

ROXBOROUGH VILLAGE METROPOLITAN DISTRICT

141 Union Boulevard, Suite 150
Lakewood, Colorado 80228-1898
Tel: 303-987-0835 x 800-741-3254

<https://www.roxboroughmetrodistrict.org/>

NOTICE OF MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expires:</u>
Mark Rubic	President	2025/May 2025
Debra Prysby	Vice President	2027/May 2027
Ephram Glass	Treasurer	2027/May 2027
Travis Jensen	Secretary	2025/May 2025
Mat Hart	Assistant Secretary	2025/May 2025

DATE: September 20, 2023

TIME: 6:00 p.m.

LOCATION: Roxborough Library Meeting Room
8357 North Rampart Range Road #200
Littleton, Colorado 80125

And via Zoom Meeting

<https://us02web.zoom.us/j/86267550643?pwd=V3RnRGRTWkRyUIZZc1VMWTJFZjFHdz09>

Meeting ID: 862 6755 0643

Passcode: 987572

** Agenda is preliminary and subject to change by majority vote of the Board at the meeting.*

** Individuals requiring special accommodation to attend and/or participate in the meeting please advise the District Manager (pripko@sdmsi.com or 303-987-0835) of their specific need(s) before the meeting.*

I. ADMINISTRATIVE MATTERS (5 minutes)

A. Disclosure of Potential Conflicts of Interest

B. Additions/Deletions/Approval of Agenda

II. PUBLIC COMMENTS/HOMEOWNER REQUESTS (15 minutes)*

A. Members of the public may express their views to the Board on matters that affect the District. Comments will be limited to three (3) minutes. Please sign in. Questions may be asked of the Board but will not be answered at this time. Please refer to the Meeting Code of Conduct for additional guidelines:

<https://www.roxboroughmetrodistrict.org/2022-meetings>

III. CONSENT AGENDA – (5 minutes)*

These items are considered to be routine and will be approved and/or ratified by one motion. There will be no separate discussion of these items unless a Board Member so requests, in which event, the item will be removed from the Consent Agenda and considered on the Regular Agenda.

- Fifth amendment to CDI agreement remove utility locates (enclosure)
 - Minutes of the following meetings (enclosures):
 - a. August 8, 2023- Updated
 - b. August 16, 2023
 - c. August 27, 2023- Updated
-

IV. CONTRACTOR/CONSULTANT REPORTS

A. Landscaping Updates- CDI Landscape, LLC (enclosure) (2 minutes)*

- 1) Approve placement of snow removal supplies (added to agenda)
-

B. Engineering Updates – Review Community Park Survey Proposal (enclosure) (2 minutes)*

C. FINANCIAL MATTERS- (3 minutes)*

- 1) Review and ratify approval of the payment of claims for the periods ending as follows (enclosure):

Fund	Period Ending August 31, 2023
Total Claims	59,797.28

- 2) Review and accept unaudited financial report for the period ending August 31, 2023 (enclosure)
-

- 3) Audit 2022- Update, Review, Discuss and Consider Approval (enclosure) (5 minutes) *
-

V. LEGAL MATTERS

A. Update on the drainage issues caused by Douglas County (5 minutes)

B. Discuss how to fairly maintain HOA owned tracts considering TABOR rules (5 minutes)

C. Discuss and/or updates on agreements to have District maintain non-district owned areas (Douglas County medians). (5 minutes)

D. Updates Water Due Diligence (1 minute)

E. Update on transfer ownership of Chatfield Farms 1A tracts (2 minutes)

F. Update on the maintenance agreements with Chatfield Farms Estates/1A (2 minutes)

G. Update and discussion of District irrigation mainline and construction on the north side of Waterton Road (2 minutes)

H. Discussion regarding updated resolution regarding records retention

I. Other

VI. 2024 BUDGET PLANNING (15 minutes)

A. Review budget discussion from September 12th Special Meeting

B. Board Budget Priorities

C. Budget Preparation/Discussion/Timeline/Assumptions.

VII. AGENDA PRIORITIES

A. Updates and Discussion regarding playground replacement- Airplane Park/Community Park. (New information to be distributed) (15 minutes)

- B. Update on playground grants (1 minute)

- C. Discuss repairs to concrete paths in the district (5 minutes)

- D. Identify and discuss any additional projects to complete for 2023 (5 minutes)

- E. Discuss and consider Community Park restroom repair proposals (enclosure) (1 minute)

- F. Chatfield Farms planter façade replacement, consider approval (enclosure) (1 minute)

- G. Tree care fertilization revised proposal, consider approval (enclosures) (1 minute)

- H. Board Only Meeting (September 12th) Priority Items (if any)

VIII. OPERATION AND MAINTENANCE MATTERS

- A. District management updates. SDMS to provide written updates/enclosures on the following items to be included in the Board packet (2 minutes)
 - 1. Review lists of current approved and requested community permits (Sports Field Use, Park Areas & Gazebo, Food Truck Vendors, etc.) (enclosure).

 - 2. SDMS Monthly Report (updated enclosure)

 - 3. Monthly Invoice from Foothills Park & Recreation re: August 2023 Roxborough Village Resident Use (updated enclosure)

 - 4. Update on securing a District account on the local community Facebook forum

 - 5. Update regarding website

6. Update regarding WeatherTrak system
-

B. General Updates regarding ongoing projects:

1. Electrical fixes on Rampart median update.
-
2. Pickleball Court Striping and windscreen update. (1 minute)
-
3. Xcel Energy Maintenance Update (if any)
-

C. Other

IX. DIRECTOR MATTERS

- A. Update on approval of turf replacement under approved grant (1 minute)
-
- B. Discussion regarding District signage/committee formation. (2 minutes)
-
- C. Discuss potentially hiring a handyperson to have a dedicated person fixing things around the District. (to be distributed) (2 minutes)
-
- D. Board Only Meeting (September 12th) Items, if any. (5 minutes)*
-
- E. Discuss capital contributions for Chatfield Farms (2 minutes)
-
- F. Other
-

X. OTHER MATTERS

- A. Review action items and add to spreadsheet. (5 minutes)
-
- B. Other
-

XI. PUBLIC COMMENTS/HOMEOWNER REQUESTS (15 minutes)*

- A. Members of the public may express their views to the Board on matters that affect the District. Comments will be limited to three (3) minutes. Please sign in. Questions may be asked of the Board but will not be answered at this time. Please refer to the Meeting Code of Conduct for additional guidelines:
<https://www.roxboroughmetrodistrict.org/2022-meetings>
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XII. ADJOURNMENT

**THE NEXT REGULAR MEETING IS SCHEDULED
FOR WEDNESDAY, OCTOBER 18, 2023**

**FIFTH AMENDMENT
TO AGREEMENT BETWEEN CDI AND ROXBOROUGH VILLAGE
METROPOLITAN DISTRICT FOR LANDSCAPE MAINTENANCE SERVICES**

This Fifth Amendment to the Agreement for Landscape Maintenance Services (“*Fifth Amendment*”), effective the 16th day of August, 2023 (“*Effective Date*”), is entered into by and between Consolidated Divisions, Inc., a Colorado corporation d/b/a CDI Environmental Contractor (“*CDI*”), and the Roxborough Village Metropolitan District, a political subdivision of the State of Colorado organized pursuant to C.R.S. § 32-1-101, *et seq.* (“*District*”). CDI and the District are referred to collectively as the “*Parties*” and individually as a “*Party*”.

RECITALS

A. The Parties entered into that certain Agreement for Landscape Maintenance Services effective November 1, 2022 (“*Agreement*”). Capitalized terms used but not defined herein have the same meaning as set forth in the Agreement.

B. In April, 2023 the Parties entered into a Third Amendment to the Agreement, which added Locate Services to the services CDI provides. The Parties wish to remove Locate Services from the services CDI provides, except for specific locate requests related to the irrigation system.

AMENDMENT

1. The following new Section 7(i) is added to Article II of Attachment 1 to the Agreement:

(i) Locates: The District Board shall designate the individual or entity that shall be responsible for the UNCC locate services for the District, which designation the Board may change at any time in its discretion. The District shall notify CDI of any change in the UNCC locate services provider. If the District’s UNCC locate services provider requires the irrigation system to be located in a particular area, CDI will be notified in writing by email of such a requirement. The District shall compensate CDI for locate services based on agreed upon rates. If a third party requests a locate, CDI shall obtain approval from the District Manager before providing same.

2. Section 13 of Article II of Attachment 1 to the Agreement is deleted in its entirety.

Except as modified hereby, the Agreement shall remain in full force and effect, and this Fifth Amendment shall be binding upon the Parties and their respective successors and permitted assigns. If any inconsistency exists or arises between the terms of this Fifth Amendment and the terms of the Agreement, or any prior amendment thereto, the terms of this Fifth Amendment shall prevail. This Fifth Amendment may be executed in counterparts and by facsimile or electronic pdf, each of which shall be an original and together shall constitute one valid and binding instrument.

IN WITNESS WHEREOF, the Parties have signed this Fifth Amendment as of the Effective Date.

Roxborough Village Metropolitan District,
a political subdivision of the State of Colorado

Consolidated Divisions, Inc., a Colorado
corporation d/b/a CDI Environmental Contractor

By: _____
Mark Rubic, Board President

By: _____
Name Title

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH VILLAGE METROPOLITAN DISTRICT HELD AUGUST 8, 2023

A Special Meeting of the Board of Directors (referred to hereafter as the “Board”) of Roxborough Village Metropolitan District (the “District”) was convened Tuesday, the 8th day of August, 2023 at 6:10 p.m. at West Metro Fire Protection District, Station 15, 6220 N. Roxborough Park Road, Littleton, CO 80125. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Mark Rubic
Debra Prysby, Arrived 6:13 pm
Mathew Hart
Ephram Glass
Travis Jensen

Also In Attendance Were:

None.

CALL TO ORDER

At 6:10 p.m. the meeting was called to order.

DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Disclosure of Potential Conflicts of Interest: The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State. Director Rubic noted that a quorum was present and requested that members of the Board disclose any potential conflicts of interest with regard to any matters scheduled for discussion at this meeting, and incorporated for the record those applicable disclosures made by the Board members prior to this meeting in accordance with the statute. It was noted that there are no Directors’ Disclosure Statements to be filed.

ADMINISTRATIVE MATTERS

Agenda: Director Rubic reviewed with the Board the proposed Agenda for this Special Meeting.

Following discussion, upon motion duly made by Director Jensen, seconded by Director Glass, and, upon vote, unanimously carried, the Board approved the agenda, as presented.

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PUBLIC COMMENTS/ HOMEOWNERS REQUESTS

There were no members of the public present and thus no public comments.

BOARD DISCUSSION MATTERS

Fishing at District Ponds: The Board discussed the concerns raised by recent resident correspondence. It was noted that a response was sent. The Board discussed enforcement authority of its rules and regulations. Director Rubic provided information he obtained for legal counsel. The Board discussed whether fishing should be banned. Director Glass suggested using rotenone to kill off and remove all the fish which are all invasive and not native to Little Willow Creek. The general consensus was that at this time the Board does not see either as an action to take. It was also noted that the District requires a permit to fish but that no permits have been issued. The Board discussed the outdated signage noting fishing is not permitted. The Board will be discussing the formation of a committee for signs at its August 16th meeting to address the signage issue. Director Jensen recommended contacting the Colorado Department of Parks and Wildlife to see if they can patrol the pond areas for compliance with state licensing requirements. The Board agreed with this recommendation.

Status of Replacement of Playground Equipment: The Board discussed the Status of Replacement of Playground Equipment. Director Rubic informed the Board that he and Director Prysby met with Farnsworth Group, the District Engineer, about the need for estimates to identify what would be needed to make the area by the gazebo ADA accessible for the playground as well as other areas. Farnsworth stated that a survey would be helpful. They will be putting a proposal together for the survey work and provide recommendations. Director Rubic requested for them to have it available for the August 16th meeting. There was no other information available about Airplane Park progress. Director Rubic stated he will ask SDMS to have an update for the August 16th meeting as well.

Budget Preparation/Timeline and Board Priorities/Identify Capital Projects for 2024: The Board discussed the 2024 budget preparation and a timeline. The Board will need to resolve some questions that were raised at the last regular Board meeting in order to prepare the 2024 budget. Director Rubic stated that he will work with the District's accountants, Gemsbok, to schedule a time to work on the 2024 budget and will share the draft 2024 budget for Board review/discussion at a future date. Director Glass noted he will resend PM Spreadsheet Capital Projects

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Tab and that the Board at a prior meeting asked Board members to list their top 3-5 projects. The Board will discuss this further at its August 16th meeting.

Projects to Complete for 2023: The Board discussed items to attempt to complete within the remaining budget year, including the planter at Chatfield Farms, restroom repairs, and sidewalk repairs/ADA compliance.

Areas Where to Perform Turf Replacement Under Approved Grant with Estimates from CDI: The Board discussed the Areas Where to Perform Turf Replacement Under Approved Grant with Estimates from CDI. Director Glass shared with the Board a map of the seven areas under consideration and the estimates for the work provided by CDI. The Board discussed the merits of each section in relation to the grant amount and the District's matching funds requirements. Director Glass recommended native seeding in Areas 6 and 7 adjacent to N. Rampart Range Rd and xeriscaping Area 1 across from the Intermediate School. The Board was generally in support of the recommendation but suggested a need for additional boulders in Area 1 due to the slope and adding drip irrigation to trees in Areas 6 and 7. The Board decided it will further discuss and consider approval at its August 16th meeting.

Status of Landscape Performance, Upkeep and Condition: The Board discussed making any changes/alterations to the landscape contract mowing scope, frequency, and criteria that may be needed. The Board discussed the current state of the District's landscaping. CDI's improvement was noted; however, areas of improvement were identified, including weeds in rock beds and flower beds, the need for additional beauty band mows due to grass/weed growth, and better attention to detail of metal edging. It also is time for shrub trimming along sidewalk areas due to their growth. The Board also discussed the area of Village Circle West and Red Mesa where the District fence/path is at the hogback. This area has not been mowed and District maps do not show it as an area for beauty band or fence line mows. CDI stated it will perform mowing service there on a time and materials basis. Director Glass stated that CDI has not provided complete services for native mows and the District should receive a credit for the services that have not been performed and have the credit applied to the Red Mesa area. The Board directed the Operations Committee to work with SDMS to set up a meeting with CDI to discuss this and a firm timeline when other outstanding landscape issues will be completed.

Tree Care Proposal: The Board reviewed the revised tree care proposal submitted by SAVATREE. Director Glass informed the Board that there are a few trees

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needing removal that are not included in the proposal. Rather than asking for another revised proposal he indicated that if the Board decides to approve this proposal the additional trees could be serviced on a time and materials basis. The Board will review and consider approval of the proposal at the August 16th meeting. The Board also reviewed the tree fertilization proposal submitted by SAVATREE. The Board noted the high cost of the proposal and that the service at that cost was not worthwhile.

Updates on Game-Set-Match Inc. Replacement of Net and Installation of Windscreen and Court Striping: The Board discussed the Updates on Game-Set-Match Inc. Replacement of Net and Installation of Windscreen and Court Striping. Director Rubic informed the Board that the pickleball court striping was completed but that it was done on the existing court and not the other court. The vendor was contacted, but there was no word on any response for this meeting. He also stated that it appears that the new nets for both courts were installed but he would need to verify. He stated that he would ask SDMS to have updates on these and the windscreen installation for the August 16th meeting.

Proposals for Repairing Damage and Issues at Community Park Restroom Building: Director Rubic had no new information on this topic. He stated that he would reach out to the vendor that provided an estimate (PST) to request a revision for the August 16th meeting. Director Glass will provide Director Rubic with the vendor's contact information.

Volleyball Court: There was no new information available on this item. When Director Rubic contacts PST he will request an update on this estimate as well.

Update on Community Park Restroom Cleaning: There was no new information available on this item. Director Rubic stated he will ask SDMS to have information for the August 16th meeting. Director Glass stated that the previous vendor information could be found in Bill.com and Director Rubic may want to contact them directly. Director Rubic stated he would do so.

ADA Compliant Port-a-Potty units at Community Park and Chatfield Farms: The Board discussed the ADA Compliant Port-a-Potty units at Community Park and Chatfield Farms and requested that the pricing information and size of the units be available for the August 16th meeting.

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Safety Concerns Along Waterton Road: There was no new information. Director Glass stated he will work with SDMS to see where things stand on setting up a meeting with the Commissioner. The Board also noted any public meeting should be a special meeting for this purpose only and held in a location to accommodate public participation and be widely publicized.

Updates on Chatfield Farms Planter Facade Replacement and Electrical Fixes on Rampart Median: There was no new information on this item. When Director Rubic contacts PST he will request an update on this estimate as well.

Supervision Zones: The Board discussed the supervision zones to include publicizing such zones and seeking community volunteers to assist Board zone assignments. The consensus of the Board was that this is a good idea. The Board will work to implement this in the future.

Response to SP2022-142 Chatfield Farms Filing 1A, 3rd Amendment, Most of Lot 119A-1 Referral: The Board discussed the Response to SP2022-142 Chatfield Farms Filing 1A, 3rd Amendment, Most of Lot 119A-1 Referral (changes made to proposed McDonald's development). Director Glass stated that he has identified a number of concerns, among them the entrance going through the daycare parking lot, type of native mix seeding, use of non-native plantings, use of brick rather than stucco for the façade, fire risk of junipers, and use of Chatfield Farms 1A's tract without approval. He will provide his concerns to Director Rubic for referral to legal for review in order to have a response sent.

Lists of Current Approved and Requested Community Permits: The Board discussed the Lists of Current Approved and Requested Community Permits (Sports Field Use, Park Areas & Gazebo, Food Truck Vendors, etc.). There were no new or current permit requests. Director Hart asked about the movie copyright waiver and stated that a bundled type of copyright use is available to users. Director Rubic stated that legal had prepared the waiver permit and that he requested SDMS to inform the last movie night requestor that a signed waiver was necessary for them to have a permit to use the location. Also due to the recent rains, the Operations Committee directed SDMS to inform the requestor that no vehicles would be permitted on any grass areas.

Action Spreadsheet. The Board deferred discussion at this time.

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Roxborough Music Festival Sponsorship: The Board discussed the Roxborough Music Festival Sponsorship. Director Rubic informed the Board that we received information about sponsorship for this year's festival to be held September 8th & 9th. The Board discussed its \$1000 sponsorship for last year's festival and what it received. Director Rubic stated that some of the levels of sponsorship permit a sponsor to display a banner but the District does not have one. The Board agreed to participate if the festival organizers can purchase and put up a banner indicating the District was a sponsor. Director Rubic will contact the festival organizers to discuss the District's participation and if they can get a banner for the District. Director Rubic will report back at the August 16th meeting.

OTHER MATTERS

Director Rubic stated that the WeatherTrak system in the Community Park area indicates it is active. He will discuss this issue with CDI to see if that is the case and if it can be activated so the Board can have some data to refer to for a decision to activate the entire system in the future.

Director Rubic provided an update about a response received from Xcel about its proposed maintenance and that it is being reviewed.

Director Rubic stated that CDI has confirmed a mainline irrigation break at Crystal Lake, which the Board identified on its August 6th landscape walk. CDI has shut down the pumps and is awaiting locates before beginning repairs. Director Glass stated that after the time the email was received, he noticed irrigation running in Chatfield Farms. Director Rubic stated that he has a meeting tomorrow with CDI at the softball field to discuss irrigation issues there and will confirm the irrigation is shut down.

Director Rubic informed the Board that all of the pictures taken during the August 6th Landscape Meeting Walk have been organized and labeled and placed in the shared drive.

No members of the public were present.

ADJOURNMENT

There being no further business to come before the Board, upon motion duly made by Director Prysby, seconded by Director Glass, and upon vote, unanimously carried, the Special Meeting was adjourned at 8:14 p.m.

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Respectfully submitted,

By: _____
Secretary for the Meeting

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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH VILLAGE METROPOLITAN DISTRICT HELD AUGUST 16, 2023

A Regular Meeting of the Board of Directors (referred to hereafter as the “Board”) of Roxborough Village Metropolitan District (the “District”) was convened on Wednesday, the 16th day of August, 2023 at 6:00 p.m. at the Roxborough Library, 8375 N. Rampart Range Rd, Littleton, CO 80125 and via Zoom. The meeting was open to the public.

ATTENDANCE

Directors In Attendance Were:

Mathew Hart
Ephram Glass
Travis Jensen
Mark Rubic

Following discussion, upon motion duly made by Director Rubic, seconded by Director Glass and, upon vote, unanimously carried, the absence of Director Prysby was excused.

Also In Attendance Were:

Peggy Ripko; Special District Management Services, Inc. (“SDMS”)

Dino Ross, Esq.; Ireland Stapleton Pryor & Pascoe, P.C.

Brenna Karamigios, Gemsbok Consulting Inc. (“Gemsbok”) (for a portion of the meeting)

CALL TO ORDER

At 6:00 p.m. the meeting was called to order.

DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Disclosure of Potential Conflicts of Interest: The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State. Ms. Ripko noted that a quorum was present and requested that members of the Board disclose any potential conflicts of interest with regard to any matters scheduled for discussion at this meeting, and incorporated for the record those applicable disclosures made by the Board members prior to this meeting in accordance with the statute. It was noted that there are no Directors’ Disclosure Statements to be filed.

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ADMINISTRATIVE MATTERS

Agenda: Ms. Ripko reviewed with the Board the proposed Agenda for this Regular Meeting.

Following discussion, upon motion duly made by Director Rubic, seconded by Director Jensen, and, upon vote, unanimously carried, the Board approved the agenda, as amended with the Legal Matters being moved to earlier in the agenda.

PUBLIC COMMENTS

None.

CONSENT AGENDA

The Board considered the following actions:

A. Minutes

- June 6, 2023
- July 10, 2023
- July 19, 2023
- August 6, 2023
- August 9, 2023

B. ICA – SaveATree

Following discussion, upon motion duly made by Director Glass, seconded by Director Jensen and upon vote, unanimously carried, the Board approved the Consent Agenda as presented.

CONTRACTOR/CONSULTANT REPORTS

Landscaping Updates- CDI Landscape, LLC: Director Rubic updated the Board regarding the metal edging, the edging along sidewalks (mohawk) and a lot of weeding, which is priority #1- 3 feet high.

Engineering Updates: Director Rubic updated the Board regarding engineering. It was noted that he and Director Prysby met with Farnsworth regarding ADA accessibility. They would like to do a survey of the area; Director Rubic asked them to provide a proposal.

FINANCIAL MATTERS

Claims: The Board considered ratifying the approval of the payment of claims as follows:

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Fund	Period Ending July 31, 2023
Total Claims	\$67,839.00

Following discussion, upon motion duly made by Director Rubic, seconded by Director Glass and upon vote, unanimously carried, the Board ratified approval of the claims, as presented.

Unaudited Financial Report: The Board reviewed the unaudited financial report for the period ending July 31, 2023.

Following discussion, upon motion duly made by Director Glass, seconded by Director Jensen, and upon vote unanimously carried, the Board approved the unaudited financial report for the period ending July 31, 2023, as presented.

Update on 2022 Audit: An extension for the 2022 Audit was filed and approved; the new due date for the Audit is September 30, 2023.

LEGAL MATTERS

Request and Agreement for Use of Sign/Banner Posts in Roxborough Village Metropolitan District: The Board reviewed the Request and Agreement for Use of Sign/Banner Posts in Roxborough Village Metropolitan District.

Following discussion, upon motion duly made by Director Jensen, seconded by Director Rubic, and upon vote unanimously carried, the Board approved the Request and Agreement for Use of Sign/Banner Posts in Roxborough Village Metropolitan District.

Graffiti/Vandalism Messages for Placement on District Website and Dissemination to Community: The Board discussed the graffiti/vandalism messages for placement on the District website and dissemination to community.

Following discussion, upon motion duly made by Director Rubic, seconded by Director Glass, and upon vote unanimously carried, the Board approved the graffiti/vandalism messages for placement on the District website and dissemination to community, subject to discussed changes.

Revised Public Meeting Notice, Agenda, Meeting Packet and Director, Consultant, or Vendor Expectations: The Board discussed the revised Public Meeting Notice, Agenda, Meeting Packet and Director, Consultant, or Vendor Expectations.

Following discussion, upon motion duly made by Director Rubic, seconded by

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Director Glass, and upon vote unanimously carried, the Board approved the revised Public Meeting Notice, Agenda, Meeting Packet and Director, Consultant, or Vendor Expectations.

District Account on the Local Community Facebook Forum: The Board discussed the District account on the local community Facebook forum. Attorney Ross recommended not allowing public comment. The Board directed SDMS to start the process of starting a District Facebook page.

Updates on Agreements to have District Maintain Non-District Owned Areas: The Board discussed the updates on agreements to have District maintain non-district owned areas (Douglas County medians, HOA parcels, templates) and if the District should charge for the services on the HOAs. This matter will be discussed at the next Board only meeting.

Updates Water Due Diligence: There were no new updates at this time.

District Irrigation Mainline and Construction on the North Side of Waterton Road: The Board discussed the District irrigation mainline and construction on the north side of Waterton Road. Attorney Duke and Director Rubic have scheduled a time to walk the area.

Enforcement Authority of District Rules & Regulations: The Board and Attorney Ross discussed the enforcement authority of District Rules & Regulations and options for enforcement of District rules. The Board directed Attorney Ross to reach out to the Douglass County District Attorney regarding options.

Chatfield Farms Filing 1A, 3rd Amendment Referral Response Comments: The Board discussed the Chatfield Farms Filing 1A, 3rd Amendment Referral Response Comments. It was noted that the comments have already been submitted to the County.

Other:

1. **Water Service of Non-Potable Water to the Marketplace:** The Board discussed water service of non-potable water to the marketplace. They will be working to hook up to a potable system.
2. **Chatfield Farms Estates:** The Board discussed the Chatfield Farms Estates and if tracts in this community are included in the Chatfield Farms maintenance agreement. The Board directed Attorney Ross to draft an appropriate maintenance agreement.

EXECUTIVE SESSION: Pursuant to 24-6-402(4)(b), C.R.S., following

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discussion, upon motion duly made by Director Glass, seconded by Director Rubic and upon vote, unanimously carried, the Board moved that the regular public meeting of the Board of Roxborough Village Metropolitan District be recessed and, upon an affirmative vote of at least two-thirds of the quorum present, that the Board convened in executive session at 7:41 p.m. for the purpose of receiving advice of legal counsel regarding Roxborough Ridge HOA activities on District property and TABOR compliance pursuant to Section 24-6-402(4)(b), C.R.S.

Attorney Ross certified that the executive session will constitute a privileged attorney-client communication and will not be recorded.

Following discussion, upon motion duly made by Director Rubic, seconded by Director Glass, and upon vote unanimously carried, the Board reconvened in regular session at 7:57 p.m.

PRELIMINARY 2024 BUDGET PLANNING

Budget from August 8, 2023 Special Meeting: The Board deferred discussion at this time.

Board Budget Priorities: The Board deferred discussion at this time.

Proposed Budget Preparation/Discussion Timeline: The Board deferred discussion at this time.

AGENDA PRIORITIES

Playground Replacement: Ms. Ripko stated that the company is working on a full proposal, including ground cover.

Playground Grants: The Board deferred discussion at this time.

Community Park Restroom Repair Proposals: The Board deferred discussion at this time.

Community Park Restroom Cleaning Proposals: The Board deferred discussion at this time.

ADA Compliant Port-a-Potty Units at Community Park and Chatfield Farms: The Board deferred discussion at this time.

Tree Care Agreement/Fertilization Proposals: The Board deferred discussion at this time.

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OPERATION AND MAINTENANCE MATTERS

District Management Updates:

Current Approved and Requested Community Permits: The Board reviewed the current and approved requested community permits (Sports Field Use, Park Areas & Gazebo, Food Truck Vendors, etc.).

SDMS Monthly Report: The Board deferred discussion at this time.

Monthly Invoice from Foothills Park & Recreation re: July 2023 Roxborough Village Resident Use: The Board deferred discussion at this time.

Weather Trak: The Board deferred discussion at this time.

General Updates Regarding Ongoing Projects:

Chatfield Farms Planter Facade Replacement: The Board deferred discussion at this time.

Electrical fixes on Rampart Median: The Board deferred discussion at this time.

Pickleball Court Striping: The Board deferred discussion at this time.

Pole Light Estimates: The Board deferred discussion at this time.

Xcel Energy Maintenance Update: The Board deferred discussion at this time.

Bathroom Sewage Pump Update: The Board deferred discussion at this time.

Other: None.

DIRECTOR MATTERS

Turf Replacement: The Board discussed the turf replacement, including the xeriscaping for Area 1 and native meadow plantings for Areas 6 & 7.

Following discussion, upon motion duly made by Director Glass, seconded by Director Hart, and upon vote unanimously carried, the Board approved the xeriscaping for Area 1 and native meadow plantings for Areas 6 & 7.

District Signage/Committee Formation: The Board deferred discussion at this

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time.

Hiring Handyman: The Board deferred discussion at this time.

Roxborough Music Sponsorship: The Board discussed the Roxborough Music Sponsorship (September 8th-9th) Information and elected not to sponsor this year.

Other: There were no other Director matters to discuss.

OTHER MATTERS

Action Items and Spreadsheet: Mr. Ripko stated that the updated spreadsheet would be distributed to the Board for review.

ADJOURNMENT

There being no further business to come before the Board at this time, upon motion duly made by Director Glass, seconded by Director Rubic, and upon vote, unanimously carried, the Regular Meeting was adjourned at 8:00 p.m.

Respectfully submitted,

By: _____
Secretary for the Meeting

I hereby attest that the information communicated during the Executive Session, which was not recorded, constituted privileged attorney-client communications.

By: _____
Dino Ross, Esq.

I hereby attest that the Executive Session, which was not recorded, was confined to the topics authorized for discussion in Executive Session pursuant to C.R.S. §24-6-402(4)(b).

Mark Rubic, President

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE ROXBOROUGH VILLAGE METROPOLITAN DISTRICT HELD August 27, 2023

A Special Meeting of the Board of Directors (referred to hereafter as the “Board”) of Roxborough Village Metropolitan District (the “District”) was convened Sunday, the 27th day of August, 2023 at 1:05 p.m. at Roxborough Community Park, 7671 N. Rampart Range Road, Littleton, CO 80125. The meeting was open to the public.

ATTENDANCE

Directors in Attendance Were:

Mark Rubic
Debra Prysby, join at 2:25pm
Ephram Glass
Travis Jensen

Mat Hart’s absence was excused.

Also. In Attendance Were:

None

CALL TO ORDER

At 1:05 p.m. the meeting was called to order by Director Rubic.

DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

Disclosure of Potential Conflicts of Interest: The Board discussed the requirements pursuant to the Colorado Revised Statutes to disclose any potential conflicts of interest or potential breaches of fiduciary duty to the Board of Directors and to the Secretary of State. It was noted that there are no Directors’ Disclosure Statements to be filed.

ADMINISTRATIVE MATTERS

Agenda: Director Rubic reviewed with the Board the proposed Agenda for this Special Meeting. With motion made by Director Jensen, seconded by Director Glass agenda was approved by vote 3-0.

