

**FOREST VIEW ACRES WATER DISTRICT**  
**CASH POSITION SUMMARY**  
Year to Date (YTD) as of May 31, 2013

Account Activity Item Description	CHECKING	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL
	US Bank	Wells Fargo	ColoTrust Plus	Wells Fargo	ALL ACCOUNTS
<b>Beginning Bank Balance 1/1/2013</b>	\$ 61,186	\$ -	\$ 115,616	\$ 1,882,766	\$ 2,059,568
YTD Credits - Total Deposits, Wires, and Transfers	169,921	22,403	35,537	-	227,861
Transfer of Loan Funds	113,059	100,000	(100,000)	(113,059)	113,059
YTD Debits - Total Vouchers, Wires and Transfers	(193,861)	(56,713)	-	-	(250,574)
<b>YTD - Bank Balance</b>	<b>150,306</b>	<b>65,690</b>	<b>51,153</b>	<b>1,769,707</b>	<b>2,036,856</b>
Less: Outstanding Checks	(1,209)	(23,587)	-	-	(24,796)
Plus: Deposits in Transit	-	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>149,097</b>	<b>42,103</b>	<b>51,153</b>	<b>1,769,707</b>	<b>2,012,060</b>

**FOREST VIEW ACRES WATER DISTRICT**  
**FUND ALLOCATION OF AVAILABLE BALANCES**  
Year to Date (YTD) as of May 31, 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
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	71,116	71,116
Availability of Service Fees	-	-	7,606	7,606
Water Usage Fees	-	51,518	-	51,518
Late Fees	-	284	-	284
Service Charge Fees	-	60,523	-	60,523
Transfer Fees	-	-	-	-
Tap Fees	-	-	-	-
Admin Fees - Taps	-	-	-	-
Loan Proceeds	-	-	-	-
SSTTA Grant	-	-	-	-
Electric Provider Capital Credit	-	502	-	502
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	-	-	-
Property Tax	33,880	-	-	33,880
Specific Ownership Taxes	2,086	-	-	2,086
Interest Income	79	-	-	79
<b>Total YTD Revenue</b>	<b>36,045</b>	<b>112,827</b>	<b>78,722</b>	<b>227,594</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>49,904</b>	<b>231,922</b>	<b>2,011,244</b>	<b>2,293,070</b>
<b>Less YTD Expenditures</b>	<b>(30,802)</b>	<b>(102,554)</b>	<b>(147,654)</b>	<b>(281,010)</b>
	<b>19,102</b>	<b>129,368</b>	<b>1,863,590</b>	<b>2,012,060</b>
<b>FUND TRANSFERS</b>	-	-	-	-
<b>FUNDS AVAILABLE</b>	<b>\$ 19,102</b>	<b>\$ 129,368</b>	<b>\$ 1,863,590</b>	<b>\$ 2,012,060</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 Five Months Ended 5/31/13**

