

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

Account Activity Item Description	CHECKING Wells Fargo	INVESTMENTS ColoTrust Plus	LOAN PROCEEDS Wells Fargo	TOTAL ALL ACCOUNTS
	<b>Beginning Bank Balance 1/1/2014</b>	\$ 93,572	\$ 184,431	\$ 1,737,746
YTD Credits - Total Deposits, Wires, and Transfers	365,569	53,926	167	419,662
Transfer of Funds	70,000	(70,000)	-	-
Transfer of Funds	157,359	-	(157,359)	-
Transfer of Loan Funds	-	-	-	-
YTD Debits - Total Vouchers, Wires and Transfers	(366,719)	-	-	(366,719)
<b>YTD - Bank Balance</b>	319,781	168,357	1,580,554	2,068,692
Less: Outstanding Checks	(48,972)	-	-	(48,972)
Plus: Deposits in Transit	-	-	-	-
<b>Adjusted Balance - ties to p. 2</b>	<b>\$ 270,809</b>	<b>\$ 168,357</b>	<b>\$ 1,580,554</b>	<b>\$ 2,019,720</b>

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

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
<b>Beginning Bank Balance 1/1/2014</b>	\$ 17,543	\$ 194,812	\$ 1,803,394	\$ 2,015,749
<b>2013 outstanding checks clearing in 2014</b>	-	(2,288)	(9,612)	(11,900)
<b>2013 revenue collected in 2014</b>	-	-	16,000	16,000
<b>2014 expenses paid in 2013</b>	194	-	-	194
<b>Adjusted beginning funds available</b>	17,737	192,524	1,809,782	2,020,043
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Capital Replacement Fees	-	-	115,718	115,718
Availability of Service Fees	-	-	4,700	4,700
Water Usage Fees	-	106,599	-	106,599
Late Fees	-	2,000	-	2,000
Service Charge Fees	-	98,481	-	98,481
Transfer Fees	-	-	-	-
Tap Fees	-	-	18,000	18,000
WQIF Grant	-	-	-	-
E&MIF Grant	-	-	-	-
Electric Provider Capital Credit	-	1,605	-	1,605
Insurance Reimbursement	-	-	-	-
Miscellaneous Income	-	1,000	-	1,000
Property Tax	50,877	-	-	50,877
Specific Ownership Taxes	3,642	-	-	3,642
Interest Income	162	-	170	332
<b>Total YTD Revenue</b>	54,681	209,685	138,588	402,954
<b>Beginning Funds Available Plus YTD Revenues</b>	72,418	402,209	1,948,370	2,422,997
<b>Less YTD Expenditures</b>	(47,159)	(157,000)	(199,118)	(403,277)
	25,259	245,209	1,749,252	2,019,720
<b>FUND TRANSFERS</b>	-	-	-	-
<b>FUNDS AVAILABLE</b>	<b>\$ 25,259</b>	<b>\$ 245,209</b>	<b>\$ 1,749,252</b>	<b>\$ 2,019,720</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 Eight Months Ended 8/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 67%
<b>REVENUE:</b>					
Property Tax	\$ 871	\$ 50,877	\$ 51,527	\$ (650)	99%
Specific Ownership Tax	476	3,642	5,000	(1,358)	73%
Interest Income	38	162	100	62	162%
Miscellaneous Income	-	-	1,000	(1,000)	0%
<b>Total Revenue</b>	<b>1,385</b>	<b>54,681</b>	<b>57,627</b>	<b>(2,946)</b>	<b>95%</b>

**EXPENDITURES**

District Management and Accounting	1,620	12,030	20,000	(7,970)	60%
Directors Fees	600	4,500	8,000	(3,500)	56%
Audit	5,684	9,600	9,000	600	107%
Insurance/SDA Dues	-	7,666	8,000	(334)	96%
District Website Maintenance	-	2,031	5,000	(2,969)	41%
Training and Education	-	-	1,000	(1,000)	0%
Treasurer's Fees	13	763	773	(10)	99%
Elections	-	1,856	10,000	(8,144)	19%
Legal	-	6,053	10,000	(3,947)	61%
Misc - (postage & printed forms)	140	2,660	5,000	(2,340)	53%
<b>Total Expenditures</b>	<b>8,057</b>	<b>47,159</b>	<b>76,773</b>	<b>(29,614)</b>	<b>61%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES

7,522

Beginning Fund Balance (Cash Basis)