RECORD OF PROCEEDINGS

**PUBLIC
COMMENTS /
HOMEOWNER
REQUESTS**

There were no members of public present and thus no public comments.

**BOARD
DISCUSSION
MATTERS**

**A. DISCUSS DISTRICT LANDSCAPING – TOUR EAST SIDE OF
RAMPART RANGE:** The Board toured the area on the west side of Rampart Range Road from the intersections of Village Circle West both to north and south, including Community Park noting issues of landscape care and condition, irrigation, repair and maintenance items.

**OTHER
MATTERS**

None.

ADJOURNMENT

There being no further business to come before the Board at this time, upon motion duly made by Director Jensen, seconded by Director Glass, and upon vote, unanimously carried 4-0, the Special Meeting was adjourned at 3:55 p.m.

Respectfully submitted,

By: _____ Secretary for the Meeting

RECORD OF PROCEEDINGS

From: [Dale Draper](#)
To: [Peggy Ripko](#)
Cc: [Cory France](#); [Tom Riley](#)
Subject: RE: Rox Report
Date: Monday, September 18, 2023 11:36:20 AM
Attachments: [image001.png](#)

Good Afternoon,

Below is the most recent activity since the last meeting.

General Maintenance-

Weekly maintenance has been performed on the following days:

- a. 08/14- Weeds Only
- b. 08/17
- c. 08/21- Weeds Only
- d. 08/24
- e. 08/28- Weeds Only
- f. 08/31
- g. 09/05- Weeds Only
- h. 09/08
- i. 09/11- Weeds Only
- j. 09/14
- k. 09/18- Weeds Only

Irrigation-

Onsite Checks:

- a. 08/14
- b. 08/15
- c. 08/16
- d. 08/22
- e. 08/25
- f. 08/29
- g. 08/30
- h. 09/05
- i. 09/07
- j. 09/08
- k. 09/11
- l. 09/13

Additional work/visits:

- a. 08/14 Repair main line 4" finish digging up mainline, made repair. will turn on water and backfill tomorrow concrete needed to set.
X1-coupling sxs 4" X1-slip fix 4" X1-45° sxs 4" X3- ft pvc pipe 4"
X4- bags concrete
- b. 08/15 Backfill mainline repair, Open the pump. Check irrigation

system front houses on rampart, and skate park One valve stuck rotors took a couple of hours to find the valve was under the bushes and branches. Clean the valve 1.5". And put the one clock node. For this area needs(4) more node's for all sod the same area. Today put only one. X1. clock node X1. solenoid latching rain bird X2 battery 9vlt X2 dbry wire nuts

- c. 08/29 dug up and repaired Mainline broken and village circle east and lark way 7625 Village Cir. E Littleton, CO. 80125
39.47242°N,105.06602°O 4" mainline X1 -slips fix ~ 4" X1-coupling ~4" X1-45°~ 4" x5 bags of concrete with rebar Go home pass for Home Depot for concrete whet tomorrow put in the mainline the 4".
- d. 08/30 Put concrete and cover the mainline Open the pump testing the controller for one hour for drain the air to prevent another broken mainline a lot of pressure X10 bag concrete Coordinates the put concrete cover the mainline 7625 village cir E Littleton co 80125 39.47242°N,105.06604°O Coordinates the put controller X1 NODE 100 and X2 battery 9vlt X2 dbry wire connect king 7610 Bison Ct Littleton co 80125 39.47277°N,105.07050°O Coordinates the put X1 Rot I-25-6" 7610 Bison Ct Littleton co 80125 39.47264°N,105.07046°O Coordinates X1 Rot I-25-6 7610Bison Ct Littleton co 80125 39.47283°N,105.07052°O
- e. 09/05 7671N. Rampart range rd Littleton co 80125 coordinates. 39.47335°N,105.07344° O X1 controller Hunter NODE100 X1 solenoid rain bird latching X2 battery 9vlt X2 dbry wire connect king Coordinate. 39.47350°N,105.07338°O X1-1806 X1 Nz U12h Coordinate. 39.47358°N,105.07337°O X1-1806 X1 Nz U12h Coordinate. 39.47330°N,105.07339°O 7610-7836 Verandah ct Littenton co 80125 Coordinate. 39.47356°N,105.07337°O X1 Nz U12h Coordinate. 39.47362°N,105.07346°O X2 Nz U12h Coordinate. 39.47431°N, 105.07340°O X1-1806 X1 Nz U12h Coordinate. 39.47420°N,105.07338°O X2 Nz U12h Coordinate. 39.47413°N,105.07348°O X2 Nz U12h Coordinate. 39.47380°N,105.07344° X1 controller Hunter NODE 100 X1 solenoid rain bird latching X2 dbry wire connect king X2 battery 9vlt Coordinate. 39.47438°N,105.07344°O X1 controller Hunter NODE 100 X1 solenoid rain bird latching X2 dbry wire connect king X2 battery 9vlt 7463 N Rampart range rd Littenton co 80125 Coordinate. 39.47188°N,105.07502°O X1 Rot. I-25-6" Coordinate. 39.47189°N,105.07495°O X1 Rot. I-25-6" 7572 Pintail ct Littenton co 80125 Coordinate.39.47240°N,105.06603°W X1 clean valve stuck 7562 village cir E Coordinate. 39.47162°N,105.06590°O X1-1806 X1 Nz U15h Coordinate. 39.47168°N,105.06579°O 9608 lark ct Coordinate. 39.47343°N,105.06613°O X1 Rot. I-206" Coordinate. 39.47346°N,105.06616°O X1- 1806 X1 Nz U15h 7605

- Brown Bear way Coordinate. 39.47240°N,105.06576°O X3 -1806 X3 Nz U15h 9301-9343 village cir E Coordinate. 39.47134°N,105.06593°W X1 Nz U15h 7978 Village cir E Coordinate. 39.47730°N,105.07053°O X1 controller Hunter node 100 X1 solenoid rain bird latching X2 battery 9vlt X2 dbry wire connect king Coordinate. 39.47719°N,105.07051°O X1 Rot. I-20-6" Coordinate. 39.47728°N,105.07065°O X1 Rot. I-20-6"
- f. 09/07 7491 Village cir E Coordinate. 39.46940°N,105.06657°O X1 ball valve 1.5". FxF X1 valve rain bird 1.5" X1 union sxs X1 slip fix 1.5" X1-90° 1.5" sxs X1 coupling 1.5" sxs X2 nipple sch80 closed 1.5" X2 dbry wire connect king 7490 Village cir E Coordinate. 39.47030°N,105.06593°O X2-90° 2.5" sxs X1 slip fix 2.5" X10' pvc pipe 2.5"
- g. 09/08 Backfill the mainline, turn the pump back on, no leaks checked around Crystal Lake.
- h. 09/11 9755 Hummingbird pl Coordinate. 39.46908°N,105.06860°O X1- solenoid rain bird kit X1- 1806 X1 Nz U12h X2 dbry wire connect king Cleaned the stuck valve 7370 N Rampart range rd Coordinate. 39.46928°N,105.07048°O Only clean the valve stuck 9771 S Crystal lake dr Coordinate. 39.47162°N,105.06994°O X1 Rot I-20-6" 9771 S Crystal lake dr Coordinate. 39.41195°N,105.07006°O X3-1806 X4- Nz U15h 9771 S Crystal lake dr Coordinate. 39.47181°N,105.06991°O X1 Rot. I-20-6" 8563 Liverpool cir Coordinate. 39.48618°N,105.07786°O X4- I-20-6"

Site Policing-

1. Trash, Dog Stations, etc.
 - a. 08/14
 - b. 08/17
 - c. 08/21
 - d. 08/24
 - e. 08/24
 - f. 08/28
 - g. 08/31
 - h. 09/05
 - i. 09/11
 - j. 09/14
 - k. 09/18
2. Tennis & Basketball Court Maintenance, Volleyball Courts Maintenance, Skate Park Maintenance, Softball Field Grooming, Trash Pick Up -Includes - Pond Edges.
 - a. 08/14
 - b. 08/21
 - c. 08/28
 - d. 09/05

e. 09/11

f. 09/18

Additional Site Updates-

Softball Field Striping- 09/05

Native Beauty Bands- 09/26, 09/27

Graffiti Removal- 09/19

Project Updates-

Removing rusted edging- Ongoing

Conversion of purple lids- Ongoing

Weeds- Ongoing

Review of Upcoming/Open Scheduled Items-

Enhancement- Xeric conversions- Open

Dale Draper | Senior Account Manager
SLM Certified, QWEL



7121 Julian St, Westminster, CO 80030

303.304.2937 – Mobile

DaleD@CDI-Services.com

CDI-Services.com / Naturesworkforce.com

AFTER HOURS IRRIGATION EMERGENCY,
PLEASE CALL [303-358-0498](tel:303-358-0498)

Confidentiality Note: This email may contain confidential and/or private information. If you received this email in error please delete and notify sender.

From: Peggy Ripko <pripko@sdmsi.com>

Sent: Monday, September 18, 2023 9:34 AM

To: Cory France <CoryF@cdi-services.com>; Dale Draper <DaleD@cdi-services.com>

Subject: FW: Rox Report

Hi, guys-

Can you send over the monthly report?

Peggy Ripko

District Manager & Community Management Division Manager

Special District Management Services, Inc.

141 Union Boulevard, Suite 150

Lakewood, CO 80228-1898

pripko@sdmsi.com

Phone: 303-987-0835

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From: Peggy Ripko

Sent: Friday, September 15, 2023 10:01 AM

To: 'Cory France' <CoryF@cdi-services.com>; Dale Draper <DaleD@cdi-services.com>

Subject: Rox Report

I need it...

Peggy Ripko

District Manager & Community Management Division Manager

Special District Management Services, Inc.

141 Union Boulevard, Suite 150

Lakewood, CO 80228-1898

pripko@sdmsi.com

Phone: 303-987-0835

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August 16, 2023

Roxborough Village Metropolitan District

Attn: Mark Rubic – President

141 Union Boulevard

Suite 150

Lakewood, CO 80228-1898

Emailed To:

Mark Rubic at MarkRubic@roxboroughmetrodistrict.org

Debra Prysby at DebraPrysby@roxboroughmetrodistrict.org

RE: Community Park – Overall Survey and Design Level Survey Proposal

Farnsworth Group respectfully submits this letter as our proposal to provide professional surveying services for the above referenced project. This proposal letter includes an outline of our understanding of this project including our scope of services, from your meeting with J.C. Cundall on Friday, August 4, 2023. A sketch of the limits of the survey is attached. We have delineated the entire area to be “flown”, which is adequate for master planning. We have also delineated two (2) areas that will receive “design level” survey for the projects discussed during the previous meeting. Also, note that all the concrete trails and sidewalks will be surveyed to “design level” as is necessary to determine ADA compliance or if it is out of compliance. Please review the information provided and contact J.C. Cundall or myself if you have any questions or comments. Please feel free to “tighten” any of the areas delineated, as you know the park better than anyone.

A. SCOPE OF SERVICES

Control:

Farnsworth Group will conduct a field survey to recover a minimum of two controlling section and/or property corners monuments to tie in horizontally to the subject area. We will use GPS techniques to tie the project to the NAVD88 or local municipal/county vertical datum.

Aerial Survey:

Farnsworth Group will conduct an aerial survey on the overall +/- 21 acre site to produce a “Base Map” of the existing conditions. The map will consist of an orthomosaic and a surface producing 1-foot contours. Hard surfaces will be achieved using total station survey methods to include all trails and sidewalks throughout the overall site.

Topographic Design Survey:

Farnsworth Group will conduct a topographic design survey on the two (2) subject areas combined to include +/- 8 acres for the purpose of providing mapping for civil design. The survey will include topographic data using both GPS and total station survey methods. Hard surfaces will be achieved using total station survey methods to include all trails and sidewalks throughout the two (2) subject areas to verify grades to compare against ADA requirements. The elevation data will be sufficient to produce 1-foot contours. Existing utilities will be collected based on observed surface evidence only and will discuss needs for underground locates once final design(s) have been determined.

Assumptions/Exclusions

1. This scope of services is not to be relied upon as a Land Survey Plat and/or Improvement Survey Plat.
2. This scope of services assumes that all PLSS section corner, property corner monuments will be recovered at ground level, undamaged and not in need of rehabilitation.
3. This scope of services does not include securing or reviewing title work. It does not include preparation of legal descriptions or exhibits.
4. The Client will coordinate with the property owners for Farnsworth Group, Inc. employees to have access to the project site.
5. Farnsworth Group is not responsible for delays due to inclement weather, severe wind, rain, snow cover, ice cover, or site access issues.

B. DELIVERABLE

Farnsworth Group, Inc. will provide the "Base Map" of the "flown" area in CAD Civil 3D, release 2020, format.

Farnsworth Group, Inc. will provide the two (2) topographic design survey areas in CAD Civil 3D, release 2020, format.

C. SCHEDULE

Farnsworth Group anticipates being able to begin the survey promptly upon written notice to proceed. We estimate completion of the survey files within approximately 4 weeks from notice to proceed.

D. FEES FOR PROFESSIONAL SERVICES

Farnsworth Group will perform the above-noted Services for the following lump sum fees, including reimbursable expenses: \$ 17,900.

Additional Services: Professional services beyond the scope of services listed above will be billed in accordance with our current subconsultant agreement fee schedule. Travel and reimbursable expenses are estimated and included in the above fee. Substantial reproduction costs, additional travel beyond the meetings included, or other similar expense items shall be billed at item costs.

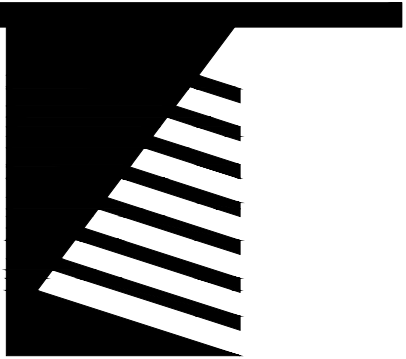
Sincerely,

FARNSWORTH GROUP, INC.

FARNSWORTH GROUP, INC.

J.R. McGehee, PLS
Senior Land Surveying Manager
970.232.1430 – Direct Office | 970.576-4641 – Cell |
jmcgehee@f-w.com

J.C. Cundall, PE
Senior Engineering Manager
970.232.1205 – Direct Office | 970.219.1276 – Cell |
jcundall@f-w.com



Farnsworth GROUP

223 WILLOW STREET
FORT COLLINS, COLORADO 80524
(970) 484-7477 / info@f-w.com

www.f-w.com
Engineers | Architects | Surveyors | Scientists

ISSUE:
DATE: DESCRIPTION:

PROJECT:
ROXBOROUGH VILLAGE METRO DISTRICT

COMMUNITY PARK AND AIRPLANE PARK PRELIMINARY PLAYGROUND INVESTIGATION

DATE: 07/10/2023
DESIGNED: JCC
DRAWN: JL
REVIEWED: JCC
FIELD BOOK NO.: N/A

COMMUNITY PARK PLAYGROUND ALTERNATIVES - OVERALL

SHEET NUMBER:

EX-00

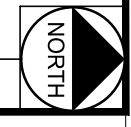
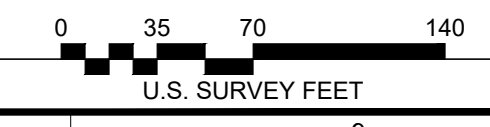
PROJECT NO.: P0230459.00



Roxborough Village Metro District - Community Park Overall

I:\pandell\1_2023\10230459.00 - Roxborough Village Metro District\Civil\2023.08.07 - CAD File For Survey Areas.dwg | 8/7/2023 1:50 PM |

1 COMMUNITY PARK - OVERALL VIEW
SCALE: 1"=60'





Date: August 16, 2023
Client: Roxborough Village Metropolitan District
Project: Community Park

Standard of Care: Services performed by Farnsworth Group under the Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions.

Entire Agreement: These General Conditions and the signed document to which they are attached constitute the entire Agreement between Client and Farnsworth Group and are referred to hereinafter collectively as the "Agreement".

Precedence: All purchases of Services are expressly limited to and conditioned upon acceptance of this Agreement. The Agreement shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding Farnsworth Group's services.

Fee Schedule: Where lump sum fees have been agreed to between the parties, they shall be so designated in the signed document attached hereto and by reference made a part hereof. Where fees are based upon hourly charges for services and costs incurred by Farnsworth Group, they shall be based upon the hourly fee schedule annually adopted by Farnsworth Group, as more fully set forth in a Schedule of Charges attached hereto and by reference made a part hereof.

Opinions of Cost: Farnsworth Group's opinions of probable Project cost or construction cost for the Project will be based solely upon its own experience with construction. Since Farnsworth Group has no control over the cost of labor, materials or equipment, or over a contractor's method of determining prices, or over competitive bidding or market conditions, Farnsworth Group cannot and does not guarantee that proposals, bids, or the construction cost will not vary from its opinions of probable cost.

Invoices: Client will pay Farnsworth Group the fees set forth in the Agreement (the "Fees"). Charges for services will be billed at least as frequently as monthly, and at the completion of Project. Client shall compensate Farnsworth Group for any sales or value added taxes which apply to the services rendered under the Agreement or any amendment thereto.

Group shall have the right to suspend all Services, without liability of any kind to Client, until full payment is received. All time spent and expenses incurred (including attorney's fees) in connection with collection of any delinquent amount will be paid by Client to Farnsworth Group per Farnsworth Group's then current Schedule of Charges.

Confidentiality: Each party shall retain as confidential all information and data furnished to it by the other party which are designated in writing by such other party as confidential at the time of transmission and are obtained or acquired by the receiving party in connection with the Agreement, and said party shall not reveal such information to any third party.

Compliance with Law: In the performance of services to be provided hereunder, Farnsworth Group and Client agree to comply with applicable federal, state, and local laws and ordinances and applicable lawful governmental or quasi-governmental order, rules, and regulations.

Modification to the Agreement: Client or Farnsworth Group may, from time to time, request modifications or changes in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of Farnsworth Group's compensation, to which Client and Farnsworth Group mutually agree shall be incorporated in the Agreement by a written amendment to the Agreement.

Notice: All notices required or permitted under this Agreement must be written and will be deemed given and received (a) if by personal delivery, on the date of such delivery, (b) if by electronic mail, on the transmission date if sent before 4:00 pm U.S. central time on a business day or, in any other case, on the next business day, (c) if by nationally recognized overnight courier, on the next business day following deposit for next business day delivery, or (d) if by certified mail, return receipt requested with postage prepaid, on the third business day following deposit.

If to Client:
[Company Entity]
Attn: _____

E-mail: _____

If to Farnsworth Group:
Farnsworth Group, Inc.
Attn: J.R. McGehee
Sr. Land Surveying Manager
(970) 484-7477
E-mail: jmcgehee@f-w.com

With a copy (which will not constitute notice) to:
Farnsworth Group, Inc.
Attn: Ryan Perras
5613 DTC Parkway, Suite 1100
Greenwood Village, CO 80111
E-mail: rperras@F-W.com

Facsimile; PDF Signatures. Execution and delivery of this Agreement by delivery of a facsimile or portable document format ("PDF") copy bearing the facsimile or PDF signature of any party hereto shall constitute a valid and binding execution and delivery of this Agreement by such party. Such facsimile and PDF copies shall constitute enforceable original documents.

Force Majeure: Obligations of either party under the Agreement, other than payment obligations, shall be suspended, and such party shall not be liable for damages or other remedies while such party is prevented from complying herewith, in whole or in part, due to contingencies beyond its reasonable control, including, but not limited to strikes, riots, war, fire, acts of God, injunction, compliance with any law, regulation, or order, whether valid or invalid, of the United States of America or any other governmental body or any instrumentality thereof, whether now existing or hereafter created, inability to secure materials or obtain necessary permits, provided, however, the party so prevented from complying with its obligations hereunder shall promptly notify the other party thereof.

Assignment: Client shall not transfer or assign any rights under or interest in the Agreement, without the written consent of Farnsworth Group.

Dispute Resolution: In an effort to resolve any conflicts that arise during the performance of professional services for the Project or following completion of the Project, Client and Farnsworth Group agree that all disputes shall first be negotiated between senior officers of Client and Farnsworth Group for up to thirty (30) days before being submitted to mediation. In the event negotiation and mediation are not successful, either Client or Farnsworth Group may seek a resolution in any state or federal court that has the required jurisdiction within 180 days of the conclusion of mediation.

Timeliness of Performance: Farnsworth Group will begin work under the Agreement upon receipt of a fully executed copy of the Agreement. Client and Farnsworth Group are aware that many factors outside Farnsworth Group's control may affect its ability to complete the services to be provided under the Agreement. Farnsworth Group will perform these services with reasonable diligence and expediency consistent with sound professional practices.

Suspension: Client or Farnsworth Group may suspend all or a portion of the work under the Agreement by notifying the other party in writing if unforeseen circumstances beyond control of Client or Farnsworth Group make normal progress of the work impossible. Farnsworth Group may suspend work in the event Client does not pay invoices when due, and Farnsworth Group shall have no liability whatsoever to Client, and Client agrees to make no claim for any delay or damage as a result of such suspension. The time for completion of the work shall be extended by the number of days work is suspended. If the period of suspension exceeds ninety (90) days, Farnsworth Group shall be entitled to an equitable adjustment in compensation for start-up, accounting and management expenses.

Termination: If either party defaults in performing any of the terms or provisions of the Agreement, and continues in default for a period of fifteen (15) days after written notice thereof, the party not in default shall have the right to immediately terminate the Agreement. The non-defaulting party shall be entitled to all remedies under Colorado law at the time of breach, including, without limitation, the right to recover as an element of its damages, reasonable attorney's fees and court costs.

Reuse of Documents: All documents including reports, drawings, specifications, and electronic media prepared by Farnsworth Group and/or any subconsultant pursuant to the Agreement are instruments of its services for use solely with

respect to this Project. Farnsworth Group and/or any subconsultant shall be deemed the authors and owners of their respective instruments of service and shall retain all common law, statutory and other reserved rights, including copyrights. They are not intended or represented to be suitable for reuse by Client or others on extensions of the Project or on any other project. Any reuse without specific written verification or adaptation by Farnsworth Group will be at Client's sole risk, and without liability to Farnsworth Group, and Client shall indemnify and hold harmless Farnsworth Group or any subconsultant from all claims, damages, losses and expenses including court costs and attorney's fees arising out of or resulting therefrom. Any such verification or adaptation will entitle Farnsworth Group to further compensation at rates to be agreed upon by Client and Farnsworth Group.

Subcontracting: Farnsworth Group shall have the right to subcontract any part of the services and duties hereunder without the consent of Client.

Third Party Beneficiaries: Nothing contained in the Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either Client or Farnsworth Group, except as expressly provided herein. Farnsworth Group's services under the Agreement are being performed solely for Client's benefit, and no other party or entity shall have any claim against Farnsworth Group because of the Agreement; or the performance or nonperformance of services hereunder; or reliance upon any report or document prepared hereunder. Neither Farnsworth Group nor Client shall have any obligation to indemnify each other from third party claims, except as expressly provided herein. Client and Farnsworth Group agree to require a similar provision in all contracts with construction contractors and subconsultants, vendors, and other entities involved in the Project to carry out the intent of this provision.

Right of Entry: Client shall provide for Farnsworth Group's and/or any subconsultant's right to enter property owned by Client and/or others in order for Farnsworth Group and/or any subconsultant to fulfill the scope of services for this Project. Client understands that use of exploration equipment may unavoidably cause some damage, the correction of which is not part of the Agreement unless explicitly so provided.

Recognition of Risk: Client acknowledges and accepts the risk that: (1) data on site conditions such as geological, geotechnical, ground water and other substances and materials, can vary from those encountered at the times and locations where such data were obtained, and that this limitation on the available data can cause uncertainty with respect to the interpretation of conditions at Client's site; and (2) although necessary to perform the Agreement, commonly used exploration methods (e.g., drilling, borings or trench excavating) involve an inherent risk of contamination of previously uncontaminated soils and waters. Farnsworth Group's and/or any subconsultant's application of its present judgment will be subject to factors outlined in (1) and (2) above. Client waives any claim against Farnsworth Group and/or any subconsultant, and agrees to indemnify and hold Farnsworth Group and/or any subconsultant harmless from any claim or liability for injury or loss which may arise as a result of alleged contamination caused by any site exploration. Client further agrees to compensate Farnsworth Group and/or any subconsultant for any time spent or expenses incurred by Farnsworth Group and/or any subconsultant in defense of any such claim, in accordance with Farnsworth Group's and/or any subconsultant's prevailing fee schedule and expense reimbursement policy.

Authority and Responsibility: Client agrees that Farnsworth Group and any subconsultant shall not guarantee the work of any construction contractor or construction subconsultant, shall have no authority to stop work, shall have no supervision or control as to the work or persons doing the work, shall not have charge of the work, shall not be responsible for safety in, on, or about the job site, or have any control of the safety or adequacy of any equipment, building component, scaffolding, supports, forms, or other work aids.

Electronic Files Transfer.

(a) Farnsworth Group may prepare electronic files which contain machine-readable information or certain information for a project ("Project Files"). Client may request Project Files to facilitate Client's understanding of the project. The Parties recognize that the Project Files are subject to alteration, either intentionally or unintentionally, due to, among other causes, transmission, conversion, media degradation, software error or human error. The Parties further understand that the transfer of Project Files from the system and format used by Farnsworth Group

to an alternate system or format cannot be accomplished without the introduction of anomalies and/or errors.

(b) Upon request, Farnsworth Group will supply Project Files to Client upon the express terms and conditions set forth herein:

(i) The Project Files may not be used for any purpose not related specifically to the Client's project. Use of these files for development of other projects; additions to the project, or duplication of the project at any location is expressly prohibited.

(ii) The Project Files are provided for information purposes only and are not intended as an end product. The Project Files may be a work in process, and Farnsworth Group is under no obligation to provide Client with any updated version(s) of the Project Files.

(iii) Client acknowledges and understands that the Project Files may not reflect all data contained in the contract documents, addenda, or other pertinent contract-related documents. Client acknowledges and understands that the Project Files may contain data which is not included in the contract documents.

(c) **BIM Digital Files.** With regard to the transfer of Building Information Model (BIM) digital files, both Parties agree as follows:

(i) Farnsworth Group will provide only those BIM files created for Client's project. There is no representation the BIM files are comprehensive or comprise a complete model of the building.

(ii) The level of development of the model will be defined consistent with AIA Document G202-2013, as agreed by the parties. After reviewing and verifying the accuracy of the information contained within Farnsworth Group's BIM files, Client is authorized to develop its own model to a higher level of development for its own uses, but, in doing so, expressly agrees to assume all risks associated therewith.

Utilities: Client shall be responsible for designating the location of all utility lines and subterranean structures within the property line of the Project. Client agrees to waive any claim against Farnsworth Group and/or any subconsultant, and to indemnify and hold harmless from any claim or liability for injury or loss arising from Farnsworth Group and/or any subconsultant or other persons encountering utilities or other man-made objects that were not called to Farnsworth Group's attention or which were not properly located on documents furnished to Farnsworth Group. Client further agrees to compensate Farnsworth Group and/or any subconsultant for any time spent or expenses incurred by Farnsworth Group and/or any subconsultant in defense of any such claim, in accordance with Farnsworth Group's and/or any subconsultant's prevailing fee schedule and expense reimbursement policy.

Samples: All samples of any type (soil, rock, water, manufactured materials, biological, etc.) will be discarded sixty (60) days after submittal of Project deliverables. Upon Client's authorization, samples will be either delivered in accordance with Client's instructions or stored for an agreed charge.

Discovery of Unanticipated Hazardous Substances or Pollutants: Hazardous substances are those so defined by prevailing Federal, State, or Local laws. Pollutants mean any solid, liquid, gaseous, or thermal irritant or contaminant including smoke, vapor, soot, fumes, acids, alkalies, chemicals and waste. Hazardous substances or pollutants may exist at a site where they would not reasonably be expected to be present. Client and Farnsworth Group and/or any subconsultant agree that the discovery of unanticipated hazardous substances or pollutants constitutes a "changed condition" mandating a renegotiation of the scope of services or termination of services. Client and Farnsworth Group and/or any subconsultant also agree that the discovery of unanticipated hazardous substances or pollutants will make it necessary for Farnsworth Group and/or any subconsultant to take immediate measures to protect human health and safety, and/or the environment. Farnsworth Group and/or any subconsultant agree to notify Client as soon as possible if unanticipated known or suspected hazardous substances or pollutants are encountered. Client encourages Farnsworth Group and/or any subconsultant to take any and all measures that in Farnsworth Group's and/or any subconsultant's professional opinion are justified to preserve and protect the health and safety of Farnsworth Group's and/or any subconsultant's

personnel and the public, and/or the environment, and Client agrees to compensate Farnsworth Group and/or any subconsultant for the additional cost of such measures. In addition, Client waives any claim against Farnsworth Group and/or any subconsultant, and agrees to indemnify and hold Farnsworth Group and/or any subconsultant harmless from any claim or liability for injury or loss arising from the presence of unanticipated known or suspected hazardous substances or pollutants. Client also agrees to compensate Farnsworth Group and/or any subconsultant for any time spent and expenses incurred by Farnsworth Group and/or any subconsultant in defense of any such claim, with such compensation to be based upon Farnsworth Group's and/or any subconsultant's prevailing fee schedule and expense reimbursement policy. Further, Client recognizes that Farnsworth Group and/or any subconsultant has neither responsibility nor liability for the removal, handling, transportation, or disposal of asbestos containing materials, nor will Farnsworth Group and/or any subconsultant act as one who owns or operates an asbestos demolition or renovation activity, as defined in regulations under the Clean Air Act.

Job Site: Client agrees that services performed by Farnsworth Group and/or any subconsultant during construction will be limited to providing observation of the progress of the work and to address questions by Client's representative concerning conformance with the Contract Documents. This activity is not to be interpreted as an inspection service, a construction supervision service, or guaranteeing the construction contractor's or construction subconsultant's performance. Farnsworth Group and/or any subconsultant will not be responsible for construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs. Farnsworth Group and/or any subconsultant will not be responsible for construction contractor's or construction subconsultant's obligation to carry out the work according to the Contract Documents. Farnsworth Group and/or any subconsultant will not be considered an agent of Client and will not have authority to direct construction contractor's or construction subconsultant's work or to stop work.

Shop Drawing Review: Client agrees that Farnsworth Group and/or any subconsultant shall review shop drawings and/or submittals solely for their general conformance with Farnsworth Group's and/or any subconsultant's design concept and general conformance with information given in the Contract Documents. Farnsworth Group and/or any subconsultant shall not be responsible for any aspects of a shop drawing and/or submittal that affect or are affected by the means, methods, techniques, sequences, and procedures of construction, safety precautions and programs incidental thereto, all of which are the construction contractor's or construction subconsultant's responsibility. The construction contractor or construction subconsultant will be responsible for dimensions, lengths, elevations and quantities, which are to be confirmed and correlated at the jobsite, and for coordination of the work with that of all other trades. Client represents that the construction contractor and construction subconsultant shall be made aware by Client of the responsibility to review shop drawings and/or submittals and approve them in these respects before submitting them to Farnsworth Group and/or any subconsultant.

