

Villages of Garrison Creek
Funds Balance Sheet
July 31, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	95,878.62	53,293.51	0.00	149,172.13
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	27,382.70	27,382.70
1120 · RF BNR SAV #1113	0.00	0.00	219,165.61	219,165.61
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	80,843.80	80,843.80
1132 · RF UMP CD #9558 13M 05-24-2024	0.00	0.00	80,843.80	80,843.80
1133 · RF UMP CD #3684 13M 05-24-2024	0.00	0.00	79,201.66	79,201.66
Total 1100 · Bank-Reserve Fund	0.00	0.00	488,437.57	488,437.57
Total Checking/Savings	95,878.62	53,293.51	488,437.57	637,609.70
Accounts Receivable				
1210 · Accounts Receivable	9,200.48	0.00	0.00	9,200.48
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	8,705.57	0.00	0.00	8,705.57
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	104,845.30	53,293.51	488,437.57	646,576.38
TOTAL ASSETS	104,845.30	53,293.51	488,437.57	646,576.38
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	10,061.20	0.00	0.00	10,061.20
Total Accounts Payable	10,061.20	0.00	0.00	10,061.20
Credit Cards				
2050 · VISA Credit Card	104.68	0.00	0.00	104.68
Total Credit Cards	104.68	0.00	0.00	104.68
Other Current Liabilities				
2070 · Dues Paid in Advance	42,706.97	0.00	0.00	42,706.97
Total Other Current Liabilities	52,872.85	0.00	0.00	52,872.85
Total Current Liabilities	52,872.85	0.00	0.00	52,872.85
Total Liabilities	52,872.85	0.00	0.00	52,872.85
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	12,842.66	-2,121.38	-5,565.27	5,156.01
Total Equity	51,972.45	53,293.51	488,437.57	593,703.53
TOTAL LIABILITIES & EQUITY	104,845.30	53,293.51	488,437.57	646,576.38

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

	Jan - Jul ...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	113,736.00		
5115 · Finance Charges Income	440.77		
5125 · Late Fee Income	150.00		
5130 · Interest Income	157.23		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	114,484.00	194,976.00	58.7%
Total Income	114,484.00	194,976.00	58.7%
Gross Profit	114,484.00	194,976.00	58.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	3,243.31	6,000.00	54.1%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	20.00		
7335 · Communications/Phone	70.65	300.00	23.6%
7345 · Insurance	2,425.55	4,200.00	57.8%
7350 · Legal Fees	4,912.50	8,000.00	61.4%
7354 · Administrative Assistant	0.00	2,000.00	0.0%
7358 · Meeting Room Expense	750.00	1,500.00	50.0%
7360 · Miscellaneous Expense	20.00	250.00	8.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,889.37	3,500.00	54.0%
7376 · Reserve Study	1,342.00	525.00	255.6%
7378 · Safety & Security	23.13	100.00	23.1%
7380 · Social Events	503.69	1,000.00	50.4%
7385 · Website	116.18	200.00	58.1%
Total 7300 · Administrative Expenses	15,316.38	30,075.00	50.9%
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	1,123.99	2,154.65	52.2%
7540 · Repairs	6,576.58	10,000.00	65.8%
Total 7500 · Irrigation System	8,180.57	12,854.65	63.6%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	1,959.15	3,417.51	57.3%
7605.02 · Maint. Contract Park 2	1,959.15	3,417.51	57.3%
7605.05 · Maint. Contract Park 5	1,458.25	3,408.51	42.8%
7605.06 · Maint. Contract Park 6	1,151.40	2,023.40	56.9%
7605.07 · Maint. Contract Park 7	4,357.48	7,652.84	56.9%
7605.08 · Maint. Contract Park 8	4,657.03	8,074.78	57.7%
7605.09 · Maint. Contract Park 9	4,916.24	8,544.86	57.5%
7605.10 · Maint. Contract Islands10	166.70	333.34	50.0%
7605.11 · Maint. Contract GVW Pkwy	23,277.78	39,309.95	59.2%
Total 7605 · CA Landscape Maint. (C)	43,903.18	76,182.70	57.6%
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	217.40		
7606.11 · Maint. Non-C GVW Pkwy	99.99		
7606.12 · Maint. Non-C WalkTrails	1,929.42	8,212.65	23.5%
7606.14 · Maint. Non-C General	2,691.21		
Total 7606 · CA Landscape Maint. (Non-C)	4,938.02	8,212.65	60.1%

