

Villages of Garrison Creek
Funds Balance Sheet
September 30, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	81,038.84	36,877.12	0.00	117,915.96
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	28,428.06	28,428.06
1120 · RF BNR SAV #1113	0.00	0.00	200,686.96	200,686.96
1130 · RF UMP CKG #7595	0.00	0.00	1,000.00	1,000.00
1131 · RF UMP CD #3305 13M 05-24-2024	0.00	0.00	81,408.19	81,408.19
1132 · RF UMP CD #9558 13M 05-24-2024	0.00	0.00	81,408.19	81,408.19
1133 · RF UMP CD #3684 13M 05-24-2024	0.00	0.00	79,754.59	79,754.59
Total 1100 · Bank-Reserve Fund	0.00	0.00	472,685.99	472,685.99
Total Checking/Savings	81,038.84	36,877.12	472,685.99	590,601.95
Accounts Receivable				
1210 · Accounts Receivable	10,564.06	0.00	0.00	10,564.06
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	10,069.15	0.00	0.00	10,069.15
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	91,369.10	36,877.12	472,685.99	600,932.21
TOTAL ASSETS	91,369.10	36,877.12	472,685.99	600,932.21
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	11,234.07	0.00	0.00	11,234.07
Total Accounts Payable	11,234.07	0.00	0.00	11,234.07
Credit Cards				
2050 · VISA Credit Card	262.92	0.00	0.00	262.92
Total Credit Cards	262.92	0.00	0.00	262.92
Other Current Liabilities				
2070 · Dues Paid in Advance	30,513.82	0.00	0.00	30,513.82
Total Other Current Liabilities	42,010.81	0.00	0.00	42,010.81
Total Current Liabilities	42,010.81	0.00	0.00	42,010.81
Total Liabilities	42,010.81	0.00	0.00	42,010.81
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	10,228.50	-18,537.77	-21,316.85	-29,626.12
Total Equity	49,358.29	36,877.12	472,685.99	558,921.40
TOTAL LIABILITIES & EQUITY	91,369.10	36,877.12	472,685.99	600,932.21

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through September 2023

10/15/23

Accrual Basis

	<u>Jan - Se...</u>	<u>Budget</u>	<u>% of ...</u>
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	146,232.00		
5115 · Finance Charges Income	589.00		
5125 · Late Fee Income	180.00		
5130 · Interest Income	214.11		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	147,215.11	194,976.00	75.5%
Total Income	147,215.11	194,976.00	75.5%
Gross Profit	147,215.11	194,976.00	75.5%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,209.97	6,000.00	70.2%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	20.00		
7335 · Communications/Phone	98.91	300.00	33.0%
7345 · Insurance	3,118.53	4,200.00	74.3%
7350 · Legal Fees	7,690.02	8,000.00	96.1%
7354 · Administrative Assistant	0.00	2,000.00	0.0%
7358 · Meeting Room Expense	1,125.00	1,500.00	75.0%
7360 · Miscellaneous Expense	20.00	250.00	8.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	2,275.79	3,500.00	65.0%
7376 · Reserve Study	1,342.00	525.00	255.6%
7378 · Safety & Security	23.13	100.00	23.1%
7380 · Social Events	692.58	1,000.00	69.3%
7385 · Website	145.12	200.00	72.6%
Total 7300 · Administrative Expenses	20,761.05	30,075.00	69.0%
7400 · Contingency			
7410 · Contingency	0.00	6,376.00	0.0%
Total 7400 · Contingency	0.00	6,376.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	480.00	700.00	68.6%
7530 · Routine Inspections	0.00	0.00	0.0%
7535 · Startup, Inspect, Winterize	1,554.93	2,154.65	72.2%
7540 · Repairs	12,534.63	10,000.00	125.3%
Total 7500 · Irrigation System	14,569.56	12,854.65	113.3%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,542.45	3,417.51	74.4%
7605.02 · Maint. Contract Park 2	2,542.45	3,417.51	74.4%
7605.05 · Maint. Contract Park 5	2,041.55	3,408.51	59.9%
7605.06 · Maint. Contract Park 6	1,500.08	2,023.40	74.1%
7605.07 · Maint. Contract Park 7	5,675.64	7,652.84	74.2%
7605.08 · Maint. Contract Park 8	6,024.17	8,074.78	74.6%
7605.09 · Maint. Contract Park 9	6,367.80	8,544.86	74.5%
7605.10 · Maint. Contract Islands10	233.38	333.34	70.0%
7605.11 · Maint. Contract GVW Pkwy	29,690.74	39,309.95	75.5%
Total 7605 · CA Landscape Maint. (C)	56,618.26	76,182.70	74.3%
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	217.40		
7606.11 · Maint. Non-C GVW Pkwy	312.39		
7606.12 · Maint. Non-C WalkTrails	3,016.42	8,212.65	36.7%
7606.14 · Maint. Non-C General	2,691.21		
Total 7606 · CA Landscape Maint. (Non-C)	6,237.42	8,212.65	75.9%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through September 2023

