

Roxborough Village Metro District

Executive Summary

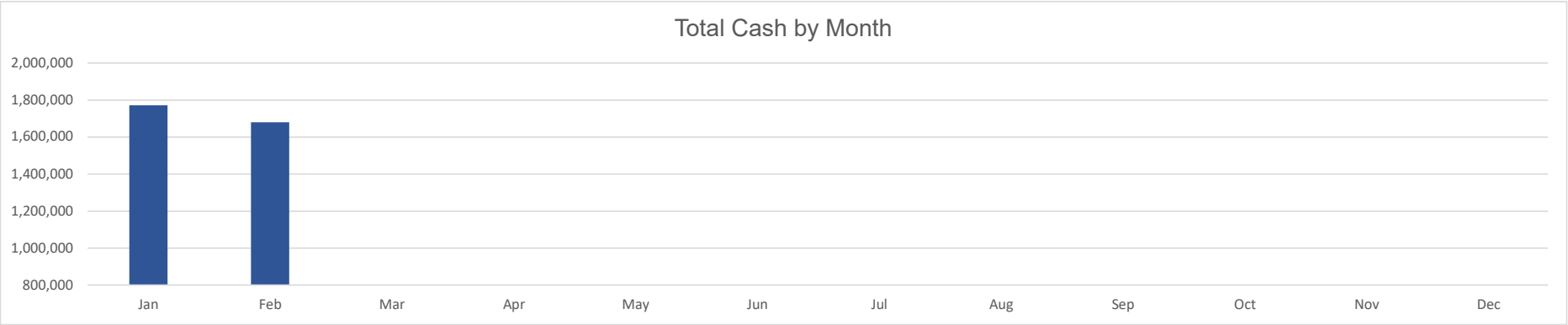
As of February 29th, 2024

Summary

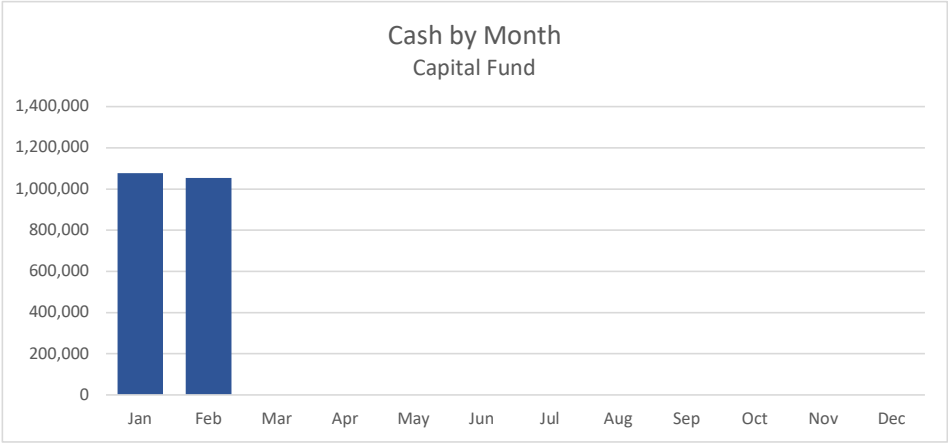
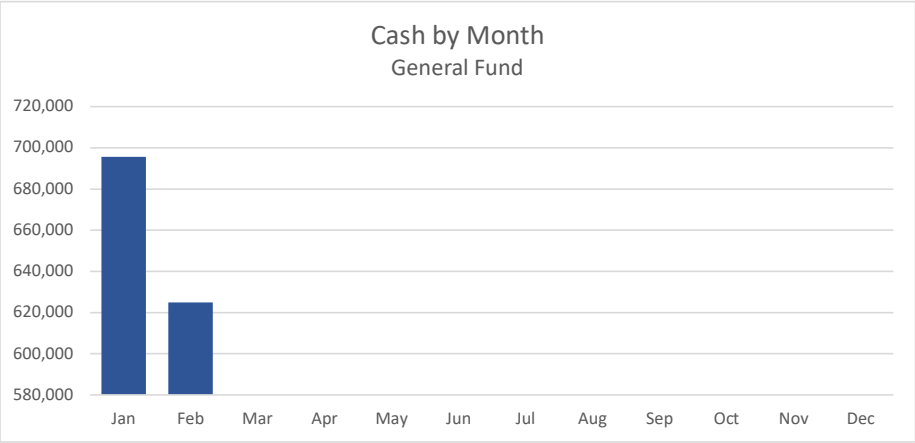
The district received a Property Tax and Specific Ownership Tax payment totaling \$13,499 in February. Tax payments received in January 2024 for the 2023 tax year have been accrued back to December of 2023. The Board reviewed and approved the audit proposal for 2023 and Gemsbok will be sending over the formal engagement letter for the Board to sign this week. Gemsbok will continue to work with the auditor and Board to provide the requested documents for the audit.

Key Performance Metrics

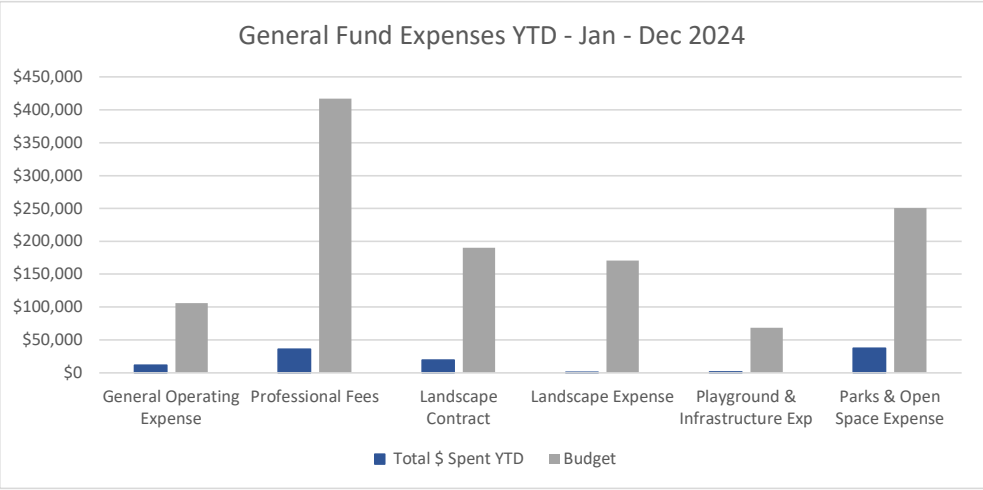
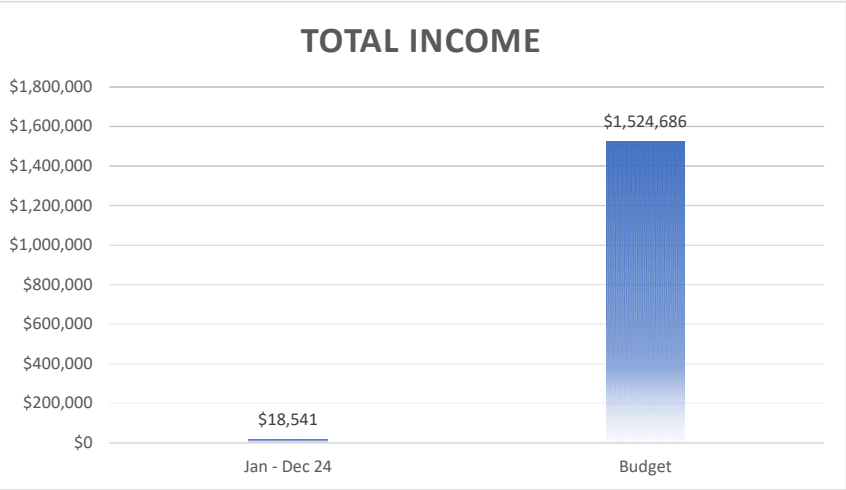
Cash Position



Cash balances are expected to increase now that we are into 2024 with a large Property Tax and Specific Ownership Tax payment expected in March in the amount of \$586,888 as well as a Conservation Trust Fund distribution in the amount of \$12,592.

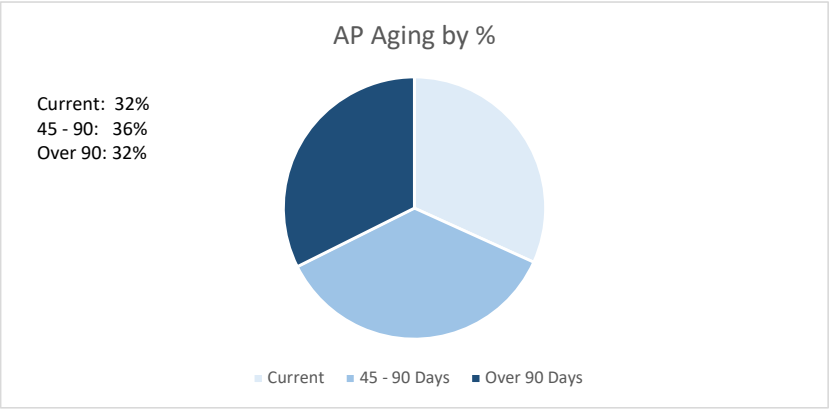


Income & Expenses



Legal expenses were not received before the financials were prepared and a placeholder has been added. Actual amounts will be updated once the invoice is received. As the year progresses we will monitor expense trends for 2024 to budget as well as in comparison to historical years.

