

**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of November 30, 2020  
Adjusted as of December 3, 2020**

	<b>CHECKING BOK Financial</b>	<b>INVESTMENTS ColoTrust Plus</b>	<b>TOTAL ALL ACCOUNTS</b>
<b>Account Activity Item Description</b>			
<b>2020 beginning bank balance</b>	\$ 189,868	\$ 574,221	\$ 764,089
YTD credits - Total deposits, wires and transfers	669,502	78,870	748,372
YTD debits - Total vouchers, wires and transfers	(586,185)	-	(586,185)
<b>YTD bank balance</b>	273,185	653,091	926,276
Less: outstanding checks	(100)	-	(100)
<b>Balance - net of restricted cash</b>	<b>273,085</b>	<b>653,091</b>	<b>926,176</b>
<b>Current period activity</b>			
Current month payables	(84,552)	-	(84,552)
Current month automatic payables	(3,391)	-	(3,391)
<b>Total adjusted current cash</b>	<b>\$ 185,142</b>	<b>\$ 653,091</b>	<b>\$ 838,233</b>

Note: The monthly operating reserve is \$31,770

<b>Colorado Water Resources &amp; Power Development Authority (Debt Schedule - Unaudited)</b>				
	12/31/2019	2020	2020	12/31/2020
	Principal Balance	Principal Payment	Interest Payment	Principal Balance
Loan D12F295	\$1,350,000.00	\$100,000.00	\$0.00	\$1,250,000.00
Loan D16F368	\$433,638.63	\$22,424.39	\$8,561.21	\$411,214.24
	<u>\$1,783,638.63</u>	<u>\$122,424.39</u>	<u>\$8,561.21</u>	<u>\$1,661,214.24</u>

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

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
<b>2020 BEGINNING AVAILABLE FUND BALANCES</b>	\$ 87,190	\$ 529,156	\$ 146,143	\$ 762,489
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Availability of service fees	-	-	4,280	4,280
Capital replacement fees	-	-	169,634	169,634
Interest	4,373	-	-	4,373
Late fees	-	1,239	-	1,239
Miscellaneous	1,813	1,628	-	3,441
Operations fees	-	135,708	-	135,708
Property taxes	68,626	-	-	68,626
Specific ownership taxes	6,896	-	-	6,896
Tap fees	-	4,000	127,500	131,500
Transfer fees	-	3,150	-	3,150
Water usage fees	-	211,291	-	211,291
<b>Total YTD revenues</b>	<b>81,708</b>	<b>357,016</b>	<b>301,414</b>	<b>740,138</b>
<b>Beginning Funds Available Plus YTD Revenues</b>	<b>168,898</b>	<b>886,172</b>	<b>447,557</b>	<b>1,502,627</b>
Less YTD Expenditures	(49,089)	(185,419)	(341,943)	(576,451)
Transfers	-	(50,000)	50,000	-
<b>Total YTD expenditures and transfers</b>	<b>119,809</b>	<b>650,753</b>	<b>155,614</b>	<b>926,176</b>
Fund transfers	-	-	-	-
<b>FUNDS AVAILABLE</b>	<b>\$ 119,809</b>	<b>\$ 650,753</b>	<b>\$ 155,614</b>	<b>\$ 926,176</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 ELEVEN MONTHS AND YEAR ENDED NOVEMBER 30, 2020  
Unaudited**

	<b>Two Current Months</b>	<b>YTD Actual</b>	<b>2020 Adopted Budget</b>	<b>Variance Over (Under)</b>	<b>Percent of Budget 92%</b>
<b>REVENUES</b>					
Property taxes	\$ 870	\$ 68,626	\$ 68,629	\$ (3)	100%
Specific ownership taxes	1,365	6,896	4,804	2,092	144%
Interest	222	4,373	4,000	373	109%
Miscellaneous	-	1,813	-	1,813	-
<b>Total revenues</b>	<u>2,457</u>	<u>81,708</u>	<u>77,433</u>	<u>4,275</u>	<u>106%</u>
<b>EXPENDITURES</b>					
Directors' fees	500	5,700	6,500	(800)	88%
District management and accounting	1,268	11,970	15,000	(3,030)	80%
District website maintenance	100	1,000	1,200	(200)	83%
Elections	-	-	8,000	(8,000)	0%
Insurance and SDA dues	-	11,130	14,000	(2,870)	80%
Legal	430	11,691	10,000	1,691	117%
Miscellaneous	322	3,018	3,815	(797)	79%
Postage	-	3,275	2,000	1,275	164%
Training and education	-	275	2,000	(1,725)	14%
Treasurer fees	14	1,030	1,029	1	100%
US Forest Service	-	-	300	(300)	0%
Emergency reserve	-	-	2,300	(2,300)	0%
<b>Total expenditures</b>	<u>2,634</u>	<u>49,089</u>	<u>66,144</u>	<u>(17,055)</u>	<u>74%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (177)</u>	32,619	<u>\$ 11,289</u>	<u>\$ 21,330</u>	
<b>BEGINNING FUND BALANCE</b>		<u>87,190</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 119,809</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 ELEVEN MONTHS AND YEAR ENDED NOVEMBER 30, 2020**  
**Unaudited**

