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 EIGHT MONTHS ENDED AUGUST 31, 2023 Unaudited

	Current Month		YTD Actual		2023 Adopted Budget		Variance Over (Under)		Percent of Budget 67%	
REVENUES										
Property taxes	\$	1,500	\$	78,653	\$	80,000	\$	(1,347)	98%	
Specific ownership taxes	·	668	•	5,402	•	8,000	·	(2,598)	68%	
Interest and unrealized gain/(loss)		4,939		33,962		5,000		28,962	679%	
Total revenues		7,107		118,017		93,000		25,017	127%	
EXPENDITURES										
Audit		2,486		15,402		14,000		1,402	110%	
Directors' fees		700		4,800		9,100		(4,300)	53%	
District management and accounting		1,424		12,643		16,000		(3,357)	79%	
District website and push notifications		100		600		6,200		(5,600)	10%	
Elections		-		1,665		5,000		(3,335)	33%	
Insurance and SDA dues		-		640		14,000		(13,360)	5%	
Legal		4,226		30,154		16,000		14,154	188%	
Miscellaneous		-		3,202		4,000		(798)	80%	
Postage		257		1,379		4,000		(2,621)	34%	
Training and education		-		-		500		(500)	0%	
Treasurer fees		23		1,181		1,200		(19)	98%	
US Forest Service		-		-		350		(350)	0%	
Emergency reserve		-		-		2,800		(2,800)	0%	
Total expenditures		9,216		71,666		93,150		(21,484)	77%	
EXCESS OF EXPENDITURES OVER										
(UNDER) REVENUES		(2,109)		46,351		(150)		46,501	-30901%	
OTHER FINANCING USES										
Transfer to operations fund		-		-		(200,000)		200,000	0%	
Total other financing uses		-		-		(200,000)		200,000	0%	
NET CHANGE IN FUND BALANCE	\$	(2,109)		46,351	\$	(200,150)	\$	246,501		
BEGINNING FUND BALANCE				141,040						
ENDING FUND BALANCE			\$	187,391						

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 EIGHT MONTHS ENDED AUGUST 31, 2023 Unaudited

Miscellaneous 9 253 1.000 (7.7) 257 Operation fees (\$40/month; 338 accounts) 11,457 105,794 102,200 (66,146) 666 Transfer fees 22,656 119,876 182,000 (67,124) 666 Total revenues 34,617 230,198 351,240 (121,042) 667 EXPENDITURES General 66 540 1,000 (460) 54 Billing 1,670 16,331 21,000 (6,444) 79 Meter reading and maintenance 671 10,919 5,000 5,919 218 Meter reading and maintenance - 920 3,000 (2,669) 347 Miscellaneous 444 2,054 3,500 (11,275) 340 Surface Water Treatment Plant - 002 - 704 400 368 100 Surface Water Treatment Plant - 002 - 21,568 12,000 9,568 166 Subplas and maintenance - - 660 10,000 </th <th></th> <th>Current Month</th> <th>YTD Actual</th> <th>2023 Adopted Budget</th> <th>Variance Over (Under)</th> <th colspan="2">Percent of Budget 67%</th>		Current Month	YTD Actual	2023 Adopted Budget	Variance Over (Under)	Percent of Budget 67%	
Miscellaneous 9 253 1.000 (7.7) 257 Operation fees (\$40month; 338 accounts) 11,457 105,794 162,240 (66,446) 666 Tarafer fees 22,656 119,876 182,000 (62,124) 666 Tatal revenues 34,617 230,198 351,240 (121,042) 667 EXPENDITURES General 66 540 1,000 (460) 544 Billing and maintenance 671 10,919 5,000 5,919 218 Meter reading and maintenance 671 10,919 5,000 (2,669) 67 Miscellaneous 444 2,064 3,500 (1,446) 59 Romote read data charge (Badger/Nat/ Meter) - - 3,800 (3,000) 0 110 Subtotal - General expenditures 5,812 57,974 68,700 (10,726) 844 Subtotal - General expenditures 1,503 46,540 10,000 10 10 Subtotal - Stape add themicals -							
Operations fees (\$40month; 338 accounts) 11,457 105,794 162,240 (66,446) 65 Transfor fees 22,656 119,876 182,000 (62,124) 660 EXPENDITURES 34,617 230,198 351,240 (121,042) 660 EXPENDITURES 66 540 1,000 (400) 544 Bark fees 66 540 1,000 (400) 544 Bark fees 66 540 1,000 (400) 544 Billing 1,870 18,331 21,000 (2,069) 377 Meter reading and maintenance 671 10,919 5,000 5,919 218 Meter reglace General expenditures 5,512 275,774 66,700 100,726 444 2,064 3,500 11,446 359 Subtotal - General expenditures 5,512 275,774 66,700 68,700 863 100 Operator In resp ch (SWTP) 805 12,753 30,000 (17,247) 433 444	•					93%	
