FOREST VIEW ACRES WATER DISTRICT
CASH POSITION SUMMARY
Year to Date (YTD) as of June 30, 2020
Adjusted as of July 16, 2020

	CHECKING BOK Financial	INVESTMENTS ColoTrust Plus	TOTAL ALL ACCOUNTS
Account Activity Item Description			
2020 beginning bank balance	$ 189,868	$ 574,221	$ 764,089
YTD credits - Total deposits, wires and transfers	312,372	50,869	363,241
YTD debits - Total vouchers, wires and transfers	(401,043)	-	(401,043)
YTD bank balance	101,197	625,090	726,287
Less: outstanding checks	(12,297)	-	(12,297)
Balance - net of restricted cash	**88,900**	**625,090**	**713,990**
Current period activity			
Current month deposits	-	19,223	19,223
Current month payables	(22,012)	-	(22,012)
Current month automatic payables	(4,201)	-	(4,201)
Total adjusted current cash	$ **62,687**	$ **644,313**	$ **707,000**

Note: The monthly operating reserve is $51,966

Colorado Water Resources & Power Development Authority (Debt Schedule - Unaudited)

	12/31/2019 Principal Balance	2020 Principal Payment	2020 Interest Payment	12/31/2020 Principal Balance
Loan D12F295	$1,350,000.00	$50,000.00	$0.00	$1,300,000.00
Loan D16F368	$433,638.63	$11,156.41	$4,336.39	$422,482.22
	$1,783,638.63	$61,156.41	$4,336.39	$1,722,482.22

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FOREST VIEW ACRES WATER DISTRICT
FUND ALLOCATION OF AVAILABLE BALANCES
Year to Date (YTD) as of June 30, 2020

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
2020 BEGINNING AVAILABLE FUND BALANCES	$ 87,190	$ 529,156	$ 146,143	$ 762,489
YTD REVENUES PER FINANCIAL STATEMENTS				
Availability of service fees	-	-	1,380	1,380
Capital replacement fees	-	-	101,969	101,969
Interest	3,637	-	-	3,637
Late fees	-	1,239	-	1,239
Miscellaneous	1,105	1,073	-	2,178
Operations fees	-	81,576	-	81,576
Property taxes	44,394	-	-	44,394
Specific ownership taxes	3,501	-	-	3,501
Tap fees	-	1,000	33,000	34,000
Transfer fees	-	1,800	-	1,800
Water usage fees	-	79,974	-	79,974
Total YTD revenues	52,637	166,662	136,349	355,648
Beginning Funds Available Plus YTD Revenues	139,827	695,818	282,492	1,118,137
Less YTD Expenditures	(37,057)	(110,359)	(256,731)	(404,147)
Transfers	-	(50,000'	50,000	-
Total YTD expenditures and transfers	102,770	535,459	75,761	713,990
FUND TRANSFERS	-	-	-	-
FUNDS AVAILABLE	$ **102,770**	$ **535,459**	$ **75,761**	$ **713,990**

Budget vs. Actual Page Reference:	Page 3	Page4	Page 5

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 SIX MONTHS AND YEAR ENDED JUNE 30, 2020
Unaudited

	Current Month	YTD Actual	2020 Adopted BudS!!...,	Variance Over {Under)	Percent of Budget 50.0%
REVENUES					
Property taxes	$ 2,404	$ 44,394	$ 68,629	$ (24,235)	65%
Specific ownership taxes	554	3,501	4,804	(1,303)	73%
Interest	256	3,637	4,000	(363)	91%
Miscellaneous		1,105		1,105	
Total revenues	3,214	52,637	77,433	{24,796)	68%
EXPENDITURES					
Directors' fees	400	3,400	6,500	(3,100)	52%
District management and accounting	1,037	6,926	15,000	(8,074)	46%
District website maintenance	100	600	1,200	(600)	50%
Elections			8,000	(8,000)	0%
Insurance and SDA dues		11,130	14,000	(2,870)	80%
Legal	72	8,950	10,000	(1,050)	90%
Miscellaneous	177	1,835	3,815	(1,980)	**48%**
Postage		3,275	2,000	1,275	164%
Training and education		275	2,000	(1,725)	14%
Treasurer fees	36	666	1,029	(363)	65%
US Forest Service			300	(300)	0%
Emergency reserve			2,300	{2,300)	0%
Total expenditures	1,822	37,057	66,144	{29,087)	56%
NET CHANGE IN FUND BALANCE	$ 1,392	15,580	$ 11,289	$ 4,291	
BEGINNING FUND BALANCE		87,190			
ENDING FUND BALANCE		$ 102,770			

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 **SIX MONTHS AND YEAR ENDED JUNE 30, 2020**
Unaudited

