

**Villages of Garrison Creek**  
**Funds Balance Sheet**  
December 31, 2023

|  | MPMA             | VILLAGES         | RESERVE           | TOTAL             |
|--|------------------|------------------|-------------------|-------------------|
| <b>ASSETS</b>                          |                  |                  |                   |                   |
| <b>Current Assets</b>                  |                  |                  |                   |                   |
| <b>Checking/Savings</b>                |                  |                  |                   |                   |
| 1000 · Bank-Operating                  | 68,454.35        | 30,839.45        | 0.00              | 99,293.80         |
| <b>1100 · Bank-Reserve Fund</b>        |                  |                  |                   |                   |
| 1110 · RF BBB MMK #0018                | 0.00             | 0.00             | 42,705.27         | 42,705.27         |
| 1115 · RF BBB CKG #6896                | 0.00             | 0.00             | 2,325.78          | 2,325.78          |
| 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         |
| <b>Total 1100 · Bank-Reserve Fund</b>  | <b>0.00</b>      | <b>0.00</b>      | <b>489,288.98</b> | <b>489,288.98</b> |
| <b>Total Checking/Savings</b>          | <b>68,454.35</b> | <b>30,839.45</b> | <b>489,288.98</b> | <b>588,582.78</b> |
| <b>Accounts Receivable</b>             |                  |                  |                   |                   |
| 1210 · Accounts Receivable             | 18,067.60        | 0.00             | 0.00              | 18,067.60         |
| 1290 · Allow for Uncollectible Accts   | -6,162.55        | 0.00             | 0.00              | -6,162.55         |
| <b>Total Accounts Receivable</b>       | <b>11,905.05</b> | <b>0.00</b>      | <b>0.00</b>       | <b>11,905.05</b>  |
| <b>Other Current Assets</b>            |                  |                  |                   |                   |
| 1420 · Prepaid Insurance               | 261.11           | 0.00             | 0.00              | 261.11            |
| <b>Total Current Assets</b>            | <b>80,620.51</b> | <b>30,839.45</b> | <b>489,288.98</b> | <b>600,748.94</b> |
| <b>TOTAL ASSETS</b>                    | <b>80,620.51</b> | <b>30,839.45</b> | <b>489,288.98</b> | <b>600,748.94</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                  |                  |                   |                   |
| <b>Liabilities</b>                     |                  |                  |                   |                   |
| <b>Current Liabilities</b>             |                  |                  |                   |                   |
| <b>Accounts Payable</b>                |                  |                  |                   |                   |
| 2000 · Accounts Payable                | 11,308.47        | 0.00             | 0.00              | 11,308.47         |
| <b>Total Accounts Payable</b>          | <b>11,308.47</b> | <b>0.00</b>      | <b>0.00</b>       | <b>11,308.47</b>  |
| <b>Credit Cards</b>                    |                  |                  |                   |                   |
| 2050 · VISA Credit Card                | 0.00             | 0.00             | 0.00              | 0.00              |
| <b>Total Credit Cards</b>              | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       |
| <b>Other Current Liabilities</b>       |                  |                  |                   |                   |
| 2070 · Dues Paid in Advance            | 24,337.97        | 0.00             | 0.00              | 24,337.97         |
| <b>Total Other Current Liabilities</b> | <b>35,646.44</b> | <b>0.00</b>      | <b>0.00</b>       | <b>35,646.44</b>  |
| <b>Total Current Liabilities</b>       | <b>35,646.44</b> | <b>0.00</b>      | <b>0.00</b>       | <b>35,646.44</b>  |
| <b>Total Liabilities</b>               | <b>35,646.44</b> | <b>0.00</b>      | <b>0.00</b>       | <b>35,646.44</b>  |
| <b>Equity</b>                          |                  |                  |                   |                   |
| Beginning Balance                      | 33,462.15        | 55,414.89        | 494,002.84        | 582,879.88        |
| Net Income This Year                   | 11,511.92        | -24,575.44       | -4,713.86         | -17,777.38        |
| <b>Total Equity</b>                    | <b>44,974.07</b> | <b>30,839.45</b> | <b>489,288.98</b> | <b>565,102.50</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>80,620.51</b> | <b>30,839.45</b> | <b>489,288.98</b> | <b>600,748.94</b> |

