

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

Account Activity Item Description	CHECKING	INVESTMENTS		TOTAL ALL ACCOUNTS
	BOK Financial	ColoTrust Plus	Colotruster Edge	
<b>Beginning balance per bank</b>	\$ 126,827	\$ 109,975	\$ 799,667	\$ 1,036,469
YTD credits - Total deposits, wires and transfers	41,140	644	140	41,924
YTD debits - Total vouchers, wires and transfers	(20,803)	-	(801)	(21,604)
<b>YTD bank balance</b>	147,164	110,619	799,006	1,056,789
Less outstanding checks	(64,768)	-	-	(64,768)
<b>YTD book balance</b>	<b>82,396</b>	<b>110,619</b>	<b>799,006</b>	<b>992,021</b>
<b>Current period activity</b>				
Current period deposits	12,558	1,082	-	13,640
Current period payables	(40,606)	-	-	(40,606)
Current period automatic payables	(2,859)	-	-	(2,859)
<b>Total current cash balance</b>	<b>\$ 51,489</b>	<b>\$ 111,701</b>	<b>\$ 799,006</b>	<b>\$ 962,196</b>

Note: The monthly operating reserve is \$55,650

Colorado Water Resources & Power Development Authority (Debt Schedule - Unaudited)				
	12/31/2021	2022	2022	YTD 12/31/2022
	Principal Balance	Principal Payment	Interest Payment	Principal Balance
Loan D12F295	\$ 1,150,000.00	\$ -	\$ -	\$ 1,150,000.00
Loan D16F368	388,339.12	-	-	388,339.12
	<u>\$ 1,538,339.12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,538,339.12</u>

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

Account Activity Item Description	GENERAL	OPERATIONS	CAPITAL	TOTALS ALL FUNDS
<b>BEGINNING FUND BALANCES</b>	\$ 110,171	\$ 445,788	\$ 473,613	\$ 1,029,572
<b>YTD REVENUES PER FINANCIAL STATEMENTS</b>				
Availability of service fees	-	-	1,140	1,140
Capital replacement fees	-	-	15,607	15,607
Interest	147	-	-	147
Late fees and penalties	-	435	-	435
Miscellaneous	-	311	-	311
Operations fees	-	12,486	-	12,486
Specific ownership taxes	638	-	-	638
Transfer fees	-	150	-	150
Unrealized gain/(loss)	(801)	-	-	(801)
Water usage fees	-	10,894	-	10,894
<b>Total YTD revenues</b>	<b>(16)</b>	<b>24,276</b>	<b>16,747</b>	<b>41,007</b>
<b>Beginning Fund Balances Plus YTD Revenues</b>	<b>110,155</b>	<b>470,064</b>	<b>490,360</b>	<b>1,070,579</b>
<b>Total YTD EXPENDITURES</b>	<b>(6,002)</b>	<b>(69,630)</b>	<b>(2,926)</b>	<b>(78,558)</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 104,153</b>	<b>\$ 400,434</b>	<b>\$ 487,434</b>	<b>\$ 992,021</b>

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 MONTH ENDED JANUARY 31, 2022  
Unaudited**

