

Villages of Garrison Creek
Funds Balance Sheet
 January 31, 2024

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	92,147.80	37,587.36	0.00	129,735.16
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	59,870.79	59,870.79
1115 · RF BBB CKG #6896	0.00	0.00	2,488.00	2,488.00
1120 · RF BNR SAV #1113	0.00	0.00	201,281.29	201,281.29
1121 · RF BNR CKG #7217	0.00	0.00	797.00	797.00
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	82,266.85	82,266.85
1132 · RF UMP CD #9558 13M 05-24-2024	0.00	0.00	82,266.85	82,266.85
1133 · RF UMP CD #3684 13M 05-24-2024	0.00	0.00	80,595.80	80,595.80
Total 1100 · Bank-Reserve Fund	0.00	0.00	510,566.58	510,566.58
Total Checking/Savings	92,147.80	37,587.36	510,566.58	640,301.74
Accounts Receivable				
1210 · Accounts Receivable	16,014.60	0.00	0.00	16,014.60
1290 · Allow for Uncollectible Accts	-6,162.55	0.00	0.00	-6,162.55
Total Accounts Receivable	9,852.05	0.00	0.00	9,852.05
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	102,260.96	37,587.36	510,566.58	650,414.90
TOTAL ASSETS	102,260.96	37,587.36	510,566.58	650,414.90
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	9,010.21	0.00	0.00	9,010.21
Total Accounts Payable	9,010.21	0.00	0.00	9,010.21
Credit Cards				
2050 · VISA Credit Card	46.98	0.00	0.00	46.98
Total Credit Cards	46.98	0.00	0.00	46.98
Other Current Liabilities				
2070 · Dues Paid in Advance	47,649.97	0.00	0.00	47,649.97
Total Other Current Liabilities	56,707.16	0.00	0.00	56,707.16
Total Current Liabilities	56,707.16	0.00	0.00	56,707.16
Total Liabilities	56,707.16	0.00	0.00	56,707.16
Equity				
Beginning Balance	44,746.59	30,839.45	493,416.06	569,002.10
Net Income This Year	807.21	6,747.91	17,150.52	24,705.64
Total Equity	45,553.80	37,587.36	510,566.58	593,707.74
TOTAL LIABILITIES & EQUITY	102,260.96	37,587.36	510,566.58	650,414.90

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

Accrual Basis

January 2024

	Jan 24	Budget	% of Budget
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	16,826.62	201,081.60	8.4%
5130 · Interest Income	29.54		
Total 5100 · Operating Income-HOA	16,856.16	201,081.60	8.4%
Total Income	16,856.16	201,081.60	8.4%
Gross Profit	16,856.16	201,081.60	8.4%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	505.00	6,000.00	8.4%
7315 · Auditing	0.00	4,200.00	0.0%
7320 · Bank Service Charges	-90.00		
7335 · Communications/Phone	14.13	300.00	4.7%
7345 · Insurance	346.49	4,200.00	8.2%
7350 · Legal Fees	3,792.50	8,000.00	47.4%
7358 · Meeting Room Expense	0.00	1,500.00	0.0%
7375 · Office Supplies	48.88	2,500.00	2.0%
7376 · Reserve Study	0.00	1,342.00	0.0%
7378 · Safety & Security	0.00	50.00	0.0%
7380 · Social Events	0.00	1,000.00	0.0%
7385 · Website	32.85	200.00	16.4%
Total 7300 · Administrative Expenses	4,649.85	29,292.00	15.9%
7400 · Contingency			
7410 · Contingency	0.00	5,000.00	0.0%
Total 7400 · Contingency	0.00	5,000.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	0.00	700.00	0.0%
7535 · Startup, Inspect, Winterize	224.07	2,689.08	8.3%
7540 · Repairs	0.00	10,000.00	0.0%
Total 7500 · Irrigation System	224.07	13,389.08	1.7%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	303.30	3,639.84	8.3%
7605.02 · Maint. Contract Park 2	303.30	3,639.84	8.3%
7605.05 · Maint. Contract Park 5	303.30	3,639.84	8.3%
7605.06 · Maint. Contract Park 6	181.31	2,175.72	8.3%
7605.07 · Maint. Contract Park 7	685.79	8,225.28	8.3%
7605.08 · Maint. Contract Park 8	710.91	8,530.92	8.3%
7605.09 · Maint. Contract Park 9	754.81	9,057.72	8.3%
7605.10 · Maint. Contract Islands10	37.67	416.04	9.1%
7605.11 · Maint. Contract GVW Pkwy	3,492.66	40,016.88	8.7%
7605.12 · Maint Contract Walk Trails	0.00	6,384.09	0.0%
Total 7605 · CA Landscape Maint. (C)	6,773.05	85,726.17	7.9%
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	0.00	576.54	0.0%
7610.02 · Fert/Spray Contract Park 2	0.00	576.54	0.0%
7610.05 · Fert/Spray Contract Park 5	0.00	776.12	0.0%
7610.06 · Fert/Spray Contract Park 6	0.00	354.80	0.0%
7610.07 · Fert/Spray Contract Park 7	0.00	1,773.99	0.0%
7610.08 · Fert/Spray Contract Park 8	0.00	1,629.84	0.0%
7610.09 · Fert/Spray Contract Park 9	0.00	2,676.51	0.0%
7610.10 · Fert/Spray Contract Islands 10	0.00	665.24	0.0%
7610.11 · Fert/Spray Contract GVW Pkwy	0.00	3,304.05	0.0%
7610.14 · Fert/Spray Contract General	0.00	5,544.72	0.0%
Total 7610 · CA Fertilizer & Sprays (C)	0.00	17,878.35	0.0%
7670 · Common Areas-Other			