Accounts Payable

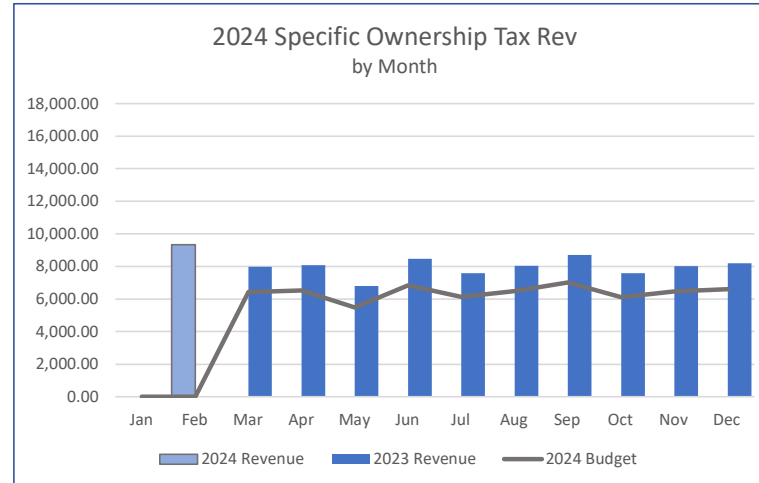
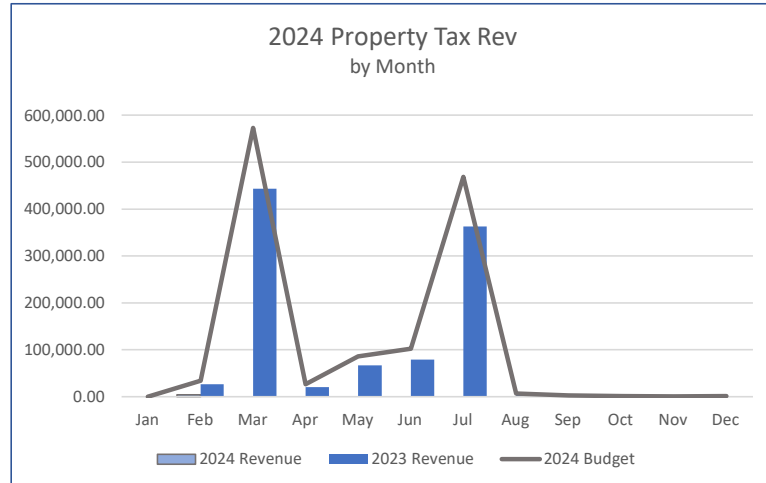


Based on the current reporting, 68% of Accounts Payable are over 45 days past due which is slightly higher than last month. The total value of the past due bills through February are \$67,066. The value of the current bills are \$14,798. We will continue to work with the board to provide transparency on all district bills received.

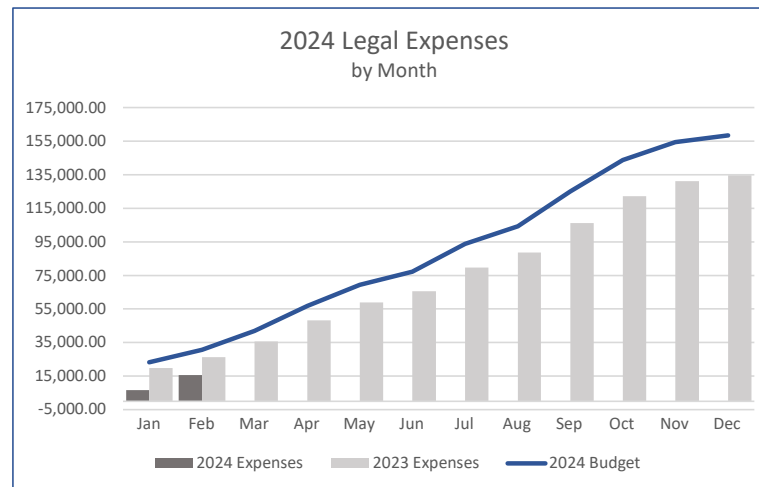
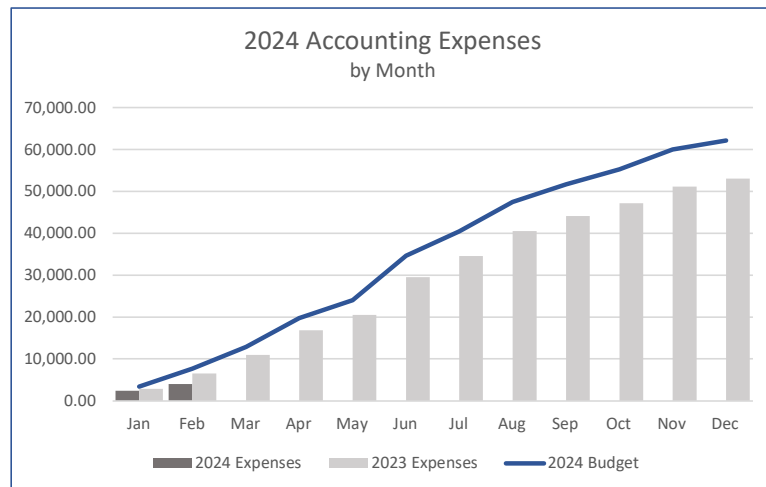
## Revenue and Expense Trends by Type

As of February 29, 2024

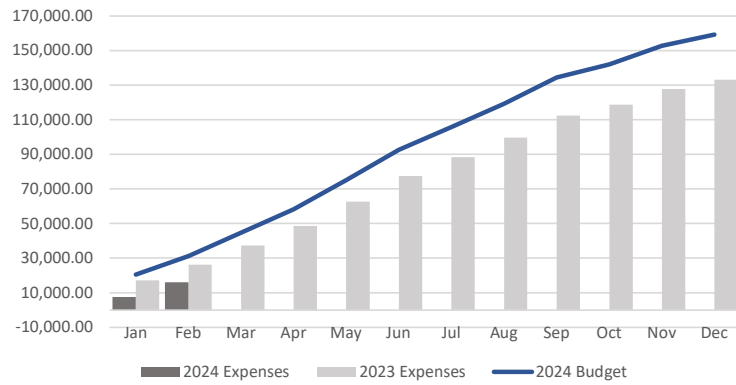
### Revenue



### Expenses



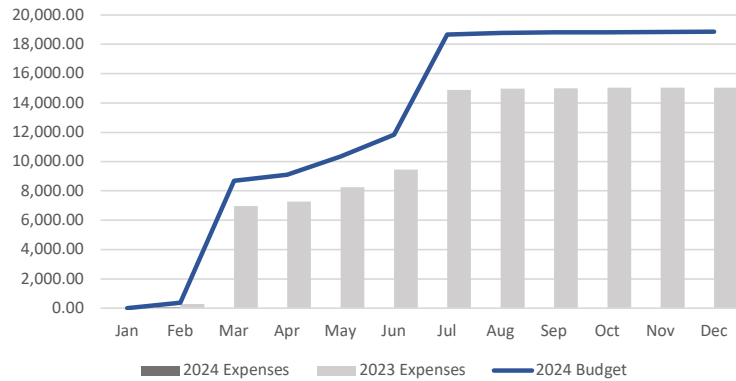
2024 District Mgmt. Expenses  
by Month



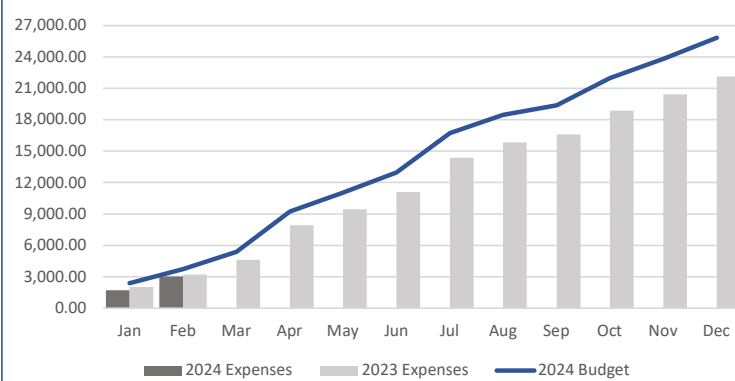
2024 Engineering Expenses  
by Month



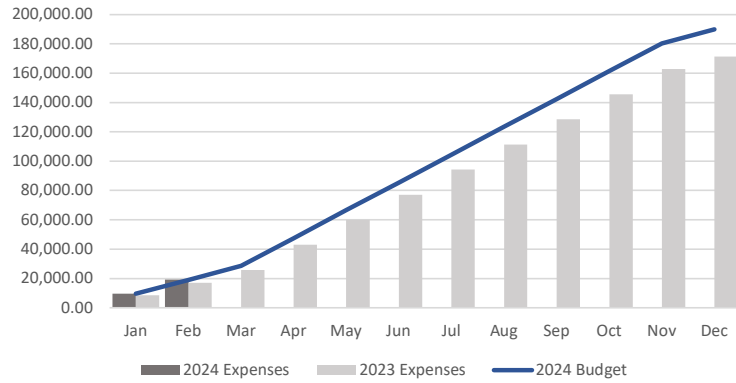
2024 County Treasurer Expenses  
by Month



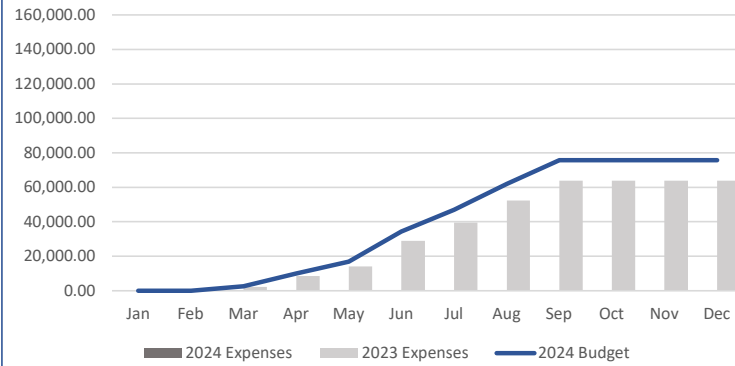
2024 Foothills Park & Rec Expenses  
by Month



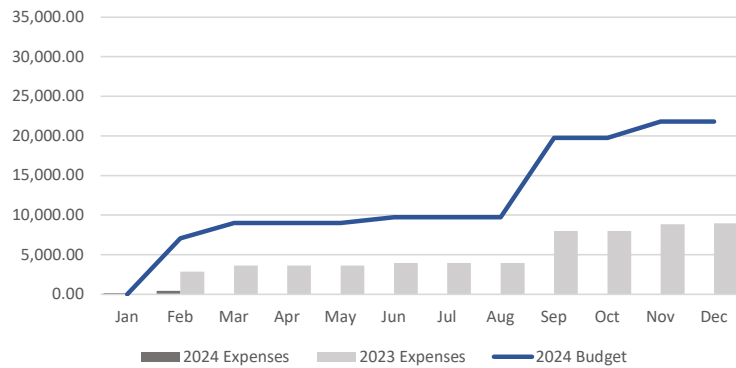
2024 Landscape Contract Expenses  
by Month



