Roxborough Village Metro District

Executive Summary

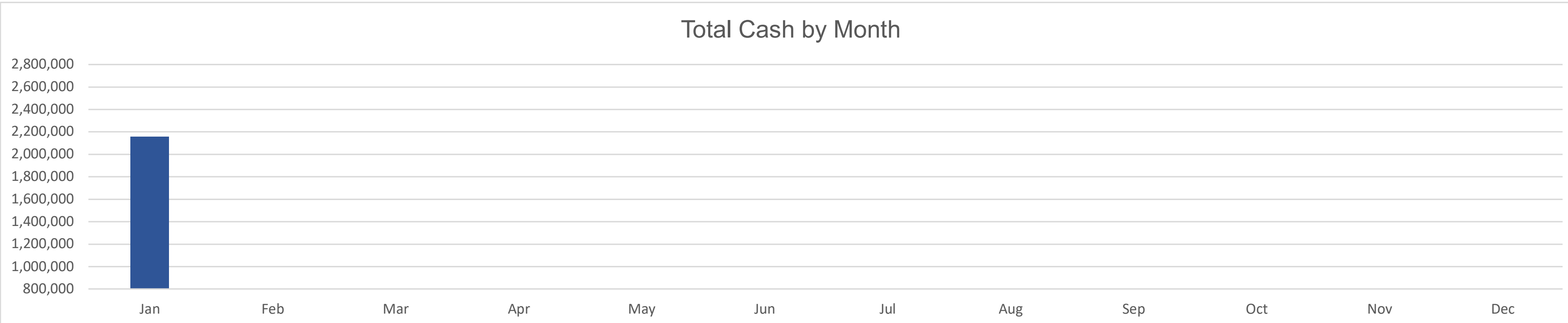
As of January 31st, 2025

Summary

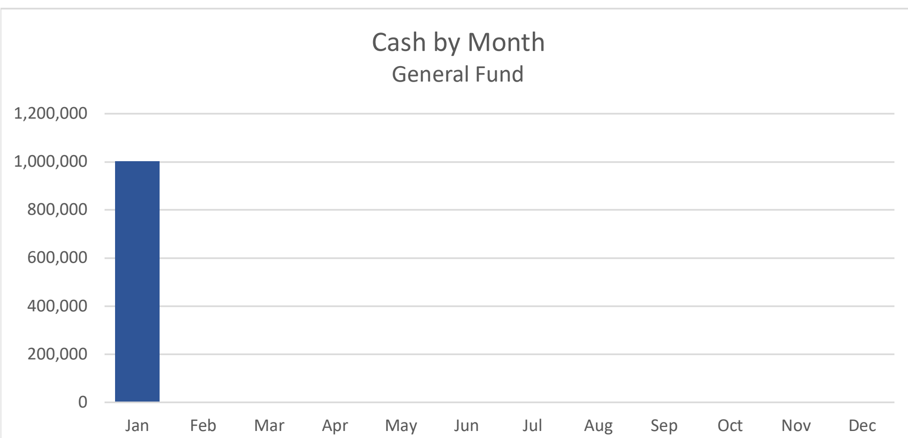
The district received a Property Tax and Specific Ownership Tax payment totaling $8,773.73 in January. The 2025 budgets have been entered for all fund accounts and the bar charts have been updated to reflect the new year's budget. The audit engagement letter has been returned to the auditor, and Gemsbok is beginning to engage and provide them with requested documents.

Key Performance Metrics

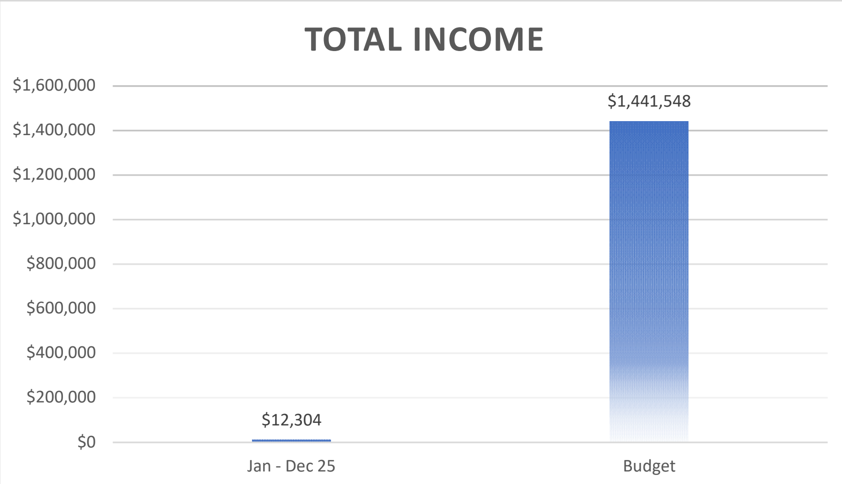
Cash Position

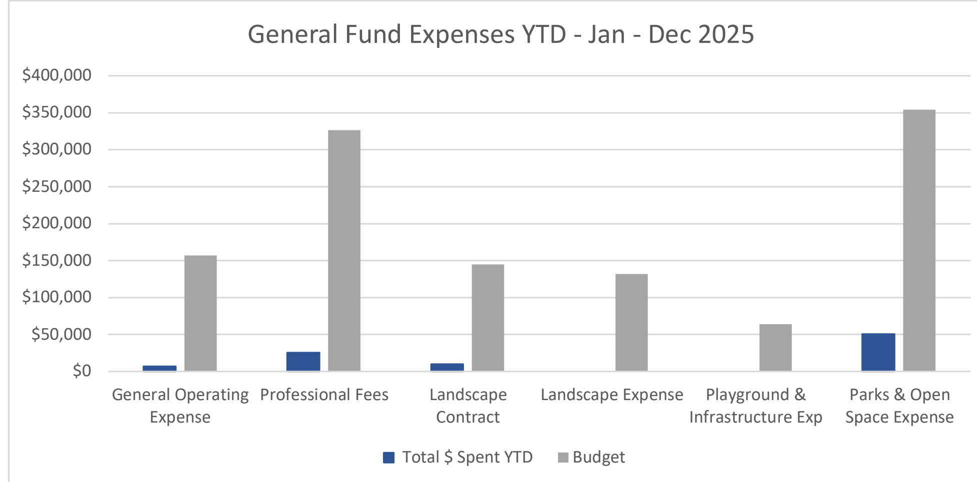


Cash balances will be expected to increase now that we are into 2025.



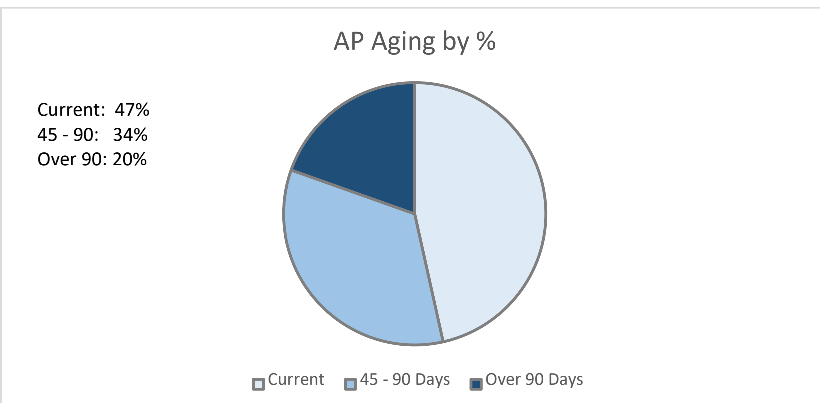
Income & Expenses





Financials were prepared before receiving January's Special District Management Services invoice. A place holder of $10,000 was used and will be updated when the actual invoice is received. As the year progresses, we will monitor expense trends to the current budget, as well as historical years.

