

Villages of Garrison Creek
Funds Balance Sheet
October 31, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	76,526.38	30,792.76	0.00	107,319.14
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	31,040.65	31,040.65
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	475,298.58	475,298.58
Total Checking/Savings	76,526.38	30,792.76	475,298.58	582,617.72
Accounts Receivable				
1210 · Accounts Receivable	15,227.60	0.00	0.00	15,227.60
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	14,732.69	0.00	0.00	14,732.69
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	91,520.18	30,792.76	475,298.58	597,611.52
TOTAL ASSETS	91,520.18	30,792.76	475,298.58	597,611.52
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	10,741.60	0.00	0.00	10,741.60
Total Accounts Payable	10,741.60	0.00	0.00	10,741.60
Credit Cards				
2050 · VISA Credit Card	28.60	0.00	0.00	28.60
Total Credit Cards	28.60	0.00	0.00	28.60
Other Current Liabilities				
2070 · Dues Paid in Advance	28,047.97	0.00	0.00	28,047.97
Total Other Current Liabilities	38,818.17	0.00	0.00	38,818.17
Total Current Liabilities	38,818.17	0.00	0.00	38,818.17
Total Liabilities	38,818.17	0.00	0.00	38,818.17
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	13,572.22	-24,622.13	-18,704.26	-29,754.17
Total Equity	52,702.01	30,792.76	475,298.58	558,793.35
TOTAL LIABILITIES & EQUITY	91,520.18	30,792.76	475,298.58	597,611.52

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

11/12/23

Accrual Basis

	Jan - Oc...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	162,480.00		
5115 · Finance Charges Income	666.65		
5125 · Late Fee Income	195.00		
5130 · Interest Income	230.85		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	163,572.50	194,976.00	83.9%
Total Income	163,572.50	194,976.00	83.9%
Gross Profit	163,572.50	194,976.00	83.9%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,693.30	6,000.00	78.2%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	20.00		
7335 · Communications/Phone	113.04	300.00	37.7%
7345 · Insurance	3,465.02	4,200.00	82.5%
7350 · Legal Fees	6,412.50	8,000.00	80.2%
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	2,688.17	3,500.00	76.8%
7376 · Reserve Study	1,342.00	525.00	255.6%
7378 · Safety & Security	23.13	100.00	23.1%
7380 · Social Events	642.58	1,000.00	64.3%
7385 · Website	159.59	200.00	79.8%
Total 7300 · Administrative Expenses	20,704.33	30,075.00	68.8%
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	1,770.40	2,154.65	82.2%
7540 · Repairs	15,466.08	10,000.00	154.7%
Total 7500 · Irrigation System	17,716.48	12,854.65	137.8%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,834.10	3,417.51	82.9%
7605.02 · Maint. Contract Park 2	2,834.10	3,417.51	82.9%
7605.05 · Maint. Contract Park 5	2,333.20	3,408.51	68.5%
7605.06 · Maint. Contract Park 6	1,674.42	2,023.40	82.8%
7605.07 · Maint. Contract Park 7	6,334.72	7,652.84	82.8%
7605.08 · Maint. Contract Park 8	6,707.74	8,074.78	83.1%
7605.09 · Maint. Contract Park 9	7,093.58	8,544.86	83.0%
7605.10 · Maint. Contract Islands10	266.72	333.34	80.0%
7605.11 · Maint. Contract GVW Pkwy	32,897.22	39,309.95	83.7%
Total 7605 · CA Landscape Maint. (C)	62,975.80	76,182.70	82.7%
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 October 2023

	Jan - Oc...	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	1,000.04	1,000.00	100.0%
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	1,230.47	6,400.00	19.2%
7800 · Common Areas-South of Creek			
7815 · Mowing	1,027.59	1,650.00	62.3%
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	200.00	250.00	80.0%
Total 7800 · Common Areas-South of Cr...	1,227.59	3,525.00	34.8%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	6,927.05	8,500.00	81.5%
7920 · Electricity-Street Lights	11,671.71	13,400.00	87.1%
7940 · Natural Gas	137.80	165.00	83.5%
7945 · Storm Water	79.60	84.00	94.8%
7949 · Water Allowance	7,682.40	9,200.00	83.5%
7950 · City Water	3,904.65	2,700.00	144.6%
7951 · City Utility Tax	433.75	325.00	133.5%
Total 7900 · Utilities	30,836.96	34,374.00	89.7%
Total Expense	150,000.28	194,976.00	76.9%
Net Ordinary Income	13,572.22	0.00	100.0%
Net Income	13,572.22	0.00	100.0%

