

**FOREST VIEW ACRES WATER DISTRICT  
CASH POSITION SUMMARY  
Year to Date (YTD) as of September 30, 2022  
Adjusted as of October 21, 2022**

Account Activity Item Description	CHECKING	INVESTMENTS		TOTAL ALL ACCOUNTS
	BOK Financial	ColoTrust Plus	Colotrusted Edge	
<b>Beginning balance per bank</b>	\$ 126,827	\$ 109,975	\$ 799,667	\$ 1,036,469
YTD credits - Total deposits, wires and transfers	490,983	87,588	7,912	586,483
YTD debits - Total vouchers, wires and transfers	(412,429)	-	(6,411)	(418,840)
<b>YTD bank balance</b>	<b>205,381</b>	<b>197,563</b>	<b>801,168</b>	<b>1,204,112</b>
Less outstanding checks	(34,858)	-	-	(34,858)
<b>YTD book balance</b>	<b>170,523</b>	<b>197,563</b>	<b>801,168</b>	<b>1,169,254</b>
<b>Current period activity</b>				
Current period deposits	20,202	1,069	-	21,271
Current period payables	(25,080)	-	-	(25,080)
Current period automatic payables	(4,315)	-	-	(4,315)
<b>Total current cash balance</b>	<b>\$ 161,330</b>	<b>\$ 198,632</b>	<b>\$ 801,168</b>	<b>\$ 1,161,130</b>

Note: The monthly operating reserve is \$52,986

Colorado Water Resources & Power Development Authority (Debt Schedule - Unaudited)				
	12/31/2021	2022	2022	YTD 2022
	Principal Balance	Principal Payment	Interest Payment	Principal Balance
Loan D12F295	\$ 1,150,000.00	\$ 50,000.00	\$ -	\$ 1,100,000.00
Loan D16F368	388,339.12	11,609.41	3,883.39	376,729.71
	<u>\$ 1,538,339.12</u>	<u>\$ 61,609.41</u>	<u>\$ 3,883.39</u>	<u>\$ 1,476,729.71</u>

**FOREST VIEW ACRES WATER DISTRICT**  
**ALLOCATION OF FUND BALANCES - CASH BASIS (NON-GAAP)**  
**Year to Date (YTD) as of September 30, 2022**  
**UNAUDITED**