Accounts Payable

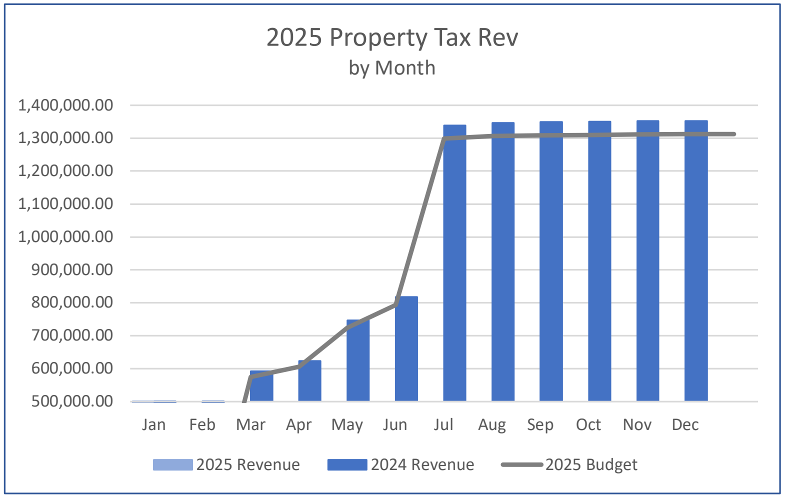


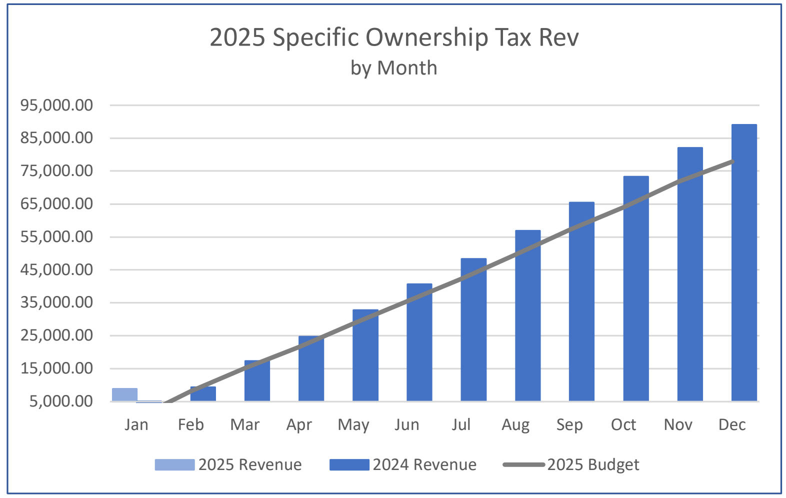
Based on the current reporting, 54% of Accounts Payable are over 45 days past due, which is higher than last month. The total value of the past due bills through January are $106,177.03. The value of the current bills are $92,392.06. We will continue to work with the board to provide transparency on all district bills received.

