

Roxborough Village Metro District

Executive Summary

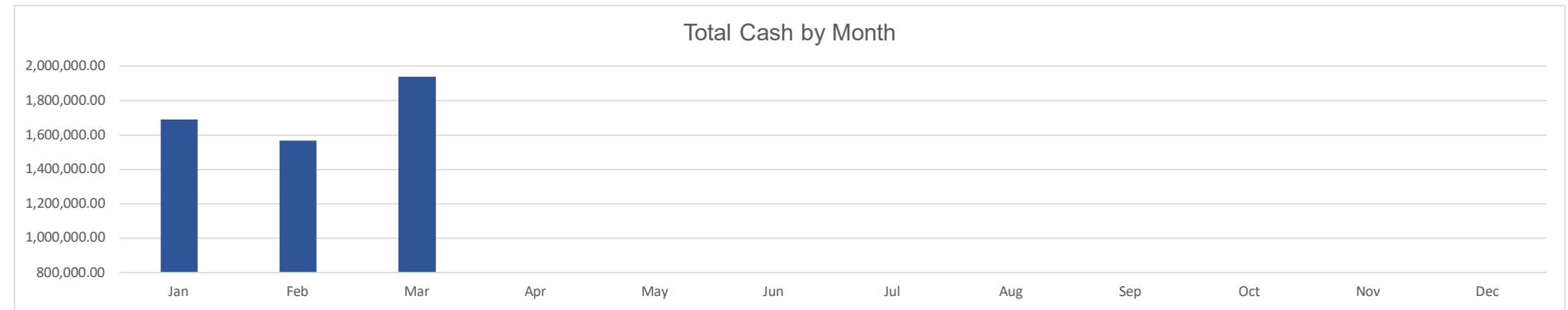
As of March 31, 2023

Summary

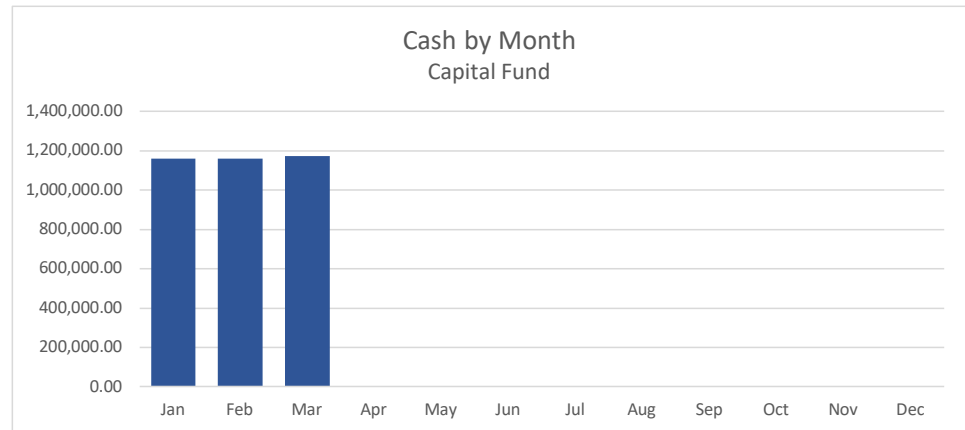
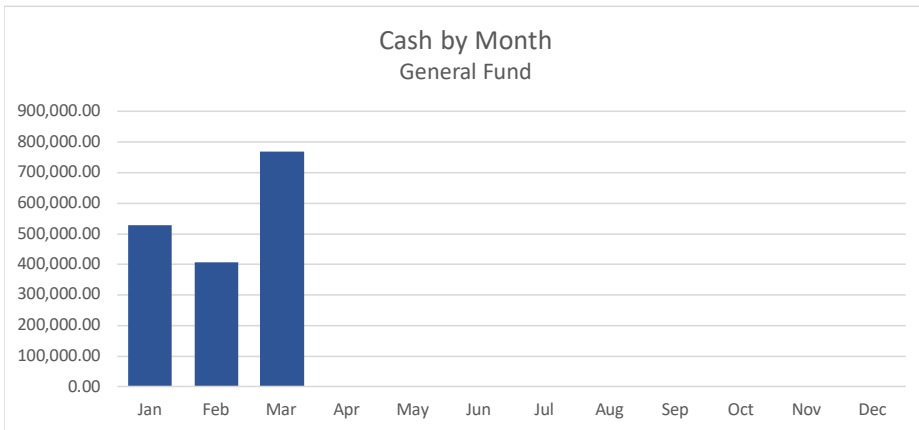
The district received its first substantial property tax payment in the amount of \$470,898.00. The next large tax payment will likely hit in June or July. While snow removal fees remain high on the year there were no new invoices in March. Draft bar charts for revenue and expenses by month have been updated to the yearly aggregate by month for both budget and actuals. We have added a threshold tracker for Chatfield Farms per the boards request.

Key Performance Metrics

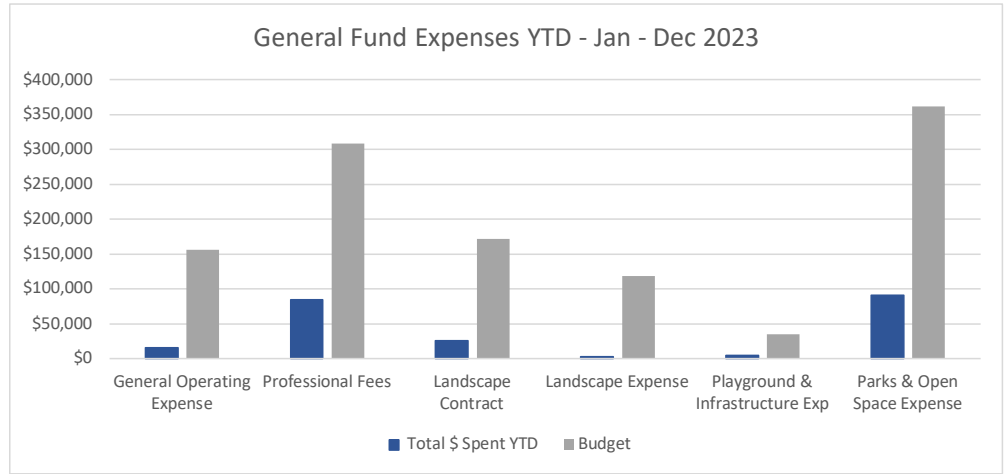
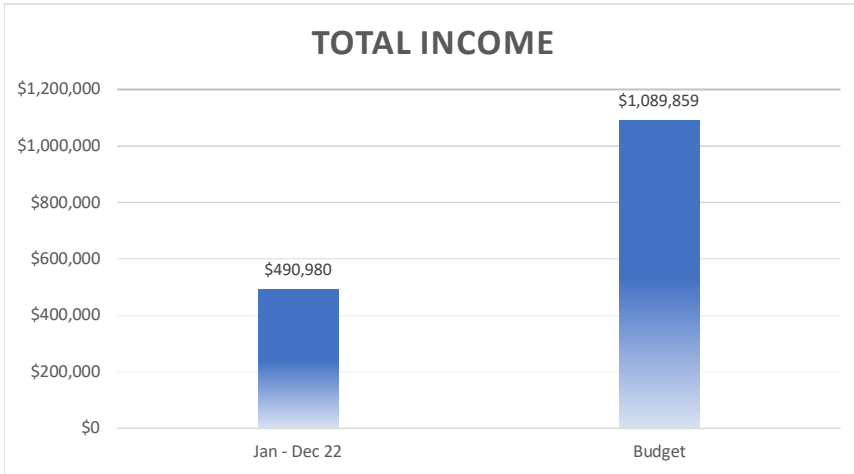
Cash Position



Cash balances are beginning to restore now that the District has received its first large deposit. Audit season is nearly here and the District can expect to see slight changes in 2022 financials.