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

Accrual Basis

January 2024

	Jan 24	Budget	% of Budget
7680 · Signage	0.00	1,500.00	0.0%
7681 · Ponds.	0.00	300.00	0.0%
7682 · Mailbox Maint/Repair	0.00	1,000.00	0.0%
7683 · Pest Spraying	0.00	1,000.00	0.0%
7690 · Snow & Ice Removal.	1,376.63	5,000.00	27.5%
7694 · Speed Bumps Maintenance	0.00	100.00	0.0%
Total 7670 · Common Areas-Other	1,376.63	8,900.00	15.5%
7800 · Common Areas-South of Creek			
7815 · Mowing	0.00	1,650.00	0.0%
7868 · Storm Cleanup	0.00	1,100.00	0.0%
7884 · Rodents	0.00	300.00	0.0%
7885 · Irrigation Repairs	26.01	312.00	8.3%
Total 7800 · Common Areas-South of Creek	26.01	3,362.00	0.8%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	674.05	8,500.00	7.9%
7920 · Electricity-Street Lights	1,317.41	14,000.00	9.4%
7940 · Natural Gas	13.78	165.00	8.4%
7945 · Storm Water	8.20	84.00	9.8%
7949 · Water Allowance	843.34	10,120.00	8.3%
7950 · City Water	128.31	4,200.00	3.1%
7951 · City Utility Tax	14.25	465.00	3.1%
Total 7900 · Utilities	2,999.34	37,534.00	8.0%
Total Expense	16,048.95	201,081.60	8.0%
Net Ordinary Income	807.21	0.00	100.0%
Net Income	807.21	0.00	100.0%