17,737

Ending Fund Balance

\$ 25,259

**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 Eight Months Ended 8/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 67%
<b>REVENUE</b>					
Water Usage Fees	\$ 20,219	\$ 106,599	\$ 160,000	\$ (53,401)	67%
Late Fees & Penalties	-	2,000	600	1,400	333%
Service Charge Fees	12,282	98,481	142,000	(43,519)	69%
Insurance Reimbursements	-	-	-	-	0%
Electric Provider Capital Credit	-	1,605	500	1,105	321%
Miscellaneous Income	-	1,000	500	500	200%
<b>Total Revenue</b>	<b>32,501</b>	<b>209,685</b>	<b>303,600</b>	<b>(93,915)</b>	<b>69%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
District Management and Accounting	4,093	23,388	44,000	(20,612)	53%
Billing	2,026	13,629	20,000	(6,371)	68%
Bank Fees	129	1,305	1,500	(195)	87%
Miscellaneous Expense	906	5,474	3,000	2,474	182%
Office Supplies and Postage	-	-	1,000	(1,000)	0%
ORC - General	-	-	700	(700)	0%
Engineering	-	-	-	-	0%
Meter Reading and Maintenance	2,507	18,533	25,000	(6,467)	74%
Subtotal - General Expenditures	9,661	62,329	95,200	(32,871)	65%
<b>Surface Water Treatment Plant - 002</b>					
Operator In Resp Chg (ORC)	2,355	24,243	40,000	(15,757)	61%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	1,185	2,929	5,000	(2,071)	59%
Supplies and Chemicals	-	796	5,000	(4,204)	16%
Telephone	40	266	500	(234)	53%
Utilities - Gas	-	934	2,000	(1,066)	47%
Utilities - Electric	238	1,721	5,000	(3,279)	34%
Utilities - Sanitation	30	30	1,000	(970)	3%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP Expenditures	3,848	30,919	62,500	(31,581)	49%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In Resp Chg (ORC)	1,140	8,830	40,000	(31,170)	22%
Emergency ORC	-	-	3,000	(3,000)	0%
Repairs and Maintenance	-	-	5,000	(5,000)	0%
Supplies and Chemicals	-	976	5,000	(4,024)	20%
Telephone	117	1,128	1,500	(372)	75%
Utilities - Gas	21	1,323	1,200	123	110%
Utilities - Electric	653	6,872	25,000	(18,128)	27%
Utilities - Sanitation	242	1,026	3,000	(1,974)	34%
Water Testing	-	-	1,000	(1,000)	0%
Subtotal - ATP Expenditures	2,173	20,155	84,700	(64,545)	24%
<b>Distribution Repairs and Maintenance</b>	<b>5,576</b>	<b>43,597</b>	<b>70,000</b>	<b>(26,403)</b>	<b>62%</b>
<b>Total Expenditures</b>	<b>21,258</b>	<b>157,000</b>	<b>312,400</b>	<b>(155,400)</b>	<b>50%</b>
<b>EXCESS REVENUE OVER(UNDER)</b>					
<b>EXPENDITURES</b>		52,685			
<b>Beginning Fund Balance (Cash Basis)</b>		<u>192,524</u>			
<b>Ending Fund Balance</b>		<u><b>\$ 245,209</b></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 Eight Months Ended 8/31/14**

	Current Period	YTD Actual	2014 Adopted Budget	Variance Over(Under)	Percent of Budget 67%
<b>REVENUE:</b>					
Capital Replacement Fee	\$ 14,431	\$ 115,718	\$ 166,000	\$ (50,282)	70%
E&MIF Grant	-	-	150,000	(150,000)	0%
WQIF Grant	-	-	50,000	(50,000)	0%
Availability of Service Fees	-	4,700	10,000	(5,300)	47%
Tap Fees	-	18,000	16,000	2,000	113%
Interest Income	-	170	-	170	0%
Miscellaneous Income	-	-	500	(500)	0%
<b>Total Revenue</b>	<b>14,431</b>	<b>138,588</b>	<b>392,500</b>	<b>(253,912)</b>	<b>35%</b>

<b>EXPENDITURES</b>					
District Management and Accounting	5,464	48,731	75,000	(26,269)	65%
Legal - Water Rights	9,302	19,683	20,000	(317)	98%
ORC	231	811	6,000	(5,189)	14%
Engineering	-	-	1,000	(1,000)	0%
SWTP Improvements	-	1,622	10,000	(8,378)	16%
SWTP - Backwash Pond Improv (WQIF)	5,979	19,630	100,000	(80,370)	20%
Rehabilitaion of Alluvial Wells & System	-	-	6,000	(6,000)	0%
Development of New Infiltration Gallery	-	-	16,000	(16,000)	0%
Legals, Deeds, Easements	-	10,608	12,000	(1,392)	88%
Authority IGA Payment	-	50,000	100,000	(50,000)	50%
New Distribution Line Install (Phase I) Villas	3,568	39,262	950,000	(910,738)	4%
New Booster & Storage (Phase II)	2,534	8,771	325,000	(316,229)	3%
<b>Total Expenditures</b>	<b>27,078</b>	<b>199,118</b>	<b>1,621,000</b>	<b>(194,915)</b>	<b>12%</b>

EXCESS REVENUE OVER(UNDER)  
EXPENDITURES (60,530)

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

Ending Fund Balance **\$ 1,749,252**