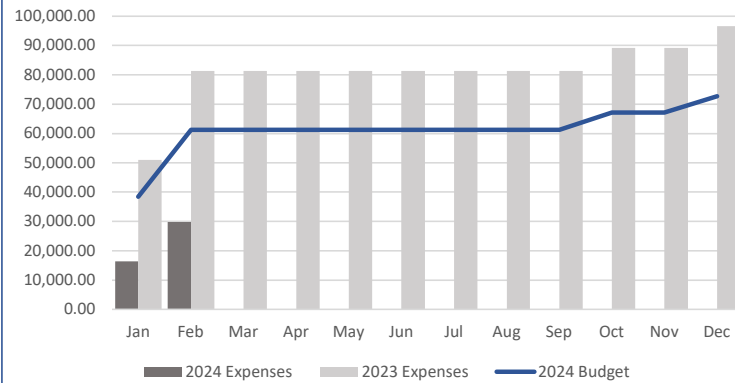
2024 Irrigation Expenses  
by Month



2024 Landscape Repairs & Maint. Expenses  
by Month

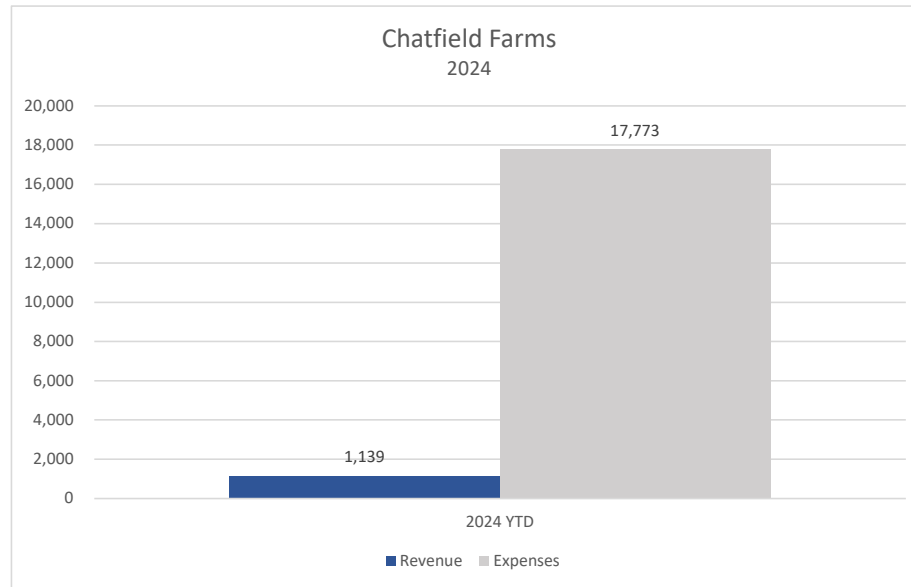


2024 Snow Removal Expenses  
by Month



## 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 track where Chatfield Farms stands in regard to the threshold.



**Roxborough Village Metro District**  
**Balance Sheet by Class**  
As of February 29, 2024

6:01 PM  
03/11/2024  
Accrual Basis

	100-General Fund	200 - Capital Project Fund	300 - Debt Service Fund	TOTAL
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
10100 · General Operating Acct	73,285.03	0.00	0.00	73,285.03
10500 · ColoTrust Funds				
10505 · General Fund	484,659.60	0.00	0.00	484,659.60
10510 · Capital Projects Fund	0.00	1,054,051.72	0.00	1,054,051.72
10520 · CTF Fund	0.00	66,966.06	0.00	66,966.06
Total 10500 · ColoTrust Funds	484,659.60	1,121,017.78	0.00	1,605,677.38
Total Checking/Savings	557,944.63	1,121,017.78	0.00	1,678,962.41
Other Current Assets				
14010 · Prepaid Expense	33,325.00	0.00	0.00	33,325.00
14020 · Taxes Receivable	1,003,565.00	0.00	0.00	1,003,565.00
Total Other Current Assets	1,036,890.00	0.00	0.00	1,036,890.00
Total Current Assets	1,594,834.63	1,121,017.78	0.00	2,715,852.41
<b>TOTAL ASSETS</b>	<b>1,594,834.63</b>	<b>1,121,017.78</b>	<b>0.00</b>	<b>2,715,852.41</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	63,475.03	18,389.68	0.00	81,864.71
Total Accounts Payable	63,475.03	18,389.68	0.00	81,864.71
Other Current Liabilities				
20011 · Accrued Expenses	9,120.00	380.00	0.00	9,500.00
22000 · Payroll Liabilities				
20210 · Federal Tax	1.80	0.00	0.00	1.80
20240 · State Tax	6.00	0.00	0.00	6.00
Total 22000 · Payroll Liabilities	7.80	0.00	0.00	7.80
23010 · Deferred Revenue-Taxes	1,003,565.00	0.00	0.00	1,003,565.00
Total Other Current Liabilities	1,012,692.80	380.00	0.00	1,013,072.80
Total Current Liabilities	1,076,167.83	18,769.68	0.00	1,094,937.51
Total Liabilities	1,076,167.83	18,769.68	0.00	1,094,937.51
Equity				
32001 · Retained Earnings	82,342.54	-276,849.54	0.00	-194,507.00
34000 · Restricted Net Assets				
34010 · Nonspendable	502.00	0.00	0.00	502.00
34020 · Restricted	0.00	1,396,352.55	0.00	1,396,352.55
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	1,396,352.55	0.00	1,555,467.55
39000 · Unrestricted Net Assets	364,098.07	0.00	0.00	364,098.07
Net Income	-86,888.81	-17,254.91	0.00	-104,143.72
Total Equity	518,666.80	1,102,248.10	0.00	1,620,914.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,594,834.63</b>	<b>1,121,017.78</b>	<b>0.00</b>	<b>2,715,852.41</b>
<b>UNBALANCED CLASSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Roxborough Village Metro District Profit & Loss Budget vs. Actual

January through February 2024

	Jan - Feb 24	Budget	Budget Variance	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	9,344	64,088	(54,744)	15%
41020 · Property Tax	4,218	1,304,845	(1,300,627)	0%
41040 · Prior Year Tax	0	(17)	17	0%
41045 · Property Tax Interest	0	281	(281)	0%
41000 · Property Tax Income - Other	0	0	0	0%
<b>Total 41000 · Property Tax Income</b>	<b>13,562</b>	<b>1,369,197</b>	<b>(1,355,635)</b>	<b>1%</b>
43000 · Park and Field Income				
43010 · Sports Field Fees	0	2,200	(2,200)	0%
<b>Total 43000 · Park and Field Income</b>	<b>0</b>	<b>2,200</b>	<b>(2,200)</b>	<b>0%</b>
45000 · Grant Income	0	126,000	(126,000)	0%
46000 · Interest Income				
46010 · General Bank Account Interest	15,438	27,289	(11,851)	57%
46000 · Interest Income - Other	0	70,171	(70,171)	0%
<b>Total 46000 · Interest Income</b>	<b>15,438</b>	<b>97,460</b>	<b>(82,022)</b>	<b>16%</b>
48000 · CTF/Lottery Income	0	46,200	(46,200)	0%
<b>Total Income</b>	<b>29,001</b>	<b>1,641,057</b>	<b>(1,612,056)</b>	<b>2%</b>
<b>Gross Profit</b>	<b>29,001</b>	<b>1,641,057</b>	<b>(1,612,056)</b>	<b>2%</b>
<b>Expense</b>				
50000 · Treasurer Fees	63	18,863	(18,800)	0%
51000 · General Overhead				
51010 · Communication / Website Expense	0	737	(737)	0%
51050 · Utilities Expense	1,758	14,982	(13,224)	12%
51060 · District Functions/Events	0	85	(85)	0%
51000 · General Overhead - Other	0	31	(31)	0%
<b>Total 51000 · General Overhead</b>	<b>1,758</b>	<b>15,835</b>	<b>(14,077)</b>	<b>11%</b>
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	1,120	5,332	(4,211)	21%
52000 · Computer & Software Expenses - Other	0	222	(222)	0%
<b>Total 52000 · Computer &amp; Software Expenses</b>	<b>1,120</b>	<b>5,554</b>	<b>(4,433)</b>	<b>20%</b>
52500 · Insurance Expense				
52550 · General Insurance	6,665	45,000	(38,335)	15%
52500 · Insurance Expense - Other	0	1,611	(1,611)	0%
<b>Total 52500 · Insurance Expense</b>	<b>6,665</b>	<b>46,611</b>	<b>(39,946)</b>	<b>14%</b>
53000 · Board of Director's Expense				
53010 · Directors' Stipend	1,600	9,180	(7,580)	17%
53020 · BOD Travel/Mileage Expense	0	323	(323)	0%
53040 · BOD Conference/Retreat Expense	0	394	(394)	0%
<b>Total 53000 · Board of Director's Expense</b>	<b>1,600</b>	<b>9,897</b>	<b>(8,297)</b>	<b>16%</b>
54000 · Payroll Expenses				
54060 · Employer Payroll Taxes	122	702	(580)	17%
54000 · Payroll Expenses - Other	32	79	(47)	41%
<b>Total 54000 · Payroll Expenses</b>	<b>154</b>	<b>781</b>	<b>(627)</b>	<b>20%</b>
57000 · Professional Services Fees				
57010 · Auditing	0	7,350	(7,350)	0%
57020 · Legal Expenses	16,289	158,491	(142,202)	10%
57030 · Accounting Services	4,178	62,187	(58,010)	7%
57040 · District Management	16,741	159,340	(142,598)	11%
57050 · Engineering Expense	0	10,000	(10,000)	0%
57090 · Other Professional Services Exp	0	20,000	(20,000)	0%
57000 · Professional Services Fees - Other	0	15,308	(15,308)	0%
<b>Total 57000 · Professional Services Fees</b>	<b>37,208</b>	<b>432,676</b>	<b>(395,468)</b>	<b>9%</b>
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	0	7,000	(7,000)	0%
62020 · Utility Locate	182	3,323	(3,141)	5%
<b>Total 62000 · Repairs and Maintenance</b>	<b>182</b>	<b>10,323</b>	<b>(10,141)</b>	<b>2%</b>