Revenue and Expense Trends by Type

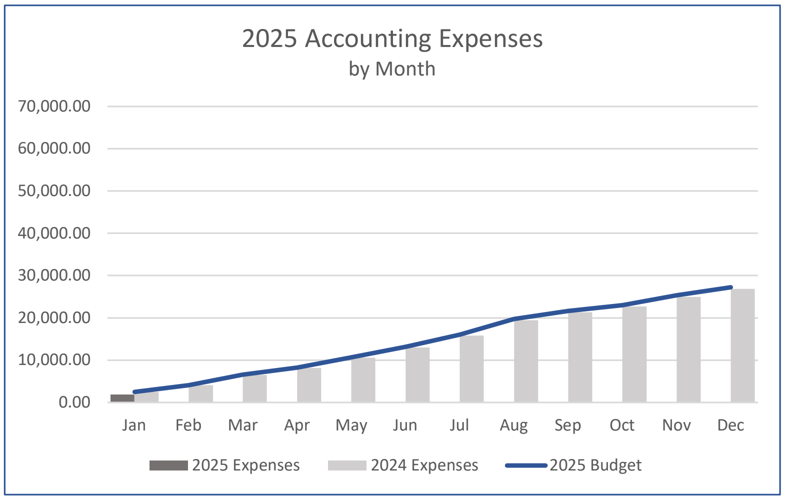
As of January 31st, 2025

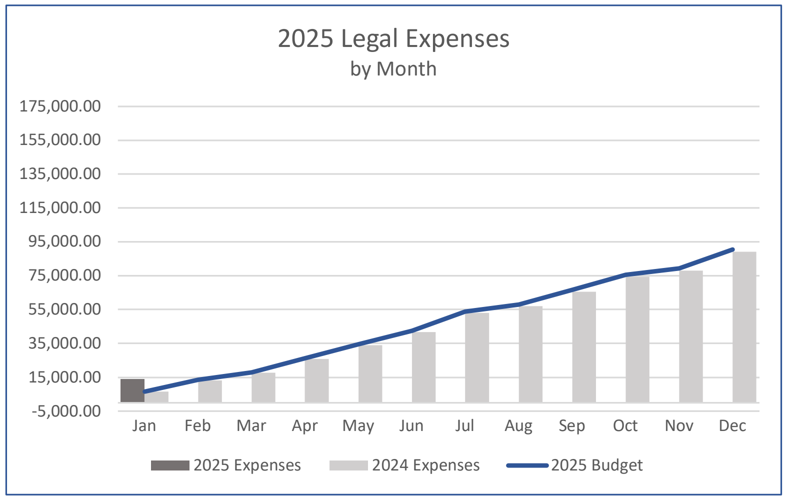
Revenue

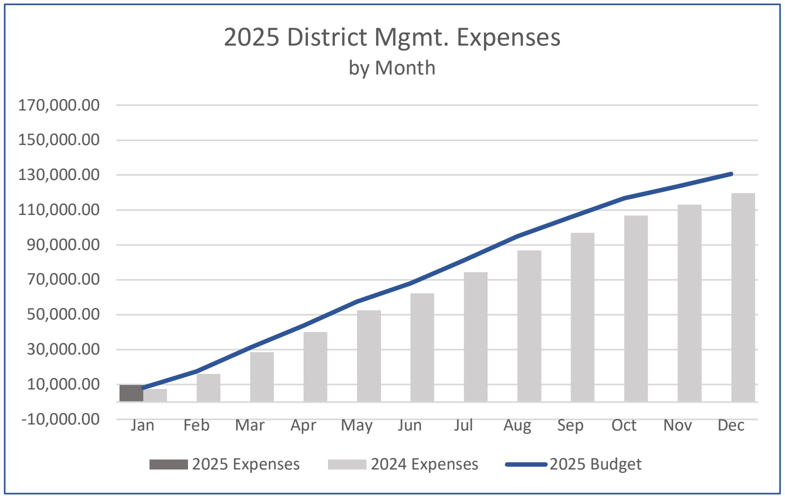


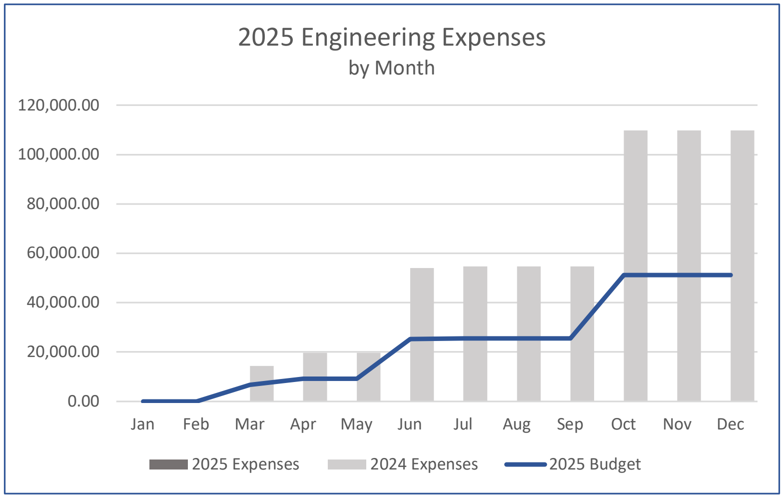


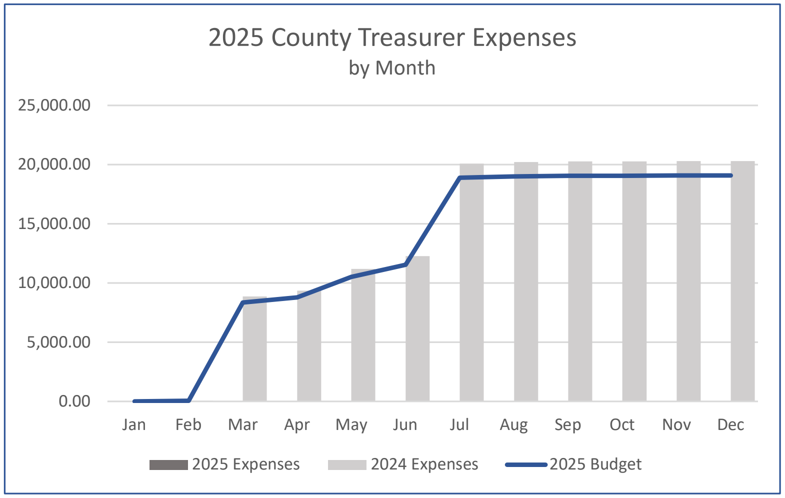
Expenses

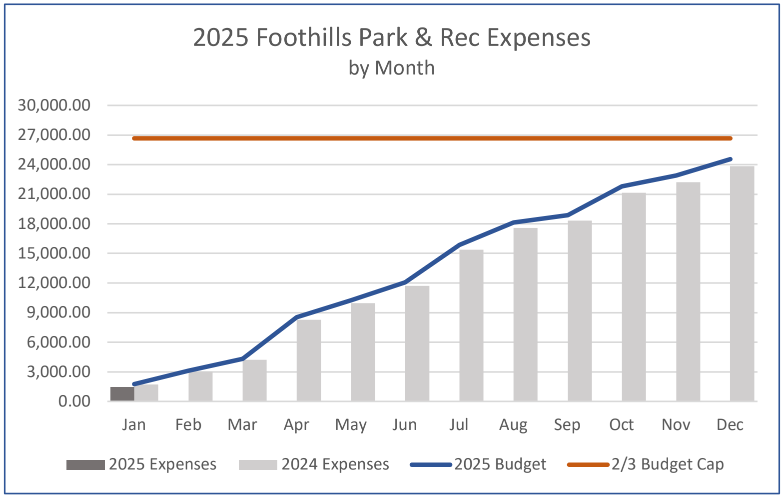


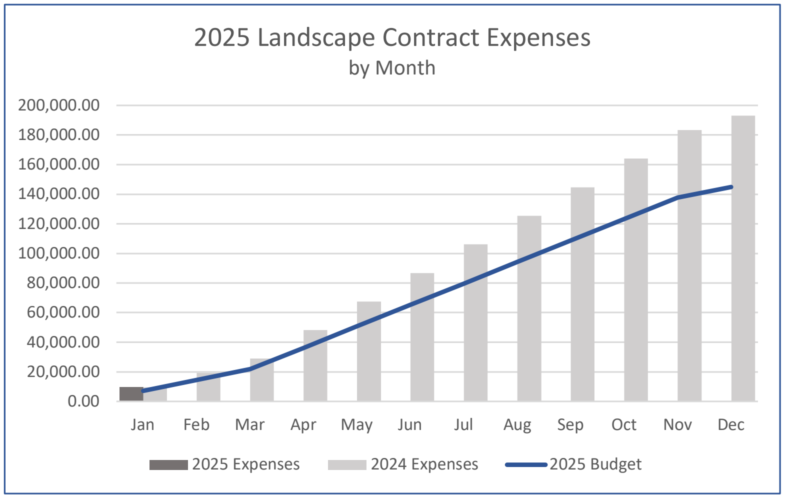


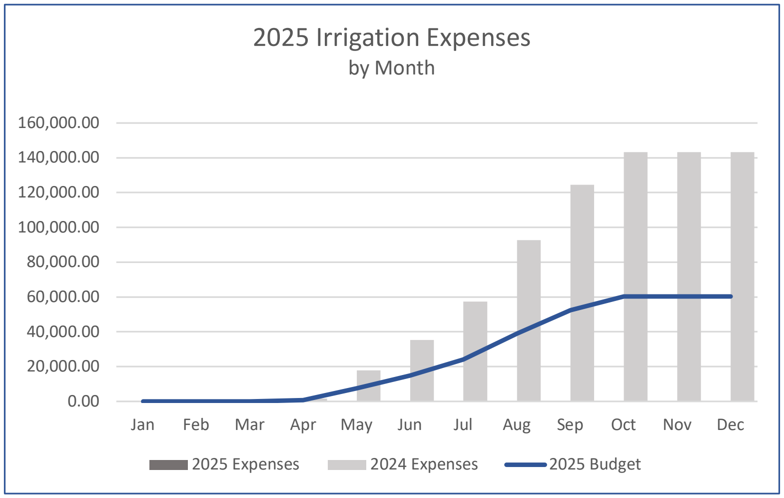

2025 District Mgmt. Expenses
by Month
170,000.00
150,000.00
130,000.00
110,000.00
90,000.00
70,000.00
50,000.00
30,000.00
10,000.00
-10,000.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget

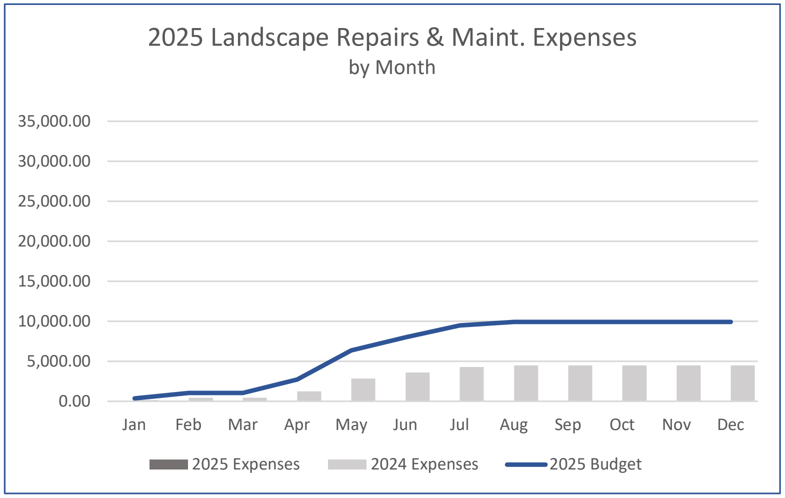

2025 Engineering Expenses
by Month
120,000.00
100,000.00
80,000.00
60,000.00
40,000.00
20,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget

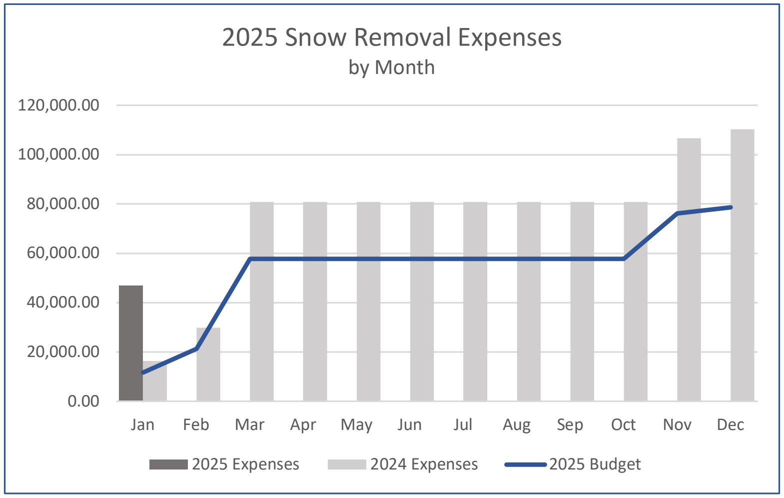

2025 County Treasurer Expenses
by Month
25,000.00
20,000.00
15,000.00
10,000.00
5,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget


2025 Foothills Park & Rec Expenses
by Month
30,000.00
27,000.00
24,000.00
21,000.00
18,000.00
15,000.00
12,000.00
9,000.00
6,000.00
3,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget
2/3 Budget Cap


2025 Landscape Contract Expenses
by Month
200,000.00
180,000.00
160,000.00
140,000.00
120,000.00
100,000.00
80,000.00
60,000.00
40,000.00
20,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget

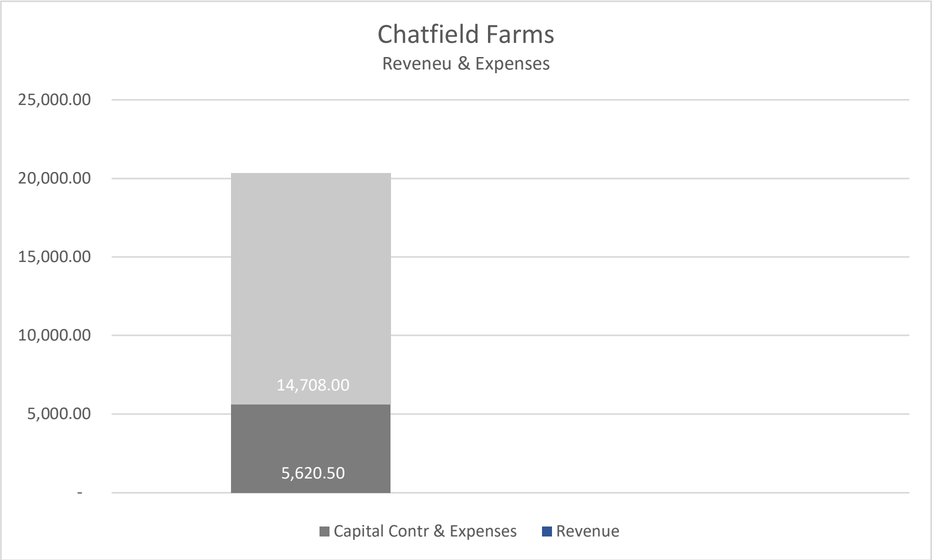

2025 Irrigation Expenses
by Month
160,000.00
140,000.00
120,000.00
100,000.00
80,000.00
60,000.00
40,000.00
20,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget


2025 Landscape Repairs & Maint. Expenses
by Month
35,000.00
30,000.00
25,000.00
20,000.00
15,000.00
10,000.00
5,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget


2025 Snow Removal Expenses
by Month
120,000.00
100,000.00
80,000.00
60,000.00
40,000.00
20,000.00
0.00
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025 Expenses
2024 Expenses
2025 Budget

Chatfield Farms Revenue vs. Expenses

Per the Chatfield Farms Reimbursement Agreement, we need to track the Chatfield Farms revenue versus 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.



