

FOREST VIEW ACRES WATER DISTRICT
CASH POSITION SUMMARY
Year to Date (YTD) as of January 31, 2014

Account Activity Item Description	CHECKING	INVESTMENTS	LOAN PROCEEDS	TOTAL
	Wells Fargo	ColoTrust Plus	Wells Fargo	ALL ACCOUNTS
Beginning Bank Balance 1/1/2013	\$ 93,572	\$ 184,431	\$ 1,737,746	\$ 2,015,749
YTD Credits - Total Deposits, Wires, and Transfers	63,058	516	-	63,574
Transfer to close US Bank Checking	-	-	-	-
Transfer of Funds	-	-	-	-
Transfer of Funds	-	-	-	-
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(30,344)	-	-	(30,344)
YTD - Bank Balance	126,286	184,947	1,737,746	2,048,979
Less: Outstanding Checks	(38,541)	-	-	(38,541)
Plus: Deposits in Transit	-	-	-	-
Adjusted Balance - ties to p. 2	\$ 87,745	\$ 184,947	\$ 1,737,746	\$ 2,010,438

FOREST VIEW ACRES WATER DISTRICT
FUND ALLOCATION OF AVAILABLE BALANCES
Year to Date (YTD) as of January 31, 2014

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
Beginning Bank Balance 1/1/2013	\$ 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
Adjusted beginning funds available	17,737	192,524	1,809,782	2,020,043
YTD REVENUES PER FINANCIAL STATEMENTS				
Capital Replacement Fees	-	-	16,321	16,321
Availability of Service Fees	-	-	2,400	2,400
Micro-Hydro Grant	-	-	-	-
Water Usage Fees	-	12,033	-	12,033
Late Fees	-	-	-	-
Service Charge Fees	-	13,890	-	13,890
Transfer Fees	-	-	-	-
Tap Fees	-	-	2,000	2,000
Admin Fees - Taps	-	-	-	-
WQIF Grant	-	-	-	-
SSTTA Grant	-	-	-	-
Electric Provider Capital Credit	-	214	-	214
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	-	-	-
Property Tax	-	-	-	-
Specific Ownership Taxes	498	-	-	498
Interest Income	18	-	-	18
Total YTD Revenue	516	26,137	20,721	47,374
Beginning Funds Available Plus YTD Revenues	18,253	218,661	1,830,503	2,067,417
Less YTD Expenditures	(9,422)	(30,307)	(17,250)	(56,979)
	8,831	188,354	1,813,253	2,010,438
FUND TRANSFERS	-	-	-	-
FUNDS AVAILABLE	\$ 8,831	\$ 188,354	\$ 1,813,253	\$ 2,010,438