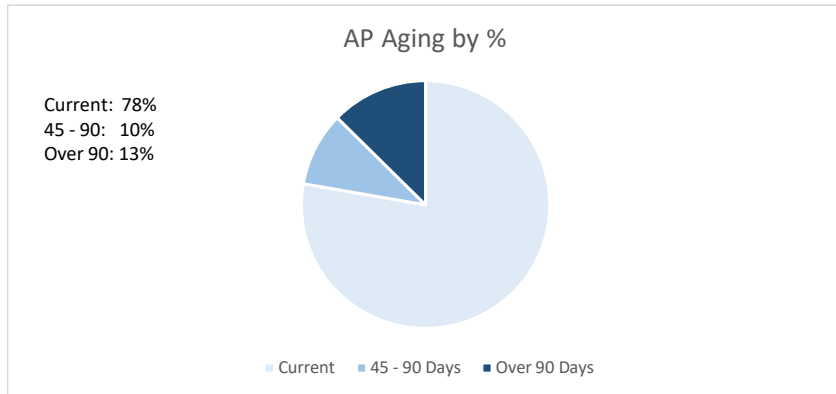


Income & Expenses



Landscape contract expenses are above budget to-date. As the year progresses we will continue to monitor expense trends for 2023 as well as in comparison to historical years. The new revenue and expense graphs will be able to assist in monitoring these trends as the months progress.

Accounts Payable

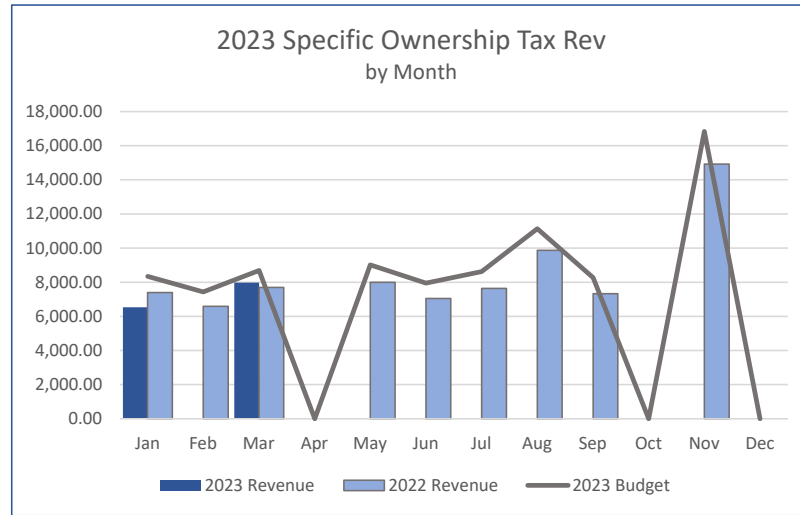
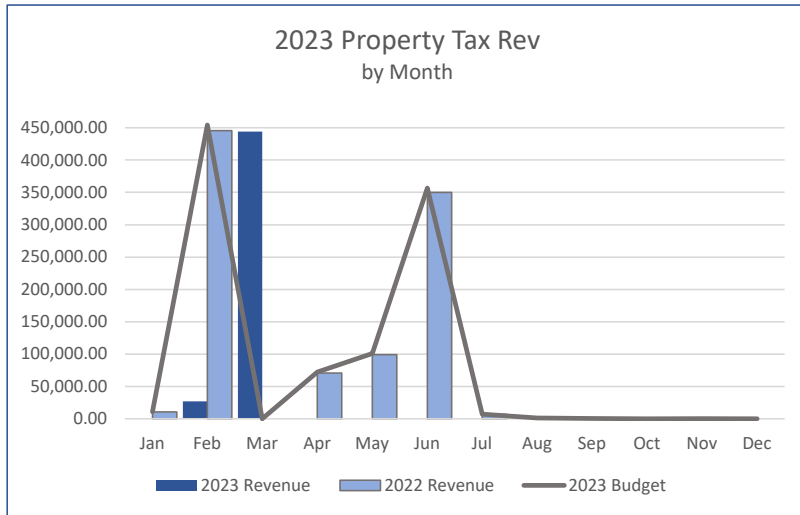


Based on the current reporting, 10% of Accounts Payable are over 45 days past due which continues the trend of being below 15% for the last several months. The total value of the past due bills through March are \$58,013.00. The value of the current bills are \$36,136.75. We will continue to work with the board to provide transparency on all district bills received.

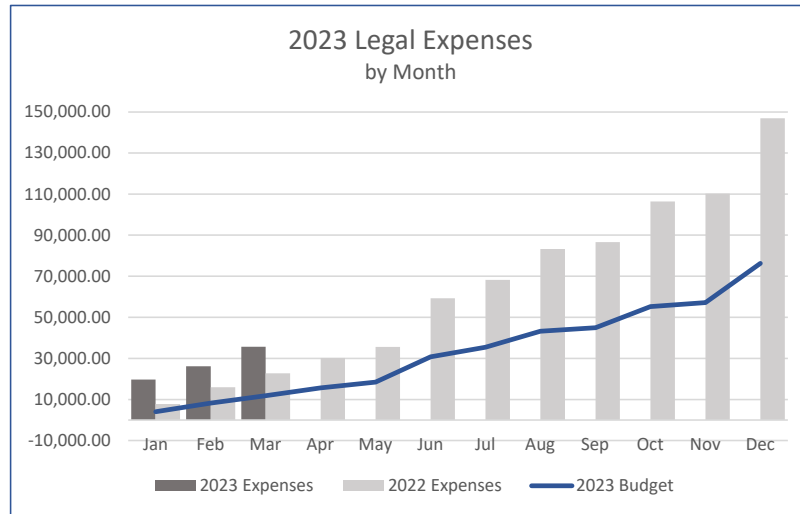
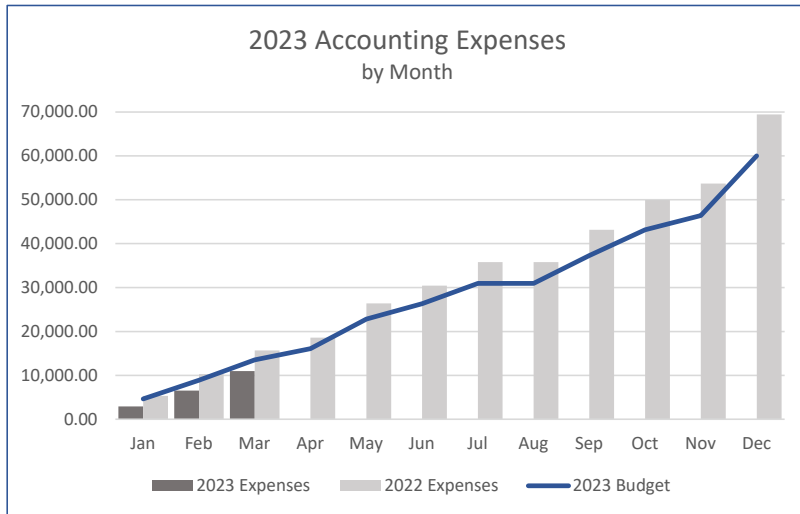
Revenue and Expense Trends by Type