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

Accrual Basis

January through December 2023

|   | Jan - Dec 23 | Budget     | % of Budget |
|---|--------------|------------|-------------|
| <b>Ordinary Income/Expense</b>                  |              |            |             |
| <b>Income</b>                                   |              |            |             |
| <b>5100 · Operating Income-HOA</b>              |              |            |             |
| 5110 · Dues-Operating Assessment                | 194,976.00   |            |             |
| 5115 · Finance Charges Income                   | 666.65       |            |             |
| 5125 · Late Fee Income                          | 195.00       |            |             |
| 5130 · Interest Income                          | 258.40       |            |             |
| 5100 · Operating Income-HOA - Other             | 0.00         | 194,976.00 | 0.0%        |
| <b>Total 5100 · Operating Income-HOA</b>        | 196,096.05   | 194,976.00 | 100.6%      |
| <b>Total Income</b>                             | 196,096.05   | 194,976.00 | 100.6%      |
| <b>Gross Profit</b>                             | 196,096.05   | 194,976.00 | 100.6%      |
| <b>Expense</b>                                  |              |            |             |
| <b>7300 · Administrative Expenses</b>           |              |            |             |
| 7310 · Accounting                               | 5,609.96     | 6,000.00   | 93.5%       |
| 7315 · Auditing                                 | 0.00         | 2,100.00   | 0.0%        |
| 7320 · Bank Service Charges                     | 137.01       |            |             |
| 7335 · Communications/Phone                     | 141.30       | 300.00     | 47.1%       |
| 7345 · Insurance                                | 4,158.00     | 4,200.00   | 99.0%       |
| 7350 · Legal Fees                               | 9,840.00     | 8,000.00   | 123.0%      |
| 7354 · Administrative Assistant                 | 0.00         | 2,000.00   | 0.0%        |
| 7358 · Meeting Room Expense                     | 1,500.00     | 1,500.00   | 100.0%      |
| 7360 · Miscellaneous Expense                    | 138.65       | 250.00     | 55.5%       |
| 7361 · Newsletter                               | 0.00         | 400.00     | 0.0%        |
| 7375 · Office Supplies                          | 5,041.91     | 3,500.00   | 144.1%      |
| 7376 · Reserve Study                            | 1,342.00     | 525.00     | 255.6%      |
| 7378 · Safety & Security                        | 76.45        | 100.00     | 76.5%       |
| 7380 · Social Events                            | 712.51       | 1,000.00   | 71.3%       |
| 7385 · Website                                  | 188.53       | 200.00     | 94.3%       |
| <b>Total 7300 · Administrative Expenses</b>     | 28,886.32    | 30,075.00  | 96.0%       |
| <b>7400 · Contingency</b>                       |              |            |             |
| 7410 · Contingency                              | 2,000.00     | 6,376.00   | 31.4%       |
| <b>Total 7400 · Contingency</b>                 | 2,000.00     | 6,376.00   | 31.4%       |
| <b>7500 · Irrigation System</b>                 |              |            |             |
| 7520 · Backflow Check                           | 480.00       | 700.00     | 68.6%       |
| 7530 · Routine Inspections                      | 0.00         | 0.00       | 0.0%        |
| 7535 · Startup, Inspect, Winterize              | 2,201.34     | 2,154.65   | 102.2%      |
| 7540 · Repairs                                  | 15,466.08    | 10,000.00  | 154.7%      |
| <b>Total 7500 · Irrigation System</b>           | 18,147.42    | 12,854.65  | 141.2%      |
| <b>7605 · CA Landscape Maint. (C)</b>           |              |            |             |
| 7605.01 · Maint. Contract Park 1                | 3,417.40     | 3,417.51   | 100.0%      |
| 7605.02 · Maint. Contract Park 2                | 3,417.40     | 3,417.51   | 100.0%      |
| 7605.05 · Maint. Contract Park 5                | 2,916.50     | 3,408.51   | 85.6%       |
| 7605.06 · Maint. Contract Park 6                | 2,023.10     | 2,023.40   | 100.0%      |
| 7605.07 · Maint. Contract Park 7                | 7,652.88     | 7,652.84   | 100.0%      |
| 7605.08 · Maint. Contract Park 8                | 8,074.88     | 8,074.78   | 100.0%      |
| 7605.09 · Maint. Contract Park 9                | 8,545.14     | 8,544.86   | 100.0%      |
| 7605.10 · Maint. Contract Islands10             | 333.40       | 333.34     | 100.0%      |
| 7605.11 · Maint. Contract GVW Pkwy              | 39,310.18    | 39,309.95  | 100.0%      |
| <b>Total 7605 · CA Landscape Maint. (C)</b>     | 75,690.88    | 76,182.70  | 99.4%       |
| <b>7606 · CA Landscape Maint. (Non-C)</b>       |              |            |             |
| 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     |            |             |
| <b>Total 7606 · CA Landscape Maint. (Non-C)</b> | 7,650.52     | 8,212.65   | 93.2%       |
| <b>7610 · CA Fertilizer &amp; Sprays (C)</b>    |              |            |             |

