FOREST VIEW ACRES WATER DISTRICT
CASH POSITION SUMMARY
Year to Date (YTD) as of May 31, 2022
Adjusted as of June 17, 2022

Account Activity Item Description	CHECKING BOK Financial	INVESTMENTS ColoTrust Plus	INVESTMENTS 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	260,546	53,921	2,198	316,665
YTD debits - Total vouchers, wires and transfers	(267,060)	-	(4,003)	(271,063)
YTD bank balance	120,313	163,896	797,862	1,082,071
Less outstanding checks	(19,966)	-	-	(19,966)
YTD book balance	**100,347**	**163,896**	**797,862**	**1,062,105**
Current period activity				
Current period deposits	31,036	5,739	-	36,775
Current period payables	(20,778)	-	-	(20,778)
Current period automatic payables	(1,825)	-	-	(1,825)
Total current cash balance	**$ 108,780**	**$ 169,635**	**$ 797,862**	**$ 1,076,277**

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	2022 Interest Payment	YTD 2022 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
	$ 1,538,339.12	$ 61,609.41	$ 3,883.39	$ 1,476,729.71

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

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	-	-	2,280	2,280
Capital replacement fees	-	-	75,237	75,237
CSD Pool safety grant	-	1,700	-	1,700
Interest	1,611	-	-	1,611
Late fees and penalties	-	2,045	-	2,045
Miscellaneous	-	336	-	336
Operations fees	-	60,150	-	60,150
Property taxes	51,135	-	-	51,135
Specific ownership taxes	3,339	-	-	3,339
Tap fees	-	-	62,000	62,000
Transfer fees	-	900	-	900
Unrealized gain/(loss)	(3,203)	-	-	(3,203)
Water usage fees	-	51,076	-	51,076
Total YTD revenues	52,882	116,207	139,517	308,606
Beginning Fund Balances Plus YTD Revenues	163,053	564,422	614,723	1,342,198
Total YTD EXPENDITURES	(25,573)	(149,285)	(105,235)	(280,093)
ENDING FUND BALANCES	**$ 137,480**	**$ 415,137**	**$ 509,488**	**$ 1,062,105**
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 FIVE MONTHS ENDED MAY 31, 2022
Unaudited

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 42%
REVENUES					
Property taxes	$ 11,286	$ 51,135	$ 81,522	$ (30,387)	63%
Specific ownership taxes	642	3,339	8,152	(4,813)	41%
Interest	629	1,611	500	1,111	322%
Unrealized gain/(loss)	801	(3,203)	-	(3,203)	-
Total revenues	13,358	52,882	90,174	(37,292)	59%
EXPENDITURES					
Directors' fees	500	2,300	6,500	(4,200)	35%
District management and accounting	1,252	6,286	16,000	(9,714)	39%
District website maintenance	100	500	1,200	(700)	42%
Elections	-	2,210	5,000	(2,790)	44%
Insurance and SDA dues	-	767	14,000	(13,233)	5%
Legal	2,099	10,442	15,000	(4,558)	70%
Miscellaneous	-	660	4,000	(3,340)	17%
Postage	164	1,641	4,000	(2,359)	41%
Training and education	-	-	500	(500)	0%
Treasurer fees	169	767	1,223	(456)	63%
US Forest Service	-	-	350	(350)	0%
Emergency reserve	-	-	2,800	(2,800)	0%
Total expenditures	4,284	25,573	70,573	(45,000)	36%
NET CHANGE IN FUND BALANCE	$ 9,074	27,309	$ 19,601	$ 7,708	
BEGINNING FUND BALANCE		110,171			
ENDING FUND BALANCE		$ 137,480			

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 FIVE MONTHS ENDED MAY 31, 2022
Unaudited