Transfer fees - 1,500 30,000 (1,500) 500 Total revenues 22,656 119,876 182,000 (22,124) 660 EXPENDITURES General 66 540 10,000 (460) 544 Bank fees 66 540 10,000 (2,669) 877 District management and accounting 2,761 24,506 31,000 (6,444) 797 Meter reglacement - 920 3,000 (2,680) 317 Miscellaneous 444 2,054 3,600 10,919 5,000 5,919 2187 Meter reglacement - 920 3,000 (10,726) 844 Subtotal - General expanditures 5,812 57,974 68,700 (10,726) 845 Supales and maintenance - 21,568 12,000 9,568 100 Supples and chemicals - 8,563 600 (10,726) 845 Water usang themicals - 8,563 100 960 12,753 30,000 (17,247) 437 Supples and					· · ·	25%	
Water usage fees (Tiered) 22,656 119,876 122,000 (£21,24) 666 EXPENDTURES 34,617 230,198 351,240 (121,042) 660 Expending 18,371 230,198 351,240 (121,042) 660 Bank fees 66 540 1,000 (460) 541 Billing 18,370 13,331 21,000 (26,68) 677 Meter relacing and maintenance 671 10,919 5,000 (5,919 216 Meter relace collection (Tin Lakes) - 704 400 304 176 Subtotal - General expenditures 5,812 67,974 68,700 (10,726) 83 100 Subtotal - General expenditures 5,812 67,974 68,700 (10,726) 83 110 Subtotal - SWTP 805 12,753 30,000 (17,247) 43 Repairs and maintenance - 1,600 (600) 00 10 100 100 00 100 100 10	•	11,457					
Total revenues 34.617 230.188 351.240 (121.042) 667 EXPENDITURES General 66 540 10.000 (460) 541 Bank fees 66 540 31.000 (2.69) 577 District management and accounting 2.761 24.506 31.000 (5404) 797 Meter reglacement - 2.920 3.000 (2.690) 311 Miscellancous 444 2.054 3.500 (1.461, 559 3.800 (3.800) 0 Utilities - refuse collection (Tri Lakes) - 7.04 400 3.94 176 Subclat - General expendures 5.812 57.974 66.700 (10.726) 644 Supples and maintenance - 21.568 12.000 9.568 1300 Supples and chemicals - 9.553 8.700 683 100 Telephone - 5.000 (17.247) 200 9.568 100 Subtatal - SWTP expenditures 1.503		- 22 656			,		
General Figure 1 Figure 2	č					66%	
Billing 1,870 18,331 21,000 (2,669) 87 District management and accounting 2,761 24,666 31,000 (6,494) 79 Meter reading and maintenance 671 10,919 5,000 (2,080) 31 Meter reading and maintenance 671 10,919 5,000 (2,080) 31 Meter reading and maintenance - 3,800 (1,446) 59 Remote read data charge (Badger/Nat) 444 2,054 3,500 (1,0,728) 54 Subtotal - General expenditures 5,812 57,974 68,700 (10,728) 54 Operator In resp chg (SWTP) 805 12,753 30,000 (17,247) 43 Repairs and maintenance - 1,603 48,540 55,300 (6,760) 68 Water testing - 1,503 48,540 55,300 (6,760) 88 Arapakoe Treatment Plant - 000 - - 1,000 (1,000) 0' Subtotal - SWTP expenditures 1,503	General						
District management and accounting 2,761 24,506 31,000 (6,494) 79 Meter replacement - 920 3,000 (2,080) 31 Miscellaneous 444 2,054 3,500 (1,446) 59 Remote read data charge (Badger/Nat1 Meter) - - 3,800 (1,720) 54 Subtotal - General expenditures 5,612 57,974 68,700 (10,720) 54 Surface Water Treatment Plant - 002 - - 21,568 12,000 (17,247) 433 Supplies and chemicals - 9,553 8,700 853 1100 Supplies and chemicals - 9,553 8,700 853 100 Valeter sting - - 600 (600) 0 0 Valeter sting - - 600 (600) 0 0 Valeter sting - - 1,000 (0,7,64) 70 Subtotal - SWTP expenditures 1,503 48,540 55,300					(,	54%	
Meter replacement 671 10.919 5.000 (5.916) 218 Meter replacement - 920 3.000 (2.080) 31 Miscallaneous 444 2.054 3.500 (1.446) 59 Remote read data charge (Badger/Nat'l Meter) - 704 400 304 176 Subtotal - General expenditures 5.612 57,774 68,700 (10.726) 84 Subtotal - General expenditures 5.612 57,874 68,700 (10.727) 43 Supplies and maintenance - 21,568 12,073 30,000 (17,247) 43 Repairs and maintenance - 9,553 8,700 853 1107 Telephone - - 600 (600) 0 Vittities - electric (CORE) 698 4,666 3,000 (1,600) 0 Repairs and maintenance - 1,223 6,000 (1,777) 20 Subtotal - NTP expenditures 1,503 48,540 1,813 4,50					· · /	87%	