	100-General Fund	200 - Capital Project Fund	300 - Debt Service Fund	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
10100 · General Operating Acct	89,059.28	0.00	0.00	89,059.28
10500 · ColoTrust Funds				
10505 · General Fund	915,003.30	0.00	0.00	915,003.30
10510 · Capital Projects Fund	0.00	1,016,066.09	0.00	1,016,066.09
10520 · CTF Fund	0.00	135,392.06	0.00	135,392.06
10500 · ColoTrust Funds - Other	0.00	0.00	0.00	0.00
Total 10500 · ColoTrust Funds	915,003.30	1,151,458.15	0.00	2,066,461.45
Total Checking/Savings	1,004,062.58	1,151,458.15	0.00	2,155,520.73
Other Current Assets				
14010 · Prepaid Expense	37,920.50	0.00	0.00	37,920.50
14020 · Taxes Receivable	1,306,788.00	0.00	0.00	1,306,788.00
Total Other Current Assets	1,344,708.50	0.00	0.00	1,344,708.50
Total Current Assets	2,348,771.08	1,151,458.15	0.00	3,500,229.23
TOTAL ASSETS	**2,348,771.08**	**1,151,458.15**	**0.00**	**3,500,229.23**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	171,126.73	27,442.36	0.00	198,569.09
Total Accounts Payable	171,126.73	27,442.36	0.00	198,569.09
Other Current Liabilities				
20011 · Accrued Expenses	9,600.00	400.00	0.00	10,000.00
22000 · Payroll Liabilities				
20210 · Federal Tax	1.80	0.00	0.00	1.80
20240 · State Tax	6.00	0.00	0.00	6.00
Total 22000 · Payroll Liabilities	7.80	0.00	0.00	7.80
23010 · Defered Revenue-Taxes	1,306,788.00	0.00	0.00	1,306,788.00
Total Other Current Liabilities	1,316,395.80	400.00	0.00	1,316,795.80
Total Current Liabilities	1,487,522.53	27,842.36	0.00	1,515,364.89
Total Liabilities	1,487,522.53	27,842.36	0.00	1,515,364.89
Equity				
32001 · Retained Earnings	334,827.55	-7,222.44	0.00	327,605.11
34000 · Restricted Net Assets				
34020 · Restricted	0.00	1,113,878.94	0.00	1,113,878.94
34050 · Emergency Reserve 3%	36,200.00	0.00	0.00	36,200.00
Total 34000 · Restricted Net Assets	36,200.00	1,113,878.94	0.00	1,150,078.94
39000 · Unrestricted Net Assets	570,109.75	0.00	0.00	570,109.75
Net Income	-79,888.75	16,959.29	0.00	-62,929.46
Total Equity	861,248.55	1,123,615.79	0.00	1,984,864.34
TOTAL LIABILITIES & EQUITY	**2,348,771.08**	**1,151,458.15**	**0.00**	**3,500,229.23**
UNBALANCED CLASSES	0.00	0.00	0.00	0.00

Roxborough Village Metro District
Profit & Loss Budget vs. Actual
January 2025

	Jan 25	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	8,774	77,925	(69,151)	11%
41020 · Property Tax	0	1,312,271	(1,312,271)	0%
41040 · Prior Year Tax	0	759	(759)	0%
41045 · Property Tax Interest	0	311	(311)	0%
Total 41000 · Property Tax Income	8,774	1,391,266	(1,382,492)	1%
43000 · Park and Field Income				
43010 · Sports Field Fees	0	2,200	(2,200)	0%
Total 43000 · Park and Field Income	0	2,200	(2,200)	0%
45000 · Grant Income	20,000	50,000	(30,000)	40%
46000 · Interest Income				
46010 · General Bank Account Interest	8,058	113,411	(105,353)	7%
Total 46000 · Interest Income	8,058	113,411	(105,353)	7%
48000 · CTF/Lottery Income	0	46,200	(46,200)	0%
Total Income	36,832	1,603,077	(1,566,245)	2%
Gross Profit	36,832	1,603,077	(1,566,245)	2%
Expense				
50000 · Treasurer Fees	0	19,091	(19,091)	0%
51000 · General Overhead				
51005 · Dues & Subscriptions	990	2,189	(1,199)	45%
51050 · Utilities Expense	896	14,140	(13,244)	6%
Total 51000 · General Overhead	1,887	16,329	(14,443)	12%
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	339	6,596	(6,257)	5%
Total 52000 · Computer & Software Expenses	339	6,596	(6,257)	5%
52500 · Insurance Expense				
52550 · General Insurance	3,333	46,680	(43,348)	7%
52500 · Insurance Expense - Other	0	357	(357)	0%
Total 52500 · Insurance Expense	3,333	47,037	(43,705)	7%
52600 · Election Expense	0	45,000	(45,000)	0%
53000 · Board of Director's Expense				
53010 · Directors' Stipend	600	9,870	(9,270)	6%
53020 · BOD Travel/Mileage Expense	0	323	(323)	0%
53040 · BOD Conference/Retreat Expense	0	394	(394)	0%
53050 · Other BOD Expense	375			
Total 53000 · Board of Director's Expense	975	10,587	(9,612)	9%
54000 · Payroll Expenses				
54060 · Employer Payroll Taxes	46	755	(709)	6%
54000 · Payroll Expenses - Other	15	202	(187)	7%
Total 54000 · Payroll Expenses	61	957	(896)	6%
57000 · Professional Services Fees				
57010 · Auditing	0	7,686	(7,686)	0%
57020 · Legal Expenses	14,342	93,412	(79,071)	15%
57030 · Accounting Services	1,818	28,277	(26,459)	6%
57040 · District Management	10,000	136,060	(126,060)	7%
57050 · Engineering Expense	0	52,942	(52,942)	0%
57090 · Other Professional Services Exp	83	20,000	(19,917)	0%
Total 57000 · Professional Services Fees	26,242	338,377	(312,135)	8%
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	0	7,000	(7,000)	0%
62020 · Utility Locate	297	3,499	(3,202)	8%
62000 · Repairs and Maintenance - Other	0	2,625	(2,625)	0%
Total 62000 · Repairs and Maintenance	297	13,124	(12,827)	2%

Roxborough Village Metro District

Profit & Loss Budget vs. Actual

January 2025

	Jan 25	Budget	Budget Variance	% of Budget
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	0	9,916	(9,916)	0%
64020 · Landscape Weed Control Expense	0	31,496	(31,496)	0%
64030 · Irrigation Expense	0	60,389	(60,389)	0%
64040 · Landscape Contract	9,653	145,000	(135,347)	7%
64000 · Landscape Expenses - Other	0	30,000	(30,000)	0%
Total 64000 · Landscape Expenses	9,653	276,801	(267,148)	3%
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	0	32,568	(32,568)	0%
65030 · Graffiti Removal /Vandalism Exp	0	9,316	(9,316)	0%
65040 · Skate Park Maintenance	0	19,000	(19,000)	0%
65080 · Misc. Playground & Infrastruct	0	2,752	(2,752)	0%
65000 · Playground & Infrastructure Exp - Other	0	500	(500)	0%
Total 65000 · Playground & Infrastructure Exp	0	64,136	(64,136)	0%
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	1,437	24,564	(23,127)	6%
68020 · Mosquito Control Expense	0	14,490	(14,490)	0%
68025 · Water Expense	1,411	68,000	(66,589)	2%
68030 · Seasonal Lighting Expense	0	17,000	(17,000)	0%
68035 · Wetland Mitigation	0	275	(275)	0%
68045 · Tree Care Expense	0	30,000	(30,000)	0%
68050 · Portable Restroom Exp.	599	8,235	(7,636)	7%
68065 · Water Rights Expense	0	850	(850)	0%
68070 · Snow Removal Expense	47,020	78,700	(31,680)	60%
68080 · Algae Control Exp.	0	40,000	(40,000)	0%
68085 · Annual Trails Maintenance	0	15,000	(15,000)	0%
68095 · Open Space Maintenances / Fire	0	57,950	(57,950)	0%
Total 68000 · Parks & Open Space Expense	50,467	355,064	(304,597)	14%
80000 · Capital Expenses				
80010 · Park Infastructure/Improvements	0	503,000	(503,000)	0%
80020 · Irrigation Improvements	0	97,000	(97,000)	0%
80050 · Building Improvements	0	3,000	(3,000)	0%
80060 · Plant Nursery	628	3,500	(2,872)	18%
80070 · New Playground	5,881	350,000	(344,119)	2%
80000 · Capital Expenses - Other	0	18,000	(18,000)	0%
Total 80000 · Capital Expenses	6,508	974,500	(967,992)	1%
99000 · Contingency	0	39,960	(39,960)	0%
Total Expense	99,762	2,207,559	(2,107,797)	5%
Net Ordinary Income	(62,929)	(604,482)	541,552	10%
Net Income	**(62,929)**	**(604,482)**	**541,552**	**10%**