As of March 31, 2023

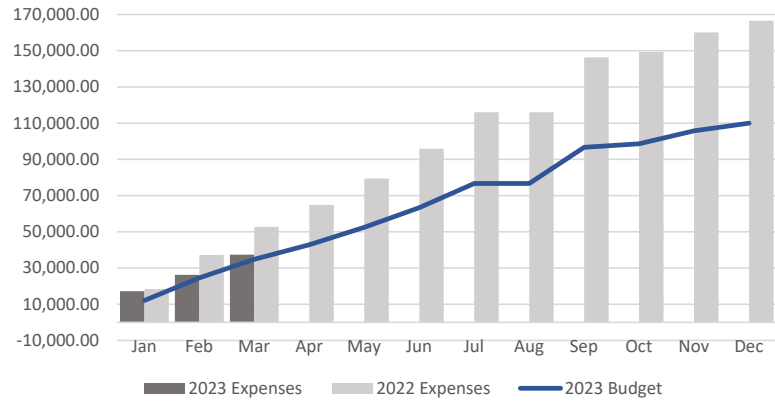
Revenue



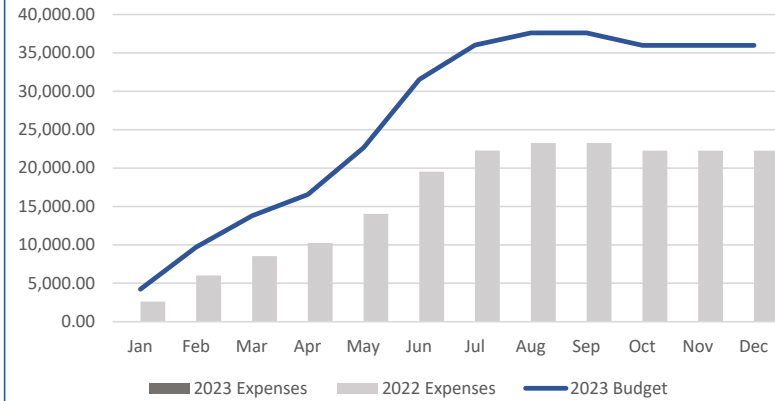
Expenses



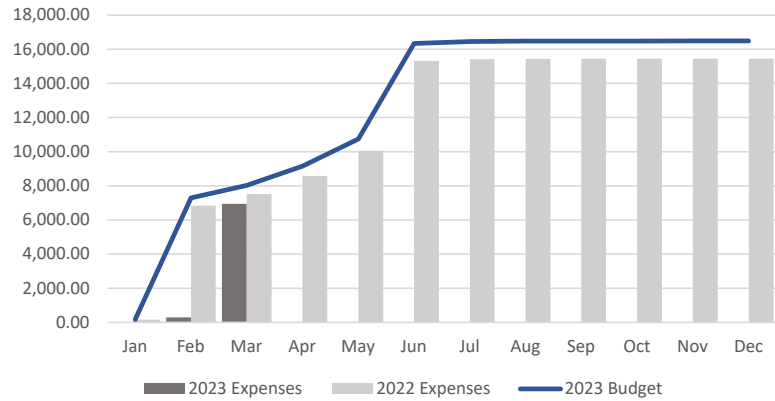
2023 District Mgmt. Expenses
by Month



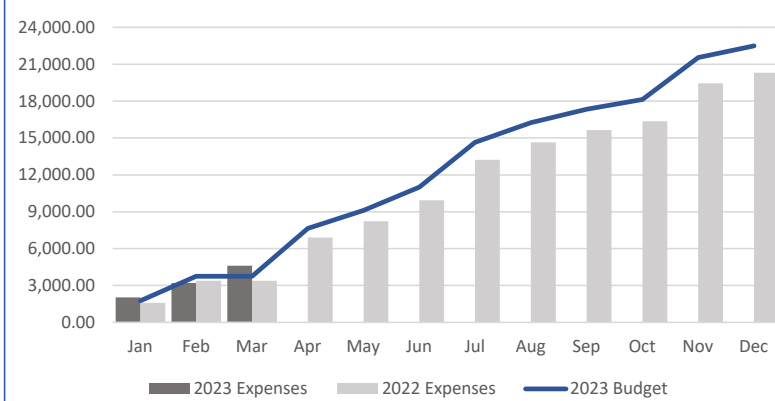
2023 Engineering Expenses
by Month



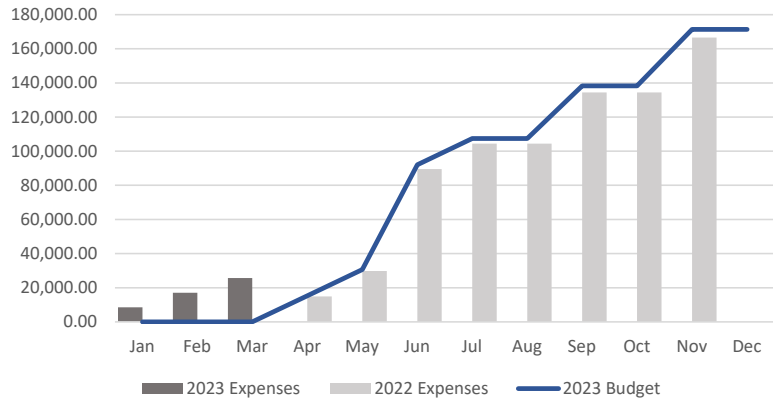
2023 County Treasurer Expenses
by Month



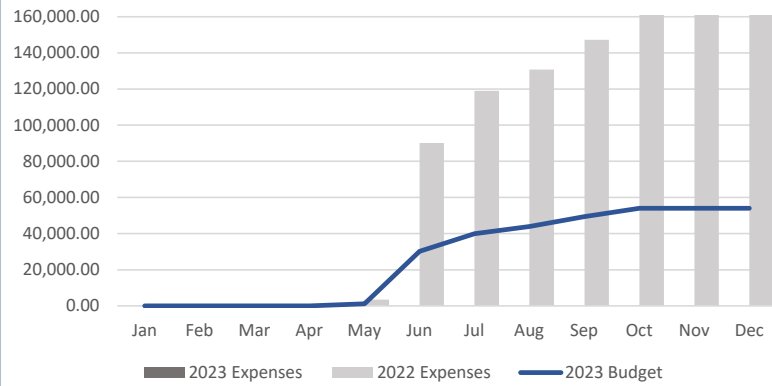
2023 Foothills Park & Rec Expenses
by Month



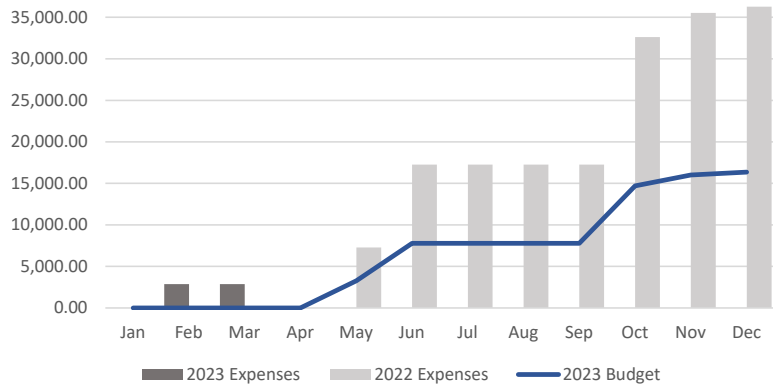
2023 Landscape Contract Expenses
by Month



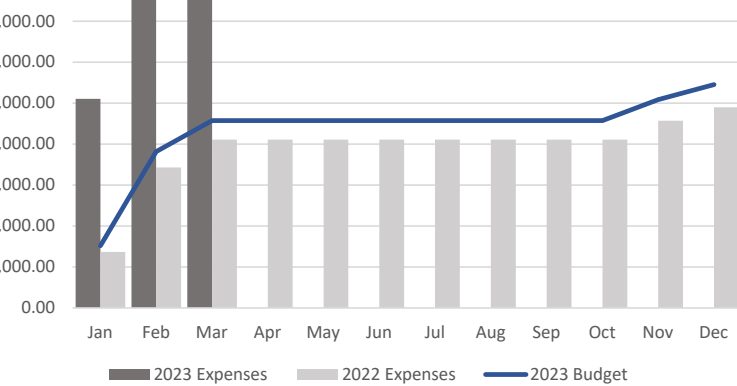
2023 Irrigation Expenses
by Month



2023 Landscape Repairs & Maint. Expenses
by Month

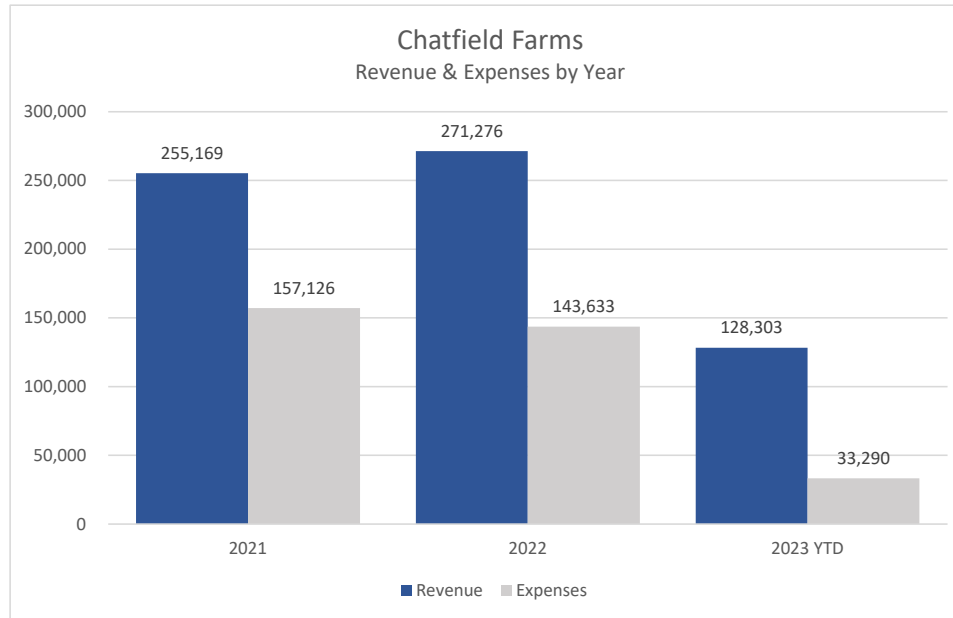


2023 Snow Removal Expenses
by Month



Chatfield Farms Revenue vs. Expenses

Per the Chatfield Farms Reimbursement Agreement, Chatfield Farms revenue cannot exceed expenses. Below is an annual revenue vs. expense tracker which will be updated monthly to ensure Chatfield Farms stays within the threshold.