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

Accrual Basis

January through December 2023

|  | Jan - Dec 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%          |
| <b>Total 7610 · CA Fertilizer &amp; Sprays (C)</b> | <b>11,187.63</b>  | <b>16,976.00</b>  | <b>65.9%</b>  |
| <b>7670 · Common Areas-Other</b>                   |                   |                   |               |
| 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%          |
| <b>Total 7670 · Common Areas-Other</b>             | <b>1,230.47</b>   | <b>6,400.00</b>   | <b>19.2%</b>  |
| <b>7800 · Common Areas-South of Creek</b>          |                   |                   |               |
| 7815 · Mowing                                      | 1,341.14          | 1,650.00          | 81.3%         |
| 7861 · Fencing                                     | 0.00              | 225.00            | 0.0%          |
| 7865 · Walking trails (S) Landscaping              | 1,847.90          |                   |               |
| 7868 · Storm Cleanup                               | 32.67             | 1,100.00          | 3.0%          |
| 7884 · Rodents                                     | 0.00              | 300.00            | 0.0%          |
| 7885 · Irrigation Repairs                          | 266.77            | 250.00            | 106.7%        |
| <b>Total 7800 · Common Areas-South of Creek</b>    | <b>3,488.48</b>   | <b>3,525.00</b>   | <b>99.0%</b>  |
| <b>7900 · Utilities</b>                            |                   |                   |               |
| 7910 · Electricity-Irrig & Ponds                   | 8,178.81          | 8,500.00          | 96.2%         |
| 7920 · Electricity-Street Lights                   | 13,892.85         | 13,400.00         | 103.7%        |
| 7940 · Natural Gas                                 | 165.36            | 165.00            | 100.2%        |
| 7945 · Storm Water                                 | 95.76             | 84.00             | 114.0%        |
| 7949 · Water Allowance                             | 9,217.28          | 9,200.00          | 100.2%        |
| 7950 · City Water                                  | 4,277.22          | 2,700.00          | 158.4%        |
| 7951 · City Utility Tax                            | 475.13            | 325.00            | 146.2%        |
| <b>Total 7900 · Utilities</b>                      | <b>36,302.41</b>  | <b>34,374.00</b>  | <b>105.6%</b> |
| <b>Total Expense</b>                               | <b>184,584.13</b> | <b>194,976.00</b> | <b>94.7%</b>  |
| <b>Net Ordinary Income</b>                         | <b>11,511.92</b>  | <b>0.00</b>       | <b>100.0%</b> |
| <b>Net Income</b>                                  | <b>11,511.92</b>  | <b>0.00</b>       | <b>100.0%</b> |