LEED Certification and Energy Models: Client agrees that Farnsworth Group and/or any subconsultant do not guarantee the LEED certification of any facility for which Farnsworth Group and/or any subconsultant provides commissioning, LEED consulting or energy modeling services. The techniques and specific requirements for energy models used to meet LEED criteria have limitations that result in energy usage predictions that may differ from actual energy usage. Farnsworth Group and/or any subconsultant will endeavor to model energy usage very closely to actual usage, but Client agrees that Farnsworth Group and/or any subconsultant will not be responsible or liable in any way for inaccurate budgets for energy use developed from the predictions of LEED-compliant energy models. LEED certification and the number of LEED points awarded for energy efficiency are solely the responsibility of the U.S. Green Building Council and Green Building Certification Institute.

Environmental Site Assessments: No Environmental Site Assessment can wholly eliminate uncertainty regarding the potential for Recognized Environmental Conditions in connection with a Subject Property. Performance of an Environmental Site Assessment is intended to reduce, but not eliminate, uncertainty regarding potential for Recognized Environmental Conditions in connection with a Subject Property. In order to conduct the Environmental Site Assessment, information will be obtained and reviewed from outside sources, potentially including, but not

limited to, interview questionnaires, database searches, and historical records. Farnsworth Group is not be responsible for the quality, accuracy, and content of information from these sources. Any non-scope items provided in the Phase I Environmental Site Assessment Report are provided at the discretion of the environmental professional for the benefit of Client. Inclusion of any non-scope finding(s) does not imply a review of any other non-scope items with the Environmental Site Assessment investigation or report. The Environmental Site Assessment report is prepared for the sole and exclusive use of Client. Farnsworth Group does not intend, without its written consent, for the Phase 1 Environmental Site Assessment Report to be disseminated to anyone beside Client, or to be used or relied upon by anyone beside Client. Use of the report by any other person or entity is unauthorized and such use is at their sole risk.

Consequential Damages: Notwithstanding any other provision of the Agreement, and to the fullest extent permitted by law, neither Client nor Farnsworth Group, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for incidental, indirect, or consequential damages arising out of or connected in any way to the Project or Services performed under this Agreement. This mutual waiver of consequential damages shall include, but not be limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict and implied warranty. Both Client and Farnsworth Group shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in Project.

Personal Liability: It is intended by the parties to the Agreement that Farnsworth Group's services in connection with the Project shall not subject Farnsworth Group's individual employees, officers or directors to any personal legal exposure for the risks associated with this Project. Therefore, and notwithstanding anything to the contrary contained herein, Client agrees that as Client's sole and exclusive remedy, any claim, demand, or suit shall be directed and/or asserted only against "Farnsworth Group, Inc., an Illinois corporation," and not against any of Farnsworth Group's individual employees, officers or directors.

General Insurance and Limitation: Farnsworth Group is covered by commercial general liability insurance, automobile liability insurance and workers compensation insurance with limits which Farnsworth Group considers reasonable. Certificates of all insurance shall be provided to Client upon request in writing. Within the limits and conditions of such insurance, Farnsworth Group agrees to indemnify and hold Client harmless from any loss, damage or liability arising directly from any negligent act by Farnsworth Group. Farnsworth Group shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance. Farnsworth Group shall not be responsible for any loss, damage or liability arising from any act by Client, its agents, staff, other consultants, independent contractors, third parties or others working on the Project over which Farnsworth Group has no supervision or control. Notwithstanding the foregoing agreement to indemnify and hold harmless, the parties agree that Farnsworth Group has no duty to defend Client from and against any claims, causes of action or proceedings of any kind.

Professional Liability Insurance and Limitation: Farnsworth Group is covered by professional liability insurance for its professional acts, errors and omissions, with limits which Farnsworth Group considers reasonable. Certificates of insurance shall be provided to Client upon request in writing. Within the limits and conditions of such insurance, Farnsworth Group agrees to indemnify and hold Client harmless from loss, damage or liability arising from errors or omissions by Farnsworth Group that exceed the industry standard of care for the services provided. Farnsworth Group shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance. Farnsworth Group shall not be responsible for any loss, damage or liability arising from any act, error or omission by Client, its agents, staff, other consultants, independent contractors, third parties or others working on the Project over which Farnsworth Group has no supervision or control. Notwithstanding the foregoing agreement to indemnify and hold harmless, the parties agree that Farnsworth Group has no duty to defend Client from and against any claims, causes of action or proceedings of any kind.

ADDITIONAL LIMITATION: IN RECOGNITION OF THE RELATIVE RISKS AND BENEFITS OF THE PROJECT TO BOTH CLIENT AND FARNSWORTH GROUP,

THE RISKS HAVE BEEN ALLOCATED SUCH THAT CLIENT AGREES THAT FOR THE COMPENSATION HEREIN PROVIDED, FARNSWORTH GROUP CANNOT EXPOSE ITSELF TO DAMAGES DISPROPORTIONATE TO THE NATURE AND SCOPE OF FARNSWORTH GROUP'S SERVICES OR THE COMPENSATION PAYABLE TO IT HEREUNDER. THEREFORE, TO THE MAXIMUM EXTENT PERMITTED BY LAW, CLIENT AGREES THAT THE LIABILITY OF FARNSWORTH GROUP TO CLIENT FOR ANY AND ALL CAUSES OF ACTION, INCLUDING, WITHOUT LIMITATION, CONTRIBUTION, ASSERTED BY CLIENT AND ARISING OUT OF OR RELATED TO THE NEGLIGENT ACTS, ERRORS OR OMISSIONS OF FARNSWORTH GROUP IN PERFORMING PROFESSIONAL SERVICES SHALL BE LIMITED TO TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000) OR THE TOTAL FEES PAID TO FARNSWORTH GROUP BY CLIENT UNDER THE AGREEMENT, WHICHEVER IS GREATER ("LIMITATION"). CLIENT HEREBY WAIVES AND RELEASES (I) ALL PRESENT AND FUTURE CLAIMS AGAINST FARNSWORTH GROUP, OTHER THAN THOSE DESCRIBED IN THE PREVIOUS SENTENCE, AND (II) ANY LIABILITY OF FARNSWORTH GROUP IN EXCESS OF THE LIMITATION. IN CONSIDERATION OF THE PROMISES CONTAINED HEREIN AND FOR OTHER SEPARATE, VALUABLE CONSIDERATION, THE RECEIPT AND SUFFICIENCY OF WHICH ARE HEREBY ACKNOWLEDGED, CLIENT ACKNOWLEDGES AND AGREES THAT (I) BUT FOR THE LIMITATION, FARNSWORTH GROUP WOULD NOT HAVE PERFORMED THE SERVICES, (II) CLIENT HAS HAD THE OPPORTUNITY TO NEGOTIATE THE TERMS OF THE LIMITATION AS PART OF AN "ARMS-LENGTH" TRANSACTION, (III) THE LIMITATION AMOUNT MAY BE LESS THAN THE AMOUNT OF PROFESSIONAL LIABILITY INSURANCE REQUIRED OF FARNSWORTH GROUP UNDER THE AGREEMENT, (IV) THE LIMITATION IS MERELY A LIMITATION OF, AND NOT AN EXCULPATION FROM, FARNSWORTH GROUP'S LIABILITY AND DOES NOT IN ANY WAY OBLIGATE CLIENT TO DEFEND, INDEMNIFY OR HOLD HARMLESS FARNSWORTH GROUP, (V) THE LIMITATION IS AN AGREED REMEDY, AND (VI) THE LIMITATION AMOUNT IS NEITHER NOMINAL NOR A DISINCENTIVE TO FARNSWORTH GROUP PERFORMING THE SERVICES IN ACCORDANCE WITH THE STANDARD OF CARE.

Subpoenas: Client is responsible, after notification, for payment of time charges and expenses resulting from the required response by Farnsworth Group and/or any subconsultant to subpoenas issued by any party other than Farnsworth Group and/or any subconsultant in conjunction with the services performed under the Agreement. Charges are based on fee schedules in effect at the time the subpoena is served.

Statutes of Repose and Limitation: All legal causes of action between the parties to the Agreement shall accrue and any applicable statutes of repose or limitation shall begin to run not later than the date of Substantial Completion. If the act or failure to act complained of occurs after the date of Substantial Completion, then the date of final completion shall be used, but in no event shall any statute of repose or limitation begin to run any later than the date Farnsworth Group's services are completed or terminated.

Severability: If any term or provision of the Agreement is held to be invalid or unenforceable under any applicable statute or rule of law, such holding shall be applied only to the provision so held, and the remainder of the Agreement shall remain in full force and effect.

Waiver: No waiver by either party of any breach, default, or violation of any term, warranty, representation, agreement, covenant, condition, or provision hereof shall constitute a waiver of any subsequent breach, default, or violation of the same or any other term, warranty, representation, agreement, covenant, condition, or provision hereof. All waivers must be in writing.

Survival: Notwithstanding completion or termination of the Agreement for any reason, all rights, duties, obligations of the parties to the Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.

Governing Law: The Agreement shall be governed by and interpreted pursuant to the laws of the State of Colorado without regard to conflict of law principles.

Roxborough Village Metro District
A/P Aging Summary
As of August 31, 2023

	<u>Current</u>	<u>1 - 45</u>	<u>46 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
ARK Ecological Services, LLC	0.00	20,942.10	0.00	0.00	20,942.10
Colorado Golf and Turf, Inc	280.00	0.00	0.00	0.00	280.00
Consolidated Divisions Inc	20,501.60	16,269.94	16,202.74	5,734.55	58,708.83
CORE Electric Cooperative	0.00	2,371.71	0.00	0.00	2,371.71
Diversified Underground	620.00	500.00	0.00	4,795.00	5,915.00
Foothills Park & Recreation District	1,486.89	0.00	0.00	0.00	1,486.89
Gemsbok Consulting Inc.	11,366.25	0.00	0.00	0.00	11,366.25
Ireland Stapleton Pryor & Pascoe PC	9,789.13	0.00	0.00	0.00	9,789.13
Mission Communication LLC	0.00	0.00	371.40	359.40	730.80
Property Solutions Team (PST)	0.00	1,216.75	0.00	0.00	1,216.75
Roxborough Metro District	0.00	0.00	0.00	0.00	0.00
Special District Management Services, Inc	11,749.33	0.00	0.00	0.00	11,749.33
United Site Services	542.55	0.00	0.00	0.00	542.55
Utility Notification Center of Colorado	90.30	0.00	0.00	0.00	90.30
TOTAL	<u>56,426.05</u>	<u>41,300.50</u>	<u>16,574.14</u>	<u>10,888.95</u>	<u>125,189.64</u>

Roxborough Village Metro District
A/P Aging Detail
As of August 31, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Split</u>	<u>Memo</u>	<u>Aging</u>	<u>Open Balance</u>
Current							
08/31/2023	223081262	Utility Notification C...	08/31/2023	-SPLIT-	RTL Transmissions		90.30
08/31/2023	127510	Special District Man...	08/31/2023	-SPLIT-	August 2023 District...		11,749.33
08/31/2023	SALES000...	Foothills Park & Rec...	08/31/2023	-SPLIT-	August 2023 Reside...		1,486.89
08/31/2023	149398	Ireland Stapleton Pr...	08/31/2023	-SPLIT-	Billed Through 08/3...		9,789.13
08/31/2023	INV-01924...	United Site Services	08/31/2023	-SPLIT-	August Services Ch...		274.76
08/31/2023	INV-01924...	United Site Services	08/31/2023	-SPLIT-	August Services Ro...		267.79
08/28/2023	01-149188	Colorado Golf and T...	09/07/2023	-SPLIT-			280.00
07/31/2023	5748	Gemsbok Consultin...	09/14/2023	-SPLIT-	July 2023		5,201.25
08/31/2023	2010687	Consolidated Divisio...	09/15/2023	-SPLIT-	August Landscape ...		17,133.54
08/31/2023	2010737	Consolidated Divisio...	09/15/2023	-SPLIT-	T&M August 13-19		3,368.06
08/31/2023	28307	Diversified Undergro...	09/30/2023	-SPLIT-	August Utility Locates		620.00
08/31/2023	5770	Gemsbok Consultin...	10/15/2023	-SPLIT-	August 2023		6,165.00
Total Current							56,426.05
1 - 45							
07/08/2023	2010098	Consolidated Divisio...	07/23/2023	-SPLIT-	T&M July 2 - July 8	39	1,210.99
07/15/2023	2010188	Consolidated Divisio...	07/30/2023	-SPLIT-	T&M July 9 - July 15	32	5,012.98
07/22/2023	2010343	Consolidated Divisio...	08/06/2023	-SPLIT-	T&M July 16 - July 22	25	3,360.42
07/29/2023	2010374	Consolidated Divisio...	08/13/2023	-SPLIT-	T&M July 23 - July 29	18	790.10
07/31/2023	2010447	Consolidated Divisio...	08/15/2023	-SPLIT-	T&M July 30 - July 31	16	280.00
08/05/2023	2010521	Consolidated Divisio...	08/20/2023	-SPLIT-	T&M August 1 - Aug...	11	322.37
08/05/2023	2010522	Consolidated Divisio...	08/20/2023	-SPLIT-	T&M August 1 - Aug...	11	4,456.66
08/16/2023	8368MNT	Property Solutions T...	08/26/2023	-SPLIT-		5	1,216.75
08/12/2023	2010587	Consolidated Divisio...	08/27/2023	-SPLIT-	T&M August 6 - Aug...	4	836.42
08/17/2023		CORE Electric Coop...	08/27/2023	51050 · Utilities Expense		4	2,371.71
07/31/2023	28120	Diversified Undergro...	08/30/2023	-SPLIT-	July Utility Locates	1	500.00
07/31/2023	3599	ARK Ecological Ser...	08/30/2023	-SPLIT-	Invoice Period May ...	1	20,942.10
Total 1 - 45							41,300.50
46 - 90							
05/26/2023	1076676	Mission Communica...	06/05/2023	-SPLIT-	Annual Service	87	371.40
05/27/2023	2009522	Consolidated Divisio...	06/11/2023	-SPLIT-	T&M May 21 - May 27	81	3,191.54
06/24/2023	2009927	Consolidated Divisio...	07/09/2023	-SPLIT-	T&M June 18 - June...	53	1,266.91
06/30/2023	2009977	Consolidated Divisio...	07/15/2023	-SPLIT-	T&M June 25 throu...	47	11,744.29
Total 46 - 90							16,574.14

12:37 PM
09/11/23

Roxborough Village Metro District
A/P Aging Detail
As of August 31, 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Split</u>	<u>Memo</u>	<u>Aging</u>	<u>Open Balance</u>
> 90								
	08/18/2022	1068174	Mission Communica...	08/28/2022	64030 · Irrigation Expe...		368	359.40
	10/31/2022	26607	Diversified Undergro...	11/30/2022	51050 · Utilities Expense	10/1-10/31/2022	274	3,735.00
	11/30/2022	26763	Diversified Undergro...	12/30/2022	62020 · Utility Locate		244	1,060.00
	12/31/2022	AJE22#3A...	Roxborough Metro ...		14010 · Prepaid Expense	To reclassify balanc...		-37,962.00
	01/01/2023	AJE22#3A...	Roxborough Metro ...		14010 · Prepaid Expense	To reclassify balanc...		37,962.00
	04/30/2023	2009082	Consolidated Divisio...	05/15/2023	-SPLIT-	April T&M	108	4,807.12
	05/13/2023	2009323	Consolidated Divisio...	05/28/2023	-SPLIT-	T&M May 7 through...	95	927.43
Total > 90								10,888.95
TOTAL								125,189.64

Claims by Vendor Detail

Type	Date	Num	Memo	Account	Original Amount	Balance
Bill.com LLC						
Bill	08/08/2023	23080420660	Billing Period 07/05/2023-08/04/2023	52040 · Software & Online Subscr...	410.86	410.86
Bill	08/08/2023	23080420660	Billing Period 07/05/2023-08/04/2023	52040 · Software & Online Subscr...	72.50	483.36
Bill	08/08/2023	23080420660	Billing Period 07/05/2023-08/04/2023	52040 · Software & Online Subscr...	20.14	503.50
Total Bill.com LLC						503.50
Consolidated Divisions Inc						
Bill	08/11/2023	2010267	July Landscape Maintenance	64040 · Landscape Contract	14,563.51	14,563.51
Bill	08/11/2023	2010267	July Landscape Maintenance	64040 · Landscape Contract	2,570.03	17,133.54
Bill	08/28/2023	2010446	T&M July 30 - July 31	65030 · Graffiti Removal /Vandal...	650.52	17,784.06
Bill	08/28/2023	2010446	T&M July 30 - July 31	65030 · Graffiti Removal /Vandal...	114.80	17,898.86
Total Consolidated Divisions Inc						17,898.86
CORE Electric Cooperative						
Bill	08/10/2023			51050 · Utilities Expense	1,688.58	1,688.58
Total CORE Electric Cooperative						1,688.58
Foothills Park & Recreation District						
Bill	08/23/2023	SALES000000034969	July 2023 Resident Use	68010 · Foothills Park & Rec Fees	2,757.82	2,757.82
Bill	08/23/2023	SALES000000034969	July 2023 Resident Use	68010 · Foothills Park & Rec Fees	488.35	3,246.17
Total Foothills Park & Recreation District						3,246.17
Good Plumbing Service						
Bill	08/28/2023	98564	Plumbing	62010 · General Repairs and Mai...	297.50	297.50
Bill	08/28/2023	98564	Plumbing	62010 · General Repairs and Mai...	52.50	350.00
Total Good Plumbing Service						350.00
Ireland Stapleton Pryor & Pascoe PC						
Bill	08/29/2023	148748	Billed Through 07/31/2023	57020 · Legal Expenses	10,981.07	10,981.07
Bill	08/29/2023	148748	Billed Through 07/31/2023	57020 · Legal Expenses	3,073.83	14,054.90
Bill	08/29/2023	148748	Billed Through 07/31/2023	57020 · Legal Expenses	538.29	14,593.19
Bill	08/29/2023	148748	Billed Through 07/31/2023	68065 · Water Rights Expense	518.00	15,111.19
Total Ireland Stapleton Pryor & Pascoe PC						15,111.19
Moore Preferred Cleaning Services						
Bill	08/28/2023	2022 cleaning	2022 Restroom cleaning services	62010 · General Repairs and Mai...	3,060.00	3,060.00
Bill	08/28/2023	2022 cleaning	2022 Restroom cleaning services	62010 · General Repairs and Mai...	540.00	3,600.00
Total Moore Preferred Cleaning Services						3,600.00
Patriot Pest Control						
Bill	08/28/2023	967338	August Mosquito Control Service	68020 · Mosquito Control Expense	1,955.00	1,955.00
Bill	08/28/2023	967338	August Mosquito Control Service	68020 · Mosquito Control Expense	345.00	2,300.00
Total Patriot Pest Control						2,300.00
QuickBooks Payroll Service						
Liability Che...	08/30/2023		Fee for 3 direct deposit(s) at \$1.75 each	54000 · Payroll Expenses	5.25	5.25
Total QuickBooks Payroll Service						5.25
Roxborough Water & Sanitation District						
Bill	08/15/2023		Service Period 06/25/23 to 07/24/23 Elk Mtn Cir	68025 · Water Expense	189.25	189.25
Bill	08/15/2023		Service Period 06/25/23 to 07/24/23 Mule Deer Pl	68025 · Water Expense	220.25	409.50
Bill	08/15/2023		Service Period 6/25/23 - 7/24/23 Marmot Ridge Cir	68025 · Water Expense	973.50	1,383.00
Bill	08/15/2023		Service Period 6/25/23 - 7/24/23 Rampart Range	68025 · Water Expense	122.06	1,505.06
Bill	08/15/2023		Billing Period 07/01/23 to 07/30/23	68025 · Water Expense	751.39	2,256.45
Bill	08/15/2023		Billing Period 07/01/23 to 07/30/23	68025 · Water Expense	132.60	2,389.05
Total Roxborough Water & Sanitation District						2,389.05
Special District Management Services, Inc						
Bill	08/29/2023	126438	July 2023 District Management Fees	57040 · District Management	9,350.89	9,350.89
Bill	08/29/2023	126438	July 2023 District Management Fees	57040 · District Management	1,668.98	11,019.87
Bill	08/29/2023	126438	July 2023 District Management Fees	57040 · District Management	459.16	11,479.03
Total Special District Management Services, Inc						11,479.03
United Site Services						
Bill	08/28/2023	INV-01769867	June Services Rampart Range Rd	68050 · Portable Restroom Exp.	280.87	280.87
Bill	08/28/2023	INV-01769867	June Services Rampart Range Rd	68050 · Portable Restroom Exp.	49.56	330.43
Bill	08/28/2023	INV-01769328	June Services Liverpool Cir	68050 · Portable Restroom Exp.	233.55	563.98
Bill	08/28/2023	INV-01769328	June Services Liverpool Cir	68050 · Portable Restroom Exp.	41.21	605.19
Bill	08/28/2023	INV-01847715	July Services Liverpool Cir	68050 · Portable Restroom Exp.	233.55	838.74
Bill	08/28/2023	INV-01847715	July Services Liverpool Cir	68050 · Portable Restroom Exp.	41.21	879.95
Bill	08/28/2023	INV-01848066	July Services Rampart Range Rd	68050 · Portable Restroom Exp.	227.62	1,107.57
Bill	08/28/2023	INV-01848066	July Services Rampart Range Rd	68050 · Portable Restroom Exp.	40.17	1,147.74
Total United Site Services						1,147.74
Utility Notification Center of Colorado						
Bill	08/11/2023	223071251	RTL Transmissions	62020 · Utility Locate	62.50	62.50
Bill	08/11/2023	223071251	RTL Transmissions	62020 · Utility Locate	11.03	73.53
Total Utility Notification Center of Colorado						73.53

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09/11/23

Cash Basis

Roxborough Village Metro District

Claims by Vendor Detail

August 2023

Type	Date	Num	Memo	Account	Original Amount	Balance
Xcel Energy Bill	08/29/2023	August Statement	August Statement	51050 · Utilities Expense	4.38	4.38
Total Xcel Energy						4.38
TOTAL						59,797.28

Roxborough Village Metro District
Payroll Detail
August 2023

<u>Num</u>	<u>Date</u>	<u>Source Name</u>	<u>Payroll Item</u>	<u>Type</u>	<u>Wage Base</u>	<u>Amount</u>
BOD Compensation						
DD1034	08/31/2023	Ephram Glass	BOD Compensation	Paycheck	0.00	500.00
DD1035	08/31/2023	Mathew Hart	BOD Compensation	Paycheck	0.00	300.00
DD1036	08/31/2023	Travis Jensen	BOD Compensation	Paycheck	0.00	500.00
Total BOD Compensation					0.00	1,300.00
TOTAL					0.00	1,300.00

Roxborough Village Metro District

Executive Summary

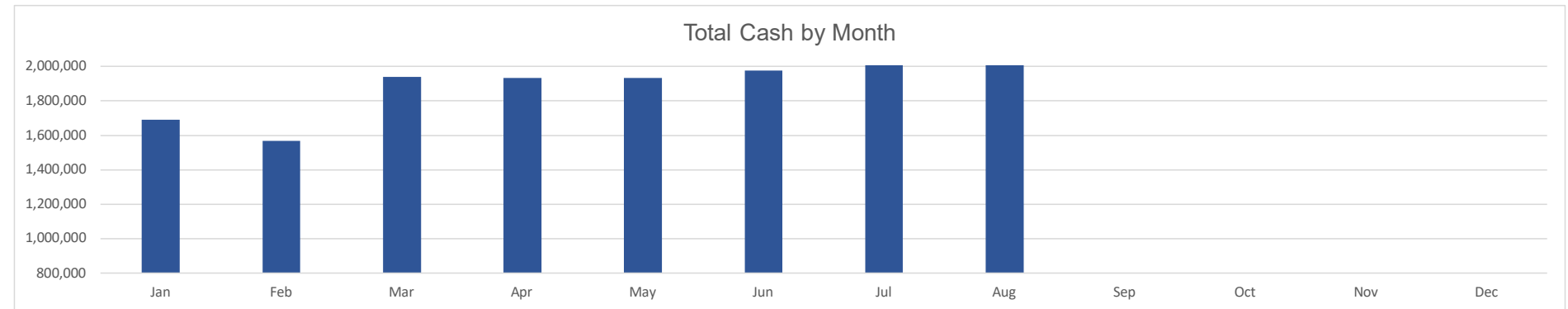
As of August 31, 2023

Summary

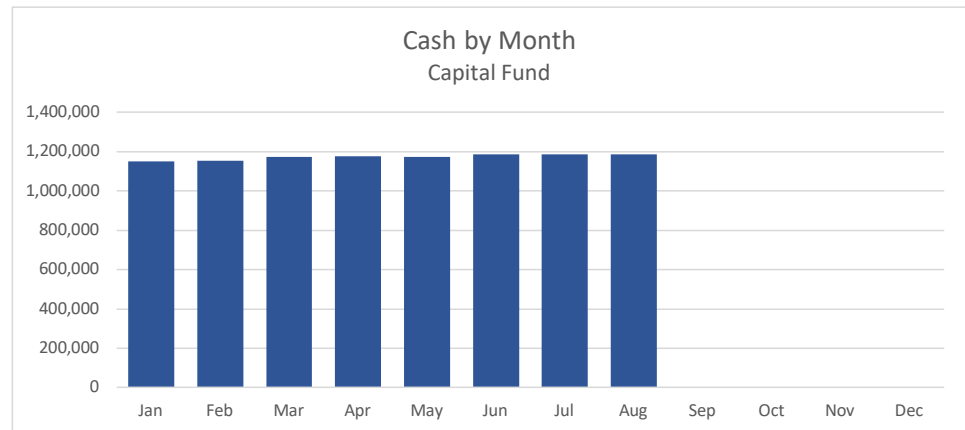
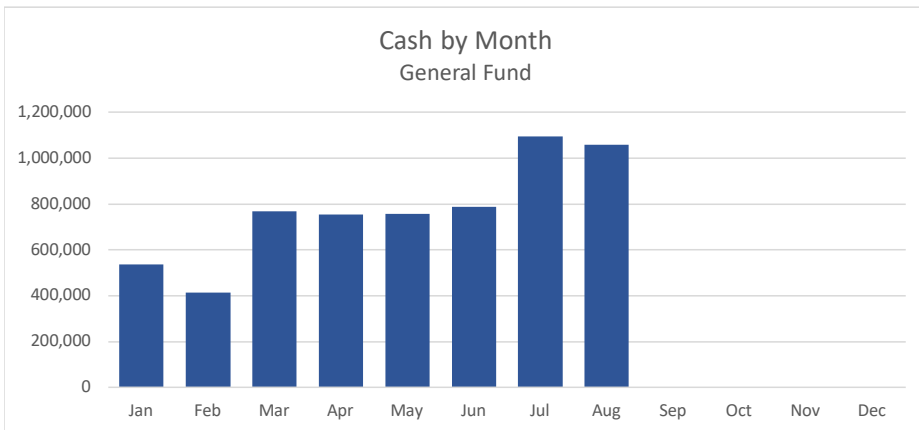
The district received a Property Tax and Specific Ownership Tax payment totaling \$13,339 in August. Gemsbok continues to work with the auditor on the final review and adjustments for the 2022 audit. We plan to have everything wrapped up prior to the 9/30 deadline. Budget season is underway and the BOD and Gemsbok have been working together on the first draft of the 2024 budget.

Key Performance Metrics

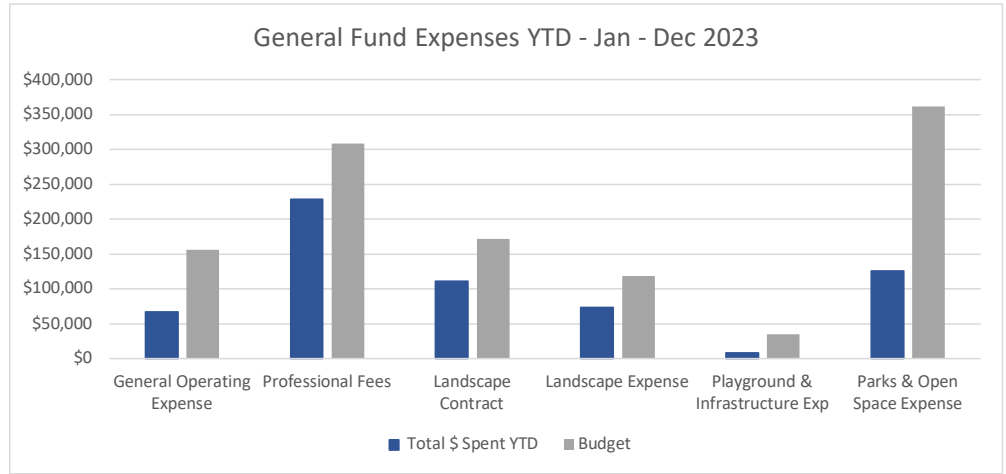
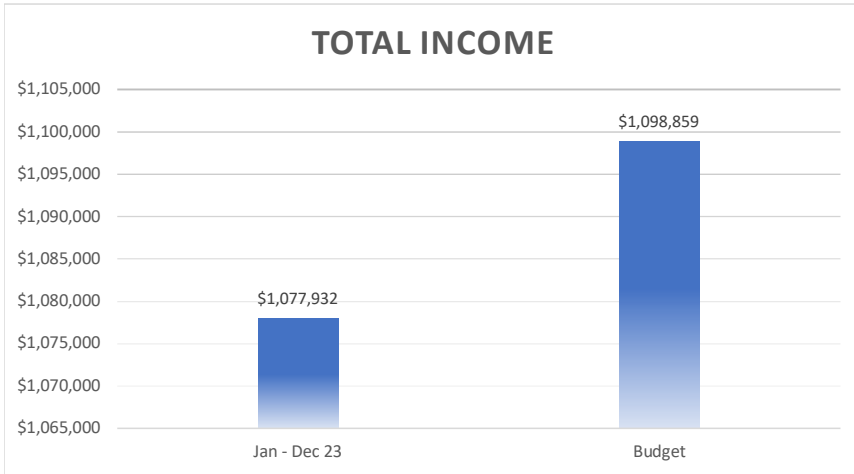
Cash Position



We are 67% through the year and the district has received almost 100% of the revenue budgeted. We can expect all future property and specific ownership tax payments to be relatively small in comparison to those received to date.

