

**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of April 30, 2021  
Adjusted as of May 6, 2021**

	<b>CHECKING BOK Financial</b>	<b>INVESTMENTS ColoTrust Plus</b>	<b>TOTAL ALL ACCOUNTS</b>
<b>Account Activity Item Description</b>			
<b>Beginning balance per bank</b>	\$ 300,279	\$ 653,778	\$ 954,057
YTD credits - Total deposits, wires and transfers	227,073	235,028	462,101
YTD debits - Total vouchers, wires and transfers	(407,521)	(20,000)	(427,521)
<b>YTD bank balance</b>	119,831	868,806	988,637
Less outstanding checks	(82,483)	-	(82,483)
<b>YTD book balance</b>	<b>37,348</b>	<b>868,806</b>	<b>906,154</b>
<b>Current period activity</b>			
Current period deposits	11,581	-	11,581
Current period payables	(16,767)	-	(16,767)
Current period automatic payables	(3,724)	-	(3,724)
<b>Total current cash balance</b>	<b>\$ 28,438</b>	<b>\$ 868,806</b>	<b>\$ 897,244</b>

Note: The monthly operating reserve is \$119,234

<b>Colorado Water Resources &amp; Power Development Authority (Debt Schedule - Unaudited)</b>				
	12/31/2020	2021	2021	YTD 12/31/2021
	Principal Balance	Principal Payment	Interest Payment	Principal Balance
Loan D12F295	\$ 1,250,000.00	\$ 50,000.00	\$ -	\$ 1,200,000.00
Loan D16F368	411,214.24	11,380.66	4,112.14	399,833.58
	<b>\$ 1,661,214.24</b>	<b>\$ 61,380.66</b>	<b>\$ 4,112.14</b>	<b>\$ 1,599,833.58</b>

**FOREST VIEW ACRES WATER DISTRICT**  
**ALLOCATION OF FUND BALANCES - CASH BASIS**  
Year to Date (YTD) as of April 30, 2021

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
<b>BEGINNING FUND BALANCES</b>	\$ 104,705	\$ 388,030	\$ 433,442	\$ 926,177
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Availability of service fees	-	-	2,460	2,460
Capital replacement fees	-	-	67,021	67,021
Inclusion - Red Rock Acres	-	-	24,172	24,172
Interest	192	-	-	192
Manual meter reading	-	-	100	100
Operations fees	-	53,616	-	53,616
Property taxes	32,698	-	-	32,698
Specific ownership taxes	2,630	-	-	2,630
Transfer fees	-	600	-	600
Water usage fees	-	43,944	-	43,944
<b>Total YTD revenues</b>	<b>35,520</b>	<b>98,160</b>	<b>93,753</b>	<b>227,433</b>
<b>Beginning Fund Balances Plus YTD Revenues</b>	<b>140,225</b>	<b>486,190</b>	<b>527,195</b>	<b>1,153,610</b>
<b>Total YTD EXPENDITURES</b>	<b>(18,759)</b>	<b>(124,318)</b>	<b>(104,379)</b>	<b>(247,456)</b>
<b>Total YTD expenditures and transfers</b>	<b>121,466</b>	<b>361,872</b>	<b>422,816</b>	<b>906,154</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 121,466</b>	<b>\$ 361,872</b>	<b>\$ 422,816</b>	<b>\$ 906,154</b>

Budget vs. Actual Page Reference:

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**FOREST VIEW ACRES WATER DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
FOR THE CURRENT MONTH AND FOUR MONTHS ENDED APRIL 30, 2021  
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2021 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 33%</u>
<b>REVENUES</b>					
Property taxes	\$ 6,331	\$ 32,698	\$ 68,798	\$ (36,100)	48%
Specific ownership taxes	743	2,630	4,816	(2,186)	55%
Interest	42	192	1,000	(808)	19%
<b>Total revenues</b>	<u>7,116</u>	<u>35,520</u>	<u>74,614</u>	<u>(39,094)</u>	<u>48%</u>
<b>EXPENDITURES</b>					
Audit	-	-	13,000	(13,000)	0%
Directors' fees	500	2,000	6,500	(4,500)	31%
District management and accounting	1,440	4,681	16,000	(11,319)	29%
District website maintenance	100	400	1,200	(800)	33%
Insurance and SDA dues	-	1,244	14,000	(12,756)	9%
Legal	1,163	6,431	15,000	(8,569)	43%
Miscellaneous	-	1,836	4,000	(2,164)	46%
Postage	341	1,401	4,000	(2,599)	35%
Training and education	-	275	500	(225)	55%
Treasurer fees	95	491	1,032	(541)	48%
US Forest Service	-	-	300	(300)	0%
Emergency reserve	-	-	2,300	(2,300)	0%
<b>Total expenditures</b>	<u>3,639</u>	<u>18,759</u>	<u>77,832</u>	<u>(59,073)</u>	<u>24%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 3,477</u>	16,761	<u>\$ (3,218)</u>	<u>\$ 19,979</u>	
<b>BEGINNING FUND BALANCE</b>		<u>104,705</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 121,466</u>			

**FOREST VIEW ACRES WATER DISTRICT  
OPERATIONS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
FOR THE CURRENT MONTH AND FOUR MONTHS ENDED APRIL 30, 2021  
Unaudited**

