plus: Deposits in Transit	-	-	-	-
Adjusted Balance - ties to p. 2	136,035	141,578	1,769,707	2,047,320

**FOREST VIEW ACRES WATER DISTRICT
FUND ALLOCATION OF AVAILABLE BALANCES
Year to Date (YTD) as of April 30, 2013**

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
Beginning Bank Balance 1/1/2013	\$ 6,742	\$ 120,304	\$ 1,932,522	\$ 2,059,568
2012 outstanding checks clearing in 2013	-	(1,209)	-	(1,209)
2013 expenses paid in 2012	7,117	-	-	7,117
Adjusted beginning funds available	13,859	119,095	1,932,522	2,065,476
YTD REVENUES PER FINANCIAL STATEMENTS				
Capital Replacement Fees	-	-	58,002	58,002
Availability of Service Fees	-	-	5,180	5,180
Water Usage Fees	-	42,847	-	42,847
Late Fees	-	-	-	-
Service Charge Fees	-	49,363	-	49,363
Transfer Fees	-	-	-	-
Tap Fees	-	-	-	-
Admin Fees - Taps	-	-	-	-
Loan Proceeds	-	-	-	-
SSTTA Grant	-	-	-	-
Electric Provider Capital Credit	-	502	-	502
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	-	-	-
Property Tax	24,602	-	-	24,602
Specific Ownership Taxes	1,661	-	-	1,661
Interest Income	68	-	-	68
Total YTD Revenue	26,331	92,712	63,182	182,225
Beginning Funds Available Plus YTD Revenues	40,190	211,807	1,995,704	2,247,701
Less YTD Expenditures	(21,827)	(82,333)	(96,221)	(200,381)
	18,363	129,474	1,899,483	2,047,320
FUND TRANSFERS	-	-	-	-
FUNDS AVAILABLE	\$ 18,363	\$ 129,474	\$ 1,899,483	\$ 2,047,320

**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 Four Months Ended 4/30/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 33%
REVENUE:					
Property Tax	\$ 3,996	\$ 24,602	\$ 52,278	\$ (27,676)	47%
Specific Ownership Tax	412	1,661	4,705	(3,044)	35%
Interest Income	20	68	200	(132)	34%
Transfer from Enterprise Fund	-	-	-	-	0%
Insurance Reimbursement	-	-	-	-	0%
Total Revenue	4,428	26,331	57,183	(30,852)	46%
EXPENDITURES					
District Management and Accounting	2,103	8,081	20,000	(11,919)	40%
Directors Fees	600	2,300	8,000	(5,700)	29%
Audit	1,017	1,017	9,000	(7,983)	11%
Insurance/SDA Dues	-	7,687	8,000	(313)	96%
District Website Maintenance	-	-	2,000	(2,000)	0%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	60	369	1,000	(631)	37%
Legal	-	1,617	20,000	(18,383)	8%
Misc - (postage & printed forms)	38	756	-	756	0%
Total Expenditures	3,818	21,827	69,000	(47,173)	32%
EXCESS REVENUE OVER(UNDER) EXPENDITURES		4,504			
Beginning Fund Balance (Cash Basis)		<u>13,859</u>			
Ending Fund Balance		<u>\$ 18,363</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 Four Months Ended 4/30/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 33%
REVENUE					
Water Usage Fees	\$ 9,577	\$ 42,847	\$ 135,000	\$ (92,153)	32%
Late Fees	-	-	3,000	(3,000)	0%
Service Charge Fees	10,073	49,363	150,000	(100,637)	33%
Electric Provider Capital Credit	-	502	500	2	0%
Miscellaneous Income	-	-	500	(500)	0%
Total Revenue	19,650	92,712	289,000	(196,288)	32%
EXPENDITURES					
General					
District Management and Accounting	3,365	12,927	44,000	(31,073)	29%
Billing	1,256	8,047	25,000	(16,953)	32%
Bank Fees	431	1,007	1,000	7	101%
Miscellaneous Expense	456	702	500	202	140%
Office Supplies and Postage	-	601	-	601	0%
ORC - General	-	654	-	654	0%
Engineering	-	-	2,000	(2,000)	0%
Meter Reading and Maintenance	945	7,044	12,000	(4,956)	59%
Subtotal - General Expenditures	6,453	30,982	84,500	(53,518)	37%
Surface Water Treatment Plant - 002					
Operator In Resp Chg (ORC)	1,215	5,455	64,000	(58,545)	9%
Emergency ORC	-	-	4,500	(4,500)	0%
Repairs and Maintenance	300	1,529	10,000	(8,471)	15%
Supplies and Chemicals	374	1,944	8,000	(6,056)	24%
Telephone	45	185	1,000	(815)	19%
Utilities - Gas	-	537	2,000	(1,463)	27%
Utilities - Electric	83	992	7,000	(6,008)	14%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	2,000	(2,000)	0%
Subtotal - SWTP Expenditures	2,017	10,642	99,500	(88,858)	11%
Arapahoe Treatment Plant - 000					
Operator In Resp Chg (ORC)	4,251	13,347	16,000	(2,653)	83%
Emergency ORC	-	-	1,000	(1,000)	0%
Repairs and Maintenance	-	1,270	2,000	(730)	64%
Supplies and Chemicals	35	934	6,000	(5,066)	16%
Telephone	110	451	2,000	(1,549)	23%
Utilities - Gas	56	725	1,000	(275)	73%
Utilities - Electric	2,983	10,223	25,000	(14,777)	41%
Utilities - Sanitation	238	664	3,000	(2,336)	22%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	7,673	27,614	56,500	(28,886)	49%
Distribution Repairs and Maintenance	2,498	13,095	50,000	(36,905)	26%
Total Expenditures	18,641	82,333	290,500	(208,167)	28%
EXCESS REVENUE OVER(UNDER) EXPENDITURES					
		10,379			
Beginning Fund Balance (Cash Basis)		<u>119,095</u>			
Ending Fund Balance		<u>\$ 129,474</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 Four Months Ended 4/30/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 33%
REVENUE:					
Capital Replacement Fee	\$ 11,837	\$ 58,002	\$ 166,000	\$ (107,998)	35%
Water Source Protection Grant	-	-	5,000	(5,000)	0%
WQIF Grant	-	-	60,000	(60,000)	0%
Micro-Hydro Grant	-	-	15,000	(15,000)	0%
Availability of Service Fees	2,600	5,180	10,000	(4,820)	52%
Tap Fees	-	-	16,000	(16,000)	0%
Miscellaneous Income	-	-	1,000	(1,000)	0%
Total Revenue	14,437	63,182	273,000	(209,818)	23%

EXPENDITURES					
District Management and Accounting	5,776	20,652	35,000	(14,348)	59%
Legal - Water Rights	2,405	3,053	-	3,053	0%
ORC	-	1,566	-	1,566	0%
SWTP Improvements	-	29,077	120,000	(90,923)	24%
Development of Alluvial Water Source	-	-	60,000	(60,000)	0%
Legals, Deeds, Easements	2,150	2,150	1,000	1,150	215%
Authority IGA Payment	-	-	100,000	(100,000)	0%
Master Plan Project	-	39,723	40,000	(277)	99%
New Distribution Line Install (Phase I)	-	-	1,000,000	(1,000,000)	0%
Micro Hydro Grant (Authority)	-	-	30,000	(30,000)	0%
Total Expenditures	10,331	96,221	1,386,000	(259,779)	7%

EXCESS REVENUE OVER(UNDER)
EXPENDITURES (33,039)

Beginning Fund Balance (Cash Basis) 1,932,522

Ending Fund Balance **\$ 1,899,483**