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

Accrual Basis

| Type                                  | Date       | Num             | Name                              | Memo                        | Amount   |
|---------------------------------------|------------|-----------------|-----------------------------------|-----------------------------|----------|
| <b>Ordinary Income/Expense</b>        |            |                 |                                   |                             |          |
| <b>Expense</b>                        |            |                 |                                   |                             |          |
| <b>7300 · Administrative Expenses</b> |            |                 |                                   |                             |          |
| <b>7310 · Accounting</b>              |            |                 |                                   |                             |          |
| Bill                                  | 12/25/2023 |                 | Blue Mtn Valley Business Services |                             | 458.33   |
|                                       |            |                 | Total 7310 · Accounting           |                             | 458.33   |
| <b>7320 · Bank Service Charges</b>    |            |                 |                                   |                             |          |
| Check                                 | 12/27/2023 | AW              |                                   |                             | 35.00    |
| Check                                 | 12/29/2023 |                 |                                   | Service Charge              | 12.00    |
| Credit ...                            | 12/31/2023 |                 |                                   | Service Charge              | 55.01    |
|                                       |            |                 | Total 7320 · Bank Service Charges |                             | 102.01   |
| <b>7335 · Communications/Phone</b>    |            |                 |                                   |                             |          |
| Credit ...                            | 12/10/2023 |                 | MailChimp                         |                             | 14.13    |
|                                       |            |                 | Total 7335 · Communications/Phone |                             | 14.13    |
| <b>7345 · Insurance</b>               |            |                 |                                   |                             |          |
| Check                                 | 12/27/2023 | ACH             | American Family Insurance         |                             | 346.49   |
|                                       |            |                 | Total 7345 · Insurance            |                             | 346.49   |
| <b>7350 · Legal Fees</b>              |            |                 |                                   |                             |          |
| Bill                                  | 12/01/2023 | 411034          | Paine Hamblen LLP                 |                             | 2,340.00 |
| Bill                                  | 12/01/2023 | 411033          | Paine Hamblen LLP                 |                             | 1,087.50 |
|                                       |            |                 | Total 7350 · Legal Fees           |                             | 3,427.50 |
| <b>7358 · Meeting Room Expense</b>    |            |                 |                                   |                             |          |
| Bill                                  | 12/01/2023 | M-12.01.2023    | SonBridge Community Center        | 4th Q Meeting Room expense  | 375.00   |
|                                       |            |                 | Total 7358 · Meeting Room Expense |                             | 375.00   |
| <b>7375 · Office Supplies</b>         |            |                 |                                   |                             |          |
| Bill                                  | 12/04/2023 | 001223          | Calico Copy                       | Printing for annual meeting | 1,553.41 |
| Check                                 | 12/28/2023 | AW              | Intuit Checks                     |                             | 231.39   |
| Check                                 | 12/28/2023 | AW              | Intuit Checks                     |                             | 174.22   |
|                                       |            |                 | Total 7375 · Office Supplies      |                             | 1,959.02 |
| <b>7378 · Safety &amp; Security</b>   |            |                 |                                   |                             |          |
| Bill                                  | 12/13/2023 | Dec Reimburs... | Dick Cook {2}                     |                             | 53.32    |
|                                       |            |                 | Total 7378 · Safety & Security    |                             | 53.32    |

