

**FOREST VIEW ACRES WATER DISTRICT
CASH POSITION SUMMARY
Year to Date (YTD) as of October 31, 2022
Adjusted as of November 22, 2022**

Account Activity Item Description	CHECKING	INVESTMENTS		TOTAL ALL ACCOUNTS
	BOK Financial	ColoTrust Plus	Colotruster Edge	
Beginning balance per bank	\$ 126,827	\$ 109,975	\$ 799,667	\$ 1,036,469
YTD credits - Total deposits, wires and transfers	525,786	89,198	9,750	624,734
YTD debits - Total vouchers, wires and transfers	(537,457)	-	(7,217)	(544,674)
YTD bank balance	115,156	199,173	802,200	1,116,529
Less outstanding checks	(4,945)	-	-	(4,945)
YTD book balance	110,211	199,173	802,200	1,111,584
Current period activity				
Current period deposits	40,366	-	-	40,366
Current period payables	(79,079)	-	-	(79,079)
Current period automatic payables	(5,686)	-	-	(5,686)
Total current cash balance	\$ 65,812	\$ 199,173	\$ 802,200	\$ 1,067,185

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

Colorado Water Resources & Power Development Authority (Debt Schedule - Unaudited)				
	12/31/2021	2022	YTD 2022	2022
	Principal Balance	Principal Payment	Principal Balance	Interest Payment
Loan D12F295	\$ 1,150,000.00	\$ 100,000.00	\$ 1,050,000.00	\$ -
Loan D16F368	388,339.12	23,334.91	365,004.21	7,650.69
	<u>\$ 1,538,339.12</u>	<u>\$ 123,334.91</u>	<u>\$ 1,415,004.21</u>	<u>\$ 7,650.69</u>

FOREST VIEW ACRES WATER DISTRICT
ALLOCATION OF FUND BALANCES - CASH BASIS (NON-GAAP)
Year to Date (YTD) as of October 31, 2022
UNAUDITED

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
BEGINNING FUND BALANCES	\$ 110,171	\$ 448,215	\$ 475,206	\$ 1,033,592
YTD REVENUES PER FINANCIAL STATEMENTS				
Availability of service fees	-	-	4,240	4,240
Capital replacement fees	-	-	160,349	160,349
CSD Pool safety grant	-	1,700	-	1,700
Interest and unrealized gain/(loss)	4,610	-	-	4,610
Inclusion Red Rock	-	-	10,000	10,000
Late fees and penalties	-	3,950	-	3,950
Miscellaneous	-	336	-	336
Operations fees	-	128,239	-	128,239
Property taxes	81,342	-	-	81,342
Specific ownership taxes	6,998	-	-	6,998
Tap fees	-	-	62,000	62,000
Transfer fees	-	1,950	-	1,950
Water usage fees	-	147,943	-	147,943
Total YTD revenues	92,950	284,118	236,589	613,657
Beginning Fund Balances Plus YTD Revenues	203,121	732,333	711,795	1,647,249
Total YTD EXPENDITURES	(56,662)	(260,736)	(218,267)	(535,665)
ENDING FUND BALANCES	\$ 146,459	\$ 471,597	\$ 493,528	\$ 1,111,584

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 TEN MONTHS ENDED OCTOBER 31, 2022
Unaudited

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2022 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 83%</u>
REVENUES					
Property taxes	\$ 347	\$ 81,341	\$ 81,522	\$ (181)	100%
Specific ownership taxes	726	6,999	8,152	(1,153)	86%
Interest and unrealized gain/(loss)	1,574	4,610	500	4,110	922%
Total revenues	<u>2,647</u>	<u>92,950</u>	<u>90,174</u>	<u>2,776</u>	<u>103%</u>
EXPENDITURES					
Directors' fees	600	5,300	6,500	(1,200)	82%
District management and accounting	1,186	12,357	16,000	(3,643)	77%
District website and push notifications	100	5,902	1,200	4,702	492%
Elections	-	2,533	5,000	(2,467)	51%
Insurance and SDA dues	450	1,217	14,000	(12,783)	9%
Legal	2,570	24,464	15,000	9,464	163%
Miscellaneous	-	660	4,000	(3,340)	17%
Postage	309	3,008	4,000	(992)	75%
Training and education	-	-	500	(500)	0%
Treasurer fees	5	1,221	1,223	(2)	100%
US Forest Service	-	-	350	(350)	0%
Emergency reserve	-	-	2,800	(2,800)	0%
Total expenditures	<u>5,220</u>	<u>56,662</u>	<u>70,573</u>	<u>(13,911)</u>	<u>80%</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,573)</u>	36,288	<u>\$ 19,601</u>	<u>\$ 16,687</u>	
BEGINNING FUND BALANCE		<u>110,171</u>			
ENDING FUND BALANCE		<u>\$ 146,459</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 TEN MONTHS ENDED OCTOBER 31, 2022
Unaudited**