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

08/20/23

Accrual Basis

	Jan - Jul ...	Budget	% of ...
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	260.88	565.00	46.2%
7610.02 · Fert/Spray Contract Park 2	260.88	565.00	46.2%
7610.05 · Fert/Spray Contract Park 5	558.72	1,104.00	50.6%
7610.06 · Fert/Spray Contract Park 6	173.92	348.00	50.0%
7610.07 · Fert/Spray Contract Park 7	1,108.74	1,739.00	63.8%
7610.08 · Fert/Spray Contract Park 8	1,021.79	1,598.00	63.9%
7610.09 · Fert/Spray Contract Park 9	1,315.27	1,514.00	86.9%
7610.10 · Fert/Spray Contract Islands 10	0.00	0.00	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	2,233.79	3,891.00	57.4%
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)	6,958.96	16,976.00	41.0%
7670 · Common Areas-Other			
7681 · Ponds.	230.43	300.00	76.8%
7683 · Pest Spraying	500.02	1,000.00	50.0%
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	730.45	6,400.00	11.4%
7800 · Common Areas-South of Creek			
7815 · Mowing	785.12	1,650.00	47.6%
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	125.00	250.00	50.0%
Total 7800 · Common Areas-South of Cr...	910.12	3,525.00	25.8%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	4,762.81	8,500.00	56.0%
7920 · Electricity-Street Lights	8,231.46	13,400.00	61.4%
7940 · Natural Gas	96.46	165.00	58.5%
7945 · Storm Water	55.72	84.00	66.3%
7949 · Water Allowance	5,380.08	9,200.00	58.5%
7950 · City Water	1,959.48	2,700.00	72.6%
7951 · City Utility Tax	217.65	325.00	67.0%
Total 7900 · Utilities	20,703.66	34,374.00	60.2%
Total Expense	101,641.34	194,976.00	52.1%
Net Ordinary Income	12,842.66	0.00	100.0%
Net Income	12,842.66	0.00	100.0%

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

08/20/23

Accrual Basis

	Jan - Jul ...	Budget	% of Bud...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	114,744.00	196,704.00	58.3%
9020 · Interest Income	4,120.41	200.00	2,060.2%
Total 9000 · Reserve Income	<u>118,864.41</u>	<u>196,904.00</u>	<u>60.4%</u>
Total Other Income	118,864.41	196,904.00	60.4%
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	0.00	5,620.00	0.0%
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%
1099-00 · Well Pump - Replace	0.00	15,371.00	0.0%
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	0.00	19,248.00	0.0%
1112 · GVW Tree/Shrub - Refurbishment	2,097.91	11,240.00	18.7%
1113-0 · Non-GVW Tree/ShrubRefurbish...	4,067.40	11,240.00	36.2%
1114 · Maint&StorageShed-ReplTempSpa...	1,716.23		
Total 9100 · Reserve Expenditures	<u>124,429.68</u>	<u>342,447.00</u>	<u>36.3%</u>
Total Other Expense	124,429.68	342,447.00	36.3%
Net Other Income	<u>-5,565.27</u>	<u>-145,543.00</u>	<u>3.8%</u>
Net Income	<u><u>-5,565.27</u></u>	<u><u>-145,543.00</u></u>	<u><u>3.8%</u></u>

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	07/25/2023	M-07.25.23	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Cre...	07/10/2023	M-07.10.23	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	07/31/2023	ACH	American Family Insurance	M-07.31.23	346.49
Total 7345 · Insurance					346.49
7375 · Office Supplies					
Cre...	07/03/2023	M-07.03.23	Microsoft	Annual Renewal Microsoft 365	76.08
Bill	07/31/2023	M-07.31.23	Calico Copy	July copies	73.19
Total 7375 · Office Supplies					149.27
7376 · Reserve Study					
Bill	07/19/2023	M-570	Accurate Reserve Professionals	2nd 1/2	671.00
Total 7376 · Reserve Study					671.00
7378 · Safety & Security					
Bill	07/22/2023	M-07.22.23	Denise Bartlow	Paint stripes	23.13
Total 7378 · Safety & Security					23.13
7380 · Social Events					
Bill	07/18/2023	M-07.18.23	Dick Cook {2}	3 Sunday bags - Blackberry Mini-Target Golf	77.45
Bill	07/19/2023	M-07.19.23	Denise Bartlow	4- certified mailing fees	19.58
Total 7380 · Social Events					97.03
7385 · Website					
Cre...	07/28/2023	M-445478...	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					1,773.85
7500 · Irrigation System					
7540 · Repairs					
Bill	07/14/2023	M-07.14.23	Dick Cook {2}	Search for underground irrigation wire	60.00
Bill	07/17/2023	M-2601	Tree Amigos Landscaping		217.40
Bill	07/28/2023	M-2603	Tree Amigos Landscaping	Upgrade irrig system V7 Reparian zone + 3 Pocket Parks	1,412.82
Total 7540 · Repairs					1,690.22
Total 7500 · Irrigation System					1,690.22
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65
7605.02 · Maint. Contract Park 2					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		291.65
Total 7605.02 · Maint. Contract Park 2					291.65
7605.05 · Maint. Contract Park 5					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		291.65
Total 7605.05 · Maint. Contract Park 5					291.65
7605.06 · Maint. Contract Park 6					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		174.34
Total 7605.06 · Maint. Contract Park 6					174.34