Roxborough Village Metro District
Balance Sheet by Class
 As of March 31, 2023

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 Accrual Basis

	100-General Fund	200 - Capital Project Fund	300 - Debt Service Fund	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
10100 · General Operating Acct	359,347.98	-323,766.92	0.00	35,581.06
10500 · ColoTrust Funds	408,306.43	1,496,777.15	220.35	1,905,303.93
Total Checking/Savings	767,654.41	1,173,010.23	220.35	1,940,884.99
Other Current Assets				
13000 · Due from Capital Projects Fund	230.59	0.00	0.00	230.59
14010 · Prepaid Expense	501.00	0.00	0.00	501.00
14020 · Taxes Receivable	1,029,247.00	0.00	0.00	1,029,247.00
15000 · Bond Fund 1993 A&B	0.00	0.00	10.24	10.24
Total Other Current Assets	1,029,978.59	0.00	10.24	1,029,988.83
Total Current Assets	1,797,633.00	1,173,010.23	230.59	2,970,873.82
TOTAL ASSETS	1,797,633.00	1,173,010.23	230.59	2,970,873.82
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	39,357.35	18,655.66	0.00	58,013.01
Total Accounts Payable	39,357.35	18,655.66	0.00	58,013.01
Other Current Liabilities				
22000 · Payroll Liabilities				
20210 · Federal Tax	1.80	0.00	0.00	1.80
20220 · Social Security	99.20	0.00	0.00	99.20
20230 · Medicare	23.20	0.00	0.00	23.20
20240 · State Tax	6.00	0.00	0.00	6.00
Total 22000 · Payroll Liabilities	130.20	0.00	0.00	130.20
23010 · Deferred Revenue-Taxes	1,029,247.00	0.00	0.00	1,029,247.00
24100 · Due to Capital Improvement Fund	0.00	0.00	230.59	230.59
Total Other Current Liabilities	1,029,377.20	0.00	230.59	1,029,607.79
Total Current Liabilities	1,068,734.55	18,655.66	230.59	1,087,620.80
Total Liabilities	1,068,734.55	18,655.66	230.59	1,087,620.80
Equity				
32001 · Retained Earnings	-98,453.96	-464,386.06	-1,229,610.62	-1,792,450.64
34000 · Restricted Net Assets				
34010 · Nonspendable	502.00	0.00	0.00	502.00
34020 · Restricted	0.00	1,593,341.54	0.00	1,593,341.54
34040 · Assigned	124,413.00	0.00	0.00	124,413.00
34050 · Emergency Reserve 3%	34,200.00	0.00	0.00	34,200.00
Total 34000 · Restricted Net Assets	159,115.00	1,593,341.54	0.00	1,752,456.54
39000 · Unrestricted Net Assets	400,664.60	0.00	1,229,610.62	1,630,275.22
Net Income	267,572.81	25,399.09	0.00	292,971.90
Total Equity	728,898.45	1,154,354.57	0.00	1,883,253.02
TOTAL LIABILITIES & EQUITY	1,797,633.00	1,173,010.23	230.59	2,970,873.82
UNBALANCED CLASSES	0.00	0.00	0.00	0.00

Roxborough Village Metro District Profit & Loss Budget vs. Actual

January through March 2023

	Jan - Mar 23	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	14,509	86,294	(71,785)	17%
41020 · Property Tax	470,898	1,003,565	(532,667)	47%
41000 · Property Tax Income - Other	0	0	0	0%
Total 41000 · Property Tax Income	485,407	1,089,859	(604,452)	45%
43000 · Park and Field Income				
43010 · Sports Field Fees	0	2,000	(2,000)	0%
Total 43000 · Park and Field Income	0	2,000	(2,000)	0%
46000 · Interest Income				
46010 · General Bank Account Interest	19,904			
46000 · Interest Income - Other	0	20,000	(20,000)	0%
Total 46000 · Interest Income	19,904	20,000	(96)	100%
48000 · CTF/Lottery Income	14,616	44,000	(29,384)	33%
49000 · Miscellaneous Income				
49020 · Refunds	0	3,000	(3,000)	0%
49000 · Miscellaneous Income - Other	0	2,000	(2,000)	0%
Total 49000 · Miscellaneous Income	0	5,000	(5,000)	0%
Total Income	519,927	1,160,859	(640,932)	45%
Gross Profit	519,927	1,160,859	(640,932)	45%
Expense				
50000 · Treasurer Fees	6,950	16,483	(9,533)	42%
51000 · General Overhead				
51005 · Dues & Subscriptions	1,013	1,526	(513)	66%
51010 · Communication / Website Expense	0	2,180	(2,180)	0%
51015 · Postage & Shipping	0	0	0	0%
51030 · Security Expense	0	239	(239)	0%
51050 · Utilities Expense	2,699	23,112	(20,413)	12%
51060 · District Functions/Events	47	0	47	100%
Total 51000 · General Overhead	3,759	27,057	(23,298)	14%
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	1,182	425	757	278%
52000 · Computer & Software Expenses - Other	0	0	0	0%
Total 52000 · Computer & Software Expenses	1,182	425	757	278%
52500 · Insurance Expense				
52550 · General Insurance	0	5,232	(5,232)	0%
52500 · Insurance Expense - Other	0	29,648	(29,648)	0%
Total 52500 · Insurance Expense	0	34,880	(34,880)	0%
52600 · Election Expense	0	45,000	(45,000)	0%
53000 · Board of Director's Expense				
53010 · Directors' Stipend	2,400	8,720	(6,320)	28%
Total 53000 · Board of Director's Expense	2,400	8,720	(6,320)	28%
53500 · Community Relations Exp.				
53520 · Newsletter Expense	0	4,360	(4,360)	0%
Total 53500 · Community Relations Exp.	0	4,360	(4,360)	0%
54000 · Payroll Expenses				
54060 · Employer Payroll Taxes	184	1,274	(1,090)	14%
54000 · Payroll Expenses - Other	21			
Total 54000 · Payroll Expenses	205	1,274	(1,069)	16%
57000 · Professional Services Fees				
57010 · Auditing	0	6,540	(6,540)	0%
57020 · Legal Expenses	37,144	103,550	(66,406)	36%
57030 · Accounting Services	11,450	63,815	(52,365)	18%
57040 · District Management	38,925	162,102	(123,177)	24%
57050 · Engineering Expense	0	35,970	(35,970)	0%
57070 · Master Plan Fee	0	74,500	(74,500)	0%
57085 · Paying Agent Fees	0	0	0	0%
Total 57000 · Professional Services Fees	87,519	446,477	(358,958)	20%