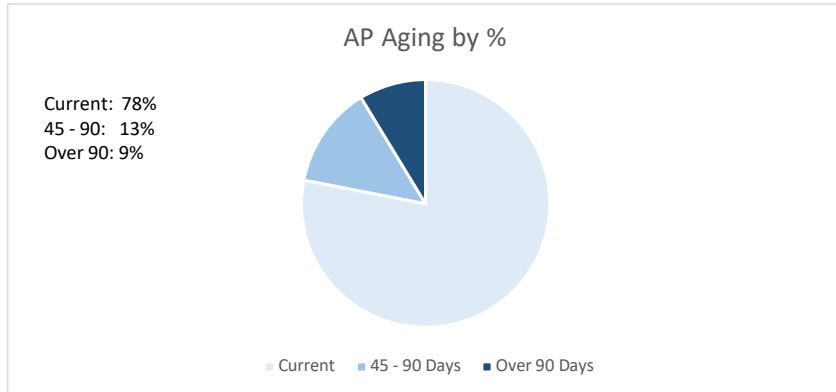


Income & Expenses



There were no large or unexpected expenses in the month of August. Professional fees are 11% over budget on the year. Most of which can be attributed to the settlement of the Metco claim and additional budgeting attributed to Proposition HH. We will continue to monitor expense trends for 2023 as well as in comparison to historical years.

Accounts Payable

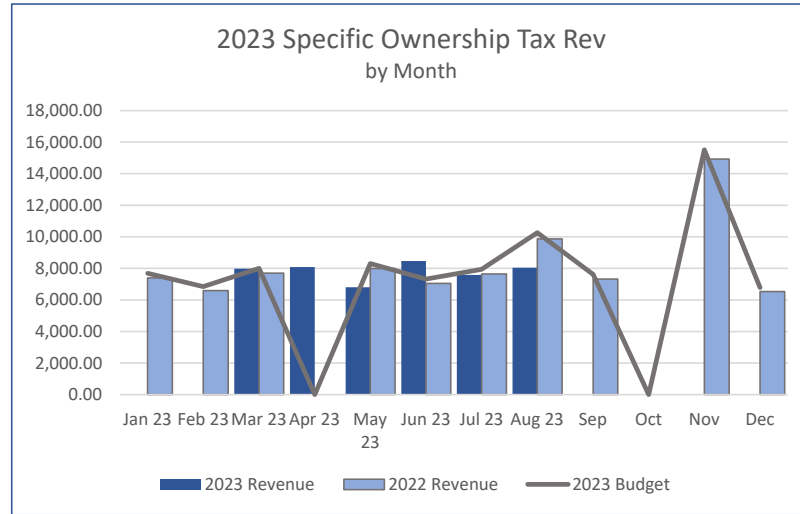
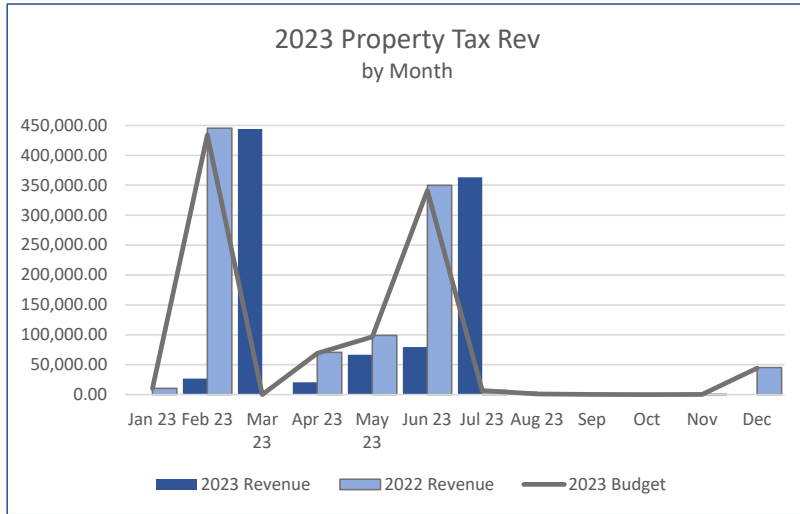


Based on the current reporting, 22% of Accounts Payable are over 45 days past due which is up from last months 10%. The total value of the past due bills through August are \$125,190. The value of the current bills are \$56,426. We will continue to work with the board to provide transparency on all district bills received.

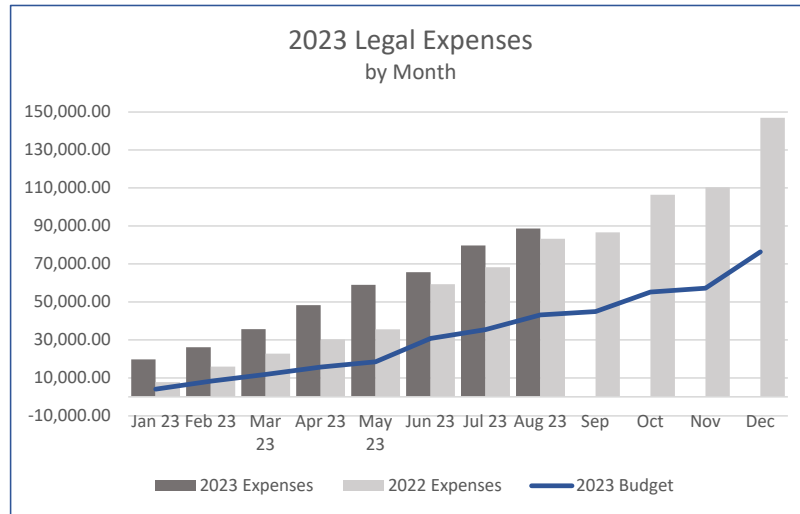
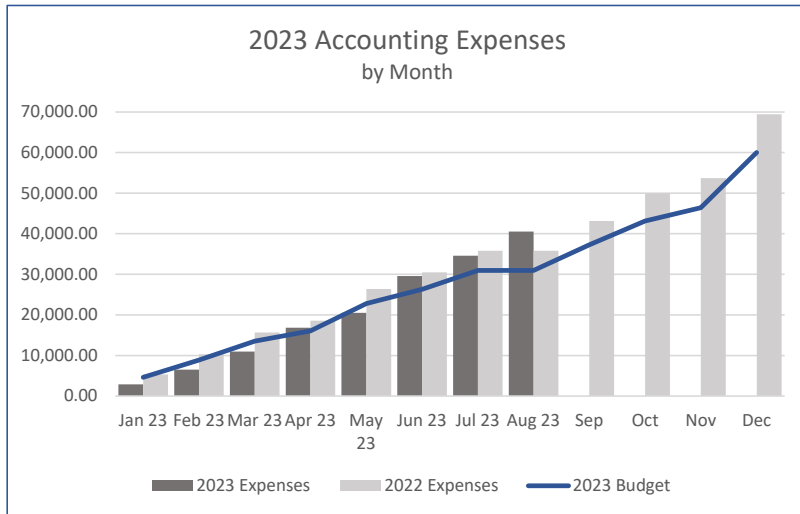
Revenue and Expense Trends by Type

As of August 31, 2023

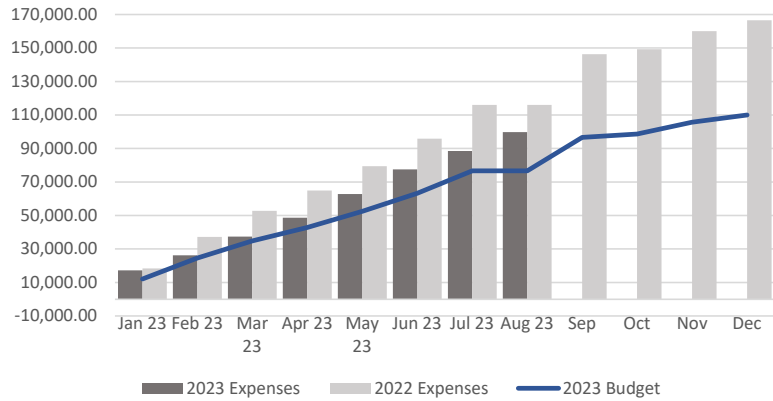
Revenue



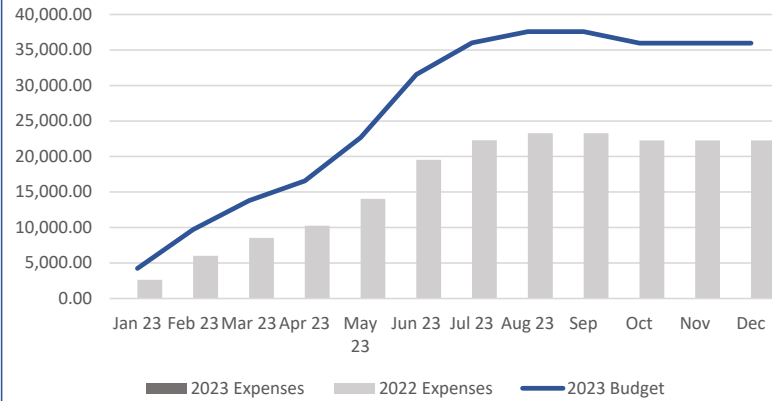
Expenses



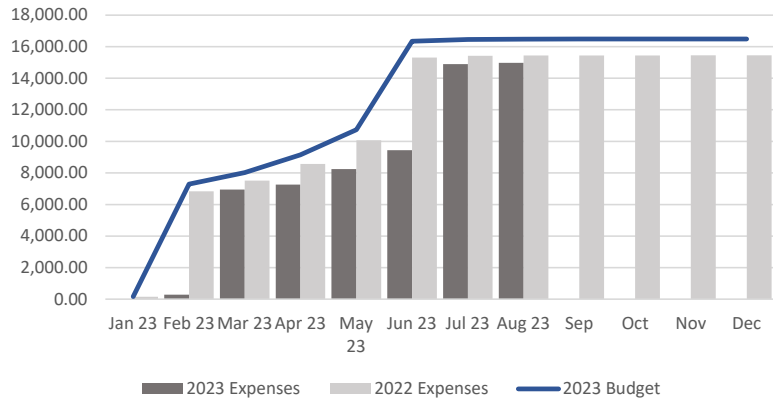
2023 District Mgmt. Expenses
by Month



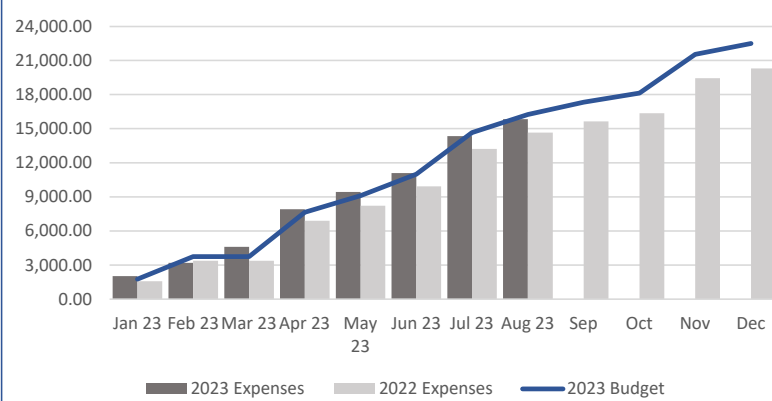
2023 Engineering Expenses
by Month



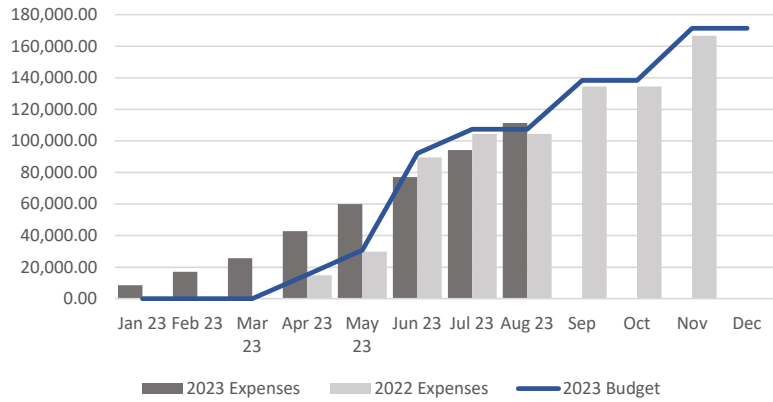
2023 County Treasurer Expenses
by Month



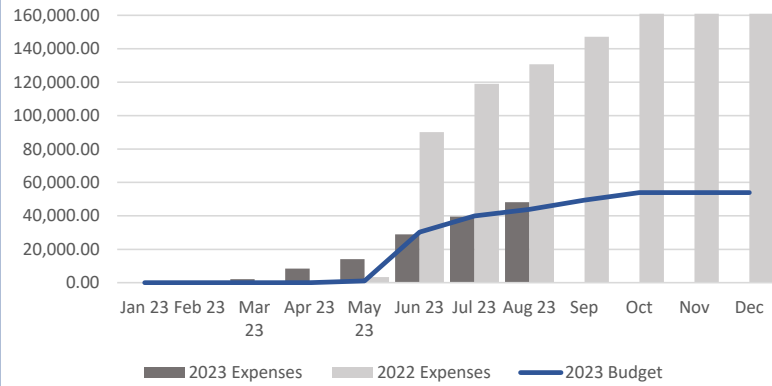
2023 Foothills Park & Rec Expenses
by Month



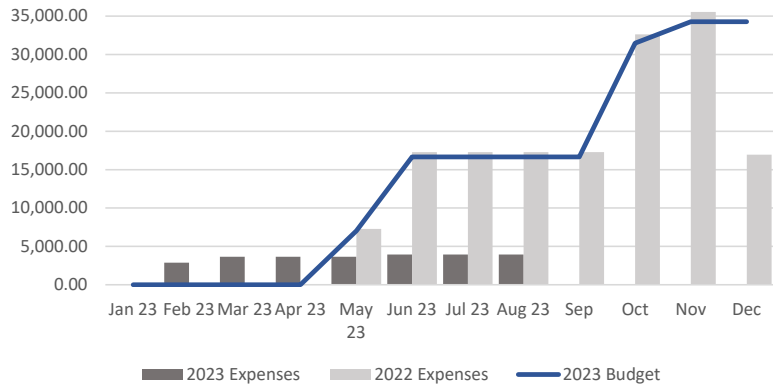
2023 Landscape Contract Expenses
by Month



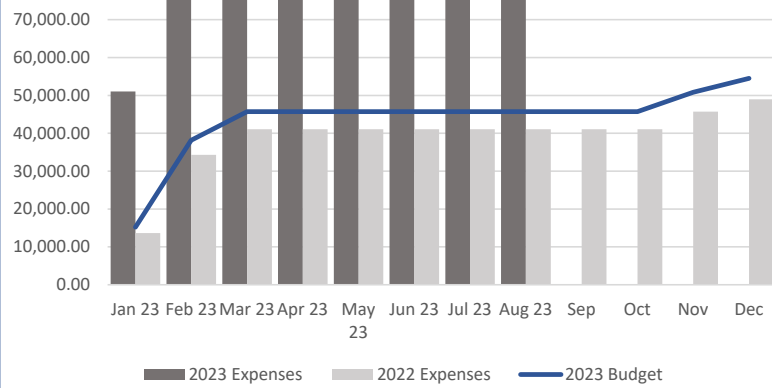
2023 Irrigation Expenses
by Month



2023 Landscape Repairs & Maint. Expenses
by Month

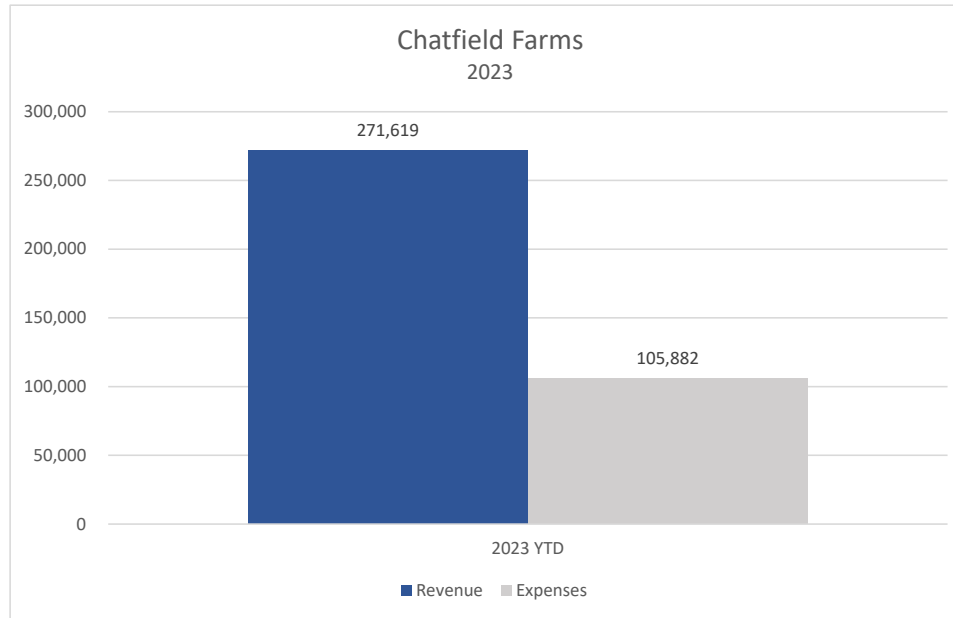


2023 Snow Removal Expenses
by Month



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 track where Chatfield Farms stands in regard to the threshold.



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

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 09/11/2023
 Accrual Basis

	100-General Fund	200 - Capital Project Fund	300 - Debt Service Fund	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
10100 · General Operating Acct	410,744.91	-347,680.54	0.00	63,064.37
10500 · ColoTrust Funds	646,784.18	1,535,765.66	0.00	2,182,549.84
Total Checking/Savings	1,057,529.09	1,188,085.12	0.00	2,245,614.21
Other Current Assets				
14010 · Prepaid Expense	12,654.00	0.00	0.00	12,654.00
14020 · Taxes Receivable	1,003,565.00	0.00	0.00	1,003,565.00
Total Other Current Assets	1,016,219.00	0.00	0.00	1,016,219.00
Total Current Assets	2,073,748.09	1,188,085.12	0.00	3,261,833.21
TOTAL ASSETS	2,073,748.09	1,188,085.12	0.00	3,261,833.21
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	105,816.03	19,373.61	0.00	125,189.64
Total Accounts Payable	105,816.03	19,373.61	0.00	125,189.64
Other Current Liabilities				
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	1,003,572.80	0.00	0.00	1,003,572.80
Total Current Liabilities	1,109,388.83	19,373.61	0.00	1,128,762.44
Total Liabilities	1,109,388.83	19,373.61	0.00	1,128,762.44
Equity				
32001 · Retained Earnings	-21,919.62	-266,974.52	0.00	-288,894.14
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	463,065.81	39,333.48	0.00	502,399.29
Total Equity	964,359.26	1,168,711.51	0.00	2,133,070.77
TOTAL LIABILITIES & EQUITY	2,073,748.09	1,188,085.12	0.00	3,261,833.21
UNBALANCED CLASSES	0.00	0.00	0.00	0.00

Roxborough Village Metro District Profit & Loss Budget vs. Actual

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	46,986	86,294	(39,308)	54%
41020 · Property Tax	1,005,950	1,003,565	2,385	100%
41040 · Prior Year Tax	(9)			
41045 · Property Tax Interest	282			
41000 · Property Tax Income - Other	0	0	0	0%
Total 41000 · Property Tax Income	1,053,208	1,089,859	(36,651)	97%
43000 · Park and Field Income				
43010 · Sports Field Fees	2,200	2,000	200	110%
Total 43000 · Park and Field Income	2,200	2,000	200	110%
46000 · Interest Income				
46010 · General Bank Account Interest	64,372			
46000 · Interest Income - Other	0	20,000	(20,000)	0%
Total 46000 · Interest Income	64,372	20,000	44,372	322%
48000 · CTF/Lottery Income	26,088	44,000	(17,912)	59%
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	1,145,867	1,160,859	(14,992)	99%
Gross Profit	1,145,867	1,160,859	(14,992)	99%
Expense				
50000 · Treasurer Fees	14,974	16,483	(1,509)	91%
51000 · General Overhead				
51005 · Dues & Subscriptions	0	1,526	(1,526)	0%
51010 · Communication / Website Expense	426	2,180	(1,754)	20%
51015 · Postage & Shipping	0	0	0	0%
51030 · Security Expense	0	239	(239)	0%
51050 · Utilities Expense	10,699	23,112	(12,413)	46%
51060 · District Functions/Events	47	0	47	100%
Total 51000 · General Overhead	11,173	27,057	(15,884)	41%
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	3,589	425	3,164	844%
52000 · Computer & Software Expenses - Other	0	0	0	0%
Total 52000 · Computer & Software Expenses	3,589	425	3,164	844%
52500 · Insurance Expense				
52550 · General Insurance	26,549	34,880	(8,331)	76%
52500 · Insurance Expense - Other	0	0	0	0%
Total 52500 · Insurance Expense	26,549	34,880	(8,331)	76%
52600 · Election Expense	0	45,000	(45,000)	0%
53000 · Board of Director's Expense				
53010 · Directors' Stipend	6,400	8,720	(2,320)	73%
Total 53000 · Board of Director's Expense	6,400	8,720	(2,320)	73%
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	490	1,274	(784)	38%
54000 · Payroll Expenses - Other	49			
Total 54000 · Payroll Expenses	539	1,274	(735)	42%

Roxborough Village Metro District Profit & Loss Budget vs. Actual

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
57000 · Professional Services Fees				
57010 · Auditing	0	6,540	(6,540)	0%
57020 · Legal Expenses	92,323	103,550	(11,227)	89%
57030 · Accounting Services	41,934	63,815	(21,881)	66%
57040 · District Management	103,877	162,102	(58,225)	64%
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	238,134	446,477	(208,343)	53%
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	2,543	13,000	(10,457)	20%
62020 · Utility Locate	2,556	4,000	(1,444)	64%
Total 62000 · Repairs and Maintenance	5,100	17,000	(11,900)	30%
63000 · Vehicle Expense	280			
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	3,950	43,350	(39,400)	9%
64020 · Landscape Weed Control Expense	20,942	48,000	(27,058)	44%
64030 · Irrigation Expense	48,190	53,995	(5,805)	89%
64040 · Landscape Contract	111,368	171,335	(59,967)	65%
Total 64000 · Landscape Expenses	184,450	316,680	(132,230)	58%
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	0	16,350	(16,350)	0%
65030 · Graffiti Removal /Vandalism Exp	7,976	3,815	4,161	209%
65040 · Skate Park Maintenance	0	15,000	(15,000)	0%
Total 65000 · Playground & Infrastructure Exp	7,976	35,165	(27,189)	23%
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	15,830	22,500	(6,670)	70%
68020 · Mosquito Control Expense	10,900	10,000	900	109%
68025 · Water Expense	14,060			
68030 · Seasonal Lighting Expense	0	15,260	(15,260)	0%
68045 · Tree Care Expense	0	82,000	(82,000)	0%
68050 · Portable Restroom Exp.	4,042	7,630	(3,588)	53%
68065 · Water Rights Expense	6,253	125,350	(119,097)	5%
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	132,376	469,899	(337,523)	28%
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	11,930	10,000	1,930	119%
80070 · New Playground	0	350,000	(350,000)	0%
80000 · Capital Expenses - Other	0	0	0	0%
Total 80000 · Capital Expenses	11,930	460,000	(448,070)	3%
99000 · Contingency	0	113,852	(113,852)	0%
Total Expense	643,468	2,000,607	(1,357,139)	32%
Net Ordinary Income	502,399	(839,748)	1,342,147	(60)%

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

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
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	502,399	(839,748)	1,342,147	(60)%

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

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income	0	0	0	0%
46000 · Interest Income	41,848	15,000	26,848	279%
48000 · CTF/Lottery Income	26,088	44,000	(17,912)	59%
49000 · Miscellaneous Income	0	3,000	(3,000)	0%
Total Income	<u>67,935</u>	<u>62,000</u>	<u>5,935</u>	<u>110%</u>
Gross Profit	67,935	62,000	5,935	110%
Expense				
51000 · General Overhead	17	0	17	100%
52000 · Computer & Software Expenses	144			
52500 · Insurance Expense	1,021			
54000 · Payroll Expenses	0	500	(500)	0%
57000 · Professional Services Fees	9,237	137,667	(128,430)	7%
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	6,253	107,920	(101,667)	6%
80000 · Capital Expenses	11,930	460,000	(448,070)	3%
99000 · Contingency	0	60,713	(60,713)	0%
Total Expense	<u>28,602</u>	<u>795,900</u>	<u>(767,298)</u>	<u>4%</u>
Net Ordinary Income	<u>39,333</u>	<u>(733,900)</u>	<u>773,233</u>	<u>(5)%</u>
Net Income	<u><u>39,333</u></u>	<u><u>(733,900)</u></u>	<u><u>773,233</u></u>	<u><u>(5)%</u></u>

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

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	46,986	86,294	(39,308)	54%
41020 · Property Tax	1,005,950	1,003,565	2,385	100%
41040 · Prior Year Tax	(9)			
41045 · Property Tax Interest	282			
Total 41000 · Property Tax Income	1,053,208	1,089,859	(36,651)	97%
43000 · Park and Field Income				
43010 · Sports Field Fees	2,200	2,000	200	110%
Total 43000 · Park and Field Income	2,200	2,000	200	110%
46000 · Interest Income				
46010 · General Bank Account Interest	22,524			
46000 · Interest Income - Other	0	5,000	(5,000)	0%
Total 46000 · Interest Income	22,524	5,000	17,524	450%
49000 · Miscellaneous Income	0	2,000	(2,000)	0%
Total Income	1,077,932	1,098,859	(20,927)	98%
Gross Profit	1,077,932	1,098,859	(20,927)	98%
Expense				
50000 · Treasurer Fees	14,974	16,483	(1,509)	91%
51000 · General Overhead				
51005 · Dues & Subscriptions	0	1,526	(1,526)	0%
51010 · Communication / Website Expense	409	2,180	(1,771)	19%
51015 · Postage & Shipping	0	0	0	0%
51030 · Security Expense	0	239	(239)	0%
51050 · Utilities Expense	10,699	23,112	(12,413)	46%
51060 · District Functions/Events	47	0	47	100%
Total 51000 · General Overhead	11,156	27,057	(15,901)	41%
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	3,445	425	3,020	811%
52000 · Computer & Software Expenses - Other	0	0	0	0%
Total 52000 · Computer & Software Expenses	3,445	425	3,020	811%
52500 · Insurance Expense				
52550 · General Insurance	25,528	34,880	(9,352)	73%
52500 · Insurance Expense - Other	0	0	0	0%
Total 52500 · Insurance Expense	25,528	34,880	(9,352)	73%
52600 · Election Expense	0	45,000	(45,000)	0%
53000 · Board of Director's Expense				
53010 · Directors' Stipend	6,400	8,720	(2,320)	73%
Total 53000 · Board of Director's Expense	6,400	8,720	(2,320)	73%
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	490	774	(284)	63%
54000 · Payroll Expenses - Other	49			
Total 54000 · Payroll Expenses	539	774	(235)	70%

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

January through August 2023

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
57000 · Professional Services Fees				
57010 · Auditing	0	6,540	(6,540)	0%
57020 · Legal Expenses	88,591	76,300	12,291	116%
57030 · Accounting Services	40,535	60,000	(19,465)	68%
57040 · District Management	99,771	110,000	(10,229)	91%
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	228,897	308,810	(79,913)	74%
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	2,543	10,900	(8,357)	23%
62020 · Utility Locate	2,556	4,000	(1,444)	64%
Total 62000 · Repairs and Maintenance	5,100	14,900	(9,800)	34%
63000 · Vehicle Expense	280			
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	3,950	16,350	(12,400)	24%
64020 · Landscape Weed Control Expense	20,942	48,000	(27,058)	44%
64030 · Irrigation Expense	48,190	53,995	(5,805)	89%
64040 · Landscape Contract	111,368	171,335	(59,967)	65%
Total 64000 · Landscape Expenses	184,450	289,680	(105,230)	64%
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	0	16,350	(16,350)	0%
65030 · Graffiti Removal /Vandalism Exp	7,976	3,815	4,161	209%
65040 · Skate Park Maintenance	0	15,000	(15,000)	0%
Total 65000 · Playground & Infrastructure Exp	7,976	35,165	(27,189)	23%
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	15,830	22,500	(6,670)	70%
68020 · Mosquito Control Expense	10,900	10,000	900	109%
68025 · Water Expense	14,060			
68030 · Seasonal Lighting Expense	0	15,260	(15,260)	0%
68045 · Tree Care Expense	0	70,000	(70,000)	0%
68050 · Portable Restroom Exp.	4,042	7,630	(3,588)	53%
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	126,123	361,979	(235,856)	35%
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	614,866	1,204,707	(589,841)	51%
Net Ordinary Income	463,066	(105,848)	568,914	(437)%

Roxborough Village Metro District
General Fund Profit & Loss Budget vs. Actual
January through August 2023

	<u>Jan - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</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>463,066</u>	<u>(105,848)</u>	<u>568,914</u>	<u>(437)%</u>

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

	Jan - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income	271,619	299,857	(28,238)	91%
Total Income	271,619	299,857	(28,238)	91%
Gross Profit	271,619	299,857	(28,238)	91%
Expense				
50000 · Treasurer Fees	2,246	4,394	(2,148)	51%
51000 · General Overhead	182	3,009	(2,827)	6%
52000 · Computer & Software Expenses	517			
52500 · Insurance Expense	3,829	5,232	(1,403)	73%
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	46,345	48,887	(2,542)	95%
61000 · Miscellaneous Expense	0	245	(245)	0%
62000 · Repairs and Maintenance	765	1,635	(870)	47%
63000 · Vehicle Expense	42			
64000 · Landscape Expenses	32,634	65,482	(32,848)	50%
65000 · Playground & Infrastructure Exp	1,196	1,390	(194)	86%
68000 · Parks & Open Space Expense	18,127	44,554	(26,427)	41%
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	105,883	187,632	(81,749)	56%
Net Ordinary Income	165,737	112,225	53,512	148%
Net Income	165,737	112,225	53,512	148%

Roxborough Village Metro District
A/P Aging Summary
As of August 31, 2023

	<u>Current</u>	<u>1 - 45</u>	<u>46 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
ARK Ecological Services, LLC	0.00	20,942.10	0.00	0.00	20,942.10
Colorado Golf and Turf, Inc	280.00	0.00	0.00	0.00	280.00
Consolidated Divisions Inc	20,501.60	16,269.94	16,202.74	5,734.55	58,708.83
CORE Electric Cooperative	0.00	2,371.71	0.00	0.00	2,371.71
Diversified Underground	620.00	500.00	0.00	4,795.00	5,915.00
Foothills Park & Recreation District	1,486.89	0.00	0.00	0.00	1,486.89
Gemsbok Consulting Inc.	11,366.25	0.00	0.00	0.00	11,366.25
Ireland Stapleton Pryor & Pascoe PC	9,789.13	0.00	0.00	0.00	9,789.13
Mission Communication LLC	0.00	0.00	371.40	359.40	730.80
Property Solutions Team (PST)	0.00	1,216.75	0.00	0.00	1,216.75
Roxborough Metro District	0.00	0.00	0.00	0.00	0.00
Special District Management Services, Inc	11,749.33	0.00	0.00	0.00	11,749.33
United Site Services	542.55	0.00	0.00	0.00	542.55
Utility Notification Center of Colorado	90.30	0.00	0.00	0.00	90.30
TOTAL	<u>56,426.05</u>	<u>41,300.50</u>	<u>16,574.14</u>	<u>10,888.95</u>	<u>125,189.64</u>