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

Accrual Basis

January 2024

	Jan 24	Budget	% of Budget
Ordinary Income/Expense			
Expense			
7300 · Administrative Expenses			
7320 · Bank Service Charges	15.00		
Total 7300 · Administrative Expenses	<u>15.00</u>		
Total Expense	<u>15.00</u>		
Net Ordinary Income	-15.00		
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	17,154.38	205,000.00	8.4%
9020 · Interest Income	11.14	6,368.00	0.2%
Total 9000 · Reserve Income	<u>17,165.52</u>	<u>211,368.00</u>	<u>8.1%</u>
Total Other Income	17,165.52	211,368.00	8.1%
Other Expense			
9100 · Reserve Expenditures			
1008-0 · Clock Tower - Paint/Repair	0.00	1,800.00	0.0%
Grounds			
R1007 · Asphalt - Crack Fill	0.00	18,000.00	0.0%
R1135 · Landscape - Refurbish Allotment	0.00	25,000.00	0.0%
R1145 · Trees - Trim/Remove	0.00	5,000.00	0.0%
R1150 · Bark/Gravel - Replenish	0.00	5,000.00	0.0%
Total Grounds	<u>0.00</u>	<u>53,000.00</u>	<u>0.0%</u>
Equipment & Mechanical			
R5055 · Clock Tower Well Pump-Repl.	0.00	15,000.00	0.0%
Total Equipment & Mechanical	<u>0.00</u>	<u>15,000.00</u>	<u>0.0%</u>
Village 1			
R7000 · Mailbox Structures - Replace P1	0.00	3,200.00	0.0%
R7005 · Asphalt - Repair & Sealcoat P1	0.00	10,570.00	0.0%
Total Village 1	<u>0.00</u>	<u>13,770.00</u>	<u>0.0%</u>
Village 2			
R7500 · Mailbox Structures - Replace P2	0.00	4,800.00	0.0%
Total Village 2	<u>0.00</u>	<u>4,800.00</u>	<u>0.0%</u>
Village 5			
R7900 · Mailbox Structures - Repl. PH 5	0.00	4,800.00	0.0%
R7910 · Asphalt - Repair & SealCt Alley	0.00	3,274.00	0.0%
Total Village 5	<u>0.00</u>	<u>8,074.00</u>	<u>0.0%</u>
Village 6			
R8000 · Mailbox Structures - Replace P6	0.00	3,200.00	0.0%
Total Village 6	<u>0.00</u>	<u>3,200.00</u>	<u>0.0%</u>
Village 7			
R8100 · Mailbox Structures - Replace P7	0.00	4,800.00	0.0%
Total Village 7	<u>0.00</u>	<u>4,800.00</u>	<u>0.0%</u>
Total 9100 · Reserve Expenditures	<u>0.00</u>	<u>104,444.00</u>	<u>0.0%</u>
Total Other Expense	<u>0.00</u>	<u>104,444.00</u>	<u>0.0%</u>
Net Other Income	17,165.52	106,924.00	16.1%
Net Income	<u>17,150.52</u>	<u>106,924.00</u>	<u>16.0%</u>

Villages of Garrison Creek
Transactions-P&L Statement-Operating Fund Expense Detail
January 2024

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	01/31/2024	Jan 24	Brewer Enterprises, LLC		505.00
Total 7310 · Accounting					505.00
7320 · Bank Service Charges					
Bill	01/31/2024	Jan 24	Brewer Enterprises, LLC		-90.00
Check	01/31/2024			Service Charge	12.00
Check	01/31/2024			Service Charge	3.00
Total 7320 · Bank Service Charges					-75.00
7335 · Communications/Phone					
Credit ...	01/10/2024		MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Check	01/26/2024	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	01/09/2024	00411896	Paine Hamblen LLP		3,792.50
Total 7350 · Legal Fees					3,792.50
7375 · Office Supplies					
Bill	01/02/2024	Home Depot 010224	Dick Cook {2}	storage bins	48.88
Total 7375 · Office Supplies					48.88
7385 · Website					
Credit ...	01/01/2024		IONOS (1and1 Internet Inc)		86.30
Credit ...	01/22/2024		IONOS (1and1 Internet Inc)		-53.45
Total 7385 · Website					32.85
Total 7300 · Administrative Expenses					4,664.85
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	01/01/2024	2741	Tree Amigos Landscaping		303.30
Total 7605.01 · Maint. Contract Park 1					303.30
7605.02 · Maint. Contract Park 2					
Bill	01/01/2024	2741	Tree Amigos Landscaping		303.30
Total 7605.02 · Maint. Contract Park 2					303.30
7605.05 · Maint. Contract Park 5					
Bill	01/01/2024	2741	Tree Amigos Landscaping		303.30
Total 7605.05 · Maint. Contract Park 5					303.30

Villages of Garrison Creek
Transactions-P&L Statement-Operating Fund Expense Detail
January 2024