**Roxborough Village Metro District**  
**Profit & Loss Budget vs. Actual**

January through February 2024

	Jan - Feb 24	Budget	Budget Variance	% of Budget
<b>64000 · Landscape Expenses</b>				
64010 · Landscape Repairs and Maint	475	22,091	(21,616)	2%
64020 · Landscape Weed Control Expense	0	42,696	(42,696)	0%
64030 · Irrigation Expense	0	75,751	(75,751)	0%
64040 · Landscape Contract	19,306	189,902	(170,596)	10%
64080 · Misc. Landscape Expense	0	100	(100)	0%
64000 · Landscape Expenses - Other	0	30,000	(30,000)	0%
<b>Total 64000 · Landscape Expenses</b>	<b>19,781</b>	<b>360,540</b>	<b>(340,759)</b>	<b>5%</b>
<b>65000 · Playground &amp; Infrastructure Exp</b>				
65010 · Playground Repairs and Maint	0	32,568	(32,568)	0%
65020 · Baseball Field Improvements	0	19,000	(19,000)	0%
65030 · Graffiti Removal /Vandalism Exp	826	13,776	(12,950)	6%
65080 · Misc. Playground & Infrastruct	700	600	100	117%
65000 · Playground & Infrastructure Exp - Other	0	2,500	(2,500)	0%
<b>Total 65000 · Playground &amp; Infrastructure Exp</b>	<b>1,526</b>	<b>68,444</b>	<b>(66,918)</b>	<b>2%</b>
<b>68000 · Parks &amp; Open Space Expense</b>				
68010 · Foothills Park & Rec Fees	3,023	25,818	(22,795)	12%
68020 · Mosquito Control Expense	0	15,480	(15,480)	0%
68025 · Water Expense	3,155	68,000	(64,845)	5%
68030 · Seasonal Lighting Expense	0	17,000	(17,000)	0%
68035 · Wetland Mitigation	0	275	(275)	0%
68045 · Tree Care Expense	0	30,000	(30,000)	0%
68050 · Portable Restroom Exp.	1,085	6,299	(5,213)	17%
68065 · Water Rights Expense	405			
68070 · Snow Removal Expense	29,845	72,725	(42,880)	41%
68085 · Annual Trails Maintenance	0	15,000	(15,000)	0%
68095 · Open Space Maintenances / Fire	0	200	(200)	0%
68000 · Parks & Open Space Expense - Other	0	10,303	(10,303)	0%
<b>Total 68000 · Parks &amp; Open Space Expense</b>	<b>37,513</b>	<b>261,100</b>	<b>(223,587)</b>	<b>14%</b>
<b>80000 · Capital Expenses</b>				
80010 · Park Infrastructure/Improvements	5,959	421,500	(415,541)	1%
80020 · Irrigation Improvements	0	97,000	(97,000)	0%
80050 · Building Improvements	0	13,000	(13,000)	0%
80060 · Plant Nursery	0	3,500	(3,500)	0%
80070 · New Playground	19,614	350,000	(330,386)	6%
80000 · Capital Expenses - Other	0	95,000	(95,000)	0%
<b>Total 80000 · Capital Expenses</b>	<b>25,573</b>	<b>980,000</b>	<b>(954,427)</b>	<b>3%</b>
<b>99000 · Contingency</b>	<b>0</b>	<b>39,960</b>	<b>(39,960)</b>	<b>0%</b>
<b>Total Expense</b>	<b>133,144</b>	<b>2,250,583</b>	<b>(2,117,439)</b>	<b>6%</b>
<b>Net Ordinary Income</b>	<b>(104,144)</b>	<b>(609,526)</b>	<b>505,383</b>	<b>17%</b>
<b>Net Income</b>	<b>(104,144)</b>	<b>(609,526)</b>	<b>505,383</b>	<b>17%</b>

**Roxborough Village Metro District**  
**Capital Fund Profit & Loss Budget vs. Actual**  
January through February 2024

	Jan - Feb 24	Budget	Budget Variance	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
46000 · Interest Income	10,460	70,171	(59,711)	15%
48000 · CTF/Lottery Income	0	46,200	(46,200)	0%
<b>Total Income</b>	10,460	116,371	(105,911)	9%
<b>Gross Profit</b>	10,460	116,371	(105,911)	9%
Expense				
51000 · General Overhead	0	31	(31)	0%
52000 · Computer & Software Expenses	45	222	(177)	20%
52500 · Insurance Expense	267	1,611	(1,344)	17%
57000 · Professional Services Fees	1,425	15,308	(13,883)	9%
68000 · Parks & Open Space Expense	405	10,303	(9,898)	4%
80000 · Capital Expenses	25,573	980,000	(954,427)	3%
<b>Total Expense</b>	27,715	1,007,475	(979,760)	3%
<b>Net Ordinary Income</b>	(17,255)	(891,104)	873,849	2%
<b>Net Income</b>	(17,255)	(891,104)	873,849	2%

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

January through February 2024

	Jan - Feb 24	Budget	Budget Variance	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	9,344	64,088	(54,744)	15%
41020 · Property Tax	4,218	1,304,845	(1,300,627)	0%
41040 · Prior Year Tax	0	(17)	17	0%
41045 · Property Tax Interest	0	281	(281)	0%
41000 · Property Tax Income - Other	0	0	0	0%
<b>Total 41000 · Property Tax Income</b>	<b>13,562</b>	<b>1,369,197</b>	<b>(1,355,635)</b>	<b>1%</b>
43000 · Park and Field Income				
43010 · Sports Field Fees	0	2,200	(2,200)	0%
<b>Total 43000 · Park and Field Income</b>	<b>0</b>	<b>2,200</b>	<b>(2,200)</b>	<b>0%</b>
45000 · Grant Income	0	126,000	(126,000)	0%
46000 · Interest Income				
46010 · General Bank Account Interest	4,979	27,289	(22,310)	18%
<b>Total 46000 · Interest Income</b>	<b>4,979</b>	<b>27,289</b>	<b>(22,310)</b>	<b>18%</b>
<b>Total Income</b>	<b>18,541</b>	<b>1,524,686</b>	<b>(1,506,145)</b>	<b>1%</b>
<b>Gross Profit</b>	<b>18,541</b>	<b>1,524,686</b>	<b>(1,506,145)</b>	<b>1%</b>
<b>Expense</b>				
50000 · Treasurer Fees	63	18,863	(18,800)	0%
51000 · General Overhead				
51010 · Communication / Website Expense	0	737	(737)	0%
51050 · Utilities Expense	1,758	14,982	(13,224)	12%
51060 · District Functions/Events	0	85	(85)	0%
<b>Total 51000 · General Overhead</b>	<b>1,758</b>	<b>15,804</b>	<b>(14,046)</b>	<b>11%</b>
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	1,075	5,332	(4,256)	20%
<b>Total 52000 · Computer &amp; Software Expenses</b>	<b>1,075</b>	<b>5,332</b>	<b>(4,256)</b>	<b>20%</b>
52500 · Insurance Expense				
52550 · General Insurance	6,398	45,000	(38,602)	14%
<b>Total 52500 · Insurance Expense</b>	<b>6,398</b>	<b>45,000</b>	<b>(38,602)</b>	<b>14%</b>
53000 · Board of Director's Expense				
53010 · Directors' Stipend	1,600	9,180	(7,580)	17%
53020 · BOD Travel/Mileage Expense	0	323	(323)	0%
53040 · BOD Conference/Retreat Expense	0	394	(394)	0%
<b>Total 53000 · Board of Director's Expense</b>	<b>1,600</b>	<b>9,897</b>	<b>(8,297)</b>	<b>16%</b>
54000 · Payroll Expenses				
54060 · Employer Payroll Taxes	122	702	(580)	17%
54000 · Payroll Expenses - Other	32	79	(47)	41%
<b>Total 54000 · Payroll Expenses</b>	<b>154</b>	<b>781</b>	<b>(627)</b>	<b>20%</b>
57000 · Professional Services Fees				
57010 · Auditing	0	7,350	(7,350)	0%
57020 · Legal Expenses	15,679	158,491	(142,812)	10%
57030 · Accounting Services	4,031	62,187	(58,156)	6%
57040 · District Management	16,073	159,340	(143,267)	10%
57050 · Engineering Expense	0	10,000	(10,000)	0%
57090 · Other Professional Services Exp	0	20,000	(20,000)	0%
<b>Total 57000 · Professional Services Fees</b>	<b>35,783</b>	<b>417,368</b>	<b>(381,586)</b>	<b>9%</b>
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	0	7,000	(7,000)	0%
62020 · Utility Locate	182	3,323	(3,141)	5%
<b>Total 62000 · Repairs and Maintenance</b>	<b>182</b>	<b>10,323</b>	<b>(10,141)</b>	<b>2%</b>