	Current Month	YTD Actual	2020 Adopted Bud.9.et	Variance Over (Under)	Percent of Budget 50.0%
REVENUES					
Late fees and penalties		1,239	4,500	{3,261)	28%
Miscellaneous		1,073	100	973	1073%
Operations fees ($40/month; 321 accounts)	14,768	81,576	158,400	{76,824)	52%
Tap fee admin & inspection fees		1,000		1,000	
Transfer fees	750	1,800	3,000	{1,200)	60%
Water usage fees (Tiered)	22,654	79,974	164,000	(84,026)	49%
Total revenues	38,172	1661662	330,000	(163,338)	51%
EXPENDITURES					
General					
Bank fees			400	(400)	0%
BiDing	1,525	10,184	18,000	{7,816)	57%
District management and accounting	2,136	14,261	30,000	{15,739)	**48%**
Meter reading and maintenance	1,005	1,992	5,000	{3,008)	40%
Miscellaneous	129	455	3,500	{3,045)	13%
Remote read data charge {National Meter)		212	3,800	{3,588)	6%
Utilities - refuse collection {Tri Lakes)	135	385	400	(15)	96%
Subtotal - General expenditures	... 4.J}.30	27,489	61,100	(33,611)	45%
Surface Water Treatment Plant - 002					
Operator In resp chg {ORC)	2,159	9,846	30,000	{20,154)	33%
Repairs and maintenance		1,219	12,000	{10,781)	10%
Supplies and chemicals	467	1,581	8,700	(7,119)	18%
Telephone	45	281	600	(319)	47%
Utilities - electric {MVEA)	99	861	3,000	{2,139)	29%
Water testing	-----=-	----------	.........c1,_000_	(1,000)	0%
Subtotal - SWTP expenditures	,2_77_0_	13,788	55,300	(41,512)	25%
Arapahoe Treatment Plant - 000					
Operator In resp chg {ORC)	2,228	17,888	20,000	{2,112)	89%
Repairs and maintenance	2,408	3,518	6,000	{2,482)	59%
Supplies and chemicals	391	2,465	2,500	(35)	99%
Telephone	208	1,254	2,500	{1,246)	50%
Utilities - Booster electric {MVEA)	662	4,360	8,000	{3,640)	55%
Utilities - electric {IREA 18852 Rockbrook)	2,358	12,887	22,000	(9,113)	59%
Utilities - gas	24	738	2,500	{1,762)	30%
Utilities - sewer treatment {PLS)	241	1,631	2,600	(969)	63%
Water testing		325	4,000	(3,675)	8%
Subtotal- ATP expenditures	8,520	45,066	70,100	(25,034)	64%
Distribution repairs and maintenance	1,103	24,016	35,000	{10,984)	69%
Contingency {including Nevins agreements)			40,000	(40,000)	0%
Subtotal - other expenditures	1,103	24,016	75,000	(50,984)	32%
Total expenditures	17,323	11-Q,359	2$1_,.50_0	(151,141)	42%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	20,849	56,303	681500	(12,197)	82%
OTHER FINANCING USES					
Transfers to other funds		(50,000)	(50,000)		100%
Total other financing uses		(50,000)	(50,000)		100%
NET CHANGE IN FUND BALANCE	$ 20,849	6,303	_! 18,500	$ (12,197)	
BEGINNING FUND BALANCE		529,156			
ENDING FUND BALANCE		$ 535,459			

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 **SIX MONTHS AND YEAR ENDED JUNE 30, 2020**
Unaudited

	Current Month	YTD Actual	2020 Adopted Budi!!.	Variance Over (Under)	Percent of Budget 50.0%
REVENUES					
Availability of service fees ($20/month; 26 accounts)	$	$ 1,380	$ 6,000	$ (4,620)	23%
Capital replacement fee ($SO/month; 321 accounts)	18,460	101,969	198,000	(96,031)	51%
Inclusion - Red Rock Acres			10,000	(10,000)	0%
Manual meeting reading			300	(300)	0%
Tap fees		30,000	45,000	(15,000)	67%
Tap fees - admin			2,000	(2,000)	0%
Tap fee incremental charge	500	3,000	6,000	(3,000)	50%
Total revenues	18,960	136,349	267,300	(130,951)	51%
EXPENDITURES					
CWRPDA & DWRF principal		61,156	122,424	(61,268)	50%
CWRPDA & DWRF interest		4,336	8,562	(4,226)	51%
Forest View Road mainline extension & loop		120,781	110,000	10,781	110%
Dawson well revitalization project		8,075	30,000	(21,925)	27%
District management and accounting	1,220	8,145	24,000	(15,855)	34%
Engineering	672	6,034	14,000	(7,966)	43%
Inclusion - Red Rock Acres		490	10,000	(9,510)	5%
Legal, deeds, easements and water rights			10,000	(10,000)	0%
Maps		709	1,500	(791)	47%
SWTP improvements/DOVE	195	26,273	10,000	16,273	263%
Capital replacement		20,732	20,000	732	104%
Contingency			40,000	(40,000)	0%
Total expendHures	2,087	256,731	400,486	(143,755)	64%
EXCESS OF EXPENDITURES OVER REVENUES	16,873	(120,382)	(133,186)	12,804	90%
OTHER FINANCING SOURCES					
Transfers from other funds		50,000	50,000		100%
Total other financing sources		50,000	50,000		100%
NET CHANGE IN FUND BALANCE	$ 16,873	(70,382)	$ (83,186)	$ 12,804	
BEGINNING FUND BALANCE		146,143			
ENDING FUND BALANCE		$ 75,761			