Meter replacement - 920 3.000 (2.080) 311 Miscellaneous 444 2,054 3.500 (1.44) 559 Remote read data charge (Badger/Nat'l Meter) - 704 400 304 176 Subtotal - General expenditures 5.612 57,774 460.700 (10.726) 684 Surface Water Treatment Plant - 002 - 704 400 30.000 (17,247) 43 Repairs and maintenance - 21,668 12,000 9,563 8,700 853 1100 Subtotal - SWTP expenditures 1,503 48,640 55,300 (6,660) 00 01 Valer testing - - 1,000 (1,000) 0 00 5300 (6,760) 889 Arapakoe Treatment Plant - 000 - 1,203 48,540 55,300 (6,760) 889 Arapakoe Treatment Plant - 000 1,203 6,000 (1,374) 433 Subtotal - Swert reatment Plant - 000 - 1,225,000 (· · · · /		
Miscellarieous 444 2,054 3,500 (1,446) 56 Vertices - refuse collection (Tri Lakes) - 704 400 304 176 Subtotal - General expenditures 5,812 57,974 68,700 (10,726) 84 Operator In resp of g(SWTP) 805 12,753 30,000 (17,247) 43 Repairs and maintenance - 21,668 12,000 9,568 180 Supplies and chemicals - - 600 (600) 0 Utilities - electric (CORE) 698 4,666 3,000 1,666 156 Water testing - - 1,000 (6,760) 88 Arapahoe Treatment Plant - 000 - - 1,123 4,500 1,631 4,300 Operator In resp ofg (ORC) 2,886 17,416 25,000 (7,584) 700 Repairs and maintenance - 1,122 2,500 (1,374) 450 Utilities - sever treatment (PLS) 435 2,679 3,500	-	071		,			
Remote read data charge (Badger/Nat1 Meter) - - - 3.800 (3.800) 0 Utilities - rotuse collection (Tri Lakes) 5.812 57.974 68.700 (10.726) 84 Sutace Water Treatment Plant - 002 - - 21,568 12,000 9.558 180 Operator in resp chg (WTP) 805 12,753 30,000 (17,247) 433 Supples and chemicals - 9,553 8,700 833 110 Telephone - - 600 (600) 0 0 Water testing - - 1,000 (1,000) 0 0 Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 88 Araphoe Treatment Plant - 000 - 1,223 6,000 (7,777) 200 Operator in resp chg (ORC) 2,886 17,416 25,000 (1,343) 433 Utilities - seare treatment Plant - 000 - 1,223 6,000 (7,979) 722 Utilities - se		-			. ,	59%	
Utilities - refuse collection (Tri Lakes) - 704 400 304 176 Subtotal - General expenditures 5.812 57.974 68.700 (10.726) 84 Operator In resp cdp (SWTP) 805 12.753 30.000 (17.247) 43 Repairs and maintenance - 21.568 12.000 9.558 1800 Supplies and chemicals - 9.553 8.700 853 1100 Telephone - - 600 (600) 0 Utilities - electric (CORE) 698 4.666 3.000 (1.676) 88 Araphoe Treatment Plant - 000 - - 1.000 (1.000) 0 Repairs and maintenance - 1.223 6.000 (7.584) 70 Supplies and chemicals (16.49) 18.131 4.500 13.631 433 Telephone 2.001 1.126 2.500 (1.374) 45 Utilities - sewr trastment (PLS) 435 2.679 3.500 (8.507) <		-	2,004			0%	
Subtotal - General expenditures 5.812 57.974 68,700 (10,726) 84 Subtotal - General expenditures 5.812 57.974 68,700 (10,726) 84 Subtotal - resp chg (WTP) 805 12,568 12,000 9,553 8,700 83 Subtotal - chemicals - 21,568 12,000 (17,247) 43 Mark method chemicals - 21,568 12,000 (17,247) 43 Araphor Freatment Plant - 00 Operator in resp chg (ORC) 2,866 17,416 25,000 (7,777) 20 Araphor Freatment Plant - 00 Operator in resp chg (ORC) 2,866 17,416 25,000 (7,777) 20 Araphor Freatment Plant - 000 3,61,000 (7,777)		-	704			176%	
Surface Water Treatment Plant - 002 Operator In resp. pdg (SWTP) 805 12,753 30,000 (17,247) 437 Repairs and maintenance - 21,568 12,000 9,568 180 Supplies and chemicals - 9,553 8,700 653 1100 Telephone - - 0,000 (1,000) 00 Water testing - - 1,000 (1,000) 00 Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 88 Arapahoe Treatment Plant - 000 - - 1,223 6,000 (1,787) 200 Operator In resp. pdg (CRC) 2,886 17,416 25,000 (7,877) 200 Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 12,500 (1,747) 200 (1,124 25,000 (7,979) 722 Utilities - sever treatment (PLS) 435 2,677 3,500 (6,507) 19 <t< td=""><td>· · · · · · · · · · · · · · · · · · ·</td><td>5,812</td><td></td><td></td><td></td><td>84%</td></t<>	· · · · · · · · · · · · · · · · · · ·	5,812				84%	