Roxborough Village Metro District
Capital Fund Profit & Loss Budget vs. Actual
January 2025

	Jan 25	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
45000 · Grant Income	20,000	50,000	(30,000)	40%
46000 · Interest Income	4,528	65,329	(60,801)	7%
48000 · CTF/Lottery Income	0	46,200	(46,200)	0%
Total Income	24,528	161,529	(137,001)	15%
Gross Profit	24,528	161,529	(137,001)	15%
Expense				
52000 · Computer & Software Expenses	14	264	(250)	5%
52500 · Insurance Expense	0	1,694	(1,694)	0%
57000 · Professional Services Fees	1,046	11,473	(10,427)	9%
68000 · Parks & Open Space Expense	0	850	(850)	0%
80000 · Capital Expenses	6,508	969,500	(962,992)	1%
99000 · Contingency	0	0	0	0%
Total Expense	7,568	983,781	(976,213)	1%
Net Ordinary Income	16,959	(822,252)	839,211	(2)%
Net Income	**16,959**	**(822,252)**	**839,211**	**(2)%**

Roxborough Village Metro District
General Fund Profit & Loss Budget vs. Actual
January 2025

	Jan 25	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income				
41010 · Specific Ownership Tax	8,774	77,925	(69,151)	11%
41020 · Property Tax	0	1,312,271	(1,312,271)	0%
41040 · Prior Year Tax	0	759	(759)	0%
41045 · Property Tax Interest	0	311	(311)	0%
Total 41000 · Property Tax Income	8,774	1,391,266	(1,382,492)	1%
43000 · Park and Field Income				
43010 · Sports Field Fees	0	2,200	(2,200)	0%
Total 43000 · Park and Field Income	0	2,200	(2,200)	0%
46000 · Interest Income				
46010 · General Bank Account Interest	3,531	48,082	(44,551)	7%
Total 46000 · Interest Income	3,531	48,082	(44,551)	7%
Total Income	12,304	1,441,548	(1,429,244)	1%
Gross Profit	12,304	1,441,548	(1,429,244)	1%
Expense				
50000 · Treasurer Fees	0	19,091	(19,091)	0%
51000 · General Overhead				
51005 · Dues & Subscriptions	990	2,189	(1,199)	45%
51050 · Utilities Expense	896	14,140	(13,244)	6%
Total 51000 · General Overhead	1,887	16,329	(14,443)	12%
52000 · Computer & Software Expenses				
52040 · Software & Online Subscriptions	325	6,332	(6,007)	5%
Total 52000 · Computer & Software Expenses	325	6,332	(6,007)	5%
52500 · Insurance Expense				
52550 · General Insurance	3,333	45,000	(41,668)	7%
52500 · Insurance Expense - Other	0	343	(343)	0%
Total 52500 · Insurance Expense	3,333	45,343	(42,011)	7%
52600 · Election Expense	0	45,000	(45,000)	0%
53000 · Board of Director's Expense				
53010 · Directors' Stipend	600	9,870	(9,270)	6%
53020 · BOD Travel/Mileage Expense	0	323	(323)	0%
53040 · BOD Conference/Retreat Expense	0	394	(394)	0%
53050 · Other BOD Expense	375			
Total 53000 · Board of Director's Expense	975	10,587	(9,612)	9%
54000 · Payroll Expenses				
54060 · Employer Payroll Taxes	46	755	(709)	6%
54000 · Payroll Expenses - Other	15	202	(187)	7%
Total 54000 · Payroll Expenses	61	957	(896)	6%
57000 · Professional Services Fees				
57010 · Auditing	0	7,350	(7,350)	0%
57020 · Legal Expenses	13,768	90,450	(76,682)	15%
57030 · Accounting Services	1,745	27,260	(25,515)	6%
57040 · District Management	9,600	130,620	(121,020)	7%
57050 · Engineering Expense	0	51,224	(51,224)	0%
57090 · Other Professional Services Exp	83	20,000	(19,917)	0%
Total 57000 · Professional Services Fees	25,196	326,904	(301,708)	8%
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	0	7,000	(7,000)	0%
62020 · Utility Locate	297	3,499	(3,202)	8%
62000 · Repairs and Maintenance - Other	0	2,625	(2,625)	0%
Total 62000 · Repairs and Maintenance	297	13,124	(12,827)	2%

Roxborough Village Metro District
General Fund Profit & Loss Budget vs. Actual
January 2025

	Jan 25	Budget	Budget Variance	% of Budget
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	0	9,916	(9,916)	0%
64020 · Landscape Weed Control Expense	0	31,496	(31,496)	0%
64030 · Irrigation Expense	0	60,389	(60,389)	0%
64040 · Landscape Contract	9,653	145,000	(135,347)	7%
64000 · Landscape Expenses - Other	0	30,000	(30,000)	0%
Total 64000 · Landscape Expenses	9,653	276,801	(267,148)	3%
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	0	32,568	(32,568)	0%
65030 · Graffiti Removal /Vandalism Exp	0	9,316	(9,316)	0%
65040 · Skate Park Maintenance	0	19,000	(19,000)	0%
65080 · Misc. Playground & Infrastruct	0	2,752	(2,752)	0%
65000 · Playground & Infrastructure Exp - Other	0	500	(500)	0%
Total 65000 · Playground & Infrastructure Exp	0	64,136	(64,136)	0%
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	1,437	24,564	(23,127)	6%
68020 · Mosquito Control Expense	0	14,490	(14,490)	0%
68025 · Water Expense	1,411	68,000	(66,589)	2%
68030 · Seasonal Lighting Expense	0	17,000	(17,000)	0%
68035 · Wetland Mitigation	0	275	(275)	0%
68045 · Tree Care Expense	0	30,000	(30,000)	0%
68050 · Portable Restroom Exp.	599	8,235	(7,636)	7%
68070 · Snow Removal Expense	47,020	78,700	(31,680)	60%
68080 · Algae Control Exp.	0	40,000	(40,000)	0%
68085 · Annual Trails Maintenance	0	15,000	(15,000)	0%
68095 · Open Space Maintenances / Fire	0	57,950	(57,950)	0%
Total 68000 · Parks & Open Space Expense	50,467	354,214	(303,747)	14%
80000 · Capital Expenses				
80010 · Park Infastructure/Improvements	0	5,000	(5,000)	0%
Total 80000 · Capital Expenses	0	5,000	(5,000)	0%
99000 · Contingency	0	39,960	(39,960)	0%
Total Expense	92,193	1,223,778	(1,131,584)	8%
Net Ordinary Income	(79,889)	217,770	(297,659)	(37)%
Net Income	**(79,889)**	**217,770**	**(297,659)**	**(37)%**

Roxborough Village Metro District
Chatfield Farms Profit & Loss Budget vs. Actual
January 2025