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

Accrual Basis

| Type                                    | Date       | Num             | Name                       | Memo                          | Amount   |
|---|------------|-----------------|----------------------------|-------------------------------|----------|
| <b>7380 · Social Events</b>             |            |                 |                            |                               |          |
| Credit ...                              | 12/07/2023 | M12072023       | US Chef Store              |                               | 23.79    |
| Credit ...                              | 12/10/2023 | M12102023       | Safeway                    |                               | 33.00    |
| Bill                                    | 12/18/2023 | Dec Reimburs... | Meg Eubanks                |                               | 13.14    |
| Total 7380 · Social Events              |            |                 |                            |                               | 69.93    |
| <b>7385 · Website</b>                   |            |                 |                            |                               |          |
| Credit ...                              | 12/01/2023 |                 | IONOS (1and1 Internet Inc) |                               | 14.47    |
| Total 7385 · Website                    |            |                 |                            |                               | 14.47    |
| Total 7300 · Administrative Expenses    |            |                 |                            |                               | 6,820.20 |
| <b>7400 · Contingency</b>               |            |                 |                            |                               |          |
| <b>7410 · Contingency</b>               |            |                 |                            |                               |          |
| Bill                                    | 12/31/2023 | 1488            | Brewer Enterprises, LLC    | December bookkeeping services | 1,000.00 |
| Total 7410 · Contingency                |            |                 |                            |                               | 1,000.00 |
| Total 7400 · Contingency                |            |                 |                            |                               | 1,000.00 |
| <b>7605 · CA Landscape Maint. (C)</b>   |            |                 |                            |                               |          |
| <b>7605.01 · Maint. Contract Park 1</b> |            |                 |                            |                               |          |
| Bill                                    | 12/01/2023 | 2723            | Tree Amigos Landscaping    |                               | 291.65   |
| Total 7605.01 · Maint. Contract Park 1  |            |                 |                            |                               | 291.65   |
| <b>7605.02 · Maint. Contract Park 2</b> |            |                 |                            |                               |          |
| Bill                                    | 12/01/2023 | 2723            | Tree Amigos Landscaping    |                               | 291.65   |
| Total 7605.02 · Maint. Contract Park 2  |            |                 |                            |                               | 291.65   |
| <b>7605.05 · Maint. Contract Park 5</b> |            |                 |                            |                               |          |
| Bill                                    | 12/01/2023 | 2723            | Tree Amigos Landscaping    |                               | 291.65   |
| Total 7605.05 · Maint. Contract Park 5  |            |                 |                            |                               | 291.65   |
| <b>7605.06 · Maint. Contract Park 6</b> |            |                 |                            |                               |          |
| Bill                                    | 12/01/2023 | 2723            | Tree Amigos Landscaping    |                               | 174.34   |
| Total 7605.06 · Maint. Contract Park 6  |            |                 |                            |                               | 174.34   |
| <b>7605.07 · Maint. Contract Park 7</b> |            |                 |                            |                               |          |
| Bill                                    | 12/01/2023 | 2723            | Tree Amigos Landscaping    |                               | 659.08   |
| Total 7605.07 · Maint. Contract Park 7  |            |                 |                            |                               | 659.08   |
| <b>7605.08 · Maint. Contract Park 8</b> |            |                 |                            |                               |          |
| Bill                                    | 12/01/2023 | 2723            | Tree Amigos Landscaping    |                               | 683.57   |
| Total 7605.08 · Maint. Contract Park 8  |            |                 |                            |                               | 683.57   |

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

Accrual Basis

| Type   | Date  | Num            | Name                    | Memo                        | Amount   |
|--|---|----------------|-------------------------|-----------------------------|----------|
| <b>7605.09 · Maint. Contract Park 9</b>      |   |                |                         |                             |          |
| Bill   | 12/01/2023                                  | 2723           | Tree Amigos Landscaping |                             | 725.78   |
|  | Total 7605.09 · Maint. Contract Park 9      |                |                         |                             | 725.78   |
| <b>7605.10 · Maint. Contract Islands10</b>   |   |                |                         |                             |          |
| Bill   | 12/01/2023                                  | 2723           | Tree Amigos Landscaping |                             | 33.34    |
|  | Total 7605.10 · Maint. Contract Islands10   |                |                         |                             | 33.34    |
| <b>7605.11 · Maint. Contract GVW Pkwy</b>    |   |                |                         |                             |          |
| Bill   | 12/01/2023                                  | 2723           | 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 |
| <b>7800 · Common Areas-South of Creek</b>    |   |                |                         |                             |          |
| <b>7815 · Mowing</b>                         |   |                |                         |                             |          |
| Bill   | 12/24/2023                                  | Dec Reimb      | Ray Goff                | SOC mowing                  | 313.55   |
|  | Total 7815 · Mowing                         |                |                         |                             | 313.55   |
| <b>7865 · Walking trails (S) Landscaping</b> |   |                |                         |                             |          |
| Bill   | 12/01/2023                                  | 2730           | Tree Amigos Landscaping |                             | 1,847.90 |
|  | Total 7865 · Walking trails (S) Landscaping |                |                         |                             | 1,847.90 |
| <b>7868 · Storm Cleanup</b>                  |   |                |                         |                             |          |
| Bill   | 12/24/2023                                  | Dec Reimb      | Ray Goff                | SOC Storm cleanup           | 32.67    |
|  | Total 7868 · Storm Cleanup                  |                |                         |                             | 32.67    |
| <b>7885 · Irrigation Repairs</b>             |   |                |                         |                             |          |
| Bill   | 12/01/2023                                  | 2723           | Tree Amigos Landscaping |                             | 25.00    |
| Bill   | 12/30/2023                                  | Dec Reimb      | John Jaso               |                             | 16.77    |
|  | Total 7885 · Irrigation Repairs             |                |                         |                             | 41.77    |
|  | Total 7800 · Common Areas-South of Creek    |                |                         |                             | 2,235.89 |
| <b>7900 · Utilities</b>                      |   |                |                         |                             |          |
| <b>7910 · Electricity-Irrig &amp; Ponds</b>  |   |                |                         |                             |          |
| Bill   | 12/31/2023                                  | Dec 23 - 9970  | Columbia Rural Electric | Acct 9970 - Meter 17103074  | 95.05    |
| Bill   | 12/31/2023                                  | Dec 23 - 9971  | Columbia Rural Electric | Acct 9971 - Meter 17445442  | 49.41    |
| Bill   | 12/31/2023                                  | Dec 23 - 11751 | Columbia Rural Electric | Acct 11751 - Meter 17424009 | 67.86    |
| Bill   | 12/31/2023                                  | Dec 23 - 11752 | Columbia Rural Electric | Acct 11752 - Meter 17424571 | 63.60    |
| Bill   | 12/31/2023                                  | Dec 23 - 12021 | Columbia Rural Electric | Acct 12021 - Meter 17446117 | 219.96   |