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
<b>BEGINNING FUND BALANCES</b>	\$ 110,171	\$ 448,215	\$ 475,206	\$ 1,033,592
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Availability of service fees	-	-	3,240	3,240
Capital replacement fees	-	-	149,406	149,406
CSD Pool safety grant	-	1,700	-	1,700
Interest and unrealized gain/(loss)	3,036	-	-	3,036
Inclusion Red Rock	-	-	10,000	10,000
Late fees and penalties	-	3,575	-	3,575
Miscellaneous	-	336	-	336
Operations fees	-	119,485	-	119,485
Property taxes	80,994	-	-	80,994
Specific ownership taxes	6,273	-	-	6,273
Tap fees	-	-	62,000	62,000
Transfer fees	-	1,950	-	1,950
Water usage fees	-	134,272	-	134,272
<b>Total YTD revenues</b>	<b>90,303</b>	<b>261,318</b>	<b>224,646</b>	<b>576,267</b>
<b>Beginning Fund Balances Plus YTD Revenues</b>	<b>200,474</b>	<b>709,533</b>	<b>699,852</b>	<b>1,609,859</b>
<b>Total YTD EXPENDITURES</b>	<b>(57,197)</b>	<b>(235,684)</b>	<b>(147,724)</b>	<b>(440,605)</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 143,277</b>	<b>\$ 473,849</b>	<b>\$ 552,128</b>	<b>\$ 1,169,254</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 ONE AND NINE MONTHS ENDED SEPTEMBER 30, 2022  
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2022 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 75%</u>
<b>REVENUES</b>					
Property taxes	\$ 1,094	\$ 80,994	\$ 81,522	\$ (528)	99%
Specific ownership taxes	870	6,273	8,152	(1,879)	77%
Interest and unrealized gain/(loss)	1,040	3,036	500	2,536	607%
<b>Total revenues</b>	<u>3,004</u>	<u>90,303</u>	<u>90,174</u>	<u>129</u>	<u>100%</u>
<b>EXPENDITURES</b>					
Directors' fees	1,100	4,700	6,500	(1,800)	72%
District management and accounting	1,892	11,171	16,000	(4,829)	70%
District website and push notifications	5,002	5,802	1,200	4,602	484%
Elections	-	2,533	5,000	(2,467)	51%
Insurance and SDA dues	-	767	14,000	(13,233)	5%
Legal	6,379	21,894	15,000	6,894	146%
Miscellaneous	-	660	4,000	(3,340)	17%
Postage	328	2,699	4,000	(1,301)	67%
Training and education	-	-	500	(500)	0%
Treasurer fees	17	1,216	1,223	(7)	99%
US Forest Service	-	-	350	(350)	0%
Emergency reserve	-	-	2,800	(2,800)	0%
<b>Total expenditures</b>	<u>14,718</u>	<u>51,442</u>	<u>70,573</u>	<u>(19,131)</u>	<u>73%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (11,714)</u>	38,861	<u>\$ 19,601</u>	<u>\$ 19,260</u>	
<b>BEGINNING FUND BALANCE</b>		<u>110,171</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 149,032</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 NINE MONTHS ENDED SEPTEMBER 30, 2022  
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2022 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 75%</u>
<b>REVENUES</b>					
Late fees and penalties	\$ 330	\$ 3,575	\$ 2,000	\$ 1,575	179%
Miscellaneous	-	336	1,000	(664)	34%
Operations fees (\$40/month; 321 accounts)	17,061	119,485	161,760	(42,275)	74%
Transfer fees	150	1,950	3,000	(1,050)	65%
Water usage fees (Tiered)	22,849	134,272	181,939	(47,667)	74%
CSD Pool safety grant	-	1,700	-	1,700	-
<b>Total revenues</b>	<u>40,390</u>	<u>261,318</u>	<u>349,699</u>	<u>(88,381)</u>	<u>75%</u>
<b>EXPENDITURES</b>					
<b>General</b>					
Bank fees	66	607	1,000	(393)	61%
Billing	-	12,495	21,000	(8,505)	60%
District management and accounting	3,177	21,628	31,000	(9,372)	70%
Meter reading and maintenance	458	4,195	5,000	(805)	84%
Miscellaneous	954	3,331	3,500	(169)	95%
Remote read data charge (Badger/Nat'l Meter)	-	628	3,800	(3,172)	17%
Utilities - refuse collection (Tri Lakes)	-	-	400	(400)	0%
Subtotal - General expenditures	<u>4,655</u>	<u>42,884</u>	<u>65,700</u>	<u>(22,816)</u>	<u>65%</u>
<b>Surface Water Treatment Plant - 002</b>					
Operator In resp chg (SWTP)	2,081	18,022	30,000	(11,978)	60%
Repairs and maintenance	832	16,967	12,000	4,967	141%
Supplies and chemicals	-	2,534	8,700	(6,166)	29%
Telephone	-	418	600	(182)	70%
Utilities - electric (CORA)	104	1,622	3,000	(1,378)	54%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	<u>3,017</u>	<u>39,563</u>	<u>55,300</u>	<u>(15,737)</u>	<u>72%</u>
<b>Arapahoe Treatment Plant - 000</b>					
Operator In resp chg (ORC)	2,819	27,553	22,000	5,553	125%
Repairs and maintenance	669	54,408	6,000	48,408	907%
Supplies and chemicals	-	8,950	4,500	4,450	199%
Telephone	135	830	2,500	(1,670)	33%
Utilities - electric (IREA 18852 Rockbrook)	2,422	16,776	28,000	(11,224)	60%
Utilities - gas	26	730	2,500	(1,770)	29%
Utilities - sewer treatment (PLS)	326	1,978	3,500	(1,522)	57%
Water testing	-	1,649	4,000	(2,351)	41%
Subtotal - ATP expenditures	<u>6,397</u>	<u>112,874</u>	<u>73,000</u>	<u>39,874</u>	<u>155%</u>
<b>Booster Station</b>					
Utilities - booster electric (CORA)	901	5,692	8,000	(2,308)	71%
Operations & maintenance - Booster	-	192	2,000	(1,808)	10%
<b>Subtotal - Booster Station</b>	<u>901</u>	<u>5,884</u>	<u>10,000</u>	<u>(4,116)</u>	<u>59%</u>
<b>Other Expenditures</b>					
Distribution repairs and maintenance	14,782	37,656	35,000	2,656	108%
Contingency	-	-	30,000	(30,000)	0%
Subtotal - other expenditures	<u>14,782</u>	<u>37,656</u>	<u>65,000</u>	<u>(27,344)</u>	<u>58%</u>
<b>Total expenditures</b>	<u>29,752</u>	<u>238,861</u>	<u>269,000</u>	<u>(30,139)</u>	<u>89%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 10,638</u>	<u>22,457</u>	<u>\$ 80,699</u>	<u>\$ (58,242)</u>	
<b>BEGINNING FUND BALANCE</b>		<u>448,215</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 470,672</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 NINE MONTHS ENDED SEPTEMBER 30, 2022  
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2022 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 75%</u>
<b>REVENUES</b>					
Availability of service fees (\$20/month; 26 accounts)	\$ -	\$ 3,240	\$ 4,560	\$ (1,320)	71%
Capital replacement fee (\$50/month; 321 accounts)	21,326	149,406	202,200	(52,794)	74%
Inclusion - Van Der Gugten Easement	-	-	-	-	0%
Inclusion - Red Rock Acres	-	10,000	-	10,000	0%
Tap fees	-	60,000	30,000	30,000	200%
Tap fees - admin	-	2,000	1,000	1,000	200%
<b>Total revenues</b>	<u>21,326</u>	<u>224,646</u>	<u>237,760</u>	<u>(13,114)</u>	<u>94%</u>
<b>EXPENDITURES</b>					
CWRPDA & DWRF principal	-	61,610	123,334	(61,724)	50%
CWRPDA & DWRF interest	-	3,883	7,650	(3,767)	51%
District management and accounting	2,578	17,453	25,000	(7,547)	70%
Engineering	1,732	13,801	10,000	3,801	138%
Inclusions - Red Rock Acres	80	80	-	80	-
Inclusions - Van Der Gugten Easement	-	1,229	-	1,229	-
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)	2,703	7,342	150,000	(142,658)	5%
Capital replacement	-	8,322	25,000	(16,678)	33%
Monument Interconnect	270	36,582	220,000	(183,418)	17%
Contingency	-	-	50,000	(50,000)	0%
<b>Total expenditures</b>	<u>7,363</u>	<u>150,302</u>	<u>612,484</u>	<u>(462,182)</u>	<u>25%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 13,963</u>	74,344	<u>\$ (374,724)</u>	<u>\$ 449,068</u>	
<b>BEGINNING FUND BALANCE</b>		<u>475,206</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 549,550</u>			