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Repairs and maintenance - 21,568 12,000 9,565 180 Supplies and chemicals - 9,553 8,700 853 110 Telephone - - 600 (600) 0 Water testing - - 1,000 (1,000) 0 Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 887 Arapahoe Treatment Plant - 000 - - 1,223 6,000 (4,777) 200 Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,500 (7,374) 455 Utilities - sever treatment (PLS) 435 2,679 3,500 (821) 777 Water testing - - 4,000 (4,000) 0 9 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - - 2,000 (25,000) 0		005	40 750	20,000	(47.047)	400/	
Supplies and chemicals - 9,553 8,700 853 110 Telephone - - 660 (600) 0' Utilities - electric (CORE) 698 4,666 3,000 1,666 156' Water testing - - 1,000 (1,000) 0' Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 88' Arapaboe Treatment Plant - 000 - 2,886 17,416 25,000 (7,584) 70' Repairs and maintenance - 1,223 6,000 (4,777) 20' Supplies and chemicals (1,649) 18,131 4,500 13,631 403' Telephone 200 1,126 2,500 (1,374) 45' Utilities - gas 36 1,151 2,500 (1,349) 46' Utilities - sever treatment (PLS) 435 2,679 3,500 (821) 77' Water testing - - 4,000 (4,000) 0' 14,		805		,	,		
Teisphone - - 600 (600) 00 Utilities - electric (CORE) 698 4,666 3,000 1,666 156 Water resting - - 1,000 (1,000) 00 Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 88 Arapahoe Treatment Plant - 000 2,886 17,416 25,000 (7,584) 700 Supplies and nemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,500 (1,374) 455 Utilities - electric (CORE 18852 Rockbrook) 3,262 20,021 28,000 (7,979) 72 Utilities - sever treatment (PLS) 435 2,679 3,500 (821) 77 Water testing - - 4,000 (14,253) 811 Booster Station - 1,493 8,000 (6,507) 191 Other Expenditures 2,573 39,748 40,000 (25,200) 000 </td <td>•</td> <td>-</td> <td></td> <td></td> <td></td> <td></td>	•	-					
Utilities - electric (CORE) 698 4,666 3,000 1,666 156 Water resting - - 1,000 0' 0' 0		-	9,555			0%	
Water testing - - 1.000 (1.000) 00 Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 88 Arapahoe Treatment Plant - 000 - - 1,223 6,000 (4,777) 200 Supplies and maintenance - 1,223 6,000 (4,777) 200 Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,500 (1,349) 466 Utilities - gas 36 1,151 2,500 (1,490) 00 00 Subtotal - ATP expenditures 5,170 61,747 76.000 (14,253) 811 Booster Station - - 4,000 (2000) 00 Subtotal - Booster Station - 1,493 8,000 (6,507) 19 Operations & maintenance 2,573 39,748 40,000 (252) 99 Contingency - - 2,5000 (25,500)		698	4 666		(,	156%	
Subtotal - SWTP expenditures 1,503 48,540 55,300 (6,760) 88 Arapahoe Treatment Plant - 000 Operator In resp oft (ORC) 2,886 17,416 25,000 (7,584) 70 Operator In resp oft (ORC) 2,886 17,416 25,000 (7,784) 70 Supplies and chemicals (1,649) 18,131 4,500 13,631 4033 Telephone 200 1,126 2,500 (1,374) 455 Utilities - electric (CORE 18852 Rockbrook) 3,262 20,021 28,000 (7,797) 722 Utilities - gas 36 1,151 2,500 (1,349) 46 Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 777 Water testing - - 4,000 (4,000) 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 81 Booster Station - - 2,000 (2,000) 00 Subtotal - other expenditures 2,573		-	-,000	,		0%	