	Two Current Months	YTD Actual	2020 Adopted Budget	Variance Over (Under)	Percent of Budget 92%
<b>REVENUES</b>					
Late fees and penalties	\$ -	\$ 1,239	\$ 4,500	\$ (3,261)	28%
Miscellaneous	100	1,628	100	1,528	1628%
Operations fees (\$40/month; 321 accounts)	13,949	135,708	158,400	(22,692)	86%
Tap fee admin & inspection fees	1,000	4,000	-	4,000	-
Transfer fees	600	3,150	3,000	150	105%
Water usage fees (Tiered)	49,880	211,291	164,000	47,291	129%
<b>Total revenues</b>	<b>65,529</b>	<b>357,016</b>	<b>330,000</b>	<b>27,016</b>	<b>108%</b>
<b>EXPENDITURES</b>					
<b>General</b>					
Bank fees	-	-	400	(400)	0%
Billing	1,865	18,407	18,000	407	102%
District management and accounting	2,611	23,839	30,000	(6,161)	79%
Meter reading and maintenance	160	6,771	5,000	1,771	135%
Miscellaneous	1,164	2,685	3,500	(815)	77%
Remote read data charge (National Meter)	-	212	3,800	(3,588)	6%
Utilities - refuse collection (Tri Lakes)	-	385	400	(15)	96%
Subtotal - General expenditures	5,800	52,299	61,100	(8,801)	86%
<b>Surface Water Treatment Plant - 002</b>					
Operator In resp chg (ORC)	2,018	19,254	30,000	(10,746)	64%
Repairs and maintenance	-	2,471	12,000	(9,529)	21%
Supplies and chemicals	420	4,032	8,700	(4,668)	46%
Telephone	95	516	600	(84)	86%
Utilities - electric (MVEA)	131	1,406	3,000	(1,594)	47%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	2,664	27,679	55,300	(27,621)	50%
<b>Arapahoe Treatment Plant - 000</b>					
Operator In resp chg (ORC)	2,155	26,555	20,000	6,555	133%
Repairs and maintenance	-	5,239	6,000	(761)	87%
Supplies and chemicals	424	3,845	2,500	1,345	154%
Telephone	(929)	980	2,500	(1,520)	39%
Utilities - booster electric (MVEA)	1,520	7,538	8,000	(462)	94%
Utilities - electric (IREA 18852 Rockbrook)	6,921	24,777	22,000	2,777	113%
Utilities - gas	-	3,871	2,500	1,371	155%
Utilities - sewer treatment (PLS)	640	3,187	2,600	587	123%
Water testing	866	965	4,000	(3,035)	24%
Subtotal - ATP expenditures	11,597	76,957	70,100	6,857	110%
Distribution repairs and maintenance	1,119	28,484	35,000	(6,516)	81%
Contingency (including Nevins agreements)	-	-	40,000	(40,000)	0%
Subtotal - other expenditures	1,119	28,484	75,000	(46,516)	38%
<b>Total expenditures</b>	<b>21,180</b>	<b>185,419</b>	<b>261,500</b>	<b>(76,081)</b>	<b>71%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	44,349	171,597	68,500	103,097	251%
<b>OTHER FINANCING USES</b>					
Transfers to other funds	-	(50,000)	(50,000)	-	100%
<b>Total other financing uses</b>	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>	<b>100%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 44,349</b>	<b>121,597</b>	<b>\$ 18,500</b>	<b>\$ 103,097</b>	
<b>BEGINNING FUND BALANCE</b>		<b>529,156</b>			
<b>ENDING FUND BALANCE</b>		<b>\$ 650,753</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 ELEVEN MONTHS AND YEAR ENDED NOVEMBER 30, 2020  
Unaudited**

	Two Current Months	YTD Actual	2020 Adopted Budget	Variance Over (Under)	Percent of Budget 92%
<b>REVENUES</b>					
Availability of service fees (\$20/month; 26 accounts)	\$ 1,440	\$ 4,280	\$ 6,000	\$ (1,720)	71%
Capital replacement fee (\$50/month; 321 accounts)	17,436	169,634	198,000	(28,366)	86%
Inclusion - Red Rock Acres	-	-	10,000	(10,000)	0%
Manual meeting reading	-	-	300	(300)	0%
Tap fees	30,000	120,000	45,000	75,000	267%
Tap fees - admin	-	-	2,000	(2,000)	0%
Tap fee incremental charge	-	7,500	6,000	1,500	125%
<b>Total revenues</b>	<u>48,876</u>	<u>301,414</u>	<u>267,300</u>	<u>34,114</u>	<u>113%</u>
<b>EXPENDITURES</b>					
CWRPDA & DWRF principal	61,268	122,424	122,424	-	100%
CWRPDA & DWRF interest	4,225	8,561	8,562	(1)	100%
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	1,491	14,075	24,000	(9,925)	59%
Engineering	883	12,912	14,000	(1,088)	92%
Inclusion - Red Rock Acres	1,895	2,385	10,000	(7,615)	24%
Legal, deeds, easements and water rights	-	-	10,000	(10,000)	0%
Maps	-	709	1,500	(791)	47%
SWTP improvements/DOVE	-	26,273	10,000	16,273	263%
Capital replacement	5,016	25,748	20,000	5,748	129%
Contingency	-	-	40,000	(40,000)	0%
<b>Total expenditures</b>	<u>74,778</u>	<u>341,943</u>	<u>400,486</u>	<u>(58,543)</u>	<u>85%</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(25,902)</u>	<u>(40,529)</u>	<u>(133,186)</u>	<u>92,657</u>	<u>30%</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers from other funds	-	50,000	50,000	-	100%
<b>Total other financing sources</b>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>100%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (25,902)</u>	<u>9,471</u>	<u>\$ (83,186)</u>	<u>\$ 92,657</u>	
<b>BEGINNING FUND BALANCE</b>		<u>146,143</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 155,614</u>			