	Jan 25	Budget	Budget Variance	% of Budget
Ordinary Income/Expense				
Income				
41000 · Property Tax Income	0	375,309	(375,309)	0%
Total Income	0	375,309	(375,309)	0%
Gross Profit	0	375,309	(375,309)	0%
Expense				
50000 · Treasurer Fees	0	5,150	(5,150)	0%
51000 · General Overhead	191	2,612	(2,421)	7%
52000 · Computer & Software Expenses	52	1,013	(961)	5%
52500 · Insurance Expense	645	7,255	(6,610)	9%
52600 · Election Expense	0	7,200	(7,200)	0%
53000 · Board of Director's Expense	0	1,694	(1,694)	0%
54000 · Payroll Expenses	0	153	(153)	0%
57000 · Professional Services Fees	4,031	52,305	(48,274)	8%
62000 · Repairs and Maintenance	48	2,100	(2,052)	2%
64000 · Landscape Expenses	1,544	44,287	(42,743)	3%
65000 · Playground & Infrastructure Exp	0	10,262	(10,262)	0%
68000 · Parks & Open Space Expense	8,197	56,674	(48,477)	14%
80000 · Capital Expenses	0	5,000	(5,000)	0%
Total Expense	14,709	195,705	(180,996)	8%
Net Ordinary Income	(14,709)	179,604	(194,313)	(8)%
Net Income	**(14,709)**	**179,604**	**(194,313)**	**(8)%**

Roxborough Village Metro District
A/P Aging Summary
As of January 31, 2025

	Current	1 - 45	46 - 90	> 90	TOTAL
Bill.com LLC	338.99	0.00	0.00	0.00	338.99
Consolidated Divisions Inc	42,538.84	23,786.85	9,908.71	38,560.65	114,795.05
CORE Electric Cooperative	892.68	0.00	0.00	0.00	892.68
Diversified Underground	228.00	0.00	0.00	0.00	228.00
Douglas County Deputy Sheriff's Associati	82.75	0.00	0.00	0.00	82.75
Ephram Glass*	0.00	627.69	0.00	0.00	627.69
Farnsworth Group, Inc	0.00	0.00	57,362.67	0.00	57,362.67
Foothills Park & Recreation District	1,436.81	0.00	0.00	0.00	1,436.81
Game-Set-Match Inc.	0.00	350.00	0.00	0.00	350.00
Gemsbok Consulting Inc.	1,818.10	0.00	0.00	0.00	1,818.10
HGL Construction Services LLC	0.00	0.00	0.00	345.00	345.00
Ireland Stapleton Pryor & Pascoe PC	14,341.50	0.00	0.00	0.00	14,341.50
Rocky Mountain Recreation Inc	5,880.80	0.00	0.00	0.00	5,880.80
Utility Notification Center of Colorado	69.05	0.00	0.00	0.00	69.05
TOTAL	**67,627.52**	**24,764.54**	**67,271.38**	**38,905.65**	**198,569.09**

Roxborough Village Metro District
A/P Aging Detail
As of January 31, 2025

	Date	Num	Name	Due Date	Split	Memo	Aging	Open Balance
Current								
	01/16/2025	2017758	Consolidated Division...	01/31/2025	-SPLIT-			388.00
	01/21/2025		CORE Electric Cooper...	01/31/2025	-SPLIT-			892.68
	01/31/2025	SALES000...	Foothills Park & Recre...	01/31/2025	-SPLIT-	January 2024 Reside...		1,436.81
	01/31/2025	225011178	Utility Notification Cen...	01/31/2025	-SPLIT-	RTL Transmissions		69.05
	01/31/2025	161931	Ireland Stapleton Pryo...	01/31/2025	-SPLIT-	Billed Through 01/31/...		14,341.50
	01/22/2025	00115372	Douglas County Deput...	02/01/2025	-SPLIT-			82.75
	01/18/2025	2017807	Consolidated Division...	02/02/2025	-SPLIT-			9,310.00
	01/23/2025	7884	Rocky Mountain Recr...	02/02/2025	80070 · New Playground	Airplane Park		5,880.80
	01/19/2025	2017878	Consolidated Division...	02/03/2025	-SPLIT-			2,890.00
	01/23/2025	2017914	Consolidated Division...	02/07/2025	-SPLIT-			8,183.00
	01/25/2025	2017957	Consolidated Division...	02/09/2025	-SPLIT-			10,175.00
	01/31/2025	25020248224	Bill.com LLC	02/10/2025	-SPLIT-	Billing Period 01/05/2...		338.99
	01/28/2025	2018001	Consolidated Division...	02/12/2025	-SPLIT-			1,940.00
	01/31/2025	2017633	Consolidated Division...	02/15/2025	-SPLIT-			9,652.84
	01/31/2025	31458	Diversified Underground	03/02/2025	-SPLIT-	Screen Charge		228.00
	01/31/2025	6190	Gemsbok Consulting I...	03/17/2025	-SPLIT-	January 2025		1,818.10
Total Current								67,627.52
1 - 45								
	12/02/2024	2017027	Consolidated Division...	12/17/2024	-SPLIT-		45	9,652.85
	12/31/2024	INV-18451	Game-Set-Match Inc.	12/31/2024	-SPLIT-	Tennis Court Washing	31	350.00
	01/08/2025	2017564	Consolidated Division...	01/23/2025	-SPLIT-		8	6,863.00
	01/09/2025	2017698	Consolidated Division...	01/24/2025	-SPLIT-		7	7,271.00
	01/30/2025	RVMD10010	Ephram Glass*	01/30/2025	80060 · Plant Nursery	Greenhouse Supplies	1	627.69
Total 1 - 45								24,764.54
46 - 90								
	10/19/2024	2016572	Consolidated Division...	11/03/2024	-SPLIT-		89	938.01
	10/24/2024	255676	Farnsworth Group, Inc	11/03/2024	-SPLIT-	Period ending 09.30.2...	89	57,362.67
	11/30/2024	2017062	Consolidated Division...	12/15/2024	-SPLIT-		47	8,970.70
Total 46 - 90								67,271.38
> 90								
	04/12/2024	2024-23	HGL Construction Ser...	05/12/2024	80060 · Plant Nursery		264	345.00
	04/27/2024	2013941	Consolidated Division...	05/12/2024	-SPLIT-	Water meter install	264	9,253.71
	05/31/2024	2014479	Consolidated Division...	06/15/2024	-SPLIT-	T&M May 26-31	230	8,975.71
	07/27/2024	2015307	Consolidated Division...	08/11/2024	-SPLIT-		173	120.00
	07/27/2024	2015301	Consolidated Division...	08/11/2024	-SPLIT-		173	7,400.22
	07/31/2024	2015447	Consolidated Division...	08/15/2024	-SPLIT-		169	80.00
	08/10/2024	2015616	Consolidated Division...	08/25/2024	-SPLIT-		159	198.00
	08/10/2024	2015617	Consolidated Division...	08/25/2024	-SPLIT-		159	195.00
	08/24/2024	2015744	Consolidated Division...	09/08/2024	-SPLIT-		145	12,338.01
Total > 90								38,905.65
TOTAL								**198,569.09**