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

January through February 2024

	Jan - Feb 24	Budget	Budget Variance	% of Budget
<b>64000 · Landscape Expenses</b>				
64010 · Landscape Repairs and Maint	475	22,091	(21,616)	2%
64020 · Landscape Weed Control Expense	0	42,696	(42,696)	0%
64030 · Irrigation Expense	0	75,751	(75,751)	0%
64040 · Landscape Contract	19,306	189,902	(170,596)	10%
64080 · Misc. Landscape Expense	0	100	(100)	0%
64000 · Landscape Expenses - Other	0	30,000	(30,000)	0%
<b>Total 64000 · Landscape Expenses</b>	<b>19,781</b>	<b>360,540</b>	<b>(340,759)</b>	<b>5%</b>
<b>65000 · Playground &amp; Infrastructure Exp</b>				
65010 · Playground Repairs and Maint	0	32,568	(32,568)	0%
65020 · Baseball Field Improvements	0	19,000	(19,000)	0%
65030 · Graffiti Removal /Vandalism Exp	826	13,776	(12,950)	6%
65080 · Misc. Playground & Infrastruct	700	600	100	117%
65000 · Playground & Infrastructure Exp - Other	0	2,500	(2,500)	0%
<b>Total 65000 · Playground &amp; Infrastructure Exp</b>	<b>1,526</b>	<b>68,444</b>	<b>(66,918)</b>	<b>2%</b>
<b>68000 · Parks &amp; Open Space Expense</b>				
68010 · Foothills Park & Rec Fees	3,023	25,818	(22,795)	12%
68020 · Mosquito Control Expense	0	15,480	(15,480)	0%
68025 · Water Expense	3,155	68,000	(64,845)	5%
68030 · Seasonal Lighting Expense	0	17,000	(17,000)	0%
68035 · Wetland Mitigation	0	275	(275)	0%
68045 · Tree Care Expense	0	30,000	(30,000)	0%
68050 · Portable Restroom Exp.	1,085	6,299	(5,213)	17%
68070 · Snow Removal Expense	29,845	72,725	(42,880)	41%
68085 · Annual Trails Maintenance	0	15,000	(15,000)	0%
68095 · Open Space Maintenances / Fire	0	200	(200)	0%
<b>Total 68000 · Parks &amp; Open Space Expense</b>	<b>37,108</b>	<b>250,797</b>	<b>(213,689)</b>	<b>15%</b>
<b>99000 · Contingency</b>	<b>0</b>	<b>39,960</b>	<b>(39,960)</b>	<b>0%</b>
<b>Total Expense</b>	<b>105,430</b>	<b>1,243,108</b>	<b>(1,137,679)</b>	<b>8%</b>
<b>Net Ordinary Income</b>	<b>(86,889)</b>	<b>281,578</b>	<b>(368,466)</b>	<b>(31)%</b>
<b>Net Income</b>	<b>(86,889)</b>	<b>281,578</b>	<b>(368,466)</b>	<b>(31)%</b>

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Accrual Basis

**Roxborough Village Metro District**  
**Chatfield Farms Profit & Loss Budget vs. Actual**  
 January through February 2024

	Jan - Feb 24	Budget	Budget Variance	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
41000 · Property Tax Income	1,139	365,357	(364,218)	0%
<b>Total Income</b>	1,139	365,357	(364,218)	0%
<b>Gross Profit</b>	1,139	365,357	(364,218)	0%
<b>Expense</b>				
50000 · Treasurer Fees	10	3,018	(3,008)	0%
51000 · General Overhead	60	131	(71)	46%
52000 · Computer & Software Expenses	167	853	(686)	20%
52500 · Insurance Expense	960	7,200	(6,240)	13%
53000 · Board of Director's Expense	0	115	(115)	0%
57000 · Professional Services Fees	6,971	66,779	(59,808)	10%
62000 · Repairs and Maintenance	28	1,652	(1,624)	2%
64000 · Landscape Expenses	2,970	57,686	(54,716)	5%
65000 · Playground & Infrastructure Exp	237	5,740	(5,503)	4%
68000 · Parks & Open Space Expense	6,370	37,696	(31,326)	17%
<b>Total Expense</b>	17,773	180,870	(163,097)	10%
<b>Net Ordinary Income</b>	(16,634)	184,487	(201,121)	(9)%
<b>Net Income</b>	(16,634)	184,487	(201,121)	(9)%

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**Roxborough Village Metro District**

**A/P Aging Summary**

As of February 29, 2024

	<u>Current</u>	<u>1 - 45</u>	<u>46 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Bill.com LLC	564.33	0.00	0.00	0.00	564.33
Consolidated Divisions Inc	1,079.13	11,219.00	25,700.31	17,133.54	55,131.98
CORE Electric Cooperative	857.69	0.00	0.00	0.00	857.69
Diversified Underground	0.00	0.00	240.00	7,240.00	7,480.00
Foothills Park & Recreation District	1,306.04	0.00	0.00	0.00	1,306.04
Gemsbok Consulting Inc.	1,645.00	0.00	0.00	0.00	1,645.00
McBride Lighting, Inc.	0.00	0.00	0.00	1,413.91	1,413.91
Mission Communication LLC	371.40	0.00	0.00	730.80	1,102.20
Roxborough Metro District	0.00	0.00	0.00	0.00	0.00
SavATree, LLC	0.00	0.00	3,389.00	0.00	3,389.00
Special District Management Services, Inc	8,925.54	0.00	0.00	0.00	8,925.54
Utility Notification Center of Colorado	49.02	0.00	0.00	0.00	49.02
<b>TOTAL</b>	<b><u>14,798.15</u></b>	<b><u>11,219.00</u></b>	<b><u>29,329.31</u></b>	<b><u>26,518.25</u></b>	<b><u>81,864.71</u></b>

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**Roxborough Village Metro District**  
**A/P Aging Detail**  
As of February 29, 2024

Date	Num	Name	Due Date	Split	Memo	Aging	Open Balance
<b>Current</b>							
02/29/2024	SALES000...	Foothills Park & Recre...	02/29/2024	-SPLIT-	February 2024 Reside...		1,306.04
02/29/2024	224021158	Utility Notification Cen...	02/29/2024	-SPLIT-	RTL Transmissions		49.02
02/29/2024	133803	Special District Manag...	02/29/2024	-SPLIT-	February 2024 District...		8,925.54
02/15/2024	2013116	Consolidated Division...	03/01/2024	-SPLIT-	Snow Cycle 02/12/24-...		444.00
02/21/2024	1084922	Mission Communicati...	03/02/2024	-SPLIT-	Annual Service		371.40
02/21/2024		CORE Electric Cooper...	03/02/2024	-SPLIT-			857.69
02/17/2024	2013099	Consolidated Division...	03/03/2024	-SPLIT-	T&M Feb 11-17		315.13
02/24/2024	2013195	Consolidated Division...	03/10/2024	80010 · Park Infrastructur...	T&M Feb 18-24		320.00
02/29/2024	24036423676	Bill.com LLC	03/10/2024	-SPLIT-	Billing Period 02/05/2...		564.33
02/29/2024	5920	Gemsbok Consulting I...	04/14/2024	-SPLIT-	February 2024		1,645.00
Total Current							14,798.15
<b>1 - 45</b>							
02/04/2024	2012949	Consolidated Division...	02/19/2024	-SPLIT-	Snow Cycle 02/03/24 ...	10	11,219.00
Total 1 - 45							11,219.00
<b>46 - 90</b>							
11/30/2023	12919320	SavATree, LLC	12/10/2023	-SPLIT-		81	3,389.00
11/30/2023	2011637	Consolidated Division...	12/15/2023	-SPLIT-	November Landscape...	76	17,133.54
12/01/2023	2011975	Consolidated Division...	12/16/2023	-SPLIT-	December Landscape...	75	8,566.77
11/30/2023	28840	Diversified Underground	12/30/2023	-SPLIT-	November Utility Loca...	61	240.00
Total 46 - 90							29,329.31
<b>&gt; 90</b>							
08/18/2022	1068174	Mission Communicati...	08/28/2022	64030 · Irrigation Expense		550	359.40
10/31/2022	26607	Diversified Underground	11/30/2022	51050 · Utilities Expense	10/1-10/31/2022	456	3,735.00
11/30/2022	26763	Diversified Underground	12/30/2022	62020 · Utility Locate		426	1,060.00
12/31/2022	AJE22#3Audi	Roxborough Metro Dis...		14010 · Prepaid Expense	To reclassify balance ...		-37,962.00
01/01/2023	AJE22#3Au...	Roxborough Metro Dis...		14010 · Prepaid Expense	To reclassify balance ...		37,962.00
03/01/2023	27403	Diversified Underground	03/31/2023	-SPLIT-	March 2023 Utility Loc...	335	1,945.00
05/26/2023	1076676	Mission Communicati...	06/05/2023	-SPLIT-	Annual Service	269	371.40
07/31/2023	28120	Diversified Underground	08/30/2023	-SPLIT-	July Utility Locates	183	500.00
10/10/2023	20766	McBride Lighting, Inc.	10/20/2023	-SPLIT-		132	150.00
11/01/2023	20850	McBride Lighting, Inc.	11/11/2023	-SPLIT-		110	1,263.91
10/31/2023	2011534	Consolidated Division...	11/15/2023	-SPLIT-	October Landscape M...	106	17,133.54
Total > 90							26,518.25
<b>TOTAL</b>							<b>81,864.71</b>

