

**FOREST VIEW ACRES WATER DISTRICT  
ALLOCATION OF FUND BALANCES - CASH BASIS  
Year to Date (YTD) as of August 31, 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	-	-	3,600	3,600
Capital replacement fees	-	-	132,659	132,659
Inclusions	-	-	24,172	24,172
Interest	422	-	-	422
Late fees and penalties	-	1,380	-	1,380
Manual meter reading	-	-	150	150
Miscellaneous	-	25	-	25
Operations fees	-	106,126	-	106,126
Property taxes	67,611	-	-	67,611
Specific ownership taxes	5,219	-	-	5,219
Tap fees	-	-	1,000	1,000
Transfer fees	-	2,250	-	2,250
Water usage fees	-	117,540	-	117,540
<b>Total YTD revenues</b>	<b>73,252</b>	<b>227,321</b>	<b>161,581</b>	<b>462,154</b>
<b>Beginning Fund Balances Plus YTD Revenues</b>	<b>177,957</b>	<b>615,351</b>	<b>595,023</b>	<b>1,388,331</b>
<b>Total YTD EXPENDITURES</b>	<b>(48,214)</b>	<b>(220,632)</b>	<b>(134,302)</b>	<b>(403,148)</b>
<b>Total YTD expenditures and transfers</b>	<b>129,743</b>	<b>394,719</b>	<b>460,721</b>	<b>985,183</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 129,743</b>	<b>\$ 394,719</b>	<b>\$ 460,721</b>	<b>\$ 985,183</b>

Budget vs. Actual Page Reference:

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**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of August 31, 2021  
Adjusted as of September 17, 2021**

Account Activity Item Description	CHECKING	INVESTMENTS		TOTAL
	BOK Financial	ColoTrust Plus	Colotrusted Edge	ALL ACCOUNTS
<b>Beginning balance per bank</b>	\$ 300,279	\$ 653,778	\$ -	\$ 954,057
YTD credits - Total deposits, wires and transfers	424,648	272,136	500,101	1,196,885
YTD debits - Total vouchers, wires and transfers	(626,452)	(520,000)		(1,146,452)
<b>YTD bank balance</b>	98,475	405,914	500,101	1,004,490
Less outstanding checks	(19,307)	-	-	(19,307)
<b>YTD book balance</b>	<b>79,168</b>	<b>405,914</b>	<b>500,101</b>	<b>985,183</b>
<b>Current period activity</b>				
Current period deposits	8,537	-	-	8,537
Current period payables	(23,372)	-	-	(23,372)
Current period automatic payables	(3,678)	-	-	(3,678)
<b>Total current cash balance</b>	<b>\$ 60,655</b>	<b>\$ 405,914</b>	<b>\$ 500,101</b>	<b>\$ 966,670</b>

Note: The monthly operating reserve is \$33,114

Colorado Water Resources & Power Development Authority (Debt Schedule - Unaudited)				
	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
	<u>\$ 1,661,214.24</u>	<u>\$ 61,380.66</u>	<u>\$ 4,112.14</u>	<u>\$ 1,599,833.58</u>

**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 ONE AND EIGHT MONTHS ENDED AUGUST 31, 2021  
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2021 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 67%</u>
<b>REVENUES</b>					
Property taxes	\$ 553	\$ 67,611	\$ 68,798	\$ (1,187)	98%
Specific ownership taxes	656	5,219	4,816	403	108%
Interest	91	422	1,000	(578)	42%
<b>Total revenues</b>	<u>1,300</u>	<u>73,252</u>	<u>74,614</u>	<u>(1,362)</u>	<u>98%</u>
<b>EXPENDITURES</b>					
Audit	6,800	13,000	13,000	-	100%
Directors' fees	500	7,400	6,500	900	114%
District management and accounting	616	8,659	16,000	(7,341)	54%
District website maintenance	100	800	1,200	(400)	67%
Insurance and SDA dues	-	1,244	14,000	(12,756)	9%
Legal	(611)	10,738	15,000	(4,262)	72%
Miscellaneous	-	1,836	4,000	(2,164)	46%
Postage	298	3,247	4,000	(753)	81%
Training and education	-	275	500	(225)	55%
Treasurer fees	9	1,015	1,032	(17)	98%
US Forest Service	-	-	300	(300)	0%
Emergency reserve	-	-	2,300	(2,300)	0%
<b>Total expenditures</b>	<u>7,712</u>	<u>48,214</u>	<u>77,832</u>	<u>(29,618)</u>	<u>62%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (6,412)</u>	25,038	<u>\$ (3,218)</u>	<u>\$ 28,256</u>	
<b>BEGINNING FUND BALANCE</b>		<u>104,705</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 129,743</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 ONE AND EIGHT MONTHS ENDED AUGUST 31, 2021  
Unaudited**

