

Villages of Garrison Creek
Funds Balance Sheet
November 30, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	85,680.74	30,263.06	0.00	115,943.80
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	31,394.65	31,394.65
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	475,652.58	475,652.58
Total Checking/Savings	85,680.74	30,263.06	475,652.58	591,596.38
Accounts Receivable				
1210 · Accounts Receivable	16,648.10	0.00	0.00	16,648.10
1290 · Allow for Uncollectible Accts	-6,162.55	0.00	0.00	-6,162.55
Total Accounts Receivable	10,485.55	0.00	0.00	10,485.55
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	96,427.40	30,263.06	475,652.58	602,343.04
TOTAL ASSETS	96,427.40	30,263.06	475,652.58	602,343.04
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	18,700.75	0.00	0.00	18,700.75
Total Accounts Payable	18,700.75	0.00	0.00	18,700.75
Credit Cards				
2050 · VISA Credit Card	0.00	0.00	0.00	0.00
Total Credit Cards	0.00	0.00	0.00	0.00
Other Current Liabilities				
2070 · Dues Paid in Advance	29,923.97	0.00	0.00	29,923.97
Total Other Current Liabilities	48,624.72	0.00	0.00	48,624.72
Total Current Liabilities	48,624.72	0.00	0.00	48,624.72
Total Liabilities	48,624.72	0.00	0.00	48,624.72
Equity				
Beginning Balance	33,462.15	55,414.89	494,002.84	582,879.88
Net Income This Year	14,340.53	-25,151.83	-18,350.26	-29,161.56
Total Equity	47,802.68	30,263.06	475,652.58	553,718.32
TOTAL LIABILITIES & EQUITY	96,427.40	30,263.06	475,652.58	602,343.04

Villages of Garrison Creek Profit & Loss Budget vs. Actual - Operating Fund

Accrual Basis

January through November 2023

	Jan - Nov 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	178,728.00		
5115 · Finance Charges Income	666.65		
5125 · Late Fee Income	195.00		
5130 · Interest Income	244.10		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	<u>179,833.75</u>	<u>194,976.00</u>	<u>92.2%</u>
Total Income	<u>179,833.75</u>	<u>194,976.00</u>	<u>92.2%</u>
Gross Profit	<u>179,833.75</u>	<u>194,976.00</u>	<u>92.2%</u>
Expense			
7300 · Administrative Expenses			
7310 · Accounting	5,151.63	6,000.00	85.9%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	35.00		
7335 · Communications/Phone	127.17	300.00	42.4%
7345 · Insurance	3,811.51	4,200.00	90.8%
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	138.65	250.00	55.5%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	3,257.11	3,500.00	93.1%
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	174.06	200.00	87.0%
Total 7300 · Administrative Expenses	<u>22,240.34</u>	<u>30,075.00</u>	<u>73.9%</u>
7400 · Contingency			
7410 · Contingency	1,000.00	6,376.00	15.7%
Total 7400 · Contingency	<u>1,000.00</u>	<u>6,376.00</u>	<u>15.7%</u>
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	1,985.87	2,154.65	92.2%
7540 · Repairs	15,466.08	10,000.00	154.7%
Total 7500 · Irrigation System	<u>17,931.95</u>	<u>12,854.65</u>	<u>139.5%</u>
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	3,125.75	3,417.51	91.5%
7605.02 · Maint. Contract Park 2	3,125.75	3,417.51	91.5%
7605.05 · Maint. Contract Park 5	2,624.85	3,408.51	77.0%
7605.06 · Maint. Contract Park 6	1,848.76	2,023.40	91.4%
7605.07 · Maint. Contract Park 7	6,993.80	7,652.84	91.4%
7605.08 · Maint. Contract Park 8	7,391.31	8,074.78	91.5%
7605.09 · Maint. Contract Park 9	7,819.36	8,544.86	91.5%
7605.10 · Maint. Contract Islands10	300.06	333.34	90.0%
7605.11 · Maint. Contract GVW Pkwy	36,103.70	39,309.95	91.8%
Total 7605 · CA Landscape Maint. (C)	<u>69,333.34</u>	<u>76,182.70</u>	<u>91.0%</u>
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	4,429.52	8,212.65	53.9%
7606.14 · Maint. Non-C General	2,691.21		
Total 7606 · CA Landscape Maint. (Non-C)	<u>7,650.52</u>	<u>8,212.65</u>	<u>93.2%</u>
7610 · CA Fertilizer & Sprays (C)			

**Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund**

Accrual Basis

January through November 2023

	Jan - Nov 23	Budget	% of Budget
7610.01 · Fert/Spray Contract Park 1	521.76	565.00	92.3%
7610.02 · Fert/Spray Contract Park 2	521.76	565.00	92.3%
7610.05 · Fert/Spray Contract Park 5	833.95	1,104.00	75.5%
7610.06 · Fert/Spray Contract Park 6	347.84	348.00	100.0%
7610.07 · Fert/Spray Contract Park 7	1,739.20	1,739.00	100.0%
7610.08 · Fert/Spray Contract Park 8	1,597.91	1,598.00	100.0%
7610.09 · Fert/Spray Contract Park 9	1,467.45	1,514.00	96.9%
7610.10 · Fert/Spray Contract Islands 10	0.00	0.00	0.0%
7610.11 · Fert/Spray Contract GVW Pkwy	3,853.43	3,891.00	99.0%
7610.12 · Fert/Spray Contract Walk Trails	24.97		
7610.14 · Fert/Spray Contract General	279.36	5,652.00	4.9%
Total 7610 · CA Fertilizer & Sprays (C)	11,187.63	16,976.00	65.9%
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	225.00	250.00	90.0%
Total 7800 · Common Areas-South of Creek	1,252.59	3,525.00	35.5%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	7,554.92	8,500.00	88.9%
7920 · Electricity-Street Lights	12,812.69	13,400.00	95.6%
7940 · Natural Gas	151.58	165.00	91.9%
7945 · Storm Water	87.56	84.00	104.2%
7949 · Water Allowance	8,449.84	9,200.00	91.8%
7950 · City Water	4,148.91	2,700.00	153.7%
7951 · City Utility Tax	460.88	325.00	141.8%
Total 7900 · Utilities	33,666.38	34,374.00	97.9%
Total Expense	165,493.22	194,976.00	84.9%
Net Ordinary Income	14,340.53	0.00	100.0%
Net Income	14,340.53	0.00	100.0%

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

Accrual Basis

November 2023

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	11/25/2023		Blue Mtn Valley Business Services		458.33
			Total 7310 · Accounting		458.33
7320 · Bank Service Charges					
Check	11/30/2023			Service Charge	15.00
			Total 7320 · Bank Service Charges		15.00
7335 · Communications/Phone					
Credit ...	11/10/2023	M-MC1639502	MailChimp		14.13
			Total 7335 · Communications/Phone		14.13
7345 · Insurance					
Check	11/27/2023	ACH	American Family Insurance		346.49
			Total 7345 · Insurance		346.49
7360 · Miscellaneous Expense					
Bill	11/28/2023	Nov 17 Reimb...	Mike Serra	Nov 17 Reimbursement - Hop Thief	118.65
			Total 7360 · Miscellaneous Expense		118.65
7375 · Office Supplies					
Credit ...	11/07/2023	M-11072023	Wal-Mart	envelopes	90.44
Credit ...	11/08/2023	M-11082023	Postmaster - USPS		475.20
Credit ...	11/09/2023	M-11092023	Postmaster - USPS	stamps	3.30
			Total 7375 · Office Supplies		568.94
7385 · Website					
Credit ...	11/01/2023	M-46403579	IONOS (1and1 Internet Inc)		14.47
			Total 7385 · Website		14.47
			Total 7300 · Administrative Expenses		1,536.01
7400 · Contingency					
7410 · Contingency					
Bill	11/30/2023	1459	Brewer Enterprises, LLC	November bookkeeping services	1,000.00
			Total 7410 · Contingency		1,000.00
			Total 7400 · Contingency		1,000.00
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		291.65
			Total 7605.01 · Maint. Contract Park 1		291.65
7605.02 · Maint. Contract Park 2					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		291.65
			Total 7605.02 · Maint. Contract Park 2		291.65
7605.05 · Maint. Contract Park 5					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		291.65
			Total 7605.05 · Maint. Contract Park 5		291.65
7605.06 · Maint. Contract Park 6					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		174.34
			Total 7605.06 · Maint. Contract Park 6		174.34
7605.07 · Maint. Contract Park 7					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		659.08
			Total 7605.07 · Maint. Contract Park 7		659.08
7605.08 · Maint. Contract Park 8					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		683.57
			Total 7605.08 · Maint. Contract Park 8		683.57
7605.09 · Maint. Contract Park 9					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		725.78
			Total 7605.09 · Maint. Contract Park 9		725.78
7605.10 · Maint. Contract Islands10					
Bill	11/01/2023	M-2711	Tree Amigos Landscaping		33.34
			Total 7605.10 · Maint. Contract Islands10		33.34
7605.11 · Maint. Contract GVW Pkwy					
Bill	11/01/2023	M-2711	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