Arapahoe Treatment Plant - 000 Operator In resp ohg (ORC) 2,886 17,416 25,000 (7,584) 700 Repairs and maintenance - 1,223 6,000 (4,777) 200 Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,500 (1,374) 455 Utilities - electric (CORE 18852 Rockbrook) 3,262 20,021 22,000 (7,979) 722 Utilities - gas 36 1,151 2,500 (1,344) 465 Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 777 Water testing - - 4,000 (0 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - 1,493 8,000 (6,507) 19' Utilities - booster electric (CORE) - 1,493 10,000 (25,25) 611 Other Expenditures 2,573 39,748 4	0	1,503	48,540			88%	
Operator In resp chg (ORC) 2,886 17,416 25,000 (7,584) 700 Repairs and maintenance - 1,223 6,000 (4,777) 207 Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,600 (1,374) 457 Utilities - electric (CORE 18852 Rockbrook) 3,262 20,021 28,000 (7,979) 722 Utilities - gas 36 1,151 2,500 (1,344) 467 Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 777 Water testing - - 4,000 (0 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - 1,493 8,000 (6,507) 19' Utilities - booster electric (CORE) - 1,493 10,000 (8,507) 15' Other Expenditures - 2,573 39,748 40,0000	·		, , , , , , , , , , , , , , , , , , , ,	· · · ·			
Repairs and maintenance - 1,223 6,000 (4,777) 200 Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,500 (1,374) 451 Utilities - electric (CORE 18852 Rockbrook) 3,262 20,021 28,000 (7,979) 722 Utilities - gas 36 1,151 2,500 (1,349) 461 Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 777 Water testing - - 4,000 (4,000) 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - 1,493 8,000 (6,507) 199 Operations & maintenance Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 155 Other Expenditures 2,573 39,748 40,000	-	2 996	17 110	25,000	(7 504)	700/	
Supplies and chemicals (1,649) 18,131 4,500 13,631 403 Telephone 200 1,126 2,500 (1,374) 455 Utilities - gas 36 1,151 2,500 (1,349) 465 Utilities - gas 36 1,151 2,500 (1,349) 465 Utilities - gas 36 1,151 2,500 (1,349) 465 Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 77 Water testing - - 4,000 (4,000) 00 (4,000) 00		2,000			· · · ·		
Telephone 200 1,126 2,500 (1,374) 455 Utilities - gas 3,262 20,021 28,000 (7,979) 722 Utilities - gas 36 1,151 2,550 (1,34) 465 Utilities - gas 36 1,151 2,500 (1,349) 466 Utilities - gas 3,500 (821) 77 Water testing - - 4,000 (4,000) 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - - 4,000 (6,507) 197 Operations & maintenance - Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 157 Other Expenditures - 2,573 39,748 40,000 (252) 99 Contingency - - 25,000 (25,000) 00 100 Subtotal - other expenditures	•	- (1.649)		,	· · · /		
Utilities - electric (CORE 18852 Rockbrook) 3,262 20,021 28,000 (7,979) 722 Utilities - gas 36 1,151 2,500 (1,349) 46 Utilities - gas 36 1,151 2,500 (821) 77 Water testing - - 4,000 (4,000) 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - 1,493 8,000 (6,507) 19 Operations & maintenance - Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 15 Other Expenditures - - 2,573 39,748 40,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 611 Total expenditures 15,058 209,502 275,000 (65,498) 76 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 <td></td> <td>· · · /</td> <td></td> <td></td> <td></td> <td>45%</td>		· · · /				45%	
Utilities - gas 36 1,151 2,500 (1,349) 46 Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 77 Water testing - - 4,000 (4,000) 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - 1,493 8,000 (6,507) 19' Operations & maintenance - Booster - - 2,000 (2,000) 0' Subtotal - Booster Station - 1,493 10,000 (8,507) 15' Other Expenditures - - - 2,573 39,748 40,000 (252) 99' Contingency - - - 2,573 39,748 65,000 (25,000) 0' Subtotal - other expenditures 15,058 209,502 275,000 (65,498) 76' EXCESS OF REVENUES OVER (UNDER) - - (100,000) 100,000 0' Transfer to capital projects fund - - - 100,000 0'	•				. ,	72%	