Roxborough Village Metro District Profit & Loss Budget vs. Actual

January through March 2023

	Jan - Mar 23	Budget	Budget Variance	% of Budget
57500 · Misc & Petty Cash Expense	0	0	0	0%
61000 · Miscellaneous Expense	0	1,635	(1,635)	0%
61500 · Reimbursed Expenditures	0	0	0	0%
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	325	13,000	(12,675)	3%
62020 · Utility Locate	949	4,000	(3,051)	24%
Total 62000 · Repairs and Maintenance	1,274	17,000	(15,726)	7%
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	2,872	43,350	(40,478)	7%
64020 · Landscape Weed Control Expense	0	48,000	(48,000)	0%
64030 · Irrigation Expense	0	53,995	(53,995)	0%
64040 · Landscape Contract	25,700	171,335	(145,635)	15%
Total 64000 · Landscape Expenses	28,572	316,680	(288,108)	9%
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	0	16,350	(16,350)	0%
65030 · Graffiti Removal /Vandalism Exp	4,255	3,815	440	112%
65040 · Skate Park Maintence	0	15,000	(15,000)	0%
Total 65000 · Playground & Infrastructure Exp	4,255	35,165	(30,910)	12%
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	4,610	22,500	(17,890)	20%
68020 · Mosquito Control Expense	0	10,000	(10,000)	0%
68025 · Water Expense	4,051			
68030 · Seasonal Lighting Expense	0	15,260	(15,260)	0%
68045 · Tree Care Expense	0	82,000	(82,000)	0%
68050 · Portable Restroom Exp.	889	7,630	(6,741)	12%
68065 · Water Rights Expense	0	125,350	(125,350)	0%
68070 · Snow Removal Expense	81,290	54,500	26,790	149%
68080 · Algae Control Exp.	0	5,450	(5,450)	0%
68085 · Annual Trails Maintenance	0	114,450	(114,450)	0%
68090 · Pond Maintenance	0	5,509	(5,509)	0%
68095 · Open Space Maintenances / Fire	0	27,250	(27,250)	0%
Total 68000 · Parks & Open Space Expense	90,840	469,899	(379,059)	19%
68500 · Park & Recreation Events				
68540 · Community Service Events	0	1,700	(1,700)	0%
Total 68500 · Park & Recreation Events	0	1,700	(1,700)	0%
70000 · Bond Interest & Principal Exp.				
70010 · Bond Interest - Series 1993	0	0	0	0%
70020 · Bond Principal - Series 1993	0	0	0	0%
70110 · Bond Interest - Series 2014	0	0	0	0%
70120 · Bond Principal - Series 2014	0	0	0	0%
Total 70000 · Bond Interest & Principal Exp.	0	0	0	0%
80000 · Capital Expenses				
80020 · Irrigation Improvements	0	100,000	(100,000)	0%
80030 · Spillway / Embankment Cost	0	0	0	0%
80060 · Plant Nursery	0	10,000	(10,000)	0%
80070 · New Playground	0	350,000	(350,000)	0%
80000 · Capital Expenses - Other	0	0	0	0%
Total 80000 · Capital Expenses	0	460,000	(460,000)	0%
99000 · Contingency	0	113,852	(113,852)	0%
Total Expense	226,955	2,000,607	(1,773,652)	11%
Net Ordinary Income	292,972	(839,748)	1,132,720	(35)%
Other Income/Expense				
Other Expense				
78500 · Reserve Expense	0	0	0	0%
99900 · Non-Operating Expense				
99960 · Transfers	0	0	0	0%
Total 99900 · Non-Operating Expense	0	0	0	0%
Total Other Expense	0	0	0	0%
Net Other Income	0	0	0	0%
Net Income	292,972	(839,748)	1,132,720	(35)%

Roxborough Village Metro District
Capital Fund Profit & Loss Budget vs. Actual
 January through March 2023

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>Budget Variance</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
41000 · Property Tax Income	0	0	0	0%
46000 · Interest Income	14,331	15,000	(669)	96%
48000 · CTF/Lottery Income	14,616	44,000	(29,384)	33%
49000 · Miscellaneous Income	0	3,000	(3,000)	0%
Total Income	<u>28,947</u>	<u>62,000</u>	<u>(33,053)</u>	<u>47%</u>
Gross Profit	28,947	62,000	(33,053)	47%
Expense				
51000 · General Overhead	0	0	0	0%
52000 · Computer & Software Expenses	47			
54000 · Payroll Expenses	0	500	(500)	0%
57000 · Professional Services Fees	3,500	137,667	(134,167)	3%
61500 · Reimbursed Expenditures	0	0	0	0%
62000 · Repairs and Maintenance	0	2,100	(2,100)	0%
64000 · Landscape Expenses	0	27,000	(27,000)	0%
68000 · Parks & Open Space Expense	0	107,920	(107,920)	0%
80000 · Capital Expenses	0	460,000	(460,000)	0%
99000 · Contingency	0	60,713	(60,713)	0%
Total Expense	<u>3,548</u>	<u>795,900</u>	<u>(792,352)</u>	<u>0%</u>
Net Ordinary Income	<u>25,399</u>	<u>(733,900)</u>	<u>759,299</u>	<u>(3)%</u>
Net Income	<u><u>25,399</u></u>	<u><u>(733,900)</u></u>	<u><u>759,299</u></u>	<u><u>(3)%</u></u>

Roxborough Village Metro District
General Fund Profit & Loss Budget vs. Actual

January through March 2023

	Jan - Mar 23	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	14,509	86,294	(71,785)	17%
41020 · Property Tax	470,898	1,003,565	(532,667)	47%
Total 41000 · Property Tax Income	485,407	1,089,859	(604,452)	45%
43000 · Park and Field Income				
43010 · Sports Field Fees	0	2,000	(2,000)	0%
Total 43000 · Park and Field Income	0	2,000	(2,000)	0%
46000 · Interest Income				
46010 · General Bank Account Interest	5,573			
46000 · Interest Income - Other	0	5,000	(5,000)	0%
Total 46000 · Interest Income	5,573	5,000	573	111%
49000 · Miscellaneous Income	0	2,000	(2,000)	0%
Total Income	490,980	1,098,859	(607,879)	45%
Gross Profit	490,980	1,098,859	(607,879)	45%
Expense				
50000 · Treasurer Fees	6,950	16,483	(9,533)	42%
51000 · General Overhead				
51005 · Dues & Subscriptions	1,013	1,526	(513)	66%
51010 · Communication / Website Expense	0	2,180	(2,180)	0%
51015 · Postage & Shipping	0	0	0	0%
51030 · Security Expense	0	239	(239)	0%
51050 · Utilities Expense	2,699	23,112	(20,413)	12%
51060 · District Functions/Events	47	0	47	100%
Total 51000 · General Overhead	3,759	27,057	(23,298)	14%
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	1,135	425	710	267%
52000 · Computer & Software Expenses - Other	0	0	0	0%
Total 52000 · Computer & Software Expenses	1,135	425	710	267%
52500 · Insurance Expense				
52550 · General Insurance	0	5,232	(5,232)	0%
52500 · Insurance Expense - Other	0	29,648	(29,648)	0%
Total 52500 · Insurance Expense	0	34,880	(34,880)	0%
52600 · Election Expense	0	45,000	(45,000)	0%
53000 · Board of Director's Expense				
53010 · Directors' Stipend	2,400	8,720	(6,320)	28%
Total 53000 · Board of Director's Expense	2,400	8,720	(6,320)	28%
53500 · Community Relations Exp.				
53520 · Newsletter Expense	0	4,360	(4,360)	0%
Total 53500 · Community Relations Exp.	0	4,360	(4,360)	0%
54000 · Payroll Expenses				
54060 · Employer Payroll Taxes	184	774	(590)	24%
54000 · Payroll Expenses - Other	21			
Total 54000 · Payroll Expenses	205	774	(569)	26%

Roxborough Village Metro District
General Fund Profit & Loss Budget vs. Actual

January through March 2023

	Jan - Mar 23	Budget	Budget Variance	% of Budget
57000 · Professional Services Fees				
57010 · Auditing	0	6,540	(6,540)	0%
57020 · Legal Expenses	35,658	76,300	(40,642)	47%
57030 · Accounting Services	10,992	60,000	(49,008)	18%
57040 · District Management	37,368	110,000	(72,632)	34%
57050 · Engineering Expense	0	35,970	(35,970)	0%
57070 · Master Plan Fee	0	20,000	(20,000)	0%
57085 · Paying Agent Fees	0	0	0	0%
Total 57000 · Professional Services Fees	84,018	308,810	(224,792)	27%
57500 · Misc & Petty Cash Expense	0	0	0	0%
61000 · Miscellaneous Expense	0	1,635	(1,635)	0%
61500 · Reimbursed Expenditures	0	0	0	0%
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	325	10,900	(10,575)	3%
62020 · Utility Locate	949	4,000	(3,051)	24%
Total 62000 · Repairs and Maintenance	1,274	14,900	(13,626)	9%
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	2,872	16,350	(13,478)	18%
64020 · Landscape Weed Control Expense	0	48,000	(48,000)	0%
64030 · Irrigation Expense	0	53,995	(53,995)	0%
64040 · Landscape Contract	25,700	171,335	(145,635)	15%
Total 64000 · Landscape Expenses	28,572	289,680	(261,108)	10%
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	0	16,350	(16,350)	0%
65030 · Graffiti Removal /Vandalism Exp	4,255	3,815	440	112%
65040 · Skate Park Maintence	0	15,000	(15,000)	0%
Total 65000 · Playground & Infrastructure Exp	4,255	35,165	(30,910)	12%
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	4,610	22,500	(17,890)	20%
68020 · Mosquito Control Expense	0	10,000	(10,000)	0%
68025 · Water Expense	4,051			
68030 · Seasonal Lighting Expense	0	15,260	(15,260)	0%
68045 · Tree Care Expense	0	70,000	(70,000)	0%
68050 · Portable Restroom Exp.	889	7,630	(6,741)	12%
68065 · Water Rights Expense	0	89,380	(89,380)	0%
68070 · Snow Removal Expense	81,290	54,500	26,790	149%
68080 · Algae Control Exp.	0	5,450	(5,450)	0%
68085 · Annual Trails Maintenance	0	54,500	(54,500)	0%
68090 · Pond Maintenance	0	5,509	(5,509)	0%
68095 · Open Space Maintenances / Fire	0	27,250	(27,250)	0%
Total 68000 · Parks & Open Space Expense	90,840	361,979	(271,139)	25%
68500 · Park & Recreation Events				
68540 · Community Service Events	0	1,700	(1,700)	0%
Total 68500 · Park & Recreation Events	0	1,700	(1,700)	0%
80000 · Capital Expenses	0	0	0	0%
99000 · Contingency	0	53,139	(53,139)	0%
Total Expense	223,407	1,204,707	(981,300)	19%
Net Ordinary Income	267,573	(105,848)	373,421	(253)%

