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 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	490,983	87,588	7,912	586,483
YTD debits - Total vouchers, wires and transfers	(412,429)	-	(6,411)	(418,840)
YTD bank balance	205,381	197,563	801,168	1,204,112
Less outstanding checks	(34,858)	-	-	(34,858)
YTD book balance	**170,523**	**197,563**	**801,168**	**1,169,254**
Current period activity				
Current period deposits	20,202	1,069	-	21,271
Current period payables	(25,080)	-	-	(25,080)
Current period automatic payables	(4,315)	-	-	(4,315)
Total current cash balance	**$ 161,330**	**$ 198,632**	**$ 801,168**	**$ 1,161,130**

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 September 30, 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	-	-	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
Total YTD revenues	90,303	261,318	224,646	576,267
Beginning Fund Balances Plus YTD Revenues	200,474	709,533	699,852	1,609,859
Total YTD EXPENDITURES	(57,197)	(235,684)	(147,724)	(440,605)
ENDING FUND BALANCES	**$ 143,277**	**$ 473,849**	**$ 552,128**	**$ 1,169,254**

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 NINE MONTHS ENDED SEPTEMBER 30, 2022
Unaudited

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 75%
REVENUES					
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%
Total revenues	3,004	90,303	90,174	129	100%
EXPENDITURES					
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%
Total expenditures	14,718	51,442	70,573	(19,131)	73%
NET CHANGE IN FUND BALANCE	$ (11,714)	38,861	$ 19,601	$ 19,260	
BEGINNING FUND BALANCE		110,171			
ENDING FUND BALANCE		$ 149,032			

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

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 75%
REVENUES					
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	-
Total revenues	40,390	261,318	349,699	(88,381)	75%
EXPENDITURES					
General					
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	4,655	42,884	65,700	(22,816)	65%
Surface Water Treatment Plant - 002					
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	3,017	39,563	55,300	(15,737)	72%
Arapahoe Treatment Plant - 000					
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	6,397	112,874	73,000	39,874	155%
Booster Station					
Utilities - booster electric (CORA)	901	5,692	8,000	(2,308)	71%
Operations & maintenance - Booster	-	192	2,000	(1,808)	10%
Subtotal - Booster Station	901	5,884	10,000	(4,116)	59%
Other Expenditures					
Distribution repairs and maintenance	14,782	37,656	35,000	2,656	108%
Contingency	-	-	30,000	(30,000)	0%
Subtotal - other expenditures	14,782	37,656	65,000	(27,344)	58%
Total expenditures	29,752	238,861	269,000	(30,139)	89%
NET CHANGE IN FUND BALANCE	$ 10,638	22,457	$ 80,699	$ (58,242)	
BEGINNING FUND BALANCE		448,215			
ENDING FUND BALANCE		**$ 470,672**			

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

	Current Month	YTD Actual	2022 Adopted Budget	Variance Over (Under)	Percent of Budget 75%
REVENUES					
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%
Total revenues	21,326	224,646	237,760	(13,114)	94%
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	2,578	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%
Total expenditures	7,363	150,302	612,484	(462,182)	25%
NET CHANGE IN FUND BALANCE	$ 13,963	74,344	$ (374,724)	$ 449,068	
BEGINNING FUND BALANCE		475,206			
ENDING FUND BALANCE		$ 549,550			