Utilities - sewer treatment (PLS) 435 2,679 3,500 (821) 77 Water testing - - 4,000 (4,000) 0' Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station - - 2,000 (2,000) 0' Utilities - booster electric (CORE) - 1,493 8,000 (6,507) 19' Operations & maintenance - Booster - - 2,000 (2,000) 0' Subtotal - Booster Station - 1,493 10,000 (8,507) 15' Other Expenditures 2,573 39,748 40,000 (252) 99' Contingency - - 25,000 (25,000) 0' Subtotal - other expenditures 15,058 209,502 275,000 (65,498) 76' EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27' OTHER FINANCING SOURCES (USES) - - 100,000 0' 100,000 0' Transfer tocapital projects fund -				,	· · · /	46%	
Water testing - - 4,000 (4,000) 00 Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 814 Booster Station - - 1,493 8,000 (6,507) 199 Operations & maintenance - Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 157 Other Expenditures - - 2,573 39,748 40,000 (252) 99 Contingency - - - 25,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 40,000 (25,252) 611 Total expenditures 15,058 209,502 275,000 (65,498) 769 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 279 OTHER FINANCING SOURCES (USES) - - 100,000 00 100,000 00 Transfer from general fund<					. ,	77%	
Subtotal - ATP expenditures 5,170 61,747 76,000 (14,253) 811 Booster Station . 1,493 8,000 (6,507) 191 Operations & maintenance - Booster - - 2,000 (2,000) 0 Subtotal - Booster Station - 1,493 10,000 (8,507) 157 Other Expenditures Distribution repairs and maintenance 2,573 39,748 40,000 (252) 999 Contingency - - 25,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 65,000 (252,52) 611 Total expenditures 15,058 209,502 275,000 (65,498) 766 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 274 OTHER FINANCING SOURCES (USES) - - 100,000 100,000 00 Transfer from general fund - - 200,000 (200,000) 00 Total other financing sources (uses) <t< td=""><td>Water testing</td><td>-</td><td>-</td><td></td><td></td><td>0%</td></t<>	Water testing	-	-			0%	
Utilities - booster electric (CORE) - 1,493 8,000 (6,507) 199 Operations & maintenance - Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 157 Other Expenditures - 1,493 10,000 (8,507) 157 Other Expenditures - 2,573 39,748 40,000 (252) 997 Contingency - - 25,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 611 Total expenditures 15,058 209,502 275,000 (65,498) 76 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27 OTHER FINANCING SOURCES (USES) - - (100,000) 100,000 00 Transfer from general fund - - 200,000 (200,000) 00 Total other financing sources (uses) - - 100,000 (100,000) 00 NET CHANGE IN FUND BALANCE	Subtotal - ATP expenditures	5,170	61,747	76,000		81%	
Utilities - booster electric (CORE) - 1,493 8,000 (6,507) 199 Operations & maintenance - Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 157 Other Expenditures - 1,493 10,000 (8,507) 157 Other Expenditures - 2,573 39,748 40,000 (252) 997 Contingency - - 25,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 611 Total expenditures 15,058 209,502 275,000 (65,498) 76 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27 OTHER FINANCING SOURCES (USES) - - (100,000) 100,000 00 Transfer from general fund - - 200,000 (200,000) 00 Total other financing sources (uses) - - 100,000 (100,000) 00 NET CHANGE IN FUND BALANCE	Booster Station						