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

	<u>Jan - Oc...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	163,920.00	196,704.00	83.3%
9020 · Interest Income	7,357.07	200.00	3,678.5%
Total 9000 · Reserve Income	<u>171,277.07</u>	<u>196,904.00</u>	<u>87.0%</u>
Total Other Income	<u>171,277.07</u>	<u>196,904.00</u>	<u>87.0%</u>
Other Expense			
9100 · Reserve Expenditures			
1005-0 · Bridges Paint Wood Surfaces	0.00	857.00	0.0%
1008-0 · Clock Tower Paint/Repair	1,630.50	1,204.00	135.4%
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	7,968.00		
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 Ctngrcy	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	7,621.15	18,000.00	42.3%
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...	8,754.84	11,240.00	77.9%
1114 · Clock Tower Storage Annex	21,655.49		
Total 9100 · Reserve Expenditures	<u>189,981.33</u>	<u>342,447.00</u>	<u>55.5%</u>
Total Other Expense	<u>189,981.33</u>	<u>342,447.00</u>	<u>55.5%</u>
Net Other Income	<u>-18,704.26</u>	<u>-145,543.00</u>	<u>12.9%</u>
Net Income	<u><u>-18,704.26</u></u>	<u><u>-145,543.00</u></u>	<u><u>12.9%</u></u>

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	10/25/2023	M-10.25.23	Blue Mtn Valley Business Services		483.33
Total 7310 · Accounting					483.33
7335 · Communications/Phone					
Cre...	10/10/2023	M-1608140	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	10/25/2023	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	10/01/2023	M-409517	Paine Hamblen LLP		225.00
Invo...	10/31/2023	10623	Miller, Brian John & Maki N	Legal Fees	-1,350.00
Invo...	10/31/2023	10624	Miller, Brian John & Maki N	Legal Fees	-900.00
Invo...	10/31/2023	10625	Miller, Brian John & Maki N	Legal Fees	-1,108.00
Invo...	10/31/2023	10625	Miller, Brian John & Maki N	Trustee's Sale Guarantee	-552.12
Invo...	10/31/2023	10625	Miller, Brian John & Maki N	Recording Fee	-217.40
Invo...	10/31/2023	10626	Miller, Brian John & Maki N	Legal Fees	-121.72
Invo...	10/31/2023	10627	Miller, Brian John & Maki N	Legal Fees	-225.00
Bill	10/31/2023	M-10.31.23	Paine Hamblen LLP		121.72
Bill	10/31/2023	M-10.31.23	Paine Hamblen LLP		2,850.00
Total 7350 · Legal Fees					-1,277.52
7375 · Office Supplies					
Bill	10/03/2023	M-10.03.23	Loren Dickinson	Honorarium	200.00
Bill	10/05/2023	M-10.05.23	Postmaster - USPS	Postage	26.40
Bill	10/25/2023	M-1210	Calico Copy	Copies	24.28
Total 7375 · Office Supplies					250.68
7380 · Social Events					
Dep...	10/09/2023	M-10.09.23	Loren Dickinson	Donation (ck#2591)	-50.00
Total 7380 · Social Events					-50.00
7385 · Website					
Cre...	10/28/2023	M-459212...	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					-218.42
7500 · Irrigation System					
7540 · Repairs					
Bill	10/01/2023	M/V-2645	Tree Amigos Landscaping	Enhanced irrigation	1,659.51
Bill	10/11/2023	M-2713	Tree Amigos Landscaping	Main water line repairs at Creekside Dr & Trail 2	1,271.94
Total 7540 · Repairs					2,931.45
Total 7500 · Irrigation System					2,931.45
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65
7605.02 · Maint. Contract Park 2					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		291.65
Total 7605.02 · Maint. Contract Park 2					291.65
7605.05 · Maint. Contract Park 5					
Bill	10/01/2023	M-2644	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
October 2023