## Roxborough Village Metro District

## Claims by Vendor Detail

February 2024

Type	Date	Num	Memo	Account	Original Amount	Balance
<b>Bill.com LLC</b>						
Bill	02/06/2024	24026099846	Billing Period 01/05/2024 - 02/04/2024	52040 · Software & Online Subscr...	453.56	453.56
Bill	02/06/2024	24026099846	Billing Period 01/05/2024 - 02/04/2024	52040 · Software & Online Subscr...	80.04	533.60
Bill	02/06/2024	24026099846	Billing Period 01/05/2024 - 02/04/2024	52040 · Software & Online Subscr...	22.23	555.83
Total Bill.com LLC						555.83
<b>Chavez Services LLC</b>						
Bill	02/06/2024	CW-2024-100		80010 · Park Infrastructure/Improv...	5,639.18	5,639.18
Total Chavez Services LLC						5,639.18
<b>Colorado Special Districts Property and L</b>						
Bill	02/14/2024	24WC-60100-0496		52510 · Woker's Compensation E...	367.20	367.20
Bill	02/14/2024	24WC-60100-0496		52510 · Woker's Compensation E...	64.80	432.00
Bill	02/14/2024	24WC-60100-0496		52510 · Woker's Compensation E...	18.00	450.00
Total Colorado Special Districts Property and L						450.00
<b>Consolidated Divisions Inc</b>						
Bill	02/06/2024	2012242	Storm Cycle 12/12/23-12/14/23	68070 · Snow Removal Expense	622.20	622.20
Bill	02/06/2024	2012242	Storm Cycle 12/12/23-12/14/23	68070 · Snow Removal Expense	109.80	732.00
Bill	02/06/2024	2012443	T&M Jan 1 - Jan 6	64010 · Landscape Repairs and ...	136.00	868.00
Bill	02/06/2024	2012443	T&M Jan 1 - Jan 6	64010 · Landscape Repairs and ...	24.00	892.00
Bill	02/06/2024	2012558	Snow Cycle 01/08/24 - 01/10/24	68070 · Snow Removal Expense	4,569.60	5,461.60
Bill	02/06/2024	2012558	Snow Cycle 01/08/24 - 01/10/24	68070 · Snow Removal Expense	806.40	6,268.00
Bill	02/06/2024	2012642	Snow Cycle 01/15/24 - 01/16/24	68070 · Snow Removal Expense	6,999.54	13,267.54
Bill	02/06/2024	2012642	Snow Cycle 01/15/24 - 01/16/24	68070 · Snow Removal Expense	1,235.21	14,502.75
Bill	02/22/2024	2012682	Jnauary 2024	64040 · Landscape Contract	8,204.91	22,707.66
Bill	02/22/2024	2012682	Jnauary 2024	64040 · Landscape Contract	1,447.93	24,155.59
Bill	02/22/2024	2012776	Snow Cycle 01/26/24	68070 · Snow Removal Expense	2,324.75	26,480.34
Bill	02/22/2024	2012776	Snow Cycle 01/26/24	68070 · Snow Removal Expense	410.25	26,890.59
Bill	02/29/2024	2012738	Snow Cycle 01/15/24 - 01/16/24	64040 · Landscape Contract	8,204.91	35,095.50
Bill	02/29/2024	2012738	Snow Cycle 01/15/24 - 01/16/24	64040 · Landscape Contract	1,447.93	36,543.43
Bill	02/29/2024	2013011	Snow Cycle 02/05/24 - 02/08/24	68070 · Snow Removal Expense	1,542.24	38,085.67
Bill	02/29/2024	2013011	Snow Cycle 02/05/24 - 02/08/24	68070 · Snow Removal Expense	293.76	38,379.43
Bill	02/29/2024	2012847	T&M Feb 1-3	65030 · Graffiti Removal /Vandal...	693.78	39,073.21
Bill	02/29/2024	2012847	T&M Feb 1-3	65030 · Graffiti Removal /Vandal...	132.15	39,205.36
Total Consolidated Divisions Inc						39,205.36
<b>CORE Electric Cooperative</b>						
Bill	02/08/2024			51050 · Utilities Expense	861.77	861.77
Bill	02/08/2024			51050 · Utilities Expense	30.00	891.77
Total CORE Electric Cooperative						891.77
<b>Diversified Underground</b>						
Bill	02/06/2024	29004	Screen Charge	62020 · Utility Locate	136.00	136.00
Bill	02/06/2024	29004	Screen Charge	62020 · Utility Locate	24.00	160.00
Bill	02/22/2024	29181	Screen Charge	62020 · Utility Locate	89.25	249.25
Bill	02/22/2024	29181	Screen Charge	62020 · Utility Locate	15.75	265.00
Total Diversified Underground						265.00
<b>Foothills Park &amp; Recreation District</b>						
Bill	02/06/2024	SALES000000035202	December 2023 Resident Use	68010 · Foothills Park & Rec Fees	1,463.14	1,463.14
Bill	02/06/2024	SALES000000035202	December 2023 Resident Use	68010 · Foothills Park & Rec Fees	258.20	1,721.34
Bill	02/22/2024	SALES000000035138	November 2023 Resident Use	68010 · Foothills Park & Rec Fees	1,080.59	2,801.93
Bill	02/22/2024	SALES000000035138	November 2023 Resident Use	68010 · Foothills Park & Rec Fees	483.00	3,284.93
Bill	02/22/2024	SALES000000035231	January 2024 Resident Use	68010 · Foothills Park & Rec Fees	1,218.69	4,503.62
Bill	02/22/2024	SALES000000035231	January 2024 Resident Use	68010 · Foothills Park & Rec Fees	498.70	5,002.32
Total Foothills Park & Recreation District						5,002.32
<b>Game-Set-Match Inc.</b>						
Bill	02/06/2024	INV-13288	Tennis Court Washing	65080 · Misc. Playground & Infras...	595.00	595.00
Bill	02/06/2024	INV-13288	Tennis Court Washing	65080 · Misc. Playground & Infras...	105.00	700.00
Total Game-Set-Match Inc.						700.00
<b>Gembok Consulting Inc.</b>						
Bill	02/06/2024	5862	December 2023 Chatfield	57030 · Accounting Services	247.50	247.50
Bill	02/06/2024	5863	December 2023	57030 · Accounting Services	1,313.42	1,560.92
Bill	02/06/2024	5863	December 2023	57030 · Accounting Services	250.18	1,811.10
Bill	02/06/2024	5863	December 2023	57030 · Accounting Services	65.15	1,876.25
Bill	02/22/2024	5893	December 2023 Chatfield	57030 · Accounting Services	508.75	2,385.00
Bill	02/22/2024	5892	January 2024	57030 · Accounting Services	1,632.25	4,017.25
Bill	02/22/2024	5892	January 2024	57030 · Accounting Services	310.90	4,328.15
Bill	02/22/2024	5892	January 2024	57030 · Accounting Services	80.97	4,409.12
Total Gembok Consulting Inc.						4,409.12



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Cash Basis

## Roxborough Village Metro District

## Claims by Vendor Detail

February 2024

Type	Date	Num	Memo	Account	Original Amount	Balance
<b>Ireland Stapleton Pryor &amp; Pascoe PC</b>						
Bill	02/06/2024	152203	Billed Through 12/31/23	57020 · Legal Expenses	2,143.63	2,143.63
Bill	02/06/2024	152203	Billed Through 12/31/23	57020 · Legal Expenses	1,265.79	3,409.42
Bill	02/06/2024	152203	Billed Through 12/31/23	57020 · Legal Expenses	105.08	3,514.50
Bill	02/06/2024	152203	Billed Through 12/31/23	68065 · Water Rights Expense	86.00	3,600.50
Bill	02/22/2024	152854	Billed Through 01/31/2024	57020 · Legal Expenses	4,644.44	8,244.94
Bill	02/22/2024	152854	Billed Through 01/31/2024	57020 · Legal Expenses	1,914.16	10,159.10
Bill	02/22/2024	152854	Billed Through 01/31/2024	57020 · Legal Expenses	230.38	10,389.48
Bill	02/29/2024	11	Billed Through 01/31/2024	68065 · Water Rights Expense	404.85	10,794.33
Total Ireland Stapleton Pryor & Pascoe PC						10,794.33
<b>QuickBooks Payroll Service</b>						
Liability Che...	02/28/2024		Fee for 4 direct deposit(s) at \$4.00 each	54000 · Payroll Expenses	16.00	16.00
Total QuickBooks Payroll Service						16.00
<b>Rocky Mountain Recreation Inc</b>						
Bill	02/29/2024	7451	Airplane Park	80070 · New Playground	19,613.75	19,613.75
Total Rocky Mountain Recreation Inc						19,613.75
<b>Roxborough Water &amp; Sanitation District</b>						
Bill	02/15/2024		Service Period 12/25/23 to 01/24/24 Mule Deer Pl	68025 · Water Expense	100.50	100.50
Bill	02/15/2024		Service Period 12/25/23 to 01/24/24 Elk Mtn Cir	68025 · Water Expense	100.50	201.00
Bill	02/15/2024		Service Period 12/25/23 - 01/24/24 Marmot Ridge Cir	68025 · Water Expense	201.00	402.00
Bill	02/15/2024		Service Period 12/25/23 - 01/24/24 Rampart Range	68025 · Water Expense	114.50	516.50
Bill	02/15/2024		Billing Period 01/01/23 to 02/31/24	68025 · Water Expense	744.03	1,260.53
Bill	02/15/2024		Billing Period 01/01/23 to 02/31/24	68025 · Water Expense	131.30	1,391.83
Total Roxborough Water & Sanitation District						1,391.83
<b>SavATree, LLC</b>						
Bill	02/13/2024	13835536	Holiday Decor Lighting	68030 · Seasonal Lighting Expense	6,502.50	6,502.50
Bill	02/13/2024	13835536	Holiday Decor Lighting	68030 · Seasonal Lighting Expense	1,147.50	7,650.00
Bill	02/13/2024	1383553	Holiday Decor Lighting	68030 · Seasonal Lighting Expense	748.00	8,398.00
Bill	02/13/2024	1383553	Holiday Decor Lighting	68030 · Seasonal Lighting Expense	132.00	8,530.00
Bill	02/29/2024	13236839		68045 · Tree Care Expense	1,038.70	9,568.70
Bill	02/29/2024	13236839		68045 · Tree Care Expense	183.30	9,752.00
Total SavATree, LLC						9,752.00
<b>Special District Management Services, Inc</b>						
Bill	02/06/2024	131496	December 2023 District Management Fees	57040 · District Management	4,489.37	4,489.37
Bill	02/06/2024	131496	December 2023 District Management Fees	57040 · District Management	932.64	5,422.01
Bill	02/06/2024	131496	December 2023 District Management Fees	57040 · District Management	220.07	5,642.08
Bill	02/06/2024	131496	December 2023 District Management Fees	68065 · Water Rights Expense	16.00	5,658.08
Bill	02/22/2024	132551	January 2024 District Management Fees	57040 · District Management	6,350.05	12,008.13
Bill	02/22/2024	132551	January 2024 District Management Fees	57040 · District Management	1,154.39	13,162.52
Bill	02/22/2024	132551	January 2024 District Management Fees	57040 · District Management	311.28	13,473.80
Total Special District Management Services, Inc						13,473.80
<b>United Site Services</b>						
Bill	02/19/2024	INV-4135177	February Services Roxborough Community Park	68050 · Portable Restroom Exp.	267.79	267.79
Bill	02/19/2024	INV-4133910	February Services Chatfield Farms Park	68050 · Portable Restroom Exp.	274.76	542.55
Total United Site Services						542.55
<b>Utility Notification Center of Colorado</b>						
Bill	02/06/2024	223121166	RTL Transmissions	62020 · Utility Locate	37.28	37.28
Bill	02/06/2024	223121166	RTL Transmissions	62020 · Utility Locate	6.58	43.86
Bill	02/22/2024	224011164	RTL Transmissions	62020 · Utility Locate	24.12	67.98
Bill	02/22/2024	224011164	RTL Transmissions	62020 · Utility Locate	4.26	72.24
Total Utility Notification Center of Colorado						72.24
<b>Xcel Energy</b>						
Bill	02/29/2024	863314567	February Statement	51050 · Utilities Expense	4.32	4.32
Total Xcel Energy						4.32
<b>TOTAL</b>						<b>112,779.40</b>