Operations & maintenance - Booster - - 2,000 (2,000) 00 Subtotal - Booster Station - 1,493 10,000 (8,507) 157 Other Expenditures - - 1,493 10,000 (2,000) 00 Distribution repairs and maintenance 2,573 39,748 40,000 (252) 99' Contingency - - 25,000 (25,000) 00' Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 61' Total expenditures 15,058 209,502 275,000 (65,498) 76' EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27' OTHER FINANCING SOURCES (USES) 19,559 20,696 76,240 (55,544) 27' OTHER FINANCING Sources (uses) - - 100,000 00' Transfer from general fund - - 200,000 (200,000) 00' NET CHANGE IN FUND BALANCE \$ 19,559 20,696		_	1 493	8 000	(6 507)	19%	
Subtotal - Booster Station - 1,493 10,000 (8,507) 15' Other Expenditures Distribution repairs and maintenance 2,573 39,748 40,000 (252) 99' Contingency - - 25,000 (25,000) 0' Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 61' Total expenditures 15,058 209,502 275,000 (65,498) 76' EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27' OTHER FINANCING SOURCES (USES) 19,559 20,696 76,240 (55,544) 27' OTHER FINANCING SOURCES (USES) - - (100,000) 100,000 0' Transfer to capital projects fund - - (100,000) (00,000) 0' Total other financing sources (uses) - - 100,000 (100,000) 0' NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) Etspecin fund -		-	-	,	· · · /	0%	
Other Expenditures Distribution repairs and maintenance 2,573 39,748 40,000 (252) 99' Contingency - - 25,000 (25,000) 0' Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 61' Total expenditures 15,058 209,502 275,000 (65,498) 76' EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27' OTHER FINANCING SOURCES (USES) 19,559 20,696 76,240 (20,000) 0' Transfer to capital projects fund - - (100,000) 100,000 0' Total other financing sources (uses) - - 100,000 0' 0' NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) 0' BEGINNING FUND BALANCE 464,548 464,548 464,548 464,548 464,548	•	-	1,493			15%	
Distribution repairs and maintenance 2,573 39,748 40,000 (252) 999 Contingency - - 25,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 611 Total expenditures 15,058 209,502 275,000 (65,498) 76 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 27 OTHER FINANCING SOURCES (USES) 19,559 20,696 76,240 (55,544) 27 Transfer to capital projects fund - - (100,000) 100,000 00 Total other financing sources (uses) - - 100,000 (100,000) 00 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) 464,548 BEGINNING FUND BALANCE 464,548 464,548 464,548 464,548			.,	,	(0,001)		
Contingency - - 25,000 (25,000) 00 Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 619 Total expenditures 15,058 209,502 275,000 (65,498) 769 EXCESS OF REVENUES OVER (UNDER) 19,559 20,696 76,240 (55,544) 279 OTHER FINANCING SOURCES (USES) 19,559 20,696 76,240 (55,544) 279 Transfer to capital projects fund - - (100,000) 100,000 00 Transfer from general fund - - 100,000 00 00 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) 00 BEGINNING FUND BALANCE 464,548 464,548 464,548 10 10 10		2.573	39.748	40.000	(252)	99%	
Subtotal - other expenditures 2,573 39,748 65,000 (25,252) 614 Total expenditures 15,058 209,502 275,000 (65,498) 764 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES 19,559 20,696 76,240 (55,544) 274 OTHER FINANCING SOURCES (USES) Transfer to capital projects fund - - (100,000) 100,000 04 Transfer from general fund - - 200,000 (200,000) 04 Total other financing sources (uses) - - 100,000 04 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548	•	_,= =	-			0%	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES 19,559 20,696 76,240 (55,544) 274 OTHER FINANCING SOURCES (USES) Transfer to capital projects fund - - (100,000) 100,000 04 Transfer from general fund - - 200,000 (200,000) 04 Total other financing sources (uses) - - 100,000 04 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548		2,573	39,748		`	61%	
