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
BEGINNING FUND BALANCES	$ 104,705	$ 388,030	$ 433,442	$ 926,177
YTD REVENUES PER FINANCIAL STATEMENTS				
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
Total YTD revenues	73,252	227,321	161,581	462,154
Beginning Fund Balances Plus YTD Revenues	177,957	615,351	595,023	1,388,331
Total YTD EXPENDITURES	(48,214)	(220,632)	(134,302)	(403,148)
Total YTD expenditures and transfers	129,743	394,719	460,721	985,183
ENDING FUND BALANCES	**$ 129,743**	**$ 394,719**	**$ 460,721**	**$ 985,183**
Budget vs. Actual Page Reference:	Page 3	Page 4	Page 5	

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 BOK Financial	INVESTMENTS ColoTrust Plus	Colotrust Edge	TOTAL ALL ACCOUNTS
Beginning balance per bank	$ 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)
YTD bank balance	98,475	405,914	500,101	1,004,490
Less outstanding checks	(19,307)	-	-	(19,307)
YTD book balance	**79,168**	**405,914**	**500,101**	**985,183**
Current period activity				
Current period deposits	8,537	-	-	8,537
Current period payables	(23,372)	-	-	(23,372)
Current period automatic payables	(3,678)	-	-	(3,678)
Total current cash balance	**$ 60,655**	**$ 405,914**	**$ 500,101**	**$ 966,670**

Note: The monthly operating reserve is $33,114

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

	12/31/2020 Principal Balance	2021 Principal Payment	2021 Interest Payment	YTD 12/31/2021 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
	$ 1,661,214.24	$ 61,380.66	$ 4,112.14	$ 1,599,833.58

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

	Current Month	YTD Actual	2021 Adopted Budget	Variance Over (Under)	Percent of Budget 67%
REVENUES					
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%
Total revenues	1,300	73,252	74,614	(1,362)	98%
EXPENDITURES					
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%
Total expenditures	7,712	48,214	77,832	(29,618)	62%
NET CHANGE IN FUND BALANCE	$ (6,412)	25,038	$ (3,218)	$ 28,256	
BEGINNING FUND BALANCE		104,705			
ENDING FUND BALANCE		**$ 129,743**			

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%
REVENUES					
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%
Total revenues	51,065	227,321	328,400	(101,079)	69%
EXPENDITURES					
General					
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	3,725	36,535	65,100	(28,565)	56%
Surface Water Treatment Plant - 002					
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	12,968	44,979	55,300	(10,321)	81%
Arapahoe Treatment Plant - 000					
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	3,339	65,269	81,000	(15,731)	81%
Distribution repairs and maintenance	234	73,849	35,000	38,849	211%
Contingency (including Nevins agreements)	-	-	32,000	(32,000)	0%
Subtotal - other expenditures	234	73,849	67,000	6,849	110%
Total expenditures	20,266	220,632	268,400	(47,768)	82%
EXCESS OF REVENUES OVER EXPENDITURES	30,799	6,689	60,000	(53,311)	11%
OTHER FINANCING USES					
Transfers to other funds	-	-	(200,000)	200,000	0%
Total other financing uses	-	-	(200,000)	200,000	0%
NET CHANGE IN FUND BALANCE	$ 30,799	6,689	$ (140,000)	$ 146,689	
BEGINNING FUND BALANCE		388,030			
ENDING FUND BALANCE		**$ 394,719**			

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%
REVENUES					
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%
Total revenues	22,485	161,581	246,300	(84,719)	66%
EXPENDITURES					
CWRPDA & DWRF principal	-	61,381	122,424	(61,043)	50%
CWRPDA & DWRF 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%
Total expenditures	8,358	134,302	571,486	(437,184)	24%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	14,127	27,279	(325,186)	352,465	-8%
OTHER FINANCING SOURCES					
Transfers from other funds	-	-	200,000	(200,000)	0%
Total other financing sources	-	-	200,000	(200,000)	0%
NET CHANGE IN FUND BALANCE	$ 14,127	27,279	$ (125,186)	$ 152,465	
BEGINNING FUND BALANCE		433,442			
ENDING FUND BALANCE		$ 460,721			