Roxborough Village Metro District
General Fund Profit & Loss Budget vs. Actual

January through March 2023

	<u>Jan - Mar 23</u>	<u>Budget</u>	<u>Budget Variance</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
78500 - Reserve Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total Other Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Net Other Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Net Income	<u>267,573</u>	<u>(105,848)</u>	<u>373,421</u>	<u>(253)%</u>

Roxborough Village Metro District
Chatfield Farms Profit & Loss Budget vs. Actual
 January through March 2023

	Jan - Mar 23	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income	128,303	299,857	(171,554)	43%
46000 · Interest Income	1,505			
Total Income	129,808	299,857	(170,049)	43%
Gross Profit	129,808	299,857	(170,049)	43%
Expense				
50000 · Treasurer Fees	1,042	4,394	(3,352)	24%
51000 · General Overhead	558	3,009	(2,451)	19%
52000 · Computer & Software Expenses	170			
52500 · Insurance Expense	0	5,232	(5,232)	0%
52600 · Election Expense	0	8,993	(8,993)	0%
53000 · Board of Director's Expense	0	1,308	(1,308)	0%
53500 · Community Relations Exp.	0	654	(654)	0%
54000 · Payroll Expenses	0	0	0	0%
57000 · Professional Services Fees	12,603	48,887	(36,284)	26%
61000 · Miscellaneous Expense	0	245	(245)	0%
62000 · Repairs and Maintenance	191	1,635	(1,444)	12%
64000 · Landscape Expenses	4,234	65,482	(61,248)	6%
65000 · Playground & Infrastructure Exp	638	1,390	(752)	46%
68000 · Parks & Open Space Expense	13,853	44,554	(30,701)	31%
68500 · Park & Recreation Events	0	255	(255)	0%
80000 · Capital Expenses	0	0	0	0%
99000 · Contingency	0	1,594	(1,594)	0%
Total Expense	33,291	187,632	(154,341)	18%
Net Ordinary Income	96,517	112,225	(15,708)	86%
Net Income	96,517	112,225	(15,708)	86%

Roxborough Village Metro District
Capital Fund Profit & Loss Detail

January through March 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
46000 · Interest Income							
46010 · General Bank Account Interest							
Deposit	01/31/2023			Deposit		4,689.17	4,689.17
Deposit	02/28/2023			Deposit		4,316.14	9,005.31
Deposit	03/10/2023			Deposit		5,325.74	14,331.05
Total 46010 · General Bank Account Interest					0.00	14,331.05	14,331.05
Total 46000 · Interest Income					0.00	14,331.05	14,331.05
48000 · CTF/Lottery Income							
Deposit	03/10/2023			Deposit		14,615.74	14,615.74
Total 48000 · CTF/Lottery Income					0.00	14,615.74	14,615.74
Total Income					0.00	28,946.79	28,946.79
Gross Profit					0.00	28,946.79	28,946.79
Expense							
51000 · General Overhead							
51050 · Utilities Expense							
Check	01/10/2023		CORE Electric Cooperative				0.00
Check	01/31/2023		Xcel Energy				0.00
Check	02/09/2023		CORE Electric Cooperative				0.00
Check	02/28/2023		Xcel Energy				0.00
Total 51050 · Utilities Expense					0.00	0.00	0.00
Total 51000 · General Overhead					0.00	0.00	0.00
52000 · Computer & Software Expenses							
52040 · Software & Online Subscriptions							
Check	01/06/2023		Bill.com LLC		12.65		12.65
Check	02/07/2023		Bill.com LLC		15.80		28.45
Bill	03/05/2023	2303860...	Bill.com LLC	Billing Period 2/05/2023-3/04/2023	18.83		47.28
Total 52040 · Software & Online Subscriptions					47.28	0.00	47.28
Total 52000 · Computer & Software Expenses					47.28	0.00	47.28
57000 · Professional Services Fees							
57020 · Legal Expenses							
General Journal	01/31/2023	JanAccru...		Jan Legal Fees	821.00		821.00
General Journal	02/01/2023	JanAccru...		Jan Legal Fees		821.00	0.00
Bill	02/01/2023	144420	Ireland Stapleton Pryor & P...	January Statement for all Non Retainer Matt...	821.00		821.00
Bill	02/28/2023	145113	Ireland Stapleton Pryor & P...	February Statement for all Non Retainer Ma...	269.68		1,090.68
Bill	03/31/2023	145800	Ireland Stapleton Pryor & P...	Billed Through 03/31/2023	394.73		1,485.41
Total 57020 · Legal Expenses					2,306.41	821.00	1,485.41
57030 · Accounting Services							
General Journal	01/31/2023	JanAccru...		Jan Accounting Fees	121.27		121.27
General Journal	02/01/2023	JanAccru...		Jan Accounting Fees		121.27	0.00
Bill	02/02/2023	5605	Gemsbok Consulting Inc.	January Accounting Services	121.27		121.27
Bill	02/28/2023	5627	Gemsbok Consulting Inc.	February Services	150.95		272.22
Bill	03/31/2023	5648	Gemsbok Consulting Inc.	March 2023	185.80		458.02
Total 57030 · Accounting Services					579.29	121.27	458.02
57040 · District Management							
Bill	01/31/2023	01/31/2023	Special District Manageme...	January 2023 District Management Fees	716.28		716.28
Bill	02/28/2023	02/28/2023	Special District Manageme...	February 2023 District Management Fees	375.01		1,091.29
Bill	03/31/2023	03/31/23	Special District Manageme...	March 2023 District Management Fees	465.70		1,556.99
Total 57040 · District Management					1,556.99	0.00	1,556.99
Total 57000 · Professional Services Fees					4,442.69	942.27	3,500.42
64000 · Landscape Expenses							
64040 · Landscape Contract							
Bill	02/01/2023	2007915	Consolidated Divisions Inc	January Maintenance			0.00
General Journal	02/01/2023	JanAccru...		Jan-Mar Landscape Contract	0.00		0.00
Total 64040 · Landscape Contract					0.00	0.00	0.00
Total 64000 · Landscape Expenses					0.00	0.00	0.00

Roxborough Village Metro District
Capital Fund Profit & Loss Detail

January through March 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
68000 - Parks & Open Space Expense							
68025 - Water Expense							
Check	01/17/2023		Roxborough Water & Sanit...				0.00
Check	01/17/2023		Roxborough Water & Sanit...				0.00
Check	01/17/2023		Roxborough Water & Sanit...				0.00
Check	01/17/2023		Roxborough Water & Sanit...				0.00
Check	01/17/2023		Roxborough Water & Sanit...				0.00
Check	02/15/2023		Roxborough Water & Sanit...				0.00
Check	02/15/2023		Roxborough Water & Sanit...				0.00
Check	02/15/2023		Roxborough Water & Sanit...				0.00
Check	02/15/2023		Roxborough Water & Sanit...				0.00
Check	02/15/2023		Roxborough Water & Sanit...				0.00
Total 68025 - Water Expense					0.00	0.00	0.00
Total 68000 - Parks & Open Space Expense					0.00	0.00	0.00
Total Expense					4,489.97	942.27	3,547.70
Net Ordinary Income					4,489.97	29,889.06	25,399.09
Net Income					4,489.97	29,889.06	25,399.09