Roxborough Village Metro District
A/P Aging Detail
 As of August 31, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Split</u>	<u>Memo</u>	<u>Aging</u>	<u>Open Balance</u>
Current							
08/31/2023	223081262	Utility Notification C...	08/31/2023	-SPLIT-	RTL Transmissions		90.30
08/31/2023	127510	Special District Man...	08/31/2023	-SPLIT-	August 2023 District...		11,749.33
08/31/2023	SALES000...	Foothills Park & Rec...	08/31/2023	-SPLIT-	August 2023 Reside...		1,486.89
08/31/2023	149398	Ireland Stapleton Pr...	08/31/2023	-SPLIT-	Billed Through 08/3...		9,789.13
08/31/2023	INV-01924...	United Site Services	08/31/2023	-SPLIT-	August Services Ch...		274.76
08/31/2023	INV-01924...	United Site Services	08/31/2023	-SPLIT-	August Services Ro...		267.79
08/28/2023	01-149188	Colorado Golf and T...	09/07/2023	-SPLIT-			280.00
07/31/2023	5748	Gemsbok Consultin...	09/14/2023	-SPLIT-	July 2023		5,201.25
08/31/2023	2010687	Consolidated Divisio...	09/15/2023	-SPLIT-	August Landscape ...		17,133.54
08/31/2023	2010737	Consolidated Divisio...	09/15/2023	-SPLIT-	T&M August 13-19		3,368.06
08/31/2023	28307	Diversified Undergro...	09/30/2023	-SPLIT-	August Utility Locates		620.00
08/31/2023	5770	Gemsbok Consultin...	10/15/2023	-SPLIT-	August 2023		6,165.00
Total Current							56,426.05
1 - 45							
07/08/2023	2010098	Consolidated Divisio...	07/23/2023	-SPLIT-	T&M July 2 - July 8	39	1,210.99
07/15/2023	2010188	Consolidated Divisio...	07/30/2023	-SPLIT-	T&M July 9 - July 15	32	5,012.98
07/22/2023	2010343	Consolidated Divisio...	08/06/2023	-SPLIT-	T&M July 16 - July 22	25	3,360.42
07/29/2023	2010374	Consolidated Divisio...	08/13/2023	-SPLIT-	T&M July 23 - July 29	18	790.10
07/31/2023	2010447	Consolidated Divisio...	08/15/2023	-SPLIT-	T&M July 30 - July 31	16	280.00
08/05/2023	2010521	Consolidated Divisio...	08/20/2023	-SPLIT-	T&M August 1 - Aug...	11	322.37
08/05/2023	2010522	Consolidated Divisio...	08/20/2023	-SPLIT-	T&M August 1 - Aug...	11	4,456.66
08/16/2023	8368MNT	Property Solutions T...	08/26/2023	-SPLIT-		5	1,216.75
08/12/2023	2010587	Consolidated Divisio...	08/27/2023	-SPLIT-	T&M August 6 - Aug...	4	836.42
08/17/2023		CORE Electric Coop...	08/27/2023	51050 · Utilities Expense		4	2,371.71
07/31/2023	28120	Diversified Undergro...	08/30/2023	-SPLIT-	July Utility Locates	1	500.00
07/31/2023	3599	ARK Ecological Ser...	08/30/2023	-SPLIT-	Invoice Period May ...	1	20,942.10
Total 1 - 45							41,300.50
46 - 90							
05/26/2023	1076676	Mission Communica...	06/05/2023	-SPLIT-	Annual Service	87	371.40
05/27/2023	2009522	Consolidated Divisio...	06/11/2023	-SPLIT-	T&M May 21 - May 27	81	3,191.54
06/24/2023	2009927	Consolidated Divisio...	07/09/2023	-SPLIT-	T&M June 18 - June...	53	1,266.91
06/30/2023	2009977	Consolidated Divisio...	07/15/2023	-SPLIT-	T&M June 25 throu...	47	11,744.29
Total 46 - 90							16,574.14

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Roxborough Village Metro District
A/P Aging Detail
As of August 31, 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Split</u>	<u>Memo</u>	<u>Aging</u>	<u>Open Balance</u>
> 90								
	08/18/2022	1068174	Mission Communica...	08/28/2022	64030 · Irrigation Expe...		368	359.40
	10/31/2022	26607	Diversified Undergro...	11/30/2022	51050 · Utilities Expense	10/1-10/31/2022	274	3,735.00
	11/30/2022	26763	Diversified Undergro...	12/30/2022	62020 · Utility Locate		244	1,060.00
	12/31/2022	AJE22#3A...	Roxborough Metro ...		14010 · Prepaid Expense	To reclassify balanc...		-37,962.00
	01/01/2023	AJE22#3A...	Roxborough Metro ...		14010 · Prepaid Expense	To reclassify balanc...		37,962.00
	04/30/2023	2009082	Consolidated Divisio...	05/15/2023	-SPLIT-	April T&M	108	4,807.12
	05/13/2023	2009323	Consolidated Divisio...	05/28/2023	-SPLIT-	T&M May 7 through...	95	927.43
Total > 90								10,888.95
TOTAL								125,189.64

Roxborough Village Metro District

Claims by Vendor Detail

August 2023

Type	Date	Num	Memo	Account	Original Amount	Balance
Bill.com LLC						
Bill	08/08/2023	23080420660	Billing Period 07/05/2023-08/04/2023	52040 · Software & Online Subscr...	410.86	410.86
Bill	08/08/2023	23080420660	Billing Period 07/05/2023-08/04/2023	52040 · Software & Online Subscr...	72.50	483.36
Bill	08/08/2023	23080420660	Billing Period 07/05/2023-08/04/2023	52040 · Software & Online Subscr...	20.14	503.50
Total Bill.com LLC						503.50
Consolidated Divisions Inc						
Bill	08/11/2023	2010267	July Landscape Maintenance	64040 · Landscape Contract	14,563.51	14,563.51
Bill	08/11/2023	2010267	July Landscape Maintenance	64040 · Landscape Contract	2,570.03	17,133.54
Bill	08/28/2023	2010446	T&M July 30 - July 31	65030 · Graffiti Removal /Vandal...	650.52	17,784.06
Bill	08/28/2023	2010446	T&M July 30 - July 31	65030 · Graffiti Removal /Vandal...	114.80	17,898.86
Total Consolidated Divisions Inc						17,898.86
CORE Electric Cooperative						
Bill	08/10/2023			51050 · Utilities Expense	1,688.58	1,688.58
Total CORE Electric Cooperative						1,688.58
Foothills Park & Recreation District						
Bill	08/23/2023	SALES000000034969	July 2023 Resident Use	68010 · Foothills Park & Rec Fees	2,757.82	2,757.82
Bill	08/23/2023	SALES000000034969	July 2023 Resident Use	68010 · Foothills Park & Rec Fees	488.35	3,246.17
Total Foothills Park & Recreation District						3,246.17
Good Plumbing Service						
Bill	08/28/2023	98564	Plumbing	62010 · General Repairs and Mai...	297.50	297.50
Bill	08/28/2023	98564	Plumbing	62010 · General Repairs and Mai...	52.50	350.00
Total Good Plumbing Service						350.00
Ireland Stapleton Pryor & Pascoe PC						
Bill	08/29/2023	148748	Billed Through 07/31/2023	57020 · Legal Expenses	10,981.07	10,981.07
Bill	08/29/2023	148748	Billed Through 07/31/2023	57020 · Legal Expenses	3,073.83	14,054.90
Bill	08/29/2023	148748	Billed Through 07/31/2023	57020 · Legal Expenses	538.29	14,593.19
Bill	08/29/2023	148748	Billed Through 07/31/2023	68065 · Water Rights Expense	518.00	15,111.19
Total Ireland Stapleton Pryor & Pascoe PC						15,111.19
Moore Preferred Cleaning Services						
Bill	08/28/2023	2022 cleaning	2022 Restroom cleaning services	62010 · General Repairs and Mai...	3,060.00	3,060.00
Bill	08/28/2023	2022 cleaning	2022 Restroom cleaning services	62010 · General Repairs and Mai...	540.00	3,600.00
Total Moore Preferred Cleaning Services						3,600.00
Patriot Pest Control						
Bill	08/28/2023	967338	August Mosquito Control Service	68020 · Mosquito Control Expense	1,955.00	1,955.00
Bill	08/28/2023	967338	August Mosquito Control Service	68020 · Mosquito Control Expense	345.00	2,300.00
Total Patriot Pest Control						2,300.00
QuickBooks Payroll Service						
Liability Che...	08/30/2023		Fee for 3 direct deposit(s) at \$1.75 each	54000 · Payroll Expenses	5.25	5.25
Total QuickBooks Payroll Service						5.25
Roxborough Water & Sanitation District						
Bill	08/15/2023		Service Period 06/25/23 to 07/24/23 Elk Mtn Cir	68025 · Water Expense	189.25	189.25
Bill	08/15/2023		Service Period 06/25/23 to 07/24/23 Mule Deer Pl	68025 · Water Expense	220.25	409.50
Bill	08/15/2023		Service Period 6/25/23 - 7/24/23 Marmot Ridge Cir	68025 · Water Expense	973.50	1,383.00
Bill	08/15/2023		Service Period 6/25/23 - 7/24/23 Rampart Range	68025 · Water Expense	122.06	1,505.06
Bill	08/15/2023		Billing Period 07/01/23 to 07/30/23	68025 · Water Expense	751.39	2,256.45
Bill	08/15/2023		Billing Period 07/01/23 to 07/30/23	68025 · Water Expense	132.60	2,389.05
Total Roxborough Water & Sanitation District						2,389.05
Special District Management Services, Inc						
Bill	08/29/2023	126438	July 2023 District Management Fees	57040 · District Management	9,350.89	9,350.89
Bill	08/29/2023	126438	July 2023 District Management Fees	57040 · District Management	1,668.98	11,019.87
Bill	08/29/2023	126438	July 2023 District Management Fees	57040 · District Management	459.16	11,479.03
Total Special District Management Services, Inc						11,479.03
United Site Services						
Bill	08/28/2023	INV-01769867	June Services Rampart Range Rd	68050 · Portable Restroom Exp.	280.87	280.87
Bill	08/28/2023	INV-01769867	June Services Rampart Range Rd	68050 · Portable Restroom Exp.	49.56	330.43
Bill	08/28/2023	INV-01769328	June Services Liverpool Cir	68050 · Portable Restroom Exp.	233.55	563.98
Bill	08/28/2023	INV-01769328	June Services Liverpool Cir	68050 · Portable Restroom Exp.	41.21	605.19
Bill	08/28/2023	INV-01847715	July Services Liverpool Cir	68050 · Portable Restroom Exp.	233.55	838.74
Bill	08/28/2023	INV-01847715	July Services Liverpool Cir	68050 · Portable Restroom Exp.	41.21	879.95
Bill	08/28/2023	INV-01848066	July Services Rampart Range Rd	68050 · Portable Restroom Exp.	227.62	1,107.57
Bill	08/28/2023	INV-01848066	July Services Rampart Range Rd	68050 · Portable Restroom Exp.	40.17	1,147.74
Total United Site Services						1,147.74
Utility Notification Center of Colorado						
Bill	08/11/2023	223071251	RTL Transmissions	62020 · Utility Locate	62.50	62.50
Bill	08/11/2023	223071251	RTL Transmissions	62020 · Utility Locate	11.03	73.53
Total Utility Notification Center of Colorado						73.53

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Cash Basis

Roxborough Village Metro District

Claims by Vendor Detail

August 2023

Type	Date	Num	Memo	Account	Original Amount	Balance
Xcel Energy Bill	08/29/2023	August Statement	August Statement	51050 · Utilities Expense	4.38	4.38
Total Xcel Energy						4.38
TOTAL						59,797.28

Roxborough Village Metro District
Payroll Detail
August 2023

<u>Num</u>	<u>Date</u>	<u>Source Name</u>	<u>Payroll Item</u>	<u>Type</u>	<u>Wage Base</u>	<u>Amount</u>
BOD Compensation						
DD1034	08/31/2023	Ephram Glass	BOD Compensation	Paycheck	0.00	500.00
DD1035	08/31/2023	Mathew Hart	BOD Compensation	Paycheck	0.00	300.00
DD1036	08/31/2023	Travis Jensen	BOD Compensation	Paycheck	0.00	500.00
Total BOD Compensation					0.00	1,300.00
TOTAL					0.00	1,300.00

Roxborough Village Metro District
Capital Fund Profit & Loss Detail

January through August 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
Deposit	04/30/2023			Deposit		5,705.78	20,036.83
Deposit	05/31/2023			Deposit		6,008.31	26,045.14
Deposit	06/30/2023			Deposit		5,967.66	32,012.80
Deposit	07/31/2023			Deposit		6,971.14	38,983.94
Deposit	08/31/2023			Deposit		2,863.63	41,847.57
Total 46010 - General Bank Account Interest					0.00	41,847.57	41,847.57
Total 46000 - Interest Income					0.00	41,847.57	41,847.57
48000 - CTF/Lottery Income							
Deposit	03/10/2023			Deposit		14,615.74	14,615.74
Deposit	06/22/2023			Deposit		11,471.99	26,087.73
Total 48000 - CTF/Lottery Income					0.00	26,087.73	26,087.73
Total Income					0.00	67,935.30	67,935.30
Gross Profit					0.00	67,935.30	67,935.30
Expense							
51000 - General Overhead							
51010 - Communication / Website Expense							
Bill	02/17/2023	78949	Colorado Community Media	Legal: Call for Nominations	1.24		1.24
Bill	03/24/2023	82095	Colorado Community Media	Notice of Cancellation	0.96		2.20
Bill	05/26/2023	1076676	Mission Communication LLC	Annual Service	14.86		17.06
Total 51010 - Communication / Website Expense					17.06	0.00	17.06
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					17.06	0.00	17.06
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
Bill	04/07/2023	2304897...	Bill.com LLC	Billing Period 03/05/2023-04/04/2023	17.94		65.22
Bill	05/04/2023	2305934...	Bill.com LLC	Billing Period 04/05/2023-05/04/2023	17.73		82.95
Bill	06/05/2023	2306970...	Bill.com LLC	Billing Period 05/05/2023-06/04/2023	20.26		103.21
Bill	07/05/2023	2307006...	Bill.com LLC	Billing Period 06/05/2023-07/04/2023	20.22		123.43
Bill	08/05/2023	2308042...	Bill.com LLC	Billing Period 07/05/2023-08/04/2023	20.14		143.57
Total 52040 - Software & Online Subscriptions					143.57	0.00	143.57
Total 52000 - Computer & Software Expenses					143.57	0.00	143.57
52500 - Insurance Expense							
52550 - General Insurance							
General Journal	01/31/2023	0123BusIns		To move Business Insurance prepaid to exp...	126.54		126.54
General Journal	02/28/2023	0223BusIns		To move Business Insurance prepaid to exp...	126.54		253.08
General Journal	03/31/2023	0323BusIns		To move Business Insurance prepaid to exp...	126.54		379.62
General Journal	04/30/2023	0423BusIns		To move Business Insurance prepaid to exp...	126.54		506.16
Bill	05/02/2023	21909	Colorado Special Districts ...	Add Location - Greenhouse	9.12		515.28
General Journal	05/31/2023	0523BusIns		To move Business Insurance prepaid to exp...	126.54		641.82
General Journal	06/30/2023	0623BusIns		To move Business Insurance prepaid to exp...	126.54		768.36
General Journal	07/31/2023	0723BusIns		To move Business Insurance prepaid to exp...	126.54		894.90
General Journal	08/31/2023	0823BusIns		To move Business Insurance prepaid to exp...	126.54		1,021.44
Total 52550 - General Insurance					1,021.44	0.00	1,021.44
Total 52500 - Insurance Expense					1,021.44	0.00	1,021.44
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
Bill	04/30/2023	146487	Ireland Stapleton Pryor & P...	Billed Through 04/30/2023	526.09		2,011.50
Bill	05/31/2023	147227	Ireland Stapleton Pryor & P...	Billed Through 05/31/2023	443.83		2,455.33
Bill	06/30/2023	147911	Ireland Stapleton Pryor & P...	Billed Through 06/30/2023	373.09		2,828.42
Bill	07/31/2023	148748	Ireland Stapleton Pryor & P...	Billed Through 07/31/2023	538.29		3,366.71
Bill	08/31/2023	149398	Ireland Stapleton Pryor & P...	Billed Through 08/31/2023	364.58		3,731.29
Total 57020 - Legal Expenses					4,552.29	821.00	3,731.29

Roxborough Village Metro District
Capital Fund Profit & Loss Detail

January through August 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
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
Bill	04/30/2023	5672	Gemsbok Consulting Inc.	April 2023	85.25		543.27
Bill	05/31/2023	5700	Gemsbok Consulting Inc.	May 2023	152.80		696.07
Bill	06/30/2023	5723	Gemsbok Consulting Inc.	June 2023	316.55		1,012.62
Bill	07/31/2023	5748	Gemsbok Consulting Inc.	July 2023	208.05		1,220.67
Bill	08/31/2023	5770	Gemsbok Consulting Inc.	August 2023	179.00		1,399.67
Total 57030 · Accounting Services					1,520.94	121.27	1,399.67
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
Bill	04/30/2023	123409	Special District Manageme...	April 2023 District Management Fees	469.78		2,026.77
Bill	05/31/2023	124839	Special District Manageme...	May 2023 District Management Fees	537.98		2,564.75
Bill	06/30/2023	125914	Special District Manageme...	June 2023 District Management Fees	613.27		3,178.02
Bill	07/31/2023	126438	Special District Manageme...	July 2023 District Management Fees	459.16		3,637.18
Bill	08/31/2023	127510	Special District Manageme...	August 2023 District Management Fees	468.69		4,105.87
Total 57040 · District Management					4,105.87	0.00	4,105.87
Total 57000 · Professional Services Fees					10,179.10	942.27	9,236.83
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
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
68065 · Water Rights Expense							
Bill	05/31/2023	147227	Ireland Stapleton Pryor & P...	Billed Through 05/31/2023	2,869.00		2,869.00
Bill	05/31/2023	124839	Special District Manageme...	Water Rights Matters	56.00		2,925.00
Bill	06/30/2023	147911	Ireland Stapleton Pryor & P...	Billed Through 06/30/2023	2,281.15		5,206.15
Bill	07/31/2023	148748	Ireland Stapleton Pryor & P...	Billed Through 07/31/2023	518.00		5,724.15
Bill	08/31/2023	127510	Special District Manageme...	August 2023 District Management Fees	32.00		5,756.15
Bill	08/31/2023	149398	Ireland Stapleton Pryor & P...	Billed Through 08/31/2023	497.00		6,253.15
Total 68065 · Water Rights Expense					6,253.15	0.00	6,253.15
Total 68000 · Parks & Open Space Expense					6,253.15	0.00	6,253.15
80000 · Capital Expenses							
80060 · Plant Nursery							
Bill	04/17/2023	783	ACME FIX-IT, LLC	Greenhouse Rox Intermediate School	4,935.00		4,935.00
Bill	05/01/2023	61963	Stuewe & Sons, Inc.		2,290.08		7,225.08
Bill	06/09/2023	RVMD10...	Ephram Glass*	Soil and seed starting mix	385.69		7,610.77
Bill	06/29/2023	29781	JPL Cares, Inc.		4,319.00		11,929.77
Total 80060 · Plant Nursery					11,929.77	0.00	11,929.77
Total 80000 · Capital Expenses					11,929.77	0.00	11,929.77
Total Expense					29,544.09	942.27	28,601.82
Net Ordinary Income					29,544.09	68,877.57	39,333.48
Net Income					29,544.09	68,877.57	39,333.48

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through August 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
41000 · Property Tax Income							
41010 · Specific Ownership Tax							
General Journal	01/01/2023	AJE22 #2R		Reverse of GJE AJE22 #2 -- To move reven...	6,529.36		-6,529.36
Deposit	01/10/2023			Deposit		6,529.36	0.00
Deposit	03/10/2023			Deposit		7,980.02	7,980.02
Deposit	04/10/2023			Deposit		8,089.10	16,069.12
Deposit	05/10/2023			Deposit		6,809.87	22,878.99
Deposit	06/29/2023			Deposit		8,472.97	31,351.96
Deposit	07/10/2023			Deposit		7,590.15	38,942.11
Deposit	08/10/2023			Deposit		8,043.65	46,985.76
Total 41010 · Specific Ownership Tax					6,529.36	53,515.12	46,985.76
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
Deposit	04/10/2023			Deposit		20,662.84	491,560.35
Deposit	05/10/2023			Current Year Value Adjustment	107.79		491,452.56
Deposit	05/10/2023			-MULTIPLE-		66,726.12	558,178.68
Deposit	06/29/2023			Deposit		79,461.77	637,640.45
Deposit	07/10/2023			Deposit		363,139.81	1,000,780.26
Deposit	08/10/2023			Misc Treasurer Credit		5,169.82	1,005,950.08
Total 41020 · Property Tax					107.79	1,006,057.87	1,005,950.08
41040 · Prior Year Tax							
Deposit	05/10/2023			Value Adjustment Abatement	9.44		-9.44
Total 41040 · Prior Year Tax					9.44	0.00	-9.44
41045 · Property Tax Interest							
Deposit	04/10/2023			Deposit		7.71	7.71
Deposit	05/10/2023			Deposit		10.01	17.72
Deposit	05/10/2023			-MULTIPLE-	4.46		13.26
Deposit	06/29/2023			Deposit		73.60	86.86
Deposit	07/10/2023			Deposit		69.29	156.15
Deposit	08/10/2023			Current Year Interest		125.41	281.56
Total 41045 · Property Tax Interest					4.46	286.02	281.56
Total 41000 · Property Tax Income					6,651.05	1,059,859.01	1,053,207.96
43000 · Park and Field Income							
43010 · Sports Field Fees							
Deposit	05/17/2023	352		Ken Caryl Little League Field Use Spring		2,200.00	2,200.00
Total 43010 · Sports Field Fees					0.00	2,200.00	2,200.00
Total 43000 · Park and Field Income					0.00	2,200.00	2,200.00
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
Deposit	04/30/2023			Deposit		2,218.91	7,792.09
Deposit	05/31/2023			Deposit		2,336.56	10,128.65
Deposit	06/30/2023			Deposit		2,320.76	12,449.41
Deposit	07/31/2023			Deposit		2,711.00	15,160.41
Deposit	08/31/2023			Deposit		7,363.63	22,524.04
Total 46010 · General Bank Account Interest					0.00	22,524.04	22,524.04
Total 46000 · Interest Income					0.00	22,524.04	22,524.04
Total Income					6,651.05	1,084,583.05	1,077,932.00
Gross Profit					6,651.05	1,084,583.05	1,077,932.00
Expense							
50000 · Treasurer Fees							
Deposit	02/10/2023			Deposit	290.23		290.23
Deposit	03/10/2023			Deposit	6,659.55		6,949.78
Deposit	04/10/2023			Deposit	310.02		7,259.80
Deposit	05/10/2023			Deposit	993.42		8,253.22
Deposit	05/10/2023			Prior Year Treasurer Fees		0.14	8,253.08
Deposit	06/29/2023			Deposit	1,193.05		9,446.13
Deposit	07/10/2023			Deposit	5,448.12		14,894.25
Deposit	08/10/2023			Deposit	79.42		14,973.67
Total 50000 · Treasurer Fees					14,973.81	0.14	14,973.67
51000 · General Overhead							
51010 · Communication / Website Expense							
Bill	02/17/2023	78949	Colorado Community Media	Legal: Call for Nominations	29.72		29.72
Bill	03/24/2023	82095	Colorado Community Media	Notice of Cancellation	22.96		52.68
Bill	05/26/2023	1076676	Mission Communication LLC	Annual Service	356.54		409.22
Total 51010 · Communication / Website Expense					409.22	0.00	409.22

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through August 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
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
Bill	04/10/2023		CORE Electric Cooperative		879.14		3,577.65
Bill	04/30/2023	April Stat...	Xcel Energy	April Statement	19.89		3,597.54
Bill	05/16/2023		CORE Electric Cooperative		1,071.23		4,668.77
Bill	05/31/2023	May Stat...	Xcel Energy	May Statement	19.59		4,688.36
Bill	06/01/2023	June Stat...	Xcel Energy	June Statement	3.91		4,692.27
Bill	06/07/2023		CORE Electric Cooperative		901.41		5,593.68
Bill	06/20/2023		CORE Electric Cooperative		1,036.74		6,630.42
Bill	07/03/2023	July State...	Xcel Energy	July Statement	4.39		6,634.81
Bill	07/08/2023		CORE Electric Cooperative		1,688.58		8,323.39
Bill	08/03/2023	August St...	Xcel Energy	August Statement	4.38		8,327.77
Bill	08/17/2023		CORE Electric Cooperative		2,371.71		10,699.48
Total 51050 · Utilities Expense					10,699.48	0.00	10,699.48
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					11,155.95	0.00	11,155.95
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
Bill	04/07/2023	2304897...	Bill.com LLC	Billing Period 03/05/2023-04/04/2023	430.56		1,565.27
Bill	05/04/2023	2305934...	Bill.com LLC	Billing Period 04/05/2023-05/04/2023	425.43		1,990.70
Bill	06/05/2023	2306970...	Bill.com LLC	Billing Period 05/05/2023-06/04/2023	486.13		2,476.83
Bill	07/05/2023	2307006...	Bill.com LLC	Billing Period 06/05/2023-07/04/2023	485.19		2,962.02
Bill	08/05/2023	2308042...	Bill.com LLC	Billing Period 07/05/2023-08/04/2023	483.36		3,445.38
Total 52040 · Software & Online Subscriptions					3,445.38	0.00	3,445.38
Total 52000 · Computer & Software Expenses					3,445.38	0.00	3,445.38
52500 · Insurance Expense							
52550 · General Insurance							
Bill	01/31/2023	01/31/23 ...	Special District Association...		1,013.01		1,013.01
General Journal	01/31/2023	0123BusIns		To move Business Insurance prepaid to exp...	3,036.96		4,049.97
General Journal	02/28/2023	0223BusIns		To move Business Insurance prepaid to exp...	3,036.96		7,086.93
General Journal	03/31/2023	0323BusIns		To move Business Insurance prepaid to exp...	3,036.96		10,123.89
General Journal	04/30/2023	0423BusIns		To move Business Insurance prepaid to exp...	3,036.96		13,160.85
Bill	05/02/2023	21909	Colorado Special Districts ...	Add Location - Greenhouse	218.88		13,379.73
General Journal	05/31/2023	0523BusIns		To move Business Insurance prepaid to exp...	3,036.96		16,416.69
General Journal	06/30/2023	0623BusIns		To move Business Insurance prepaid to exp...	3,036.96		19,453.65
General Journal	07/31/2023	0723BusIns		To move Business Insurance prepaid to exp...	3,036.96		22,490.61
General Journal	08/31/2023	0823BusIns		To move Business Insurance prepaid to exp...	3,036.96		25,527.57
Total 52550 · General Insurance					25,527.57	0.00	25,527.57
Total 52500 · Insurance Expense					25,527.57	0.00	25,527.57
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
Paycheck	05/01/2023	DD1021	Calvin Brown	Direct Deposit	200.00		2,600.00
Paycheck	05/01/2023	DD1022	Ephram Glass	Direct Deposit	200.00		2,800.00
Paycheck	05/01/2023	DD1023	Mathew Hart	Direct Deposit	200.00		3,000.00
Paycheck	05/01/2023	DD1024	Travis Jensen	Direct Deposit	100.00		3,100.00
Paycheck	05/31/2023	DD1025	Ephram Glass	Direct Deposit	300.00		3,400.00
Paycheck	05/31/2023	DD1026	Mathew Hart	Direct Deposit	300.00		3,700.00
Paycheck	05/31/2023	DD1027	Travis Jensen	Direct Deposit	200.00		3,900.00
Paycheck	06/30/2023	DD1028	Ephram Glass	Direct Deposit	200.00		4,100.00
Paycheck	06/30/2023	DD1029	Mathew Hart	Direct Deposit	200.00		4,300.00
Paycheck	06/30/2023	DD1030	Travis Jensen	Direct Deposit	200.00		4,500.00
Paycheck	07/31/2023	DD1031	Ephram Glass	Direct Deposit	200.00		4,700.00
Paycheck	07/31/2023	DD1032	Mathew Hart	Direct Deposit	200.00		4,900.00
Paycheck	07/31/2023	DD1033	Travis Jensen	Direct Deposit	200.00		5,100.00
Paycheck	08/31/2023	DD1034	Ephram Glass	Direct Deposit	500.00		5,600.00
Paycheck	08/31/2023	DD1035	Mathew Hart	Direct Deposit	300.00		5,900.00
Paycheck	08/31/2023	DD1036	Travis Jensen	Direct Deposit	500.00		6,400.00
Total 53010 · Directors' Stipend					6,400.00	0.00	6,400.00
Total 53000 · Board of Director's Expense					6,400.00	0.00	6,400.00