	Current Month	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget 33%
<b>REVENUES</b>					
Late fees and penalties	\$ -	\$ -	\$ 2,000	\$ (2,000)	0%
Miscellaneous	-	-	1,000	(1,000)	0%
Operations fees (\$40/month; 321 accounts)	14,124	53,616	158,400	(104,784)	34%
Transfer fees	300	600	3,000	(2,400)	20%
Water usage fees (Tiered)	10,250	43,944	164,000	(120,056)	27%
<b>Total revenues</b>	<b>24,674</b>	<b>98,160</b>	<b>328,400</b>	<b>(230,240)</b>	<b>30%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
Bank fees	90	213	400	(187)	53%
Billing	2,116	6,881	21,000	(14,119)	33%
District management and accounting	2,964	9,635	31,000	(21,365)	31%
Meter reading and maintenance	436	2,077	5,000	(2,923)	42%
Miscellaneous	-	-	3,500	(3,500)	0%
Remote read data charge (National Meter)	-	-	3,800	(3,800)	0%
Utilities - refuse collection (Tri Lakes)	-	-	400	(400)	0%
Subtotal - General expenditures	5,606	18,806	65,100	(46,294)	29%
<b>Surface Water Treatment Plant - 002</b>					
Operator In resp chg (SWTP)	-	4,273	30,000	(25,727)	14%
Repairs and maintenance	-	239	12,000	(11,761)	2%
Supplies and chemicals	-	-	8,700	(8,700)	0%
Telephone	66	247	600	(353)	41%
Utilities - electric (MVEA)	101	526	3,000	(2,474)	18%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	167	5,285	55,300	(50,015)	10%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In resp chg (ORC)	3,119	11,766	22,000	(10,234)	53%
Repairs and maintenance	520	1,240	6,000	(4,760)	21%
Supplies and chemicals	632	1,595	4,500	(2,905)	35%
Telephone	51	216	2,500	(2,284)	9%
Utilities - booster electric (MVEA)	726	2,934	8,000	(5,066)	37%
Utilities - electric (IREA 18852 Rockbrook)	1,926	9,667	28,000	(18,333)	35%
Utilities - gas	211	685	2,500	(1,815)	27%
Utilities - sewer treatment (PLS)	204	949	3,500	(2,551)	27%
Water testing	-	-	4,000	(4,000)	0%
Subtotal - ATP expenditures	7,389	29,052	81,000	(51,948)	36%
Distribution repairs and maintenance	66,327	71,175	35,000	36,175	203%
Contingency (including Nevins agreements)	-	-	32,000	(32,000)	0%
Subtotal - other expenditures	66,327	71,175	67,000	4,175	106%
<b>Total expenditures</b>	<b>79,489</b>	<b>124,318</b>	<b>268,400</b>	<b>(144,082)</b>	<b>46%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	(54,815)	(26,158)	60,000	(86,158)	-44%
<b>OTHER FINANCING USES</b>					
Transfers to other funds	-	-	(200,000)	200,000	0%
<b>Total other financing uses</b>	<b>-</b>	<b>-</b>	<b>(200,000)</b>	<b>200,000</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (54,815)</b>	<b>(26,158)</b>	<b>\$ (140,000)</b>	<b>\$ 113,842</b>	
<b>BEGINNING FUND BALANCE</b>		388,030			
<b>ENDING FUND BALANCE</b>		<b>\$ 361,872</b>			

**FOREST VIEW ACRES WATER DISTRICT  
CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE  
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)  
FOR THE CURRENT MONTH AND FOUR MONTHS ENDED APRIL 30, 2021  
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2021 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 33%</u>
<b>REVENUES</b>					
Availability of service fees (\$20/month; 26 accounts)	\$ 1,200	\$ 2,460	\$ 5,000	\$ (2,540)	49%
Capital replacement fee (\$50/month; 321 accounts)	17,655	67,021	198,000	(130,979)	34%
Inclusion - Red Rock Acres	19,172	24,172	10,000	14,172	242%
Manual meter reading	25	100	300	(200)	33%
Tap fees	-	-	30,000	(30,000)	0%
Tap fees - admin	-	-	3,000	(3,000)	0%
<b>Total revenues</b>	<u>38,052</u>	<u>93,753</u>	<u>246,300</u>	<u>(152,547)</u>	<u>38%</u>
<b>EXPENDITURES</b>					
CWRPDA & DWRP principal	61,381	61,381	122,424	(61,043)	50%
CWRPDA & DWRP interest	4,112	4,112	8,562	(4,450)	48%
Forest View Road mainline extension & loop	-	1,167	-	1,167	0%
Dawson well revitalization project	-	-	30,000	(30,000)	0%
District management and accounting	1,693	5,503	25,000	(19,497)	22%
Engineering	865	3,150	14,000	(10,850)	23%
Inclusion - Red Rock Acres	-	19,473	10,000	9,473	195%
Legal, deeds, easements and water rights	-	-	15,000	(15,000)	0%
Maps	-	764	1,500	(736)	51%
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)	315	1,745	250,000	(248,255)	1%
SWTP improvements/DOVE	-	-	20,000	(20,000)	0%
Capital replacement	-	7,084	25,000	(17,916)	28%
Contingency	-	-	50,000	(50,000)	0%
<b>Total expenditures</b>	<u>68,366</u>	<u>104,379</u>	<u>571,486</u>	<u>(467,107)</u>	<u>18%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(30,314)</u>	<u>(10,626)</u>	<u>(325,186)</u>	<u>314,560</u>	<u>3%</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers from other funds	-	-	200,000	(200,000)	0%
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>	<u>0%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (30,314)</u>	<u>(10,626)</u>	<u>\$ (125,186)</u>	<u>\$ 114,560</u>	
<b>BEGINNING FUND BALANCE</b>		<u>433,442</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 422,816</u>			