10/15/23

Accrual Basis

	Jan - Se...	Budget	% of ...
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	391.32	565.00	69.3%
7610.02 · Fert/Spray Contract Park 2	391.32	565.00	69.3%
7610.05 · Fert/Spray Contract Park 5	833.95	1,104.00	75.5%
7610.06 · Fert/Spray Contract Park 6	260.88	348.00	75.0%
7610.07 · Fert/Spray Contract Park 7	1,423.97	1,739.00	81.9%
7610.08 · Fert/Spray Contract Park 8	1,309.85	1,598.00	82.0%
7610.09 · Fert/Spray Contract Park 9	1,391.36	1,514.00	91.9%
7610.10 · Fert/Spray Contract Islands 10	0.00	0.00	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	3,043.61	3,891.00	78.2%
7610.12 · Fert/Spray Contract Walk Tr...	24.97		
7610.14 · Fert/Spray Contract General	0.00	5,652.00	0.0%
Total 7610 · CA Fertilizer & Sprays (C)	9,071.23	16,976.00	53.4%
7670 · Common Areas-Other			
7681 · Ponds.	230.43	300.00	76.8%
7683 · Pest Spraying	750.03	1,000.00	75.0%
7690 · Snow & Ice Removal.	0.00	5,000.00	0.0%
7694 · Speed Bumps Maintenance	0.00	100.00	0.0%
Total 7670 · Common Areas-Other	980.46	6,400.00	15.3%
7800 · Common Areas-South of Creek			
7815 · Mowing	890.02	1,650.00	53.9%
7861 · Fencing	0.00	225.00	0.0%
7868 · Storm Cleanup	0.00	1,100.00	0.0%
7884 · Rodents	0.00	300.00	0.0%
7885 · Irrigation Repairs	175.00	250.00	70.0%
Total 7800 · Common Areas-South of Cr...	1,065.02	3,525.00	30.2%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	6,222.60	8,500.00	73.2%
7920 · Electricity-Street Lights	10,530.18	13,400.00	78.6%
7940 · Natural Gas	124.02	165.00	75.2%
7945 · Storm Water	71.64	84.00	85.3%
7949 · Water Allowance	6,914.96	9,200.00	75.2%
7950 · City Water	3,292.74	2,700.00	122.0%
7951 · City Utility Tax	365.77	325.00	112.5%
Total 7900 · Utilities	27,521.91	34,374.00	80.1%
8200 · Villages-Miscellaneous			
8230 · Office Supplies	161.70		
Total 8200 · Villages-Miscellaneous	161.70		
Total Expense	136,986.61	194,976.00	70.3%
Net Ordinary Income	10,228.50	0.00	100.0%
Net Income	10,228.50	0.00	100.0%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Reserve Fund
January through September 2023