	<b>Current Month</b>	<b>YTD Actual</b>	<b>2022 Adopted Budget</b>	<b>Variance Over (Under)</b>	<b>Percent of Budget 8%</b>
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ 81,522	\$ (81,522)	0%
Specific ownership taxes	638	638	8,152	(7,514)	8%
Interest	147	147	500	(353)	29%
Unrealized gain/(loss)	(801)	(801)	-	(801)	-
<b>Total revenues</b>	<u>(16)</u>	<u>(16)</u>	<u>90,174</u>	<u>(90,190)</u>	<u>0%</u>
<b>EXPENDITURES</b>					
Directors' fees	400	400	6,500	(6,100)	6%
District management and accounting	1,132	1,132	16,000	(14,868)	7%
District website maintenance	100	100	1,200	(1,100)	8%
Elections	380	380	5,000	(4,620)	8%
Insurance and SDA dues	767	767	14,000	(13,233)	5%
Legal	2,507	2,507	15,000	(12,493)	17%
Miscellaneous	360	360	4,000	(3,640)	9%
Postage	356	356	4,000	(3,644)	9%
Training and education	-	-	500	(500)	0%
Treasurer fees	-	-	1,223	(1,223)	0%
US Forest Service	-	-	350	(350)	0%
Emergency reserve	-	-	2,800	(2,800)	0%
<b>Total expenditures</b>	<u>6,002</u>	<u>6,002</u>	<u>70,573</u>	<u>(64,571)</u>	<u>9%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (6,018)</u>	<u>(6,018)</u>	<u>\$ 19,601</u>	<u>\$ (25,619)</u>	
<b>BEGINNING FUND BALANCE</b>		<u>110,171</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 104,153</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 MONTH ENDED JANUARY 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 8%</u>
<b>REVENUES</b>					
Late fees and penalties	\$ 435	\$ 435	\$ 2,000	\$ (1,565)	22%
Miscellaneous	311	311	1,000	(689)	31%
Operations fees (\$40/month; 321 accounts)	12,486	12,486	161,760	(149,274)	8%
Transfer fees	150	150	3,000	(2,850)	5%
Water usage fees (Tiered)	10,894	10,894	181,939	(171,045)	6%
<b>Total revenues</b>	<u>24,276</u>	<u>24,276</u>	<u>349,699</u>	<u>(325,423)</u>	<u>7%</u>
<b>EXPENDITURES</b>					
<b>General</b>					
Bank fees	61	61	1,000	(939)	6%
Billing	1,486	1,486	21,000	(19,514)	7%
District management and accounting	2,194	2,194	31,000	(28,806)	7%
Meter reading and maintenance	640	640	5,000	(4,360)	13%
Miscellaneous	354	354	3,500	(3,146)	10%
Remote read data charge (Badger/Nat'l Meter)	314	314	3,800	(3,486)	8%
Utilities - refuse collection (Tri Lakes)	-	-	400	(400)	0%
Subtotal - General expenditures	<u>5,049</u>	<u>5,049</u>	<u>65,700</u>	<u>(60,651)</u>	<u>8%</u>
<b>Surface Water Treatment Plant - 002</b>					
Operator In resp chg (SWTP)	-	-	30,000	(30,000)	0%
Repairs and maintenance	5,253	5,253	12,000	(6,747)	44%
Supplies and chemicals	-	-	8,700	(8,700)	0%
Telephone	66	66	600	(534)	11%
Utilities - electric (CORA)	246	246	3,000	(2,754)	8%
Water testing	-	-	1,000	(1,000)	0%
Subtotal - SWTP expenditures	<u>5,565</u>	<u>5,565</u>	<u>55,300</u>	<u>(49,735)</u>	<u>10%</u>
<b>Arapahoe Treatment Plant - 000</b>					
Operator In resp chg (ORC)	5,236	5,236	22,000	(16,764)	24%
Repairs and maintenance	50,520	50,520	6,000	44,520	842%
Supplies and chemicals	44	44	4,500	(4,456)	1%
Telephone	55	55	2,500	(2,445)	2%
Utilities - electric (IREA 18852 Rockbrook)	1,864	1,864	28,000	(26,136)	7%
Utilities - gas	182	182	2,500	(2,318)	7%
Utilities - sewer treatment (PLS)	362	362	3,500	(3,138)	10%
Water testing	-	-	4,000	(4,000)	0%
Subtotal - ATP expenditures	<u>58,263</u>	<u>58,263</u>	<u>73,000</u>	<u>(14,737)</u>	<u>80%</u>
<b>Booster Station</b>					
Utilities - booster electric (CORA)	560	560	8,000	(7,440)	7%
Operations & maintenance - Booster	-	-	2,000	(2,000)	0%
<b>Subtotal - Booster Station</b>	<u>560</u>	<u>560</u>	<u>10,000</u>	<u>(9,440)</u>	<u>6%</u>
<b>Other Expenditures</b>					
Distribution repairs and maintenance	193	193	35,000	(34,807)	1%
Contingency	-	-	30,000	(30,000)	0%
Subtotal - other expenditures	<u>193</u>	<u>193</u>	<u>65,000</u>	<u>(64,807)</u>	<u>0%</u>
<b>Total expenditures</b>	<u>69,630</u>	<u>69,630</u>	<u>269,000</u>	<u>(199,370)</u>	<u>26%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (45,354)</u>	<u>(45,354)</u>	<u>\$ 80,699</u>	<u>\$ (126,053)</u>	
<b>BEGINNING FUND BALANCE</b>		<u>445,788</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 400,434</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 MONTH ENDED JANUARY 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 8%</u>
<b>REVENUES</b>					
Availability of service fees (\$20/month; 26 accounts)	\$ 1,140	\$ 1,140	\$ 4,560	\$ (3,420)	25%
Capital replacement fee (\$50/month; 321 accounts)	15,607	15,607	202,200	(186,593)	8%
Tap fees	-	-	30,000	(30,000)	0%
Tap fees - admin	-	-	1,000	(1,000)	0%
<b>Total revenues</b>	<u>16,747</u>	<u>16,747</u>	<u>237,760</u>	<u>(221,013)</u>	<u>7%</u>
<b>EXPENDITURES</b>					
CWRPDA & DWRP principal	-	-	123,334	(123,334)	0%
CWRPDA & DWRP interest	-	-	7,650	(7,650)	0%
District management and accounting	1,769	1,769	25,000	(23,231)	7%
Engineering	-	-	10,000	(10,000)	0%
Maps	-	-	1,500	(1,500)	0%
Clovenhoof Easement & Pipeline (w/ Palmer Lake Sewer)	1,157	1,157	150,000	(148,843)	1%
Capital replacement	-	-	25,000	(25,000)	0%
Monument Interconnect	-	-	220,000	(220,000)	0%
Contingency	-	-	50,000	(50,000)	0%
<b>Total expenditures</b>	<u>2,926</u>	<u>2,926</u>	<u>612,484</u>	<u>(609,558)</u>	<u>0%</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 13,821</u>	<u>13,821</u>	<u>\$ (374,724)</u>	<u>\$ 388,545</u>	
<b>BEGINNING FUND BALANCE</b>		<u>473,613</u>			
<b>ENDING FUND BALANCE</b>		<u>\$ 487,434</u>			