	<u>Current Period</u>	<u>YTD Actual</u>	<u>2013 Budget</u>	<u>Variance Over(Under)</u>	<u>Percent of Budget 42%</u>
<b>REVENUE:</b>					
Property Tax	\$ 9,278	\$ 33,880	\$ 52,278	\$ (18,398)	65%
Specific Ownership Tax	425	2,086	4,705	(2,619)	44%
Interest Income	11	79	200	(121)	40%
Transfer from Enterprise Fund	-	-	-	-	0%
Insurance Reimbursement	-	-	-	-	0%
<b>Total Revenue</b>	<b>9,714</b>	<b>36,045</b>	<b>57,183</b>	<b>(21,138)</b>	<b>63%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	2,636	10,717	20,000	(9,283)	54%
Directors Fees	1,200	3,500	8,000	(4,500)	44%
Audit	4,900	5,917	9,000	(3,083)	66%
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	139	508	1,000	(492)	51%
Legal	-	1,617	20,000	(18,383)	8%
Misc - (postage & printed forms)	100	856	-	856	0%
<b>Total Expenditures</b>	<b>8,975</b>	<b>30,802</b>	<b>69,000</b>	<b>(38,198)</b>	<b>45%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>5,243</b>			
Beginning Fund Balance (Cash Basis)		<u>13,859</u>			
Ending Fund Balance		<u><b>\$ 19,102</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 Five Months Ended 5/31/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 42%
<b>REVENUE</b>					
Water Usage Fees	\$ 8,671	\$ 51,518	\$ 135,000	\$ (83,482)	38%
Late Fees	284	284	3,000	(2,716)	9%
Service Charge Fees	11,160	60,523	150,000	(89,477)	40%
Electric Provider Capital Credit	-	502	500	2	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>20,115</b>	<b>112,827</b>	<b>289,000</b>	<b>(176,173)</b>	<b>39%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	4,217	17,144	44,000	(26,856)	39%
Billing	1,949	9,996	25,000	(15,004)	40%
Bank Fees	190	1,197	1,000	197	120%
Miscellaneous Expense	700	1,402	500	902	280%
Office Supplies and Postage	110	711	-	711	0%
ORC - General	-	654	-	654	0%
Engineering	-	-	2,000	(2,000)	0%
Meter Reading and Maintenance	1,337	8,381	12,000	(3,619)	70%
Subtotal - General Expenditures	8,503	39,485	84,500	(45,015)	47%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	783	6,238	64,000	(57,762)	10%
Emergency ORC	-	-	4,500	(4,500)	0%
Repairs and Maintenance	225	1,754	10,000	(8,246)	18%
Supplies and Chemicals	35	1,979	8,000	(6,021)	25%
Telephone	46	231	1,000	(769)	23%
Utilities - Gas	-	537	2,000	(1,463)	27%
Utilities - Electric	53	1,045	7,000	(5,955)	15%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	2,000	(2,000)	0%
Subtotal - SWTP Expenditures	1,142	11,784	99,500	(87,716)	12%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	3,035	16,382	16,000	382	102%
Emergency ORC	-	-	1,000	(1,000)	0%
Repairs and Maintenance	-	1,270	2,000	(730)	64%
Supplies and Chemicals	631	1,565	6,000	(4,435)	26%
Telephone	114	565	2,000	(1,435)	28%
Utilities - Gas	-	725	1,000	(275)	73%
Utilities - Electric	2,921	13,144	25,000	(11,856)	53%
Utilities - Sanitation	287	951	3,000	(2,049)	32%
Water Testing	-	-	500	(500)	0%
Subtotal - ATP Expenditures	6,988	34,602	56,500	(21,898)	61%
<b>Distribution Repairs and Maintenance</b>	<b>3,588</b>	<b>16,683</b>	<b>50,000</b>	<b>(33,317)</b>	<b>33%</b>
<b>Total Expenditures</b>	<b>20,221</b>	<b>102,554</b>	<b>290,500</b>	<b>(187,946)</b>	<b>35%</b>
<b>EXCESS REVENUE OVER(UUNDER) EXPENDITURES</b>					
		10,273			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>119,095</u>			
<b>Ending Fund Balance</b>		<u>\$ 129,368</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 Five Months Ended 5/31/13**

	Current Period	YTD Actual	2013 Budget	Variance Over(Under)	Percent of Budget 42%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 13,114	\$ 71,116	\$ 166,000	\$ (94,884)	43%
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	2,426	7,606	10,000	(2,394)	76%
Tap Fees	-	-	16,000	(16,000)	0%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>15,540</b>	<b>78,722</b>	<b>273,000</b>	<b>(194,278)</b>	<b>29%</b>
<b>EXPENDITURES</b>					
District Management and Accounting	4,446	25,098	35,000	(9,902)	72%
Legal - Water Rights	9,248	12,301	-	12,301	0%
ORC	685	2,251	-	2,251	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	1,000	1,150	215%
Authority IGA Payment	-	-	100,000	(100,000)	0%
Master Plan Project	37,054	76,777	40,000	36,777	192%
New Distribution Line Install (Phase I)	-	-	1,000,000	(1,000,000)	0%
Micro Hydro Grant (Authority)	-	-	30,000	(30,000)	0%
<b>Total Expenditures</b>	<b>51,433</b>	<b>147,654</b>	<b>1,386,000</b>	<b>(208,346)</b>	<b>11%</b>
<b>EXCESS REVENUE OVER(UNDER) EXPENDITURES</b>		<b>(68,932)</b>			
Beginning Fund Balance (Cash Basis)		<u>1,932,522</u>			
Ending Fund Balance		<u><b>\$ 1,863,590</b></u>			