10/15/23

Accrual Basis

	Jan - Se...	Budget	% of B...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	147,528.00	196,704.00	75.0%
9020 · Interest Income	7,343.82	200.00	3,671.9%
Total 9000 · Reserve Income	<u>154,871.82</u>	<u>196,904.00</u>	<u>78.7%</u>
Total Other Income	<u>154,871.82</u>	<u>196,904.00</u>	<u>78.7%</u>
Other Expense			
9100 · Reserve Expenditures			
1005-0 · Bridges Paint Wood Surfaces	0.00	857.00	0.0%
1008-0 · Clock Tower Paint/Repair	0.00	1,204.00	0.0%
1012 · Crk Pumphouse Shed Repair	0.00	3,633.00	0.0%
1027-1b · Non-GVW Concrete (2022) Repl...	0.00	18,057.00	0.0%
1028-00 · Irrig Controllers 20% Repl	7,897.03		
1029-00 · Irrig.BackflowDevices-11% repl	0.00	1,003.00	0.0%
1030-00 · Repl Ph I & II Light Pole Fixt	0.00	4,800.00	0.0%
1035-00 · Mailbox Structures Ph I Repl	0.00	3,220.00	0.0%
1036 · Mailbox Structures - Ph.2	0.00	4,689.00	0.0%
1040-c · Mailbox Structures - Ph IX-Repl	0.00	1,625.00	0.0%
1086-00 · GVW Tree Care	0.00	5,620.00	0.0%
1086-01 · Non-GVW Tree Care	2,613.80	5,620.00	46.5%
1095 · UG Sprinler Pipe Mstr Areas 5%	7,373.52	99,483.00	7.4%
1096-00 · Walking Trails Bark Dust/ChipRk	0.00	4,631.00	0.0%
1097-01 · Clock Tower Well Repair Ctngncy	206.53		
1099-00 · Well Pump - Replace	0.00	15,371.00	0.0%
1101-00 · Sump Pump 1 HP (765 Heron) ...	3,628.82		
1103-00 · GVW Concrete - Grinding	0.00	3,473.00	0.0%
1103-01 · Non-GVW Concrete - Grinding	0.00	3,473.00	0.0%
1105 · Pavement Replacement Phase 1	89,650.33	105,960.00	84.6%
1106-0 · Bridges 1,2,3 Repair	11,627.26		
1109-00 · Pavement - Crack Sealing	0.00	18,000.00	0.0%
1111 · Pavement Repl Ph V Alley	25,153.18	19,248.00	130.7%
1112 · GVW Tree/Shrub - Refurbishment	2,097.91	11,240.00	18.7%
1113-0 · Non-GVW Tree/ShrubRefurbish...	6,132.70	11,240.00	54.6%
1114 · Clock Tower Storage Annex	19,807.59		
Total 9100 · Reserve Expenditures	<u>176,188.67</u>	<u>342,447.00</u>	<u>51.4%</u>
Total Other Expense	<u>176,188.67</u>	<u>342,447.00</u>	<u>51.4%</u>
Net Other Income	<u>-21,316.85</u>	<u>-145,543.00</u>	<u>14.6%</u>
Net Income	<u><u>-21,316.85</u></u>	<u><u>-145,543.00</u></u>	<u><u>14.6%</u></u>

Villages of Garrison Creek
Transactions-P&L Statement-Operating Fund Expense Detail
September 2023

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	09/25/2023	M-09.25.23	Blue Mtn Valley Business Services		508.33
Total 7310 · Accounting					508.33
7335 · Communications/Phone					
Cre...	09/10/2023	M-C1577...	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	09/25/2023	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	09/30/2023	M-409518	Paine Hamblen LLP		1,877.52
Total 7350 · Legal Fees					1,877.52
7358 · Meeting Room Expense					
Bill	09/13/2023	M-09.13.23	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7375 · Office Supplies					
Cre...	09/13/2023	M-09.13.23	Postmaster - USPS	Postage	161.70
Cre...	09/19/2023	M-09.19.23	Postal Annex	Notarize lien -2 signatures	20.00
Bill	09/30/2023	M-1198	Calico Copy	Special Meeting 10/1/23 printed materials	305.61
Total 7375 · Office Supplies					487.31
7380 · Social Events					
Bill	09/08/2023	M-09.08.23	Denise Bartlow		19.60
Bill	09/09/2023	M-09.09.23	Linda Olson		46.92
Bill	09/09/2023	M-09.01.23	Meg Eubanks		41.87
Cre...	09/13/2023	M-09.13.23	Postmaster - USPS	Items for welcome bags	52.62
Total 7380 · Social Events					161.01
7385 · Website					
Cre...	09/30/2023	M-454648...	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					3,784.26
7500 · Irrigation System					
7540 · Repairs					
Bill	09/01/2023	M/V-2629	Tree Amigos Landscaping	Enhanced irrigation	1,659.51
Bill	09/30/2023	M-2647	Tree Amigos Landscaping		1,501.36
Total 7540 · Repairs					3,160.87
Total 7500 · Irrigation System					3,160.87
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65
7605.02 · Maint. Contract Park 2					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		291.65
Total 7605.02 · Maint. Contract Park 2					291.65
7605.05 · Maint. Contract Park 5					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		291.65
Total 7605.05 · Maint. Contract Park 5					291.65