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through August 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
Paycheck	05/01/2023	DD1021	Calvin Brown	Direct Deposit	15.30		198.90
Paycheck	05/01/2023	DD1022	Ephram Glass	Direct Deposit	15.30		214.20
Paycheck	05/01/2023	DD1023	Mathew Hart	Direct Deposit	15.30		229.50
Paycheck	05/01/2023	DD1024	Travis Jensen	Direct Deposit	7.65		237.15
Paycheck	05/31/2023	DD1025	Ephram Glass	Direct Deposit	22.95		260.10
Paycheck	05/31/2023	DD1026	Mathew Hart	Direct Deposit	22.95		283.05
Paycheck	05/31/2023	DD1027	Travis Jensen	Direct Deposit	15.30		298.35
Paycheck	06/30/2023	DD1028	Ephram Glass	Direct Deposit	15.30		313.65
Paycheck	06/30/2023	DD1029	Mathew Hart	Direct Deposit	15.30		328.95
Paycheck	06/30/2023	DD1030	Travis Jensen	Direct Deposit	15.30		344.25
Paycheck	07/31/2023	DD1031	Ephram Glass	Direct Deposit	15.30		359.55
Paycheck	07/31/2023	DD1032	Mathew Hart	Direct Deposit	15.30		374.85
Paycheck	07/31/2023	DD1033	Travis Jensen	Direct Deposit	15.30		390.15
Paycheck	08/31/2023	DD1034	Ephram Glass	Direct Deposit	38.25		428.40
Paycheck	08/31/2023	DD1035	Mathew Hart	Direct Deposit	22.95		451.35
Paycheck	08/31/2023	DD1036	Travis Jensen	Direct Deposit	38.25		489.60
Total 54060 - Employer Payroll Taxes					489.60	0.00	489.60
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
Liability Check	04/28/2023		QuickBooks Payroll Service	Fee for 4 direct deposit(s) at \$1.75 each	7.00		28.00
Paycheck	05/01/2023	DD1021	Calvin Brown	Direct Deposit	0.00		28.00
Paycheck	05/01/2023	DD1022	Ephram Glass	Direct Deposit	0.00		28.00
Paycheck	05/01/2023	DD1023	Mathew Hart	Direct Deposit	0.00		28.00
Paycheck	05/01/2023	DD1024	Travis Jensen	Direct Deposit	0.00		28.00
Liability Check	05/30/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25		33.25
Paycheck	05/31/2023	DD1025	Ephram Glass	Direct Deposit	0.00		33.25
Paycheck	05/31/2023	DD1026	Mathew Hart	Direct Deposit	0.00		33.25
Paycheck	05/31/2023	DD1027	Travis Jensen	Direct Deposit	0.00		33.25
Liability Check	06/29/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25		38.50
Paycheck	06/30/2023	DD1028	Ephram Glass	Direct Deposit	0.00		38.50
Paycheck	06/30/2023	DD1029	Mathew Hart	Direct Deposit	0.00		38.50
Paycheck	06/30/2023	DD1030	Travis Jensen	Direct Deposit	0.00		38.50
Liability Check	07/28/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25		43.75
Paycheck	07/31/2023	DD1031	Ephram Glass	Direct Deposit	0.00		43.75
Paycheck	07/31/2023	DD1032	Mathew Hart	Direct Deposit	0.00		43.75
Paycheck	07/31/2023	DD1033	Travis Jensen	Direct Deposit	0.00		43.75
Liability Check	08/30/2023		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at \$1.75 each	5.25		49.00
Paycheck	08/31/2023	DD1034	Ephram Glass	Direct Deposit	0.00		49.00
Paycheck	08/31/2023	DD1035	Mathew Hart	Direct Deposit	0.00		49.00
Paycheck	08/31/2023	DD1036	Travis Jensen	Direct Deposit	0.00		49.00
Total 54000 - Payroll Expenses - Other					49.00	0.00	49.00
Total 54000 - Payroll Expenses					538.60	0.00	538.60
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
Bill	04/30/2023	146487	Ireland Stapleton Pryor & P...	Billed Through 04/30/2023	12,626.07		48,284.27
Bill	05/31/2023	147227	Ireland Stapleton Pryor & P...	Billed Through 05/31/2023	10,651.86		58,936.13
Bill	06/30/2023	147911	Ireland Stapleton Pryor & P...	Billed Through 06/30/2023	6,672.91		65,609.04
Bill	07/31/2023	148748	Ireland Stapleton Pryor & P...	Billed Through 07/31/2023	14,054.90		79,663.94
Bill	08/31/2023	149398	Ireland Stapleton Pryor & P...	Billed Through 08/31/2023	8,927.55		88,591.49
Total 57020 - Legal Expenses					108,303.88	19,712.39	88,591.49

Roxborough Village Metro District
General Fund Profit & Loss Detail

Accrual Basis

January through August 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
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
Bill	04/30/2023	5672	Gemsbok Consulting Inc.	April 2023	5,863.50		16,855.96
Bill	05/31/2023	5700	Gemsbok Consulting Inc.	May 2023	3,667.20		20,523.16
Bill	06/30/2023	5723	Gemsbok Consulting Inc.	June 2023	9,032.20		29,555.36
Bill	07/31/2023	5748	Gemsbok Consulting Inc.	July 2023	4,993.20		34,548.56
Bill	08/31/2023	5770	Gemsbok Consulting Inc.	August 2023	5,986.00		40,534.56
Total 57030 · Accounting Services					43,445.02	2,910.46	40,534.56
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
Bill	04/30/2023	123409	Special District Manageme...	April 2023 District Management Fees	11,274.66		48,642.34
Bill	05/31/2023	124839	Special District Manageme...	May 2023 District Management Fees	14,141.23		62,783.57
Bill	06/30/2023	125914	Special District Manageme...	June 2023 District Management Fees	14,718.60		77,502.17
Bill	07/31/2023	126438	Special District Manageme...	July 2023 District Management Fees	11,019.87		88,522.04
Bill	08/31/2023	127510	Special District Manageme...	August 2023 District Management Fees	11,248.64		99,770.68
Total 57040 · District Management					99,770.68	0.00	99,770.68
Total 57000 · Professional Services Fees					251,519.58	22,622.85	228,896.73
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
Bill	05/25/2023	98564	Good Plumbing Service	Plumbing	350.00		675.00
Bill	06/09/2023	RVMD10...	Ephram Glass*	Dog Waste Cans	651.57		1,326.57
Bill	08/16/2023	8368MNT	Property Solutions Team (...)		1,216.75		2,543.32
Total 62010 · General Repairs and Maintenance					2,543.32	0.00	2,543.32
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
Bill	04/30/2023	223041243	Utility Notification Center of...	RTL Transmissions	92.88		1,041.71
Bill	05/31/2023	223051279	Utility Notification Center of...	RTL Transmissions	123.84		1,165.55
Bill	06/30/2023	223061275	Utility Notification Center of...	RTL Transmissions	107.07		1,272.62
Bill	07/31/2023	223071251	Utility Notification Center of...	RTL Transmissions	73.53		1,346.15
Bill	07/31/2023	28120	Diversified Underground	July Utility Locates	500.00		1,846.15
Bill	08/31/2023	223081262	Utility Notification Center of...	RTL Transmissions	90.30		1,936.45
Bill	08/31/2023	28307	Diversified Underground	August Utility Locates	620.00		2,556.45
Total 62020 · Utility Locate					2,556.45	0.00	2,556.45
Total 62000 · Repairs and Maintenance					5,099.77	0.00	5,099.77
63000 · Vehicle Expense							
Bill	08/28/2023	01-149188	Colorado Golf and Turf, Inc		280.00		280.00
Total 63000 · Vehicle Expense					280.00	0.00	280.00
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
Bill	03/31/2023	2009038	Consolidated Divisions Inc	March T&M	779.68		3,651.40
Bill	06/29/2023	2009998	Consolidated Divisions Inc	T&M June 25 through June 30	299.00		3,950.40
Total 64010 · Landscape Repairs and Maint					3,950.40	0.00	3,950.40
64020 · Landscape Weed Control Expense							
General Journal	05/31/2023	AccruedE...		May services	6,980.70		6,980.70
General Journal	06/30/2023	AccruedE...		May services	6,980.70		13,961.40
General Journal	07/31/2023	AccruedE...		May services	6,980.70		20,942.10
Total 64020 · Landscape Weed Control Expense					20,942.10	0.00	20,942.10
64030 · Irrigation Expense							
Bill	03/31/2023	2009039	Consolidated Divisions Inc	March Construction Damage T&M	2,200.00		2,200.00
Bill	04/30/2023	2009081	Consolidated Divisions Inc	April T&M(Construction)	1,530.00		3,730.00
Bill	04/30/2023	2009082	Consolidated Divisions Inc	April T&M	4,807.12		8,537.12
Bill	05/13/2023	2009323	Consolidated Divisions Inc	T&M May 7 through May 13	927.43		9,464.55
Bill	05/27/2023	2009522	Consolidated Divisions Inc	T&M May 21 - May 27	3,191.54		12,656.09
Bill	05/31/2023	2009570	Consolidated Divisions Inc	T&M May 28 - May 31	1,476.64		14,132.73
Bill	06/17/2023	2009855	Consolidated Divisions Inc	T&M June 11 - June 17	1,280.00		15,412.73
Bill	06/17/2023	2009726	Consolidated Divisions Inc	June Backflow Test	450.00		15,862.73
Bill	06/24/2023	2009927	Consolidated Divisions Inc	T&M June 18 - June 24	1,266.91		17,129.64
Bill	06/30/2023	2009977	Consolidated Divisions Inc	T&M June 25 through June 30	11,744.29		28,873.93
Bill	07/08/2023	2010098	Consolidated Divisions Inc	T&M July 2 - July 8	1,210.99		30,084.92
Bill	07/15/2023	2010188	Consolidated Divisions Inc	T&M July 9 - July 15	5,012.98		35,097.90
Bill	07/22/2023	2010343	Consolidated Divisions Inc	T&M July 16 - July 22	3,360.42		38,458.32
Bill	07/29/2023	2010374	Consolidated Divisions Inc	T&M July 23 - July 29	790.10		39,248.42
Bill	07/31/2023	2010447	Consolidated Divisions Inc	T&M July 30 - July 31	280.00		39,528.42
Bill	08/05/2023	2010522	Consolidated Divisions Inc	T&M August 1 - August 5	4,456.66		43,985.08
Bill	08/12/2023	2010587	Consolidated Divisions Inc	T&M August 6 - August 12	836.42		44,821.50
Bill	08/31/2023	2010737	Consolidated Divisions Inc	T&M August 13-19	3,368.06		48,189.56
Total 64030 · Irrigation Expense					48,189.56	0.00	48,189.56

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through August 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
Bill	04/30/2023	2009194	Consolidated Divisions Inc	April Landscape Maintenance	17,133.54		42,833.85
Bill	05/31/2023	2009403	Consolidated Divisions Inc	May Landscape Maintenance	17,133.54		59,967.39
Bill	06/30/2023	2009786	Consolidated Divisions Inc	June Landscape Maintenance	17,133.54		77,100.93
Bill	07/31/2023	2010267	Consolidated Divisions Inc	July Landscape Maintenance	17,133.54		94,234.47
Bill	08/31/2023	2010687	Consolidated Divisions Inc	August Landscape Maintenance	17,133.54		111,368.01
Total 64040 · Landscape Contract					119,934.78	8,566.77	111,368.01
Total 64000 · Landscape Expenses					193,016.84	8,566.77	184,450.07
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
Bill	03/31/2023	2009038	Consolidated Divisions Inc	March T&M	779.67		5,035.12
Bill	05/20/2023	2009463	Consolidated Divisions Inc	T&M May 14th-20th	367.23		5,402.35
Bill	06/10/2023	2009704	Consolidated Divisions Inc	T&M June 5 - June 10	1,485.56		6,887.91
Bill	07/31/2023	2010446	Consolidated Divisions Inc	T&M July 30 - July 31	765.32		7,653.23
Bill	08/05/2023	2010521	Consolidated Divisions Inc	T&M August 1 - August 5 Graffiti Removal	322.37		7,975.60
Total 65030 · Graffiti Removal /Vandalism Exp					7,975.60	0.00	7,975.60
Total 65000 · Playground & Infrastructure Exp					7,975.60	0.00	7,975.60
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
Bill	04/30/2023	SALES00...	Foothills Park & Recreation...	April 2023 Resident Use	3,317.49		7,927.13
Bill	05/31/2023	SALES00...	Foothills Park & Recreation...	May 2023 Resident Use	1,519.84		9,446.97
Bill	06/30/2023	SALES00...	Foothills Park & Recreation...	June 2023 Resident Use	1,650.40		11,097.37
Bill	07/31/2023	SALES00...	Foothills Park & Recreation...	July 2023 Resident Use	3,246.17		14,343.54
Bill	08/31/2023	SALES00...	Foothills Park & Recreation...	August 2023 Resident Use	1,486.89		15,830.43
Total 68010 · Foothills Park & Rec Fees					15,830.43	0.00	15,830.43
68020 · Mosquito Control Expense							
Bill	04/04/2023	967045	Patriot Pest Control	April Mosquito Control Service	2,000.00		2,000.00
Bill	05/02/2023	967119	Patriot Pest Control	May Mosquito Control Service	2,000.00		4,000.00
Bill	06/05/2023	967186	Patriot Pest Control	June Mosquito Control Service	2,300.00		6,300.00
Bill	07/03/2023	967264	Patriot Pest Control	July Mosquito Control Service	2,300.00		8,600.00
Bill	08/02/2023	967338	Patriot Pest Control	August Mosquito Control Service	2,300.00		10,900.00
Total 68020 · Mosquito Control Expense					10,900.00	0.00	10,900.00
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...	Service Period 1/25/23 - 2/24/23	97.50		2,869.68
Bill	03/15/2023		Roxborough Water & Sanit...	Service Period 1/25/23 - 2/24/23	110.50		2,980.18
Bill	03/15/2023		Roxborough Water & Sanit...	Service Period 1/25/23 - 2/24/23	195.00		3,175.18
Bill	03/15/2023		Roxborough Water & Sanit...	Billing Period 02/01/23-02/28/2023	875.33		4,050.51
Bill	04/15/2023		Roxborough Water & Sanit...	Billing Period 03/01/23-03/31/2023	875.33		4,925.84
Bill	04/15/2023		Roxborough Water & Sanit...	Service Period 2/25/23 - 3/24/23 Marmot Ri...	195.00		5,120.84
Bill	04/15/2023		Roxborough Water & Sanit...	Service Period 2/25/23 - 3/24/23 Rampart R...	110.50		5,231.34
Bill	04/15/2023		Roxborough Water & Sanit...	Service Period 2/25/23 - 3/24/23 Mule Deer	97.50		5,328.84
Bill	04/15/2023		Roxborough Water & Sanit...	Service Period 2/25/23 - 3/24/23 Elk Mtn Cir	97.50		5,426.34
Bill	05/15/2023		Roxborough Water & Sanit...	Service Period 3/25/23 - 4/24/23 Elk Mtn Cir	100.50		5,526.84
Bill	05/15/2023		Roxborough Water & Sanit...	Service Period 3/25/23 - 4/24/23 Mule Deer	152.00		5,678.84
Bill	05/15/2023		Roxborough Water & Sanit...	Service Period 3/25/23 - 4/24/23 Rampart R...	114.50		5,793.34
Bill	05/15/2023		Roxborough Water & Sanit...	Service Period 3/25/23 - 4/24/23 Marmot Ri...	201.00		5,994.34
Bill	05/15/2023		Roxborough Water & Sanit...	Billing Period 04/01/23-04/30/2023	879.66		6,874.00
Bill	06/15/2023		Roxborough Water & Sanit...	Service Period 4/25/23 - 5/24/23 Mule Deer Pl	189.25		7,063.25
Bill	06/15/2023		Roxborough Water & Sanit...	Service Period 4/25/23 - 5/24/23 Rampart R...	114.50		7,177.75
Bill	06/15/2023		Roxborough Water & Sanit...	Service Period 4/25/23 - 5/24/23 Marmot Ri...	279.00		7,456.75
Bill	06/15/2023		Roxborough Water & Sanit...	Service Period 4/25/23 - 5/24/23 Elk Mtn Cir	111.10		7,567.85
Bill	06/15/2023		Roxborough Water & Sanit...	Billing Period 05/01/23 to 05/31/23	879.66		8,447.51
Bill	07/15/2023		Roxborough Water & Sanit...	Service Period 5/25/23 - 6/24/23 Marmot Ri...	1,721.50		10,169.01
Bill	07/15/2023		Roxborough Water & Sanit...	Service Period 5/25/23 - 6/24/23 Mule Deer Pl	295.75		10,464.76
Bill	07/15/2023		Roxborough Water & Sanit...	Service Period 5/25/23 - 6/24/23 Rampart R...	212.50		10,677.26
Bill	07/15/2023		Roxborough Water & Sanit...	Service Period 5/25/23 - 6/24/23 Rampart R...	114.50		10,791.76
Bill	07/15/2023		Roxborough Water & Sanit...	Billing Period 06/01/23 to 06/30/23	879.66		11,671.42
Bill	08/15/2023		Roxborough Water & Sanit...	Service Period 06/25/23 to 07/24/23 Elk Mtn...	189.25		11,860.67
Bill	08/15/2023		Roxborough Water & Sanit...	Service Period 06/25/23 to 07/24/23 Mule D...	220.25		12,080.92
Bill	08/15/2023		Roxborough Water & Sanit...	Service Period 6/25/23 - 7/24/23 Marmot Ri...	973.50		13,054.42
Bill	08/15/2023		Roxborough Water & Sanit...	Service Period 6/25/23 - 7/24/23 Rampart R...	122.06		13,176.48
Bill	08/15/2023		Roxborough Water & Sanit...	Billing Period 07/01/23 to 07/30/23	883.99		14,060.47
Total 68025 · Water Expense					14,060.47	0.00	14,060.47

Roxborough Village Metro District
General Fund Profit & Loss Detail

January through August 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
68050 · Portable Restroom Exp.							
Bill	01/04/2023	INV-0132...	United Site Services		444.93		444.93
Bill	01/04/2023	INV-0132...	United Site Services	January Services	444.44		889.37
Bill	04/18/2023	INV-0161...	United Site Services	Placement and April Services Rampart Range	404.07		1,293.44
Bill	04/18/2023	INV-0161...	United Site Services	Placement and April Services Liverpool Cir	411.04		1,704.48
Bill	05/16/2023	INV-0169...	United Site Services	May Services Liverpool Cir	274.76		1,979.24
Bill	05/16/2023	INV-0169...	United Site Services	May Services Rampart Range	267.79		2,247.03
Bill	06/05/2023	711608	United Site Services	One Time Charges	83.52		2,330.55
Bill	06/05/2023	711603	United Site Services	One Time Charges	20.88		2,351.43
Bill	06/30/2023	INV-0176...	United Site Services	June Services Rampart Range Rd	330.43		2,681.86
Bill	06/30/2023	INV-0176...	United Site Services	June Services Liverpool Cir	274.76		2,956.62
Bill	07/31/2023	INV-0184...	United Site Services	July Services Liverpool Cir	274.76		3,231.38
Bill	07/31/2023	INV-0184...	United Site Services	July Services Rampart Range Rd	267.79		3,499.17
Bill	08/31/2023	INV-0192...	United Site Services	August Services Chatfield Farms Park	274.76		3,773.93
Bill	08/31/2023	INV-0192...	United Site Services	August Services Roxborough Community P...	267.79		4,041.72
Total 68050 · Portable Restroom Exp.					4,041.72	0.00	4,041.72
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
General Journal	01/31/2023	JanAccru...		Jan Snow Removal Services	27,009.00		38,198.00
Bill	01/31/2023	2007811	Consolidated Divisions Inc	Snow remediation 1.04 - 1.14	12,847.00		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					153,131.85	27,009.00	126,122.85
Total Expense					673,064.95	58,198.76	614,866.19
Net Ordinary Income					679,716.00	1,142,781.81	463,065.81
Net Income					679,716.00	1,142,781.81	463,065.81



September 13, 2023

Board of Directors
Roxborough Village Metropolitan District
Douglas County, Colorado

We have audited the financial statements of the governmental activities and each major fund of the Roxborough Village Metropolitan District (the "District") for the year ended December 31, 2022 and have issued our report thereon dated September 13, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 27, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the liability balance under the Inclusion and Reimbursement Agreement is based on historical balances previously calculated and audited by the District's consultants which were carried forward to the current year, current year property valuations and District expenditures, and management's interpretation and application of the agreement terms to calculating the current year shortage or surplus. We evaluated the methods, assumptions, and data used to develop the accounting estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Matters (continued)

Qualitative Aspects of Accounting Practices (continued)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Inclusion and Reimbursement Agreement in Note 3 to the financial statements. This disclosure informs readers of the nature of the District's developer-related funding obligation, and the amount of future resources needed to satisfy the repayment requirements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

- To update deferred property taxes for amounts collectible in ensuing year,
- To expense beginning balance of prepaid expenses in 2022 to true up the account,
- To reclassify balance sheet amounts for prepaid expenses and accounts payable to net down the effects of the 2023 P&L policy accrued but related to ensuing year,
- To accrue additional 2022 janitorial invoice received late; and
- To clean up the balance of an old cash account on the balance sheet.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 13, 2023.

Significant Audit Matters (continued)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

The District elected to omit the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinions on the basic financial statements are not affected by this missing information.

We were engaged to report on the supplemental information as listed in the table of contents, which accompanies the financial statements but is not required supplemental information. With respect to this supplemental information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Five Year Schedule of Assessed Valuation, Mill Levy and Property Taxes Collected, which accompanies the financial statements but is not required supplemental information. Such information has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the District's Board of Directors and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Colorado CPA Company PC

Colorado CPA Company PC
Highlands Ranch, Colorado



September 13, 2023

Board of Directors
Roxborough Village Metropolitan District
Douglas County, Colorado

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Roxborough Village Metropolitan District (the "District") as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This information is intended solely for the information and use of the District's Board of Directors and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Colorado CPA Company PC

Colorado CPA Company PC
Highlands Ranch, Colorado

Roxborough Village Metropolitan District

Financial Statements and
Supplemental Information

Year Ended December 31, 2022

with

Independent Auditor's Report

Roxborough Village Metropolitan District
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COLORADO CPA COMPANY

Independent Auditor's Report

Board of Directors
Roxborough Village Metropolitan District
Douglas County, Colorado

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Roxborough Village Metropolitan District (the "District"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Roxborough Village Metropolitan District as of December 31, 2022, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplemental Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Roxborough Village Metropolitan District's basic financial statements. The supplemental information as listed in the table of contents is not a required part of the basic financial statements.

The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Five Year Schedule of Assessed Valuation, Mill Levy and Property Taxes Collected but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Colorado CPA Company PC

Highlands Ranch, Colorado
September 13, 2023

Roxborough Village Metropolitan District
Balance Sheet/Statement of Net Position
Governmental Funds
December 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments	Net Position/ (Deficit)
Assets						
Cash and investments	\$ 496,962	\$ -	\$ -	\$ 496,962	\$ -	\$ 496,962
Cash and investments - restricted	53,140	-	1,176,526	1,229,666	-	1,229,666
Receivable from Douglas County	6,529	-	-	6,529	-	6,529
Property taxes receivable	1,003,565	-	-	1,003,565	-	1,003,565
Capital assets, net of accumulated depreciation	-	-	-	-	4,044,225	4,044,225
Total Assets	<u>1,560,196</u>	<u>-</u>	<u>1,176,526</u>	<u>2,736,722</u>	<u>4,044,225</u>	<u>6,780,947</u>
Liabilities						
Accounts payable and accrued expenses	70,647	-	31,849	102,496	-	102,496
Long-term liabilities:						
Due within more than one year	-	-	-	-	391,140	391,140
Total liabilities	<u>70,647</u>	<u>-</u>	<u>31,849</u>	<u>102,496</u>	<u>391,140</u>	<u>493,636</u>
Deferred inflows of resources						
Deferred property taxes	<u>1,003,565</u>	<u>-</u>	<u>-</u>	<u>1,003,565</u>	<u>-</u>	<u>1,003,565</u>
Total deferred inflows of resources	<u>1,003,565</u>	<u>-</u>	<u>-</u>	<u>1,003,565</u>	<u>-</u>	<u>1,003,565</u>
Fund balance/net position/(deficit)						
Fund balances:						
Restricted:						
Emergencies	53,140	-	-	53,140	(53,140)	-
Debt service	-	-	-	-	-	-
Capital Projects	-	-	1,144,677	1,144,677	(1,144,677)	-
Unassigned	<u>432,844</u>	<u>-</u>	<u>-</u>	<u>432,844</u>	<u>(432,844)</u>	<u>-</u>
Total fund balances	<u>485,984</u>	<u>-</u>	<u>1,144,677</u>	<u>1,630,661</u>	<u>(1,630,661)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,560,196</u>	<u>\$ -</u>	<u>\$ 1,176,526</u>	<u>\$ 2,736,722</u>		
Net position/(deficit):						
Net investment in capital assets					3,653,085	3,653,085
Restricted for:						
Emergencies					53,140	53,140
Debt Service					-	-
Capital Projects					1,144,677	1,144,677
Unrestricted					<u>432,844</u>	<u>432,844</u>
Total net position/(deficit)					<u>\$ 5,283,746</u>	<u>\$ 5,283,746</u>

Note: the accompanying notes are an integral part of these financial statements.

Roxborough Village Metropolitan District
Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities
Governmental Funds
For the Year Ended December 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Total	Adjustments	Net Position/ (Deficit)
Expenditures/expenses						
Audit and accounting	\$ 74,484	\$ -	\$ 2,317	\$ 76,801	\$ -	\$ 76,801
Communication	61	-	-	61	-	61
Directors fees and related taxes	10,027	-	-	10,027	-	10,027
Directors conference	1,611	-	-	1,611	-	1,611
Dues	8,404	-	-	8,404	-	8,404
Elections	41,308	-	-	41,308	-	41,308
Engineering and planning	25,411	-	3,307	28,718	-	28,718
Functions and events	1,000	-	-	1,000	-	1,000
Insurance	30,479	-	-	30,479	-	30,479
Landscaping:						
Landscape contract	166,581	-	-	166,581	-	166,581
Irrigation	161,020	-	15,750	176,770	-	176,770
Repairs and maintenance	27,061	-	26,280	53,341	-	53,341
Weed control	43,983	-	-	43,983	-	43,983
Legal fees	146,919	-	5,037	151,956	-	151,956
Management	166,553	-	5,485	172,038	-	172,038
Miscellaneous	1,625	-	-	1,625	-	1,625
Office supplies	1,094	-	-	1,094	-	1,094
Parks and open space:						
Foothills Park & Rec. fees	20,709	-	-	20,709	-	20,709
Mosquito control	11,500	-	-	11,500	-	11,500
Pond	3,920	-	-	3,920	-	3,920
Portable restrooms	10,625	-	-	10,625	-	10,625
Snow removal	48,986	-	-	48,986	-	48,986
Trail maintenance	-	-	172,081	172,081	-	172,081
Tree care	66,796	-	-	66,796	-	66,796
Water	54,549	-	12,100	66,649	-	66,649
Repairs and maintenance:						
General	21,470	-	8,742	30,212	-	30,212
Playground and skate park	4,460	-	2,650	7,110	-	7,110
Security	201	-	-	201	-	201
Utilities	16,970	-	-	16,970	-	16,970
Website	448	-	-	448	-	448
Treasurer's fees	15,446	-	-	15,446	-	15,446
Bond principal	-	-	-	-	-	-
Inclusion & reimbursement interest	-	-	-	-	10,286	10,286
Depreciation expense	-	-	-	-	353,535	353,535
Capital assets acquired	-	-	67,330	67,330	(67,330)	-
Total expenditures/expenses	1,183,701	-	321,079	1,504,780	296,491	1,801,271
General revenues						
Property taxes	1,029,563	-	-	1,029,563	-	1,029,563
Specific ownership taxes	91,017	-	-	91,017	-	91,017
Interest income	10,053	-	24,615	34,668	-	34,668
Sports field fees	2,000	-	-	2,000	-	2,000
Reservations	9,372	-	-	9,372	-	9,372
Insurance reimbursement	4,200	-	-	4,200	-	4,200
Conservation Trust funds	-	-	44,789	44,789	-	44,789
Miscellaneous	266	-	-	266	-	266
Total revenues	1,146,471	-	69,404	1,215,875	-	1,215,875
Excess/(deficiency) of revenues over over expenditures	(37,230)	-	(251,675)	(288,905)	(296,491)	(585,396)
Other financing source (uses)						
Inclusion & reimbursement	-	-	-	-	(74,413)	(74,413)
Net other financing sources (uses)	-	-	-	-	(74,413)	(74,413)
Net changes in fund balances	(37,230)	-	(251,675)	(288,905)	288,905	
Change in net position					(659,809)	(659,809)
Fund balances / net position/(deficit)						
Beginning of year	523,214	-	1,396,352	1,919,566	4,023,989	5,943,555
End of year	\$ 485,984	\$ -	\$ 1,144,677	\$ 1,630,661	\$ 3,653,085	\$ 5,283,746

Note: the accompanying notes are an integral part of these financial statements.

Roxborough Village Metropolitan District
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
General Fund
For the Year Ended December 31, 2022

	Original Budget & Final Budget	Actual	Variance - Favorable (Unfavorable)
Expenditures			
Audit and accounting	\$ 66,000	\$ 74,484	\$ (8,484)
Communication	-	61	(61)
Directors fees and related taxes	8,710	10,027	(1,317)
Directors conference	-	1,611	(1,611)
Dues	1,400	8,404	(7,004)
Elections	55,000	41,308	13,692
Engineering and planning	33,000	25,411	7,589
Functions and events	35,000	1,000	34,000
Insurance	32,000	30,479	1,521
Landscaping:			
Landscape contract	186,700	166,581	20,119
Irrigation	49,500	161,020	(111,520)
Repairs and maintenance	15,000	27,061	(12,061)
Weed control	34,000	43,983	(9,983)
Legal fees	70,000	146,919	(76,919)
Management	130,000	166,553	(36,553)
Miscellaneous	1,500	1,625	(125)
Office supplies	4,000	1,094	2,906
Parks and open space:			
Fire mitigation	25,000	-	25,000
Foothills Park & Rec. fees	17,500	20,709	(3,209)
Graffiti removal/vandalism	3,500	-	3,500
Mosquito control	18,000	11,500	6,500
Pond	5,000	3,920	1,080
Portable restrooms	7,000	10,625	(3,625)
Snow removal	50,000	48,986	1,014
Trail maintenance	50,000	-	50,000
Tree care	133,500	66,796	66,704
Water	82,000	54,549	27,451
Repairs and maintenance:			
General	10,000	21,470	(11,470)
Holiday decorations	14,000	-	14,000
Playground and skate park	20,000	4,460	15,540
Security	-	201	(201)
Utilities	15,000	16,970	(1,970)
Website	2,000	448	1,552
Treasurer's fees	15,438	15,446	(8)
Contingency and emergency reserve	48,752	-	48,752
Total expenditures	<u>1,238,500</u>	<u>1,183,701</u>	<u>54,799</u>
General revenues			
Property taxes	1,029,247	1,029,563	316
Specific ownership taxes	82,340	91,017	8,677
Interest income	500	10,053	9,553
Sports field fees	-	2,000	2,000
Reservations	-	9,372	9,372
Insurance reimbursement	-	4,200	4,200
Miscellaneous	2,000	266	(1,734)
Total revenues	<u>1,114,087</u>	<u>1,146,471</u>	<u>32,384</u>
Excess (deficiency) of revenues over expenditures and net changes in fund balance	(124,413)	(37,230)	87,183
Fund balances			
Beginning of year	524,922	523,214	(1,708)
End of year	<u>\$ 400,509</u>	<u>\$ 485,984</u>	<u>\$ 85,475</u>

Note: the accompanying notes are an integral part of these financial statements.

Roxborough Village Metropolitan District

Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Definition of Reporting Entity

Definition of Reporting Entity

Roxborough Village Metropolitan District (the “District”), a quasi-municipal corporation and political subdivision of the State of Colorado, was organized by order and decree of the District Court of Douglas County on July 10, 1985, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by Douglas County on April 30, 1985, amended several times to date. The District's service area is located in Douglas County, Colorado. The District was established to provide irrigation, drainage and storm facilities, street improvements, park and recreational facilities.

As required by accounting principles generally accepted in the United States of America (“GAAP”), these financial statements present the activities of the District, which is legally separate and financially independent of other state and local governments. The District follows the Governmental Accounting Standards Boards (“GASB”) accounting pronouncements which provide guidance for determining which governmental activities, organizations and functions should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency. The pronouncements also require including a possible component unit if it would be misleading to exclude it.

The District is not financially accountable for any other organization, nor is the District a component unit of any other primary governmental entity.

The District has no employees and all operation and administrative functions are contracted.