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 42%
REVENUES					
Late fees and penalties	$ 345	$ 2,045	$ 2,000	$ 45	102%
Miscellaneous	-	336	1,000	(664)	34%
Operations fees ($40/month; 321 accounts)	13,710	60,150	161,760	(101,610)	37%
Transfer fees	450	900	3,000	(2,100)	30%
Water usage fees (Tiered)	12,621	51,076	181,939	(130,863)	28%
CSD Pool safety grant	-	1,700	-	1,700	-
Total revenues	27,126	116,207	349,699	(233,492)	33%
EXPENDITURES					
General					
Bank fees	91	355	1,000	(645)	36%
Billing	1,959	8,567	21,000	(12,433)	41%
District management and accounting	2,892	12,650	31,000	(18,350)	41%
Meter reading and maintenance	305	1,990	5,000	(3,010)	40%
Miscellaneous	134	1,024	3,500	(2,476)	29%
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	5,381	25,214	65,700	(40,486)	38%
Surface Water Treatment Plant - 002					
Operator In resp chg (SWTP)	1,946	6,041	30,000	(23,959)	20%
Repairs and maintenance	1,084	18,409	12,000	6,409	153%
Supplies and chemicals	552	1,733	8,700	(6,967)	20%
Telephone	62	259	600	(341)	43%
Utilities - electric (CORA)	167	1,171	3,000	(1,829)	39%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	3,811	27,613	55,300	(27,687)	50%
Arapahoe Treatment Plant - 000					
Operator In resp chg (ORC)	2,618	16,814	22,000	(5,186)	76%
Repairs and maintenance	748	53,203	6,000	47,203	887%
Supplies and chemicals	609	8,039	4,500	3,539	179%
Telephone	-	295	2,500	(2,205)	12%
Utilities - electric (IREA 18852 Rockbrook)	1,586	7,415	28,000	(20,585)	26%
Utilities - gas	76	595	2,500	(1,905)	24%
Utilities - sewer treatment (PLS)	168	975	3,500	(2,525)	28%
Water testing	614	614	4,000	(3,386)	15%
Subtotal - ATP expenditures	6,419	87,950	73,000	14,950	120%
Booster Station					
Utilities - booster electric (CORA)	546	2,855	8,000	(5,145)	36%
Operations & maintenance - Booster	-	-	2,000	(2,000)	0%
Subtotal - Booster Station	546	2,855	10,000	(7,145)	29%
Other Expenditures					
Distribution repairs and maintenance	780	5,653	35,000	(29,347)	16%
Contingency	-	-	30,000	(30,000)	0%
Subtotal - other expenditures	780	5,653	65,000	(59,347)	9%
Total expenditures	16,937	149,285	269,000	(119,715)	55%
NET CHANGE IN FUND BALANCE	$ 10,189	(33,078)	$ 80,699	$ (113,777)	
BEGINNING FUND BALANCE		448,215			
ENDING FUND BALANCE		**$ 415,137**			

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 FIVE MONTHS ENDED MAY 31, 2022
Unaudited

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 42%
REVENUES					
Availability of service fees ($20/month; 26 accounts)	$ -	$ 2,280	$ 4,560	$ (2,280)	50%
Capital replacement fee ($50/month; 321 accounts)	17,188	75,237	202,200	(126,963)	37%
Inclusion - Van Der Gugten Easement	-	-	-	-	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	48,188	139,517	237,760	(98,243)	59%
EXPENDITURES					
CWRPDA & DWRF principal	-	61,610	123,334	(61,724)	50%
CWRPDA & DWRF interest	-	3,883	7,650	(3,767)	51%
District management and accounting	2,332	10,199	25,000	(14,801)	41%
Engineering	687	2,865	10,000	(7,135)	29%
Inclusions - Van Der Gugten Easement	574	1,177	-	1,177	-
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)	-	1,157	150,000	(148,843)	1%
Capital replacement	-	7,098	25,000	(17,902)	28%
Monument Interconnect	6,856	17,246	220,000	(202,754)	8%
Contingency	-	-	50,000	(50,000)	0%
Total expenditures	10,449	105,235	612,484	(507,249)	17%
NET CHANGE IN FUND BALANCE	$ 37,739	34,282	$ (374,724)	$ 409,006	
BEGINNING FUND BALANCE		475,206			
ENDING FUND BALANCE		$ 509,488			