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

Accrual Basis

| Type     | Date       | Num                                     | Name                    | Memo                               | Amount            |
|----------|------------|---|-------------------------|------------------------------------|-------------------|
| Bill     | 12/31/2023 | Dec 23 - 12022                          | Columbia Rural Electric | Acct 12022 - Meter 17423992        | 63.60             |
| Bill     | 12/31/2023 | Dec 23 - 16683                          | Columbia Rural Electric | Acct 16683 - Meter 98509501        | 64.41             |
|          |            | Total 7910 · Electricity-Irrig & Ponds  |                         |                                    | 623.89            |
|          |            | <b>7920 · Electricity-Street Lights</b> |                         |                                    |                   |
| Bill     | 12/31/2023 | Dec 23 - 9972                           | Columbia Rural Electric | Acct 9972 - Street Lights          | 1,080.16          |
|          |            | Total 7920 · Electricity-Street Lights  |                         |                                    | 1,080.16          |
|          |            | <b>7940 · Natural Gas</b>               |                         |                                    |                   |
| Bill     | 12/31/2023 | 1/8/24 - 71959...                       | Cascade Natural Gas     | Acct 71959100000 - Meter 472632359 | 13.78             |
|          |            | Total 7940 · Natural Gas                |                         |                                    | 13.78             |
|          |            | <b>7945 · Storm Water</b>               |                         |                                    |                   |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000596-10 |                                    | 8.20              |
|          |            | Total 7945 · Storm Water                |                         |                                    | 8.20              |
|          |            | <b>7949 · Water Allowance</b>           |                         |                                    |                   |
| Gener... | 12/31/2023 | Village17Adj                            |                         | Water Allow                        | 767.44            |
|          |            | Total 7949 · Water Allowance            |                         |                                    | 767.44            |
|          |            | <b>7950 · City Water</b>                |                         |                                    |                   |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000592-00 |                                    | 42.77             |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000596-10 |                                    | 42.77             |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000599-00 |                                    | 42.77             |
|          |            | Total 7950 · City Water                 |                         |                                    | 128.31            |
|          |            | <b>7951 · City Utility Tax</b>          |                         |                                    |                   |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000592-00 |                                    | 4.75              |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000596-10 |                                    | 4.75              |
| Bill     | 12/27/2023 | Dec 23 - 1000...                        | City of CP 10-000599-00 |                                    | 4.75              |
|          |            | Total 7951 · City Utility Tax           |                         |                                    | 14.25             |
|          |            | Total 7900 · Utilities                  |                         |                                    | 2,636.03          |
|          |            | Total Expense                           |                         |                                    | 19,049.66         |
|          |            | Net Ordinary Income                     |                         |                                    | -19,049.66        |
|          |            | <b>Net Income</b>                       |                         |                                    | <b>-19,049.66</b> |