Roxborough Village Metro District  
Payroll Detail  
February 2024

Num	Date	Source Name	Payroll Item	Type	Wage Base	Amount
BOD Compensation						
DD1054	02/29/2024	Debra D Prysby	BOD Compensation	Paycheck	0.00	200.00
DD1055	02/29/2024	Ephram Glass	BOD Compensation	Paycheck	0.00	200.00
DD1056	02/29/2024	Mathew Hart	BOD Compensation	Paycheck	0.00	200.00
DD1057	02/29/2024	Travis Jensen	BOD Compensation	Paycheck	0.00	200.00
Total BOD Compensation					0.00	800.00
TOTAL					0.00	800.00

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Accrual Basis

**Roxborough Village Metro District**  
**Capital Fund Profit & Loss Detail**

January through February 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>46000 · Interest Income</b>							
<b>46010 · General Bank Account Interest</b>							
Deposit	01/31/2024			Deposit		293.13	293.13
Deposit	01/31/2024			Deposit		5,160.64	5,453.77
Deposit	02/29/2024			Deposit		4,713.94	10,167.71
Deposit	02/29/2024			Deposit		292.01	10,459.72
Total 46010 · General Bank Account Interest					0.00	10,459.72	10,459.72
Total 46000 · Interest Income					0.00	10,459.72	10,459.72
Total Income					0.00	10,459.72	10,459.72
Gross Profit					0.00	10,459.72	10,459.72
<b>Expense</b>							
<b>52000 · Computer &amp; Software Expenses</b>							
<b>52040 · Software &amp; Online Subscriptions</b>							
Bill	01/31/2024	2402609...	Bill.com LLC	Billing Period 01/05/2024 - 02/04/2024	22.23		22.23
Bill	02/29/2024	2403642...	Bill.com LLC	Billing Period 02/05/2024 - 03/04/2024	22.57		44.80
Total 52040 · Software & Online Subscriptions					44.80	0.00	44.80
Total 52000 · Computer & Software Expenses					44.80	0.00	44.80
<b>52500 · Insurance Expense</b>							
<b>52550 · General Insurance</b>							
General Journal	01/31/2024	0124BusIns		To move Business Insurance prepaid to exp...	133.30		133.30
General Journal	02/29/2024	0224BusIns		To move Business Insurance prepaid to exp...	133.30		266.60
Total 52550 · General Insurance					266.60	0.00	266.60
Total 52500 · Insurance Expense					266.60	0.00	266.60
<b>57000 · Professional Services Fees</b>							
<b>57020 · Legal Expenses</b>							
Bill	01/31/2024	152854	Ireland Stapleton Pryor & ...	Billed Through 01/31/2024	230.38		230.38
Bill	01/31/2024	11	Ireland Stapleton Pryor & ...	Billed Through 01/31/2024	0.00		230.38
General Journal	02/29/2024	0229Accr...		February Invoice Accruals	380.00		610.38
Total 57020 · Legal Expenses					610.38	0.00	610.38
<b>57030 · Accounting Services</b>							
Bill	01/31/2024	5892	Gemsbok Consulting Inc.	January 2024	80.97		80.97
Bill	02/29/2024	5920	Gemsbok Consulting Inc.	February 2024	65.80		146.77
Total 57030 · Accounting Services					146.77	0.00	146.77
<b>57040 · District Management</b>							
Bill	01/31/2024	132551	Special District Manageme...	January 2024 District Management Fees	311.28		311.28
Bill	02/29/2024	133803	Special District Manageme...	February 2024 District Management Fees	357.02		668.30
Total 57040 · District Management					668.30	0.00	668.30
Total 57000 · Professional Services Fees					1,425.45	0.00	1,425.45
<b>68000 · Parks &amp; Open Space Expense</b>							
<b>68065 · Water Rights Expense</b>							
Bill	01/31/2024	132551	Special District Manageme...	January 2024 District Management Fees	0.00		0.00
Bill	01/31/2024	152854	Ireland Stapleton Pryor & ...	Billed Through 01/31/2024	0.00		0.00
Bill	01/31/2024	11	Ireland Stapleton Pryor & ...	Billed Through 01/31/2024	404.85		404.85
Bill	02/29/2024	133803	Special District Manageme...	February 2024 District Management Fees	0.00		404.85
Total 68065 · Water Rights Expense					404.85	0.00	404.85
Total 68000 · Parks & Open Space Expense					404.85	0.00	404.85
<b>80000 · Capital Expenses</b>							
<b>80010 · Park Infrastructure/Improvements</b>							
Bill	01/11/2024	CW-2024...	Chavez Services LLC		5,639.18		5,639.18
Bill	02/24/2024	2013195	Consolidated Divisions Inc	T&M Feb 18-24	320.00		5,959.18
Total 80010 · Park Infrastructure/Improvements					5,959.18	0.00	5,959.18
<b>80070 · New Playground</b>							
Bill	02/21/2024	7451	Rocky Mountain Recreatio...	Airplane Park	19,613.75		19,613.75
Total 80070 · New Playground					19,613.75	0.00	19,613.75
Total 80000 · Capital Expenses					25,572.93	0.00	25,572.93
Total Expense					27,714.63	0.00	27,714.63
Net Ordinary Income					27,714.63	10,459.72	-17,254.91
<b>Net Income</b>					<b>27,714.63</b>	<b>10,459.72</b>	<b>-17,254.91</b>

**Roxborough Village Metro District**  
**General Fund Profit & Loss Detail**

January through February 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>41000 · Property Tax Income</b>							
<b>41010 · Specific Ownership Tax</b>							
General Journal	01/01/2024	AJE23 #1R		Reverse of GJE AJE23 #1 -- To move reven...	6,019.01		-6,019.01
Deposit	01/10/2024			Deposit		6,019.01	0.00
Deposit	02/09/2024			Deposit		9,343.72	9,343.72
Total 41010 · Specific Ownership Tax					6,019.01	15,362.73	9,343.72
<b>41020 · Property Tax</b>							
Deposit	02/09/2024			Deposit		4,218.41	4,218.41
Total 41020 · Property Tax					0.00	4,218.41	4,218.41
Total 41000 · Property Tax Income					6,019.01	19,581.14	13,562.13
<b>46000 · Interest Income</b>							
<b>46010 · General Bank Account Interest</b>							
Deposit	01/31/2024			Deposit		2,665.32	2,665.32
Deposit	02/29/2024			Deposit		2,313.43	4,978.75
Total 46010 · General Bank Account Interest					0.00	4,978.75	4,978.75
Total 46000 · Interest Income					0.00	4,978.75	4,978.75
Total Income					6,019.01	24,559.89	18,540.88
Gross Profit					6,019.01	24,559.89	18,540.88
<b>Expense</b>							
<b>50000 · Treasurer Fees</b>							
Deposit	02/09/2024			Deposit	63.28		63.28
Total 50000 · Treasurer Fees					63.28	0.00	63.28
<b>51000 · General Overhead</b>							
<b>51050 · Utilities Expense</b>							
Bill	01/18/2024		CORE Electric Cooperative		891.77		891.77
Bill	01/31/2024	859205179	Xcel Energy	January Statement	4.33		896.10
Bill	02/21/2024		CORE Electric Cooperative		857.69		1,753.79
Bill	02/29/2024	863314567	Xcel Energy	February Statement	4.32		1,758.11
Total 51050 · Utilities Expense					1,758.11	0.00	1,758.11
Total 51000 · General Overhead					1,758.11	0.00	1,758.11
<b>52000 · Computer &amp; Software Expenses</b>							
<b>52040 · Software &amp; Online Subscriptions</b>							
Bill	01/31/2024	2402609...	Bill.com LLC	Billing Period 01/05/2024 - 02/04/2024	533.60		533.60
Bill	02/29/2024	2403642...	Bill.com LLC	Billing Period 02/05/2024 - 03/04/2024	541.76		1,075.36
Total 52040 · Software & Online Subscriptions					1,075.36	0.00	1,075.36
Total 52000 · Computer & Software Expenses					1,075.36	0.00	1,075.36
<b>52500 · Insurance Expense</b>							
<b>52550 · General Insurance</b>							
General Journal	01/31/2024	0124BusIns		To move Business Insurance prepaid to exp...	3,199.20		3,199.20
General Journal	02/29/2024	0224BusIns		To move Business Insurance prepaid to exp...	3,199.20		6,398.40
Total 52550 · General Insurance					6,398.40	0.00	6,398.40
Total 52500 · Insurance Expense					6,398.40	0.00	6,398.40
<b>53000 · Board of Director's Expense</b>							
<b>53010 · Directors' Stipend</b>							
Paycheck	01/31/2024	DD1050	Debra D Prysby	Direct Deposit	200.00		200.00
Paycheck	01/31/2024	DD1051	Ephram Glass	Direct Deposit	200.00		400.00
Paycheck	01/31/2024	DD1052	Mathew Hart	Direct Deposit	200.00		600.00
Paycheck	01/31/2024	DD1053	Travis Jensen	Direct Deposit	200.00		800.00
Paycheck	02/29/2024	DD1054	Debra D Prysby	Direct Deposit	200.00		1,000.00
Paycheck	02/29/2024	DD1055	Ephram Glass	Direct Deposit	200.00		1,200.00
Paycheck	02/29/2024	DD1056	Mathew Hart	Direct Deposit	200.00		1,400.00
Paycheck	02/29/2024	DD1057	Travis Jensen	Direct Deposit	200.00		1,600.00
Total 53010 · Directors' Stipend					1,600.00	0.00	1,600.00
Total 53000 · Board of Director's Expense					1,600.00	0.00	1,600.00
<b>54000 · Payroll Expenses</b>							
<b>54060 · Employer Payroll Taxes</b>							
Paycheck	01/31/2024	DD1050	Debra D Prysby	Direct Deposit	15.30		15.30
Paycheck	01/31/2024	DD1051	Ephram Glass	Direct Deposit	15.30		30.60
Paycheck	01/31/2024	DD1052	Mathew Hart	Direct Deposit	15.30		45.90
Paycheck	01/31/2024	DD1053	Travis Jensen	Direct Deposit	15.30		61.20
Paycheck	02/29/2024	DD1054	Debra D Prysby	Direct Deposit	15.30		76.50
Paycheck	02/29/2024	DD1055	Ephram Glass	Direct Deposit	15.30		91.80
Paycheck	02/29/2024	DD1056	Mathew Hart	Direct Deposit	15.30		107.10
Paycheck	02/29/2024	DD1057	Travis Jensen	Direct Deposit	15.30		122.40
Total 54060 · Employer Payroll Taxes					122.40	0.00	122.40