Type	Date	Num	Name	Memo	Amount
7605.06 · Maint. Contract Park 6					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		174.34
Total 7605.06 · Maint. Contract Park 6					174.34
7605.07 · Maint. Contract Park 7					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		659.08
Total 7605.07 · Maint. Contract Park 7					659.08
7605.08 · Maint. Contract Park 8					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		683.57
Total 7605.08 · Maint. Contract Park 8					683.57
7605.09 · Maint. Contract Park 9					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		725.78
Total 7605.09 · Maint. Contract Park 9					725.78
7605.10 · Maint. Contract Islands10					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		33.34
Total 7605.10 · Maint. Contract Islands10					33.34
7605.11 · Maint. Contract GVW Pkwy					
Bill	10/01/2023	M-2644	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
7670 · Common Areas-Other					
7683 · Pest Spraying					
Bill	10/20/2023	M-s33672	Best Pest Control		250.01
Total 7683 · Pest Spraying					250.01
Total 7670 · Common Areas-Other					250.01
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	10/09/2023	M-10.07.23	John Jaso		137.57
Total 7815 · Mowing					137.57
7885 · Irrigation Repairs					
Bill	10/01/2023	M-2644	Tree Amigos Landscaping		25.00
Total 7885 · Irrigation Repairs					25.00
Total 7800 · Common Areas-South of Creek					162.57
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	149.20
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.32
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	64.65
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	234.18
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	64.16
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.41
Bill	10/31/2023		Pacific Power	Acct 24655280-0012 - Meter 66546714	
Bill	10/31/2023	M-10.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.12
Total 7910 · Electricity-Irrig & Ponds					704.45
7920 · Electricity-Street Lights					
Bill	10/31/2023	M-10.31.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	10/31/2023		Pacific Power	Acct 24655280-0012 - Meter 66576526	
Bill	10/31/2023		Pacific Power	Acct 24655280-0012 - Meter 66546664	
Bill	10/31/2023		Pacific Power	Acct 24655280-0012 - Meter 66568587	
Bill	10/31/2023	M-10.31.23	Pacific Power	Acct 24655280-0012 - Meter 66576526	22.02
Bill	10/31/2023	M-10.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.45
Bill	10/31/2023	M-10.31.23	Pacific Power	Acct 24655280-0012 - Meter 66568587	24.90
Total 7920 · Electricity-Street Lights					1,141.53

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

Type	Date	Num	Name	Memo	Amount
7940 · Natural Gas					
Bill	10/31/2023	M-10.31.23	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	10/31/2023	M-10.31.23	City of CP 10-000596-10		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	10/31/2023	PY Dec 2...		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	10/31/2023	M-10.31.23	City of CP 10-000596-10		376.68
Bill	10/31/2023	M-10.31.23	City of CP 10-000599-00		133.86
Bill	10/31/2023	M-10.31.23	City of CP 10-000592-00		101.37
Total 7950 · City Water					611.91
7951 · City Utility Tax					
Bill	10/31/2023	M-10.31.23	City of CP 10-000596-10		41.85
Bill	10/31/2023	M-10.31.23	City of CP 10-000599-00		14.87
Bill	10/31/2023	M-10.31.23	City of CP 10-000592-00		11.26
Total 7951 · City Utility Tax					67.98
Total 7900 · Utilities					3,315.05
Total Expense					12,798.20
Net Ordinary Income					-12,798.20
Net Income					-12,798.20

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1008-0 · Clock Tower Paint/Repair					
Bill	10/03/2023	M-10.04.23	Benjamin Painting LLC	Paint Clock Tower	1,630.50
Total 1008-0 · Clock Tower Paint/Repair					1,630.50
1028-00 · Irrig Controllers 20% Repl					
Bill	10/23/2023	Reimburs...	David Siviter	V9 River of Rock (Home Depot)	70.97
Total 1028-00 · Irrig Controllers 20% Repl					70.97
1109-00 · Pavement - Crack Sealing					
Bill	10/10/2023	M-250	Klicker Enterprises		7,621.15
Total 1109-00 · Pavement - Crack Sealing					7,621.15
1113-0 · Non-GVW Tree/ShrubRefurbishment					
Bill	10/05/2023	M-09.22.23	David Siviter	River of Rock V9 Common Area	146.33
Bill	10/10/2023	M-1950	Summit Lawn Care LLC	River of Rock V9 Common Area	1,630.50
Bill	10/23/2023	Reimburs...	David Siviter	V9 River of Rock (KIE)	272.20
Bill	10/23/2023	Reimburs...	David Siviter	V9 River of Rock (Konen Rock)	573.11
Total 1113-0 · Non-GVW Tree/ShrubRefurbishment					2,622.14
1114 · Clock Tower Storage Annex					
Bill	10/03/2023	M-10.04.23	Benjamin Painting LLC	Paint Storage Shed	1,847.90
Total 1114 · Clock Tower Storage Annex					1,847.90
Total 9100 · Reserve Expenditures					13,792.66
Total Other Expense					13,792.66
Net Other Income					-13,792.66
Net Income					-13,792.66