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

Accrual Basis

November 2023

Type	Date	Num	Name	Memo	Amount
7606 · CA Landscape Maint. (Non-C)					
Bill	11/01/2023	M-2712	Tree Amigos Landscaping	Shrubs trimming/removal; Ornamental grass cut; Weeding	1,413.10
			Total 7606.12 · Maint. Non-C WalkTrails		1,413.10
			Total 7606 · CA Landscape Maint. (Non-C)		1,413.10
7610 · CA Fertilizer & Sprays (C)					
7610.01 · Fert/Spray Contract Park 1					
Bill	11/06/2023	M-237923	Lawns Plus		130.44
			Total 7610.01 · Fert/Spray Contract Park 1		130.44
7610.02 · Fert/Spray Contract Park 2					
Bill	11/06/2023	M-237924	Lawns Plus		130.44
			Total 7610.02 · Fert/Spray Contract Park 2		130.44
7610.06 · Fert/Spray Contract Park 6					
Bill	11/03/2023	M-237925	Lawns Plus		86.96
			Total 7610.06 · Fert/Spray Contract Park 6		86.96
7610.07 · Fert/Spray Contract Park 7					
Bill	11/10/2023	M-237929	Lawns Plus		315.23
			Total 7610.07 · Fert/Spray Contract Park 7		315.23
7610.08 · Fert/Spray Contract Park 8					
Bill	11/10/2023	M-237930	Lawns Plus		288.06
			Total 7610.08 · Fert/Spray Contract Park 8		288.06
7610.09 · Fert/Spray Contract Park 9					
Bill	11/10/2023	M-237931	Lawns Plus		76.09
			Total 7610.09 · Fert/Spray Contract Park 9		76.09
7610.11 · Fert/Spray Contract GVW Pkwy					
Bill	11/20/2023	237922	Lawns Plus		809.82
			Total 7610.11 · Fert/Spray Contract GVW Pkwy		809.82
			Total 7610 · CA Fertilizer & Sprays (C)		1,837.04
7800 · Common Areas-South of Creek					
7885 · Irrigation Repairs					
Bill	11/01/2023	M-2711	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	11/30/2023	Nov 23 - 9970	Columbia Rural Electric	Acct 9970 - Meter 17103074	94.41
Bill	11/30/2023	Nov 23 - 9971	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	11/30/2023	Nov 23 - 11751	Columbia Rural Electric	Acct 11751 - Meter 17424009	63.76
Bill	11/30/2023	Nov 23 - 11752	Columbia Rural Electric	Acct 11752 - Meter 17424571	63.60
Bill	11/30/2023	Nov 23 - 12021	Columbia Rural Electric	Acct 12021 - Meter 17446117	214.33
Bill	11/30/2023	Nov 23 - 12022	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	11/30/2023	Nov 23 - 16683	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.32
Bill	11/30/2023	Nov 23 -24655...	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.25
			Total 7910 · Electricity-Irrig & Ponds		627.87
7920 · Electricity-Street Lights					
Bill	11/30/2023	Nov 23 - 9972	Columbia Rural Electric	Acct 9972 - Street Lights	1,069.46
Bill	11/30/2023	Nov 23 -24655...	Pacific Power	Acct 24655280-0012 - Meter 66576526	27.70
Bill	11/30/2023	Nov 23 -24655...	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.99
Bill	11/30/2023	Nov 23 -24655...	Pacific Power	Acct 24655280-0012 - Meter 66568587	28.83
			Total 7920 · Electricity-Street Lights		1,140.98
7940 · Natural Gas					
Bill	11/30/2023	M-12052023	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
			Total 7940 · Natural Gas		13.78
7945 · Storm Water					
Bill	11/27/2023	Dec 23 10005...	City of CP 10-000596-10		7.96
			Total 7945 · Storm Water		7.96
7949 · Water Allowance					
Gener...	11/30/2023	Water Allow		Water Allow	767.44
			Total 7949 · Water Allowance		767.44
7950 · City Water					
Bill	11/27/2023	Dec 23 10000...	City of CP 10-000592-00		41.52
Bill	11/27/2023	Dec 23 10005...	City of CP 10-000596-10		138.99
Bill	11/27/2023	Dec 23 10000...	City of CP 10-000599-00		63.75
			Total 7950 · City Water		244.26