Accrual Basis

Type	Date	Num	Name	Memo	Amount
	7605.06 · Maint. Contract Park 6				
Bill	01/01/2024	2741	Tree Amigos Landscaping		181.31
	Total 7605.06 · Maint. Contract Park 6				181.31
	7605.07 · Maint. Contract Park 7				
Bill	01/01/2024	2741	Tree Amigos Landscaping		685.79
	Total 7605.07 · Maint. Contract Park 7				685.79
	7605.08 · Maint. Contract Park 8				
Bill	01/01/2024	2741	Tree Amigos Landscaping		710.91
	Total 7605.08 · Maint. Contract Park 8				710.91
	7605.09 · Maint. Contract Park 9				
Bill	01/01/2024	2741	Tree Amigos Landscaping		754.81
	Total 7605.09 · Maint. Contract Park 9				754.81
	7605.10 · Maint. Contract Islands10				
Bill	01/01/2024	2741	Tree Amigos Landscaping		37.67
	Total 7605.10 · Maint. Contract Islands10				37.67
	7605.11 · Maint. Contract GVW Pkwy				
Bill	01/01/2024	2741	Tree Amigos Landscaping		3,492.66
	Total 7605.11 · Maint. Contract GVW Pkwy				3,492.66
	Total 7605 · CA Landscape Maint. (C)				6,773.05
	7670 · Common Areas-Other				
	7690 · Snow & Ice Removal.				
Bill	01/22/2024	8281	A-Glass Act		750.00
Bill	01/31/2024	2751	Tree Amigos Landscaping	Snow Removal & Ice Melt	626.63
	Total 7690 · Snow & Ice Removal.				1,376.63
	Total 7670 · Common Areas-Other				1,376.63
	7800 · Common Areas-South of Creek				
	7885 · Irrigation Repairs				
Bill	01/01/2024	2741	Tree Amigos Landscaping		26.01
	Total 7885 · Irrigation Repairs				26.01
	Total 7800 · Common Areas-South of Creek				26.01

Villages of Garrison Creek
Transactions-P&L Statement-Operating Fund Expense Detail
January 2024

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	01/15/2024	Jan 24 -246552800012	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.12
Bill	01/31/2024	Jan 24 - 9970	Columbia Rural Electric	Acct 9970 - Meter 17103074	100.05
Bill	01/31/2024	Jan 24 - 9971	Columbia Rural Electric	Acct 9971 - Meter 17445442	55.87
Bill	01/31/2024	Jan 24 - 11751	Columbia Rural Electric	Acct 11751 - Meter 17424009	69.30
Bill	01/31/2024	Jan 24 - 11752	Columbia Rural Electric	Acct 11752 - Meter 17424571	68.90
Bill	01/31/2024	Jan 24 - 12021	Columbia Rural Electric	Acct 12021 - Meter 17446117	227.20
Bill	01/31/2024	Jan 24 - 12022	Columbia Rural Electric	Acct 12022 - Meter 17423992	68.90
Bill	01/31/2024	Jan 24 - 16683	Columbia Rural Electric	Acct 16683 - Meter 98509501	69.71
Total 7910 · Electricity-Irrig & Ponds					674.05
7920 · Electricity-Street Lights					
Bill	01/15/2024	Jan 24 -246552800012	Pacific Power	Acct 24655280-0012 - Meter 66576526	44.07
Bill	01/15/2024	Jan 24 -246552800012	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.85
Bill	01/15/2024	Jan 24 -246552800012	Pacific Power	Acct 24655280-0012 - Meter 66568587	27.83
Bill	01/31/2024	Jan 24 - 9972	Columbia Rural Electric	Acct 9972 - Street Lights	1,230.66
Total 7920 · Electricity-Street Lights					1,317.41
7940 · Natural Gas					
Bill	01/31/2024	Jan 24 - 472632359	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	01/26/2024	Jan 24 - 1000059600	City of CP 10-000596-10		8.20
Total 7945 · Storm Water					8.20
7949 · Water Allowance					
Gener...	01/31/2024	BBPS24-1		Water Allow	843.34
Total 7949 · Water Allowance					843.34
7950 · City Water					
Bill	01/25/2024	Jan 24 - 1000059900	City of CP 10-000599-00		42.77
Bill	01/26/2024	Jan 24 - 1000059600	City of CP 10-000596-10		42.77
Bill	01/26/2024	Jan 24 - 1000059200	City of CP 10-000592-00		42.77
Total 7950 · City Water					128.31
7951 · City Utility Tax					
Bill	01/25/2024	Jan 24 - 1000059900	City of CP 10-000599-00		4.75
Bill	01/26/2024	Jan 24 - 1000059600	City of CP 10-000596-10		4.75
Bill	01/26/2024	Jan 24 - 1000059200	City of CP 10-000592-00		4.75
Total 7951 · City Utility Tax					14.25
Total 7900 · Utilities					2,999.34
Total Expense					15,839.88
Net Ordinary Income					-15,839.88
Net Income					-15,839.88

Villages of Garrison Creek
Transactions-P&L Statement-Reserve Fund Expense Detail
January 2024

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Net Income					