Roxborough Village Metro District
Claims by Vendor Detail
January 2025

Type	Date	Num	Memo	Account	Original Amount	Balance
Bill.com LLC						
Bill	01/07/2025	25019893308	Billing Period 12/05/2024 - 01/04/2025	52040 · Software & Online Subscr...	274.72	274.72
Bill	01/07/2025	25019893308	Billing Period 12/05/2024 - 01/04/2025	52040 · Software & Online Subscr...	52.33	327.05
Bill	01/07/2025	25019893308	Billing Period 12/05/2024 - 01/04/2025	52040 · Software & Online Subscr...	13.63	340.68
Total Bill.com LLC						340.68
Colorado department of Agriculture						
Deposit	01/22/2025		Noxious Weed Grant Deposit	45000 · Grant Income	-20,000.00	-20,000.00
Total Colorado department of Agriculture						-20,000.00
Consolidated Divisions Inc						
Bill	01/21/2025	2016928		68070 · Snow Removal Expense	21,659.40	21,659.40
Bill	01/21/2025	2016928		68070 · Snow Removal Expense	4,125.60	25,785.00
Bill	01/21/2025	2017419		68070 · Snow Removal Expense	3,060.96	28,845.96
Bill	01/21/2025	2017419		68070 · Snow Removal Expense	583.04	29,429.00
Total Consolidated Divisions Inc						29,429.00
CORE Electric Cooperative						
Bill	01/07/2025			51050 · Utilities Expense	862.09	862.09
Bill	01/07/2025			51050 · Utilities Expense	33.00	895.09
Total CORE Electric Cooperative						895.09
Diversified Underground						
Bill	01/21/2025	31286	Screen Charge	62020 · Utility Locate	189.00	189.00
Bill	01/21/2025	31286	Screen Charge	62020 · Utility Locate	36.00	225.00
Bill	01/27/2025	31114	Screen Charge	62020 · Utility Locate	306.60	531.60
Bill	01/27/2025	31114	Screen Charge	62020 · Utility Locate	58.40	590.00
Total Diversified Underground						590.00
Douglas County Libraries						
Bill	01/21/2025	Library Rental		53050 · Other BOD Expense	375.00	375.00
Total Douglas County Libraries						375.00
Foothills Park & Recreation District						
Bill	01/21/2025	SALES000000035769	December 2024 Resident Use	68010 · Foothills Park & Rec Fees	1,223.72	1,223.72
Bill	01/21/2025	SALES000000035769	December 2024 Resident Use	68010 · Foothills Park & Rec Fees	383.54	1,607.26
Total Foothills Park & Recreation District						1,607.26
Gemsbok Consulting Inc.						
Bill	01/27/2025	6165	December 2024	57030 · Accounting Services	1,620.86	1,620.86
Bill	01/27/2025	6165	December 2024	57030 · Accounting Services	308.74	1,929.60
Bill	01/27/2025	6165	December 2024	57030 · Accounting Services	80.40	2,010.00
Total Gemsbok Consulting Inc.						2,010.00
Ireland Stapleton Pryor & Pascoe PC						
Bill	01/27/2025	160385	Billed Through 11/30/2024	57020 · Legal Expenses	3,056.09	3,056.09
Bill	01/27/2025	160385	Billed Through 11/30/2024	57020 · Legal Expenses	582.11	3,638.20
Bill	01/27/2025	160385	Billed Through 11/30/2024	57020 · Legal Expenses	151.59	3,789.79
Bill	01/27/2025	161181	Billed Through 12/31/2024	57020 · Legal Expenses	9,237.38	13,027.17
Bill	01/27/2025	161181	Billed Through 12/31/2024	57020 · Legal Expenses	1,759.50	14,786.67
Bill	01/27/2025	161181	Billed Through 12/31/2024	57020 · Legal Expenses	458.20	15,244.87
Total Ireland Stapleton Pryor & Pascoe PC						15,244.87
JPL Cares, Inc.						
Bill	01/21/2025	38736		80010 · Park Infastructure/Improv...	20,205.07	20,205.07
Total JPL Cares, Inc.						20,205.07
QuickBooks Payroll Service						
Liability Che...	01/30/2025		Fee for 3 direct deposit(s) at $5.00 each	54000 · Payroll Expenses	15.00	15.00
Total QuickBooks Payroll Service						15.00
Renovations Landscaping Inc						
Bill	01/06/2025	305 corr		80010 · Park Infastructure/Improv...	28,130.00	28,105.00
Total Renovations Landscaping Inc						28,105.00
Roxborough Water & Sanitation District						
Bill	01/15/2025		Service Period 11/24/24 - 12/24/24 Rampart Range	68025 · Water Expense	119.00	119.00
Bill	01/15/2025		Service Period 11/25/24 to 12/24/24 Mule Deer Pl	68025 · Water Expense	104.25	223.25
Bill	01/15/2025		Service Period 11/25/24 - 12/24/24 Marmot Ridge Cir	68025 · Water Expense	208.50	431.75
Bill	01/15/2025		Service Period 11/25/24 to 12/24/24 Elk Mnt Cir	68025 · Water Expense	104.25	536.00
Bill	01/15/2025		Billing Period 12/01/24 to 12/31/24	68025 · Water Expense	735.28	1,271.28
Bill	01/15/2025		Billing Period 12/01/24 to 12/31/24	68025 · Water Expense	140.05	1,411.33
Total Roxborough Water & Sanitation District						1,411.33
Special District Association of Colorado						
Bill	01/31/2025	2025 Membership	2025 SDA Annual Membership	51005 · Dues & Subscriptions	831.72	831.72
Bill	01/31/2025	2025 Membership	2025 SDA Annual Membership	51005 · Dues & Subscriptions	158.42	990.14
Total Special District Association of Colorado						990.14

Roxborough Village Metro District
Claims by Vendor Detail
January 2025

Type	Date	Num	Memo	Account	Original Amount	Balance
Special District Management Services, Inc						
Bill	01/27/2025	142230	December 2024 District Management Fees	57040 · District Management	5,404.64	5,404.64
Bill	01/27/2025	142230	December 2024 District Management Fees	57040 · District Management	1,029.45	6,434.09
Bill	01/27/2025	142230	December 2024 District Management Fees	57040 · District Management	268.09	6,702.18
Total Special District Management Services, Inc						6,702.18
United Site Services						
Bill	01/21/2025	INV-5016865	Services Chatfield Farms Park	68050 · Portable Restroom Exp.	303.34	303.34
Bill	01/21/2025	INV-5018427	Services Roxborough Community Park	68050 · Portable Restroom Exp.	295.47	598.81
Total United Site Services						598.81
Utility Notification Center of Colorado						
Bill	01/21/2025	224121161	RTL Transmissions	62020 · Utility Locate	23.84	23.84
Bill	01/21/2025	224121161	RTL Transmissions	62020 · Utility Locate	4.54	28.38
Total Utility Notification Center of Colorado						28.38
Xcel Energy						
Bill	01/30/2025	909043485	December Statement	51050 · Utilities Expense	3.68	3.68
Total Xcel Energy						3.68
TOTAL						**88,551.49**

Roxborough Village Metro District
Payroll Detail
January 2025

Num	Date	Source Name	Payroll Item	Type	Wage Base	Amount
BOD Compensation						
DD1095	01/31/2025	Brendan M Coupe	BOD Compensation	Paycheck	0.00	200.00
DD1096	01/31/2025	Debra D Prysby	BOD Compensation	Paycheck	0.00	200.00
DD1097	01/31/2025	Ephram Glass	BOD Compensation	Paycheck	0.00	200.00
Total BOD Compensation					0.00	600.00
TOTAL					**0.00**	**600.00**

Roxborough Village Metro District
Capital Fund Profit & Loss Detail
January 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
45000 · Grant Income							
Deposit	01/22/2025		Colorado department of Ag...	Noxious Weed Grant Deposit		20,000.00	20,000.00
Total 45000 · Grant Income					0.00	20,000.00	20,000.00
46000 · Interest Income							
46010 · General Bank Account Interest							
Deposit	01/31/2025			Deposit		4,127.35	4,127.35
Deposit	01/31/2025			Deposit		400.37	4,527.72
Total 46010 · General Bank Account Interest					0.00	4,527.72	4,527.72
Total 46000 · Interest Income					0.00	4,527.72	4,527.72
Total Income					0.00	24,527.72	24,527.72
Gross Profit					0.00	24,527.72	24,527.72
Expense							
52000 · Computer & Software Expenses							
52040 · Software & Online Subscriptions							
Bill	01/31/2025	2502024...	Bill.com LLC	Billing Period 01/05/2025 - 02/04/2025	13.56		13.56
Total 52040 · Software & Online Subscriptions					13.56	0.00	13.56
Total 52000 · Computer & Software Expenses					13.56	0.00	13.56
52500 · Insurance Expense							
52550 · General Insurance							
General Journal	01/31/2025	0125BusIns		To move Business Insruance prepaid to exp...	0.00		0.00
Total 52550 · General Insurance					0.00	0.00	0.00
Total 52500 · Insurance Expense					0.00	0.00	0.00
57000 · Professional Services Fees							
57020 · Legal Expenses							
Bill	01/31/2025	161931	Ireland Stapleton Pryor & ...	Billed Through 01/31/2025	573.66		573.66
Total 57020 · Legal Expenses					573.66	0.00	573.66
57030 · Accounting Services							
Bill	01/31/2025	6190	Gemsbok Consulting Inc.	January 2025	72.72		72.72
Total 57030 · Accounting Services					72.72	0.00	72.72
57040 · District Management							
General Journal	01/31/2025	0131Accr...		January Invoice Accruals	400.00		400.00
Total 57040 · District Management					400.00	0.00	400.00
Total 57000 · Professional Services Fees					1,046.38	0.00	1,046.38
68000 · Parks & Open Space Expense							
68065 · Water Rights Expense							
Bill	01/31/2025	161931	Ireland Stapleton Pryor & ...	Billed Through 01/31/2025	0.00		0.00
Total 68065 · Water Rights Expense					0.00	0.00	0.00
Total 68000 · Parks & Open Space Expense					0.00	0.00	0.00
80000 · Capital Expenses							
80060 · Plant Nursery							
Bill	01/30/2025	RVMD10...	Ephram Glass*	Greenhouse Supplies	627.69		627.69
Total 80060 · Plant Nursery					627.69	0.00	627.69
80070 · New Playground							
Bill	01/23/2025	7884	Rocky Mountain Recreatio...	Airplane Park	5,880.80		5,880.80
Total 80070 · New Playground					5,880.80	0.00	5,880.80
Total 80000 · Capital Expenses					6,508.49	0.00	6,508.49
Total Expense					7,568.43	0.00	7,568.43
Net Ordinary Income					7,568.43	24,527.72	16,959.29
Net Income					**7,568.43**	**24,527.72**	**16,959.29**