**Villages of Garrison Creek
Transactions-P&L Statement-Operating Fund Expense Detail
September 2023**

Type	Date	Num	Name	Memo	Amount
7605.06 · Maint. Contract Park 6					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		174.34
Total 7605.06 · Maint. Contract Park 6					174.34
7605.07 · Maint. Contract Park 7					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		659.08
Total 7605.07 · Maint. Contract Park 7					659.08
7605.08 · Maint. Contract Park 8					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		683.57
Total 7605.08 · Maint. Contract Park 8					683.57
7605.09 · Maint. Contract Park 9					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		725.78
Total 7605.09 · Maint. Contract Park 9					725.78
7605.10 · Maint. Contract Islands10					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		33.34
Total 7605.10 · Maint. Contract Islands10					33.34
7605.11 · Maint. Contract GVW Pkwy					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		3,206.48
Total 7605.11 · Maint. Contract GVW Pkwy					3,206.48
Total 7605 · CA Landscape Maint. (C)					6,357.54
7606 · CA Landscape Maint. (Non-C)					
7606.11 · Maint. Non-C GVW Pkwy					
Bill	09/30/2023	M-2646	Tree Amigos Landscaping	GVW Weedwacking N side	212.40
Total 7606.11 · Maint. Non-C GVW Pkwy					212.40
Total 7606 · CA Landscape Maint. (Non-C)					212.40
7610 · CA Fertilizer & Sprays (C)					
7610.05 · Fert/Spray Contract Park 5					
Bill	09/14/2023	M-142584...	Senske Services		135.55
Total 7610.05 · Fert/Spray Contract Park 5					135.55
Total 7610 · CA Fertilizer & Sprays (C)					135.55
7800 · Common Areas-South of Creek					
7885 · Irrigation Repairs					
Bill	09/01/2023	M-2616	Tree Amigos Landscaping		25.00
Total 7885 · Irrigation Repairs					25.00
Total 7800 · Common Areas-South of Creek					25.00
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	09/30/2023		Pacific Power	Acct 24655280-0012 - Meter 66546714	
Bill	09/30/2023	M-09.30.2...	Pacific Power		14.11
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	166.28
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	66.49
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	231.45
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.41
Total 7910 · Electricity-Irrig & Ponds					720.47

Villages of Garrison Creek
Transactions-P&L Statement-Operating Fund Expense Detail
September 2023

Type	Date	Num	Name	Memo	Amount
7920 · Electricity-Street Lights					
Bill	09/30/2023		Pacific Power	Acct 24655280-0012 - Meter 66576526	
Bill	09/30/2023		Pacific Power	Acct 24655280-0012 - Meter 66546664	
Bill	09/30/2023		Pacific Power	Acct 24655280-0012 - Meter 66568587	
Bill	09/30/2023	M-09.30.2...	Pacific Power		21.62
Bill	09/30/2023	M-09.30.2...	Pacific Power		14.31
Bill	09/30/2023	M-09.30.2...	Pacific Power		24.12
Bill	09/30/2023	M-09.30.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,092.72
Total 7920 · Electricity-Street Lights					1,152.77
7940 · Natural Gas					
Bill	09/30/2023	M-09.30.23	Cascade Natural Gas		13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	09/30/2023	M-09.30.23	City of CP 10-000596-10		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	09/30/2023	Water Allow		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	09/30/2023	M-09.30.23	City of CP 10-000596-10		138.99
Bill	09/30/2023	M-09.30.23	City of CP 10-000592-00		133.86
Bill	09/30/2023	M-09.30.23	City of CP 10-000599-00		210.81
Total 7950 · City Water					483.66
7951 · City Utility Tax					
Bill	09/30/2023	M-09.30.23	City of CP 10-000596-10		15.44
Bill	09/30/2023	M-09.30.23	City of CP 10-000592-00		14.87
Bill	09/30/2023	M-09.30.23	City of CP 10-000599-00		23.42
Total 7951 · City Utility Tax					53.73
Total 7900 · Utilities					3,199.81
Total Expense					16,875.43
Net Ordinary Income					-16,875.43
Net Income					-16,875.43

Villages of Garrison Creek
Transactions-P&L Statement-Reserve Fund Expense Detail
September 2023

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1086-01 · Non-GVW Tree Care					
Bill	09/30/2023	M-2646	Tree Amigos Landscaping	Remove 4 trees	2,179.00
Total 1086-01 · Non-GVW Tree Care					2,179.00
1097-01 · Clock Tower Well Repair Ctngncy					
Bill	09/01/2023	M-704092	Doyle Electric	Check out 10HP sub (7/22/2022)	206.53
Total 1097-01 · Clock Tower Well Repair Ctngncy					206.53
1111 · Pavement Repl Ph V Alley					
Bill	09/01/2023	55280	Humbert Asphalt, Inc.	V2/V5V6 Alley (older west part) 5,200 SF	25,153.18
Total 1111 · Pavement Repl Ph V Alley					25,153.18
1114 · Clock Tower Storage Annex					
Bill	09/06/2023	M-203	Lozano's Remodel LLC	Concrete footings & slab	6,992.27
Bill	09/18/2023	M-206	Lozano's Remodel LLC	Adjusted 2nd half amt due, plus roof not in bid	11,033.90
Total 1114 · Clock Tower Storage Annex					18,026.17
Total 9100 · Reserve Expenditures					45,564.88
Total Other Expense					45,564.88
Net Other Income					-45,564.88
Net Income					-45,564.88