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

Type	Date	Num	Name	Memo	Amount
7605.07 · Maint. Contract Park 7					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		659.08
Total 7605.07 · Maint. Contract Park 7					659.08
7605.08 · Maint. Contract Park 8					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		683.57
Total 7605.08 · Maint. Contract Park 8					683.57
7605.09 · Maint. Contract Park 9					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		725.78
Total 7605.09 · Maint. Contract Park 9					725.78
7605.10 · Maint. Contract Islands10					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		33.34
Total 7605.10 · Maint. Contract Islands10					33.34
7605.11 · Maint. Contract GVW Pkwy					
Bill	07/01/2023	M-2576	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
7610 · CA Fertilizer & Sprays (C)					
7610.05 · Fert/Spray Contract Park 5					
Bill	07/13/2023	M-140918...	Senske Services	Early Summer Lawn Care	139.68
Bill	07/13/2023	M-140918...	Senske Services	Preventive Grub/Billbug Treatment	139.68
Total 7610.05 · Fert/Spray Contract Park 5					279.36
Total 7610 · CA Fertilizer & Sprays (C)					279.36
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	07/31/2023	M-07.31.23	John Jaso	Mower Gas	105.33
Total 7815 · Mowing					105.33
7885 · Irrigation Repairs					
Bill	07/01/2023	M-2576	Tree Amigos Landscaping		25.00
Total 7885 · Irrigation Repairs					25.00
Total 7800 · Common Areas-South of Creek					130.33
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	193.45
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	67.78
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	232.89
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.32
Bill	07/31/2023	M-07.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.38
Total 7910 · Electricity-Irrig & Ponds					750.50
7920 · Electricity-Street Lights					
Bill	07/31/2023	M-07.31.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	07/31/2023	M-07.31.23	Pacific Power	Acct 24655280-0012 - Meter 66576526	21.74
Bill	07/31/2023	M-07.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.05
Bill	07/31/2023	M-07.31.23	Pacific Power	Acct 24655280-0012 - Meter 66568587	22.46
Total 7920 · Electricity-Street Lights					1,138.41
7940 · Natural Gas					
Bill	07/31/2023	M-07.31.23	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78

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

Type	Date	Num	Name	Memo	Amount
7945 · Storm Water					
Bill	07/31/2023	M-07.31.23	City of CP 10-000596-10		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	07/31/2023	Village16...		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	07/31/2023	M-07.31.23	City of CP 10-000592-00		159.51
Bill	07/31/2023	M-07.31.23	City of CP 10-000596-10		185.16
Bill	07/31/2023	M-07.31.23	City of CP 10-000599-00		344.19
Total 7950 · City Water					688.86
7951 · City Utility Tax					
Bill	07/31/2023	M-07.31.23	City of CP 10-000592-00		17.72
Bill	07/31/2023	M-07.31.23	City of CP 10-000596-10		20.57
Bill	07/31/2023	M-07.31.23	City of CP 10-000599-00		38.24
Total 7951 · City Utility Tax					76.53
Total 7900 · Utilities					3,443.48
Total Expense					13,674.78
Net Ordinary Income					-13,674.78
Net Income					-13,674.78

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1114 · Maint&StorageShed-ReplTempSpace					
Bill	07/31/2023	M-07.31.23	John Jaso	Shop Lights	215.23
Bill	07/31/2023	M-2023-020	Merlin W Phillips Jr PE PLLC	5/3/2023 Structural Plan Set	1,501.00
Total 1114 · Maint&StorageShed-ReplTempSpace					<u>1,716.23</u>
Total 9100 · Reserve Expenditures					<u>1,716.23</u>
Total Other Expense					<u>1,716.23</u>
Net Other Income					<u>-1,716.23</u>
Net Income					<u>-1,716.23</u>