Note 2 – Summary of Significant Accounting Policies

The accounting policies of the District conform to the accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The more significant accounting policies of the District are described as follows:

The accompanying financial statements are presented per GASB Statement No. 34, “*Special Purpose Governments.*”

Roxborough Village Metropolitan District

Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the governmental funds balance sheet/statement of net position and the governmental funds statement of revenues, expenditures, and changes in fund balances/statement of activities) report information on all of the governmental activities of the District. The statement of net position reports all financial and capital resources of the District. The difference between the (a) assets and deferred outflows of resources and the (b) liabilities and deferred inflows of resources of the District is reported as net position. The statement of activities demonstrates the degree to which expenditures/expenses of the governmental funds are supported by general revenues. Governmental activities are normally supported primarily by property taxes.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment, including special assessments. Taxes and other items not properly included among program revenues are reported instead as general revenues.

For the most part, the effect of inter-fund activity has been eliminated from these financial statements.

Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Estimates

The preparation of these financial statements in conformity with GAAP requires the District management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and collected. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Depreciation is computed and recorded as an operating expense. Expenditures for capital assets are shown as increases in assets and redemption of long-term liabilities are recorded as a reduction to the liabilities.

Roxborough Village Metropolitan District

Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be *available* if they are collected within 60 days of the end of the current period. The material sources of revenue subject to accrual are property taxes and interest. All other revenue items are considered to be measurable and available only when cash is received by the District. Expenditures, other than interest on long-term obligations, are recorded when the liability is incurred or the long-term obligation is paid.

The District reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources not accounted for and reported in another fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed or assigned to expenditures for principal, interest and other debt related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for all financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition and construction of capital equipment and facilities.

Budgets

In accordance with the Colorado State Budget Law, the District's Board of Directors holds public hearings in the fall each year to approve the budget and appropriate the funds for the ensuing year. The appropriation is at the total fund expenditures level and lapses at year end. The District's Board of Directors can modify the budget by line item within the total appropriation without notification. The total appropriation can only be modified upon completion of notification and publication requirements. The budget includes each fund on its basis of accounting unless otherwise indicated.

Fair Value of Financial Instruments

The District's financial instruments include cash and investments, accounts receivable and accounts payable. The District estimates that the fair value of all financial instruments at December 31, 2022, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Deposits and Investments

The District's cash and investments are considered to be cash on hand and short-term investments with maturities of three months or less from the date of acquisition. Investments for the government are reported at net asset value.

The District follows the practice of pooling cash of all funds to maximize investment earnings. Except when required by trust or other agreements, all cash is deposited to and disbursed from a single bank account. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility. Investment earnings are allocated periodically to the participating funds based upon each fund's average equity balance in the total cash.

Inter-fund Balances

The District reports interfund balances that are representative of lending/borrowing arrangements between funds in the fund financial statements as due to/from other funds. The interfund balances have been eliminated in the government-wide statements.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category. Deferred property taxes are deferred and recognized as an inflow of resources in the period that the amounts become available or are collected.

Capital Assets

Capital assets, which include property, equipment and infrastructure assets (e.g. trails, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Roxborough Village Metropolitan District
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the life of the asset are not capitalized. Improvements that will be conveyed to other governmental entities are classified as construction in progress, are not included in the calculation of net investment in capital assets and are not depreciated. Land and certain landscaping improvements are not depreciated.

Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable, using the straight-line method. Depreciation on property that will remain assets of the District is reported on the Statement of Activities as a current charge. Depreciation expense has been computed using the straight-line method over the following estimated economic useful lives:

<u>Category</u>	<u>Depreciable life</u>
Drainage/irrigation improvements	15 years
Park and recreation facilities	10 - 20 years
Parking lot improvements	20 years

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

Fund Equity

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which spending can occur. Governmental funds report up to five classifications of fund balance: non-spendable, restricted, committed, assigned, and unassigned. Because circumstances differ among governments, not every government or every governmental fund will present all these components. The following classifications describe the relative strength of the spending constraints:

Non-spendable fund balance – The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaids and inventory) or is legally or contractually required to be maintained intact.

Restricted fund balance – The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation.

Committed fund balance – The portion of fund balance constrained for specific purposes according to limitations imposed by the District's highest level of decision-making authority, the Board of Directors, prior to the end of the current fiscal year. The constraint may be removed or changed only through formal action of the Board of Directors.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Fund Equity (continued)

Assigned fund balance – The portion of fund balance that is constrained by the government’s intent to be used for specific purposes but is neither restricted nor committed. Intent is expressed by the Board of Directors to be used for a specific purpose. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed.

Unassigned fund balance – The residual portion of fund balance that does not meet any of the above criteria.

If more than one classification of fund balance is available for use when an expenditure is incurred, it is the District’s policy to use the most restrictive classification first.

Net Position

Net Position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The District reports the following categories of net position:

Net investment in capital assets – consists of net capital assets, reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

For government-wide presentation purposes, when both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first, then unrestricted resources as they are needed.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 2 – Summary of Significant Accounting Policies (continued)

Property Taxes

Property taxes are levied by the District Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners who assess the property tax obligation of the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April, or at the taxpayers' election, in equal installments in February and June. Delinquent taxpayers are notified in August and the sales of the resultant tax liens on delinquent properties are generally held in November or December. The County Treasurer remits the taxes collected monthly to the District.

Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred revenue in the year they are levied and measurable. The deferred property tax revenues are recorded as revenue in the year they are available or collected.

Note 3 – Cash and Investments

Cash and investments as of December 31, 2022, are classified in the accompanying financial statement as follows:

Statement of net position:

Cash and investments - unrestricted	\$ 496,962
Cash and investments - restricted	<u>1,229,666</u>
Total	<u>\$ 1,726,628</u>

Cash and investments as of December 31, 2022, consist of the following:

Deposits with financial institutions	\$ 50,411
Investments	<u>1,676,217</u>
Total	<u>\$ 1,726,628</u>

Cash Deposits

The Colorado Public Deposit Protection Act ("PDPA") requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least 102% of the aggregate uninsured deposits.

The State Commissioners for banks and financial services are required by Statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 3 – Cash and Investments (continued)

Cash Deposits (continued)

As of December 31, 2022, the District's cash deposits had a bank balance equal to its carrying balance of \$50,411.

Custodial Credit Risks – Deposits

For deposits, custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2022, none of the District's bank balance was exposed to custodial credit risk.

Investments

Investment Policies

The District has not adopted a formal investment policy; however, the District follows state statutes regarding investments.

Colorado revised statutes limit investment maturities to five years or less unless formally approved by the Board of Directors. Such actions are generally associated with a debt service or sinking fund requirements. Colorado State statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest which include:

- * Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contracts
- * Local government investment pools

The District generally limits its concentration of investments to those noted with an asterisk (*) above, which are believed to have minimal credit risk; minimal interest rate risk and no foreign currency risk.

Concentration Risk and Custodial Risk – Investments

Additionally, the District is not subject to concentration risk or investment custodial risk disclosure requirements for investments that are in the possession of another party.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 3 – Cash and Investments (continued)

Investments (continued)

Investment Valuation

The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District’s investments in COLOTRUST and MSILF are not required to be categorized within the fair value hierarchy and are calculated using the net asset value (“NAV”) method.

Summary of Investments

As of December 31, 2022, the District had the following investments:

<u>Investment</u>	<u>Maturity</u>	<u>Amount</u>
Colorado Liquid Asset Trust:		
COLOTRUST PLUS+	Weighted Average Under 60 Days	<u>\$ 1,676,217</u>
Total investments		<u><u>\$ 1,676,217</u></u>

The local government investment pool, Colorado Local Government Liquid Asset Trust (“COLOTRUST”) is an investment trust/joint venture established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing COLOTRUST. COLOTRUST offers shares in three portfolios: COLOTRUST Prime, COLOTRUST PLUS+, and COLOTRUST Edge. COLOTRUST records its investments at fair value and the District records its investment in COLOTRUST using the net asset value method. A designated custodial bank provides safekeeping and depository services to COLOTRUST in connection with the direct investment and withdrawal function of COLOTRUST. The custodian’s internal records identify the investments owned by participating governments.

COLOTRUST PLUS+ operates similarly to a money market fund and each share is equal in value to \$1.00. The portfolio may invest in U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, certain obligations of U.S. government agencies, highest rated commercial paper and any security allowed under C.R.S. 24-75-601. It is rated AAAM by Standard and Poor’s. with a weighted average maturity of under 60 days. Purchases and redemptions are available daily at a net asset value of \$1.00. There are no unfunded commitments and there is no redemption notice period.

Restricted Cash and Investments

As of December 31, 2022, portions of cash and investments were restricted for emergency reserves, and capital projects.

Roxborough Village Metropolitan District
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 4 – Capital Assets

An analysis of the District’s changes in capital assets for the year ended December 31, 2022, follows:

<u>Governmental-type Activities</u>	<u>Balances 1/1/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances 12/31/2022</u>
Capital assets not being depreciated:				
Drainage/irrigation improvements	\$ 693,211	\$ -	\$ -	\$ 693,211
Landscape median renovation	-	-	-	-
Park and recreation facilities	1,005,159	-	-	1,005,159
Water rights	702,285	-	-	702,285
Landscape median renovation	22,905	-	-	22,905
Condruction in process	<u>178,963</u>	<u>67,330</u>	<u>-</u>	<u>246,293</u>
Total capital assets not being depreciated	2,602,523	67,330	-	2,669,853
Capital assets being depreciated:				
Drainage/irrigation improvements	1,103,309	-	-	1,103,309
Park and recreation facilities	3,101,665	-	-	3,101,665
Parking lot improvements	<u>206,217</u>	<u>-</u>	<u>-</u>	<u>206,217</u>
Total capital assets being depreciated	4,411,191	-	-	4,411,191
Less accumulated depreciation for:				
Drainage/irrigation improvements	(637,008)	(76,700)	-	(713,708)
Park and recreation facilities	(1,983,654)	(262,695)	-	(2,246,349)
Parking lot improvements	<u>(62,622)</u>	<u>(14,140)</u>	<u>-</u>	<u>(76,762)</u>
Total accumulated depreciation	(2,683,284)	(353,535)	-	(3,036,819)
Net capital assets being depreciated	<u>1,727,907</u>	<u>(353,535)</u>	<u>-</u>	<u>1,374,372</u>
Government-type assets, net	<u>\$ 4,330,430</u>	<u>\$ (286,205)</u>	<u>\$ -</u>	<u>\$ 4,044,225</u>

Depreciation in the amount of \$353,535 was charged to the Parks function on the Statement of Activities during 2022.

Roxborough Village Metropolitan District
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 5 – Long-Term Debt

An analysis of changes in the District’s long-term debt for the year ended December 31, 2022, follows:

	Balances 1/1/2022	Additions	Deletions	Balances 12/31/2022	Current Portion
Inclusion & reimbursement payable:					
Principal	\$ 209,734	\$ 74,413	\$ -	\$ 284,147	\$ -
Interest	96,707	10,286	-	106,993	-
Total	\$ 306,441	\$ 84,699	\$ -	\$ 391,140	\$ -

General obligation long-term obligations issued for governmental activities are liquidated by the debt service fund.

Inclusion and Reimbursement Agreement (“Developer Advance” or “Inclusion & Reimbursement Payable”)

On December 2, 1999, a parcel of land (commonly known as Chatfield Farms) was included into the District. This land is subject to all property taxes levied by the District, including debt service taxes. The District also entered into a Reimbursement Agreement with the owner of Chatfield Farms. Under the Agreement, the District may reimburse the owner for the costs of specifically described park, trail and landscaping improvements (not to exceed \$1,209,200), after such improvements have been constructed by the landowner and accepted for maintenance by the District. The District is only obligated to reimburse the owner if annual property tax revenue generated from Chatfield Farms exceeds related annual maintenance, administrative and capital reserve costs (Related Costs). If any year's property tax revenues are insufficient to pay for the Related Costs, the District may recover such shortfalls from future property tax revenue. Interest on unreimbursed costs to the owner and interest on any shortfalls in the District's Related Costs will each accrue interest at the rate of six percent (6%) per annum. Any unpaid reimbursement amounts and accrued interest thereon which are not paid on or before August 10, 2029, shall be forgiven, and the District shall have no further obligation or liability with respect to such reimbursements or interest thereon.

In 2012, the District accepted \$359,615 in public improvements constructed by the owner of Chatfield Farms. The District made no payment in 2022 and has not budgeted payment in 2023. As of December 31, 2022, the outstanding principal was \$284,147 with accrued interest of \$106,993.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 5 – Long-Term Debt (continued)

Debt authorization

At a special election held December 30, 1992, a majority of the qualified electors of the District authorized the issuance of indebtedness in an amount not to exceed \$14,000,000 at an interest rate not to exceed 10.6% per annum. As of December 31, 2022, all of the authorized debt had been issued.

On November 2, 2004, a majority of the qualified electors of the District authorized the issuance of indebtedness in an amount not to exceed \$10,500,000 at an interest rate not to exceed 7% per annum. As of December 31, 2022, the District had authorized but unissued indebtedness of \$475,000 for the purpose of debt refunding.

Note 6 – Fund Balances and Net Position/(Deficit)

Fund Balances

The District's total fund balance consists of the following components:

Fund balance - restricted for:

Emergencies (TABOR)	\$ 53,140
Debt service	-
Capital projects	<u>1,144,677</u>
Total restricted fund balance	1,197,817

Fund balance - unassigned	<u>432,844</u>
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Total fund balance	<u><u>\$ 1,630,661</u></u>
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The restricted fund balance includes amounts restricted for a specific purpose by external parties such as grantors, bondholders, constitutional provisions or enabling legislation. Emergency reserves have been provided for as required by Article X, Section 20 of the Constitution of the State of Colorado (see Note 10). As of December 31, 2022, the restricted portion of the General Fund balance has been restricted in compliance with this requirement.

The portion of fund balance related to capital projects is restricted for capital outlays, including the acquisition and construction of capital equipment and facilities.

The unassigned fund balance represents the residual portion of fund balance that does not meet any of the above-described criteria and is available for general use by the District.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 6 – Fund Balances and Net Position/(Deficit)

Net Position/(Deficit)

The District's net position/(deficit) consists of the following components:

Net investment in capital assets:

Capital assets, net	\$ 4,044,225
Long-term obligations	<u>(391,140)</u>
Net investment in capital assets	3,653,085

Net position - restricted for:

Emergencies (TABOR)	53,140
Debt service	-
Capital projects	<u>1,144,677</u>
Total restricted net position	1,197,817

Net position/(deficit) - unrestricted	<u>432,844</u>
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Total net position/(deficit)	<u><u>\$ 5,283,746</u></u>
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Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

The restricted components of net position includes assets that are restricted for use either externally by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

The unrestricted net position includes all other net position that does not meet the definition of the above two components and is available for general use by the District.

Note 7 – Conservation Trust Fund Entitlement

The District was entitled to and received \$44,789 from the State of Colorado Lottery based upon a formula considering population within the District. The funds are restricted, under the State Conservation Trust Fund statutes, to acquisition, development, and maintenance of parks and recreation facilities.

Note 8 – Related Party Transactions

Some members of the District's Board of Directors are owners of property within the District and may have conflicts of interest in dealing with the District. Management believes that all potential conflicts, if any, have been disclosed to the Board of Directors.

Roxborough Village Metropolitan District

Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 9 – Risk Management

The District is exposed to various risks of loss related to thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God. The District is a member of the Colorado Special Districts Property and Liability Pool (the “Pool”) as of December 31, 2022. The Pool is an organization created by intergovernmental agreement to provide property, liability, public officials liability, boiler and machinery and workers compensation coverage to its members. Settled claims have not exceeded this coverage in any of the past three fiscal years.

The District pays annual premiums to the Pool for liability, property and public officials liability coverage. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and funds accumulated by the Pool, the Pool may require additional contributions from the Pool members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula.

Note 10 – Tax, Spending and Debt Limitations

In November 1992, the voters of Colorado approved Amendment 1, commonly known as the Taxpayer’s Bill of Rights (“TABOR”), which adds a new Section 20 to Article X of the Colorado Constitution. TABOR contains tax, spending, revenue and debt limitations, which apply to the State of Colorado and all local governments.

The initial base for local government spending and revenue limits is 1992 Fiscal Year Spending. Future spending and revenue limits are determined based on the prior year’s Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

TABOR requires, with certain exceptions, voter approval prior to imposing new taxes, increasing a tax rate, increasing a mill levy above tax policy change directly causing a net tax revenue gain to any local government. Except for bond refinancing at lower interest rates or adding employees to existing pension plans, TABOR specifically prohibits the creation of multiple-fiscal year debt or other financial obligations without voter approval or without irrevocably pledging present cash reserves for all future payments.

On November 6, 2001, a majority of the District’s electors authorized the District to collect and spend or retain in a reserve the full amount of revenue generated from all sources during the 2002 and subsequent years.

The District’s management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year spending limits will require judicial interpretation.

Roxborough Village Metropolitan District

Notes to the Financial Statements

For the Year Ended December 31, 2022

Note 11 – Reconciliation of Government-Wide and Fund Financial Statements

Explanation of differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position

The governmental funds Balance Sheet and the government-wide Statement of Net Position includes a reconciling column. Explanation of the adjustments included in the reconciling column is as follows:

Inclusion & reimbursement payable	\$ 391,140
Capital assets, net of accumulated depreciation	<u>(4,044,225)</u>
Total	<u>\$ (3,653,085)</u>

- Capital improvements used in governmental activities are not financial resources; therefore, they are not reported in the funds.
- Long-term liabilities such as developer advances payable and accrued interest developer advances are not due and payable in the current period and, therefore, are not in the funds. Developer advances payable and the related accrued interest amounts are reflected in the Statement of Net Position.

Explanation of differences between the governmental funds Statement of Revenue, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities

The governmental funds Statement of Revenue, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities include a reconciling column. Explanation of the adjustments included in the reconciling column is as follows:

Interest expense accrued	\$ (10,286)
Acquisition of capital improvements	67,330
Depreciation expense	(353,535)
Accrual of inclusion & reimbursement payable	<u>(74,413)</u>
Total	<u>\$ (370,904)</u>

- Governmental funds report developer advance proceeds as other financing sources and repayments as expenditures. However, the developer advances are reflected as a liability in the government-wide financial statements, and proceeds/repayments are reported as changes to the liability.
- Governmental funds report interest expense on the modified accrual basis; however, interest expense is reported on the full accrual method in the government-wide Statement of Activities.
- Governmental funds report capital outlays as expenditures; however, in the government-wide Statement of Activities, the costs of those assets are depreciated over their useful lives.
- Depreciation is recorded in the Statement of Activities and the net change in capital assets represents the capital assets capitalized on the Statement of Net Position

Supplemental Information

Roxborough Village Metropolitan District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
Debt Service Fund
For the Year Ended December 31, 2022

	Original & Final Budget	Actual	Variance - Favorable (Unfavorable)
Expenditures			
Bank fees	\$ -	\$ -	\$ -
Miscellaneous	-	-	-
Treasurer's fees	-	-	-
Bond principal	-	-	-
Bond interest expense	-	-	-
Paying agent fees	-	-	-
Total expenditures	-	-	-
General revenues			
Property taxes	-	-	-
Specific ownership taxes	-	-	-
Interest income	-	-	-
Total revenues	-	-	-
Excess (deficiency) of revenues over expenditures and net changes in fund balance	-	-	-
Fund balances			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

Note: The accompanying notes are an integral part of these financial statements.

Roxborough Village Metropolitan District
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
Capital Projects Fund
For the Year Ended December 31, 2022

	Original & Final Budget	Actual	Variance - Favorable (Unfavorable)
Expenditures			
Accounting	\$ 3,500	\$ 2,317	\$ 1,183
Contingency	55,700	-	55,700
Engineering and planning	50,000	3,307	46,693
Irrigation	-	15,750	(15,750)
Repairs and maintenance	-	26,280	(26,280)
Legal fees	25,000	5,037	19,963
Management	47,800	5,485	42,315
Trail maintenance	55,000	172,081	(117,081)
Water	-	12,100	(12,100)
General	-	8,742	(8,742)
Playground and skate park	5,000	2,650	2,350
Capital assets acquired	278,000	67,330	210,670
Total expenditures	<u>520,000</u>	<u>321,079</u>	<u>198,921</u>
General revenues			
Interest income	-	24,615	24,615
Conservation Trust funds	44,000	44,789	789
Total revenues	<u>44,000</u>	<u>69,404</u>	<u>25,404</u>
Excess (deficiency) of revenues over expenditures and net changes in fund balance			
	(476,000)	(251,675)	224,325
Fund balances			
Beginning of year	<u>1,321,591</u>	<u>1,396,352</u>	<u>74,761</u>
End of year	<u>\$ 845,591</u>	<u>\$ 1,144,677</u>	<u>\$ 299,086</u>

Note: The accompanying notes are an integral part of these financial statements.

Roxborough Village Metropolitan District
 Five Year Schedule of Assessed Valuation, Mill Levy and Property Taxes Collected
 (Unaudited)
 December 31, 2022

Year Ended December 31,	Prior Year Assessed Valuation for Current Year Property Tax Levy	Mills Levied:		Total Property Taxes:		Percent Collected to Levied
		General Fund	Debt Service Fund	Levied	Collected	
2017	\$ 62,669,960	12.216	* 34.000	\$ 2,896,354	\$ 2,895,507	99.97%
2018	\$ 69,216,490	12.275	* 34.000	\$ 3,202,993	\$ 3,187,309	99.51%
2019	\$ 69,677,340	12.087	34.000	\$ 3,211,220	\$ 3,198,907	99.62%
2020	\$ 80,194,600	12.396	* 10.200	\$ 1,812,077	\$ 1,809,708	99.87%
2021	\$ 60,342,990	12.087	9.200	\$ 1,710,261	\$ 1,709,904	99.98%
2022	\$ 85,026,670	12.105	* 0.000	\$ 1,029,247	\$ 1,029,563	100.03%

Estimated for calendar year ending December 31, 2023:

\$ 82,904,990	12.105	* 0.000	\$ 1,003,565
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Note: Property taxes collected in any one year include collection of delinquent property taxes levied in prior years. Information received from the County Treasurer does not permit identification of specific year of levy.

** Includes additional mill levy for refunds and abatements*

Note: The accompanying notes are an integral part of these financial statements.

Roxborough Village Metropolitan District

Management's Discussion and Analysis

December 31, 2022

Within this section of Roxborough Village Metropolitan District's (the "District") financial report, the District's management provides narrative discussion and analysis of the financial activities of the District for the year ended December 31, 2022. The District's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The discussion focuses on the District's primary government activity. Property Tax Revenue and Conservative Trust Funds are reported in the General fund and are included in the government-wide financial statements.

Financial Highlights

- The District's assets exceed its liabilities by \$5,283,746 (net position) for the year reported. This compares to the previous year when assets exceeded liabilities by \$5,943,555. This is an 11% decrease from 2021 to 2022.
- Total net position is comprised of the following:
 1. Net invested in capital assets, of \$3,653,085 includes property and equipment, net of accumulated depreciation and related debt.
 2. Net position of \$1,197,817 is restricted by constraints imposed from outside the District such as debt covenants, laws or regulations.
 3. Unrestricted net position of \$432,844 represent the portion available to maintain the District's continuing obligations to citizens and creditors.
- The District's governmental activities reported a total ending net position of \$5,283,746 this year. This compares to the prior year ending net position of \$5,943,555 showing a decrease of \$659,809 during the current year.

Overview of the Basic Financial Statements

Management's Discussion and Analysis introduces the District's basic financial statements. The District's basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, (3) notes to basic financial statements and (4) required supplementary information. The District also includes additional information to supplement the basic financial statements.

Government-wide Financial Statements

The District's financial report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the **Statement of Net Position**. This is the District-wide statement of financial position presenting information that

Roxborough Village Metropolitan District

Management's Discussion and Analysis

December 31, 2022

includes all of the District's assets and liabilities, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as diversification of the taxpayer base or the condition of the District's capital assets in addition to the financial information provided in this report.

The second government-wide statement is the ***Statement of Activities***, which reports how the District's net position has changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both government-wide financial statements distinctively report governmental activities of the District that are principally supported by property taxes and business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities of the District include general government, parks and open space, and landscape. The District currently does not have any revenues or expenditures that would be categorized as Business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other special purpose governments, uses fund accounting to ensure and demonstrate compliance with financial-related legal requirements. The basic financial statements of the District are presented as a special purpose government engaged in governmental type fund to provide management of the District's parks and open space for the District residents.

Governmental Funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinct view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financial requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheets and the governmental fund statement of activities provide reconciliation to the government-

Roxborough Village Metropolitan District

Management's Discussion and Analysis

December 31, 2022

wide statements to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in required supplementary information financial statements for the general fund, capital fund, debt fund and in the supplementary information of the Chatfield Farms developer agreement. These statements and schedules demonstrate compliance with the District's adopted and final revised budget.

Special Revenue funds are a governmental fund type reported in the fund financial statements. They are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specific purposes.

Notes to Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

Financial Analysis of the District as a Whole

The District's net position at year end was \$5,283,746. This is a \$659,809 decrease over last year's net position of \$5,943,555. The following table provides a summary of the District's net position on December 31, 2022:

Roxborough Village Metropolitan District
Management's Discussion and Analysis
December 31, 2022
Statement of Net Position
Government-Wide

	2022	2021
Assets:		
Current assets	\$ 2,736,722	\$ 3,034,641
Capital assets, net	4,044,225	4,330,430
Total assets	6,780,947	7,352,962
Liabilities:		
Current liabilities	\$ 102,486	\$ 85,828
Long-term liabilities/Deferred Inflows	1,394,705	1,335,688
Total liabilities	1,497,191	1,421,516
Net Position:		
Net invested in capital assets	3,653,085	4,330,430
Restricted for emergencies	53,140	34,200
Restricted for capital projects	1,144,677	0
Unrestricted	432,844	1,578,925
Total Net Position	5,283,746	5,943,555

The District reported a positive balance in net position for governmental activities, however it decreased \$659,809 for governmental activities from the period ending December 31, 2021.

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Roxborough Village Metropolitan District

Management's Discussion and Analysis

December 31, 2022

The following table provides a summary of the District's changes in net position for the year ended December 31:

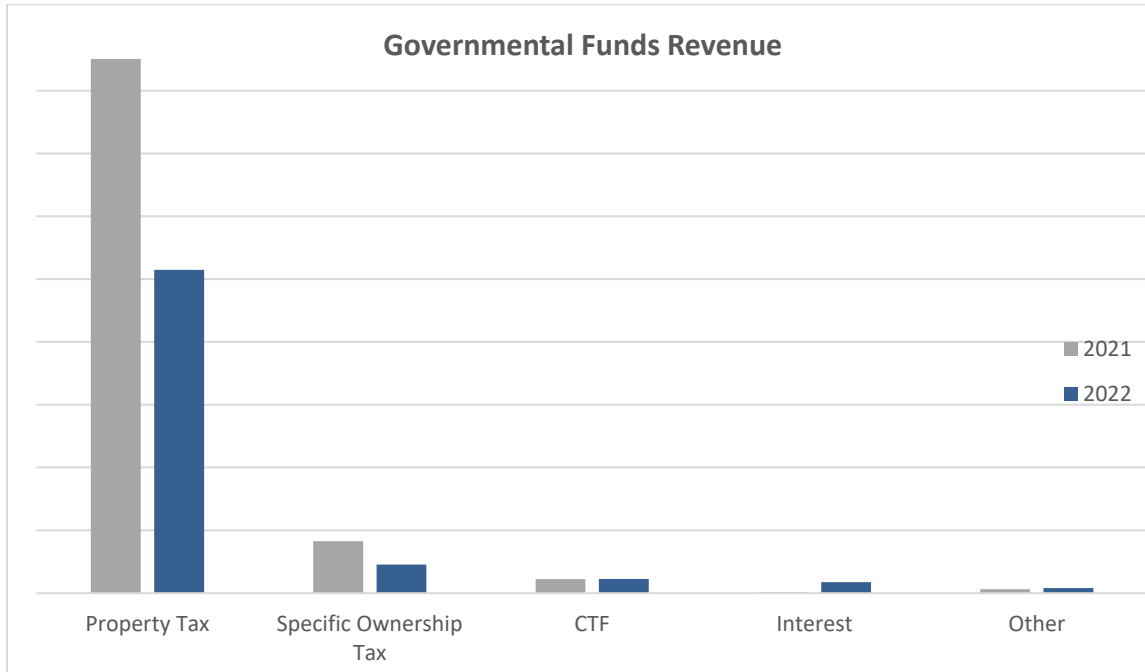
Statement of Activities Government-Wide

	2022	2021
General Revenues:		
Property taxes	\$ 1,029,563	\$ 1,709,904
Specific ownership Taxes	91,017	164,935
Interest Income	34,668	2,568
Conservative Trust Fund	44,789	44,258
Other Income	15,838	12,233
Gain on Sale of Assets	0	0
Total General Revenues	1,215,875	1,933,898
Expenses:		
General Government	\$ 182,839	\$ 543,675
Parks and Open Space	401,266	923,906
Landscaping	926,675	0
Interest on Long-Term Debt	10,286	100,153
Capital Assets & Depreciation	286,205	272,897
Total Government-wide Expenses	1,807,271	1,840,631
Excess / (Deficiency) of Revenue over Expenditure	\$ (585,396)	\$ 47,309
Other Financing Sources (used)	(74,413)	
Change in Net Asset	\$ (659,809)	\$ 43,909
Net Position – beginning	5,943,555	5,899,646
Net Position – ending	5,283,746	5,943,555

Roxborough Village Metropolitan District
Management's Discussion and Analysis
December 31, 2022
Governmental Revenues and Expenses 2022 and 2021

REVENUES

In 2022 Property tax revenue made up 85% of Government-wide revenue and Specific Ownership tax equal 7.5%. The remaining 7.5% of government-wide revenue came from interest income, CTF revenue, charges for park/field rentals and other miscellaneous revenues. Below is a summary of the District's General Fund revenues for 2022 as compared to 2021.



From 2021 to 2022 the Government-wide program and general revenue decreased by 37%. Following is a summary of the key changes to revenue from 2021 to 2022.