Roxborough Village Metro District
General Fund Profit & Loss Detail
January 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Ordinary Income/Expense							
Income							
41000 · Property Tax Income							
41010 · Specific Ownership Tax							
Deposit	01/10/2025			Deposit		8,773.73	8,773.73
Total 41010 · Specific Ownership Tax					0.00	8,773.73	8,773.73
Total 41000 · Property Tax Income					0.00	8,773.73	8,773.73
46000 · Interest Income							
46010 · General Bank Account Interest							
Deposit	01/31/2025			Deposit		3,530.66	3,530.66
Total 46010 · General Bank Account Interest					0.00	3,530.66	3,530.66
Total 46000 · Interest Income					0.00	3,530.66	3,530.66
Total Income					0.00	12,304.39	12,304.39
Gross Profit					0.00	12,304.39	12,304.39
Expense							
51000 · General Overhead							
51005 · Dues & Subscriptions							
Bill	01/31/2025	2025 Me...	Special District Association...	2025 SDA Annual Membership	990.14		990.14
Total 51005 · Dues & Subscriptions					990.14	0.00	990.14
51050 · Utilities Expense							
Bill	01/02/2025	909043485	Xcel Energy	December Statement	3.68		3.68
Bill	01/21/2025		CORE Electric Cooperative		892.68		896.36
Total 51050 · Utilities Expense					896.36	0.00	896.36
Total 51000 · General Overhead					1,886.50	0.00	1,886.50
52000 · Computer & Software Expenses							
52040 · Software & Online Subscriptions							
Bill	01/31/2025	2502024...	Bill.com LLC	Billing Period 01/05/2025 - 02/04/2025	325.43		325.43
Total 52040 · Software & Online Subscriptions					325.43	0.00	325.43
Total 52000 · Computer & Software Expenses					325.43	0.00	325.43
52500 · Insurance Expense							
52550 · General Insurance							
General Journal	01/31/2025	0125BusIns		To move Business Insruance prepaid to exp...	3,332.50		3,332.50
Total 52550 · General Insurance					3,332.50	0.00	3,332.50
Total 52500 · Insurance Expense					3,332.50	0.00	3,332.50
53000 · Board of Director's Expense							
53010 · Directors' Stipend							
Paycheck	01/31/2025	DD1095	Brendan M Coupe	Direct Deposit	200.00		200.00
Paycheck	01/31/2025	DD1096	Debra D Prysby	Direct Deposit	200.00		400.00
Paycheck	01/31/2025	DD1097	Ephram Glass	Direct Deposit	200.00		600.00
Total 53010 · Directors' Stipend					600.00	0.00	600.00
53050 · Other BOD Expense							
Bill	01/01/2025	Library R...	Douglas County Libraries		375.00		375.00
Total 53050 · Other BOD Expense					375.00	0.00	375.00
Total 53000 · Board of Director's Expense					975.00	0.00	975.00
54000 · Payroll Expenses							
54060 · Employer Payroll Taxes							
Paycheck	01/31/2025	DD1095	Brendan M Coupe	Direct Deposit	15.30		15.30
Paycheck	01/31/2025	DD1096	Debra D Prysby	Direct Deposit	15.30		30.60
Paycheck	01/31/2025	DD1097	Ephram Glass	Direct Deposit	15.30		45.90
Total 54060 · Employer Payroll Taxes					45.90	0.00	45.90
54000 · Payroll Expenses - Other							
Liability Check	01/30/2025		QuickBooks Payroll Service	Fee for 3 direct deposit(s) at $5.00 each	15.00		15.00
Paycheck	01/31/2025	DD1095	Brendan M Coupe	Direct Deposit	0.00		15.00
Paycheck	01/31/2025	DD1096	Debra D Prysby	Direct Deposit	0.00		15.00
Paycheck	01/31/2025	DD1097	Ephram Glass	Direct Deposit	0.00		15.00
Total 54000 · Payroll Expenses - Other					15.00	0.00	15.00
Total 54000 · Payroll Expenses					60.90	0.00	60.90
57000 · Professional Services Fees							
57020 · Legal Expenses							
Bill	01/31/2025	161931	Ireland Stapleton Pryor & ...	Billed Through 01/31/2025	13,767.84		13,767.84
Total 57020 · Legal Expenses					13,767.84	0.00	13,767.84

Roxborough Village Metro District

General Fund Profit & Loss Detail

January 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
57030 · Accounting Services							
Bill	01/31/2025	6190	Gemsbok Consulting Inc.	January 2025	1,745.38		1,745.38
Total 57030 · Accounting Services					1,745.38	0.00	1,745.38
57040 · District Management							
General Journal	01/31/2025	0131Accr...		January Invoice Accruals	9,600.00		9,600.00
Total 57040 · District Management					9,600.00	0.00	9,600.00
57090 · Other Professional Services Exp							
Bill	01/22/2025	00115372	Douglas County Deputy Sh...		82.75		82.75
Total 57090 · Other Professional Services Exp					82.75	0.00	82.75
Total 57000 · Professional Services Fees					25,195.97	0.00	25,195.97
62000 · Repairs and Maintenance							
62020 · Utility Locate							
Bill	01/31/2025	31458	Diversified Underground	Screen Charge	228.00		228.00
Bill	01/31/2025	225011178	Utility Notification Center o...	RTL Transmissions	69.05		297.05
Total 62020 · Utility Locate					297.05	0.00	297.05
Total 62000 · Repairs and Maintenance					297.05	0.00	297.05
64000 · Landscape Expenses							
64040 · Landscape Contract							
Bill	01/31/2025	2017633	Consolidated Divisions Inc		9,652.84		9,652.84
Total 64040 · Landscape Contract					9,652.84	0.00	9,652.84
Total 64000 · Landscape Expenses					9,652.84	0.00	9,652.84
68000 · Parks & Open Space Expense							
68010 · Foothills Park & Rec Fees							
Bill	01/31/2025	SALES00...	Foothills Park & Recreatio...	January 2024 Resident Use	1,436.81		1,436.81
Total 68010 · Foothills Park & Rec Fees					1,436.81	0.00	1,436.81
68025 · Water Expense							
Bill	01/15/2025		Roxborough Water & Sanit...	Service Period 11/24/24 - 12/24/24 Rampart...	119.00		119.00
Bill	01/15/2025		Roxborough Water & Sanit...	Service Period 11/25/24 to 12/24/24 Mule D...	104.25		223.25
Bill	01/15/2025		Roxborough Water & Sanit...	Service Period 11/25/24 - 12/24/24 Marmot ...	208.50		431.75
Bill	01/15/2025		Roxborough Water & Sanit...	Service Period 11/25/24 to 12/24/24 Elk Mn...	104.25		536.00
Bill	01/15/2025		Roxborough Water & Sanit...	Billing Period 12/01/24 to 12/31/24	875.33		1,411.33
Total 68025 · Water Expense					1,411.33	0.00	1,411.33
68050 · Portable Restroom Exp.							
Bill	01/01/2025	INV-5016...	United Site Services	Services Chatfield Farms Park	303.34		303.34
Bill	01/01/2025	INV-5018...	United Site Services	Services Roxborough Community Park	295.47		598.81
Total 68050 · Portable Restroom Exp.					598.81	0.00	598.81
68070 · Snow Removal Expense							
Bill	01/08/2025	2017564	Consolidated Divisions Inc		6,863.00		6,863.00
Bill	01/09/2025	2017698	Consolidated Divisions Inc		7,271.00		14,134.00
Bill	01/16/2025	2017758	Consolidated Divisions Inc		388.00		14,522.00
Bill	01/18/2025	2017807	Consolidated Divisions Inc		9,310.00		23,832.00
Bill	01/19/2025	2017878	Consolidated Divisions Inc		2,890.00		26,722.00
Bill	01/23/2025	2017914	Consolidated Divisions Inc		8,183.00		34,905.00
Bill	01/25/2025	2017957	Consolidated Divisions Inc		10,175.00		45,080.00
Bill	01/28/2025	2018001	Consolidated Divisions Inc		1,940.00		47,020.00
Total 68070 · Snow Removal Expense					47,020.00	0.00	47,020.00
Total 68000 · Parks & Open Space Expense					50,466.95	0.00	50,466.95
Total Expense					92,193.14	0.00	92,193.14
Net Ordinary Income					92,193.14	12,304.39	-79,888.75
Net Income					**92,193.14**	**12,304.39**	**-79,888.75**