**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 One Month Ended 1/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 8%
REVENUE:					
Property Tax	\$ -	\$ -	\$ 51,527	\$ (51,527)	0%
Specific Ownership Tax	498	498	5,000	(4,502)	10%
Interest Income	18	18	100	(82)	18%
Miscellaneous Income	-	-	1,000	(1,000)	0%
Total Revenue	<u>516</u>	<u>516</u>	<u>57,627</u>	<u>(57,111)</u>	<u>1%</u>
EXPENDITURES					
District Management and Accounting	3,061	3,061	20,000	(16,939)	15%
Directors Fees	500	500	8,000	(7,500)	6%
Audit	-	-	9,000	(9,000)	0%
Insurance/SDA Dues	194	194	8,000	(7,806)	2%
District Website Maintenance	-	-	5,000	(5,000)	0%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	-	-	773	(773)	0%
Elections	-	-	10,000	(10,000)	0%
Legal	4,863	4,863	10,000	(5,137)	49%
Misc - (postage & printed forms)	804	804	5,000	(4,196)	16%
Total Expenditures	<u>9,422</u>	<u>9,422</u>	<u>76,773</u>	<u>(67,351)</u>	<u>12%</u>
EXCESS REVENUE OVER(Under) EXPENDITURES		(8,906)			
Beginning Fund Balance (Cash Basis)		<u>17,737</u>			
Ending Fund Balance		<u>\$ 8,831</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 One Month Ended 1/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 8%
REVENUE					
Water Usage Fees	\$ 12,033	\$ 12,033	\$ 160,000	\$ (147,967)	8%
Late Fees	-	-	600	(600)	0%
Service Charge Fees	13,890	13,890	142,000	(128,110)	10%
Insurance Reimbursements	-	-	-	-	0%
Electric Provider Capital Credit	214	214	500	(286)	43%
Miscellaneous Income	-	-	500	(500)	0%
Total Revenue	26,137	26,137	303,600	(277,463)	9%
EXPENDITURES					
General					
District Management and Accounting	4,898	4,898	44,000	(39,102)	11%
Billing	1,286	1,286	20,000	(18,714)	6%
Bank Fees	351	351	1,500	(1,149)	23%
Miscellaneous Expense	298	298	3,000	(2,702)	10%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Engineering	-	-	-	-	0%
Meter Reading and Maintenance	1,523	1,523	25,000	(23,477)	6%
Subtotal - General Expenditures	8,356	8,356	95,200	(86,844)	9%
Surface Water Treatment Plant - 002					
Operator In Resp Chg (ORC)	5,085	5,085	40,000	(34,915)	13%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	-	-	5,000	(5,000)	0%
Telephone	74	74	500	(426)	15%
Utilities - Gas	-	-	2,000	(2,000)	0%
Utilities - Electric	206	206	5,000	(4,794)	4%
Utilities - Sanitation	-	-	1,000	(1,000)	0%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP Expenditures	5,365	5,365	62,500	(57,135)	9%
Arapahoe Treatment Plant - 000					
Operator In Resp Chg (ORC)	1,011	1,011	40,000	(38,989)	3%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	-	-	5,000	(5,000)	0%
Telephone	241	241	1,500	(1,259)	16%
Utilities - Gas	445	445	1,200	(755)	37%
Utilities - Electric	1,067	1,067	25,000	(23,933)	4%
Utilities - Sanitation	29	29	3,000	(2,971)	1%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - ATP Expenditures	2,793	2,793	84,700	(81,907)	3%
Distribution Repairs and Maintenance	13,793	13,793	70,000	(56,207)	20%
Total Expenditures	30,307	30,307	312,400	(282,093)	10%
EXCESS REVENUE OVER(UNDER) EXPENDITURES		(4,170)			
Beginning Fund Balance (Cash Basis)		<u>192,524</u>			
Ending Fund Balance		<u>\$ 188,354</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 One Month Ended 1/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 8%
REVENUE:					
Capital Replacement Fee	\$ 16,321	\$ 16,321	\$ 166,000	\$ (149,679)	10%
E&MIF Grant	-	-	150,000	(150,000)	0%
WQIF Grant	-	-	50,000	(50,000)	0%
Availability of Service Fees	2,400	2,400	10,000	(7,600)	24%
Tap Fees	2,000	2,000	16,000	(14,000)	13%
Miscellaneous Income	-	-	500	(500)	0%
Total Revenue	20,721	20,721	392,500	(371,779)	5%

EXPENDITURES					
District Management and Accounting	4,285	4,285	75,000	(70,715)	6%
Legal - Water Rights	398	398	20,000	(19,602)	2%
ORC	-	-	6,000	(6,000)	0%
Engineering	-	-	1,000	(1,000)	0%
SWTP - Backwash Pond Improv (WQIF)	3,050	3,050	100,000	(96,950)	3%
SWTP Improvements	-	-	10,000	(10,000)	0%
Rehabilitaion of Alluvial Wells & System	-	-	6,000	(6,000)	0%
Development of New Infiltration Gallery	-	-	16,000	(16,000)	0%
Legals, Deeds, Easements	-	-	12,000	(12,000)	0%
Authority IGA Payment	-	-	100,000	(100,000)	0%
New Distribution Line Install (Phase I)	9,517	9,517	950,000	(940,483)	1%
New Booster & Storage (Phase II)	-	-	325,000	(325,000)	0%
Total Expenditures	17,250	17,250	1,621,000	(338,267)	1%

EXCESS REVENUE OVER(UNDER)
EXPENDITURES 3,471

Beginning Fund Balance (Cash Basis) 1,809,782

Ending Fund Balance \$ 1,813,253