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

Accrual Basis

November 2023

Type	Date	Num	Name	Memo	Amount
7951 - City Utility Tax					
Bill	11/27/2023	Dec 23 10000...	City of CP	10-000592-00	4.61
Bill	11/27/2023	Dec 23 10005...	City of CP	10-000596-10	15.44
Bill	11/27/2023	Dec 23 10000...	City of CP	10-000599-00	7.08
Total 7951 - City Utility Tax					27.13
Total 7900 - Utilities					2,829.42
Total Expense					14,998.11
Net Ordinary Income					-14,998.11
Net Income					-14,998.11

Villages of Garrison Creek Profit & Loss Budget vs. Actual - Reserve Fund

Accrual Basis

January through November 2023

	Jan - Nov 23	Budget	% of Bud...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	180,312.00	196,704.00	91.7%
9020 · Interest Income	7,369.43	200.00	3,684.7%
Total 9000 · Reserve Income	<u>187,681.43</u>	<u>196,904.00</u>	<u>95.3%</u>
Total Other Income	<u>187,681.43</u>	<u>196,904.00</u>	<u>95.3%</u>
Other Expense			
9100 · Reserve Expenditures			
1002 · Replace West Pond Bridge	11,627.26		
1005-0 · Bridges Paint Wood Surfaces	0.00	857.00	0.0%
1008-0 · Clock Tower Paint/Repair	9,274.28	1,204.00	770.3%
1012 · Crk Pumphouse Shed Repair	0.00	3,633.00	0.0%
1027-1b · Non-GVW Concrete (2022) Replace	0.00	18,057.00	0.0%
1028-00 · Irrig Controllers 20% Repl	10,796.37		
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	4,026.90	5,620.00	71.7%
1088 · UG Sprinkler Pipe Ph.1-Repl 10%	4,165.11		
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) Repl	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%
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/ShrubRefurbishment	8,754.84	11,240.00	77.9%
1114 · Clock Tower Storage Annex	21,655.49		
Total 9100 · Reserve Expenditures	<u>206,031.69</u>	<u>342,447.00</u>	<u>60.2%</u>
Total Other Expense	<u>206,031.69</u>	<u>342,447.00</u>	<u>60.2%</u>
Net Other Income	<u>-18,350.26</u>	<u>-145,543.00</u>	<u>12.6%</u>
Net Income	<u><u>-18,350.26</u></u>	<u><u>-145,543.00</u></u>	<u><u>12.6%</u></u>

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

Accrual Basis

November 2023

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1008-0 · Clock Tower Paint/Repair					
Bill	11/01/2023	586	Oltman Brothers Construction LLC	Clock Tower - Invoice 586	7,643.78
Total 1008-0 · Clock Tower Paint/Repair					7,643.78
1028-00 · Irrig Controllers 20% Repl					
Bill	11/04/2023	Reimburse...	John Jaso	Irrigation Controllers (Amazon)	1,439.69
Bill	11/04/2023	Reimburse...	John Jaso	Irrigation Controllers (eBay)	1,381.44
Bill	11/04/2023	Reimburse...	John Jaso	Irrigation Controllers (Home Depot)	7.24
Total 1028-00 · Irrig Controllers 20% Repl					2,828.37
1086-01 · Non-GVW Tree Care					
Bill	11/01/2023	M-2712	Tree Amigos Landscaping	Tree removal/pruning	1,413.10
Total 1086-01 · Non-GVW Tree Care					1,413.10
1088 · UG Sprinkler Pipe Ph.1-Repl 10%					
Bill	11/30/2023	311813	Doyle Electric		414.96
Bill	11/30/2023	311813	Doyle Electric		3,750.15
Total 1088 · UG Sprinkler Pipe Ph.1-Repl 10%					4,165.11
Total 9100 · Reserve Expenditures					16,050.36
Total Other Expense					16,050.36
Net Other Income					-16,050.36
Net Income					-16,050.36