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through March 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
41000 · Property Tax Income							
41010 · Specific Ownership Tax							
Deposit	01/10/2023			Deposit		6,529.36	6,529.36
Deposit	03/10/2023			Deposit		7,980.02	14,509.38
Total 41010 · Specific Ownership Tax					0.00	14,509.38	14,509.38
41020 · Property Tax							
Deposit	02/10/2023			Deposit		26,926.64	26,926.64
Deposit	03/10/2023			Deposit		443,970.87	470,897.51
Total 41020 · Property Tax					0.00	470,897.51	470,897.51
Total 41000 · Property Tax Income					0.00	485,406.89	485,406.89
46000 · Interest Income							
46010 · General Bank Account Interest							
Deposit	01/31/2023			Deposit		1,823.57	1,823.57
Deposit	02/28/2023			Deposit		1,678.49	3,502.06
Deposit	03/10/2023			Deposit		2,071.12	5,573.18
Total 46010 · General Bank Account Interest					0.00	5,573.18	5,573.18
Total 46000 · Interest Income					0.00	5,573.18	5,573.18
Total Income					0.00	490,980.07	490,980.07
Gross Profit					0.00	490,980.07	490,980.07
Expense							
50000 · Treasurer Fees							
Deposit	02/10/2023			Deposit	290.23		290.23
Deposit	03/10/2023			Deposit	6,659.55		6,949.78
Total 50000 · Treasurer Fees					6,949.78	0.00	6,949.78
51000 · General Overhead							
51005 · Dues & Subscriptions							
Bill	01/31/2023	01/31/23 ...	Special District Association...		1,013.01		1,013.01
Total 51005 · Dues & Subscriptions					1,013.01	0.00	1,013.01
51050 · Utilities Expense							
Check	01/10/2023		CORE Electric Cooperative		874.53		874.53
Check	01/31/2023		Xcel Energy		20.60		895.13
Check	02/09/2023		CORE Electric Cooperative		884.17		1,779.30
Check	02/28/2023		Xcel Energy		20.42		1,799.72
Bill	03/14/2023		CORE Electric Cooperative		878.69		2,678.41
Bill	03/28/2023	March St...	Xcel Energy	March Statement	20.10		2,698.51
Total 51050 · Utilities Expense					2,698.51	0.00	2,698.51
51060 · District Functions/Events							
Bill	02/13/2023	40086	Douglas County School Di...	Classroom Rental	47.25		47.25
Total 51060 · District Functions/Events					47.25	0.00	47.25
Total 51000 · General Overhead					3,758.77	0.00	3,758.77
52000 · Computer & Software Expenses							
52040 · Software & Online Subscriptions							
Check	01/06/2023		Bill.com LLC		303.59		303.59
Check	02/07/2023		Bill.com LLC		379.12		682.71
Bill	03/05/2023	2303860...	Bill.com LLC	Billing Period 2/05/2023-3/04/2023	452.00		1,134.71
Total 52040 · Software & Online Subscriptions					1,134.71	0.00	1,134.71
Total 52000 · Computer & Software Expenses					1,134.71	0.00	1,134.71
53000 · Board of Director's Expense							
53010 · Directors' Stipend							
Paycheck	02/10/2023	DD1009	Calvin Brown	Direct Deposit	200.00		200.00
Paycheck	02/10/2023	DD1010	Ephram Glass	Direct Deposit	200.00		400.00
Paycheck	02/10/2023	DD1011	Mathew Hart	Direct Deposit	200.00		600.00
Paycheck	02/10/2023	DD1012	Travis Jensen	Direct Deposit	200.00		800.00
Paycheck	02/28/2023	DD1013	Calvin Brown	Direct Deposit	200.00		1,000.00
Paycheck	02/28/2023	DD1014	Ephram Glass	Direct Deposit	200.00		1,200.00
Paycheck	02/28/2023	DD1015	Mathew Hart	Direct Deposit	200.00		1,400.00
Paycheck	02/28/2023	DD1016	Travis Jensen	Direct Deposit	200.00		1,600.00
Paycheck	03/31/2023	DD1017	Calvin Brown	Direct Deposit	200.00		1,800.00
Paycheck	03/31/2023	DD1018	Ephram Glass	Direct Deposit	200.00		2,000.00
Paycheck	03/31/2023	DD1019	Mathew Hart	Direct Deposit	200.00		2,200.00
Paycheck	03/31/2023	DD1020	Travis Jensen	Direct Deposit	200.00		2,400.00
Total 53010 · Directors' Stipend					2,400.00	0.00	2,400.00
Total 53000 · Board of Director's Expense					2,400.00	0.00	2,400.00

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through March 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
54000 · Payroll Expenses							
54060 · Employer Payroll Taxes							
Paycheck	02/10/2023	DD1009	Calvin Brown	Direct Deposit	15.30		15.30
Paycheck	02/10/2023	DD1010	Ephram Glass	Direct Deposit	15.30		30.60
Paycheck	02/10/2023	DD1011	Mathew Hart	Direct Deposit	15.30		45.90
Paycheck	02/10/2023	DD1012	Travis Jensen	Direct Deposit	15.30		61.20
Paycheck	02/28/2023	DD1013	Calvin Brown	Direct Deposit	15.30		76.50
Paycheck	02/28/2023	DD1014	Ephram Glass	Direct Deposit	15.30		91.80
Paycheck	02/28/2023	DD1015	Mathew Hart	Direct Deposit	15.30		107.10
Paycheck	02/28/2023	DD1016	Travis Jensen	Direct Deposit	15.30		122.40
Paycheck	03/31/2023	DD1017	Calvin Brown	Direct Deposit	15.30		137.70
Paycheck	03/31/2023	DD1018	Ephram Glass	Direct Deposit	15.30		153.00
Paycheck	03/31/2023	DD1019	Mathew Hart	Direct Deposit	15.30		168.30
Paycheck	03/31/2023	DD1020	Travis Jensen	Direct Deposit	15.30		183.60
Total 54060 · Employer Payroll Taxes					183.60	0.00	183.60
54000 · Payroll Expenses - Other							
Paycheck	02/10/2023	DD1009	Calvin Brown	Direct Deposit	0.00		0.00
Paycheck	02/10/2023	DD1010	Ephram Glass	Direct Deposit	0.00		0.00
Paycheck	02/10/2023	DD1011	Mathew Hart	Direct Deposit	0.00		0.00
Paycheck	02/10/2023	DD1012	Travis Jensen	Direct Deposit	0.00		0.00
Liability Check	02/21/2023		QuickBooks Payroll Service	Fee for 4 direct deposit(s) at \$1.75 each	7.00		7.00
Liability Check	02/27/2023		QuickBooks Payroll Service	Fee for 4 direct deposit(s) at \$1.75 each	7.00		14.00
Paycheck	02/28/2023	DD1013	Calvin Brown	Direct Deposit	0.00		14.00
Paycheck	02/28/2023	DD1014	Ephram Glass	Direct Deposit	0.00		14.00
Paycheck	02/28/2023	DD1015	Mathew Hart	Direct Deposit	0.00		14.00
Paycheck	02/28/2023	DD1016	Travis Jensen	Direct Deposit	0.00		14.00
Liability Check	03/30/2023		QuickBooks Payroll Service	Fee for 4 direct deposit(s) at \$1.75 each	7.00		21.00
Paycheck	03/31/2023	DD1017	Calvin Brown	Direct Deposit	0.00		21.00
Paycheck	03/31/2023	DD1018	Ephram Glass	Direct Deposit	0.00		21.00
Paycheck	03/31/2023	DD1019	Mathew Hart	Direct Deposit	0.00		21.00
Paycheck	03/31/2023	DD1020	Travis Jensen	Direct Deposit	0.00		21.00
Total 54000 · Payroll Expenses - Other					21.00	0.00	21.00
Total 54000 · Payroll Expenses					204.60	0.00	204.60
57000 · Professional Services Fees							
57020 · Legal Expenses							
General Journal	01/31/2023	JanAccru...		Jan Legal Fees	19,712.39		19,712.39
General Journal	02/01/2023	JanAccru...		Jan Legal Fees		19,712.39	0.00
Bill	02/01/2023	144420	Ireland Stapleton Pryor & P...	January Statement for all Non Retainer Matt...	19,712.39		19,712.39
Bill	02/28/2023	145113	Ireland Stapleton Pryor & P...	February Statement for all Non Retainer Ma...	6,472.32		26,184.71
Bill	03/31/2023	145800	Ireland Stapleton Pryor & P...	Billed Through 03/31/2023	9,473.49		35,658.20
Total 57020 · Legal Expenses					55,370.59	19,712.39	35,658.20
57030 · Accounting Services							
General Journal	01/31/2023	JanAccru...		Jan Accounting Fees	2,910.46		2,910.46
General Journal	02/01/2023	JanAccru...		Jan Accounting Fees		2,910.46	0.00
Bill	02/02/2023	5605	Gemsbok Consulting Inc.	January Accounting Services	2,910.46		2,910.46
Bill	02/28/2023	5627	Gemsbok Consulting Inc.	February Services	3,622.80		6,533.26
Bill	03/31/2023	5648	Gemsbok Consulting Inc.	March 2023	4,459.20		10,992.46
Total 57030 · Accounting Services					13,902.92	2,910.46	10,992.46
57040 · District Management							
Bill	01/31/2023	01/31/2023	Special District Manageme...	January 2023 District Management Fees	17,190.55		17,190.55
Bill	02/28/2023	02/28/2023	Special District Manageme...	February 2023 District Management Fees	9,000.28		26,190.83
Bill	03/31/2023	03/31/23	Special District Manageme...	March 2023 District Management Fees	11,176.85		37,367.68
Total 57040 · District Management					37,367.68	0.00	37,367.68
Total 57000 · Professional Services Fees					106,641.19	22,622.85	84,018.34
62000 · Repairs and Maintenance							
62010 · General Repairs and Maintenance							
Bill	03/01/2023	95294	Good Plumbing Service	Winterization for season 7671 N Rampart R...	325.00		325.00
Total 62010 · General Repairs and Maintenance					325.00	0.00	325.00
62020 · Utility Locate							
Bill	01/31/2023	223011129	Utility Notification Center of...	RTL Transmission	64.50		64.50
Bill	02/28/2023	223021113	Utility Notification Center of...	RTL Transmissions	99.33		163.83
Bill	02/28/2023	27220	Diversified Underground	February Utility Locates	785.00		948.83
Total 62020 · Utility Locate					948.83	0.00	948.83
Total 62000 · Repairs and Maintenance					1,273.83	0.00	1,273.83
64000 · Landscape Expenses							
64010 · Landscape Repairs and Maint							
Bill	02/15/2023	021523 ...	Metco Landscape, LLC		929.86		929.86
Bill	02/28/2023	2008611	Consolidated Divisions Inc	February T&M	1,941.86		2,871.72
Total 64010 · Landscape Repairs and Maint					2,871.72	0.00	2,871.72