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

Accrual Basis

January through December 2023

|   | Jan - Dec 23            | Budget                    | % of Bud...        |
|---|-------------------------|---------------------------|--------------------|
| <b>Other Income/Expense</b>               |                         |                           |                    |
| <b>Other Income</b>                       |                         |                           |                    |
| <b>9000 · Reserve Income</b>              |                         |                           |                    |
| 9010 · Dues-Reserve Assessment            | 196,704.00              | 196,704.00                | 100.0%             |
| 9020 · Interest Income                    | 7,381.54                | 200.00                    | 3,690.8%           |
| <b>Total 9000 · Reserve Income</b>        | <u>204,085.54</u>       | <u>196,904.00</u>         | <u>103.6%</u>      |
| <b>Total Other Income</b>                 | 204,085.54              | 196,904.00                | 103.6%             |
| <b>Other Expense</b>                      |                         |                           |                    |
| <b>9100 · Reserve Expenditures</b>        |                         |                           |                    |
| 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         | 13,597.67               | 1,204.00                  | 1,129.4%           |
| 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%              |
| 1095 · UG Sprinler Pipe Mstr Areas 5%     | 8,959.62                | 99,483.00                 | 9.0%               |
| 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) Repl | 3,628.82                |                           |                    |
| 1103-00 · GVW Concrete - Grinding         | 849.11                  | 3,473.00                  | 24.4%              |
| 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               |                           |                    |
| <b>Total 9100 · Reserve Expenditures</b>  | <u>208,625.18</u>       | <u>342,447.00</u>         | <u>60.9%</u>       |
| <b>Total Other Expense</b>                | 208,625.18              | 342,447.00                | 60.9%              |
| <b>Net Other Income</b>                   | <u>-4,539.64</u>        | <u>-145,543.00</u>        | <u>3.1%</u>        |
| <b>Net Income</b>                         | <u><b>-4,539.64</b></u> | <u><b>-145,543.00</b></u> | <u><b>3.1%</b></u> |



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

Accrual Basis

| Type   | Date       | Num              | Name                    | Memo                     | Amount           |
|--|------------|------------------|-------------------------|--------------------------|------------------|
| <b>Other Income/Expense</b>                  |            |                  |                         |                          |                  |
| <b>Other Expense</b>                         |            |                  |                         |                          |                  |
| <b>9100 · Reserve Expenditures</b>           |            |                  |                         |                          |                  |
| <b>1008-0 · Clock Tower Paint/Repair</b>     |            |                  |                         |                          |                  |
| Bill   | 12/24/2023 | Dec Reimb        | Ray Goff                | Clock tower paint/repair | 108.59           |
| Bill   | 12/30/2023 | Dec Reimburse... | Dick Cook {2}           |                          | 49.69            |
| Total 1008-0 · Clock Tower Paint/Repair      |            |                  |                         |                          | 158.28           |
| <b>1095 · UG Sprinler Pipe Mstr Areas 5%</b> |            |                  |                         |                          |                  |
| Bill   | 12/30/2023 | Dec Reimb        | John Jaso               |                          | 1,260.00         |
| Bill   | 12/31/2023 | 2742             | Tree Amigos Landscaping |                          | 326.10           |
| Total 1095 · UG Sprinler Pipe Mstr Areas 5%  |            |                  |                         |                          | 1,586.10         |
| <b>1103-00 · GVW Concrete - Grinding</b>     |            |                  |                         |                          |                  |
| Bill   | 12/31/2023 | 2742             | Tree Amigos Landscaping |                          | 849.11           |
| Total 1103-00 · GVW Concrete - Grinding      |            |                  |                         |                          | 849.11           |
| Total 9100 · Reserve Expenditures            |            |                  |                         |                          | 2,593.49         |
| Total Other Expense                          |            |                  |                         |                          | 2,593.49         |
| Net Other Income                             |            |                  |                         |                          | -2,593.49        |
| <b>Net Income</b>                            |            |                  |                         |                          | <b>-2,593.49</b> |