- The District's property tax revenues decreased 40% from 2021 to 2022. In 2021 assessed valuations occurred and values decreased 3% for the 2022 budget year. In addition, the residential assessment rate (RAR) decreased to 6.75% and the combination of the two resulted in the 40% reduction in tax revenue. For the 2022 fiscal year, the assessed valuation was \$82,904,990 whereas for the 2021 fiscal year, it was \$85,026,670. The assessed valuation dropped 3% and this was reflected in the district's property tax revenue. The assessed valuations occur every other year and District's revenues reflect the changes in the assessed valuation the year following the valuation. Economic factors which cause property values to increase or decrease will be directly reflected in the district's revenue the following year. In addition, changes to the RAR also significantly impact the District's tax revenue. Decreased property taxes are anticipated in the near term and will be compounded if Proposition HH passes.
- Specific ownership taxes decreased 45% from 2021 to 2022. This revenue relates to the purchases of vehicles and this change indicates that there were less cars

Roxborough Village Metropolitan District

Management's Discussion and Analysis

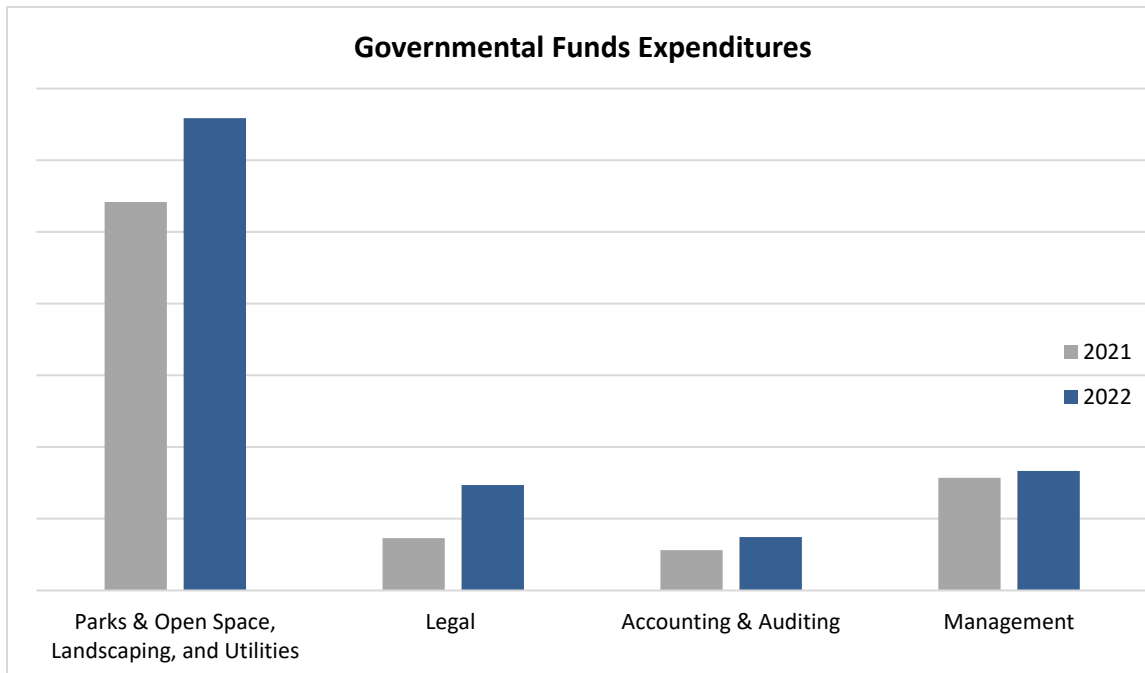
December 31, 2022

purchased in 2022 than in 2021. This revenue more closely correlates to consumer confidence and spending whereas property taxes are usually several years behind.

- CTF revenue increased 1% or \$531 from 2021 to 2022.

EXPENSES

The major expenses of the District's government-wide activities include general administration (10%), landscape (49%), and parks and open space (21%). Total expenses increased by 5.5% from 2021 to 2022 excluding the 2021 bond repayment. The following chart shows the changes in expenses from 2021 to 2022.



Following is an outline of the major expense categories and the change in total expenses from 2021 to 2022.

- General Fund Expenses: Expenses increased 21% or \$252,422 in 2022 from 2021.
 - Management Fees increased by 6% or \$9,540 from 2021 to 2022. This increase was impacted by the change in management companies in 2022.
 - Legal Fees increased by 50% or \$74,083 from 2021 to 2022. The increase was impacted by the change in legal forms and the Metco settlement in 2022.
 - Accounting & Auditing Fees increased by 25% or \$18,325 from 2021 to 2022. Again, the major contributing factor to this was the change in accounting firms in 2022.
 - Parks and Open Space, Landscaping, and Utilities increased 18% or \$116,836 from 2021 to 2022.

Roxborough Village Metropolitan District
Management's Discussion and Analysis
December 31, 2022

Financial Analysis of the District's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements. Governmental funds reported ending fund balances of \$1,630,661. Of this year-end total, approximately \$432,844 is unassigned indicating availability for continuing District service requirements. Restricted fund balances include: \$53,140 for emergencies, \$1,144,677 for capital projects. The year end fund balances of the governmental funds show a decrease from 2021 of \$288,905 from \$1,919,566 to \$1,630,661.

There are three funds within the governmental funds which includes the following:

- General Fund
- Capital Project Fund
- Debt Service Fund

Proprietary Funds

Proprietary fund statements share the same focus as the government-wide statements, reporting both short-term and long-term information about financial status.

Roxborough Village Metropolitan District does not have any proprietary funds.

Special Revenue Funds

Special Revenue Funds report the activity on restricted funds. For Roxborough Village Metropolitan District, the monies received from Conservative Trust Fund (CTF) would be considered special revenue since it is restricted in how it can be used. These funds are reported in the Capital Project Fund.

Roxborough Village Metropolitan District
Management's Discussion and Analysis
December 31, 2022

Budgetary Highlights

The District's annual budgets are prepared according to Colorado law and they are based on accounting for certain transactions on a basis of cash receipts and disbursements.

In the General Fund, the revenue was over the budgeted amount by \$32,384 and expenses were under the budgeted amount by \$54,799. The Capital Project Fund was under budget by \$198,921. No funds required an amendment to the budget as all fund expenses were within the 2022 budgeted amounts.

Roxborough Village Metropolitan District

Management's Discussion and Analysis

December 31, 2022

Capital Assets and Debt Administration

Capital Assets

The District's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2022, was \$4,044,225. The total decrease in this net investment was 6.6% for governmental activities. Governmental activities major capital asset reductions during the year included depreciation expenses.

Long-term Debt

As of December 31, 2022, the District had an Inclusion Reimbursement Agreement with Chatfield Farms developer payable of \$391,140 increasing by \$84,699 or 21.5%.

Long-term Debt

	2022	2021
Inclusion & Reimb. Principal	\$ 284,147	\$ 209,734
Inclusion & Reimb. Interest	\$ 106,993	\$ 96,707
	<u>391,140</u>	<u>306,441</u>

See Note 5 on page 17 Long-term Debt in Notes to Financial Statements for additional information.

Economic Environment and Next Year's Budgets and Rates

In 2022 the District continued maintaining its commitment to watching expenses and following the maintenance schedules established. The District is anticipating a decrease in property tax revenue if Proposition HH passes. Overall, the District anticipates expenses to remain consistent with 2022 for the general day-to-day operations. As grant funds are received and used, the 2023 expenses could exceed expectations and the budget will be amended as needed. These grants will allow the District to expand its park infrastructure and services provided to the community.

Roxborough Village Metropolitan District

Management's Discussion and Analysis

December 31, 2022

Requests for Information

This report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Peggy Ripko, District Manager, Roxborough Village Metropolitan District, 141 Union Blvd., Suite 150 Lakewood, CO 80228.



Estimate

4191 Inca St
Denver CO 80211
Phone (303) 350-4778 Fax (303) 232-3344

Date: 7/10/2023

Job # 8185MNT

Roxborough Village
7671 N Rampart Range Rd
Littleton, CO 80125

Bid Description: Replace Skylight, Timer, Lights, and Trim on Community Park Restroom

Items:

Item Name:

Item Cost

Notes -

This estimate is to remove and replace 2 Skylights, a timer, 3 lights, and trim on the Community Park Restrooms. We will be removing the 2 damaged 4x4 skylights, skylight trim, and caulking. Once that is complete we will replace 2 4x4 skylights. Replace trim with Allura trim, and caulk. Caulking is not required but recommended. We will remove the old antilog timer and replace it with a digital timer. We will set the timer to the specified times. We're going to remove the old light fixtures and replace them with new LED dark sky-compliant fixtures. We need to remove the old rotting trim. Then replace with new Allura trim. Paint the new trim to match the old trim. We cannot guarantee a 100% match.

Skylight Repair

- 1) Remove 4x4 trim from existing skylight.
- 2) Remove caulking from the existing skylight frame.
- 3) Remove current skylight panels.
- 4) Install new 4x4 Allura Trim.
- 5) Install new 4x4 Polycarbonate skylight panels. Polycarbonate is break resistant but not guaranteed to not break.
- 6) Replace caulking, not required but recommended.
- 7) Dispose of debris and clean up the area.

\$2,146.97



New Timer

- 1) Remove old antilog timer



- 2) Install new automatic timer.
- 3) Set the new timer to specified times.
- 4) Dispose of debris and clean up the area.

\$385.00



New Lights

- 1) Remove 3 old light fixtures. 2 on front by bathrooms, 1 by backdoor.
- 2) Install 3 new dark sky-compliant LED light fixtures RAB 42W - 5000K Downlights
- 3) Dispose of debris and clean up the area.

\$935.00



RAB Dark Sky-Compliant Fixture

New Siding

- 1) Remove old damaged trim on the back of community restrooms.
- 2) Install new Allura Trim.
- 3) Paint trim to match existing. No guarantee of a 100% match.
- 3) Dispose of debris and clean up the area.

\$1,031.49



Notes

- 1) The job will take one week to complete, weather dependent.
- 2) Any items not listed above or unforeseen conditions will result in change order.
- 3) 50% commencement required for order of material.

Total

\$ 4,498.46

Respectfully submitted by _____



Shela Oscarson, Property Solutions Team

ACCEPTANCE OF PROPOSAL / CONTRACT

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Accepted by: _____

Printed Name & Title: _____

Terms and Conditions & Exclusions:

- * All material is guaranteed to be as specified, the work to be performed in accordance with the drawings and/or specifications submitted (if any), and the job completed in a substantial workmanlike manner.
- * This Proposal is based on our interpretation of the plans, specifications, or description of the work supplied by Owner. Estimate subject to equitable adjustment due to Owner directed changes in anticipated specifications, sequence, scope, or schedule.
 - Excludes any utility relocates or repairs that may be required.
 - Excludes any and all associated cost with winter conditions and will be addressed on a time and material bases if required. (i.e. Including but not limited to acts of God, excessive snow, frozen ground, below freezing temperatures and other unforeseen conditions)
 - I reserve the right to revise this report if and when additional information is provided.
- * This proposal is valid for a period of 30 days from its effective date.
 - Note: The owner to have the property tested for asbestos and lead prior to start of work on any building constructed prior to October 12, 1988, as per Colorado Department of Public Health and Environment Regulation No. 8 part B - Asbestos section III subparagraph III.A.I.d., all abatement by OWNER.
 - Note: If the estimate contains materials that fluctuate in price, i.e. steel, petroleum, etc. the estimate may change if not accepted within 30 days.
- * If accepted, the above items noted as "OPTIONS" will be incorporated into the contract through a change order, therein modifying the contract amount accordingly.

Exclusions:

- * Engineering, life safety, or permits.
- * Code related upgrades or corrections.
- * Bonding, permitting, or any related fees.
- * Remediation, removal, or abatement of any hazardous or toxic materials (e.g. lead paint, asbestos, etc.).
- * EPA regulations and requirements are the responsibility of the owner.



Estimate

4191 Inca St

Denver CO 80211

Phone (303) 350-4778 Fax (303) 232-3344

Date: 9/5/2023

Job # 8330MNT

Roxborough Village
Special District
7671 N Rampart Range Rd.
Littleton, CO 8125

Bid Description: Bathroom Repairs

Item Name: Item Cost

Notes - This estimate is to make bathroom repairs. Bathrooms need new identification men/women's signs. The soap dispensers are missing from both bathrooms. The men's restroom needs a new air freshener. The men's restroom needs sediment cleaned off the urinal. It is splashing water on the floor. Fix the toilets that are not held to the wall correctly. We will install new signs, soap dispensers, and air freshener. Clean the sediment off the urinal. Install washers on the backside of the toilets.

- 1) Install a new metal Men's sign on the door.
- 2) Install a new metal Women's sign on the door.
- 3) Install a new soap dispenser in the men's restrooms.
- 4) Install a new soap dispenser in the women's restrooms.
- 5) Install a new air fresher in the Men's restroom, Install cage to protect.
- 6) Clean sediment off the urinal to keep it from splashing the ground.
- 7) Install (8) 3" washers on the backside of the wall to keep the toilets from moving.
- 8) Clean up job related debris.



Vandal Proof

Notes

- 1) Job will take one day to complete, weather dependent.
- 2) Any items not listed above or unforeseen conditions will result in change order.
- 3) 30% commencement is required for the order of material.

Total

\$ 1,849.00



Respectfully submitted by _____

Shela Oscarson, Property Solutions Team

ACCEPTANCE OF PROPOSAL / CONTRACT

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Accepted by: _____

Printed Name & Title: _____

Terms and Conditions & Exclusions:

- * All material is guaranteed to be as specified, the work to be performed in accordance with the drawings and/or specifications submitted (if any), and the job completed in a substantial workmanlike manner.
- * This Proposal is based on our interpretation of the plans, specifications, or description of the work supplied by Owner. Estimate subject to equitable adjustment due to Owner directed changes in anticipated specifications, sequence, scope, or schedule.
- Excludes any utility relocates or repairs that may be required.
- Excludes any and all associated cost with winter conditions and will be addressed on a time and material bases if required. (i.e. Including but not limited to acts of God, excessive snow, frozen ground, below freezing temperatures and other unforeseen conditions)
- I reserve the right to revise this report if and when additional information is provided.
- * This proposal is valid for a period of 30 days from its effective date.
- Note: The owner to have the property tested for asbestos and lead prior to start of work on any building constructed prior to October 12, 1988, as per Colorado Department of Public Health and Environment Regulation No. 8 part B - Asbestos section III subparagraph III.A.I.d., all abatement by OWNER.
- Note: If the estimate contains materials that fluctuate in price, i.e. steel, petroleum, etc. the estimate may change if not accepted within 30 days.
- * If accepted, the above items noted as "OPTIONS" will be incorporated into the contract through a change order, therein modifying the contract amount accordingly.

Exclusions:

- * Engineering, life safety, or permits.
- * Code related upgrades or corrections.
- * Bonding, permitting, or any related fees.
- * Remediation, removal, or abatement of any hazardous or toxic materials (e.g. lead paint, asbestos, etc.).
- * EPA regulations and requirements are the responsibility of the owner.



Estimate

4191 Inca St

Denver CO 80211

Phone (303) 350-4778 Fax (303) 232-3344

Date: 5/9/2023

Job # 8123MNT

Chatfield Farms HOA
SDMS - Larry Loften
10245 Cavaletti Dr
Littleton CO 80125

Bid Description: Estimate to reface and top park planter with new rock and top cap.

Items:

I Item Name:	Item Cost
--------------	-----------

Notes - This estimate is to reface the playground planter, there used to be faux rock on the face and a top cap. All has been removed and there is still mortar and top cap that will need to be removed. This estimate we be for cleaning up the planter top and walls, prep for new and install new faux rock and top cap. The material will match the from property signage as close as possible.

- 1) Install safety barriers for work to be done.
- 2) Chipping and or grinding of existing mortar and concrete to level surface.
- 3) Installing concrete adhesive to the face of the planter wall.
- 4) When installing faux rock skim coat metal lathe will be installed.
- 5) Install Faux Rock to the face of the planter wall, Sample of Faux Rock will be provided prior to install.
- 6) Install new top cap to planter approx.: 180 In ft.
- 7 Final clean up.



New Stone to Match Entry Sign



Existing Conditions Of Planter Wall



Notes

Total

\$ 22,455.00

- 1) Job will take 5 days to complete, weather dependent.
- 2) Any items not listed above or unforeseen conditions will result in change order.
- 3) 50% commencement required for order of material.

Respectfully submitted by _____

David Lian, Property Solutions Team

ACCEPTANCE OF PROPOSAL / CONTRACT

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Accepted by: _____

Printed Name & Title: _____

Terms and Conditions & Exclusions:

- * All material is guaranteed to be as specified, the work to be performed in accordance with the drawings and/or specifications submitted (if any), and the job completed in a substantial workmanlike manner.
- * This Proposal is based on our interpretation of the plans, specifications, or description of the work supplied by Owner. Estimate subject to equitable adjustment due to Owner directed changes in anticipated specifications, sequence, scope, or schedule.
- Excludes any utility relocates or repairs that may be required.
- Excludes any and all associated cost with winter conditions and will be addressed on a time and material bases if required. (i.e. Including but not limited to acts of God, excessive snow, frozen ground, below freezing temperatures and other unforeseen conditions)
- I reserve the right to revise this report if and when additional information is provided.
- * This proposal is valid for a period of 30 days from its effective date.
- Note: The owner to have the property tested for asbestos and lead prior to start of work on any building constructed prior to October 12, 1988, as per Colorado Department of Public Health and Environment Regulation No. 8 part B - Asbestos section III subparagraph III.A.I.d., all abatement by OWNER.
- Note: If the estimate contains materials that fluctuate in price, i.e. steel, petroleum, etc. the estimate may change if not accepted within 30 days.
- * If accepted, the above items noted as "OPTIONS" will be incorporated into the contract through a change order, therein modifying the contract amount accordingly.

Exclusions:

- * Engineering, life safety, or permits.
- * Code related upgrades or corrections.
- * Bonding, permitting, or any related fees.
- * Remediation, removal, or abatement of any hazardous or toxic materials (e.g. lead paint, asbestos, etc.).
- * EPA regulations and requirements are the responsibility of the owner.



Roxborough metro district

Attn Ephram Glass

ephramglass@roxboroughmetrodistrict.org

Inject soil around aprox 835 (all) trees listed on updated tree list with
Kelp and Mycorrhizae to help form new fibrous roots = \$28,905.00

Respectfully submitted

David Entwistle

Certified arborist #RM-0445



David Entwistle
15558 E Hinsdale Cir,
Centennial, CO 80112
Phone: (303)-210-9926
Email: dentwistle@savatree.com

Prepared By:
David Entwistle

Authorization

I authorize the work described above and agree to the terms and conditions that follow.

Authorized By: _____ Date: _____

TERMS AND CONDITIONS

Thank you for choosing SavATree! The following terms and conditions, together with the terms, prices, and specifications outlined on your estimate, proposal, and/or services agreement and Plant Health Care and/or Lawn Care Datasheet ("Datasheet"), if applicable for your state, constitute your entire agreement with SavATree, LLC d/b/a SavATree, SavaLawn, Swingle Lawn, Tree and Landscape Care, Mountain High Tree Service, Thrive, 404-CUT-TREE, Mike's Tree Surgeons, Integrity Tree Service, DeerTech, Clear Cut Tree, Red Cedar Arborists and Landscapers, Greenhaven Tree Care, Pauley Tree and Lawn Care, Vine and Branch, Wasatch Arborists, Ping's Tree Service, Arbor Experts, Downey Trees, Jordan's Tree Moving and Maintenance, Treecology, Big Twigs Arboricultural Services, Kaiser Tree Preservation, Glynn Tree Experts, Branches Tree Experts, TREE-TECH, Preservation Tree Services and Giroud Tree and Lawn (collectively referred to as "SavATree") ("Agreement").

PERFORMANCE

Our Plant Health Care and Lawn programs are designed to manage and not eradicate weeds, insects, mites, disease and deer browsing. Horticulturally tolerable levels of insects, mites, disease and deer browse may still be present after treatments. Epidemic infestations may require additional visits at additional cost to you, pending your approval.

Each time we are on your property, an evaluation card will be left or emailed indicating the service(s) performed and, if necessary, any additional recommendations and precautions to be observed. Remeasurement of your lawn, trees or shrubs may also be done if there is a discrepancy between the original estimate and the actual square footage or product(s) required. You will be notified of any price adjustments for future services.

Work crews will arrive at the job site unannounced unless otherwise noted herein. The Datasheet provides approximate and alternate dates of our service. SavATree shall not be liable for damage or losses due to delays for weather or causes beyond our control, or for failure to observe precaution notices. By accepting this Agreement and engaging our services, you accept that every day during the Agreement's term is a day on which applications may be applied, and you are continuously on notice that SavATree will perform applications on any day during the term of this Agreement if any other day becomes unnecessary or infeasible for performance (due to weather, scheduling conflicts, or weed, insect, mite and disease cycles) in which case you waive SavATree's performance on such a day. Absent extraordinary circumstances, you request that SavATree not further contact you concerning dates of application as such further contact would be a burden to you.

You understand that, in connection with rendering our services to you, SavATree may be required to bring trucks and other heavy equipment onto your driveway and other parts of your property. SavATree operates under the assumption that any and all parts of your property onto which we must bring such equipment can sustain the presence, weight, and movement of that equipment, and you hereby hold SavATree harmless for, and agree not to bring any claims against SavATree as a result of, any damage or degradation to any part of your property that results from the presence on it of such equipment.

You understand that certain work that SavATree will render for you, such as dismantling large trees, will likely have a visible impact on your lawn and other parts of your property (e.g., divots, holes, sawdust, etc.). While we will do our best to minimize, mitigate, and repair any such impact, you hereby hold SavATree harmless for, and agree not to bring any claims against SavATree as a result of, any such impact on your property.

You understand that after removal of stumps/roots that some shrubs/trees will continue to produce sprouts that may require multiple treatments, at additional cost to you, for control and that these treatments may result in damage to nearby plants/shrubs/trees and that you hereby hold SavATree harmless for, and agree not to bring any claims against SavATree as a result of, any damage to nearby plants/shrubs/trees.

The following provision applies to New York and Minnesota clients only: The term of this Agreement shall be for twenty years from the date it is signed by you; however this Agreement may be terminated without penalty at any time by either party. Minnesota clients are required to cancel this Agreement upon sale of property serviced with this Agreement.

WORKMANSHIP

All work is performed in a professional manner by experienced personnel outfitted with the appropriate tools and equipment to complete the job properly. Our work meets and exceeds the guidelines and standards set forth by ANSI (the American National Standards Institute) A300. As part of the Arbor Patrol Program, we may perform some minor deep root watering, minor fertilization and/or minor pruning of insect infested or diseased limbs. Any additional major work to be performed will be evaluated during a follow-up site inspection by an arborist who will submit an estimate, proposal, and/or services agreement for client approval. You are responsible for advising SavATree regarding the location of underground utilities in the area where work is to be done. SavATree shall not be responsible for damage to such utilities, unless the location has been indicated prior to the commencement of work. Recommendations are intended to minimize or reduce hazardous conditions associated with trees. The owner or owner's representative is responsible for the annual scheduling of the required inspection of supplemental support systems. You have a duty to inspect your property within fifteen (15) calendar days of service and provide written notice within that time of alleged damage of any nature. If written notice is not provided within that time, you agree that any claims alleging damage of any nature and/or rights to withhold future payments under this Agreement are waived. No Warranties Except as expressly set forth in this agreement, no representations, warranties, or guarantees, express or implied, are intended with regard to products used or services performed. Limit of Liability SavATree's total liability for any losses, damages, and expenses of any type whatsoever incurred by you or any of your guests, tenants, or invitees in connection with or resulting from SavATree's services under this Agreement ("Losses"), which are caused by wrongful acts or omissions of SavATree, shall be limited solely to proven direct and actual damages in an aggregate amount not to exceed the amounts actually paid to SavATree hereunder. In no event will SavATree be liable for special, indirect, incidental or consequential damages, irrespective of the form or cause of action, in contract, tort or otherwise, whether or not the possibility of such damages has been disclosed to SavATree in advance or could have reasonably been foreseen by SavATree.

INSURANCE

SavATree is insured for liability resulting from injury to persons or negligent damage to property, and all its employees are covered by Workers' Compensation Insurance. A certificate of insurance is available upon request.

OWNERSHIP

By accepting this Agreement and engaging our services, you warrant that all trees, plant material and property on which work is to be performed are either owned by you or that permission for the work has been obtained from the owner by you. It is further agreed that the property owner or representative shall be responsible for obtaining any and all permits which may be required by local authorities. You hereby hold SavATree harmless from all claims for damages resulting from your failure to obtain such permits.

TERMS OF PAYMENT

The total cost estimates within this Agreement are valid for 60 days unless otherwise noted. All invoices are payable upon receipt. A deposit of 50% may be required prior to the commencement of General Tree Care work. A finance charge at the maximum rate allowed under applicable state law will be added to invoices after 30 days. Your next treatment may not be performed if your account is past due. Past due balances void any guarantees. If outside assistance is used to collect the account, you are responsible for all costs associated with the collection including, but not limited to, reasonable attorneys' fees and court costs. Sales tax, if applicable, will be added to the amounts of this Agreement per your local and state tax jurisdiction. Should any terms of this Agreement be amended, subsequent payment for our services shall constitute your written acceptance thereof. The following provision applies to New York clients only: By accepting this Agreement and engaging our services, you accept that the annual program total cost shall increase on January 1st of each year of this Agreement by the annual increase in the CPI (CPI-U) published on www.bls.gov for twelve months ending September 30 unless otherwise agreed, with a minimum annual increase of 1%. Further, you hereby acknowledge that you have received notice of and understand the total cost of SavATree's services.

CONCEALED CONTINGENCIES

You agree to pay SavATree on a time and materials basis for any additional work required to complete the job occasioned by concrete or other foreign matter; stinging insect nests in the tree, trees, or branches; rock, pipe, or underground utilities encountered in excavations; and work not described within this Agreement, or any other condition not apparent in estimating the work specified.

STATE NOTIFICATION REQUIREMENTS

Certain states require that specific product information be submitted to you. Part of this agreement is our Datasheet, which provides such information. The Datasheet can be found at www.savatree.com/ds/index.html. Massachusetts clients should see the Consumer Information Bulletin at www.savatree.com/ds/macnsminfo. You have the right to receive specific date pre-notification for certain applications in certain states. Your written authorization on the Authorization Page of this estimate, proposal, and/or services agreement waives any pre-notification requirement unless noted otherwise. In New York State: The property owner or owner's agent may request the specific date or dates of the application(s) to be provided and, if so requested, the pesticide applicator or business must inform of the specific dates and include that date or dates in the contract. Wisconsin clients hereby consent to receiving electronic pre-notification of materials to be used on their property via the Datasheet link listed above.

CUSTOMER REFERRAL PROGRAM

Word of mouth is our best advertising. When you are satisfied with our services, please tell a friend. Each time you refer a new customer to us who meets with an arborist, we will send you a thank you gift.

OUR UNCONDITIONAL GUARANTEE

Should our service fall short of your expectations, please contact us immediately and we will do everything we can to make it right. Rev. 9-3-2021 aso-pdf

Location	Date	Time	Approved?	Deposit \$100	Deposit Returned	Fee	In Binder?	Voided/ Cashed?	Date Permit Issued	Notes
Community Park	5/27/2023	1-4pm	Yes	Received						
Softball Field	4/8/2023	10am-2pm	Yes	Received	6/28/2023					
Community Park Gazebo and parking	4/1/2023	10am-1pm	Yes	Received						
Community Park/Baseball field	4/13/23-6/15/23	4:30pm-8:30pm	Yes	Received \$500	7/6/2023	\$2,200		Mailed to Gemsbok 3.2.2023		
Community Park/ Baseball Field	4/18/2023 & 5/2/2023 or 4/25/23 & 5/9/23	9am-2:30pm	Yes	Waived						
Chatfield Farms	6/7/2023, 6/21/2023, 7/5/2023 and 7/19/2023	8:30 am- 10:30	Yes	Received						
Softball Field	3/30/2024	930-3:30p	Yes	Received						
Community Park	7/22/2023	11am-7pm	Yes	Received	7/26/2023					
Community Park/Softball Field	7/21/2023	5:30 pm- 8:30 p	Yes	Received						
Community Park/Softball Field	8/4/2023	3:30 pm- 6:30	Yes	Received	8/10/2023					
Chatfield Farms	8/5/2023	6pm-9pm	Yes	Received						

**Roxborough Village Metropolitan District
District Management Report
August 15 - September 15, 2023**

**** Please see the Action Item list for the full update regarding SDMS actions.**

1. Tennis Courts/Pickle Ball

- a. The correct court has been completed
- b. Director Rubic confirmed on July 10th that the nets were installed.

2. Graffiti

We received graffiti reports on the following dates; all were sent to CDI for removal and police reports filed:

- a. September 15th- E-mail from Director Rubic regarding skate park.

3. Port-a-potties

We continue to follow up with USS to get them secured.

Homeowner Contact/Communication

1. September 5th- E-mail regarding Dogless-Douglas County issues; gave update.
2. September 4th- Homeowner requesting cottonwoods removed from Chrystal Lake; e-mailed Board.
3. September 4th- Homeowner requesting cottonwoods removed from Chrystal Lake; e-mailed Board. (Same last name as the other request)
4. September 4th- Homeowner asked about weeds; Travis sent to CDI and updated homeowner.
5. September 3rd- Homeowner asked about weeds; Travis sent to CDI and updated homeowner.
6. September 1st- Homeowner asked about weeds; Travis sent to CDI and updated homeowner.
7. August 31st- E-mail regarding Dogless-Douglas County issues; gave update.
8. August 30th- E-mail from website stating the graffiti issue was caused by a sheriff who was acting inappropriately. Followed up with sender with no response.
9. August 28th - E-mail regarding Dogless-Douglas County issues; gave update.
10. August 23rd and other dates- E-mails and calls with concerned homeowner.

Contractor/Consultant Communication Overview

1. CDI

We have been discussion water main breaks, and homeowner requests for weed removal. I have e-mailed them to get updates on their outstanding items; a meeting has been set up for Tuesday to review.

2. Legal

Most discussions have revolved around the issues with Douglas County and the CORA request.

3. Tree Care

- a. Sav-A-Tree agreement has been finalized. Director Glass has been working with them; they were scheduled to be on-site the week of the 11th.
- b. Fertilizer agreement is included in the packet for review.

4. Ark Ecological Services

- a. Ark Ecological continues to perform ~~pesticide~~-herbicide services and continues to communicate with us about their schedule. They have also needed to adjust the schedule several times because of the weather. Notices and updates have been posted to the website regularly.

5. Farnsworth

There is a meeting set up for Wednesday to get updates on their items.

6. Colorado Water Conservation Board Grant

- a. Update to be provided at the meeting.

Community Communication Overview:

1. Several website updates and notices about scheduled herbicide applications and chemicals to be used.

Park/Facility Permits:

We continue to receive requests for reservations and work to process the reservations and collect deposits and fees. Requests are being sent to the Board for review before approval.

CORA Requests

We received one CORA request; SDMS worked with the Board and legal to answer as needed. Documents were provided in the specified time.

Month	Billed
2022	
January	1,587.76
February	1,795.55
March	1,003.76
April	2,514.30
May	1,332.01
June	1,701.42
July	3,291.40
August	1,431.49
September	987.42
October	\$718.13
November	\$3,076.51
December	\$869.01
	\$20,308.76
Budgeted	\$17,500.00
YTD	\$20,308.76
Remaining	-\$2,808.76
Percent	116.1%

2023	Users/Items	Non- Residents*	Billed
January	161		\$2,033.76
February	130		\$1,161.67
March	133	3	\$1,414.21
April	206	3	\$3,349.49
May	129	8	\$1,519.84
June	118	2	\$1,650.40
July	156	2	\$3,255.67
August	84	6	\$1,486.89
September			
October			
November			
December			
Total			\$15,871.93
Budgeted			\$22,500.00
YTD			\$15,871.93
Remaining			\$6,628.07
Percent Remaining			29.5%

* Either not in Rox or not an owner per county assessor