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through March 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
64040 · Landscape Contract							
General Journal	01/31/2023	JanAccru...		Jan Landscape Contract	8,566.77		8,566.77
Bill	02/01/2023	2007915	Consolidated Divisions Inc	January Maintenance	8,566.77		17,133.54
General Journal	02/01/2023	JanAccru...		Jan-Mar Landscape Contract		8,566.77	8,566.77
Bill	02/28/2023	2008592	Consolidated Divisions Inc	February Maintenance	8,566.77		17,133.54
Bill	03/24/2023	2008854	Consolidated Divisions Inc	March Maintenance	8,566.77		25,700.31
Total 64040 · Landscape Contract					34,267.08	8,566.77	25,700.31
Total 64000 · Landscape Expenses					37,138.80	8,566.77	28,572.03
65000 · Playground & Infrastructure Exp							
65030 · Graffiti Removal /Vandalism Exp							
Bill	01/12/2023	2007690	Consolidated Divisions Inc	Graffiti Removal	4,255.45		4,255.45
Total 65030 · Graffiti Removal /Vandalism Exp					4,255.45	0.00	4,255.45
Total 65000 · Playground & Infrastructure Exp					4,255.45	0.00	4,255.45
68000 · Parks & Open Space Expense							
68010 · Foothills Park & Rec Fees							
Bill	01/31/2023	SALES00...	Foothills Park & Recreation...	January 2023 Resident Use	2,033.76		2,033.76
Bill	02/28/2023	34725	Foothills Park & Recreation...	February 2023 Resident Use	1,161.67		3,195.43
Bill	03/31/2023	SALES00...	Foothills Park & Recreation...	March 2023 Resident Use	1,414.21		4,609.64
Total 68010 · Foothills Park & Rec Fees					4,609.64	0.00	4,609.64
68025 · Water Expense							
Check	01/17/2023		Roxborough Water & Sanit...		195.00		195.00
Check	01/17/2023		Roxborough Water & Sanit...		97.50		292.50
Check	01/17/2023		Roxborough Water & Sanit...		110.50		403.00
Check	01/17/2023		Roxborough Water & Sanit...		798.35		1,201.35
Check	01/17/2023		Roxborough Water & Sanit...		97.50		1,298.85
Check	02/15/2023		Roxborough Water & Sanit...		875.33		2,174.18
Check	02/15/2023		Roxborough Water & Sanit...		195.00		2,369.18
Check	02/15/2023		Roxborough Water & Sanit...		110.50		2,479.68
Check	02/15/2023		Roxborough Water & Sanit...		97.50		2,577.18
Check	02/15/2023		Roxborough Water & Sanit...		97.50		2,674.68
Bill	02/24/2023	022023	Roxborough Water & Sanit...	Service Period 1/25/23 - 2/24/23	97.50		2,772.18
Bill	03/15/2023		Roxborough Water & Sanit...		97.50		2,869.68
Bill	03/15/2023		Roxborough Water & Sanit...		110.50		2,980.18
Bill	03/15/2023		Roxborough Water & Sanit...		195.00		3,175.18
Bill	03/15/2023		Roxborough Water & Sanit...		875.33		4,050.51
Total 68025 · Water Expense					4,050.51	0.00	4,050.51
68050 · Portable Restroom Exp.							
Bill	01/04/2023	INV-0132...	United Site Services	January Services	444.44		444.44
Bill	01/04/2023	INV-0132...	United Site Services		444.93		889.37
Total 68050 · Portable Restroom Exp.					889.37	0.00	889.37
68070 · Snow Removal Expense							
Bill	01/03/2023	2007737	Consolidated Divisions Inc	Storm Cycle 01/02/23-01/03/23	5,599.00		5,599.00
Bill	01/28/2023	2008157	Consolidated Divisions Inc	Storm Cycle 1/22/23 to 1/28/23	5,590.00		11,189.00
Bill	01/31/2023	2007811	Consolidated Divisions Inc	Snow remediation 1.04 - 1.14	12,847.00		24,036.00
General Journal	01/31/2023	JanAccru...		Jan Snow Removal Services	27,009.00		51,045.00
General Journal	02/01/2023	JanAccru...		Jan Snow Removal Services		27,009.00	24,036.00
Bill	02/01/2023	2008022	Consolidated Divisions Inc	Storm Cycle 1/17/23 to 1/19/23	25,151.00		49,187.00
Bill	02/01/2023	2008071	Consolidated Divisions Inc	Post storm ice and snow mit. 1/20/23 to 1/2...	1,858.00		51,045.00
Bill	02/04/2023	2008262	Consolidated Divisions Inc	Storm Cycle 01/29/23 - 02/04/23	6,196.00		57,241.00
Bill	02/16/2023	2008462	Consolidated Divisions Inc	Storm Cycle: 02/14/23 to 02/16/23	13,697.97		70,938.97
Bill	02/18/2023	2008508	Consolidated Divisions Inc	Post-storm snow and ice mitigation 2/17/23-...	10,051.26		80,990.23
Bill	02/24/2023	2008691	Consolidated Divisions Inc	Storm Cycle 02/19/23 to 02/24/23	300.00		81,290.23
Total 68070 · Snow Removal Expense					108,299.23	27,009.00	81,290.23
Total 68000 · Parks & Open Space Expense					117,848.75	27,009.00	90,839.75
Total Expense					281,605.88	58,198.62	223,407.26
Net Ordinary Income					281,605.88	549,178.69	267,572.81
Net Income					281,605.88	549,178.69	267,572.81