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 83%
REVENUES					
Late fees and penalties	\$ 375	\$ 3,950	\$ 2,000	\$ 1,950	197%
Miscellaneous	-	336	1,000	(664)	34%
Operations fees (\$40/month; 321 accounts)	8,754	128,239	161,760	(33,521)	79%
Transfer fees	-	1,950	3,000	(1,050)	65%
Water usage fees (Tiered)	13,671	147,943	181,939	(33,996)	81%
CSD Pool safety grant	-	1,700	-	1,700	-
Total revenues	<u>22,800</u>	<u>284,118</u>	<u>349,699</u>	<u>(65,581)</u>	<u>81%</u>
EXPENDITURES					
General					
Bank fees	62	669	1,000	(331)	67%
Billing	3,728	16,223	21,000	(4,777)	77%
District management and accounting	2,325	23,953	31,000	(7,047)	77%
Meter reading and maintenance	381	4,576	5,000	(424)	92%
Miscellaneous	-	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>6,496</u>	<u>49,380</u>	<u>65,700</u>	<u>(16,320)</u>	<u>75%</u>
Surface Water Treatment Plant - 002					
Operator In resp chg (SWTP)	-	18,022	30,000	(11,978)	60%
Repairs and maintenance	-	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)	158	1,780	3,000	(1,220)	59%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	<u>158</u>	<u>39,721</u>	<u>55,300</u>	<u>(15,579)</u>	<u>72%</u>
Arapahoe Treatment Plant - 000					
Operator In resp chg (ORC)	-	27,553	22,000	5,553	125%
Repairs and maintenance	-	54,408	6,000	48,408	907%
Supplies and chemicals	-	8,950	4,500	4,450	199%
Telephone	133	963	2,500	(1,537)	39%
Utilities - electric (IREA 18852 Rockbrook)	3,061	19,837	28,000	(8,163)	71%
Utilities - gas	27	757	2,500	(1,743)	30%
Utilities - sewer treatment (PLS)	445	2,423	3,500	(1,077)	69%
Water testing	-	1,649	4,000	(2,351)	41%
Subtotal - ATP expenditures	<u>3,666</u>	<u>116,540</u>	<u>73,000</u>	<u>43,540</u>	<u>160%</u>
Booster Station					
Utilities - booster electric (CORA)	623	6,315	8,000	(1,685)	79%
Operations & maintenance - Booster	-	192	2,000	(1,808)	10%
Subtotal - Booster Station	<u>623</u>	<u>6,507</u>	<u>10,000</u>	<u>(3,493)</u>	<u>65%</u>
Other Expenditures					
Distribution repairs and maintenance	10,932	48,588	35,000	13,588	139%
Contingency	-	-	30,000	(30,000)	0%
Subtotal - other expenditures	<u>10,932</u>	<u>48,588</u>	<u>65,000</u>	<u>(16,412)</u>	<u>75%</u>
Total expenditures	<u>21,875</u>	<u>260,736</u>	<u>269,000</u>	<u>(8,264)</u>	<u>97%</u>
NET CHANGE IN FUND BALANCE	<u>\$ 925</u>	<u>23,382</u>	<u>\$ 80,699</u>	<u>\$ (57,317)</u>	
BEGINNING FUND BALANCE		<u>448,215</u>			
ENDING FUND BALANCE		<u>\$ 471,597</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 TEN MONTHS ENDED OCTOBER 31, 2022
Unaudited**

	<u>Current Month</u>	<u>YTD Actual</u>	<u>2022 Adopted Budget</u>	<u>Variance Over (Under)</u>	<u>Percent of Budget 83%</u>
REVENUES					
Availability of service fees (\$20/month; 26 accounts)	\$ 1,000	\$ 4,240	\$ 4,560	\$ (320)	93%
Capital replacement fee (\$50/month; 321 accounts)	10,943	160,349	202,200	(41,851)	79%
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%
Total revenues	<u>11,943</u>	<u>236,589</u>	<u>237,760</u>	<u>(1,171)</u>	<u>100%</u>
EXPENDITURES					
CWRPDA & DWRF principal	61,724	123,334	123,334	-	100%
CWRPDA & DWRF interest	3,767	7,650	7,650	-	100%
District management and accounting	1,859	19,312	25,000	(5,688)	77%
Engineering	455	14,256	10,000	4,256	143%
Inclusions - Red Rock Acres	160	240	-	240	-
Inclusions - Van Der Gugten Easement	-	1,229	-	1,229	-
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)	-	7,342	150,000	(142,658)	5%
Capital replacement	-	8,322	25,000	(16,678)	33%
Monument Interconnect	-	36,582	220,000	(183,418)	17%
Contingency	-	-	50,000	(50,000)	0%
Total expenditures	<u>67,965</u>	<u>218,267</u>	<u>612,484</u>	<u>(394,217)</u>	<u>36%</u>
NET CHANGE IN FUND BALANCE	<u>\$ (56,022)</u>	18,322	<u>\$ (374,724)</u>	<u>\$ 393,046</u>	
BEGINNING FUND BALANCE		<u>475,206</u>			
ENDING FUND BALANCE		<u>\$ 493,528</u>			