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 BOK Financial	INVESTMENTS ColoTrust Plus	 Colotrust Edge	TOTAL ALL ACCOUNTS
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 Principal Balance	2022 Principal Payment	YTD 2022 Principal Balance	2022 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
	$ 1,538,339.12	$ 123,334.91	$ 1,415,004.21	$ 7,650.69

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: Page 3 Page 4 Page 5

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

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 83%
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	2,647	92,950	90,174	2,776	103%
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	5,220	56,662	70,573	(13,911)	80%
NET CHANGE IN FUND BALANCE	$ (2,573)	36,288	$ 19,601	$ 16,687	
BEGINNING FUND BALANCE		110,171			
ENDING FUND BALANCE		$ 146,459			

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	22,800	284,118	349,699	(65,581)	81%
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	6,496	49,380	65,700	(16,320)	75%
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	158	39,721	55,300	(15,579)	72%
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	3,666	116,540	73,000	43,540	160%
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	623	6,507	10,000	(3,493)	65%
Other Expenditures					
Distribution repairs and maintenance	10,932	48,588	35,000	13,588	139%
Contingency	-	-	30,000	(30,000)	0%
Subtotal - other expenditures	10,932	48,588	65,000	(16,412)	75%
Total expenditures	21,875	260,736	269,000	(8,264)	97%
NET CHANGE IN FUND BALANCE	$ 925	23,382	$ 80,699	$ (57,317)	
BEGINNING FUND BALANCE		448,215			
ENDING FUND BALANCE		**$ 471,597**			

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

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 83%
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	11,943	236,589	237,760	(1,171)	100%
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	67,965	218,267	612,484	(394,217)	36%
NET CHANGE IN FUND BALANCE	$ (56,022)	18,322	$ (374,724)	$ 393,046	
BEGINNING FUND BALANCE		475,206			
ENDING FUND BALANCE		$ 493,528			