**Roxborough Village Metro District**  
**General Fund Profit & Loss Detail**

January through February 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>54000 · Payroll Expenses - Other</b>							
Liability Check	01/30/2024		QuickBooks Payroll Service	Fee for 4 direct deposit(s) at \$4.00 each	16.00		16.00
Paycheck	01/31/2024	DD1050	Debra D Prysby	Direct Deposit	0.00		16.00
Paycheck	01/31/2024	DD1051	Ephram Glass	Direct Deposit	0.00		16.00
Paycheck	01/31/2024	DD1052	Mathew Hart	Direct Deposit	0.00		16.00
Paycheck	01/31/2024	DD1053	Travis Jensen	Direct Deposit	0.00		16.00
Liability Check	02/28/2024		QuickBooks Payroll Service	Fee for 4 direct deposit(s) at \$4.00 each	16.00		32.00
Paycheck	02/29/2024	DD1054	Debra D Prysby	Direct Deposit	0.00		32.00
Paycheck	02/29/2024	DD1055	Ephram Glass	Direct Deposit	0.00		32.00
Paycheck	02/29/2024	DD1056	Mathew Hart	Direct Deposit	0.00		32.00
Paycheck	02/29/2024	DD1057	Travis Jensen	Direct Deposit	0.00		32.00
Total 54000 · Payroll Expenses - Other					32.00	0.00	32.00
Total 54000 · Payroll Expenses					154.40	0.00	154.40
<b>57000 · Professional Services Fees</b>							
<b>57020 · Legal Expenses</b>							
Bill	01/31/2024	152854	Ireland Stapleton Pryor & ...	Billed Through 01/31/2024	6,558.60		6,558.60
Bill	01/31/2024	11	Ireland Stapleton Pryor & ...	Billed Through 01/31/2024	0.00		6,558.60
General Journal	02/29/2024	0229Accr...		February Invoice Accruals	9,120.00		15,678.60
Total 57020 · Legal Expenses					15,678.60	0.00	15,678.60
<b>57030 · Accounting Services</b>							
Bill	01/31/2024	5893	Gembok Consulting Inc.	December 2023 Chatfield	508.75		508.75
Bill	01/31/2024	5892	Gembok Consulting Inc.	January 2024	1,943.15		2,451.90
Bill	02/29/2024	5920	Gembok Consulting Inc.	February 2024	1,579.20		4,031.10
Total 57030 · Accounting Services					4,031.10	0.00	4,031.10
<b>57040 · District Management</b>							
Bill	01/31/2024	132551	Special District Manageme...	January 2024 District Management Fees	7,504.44		7,504.44
Bill	02/29/2024	133803	Special District Manageme...	February 2024 District Management Fees	8,568.52		16,072.96
Total 57040 · District Management					16,072.96	0.00	16,072.96
Total 57000 · Professional Services Fees					35,782.66	0.00	35,782.66
<b>62000 · Repairs and Maintenance</b>							
<b>62020 · Utility Locate</b>							
Bill	01/31/2024	224011164	Utility Notification Center o...	RTL Transmissions	28.38		28.38
Bill	01/31/2024	29181	Diversified Underground	Screen Charge	105.00		133.38
Bill	02/29/2024	224021158	Utility Notification Center o...	RTL Transmissions	49.02		182.40
Total 62020 · Utility Locate					182.40	0.00	182.40
Total 62000 · Repairs and Maintenance					182.40	0.00	182.40
<b>64000 · Landscape Expenses</b>							
<b>64010 · Landscape Repairs and Maint</b>							
Bill	01/06/2024	2012443	Consolidated Divisions Inc	T&M Jan 1 - Jan 6	160.00		160.00
Bill	02/17/2024	2013099	Consolidated Divisions Inc	T&M Feb 11-17	315.13		475.13
Total 64010 · Landscape Repairs and Maint					475.13	0.00	475.13
<b>64040 · Landscape Contract</b>							
Bill	01/01/2024	2012682	Consolidated Divisions Inc	Jnauary 2024	9,652.84		9,652.84
Bill	02/01/2024	2012738	Consolidated Divisions Inc	Snow Cycle 01/15/24 - 01/16/24	9,652.84		19,305.68
Total 64040 · Landscape Contract					19,305.68	0.00	19,305.68
Total 64000 · Landscape Expenses					19,780.81	0.00	19,780.81
<b>65000 · Playground &amp; Infrastructure Exp</b>							
<b>65030 · Graffiti Removal /Vandalism Exp</b>							
Bill	02/03/2024	2012847	Consolidated Divisions Inc	T&M Feb 1-3	825.93		825.93
Total 65030 · Graffiti Removal /Vandalism Exp					825.93	0.00	825.93
<b>65080 · Misc. Playground &amp; Infrastruct</b>							
Bill	01/06/2024	INV-13288	Game-Set-Match Inc.	Tennis Court Washing	700.00		700.00
Total 65080 · Misc. Playground & Infrastruct					700.00	0.00	700.00
Total 65000 · Playground & Infrastructure Exp					1,525.93	0.00	1,525.93
<b>68000 · Parks &amp; Open Space Expense</b>							
<b>68010 · Foothills Park &amp; Rec Fees</b>							
Bill	01/31/2024	SALES00...	Foothills Park & Recreatio...	January 2024 Resident Use	1,717.39		1,717.39
Bill	02/29/2024	SALES00...	Foothills Park & Recreatio...	February 2024 Resident Use	1,306.04		3,023.43
Total 68010 · Foothills Park & Rec Fees					3,023.43	0.00	3,023.43

**Roxborough Village Metro District**  
**General Fund Profit & Loss Detail**

January through February 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>68025 · Water Expense</b>							
Bill	01/15/2024		Roxborough Water & Sanit...	Service Period 11/25/23 to 12/24/23 Elk Mt...	100.50		100.50
Bill	01/15/2024		Roxborough Water & Sanit...	Service Period 11/25/23 to 12/24/23 Mule D...	100.50		201.00
Bill	01/15/2024		Roxborough Water & Sanit...	Service Period 11/25/23 - 12/24/23 Marmot ...	201.00		402.00
Bill	01/15/2024		Roxborough Water & Sanit...	Service Period 11/25/23 - 12/24/23 Rampart...	114.50		516.50
Bill	01/15/2024		Roxborough Water & Sanit...	Billing Period 12/01/23 to 12/31/23	875.33		1,391.83
Bill	02/15/2024		Roxborough Water & Sanit...	Service Period 12/25/23 to 01/24/24 Mule D...	100.50		1,492.33
Bill	02/15/2024		Roxborough Water & Sanit...	Service Period 12/25/23 to 01/24/24 Elk Mt...	100.50		1,592.83
Bill	02/15/2024		Roxborough Water & Sanit...	Service Period 12/25/23 - 01/24/24 Marmot ...	201.00		1,793.83
Bill	02/15/2024		Roxborough Water & Sanit...	Service Period 12/25/23 - 01/24/24 Rampart...	114.50		1,908.33
Bill	02/15/2024		Roxborough Water & Sanit...	Billing Period 01/01/23 to 02/31/24	875.33		2,783.66
Bill	02/21/2024	1084922	Mission Communication LLC	Annual Service	371.40		3,155.06
Total 68025 · Water Expense					3,155.06	0.00	3,155.06
<b>68050 · Portable Restroom Exp.</b>							
Bill	01/31/2024	INV-4068...	United Site Services	January Services Chatfield Farms Park	274.76		274.76
Bill	01/31/2024	INV-4068...	United Site Services	January Services Roxborough Community ...	267.79		542.55
Bill	02/19/2024	INV-4135...	United Site Services	February Services Roxborough Community ...	267.79		810.34
Bill	02/19/2024	INV-4133...	United Site Services	February Services Chatfield Farms Park	274.76		1,085.10
Total 68050 · Portable Restroom Exp.					1,085.10	0.00	1,085.10
<b>68070 · Snow Removal Expense</b>							
Bill	01/10/2024	2012558	Consolidated Divisions Inc	Snow Cycle 01/08/24 - 01/10/24	5,376.00		5,376.00
Bill	01/16/2024	2012642	Consolidated Divisions Inc	Snow Cycle 01/15/24 - 01/16/24	8,234.75		13,610.75
Bill	01/26/2024	2012776	Consolidated Divisions Inc	Snow Cycle 01/26/24	2,735.00		16,345.75
Bill	02/04/2024	2012949	Consolidated Divisions Inc	Snow Cycle 02/03/24 - 02/04/24	11,219.00		27,564.75
Bill	02/08/2024	2013011	Consolidated Divisions Inc	Snow Cycle 02/05/24 - 02/08/24	1,836.00		29,400.75
Bill	02/15/2024	2013116	Consolidated Divisions Inc	Snow Cycle 02/12/24-02/15/24	444.00		29,844.75
Total 68070 · Snow Removal Expense					29,844.75	0.00	29,844.75
Total 68000 · Parks & Open Space Expense					37,108.34	0.00	37,108.34
Total Expense					105,429.69	0.00	105,429.69
Net Ordinary Income					111,448.70	24,559.89	-86,888.81
<b>Net Income</b>					<b>111,448.70</b>	<b>24,559.89</b>	<b>-86,888.81</b>