	Current Month	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget 67%
<b>REVENUES</b>					
Late fees and penalties	\$ 495	\$ 1,380	\$ 2,000	\$ (620)	69%
Miscellaneous	-	25	1,000	(975)	3%
Operations fees (\$40/month; 321 accounts)	17,988	106,126	158,400	(52,274)	67%
Transfer fees	1,200	2,250	3,000	(750)	75%
Water usage fees (Tiered)	31,382	117,540	164,000	(46,460)	72%
<b>Total revenues</b>	<u>51,065</u>	<u>227,321</u>	<u>328,400</u>	<u>(101,079)</u>	<u>69%</u>
<b>EXPENDITURES</b>					
<b>General</b>					
Bank fees	74	542	400	142	136%
Billing	906	13,010	21,000	(7,990)	62%
District management and accounting	1,269	17,825	31,000	(13,175)	58%
Meter reading and maintenance	(1,650)	1,898	5,000	(3,102)	38%
Miscellaneous	444	578	3,500	(2,922)	17%
Remote read data charge (National Meter)	2,682	2,682	3,800	(1,118)	71%
Utilities - refuse collection (Tri Lakes)	-	-	400	(400)	0%
Subtotal - General expenditures	<u>3,725</u>	<u>36,535</u>	<u>65,100</u>	<u>(28,565)</u>	<u>56%</u>
<b>Surface Water Treatment Plant - 002</b>					
Operator In resp chg (SWTP)	5,235	17,249	30,000	(12,751)	57%
Repairs and maintenance	7,066	23,431	12,000	11,431	195%
Supplies and chemicals	490	2,780	8,700	(5,920)	32%
Telephone	-	413	600	(187)	69%
Utilities - electric (MVEA)	177	1,106	3,000	(1,894)	37%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	<u>12,968</u>	<u>44,979</u>	<u>55,300</u>	<u>(10,321)</u>	<u>81%</u>
<b>Arapahoe Treatment Plant - 000</b>					
Operator In resp chg (ORC)	-	18,448	22,000	(3,552)	84%
Repairs and maintenance	-	16,054	6,000	10,054	268%
Supplies and chemicals	-	2,638	4,500	(1,862)	59%
Telephone	49	446	2,500	(2,054)	18%
Utilities - booster electric (MVEA)	684	5,848	8,000	(2,152)	73%
Utilities - electric (IREA 18852 Rockbrook)	2,345	18,772	28,000	(9,228)	67%
Utilities - gas	20	806	2,500	(1,694)	32%
Utilities - sewer treatment (PLS)	241	1,998	3,500	(1,502)	57%
Water testing	-	259	4,000	(3,741)	6%
Subtotal - ATP expenditures	<u>3,339</u>	<u>65,269</u>	<u>81,000</u>	<u>(15,731)</u>	<u>81%</u>
Distribution repairs and maintenance	234	73,849	35,000	38,849	211%
Contingency (including Nevins agreements)	-	-	32,000	(32,000)	0%
Subtotal - other expenditures	<u>234</u>	<u>73,849</u>	<u>67,000</u>	<u>6,849</u>	<u>110%</u>
<b>Total expenditures</b>	<u>20,266</u>	<u>220,632</u>	<u>268,400</u>	<u>(47,768)</u>	<u>82%</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>30,799</u>	<u>6,689</u>	<u>60,000</u>	<u>(53,311)</u>	<u>11%</u>
<b>OTHER FINANCING USES</b>					
Transfers to other funds	-	-	(200,000)	200,000	0%
<b>Total other financing uses</b>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>200,000</u>	<u>0%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 30,799</u>	<u>6,689</u>	<u>\$ (140,000)</u>	<u>\$ 146,689</u>	
<b>BEGINNING FUND BALANCE</b>		<u>388,030</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 394,719</u>			

**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 ONE AND EIGHT MONTHS ENDED AUGUST 31, 2021  
Unaudited**

	Current Month	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget 67%
<b>REVENUES</b>					
Availability of service fees (\$20/month; 26 accounts)	\$ -	\$ 3,600	\$ 5,000	\$ (1,400)	72%
Capital replacement fee (\$50/month; 321 accounts)	22,485	132,659	198,000	(65,341)	67%
Inclusion - Red Rock Acres	-	24,172	10,000	14,172	242%
Manual meter reading	-	150	300	(150)	50%
Tap fees	-	-	30,000	(30,000)	0%
Tap fees - admin	-	1,000	3,000	(2,000)	33%
<b>Total revenues</b>	<u>22,485</u>	<u>161,581</u>	<u>246,300</u>	<u>(84,719)</u>	<u>66%</u>
<b>EXPENDITURES</b>					
CWRPDA & DWRP principal	-	61,381	122,424	(61,043)	50%
CWRPDA & DWRP interest	-	4,112	8,562	(4,450)	48%
Forest View Road mainline extension & loop	-	1,167	-	1,167	0%
Dawson well revitalization project	-	109	30,000	(29,891)	0%
District management and accounting	725	10,180	25,000	(14,820)	41%
Engineering	(1,245)	7,214	14,000	(6,786)	52%
Inclusions - Red Rock Acres	-	19,473	10,000	9,473	195%
Inclusions - Van Der Gugten Easement	3,697	4,685	-	4,685	-
Legal, deeds, easements and water rights	3,996	3,996	15,000	(11,004)	27%
Maps	831	4,629	1,500	3,129	309%
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)	354	10,037	250,000	(239,963)	4%
SWTP improvements/DOVE	-	-	20,000	(20,000)	0%
Capital replacement	-	7,319	25,000	(17,681)	29%
Contingency	-	-	50,000	(50,000)	0%
<b>Total expenditures</b>	<u>8,358</u>	<u>134,302</u>	<u>571,486</u>	<u>(437,184)</u>	<u>24%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	<u>14,127</u>	<u>27,279</u>	<u>(325,186)</u>	<u>352,465</u>	<u>-8%</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>\$ 14,127</u>	<u>27,279</u>	<u>\$ (125,186)</u>	<u>\$ 152,465</u>	
<b>BEGINNING FUND BALANCE</b>					
		<u>433,442</u>			
<b>ENDING FUND BALANCE</b>					
		<u>\$ 460,721</u>			