EXPENDITURES 19,559 20,696 76,240 (55,544) 274 OTHER FINANCING SOURCES (USES) - - (100,000) 100,000 00 Transfer to capital projects fund - - (100,000) (200,000) 00 Transfer from general fund - - 200,000 (200,000) 00 Total other financing sources (uses) - - 100,000 00 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548	Total expenditures	15,058	209,502	275,000	(65,498)	76%	
EXPENDITURES 19,559 20,696 76,240 (55,544) 274 OTHER FINANCING SOURCES (USES) - - (100,000) 100,000 00 Transfer to capital projects fund - - (100,000) (200,000) 00 Transfer from general fund - - 200,000 (200,000) 00 Total other financing sources (uses) - - 100,000 00 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548	EXCESS OF REVENUES OVER (UNDER)						
Transfer to capital projects fund - - (100,000) 100,000 04 Transfer from general fund - - 200,000 (200,000) 04 Total other financing sources (uses) - - 100,000 04 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548		19,559	20,696	76,240	(55,544)	27%	
Transfer to capital projects fund - - (100,000) 100,000 04 Transfer from general fund - - 200,000 (200,000) 04 Total other financing sources (uses) - - 100,000 04 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548							
Transfer from general fund - - 200,000 (200,000) 04 Total other financing sources (uses) - - 100,000 (100,000) 04 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548 464,548 464,548		-	-	(100 000)	100 000	0%	
Total other financing sources (uses) - - 100,000 (100,000) 00 NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548		-	-	· · · ·	,	0%	
NET CHANGE IN FUND BALANCE \$ 19,559 20,696 \$ 176,240 \$ (155,544) BEGINNING FUND BALANCE 464,548	-					0%	
		\$ 19,559	20,696		· _ · _ /		
	BEGINNING FUND BALANCE		464,548				
	ENDING FUND BALANCE		\$ 485,244				

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 EIGHT MONTHS ENDED AUGUST 31, 2023 Unaudited

	Current Month		YTD Actual		2023 Adopted Budget		Variance Over (Under)		Percent of Budget 67%
REVENUES									
Availability of service fees (\$20/month; 17 accounts)	\$	-	\$	3,060	\$	4,080	\$	(1,020)	75%
Capital replacement fee (\$50/month; 338 accounts)	Ŷ	19,301	Ŷ	134,382	Ŧ	202,800	¥	(68,418)	66%
ARPA Grant		-		-		310,000		(310,000)	0%
Tap fees		30,000		60,000		30,000		30,000	200%
Tap fees - admin		1,000		2,000		1,000		1,000	200%
Total revenues		50,301		199,442		547,880		(348,438)	36%
EXPENDITURES									
CWRPDA & DWRF principal		-		61,843		123,804		(61,961)	50%
CWRPDA & DWRF interest		-		3,650		7,182		(3,532)	51%
Arapahoe Treatment Plant improvements		-		-		10,000		(10,000)	0%
Dawson well revitalization project		-		4,722		-		4,722	-
District management and accounting		2,226		19,758		20,000		(242)	99%
Engineering		1,910		9,467		24,000		(14,533)	39%
Inclusions - Red Rock Acres		-		606		5,000		(4,394)	12%
Easements (Taylor & KVDG)		-		33,220		35,000		(1,780)	95%
Mapping		-		7,052		17,500		(10,448)	40%
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)		-		2,858		380,000		(377,142)	1%
SWTP improvements - filter upgrade (ARPA)		1,067		2,915		300,000		(297,085)	1%
Capital replacement		325		6,456		10,000		(3,544)	65%
Monument Interconnect		-		7,425		287,000		(279,575)	3%
Total expenditures		5,528		159,972		1,219,486		(1,059,514)	13%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		44,773		39,470		(671,606)		711,076	-6%
OTHER FINANCING SOURCES									
Transfer from operations fund		-		-		100,000		(100,000)	0%
Total other financing sources		-		-		100,000		(100,000)	0%
NET CHANGE IN FUND BALANCE	\$	44,773		39,470	\$	(571,606)	\$	611,076	
BEGINNING FUND BALANCE				504,978					
ENDING FUND BALANCE			\$	544,448					