

Villages of Garrison Creek
Funds Balance Sheet
August 31, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	88,001.06	47,497.64	0.00	135,498.70
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	37,593.27	37,593.27
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	498,648.14	498,648.14
Total Checking/Savings	88,001.06	47,497.64	498,648.14	634,146.84
Accounts Receivable				
1210 · Accounts Receivable	9,970.05	0.00	0.00	9,970.05
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	9,475.14	0.00	0.00	9,475.14
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	97,737.31	47,497.64	498,648.14	643,883.09
TOTAL ASSETS	97,737.31	47,497.64	498,648.14	643,883.09
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	16,652.48	0.00	0.00	16,652.48
Total Accounts Payable	16,652.48	0.00	0.00	16,652.48
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	30,973.97	0.00	0.00	30,973.97
Total Other Current Liabilities	47,655.05	0.00	0.00	47,655.05
Total Current Liabilities	47,655.05	0.00	0.00	47,655.05
Total Liabilities	47,655.05	0.00	0.00	47,655.05
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	10,952.47	-7,917.25	4,645.30	7,680.52
Total Equity	50,082.26	47,497.64	498,648.14	596,228.04
TOTAL LIABILITIES & EQUITY	97,737.31	47,497.64	498,648.14	643,883.09

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

09/28/23

Accrual Basis

	Jan - Au...	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	129,984.00		
5115 · Finance Charges Income	515.34		
5125 · Late Fee Income	165.00		
5130 · Interest Income	183.84		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	130,848.18	194,976.00	67.1%
Total Income	130,848.18	194,976.00	67.1%
Gross Profit	130,848.18	194,976.00	67.1%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	3,701.64	6,000.00	61.7%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	20.00		
7335 · Communications/Phone	84.78	300.00	28.3%
7345 · Insurance	2,772.04	4,200.00	66.0%
7350 · Legal Fees	5,812.50	8,000.00	72.7%
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	1,950.18	3,500.00	55.7%
7376 · Reserve Study	1,342.00	525.00	255.6%
7378 · Safety & Security	23.13	100.00	23.1%
7380 · Social Events	531.57	1,000.00	53.2%
7385 · Website	130.65	200.00	65.3%
Total 7300 · Administrative Expenses	17,138.49	30,075.00	57.0%
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	1,339.46	2,154.65	62.2%
7540 · Repairs	9,373.76	10,000.00	93.7%
Total 7500 · Irrigation System	11,193.22	12,854.65	87.1%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,250.80	3,417.51	65.9%
7605.02 · Maint. Contract Park 2	2,250.80	3,417.51	65.9%
7605.05 · Maint. Contract Park 5	1,749.90	3,408.51	51.3%
7605.06 · Maint. Contract Park 6	1,325.74	2,023.40	65.5%
7605.07 · Maint. Contract Park 7	5,016.56	7,652.84	65.6%
7605.08 · Maint. Contract Park 8	5,340.60	8,074.78	66.1%
7605.09 · Maint. Contract Park 9	5,642.02	8,544.86	66.0%
7605.10 · Maint. Contract Islands10	200.04	333.34	60.0%
7605.11 · Maint. Contract GVW Pkwy	26,484.26	39,309.95	67.4%
Total 7605 · CA Landscape Maint. (C)	50,260.72	76,182.70	66.0%
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	3,016.42	8,212.65	36.7%
7606.14 · Maint. Non-C General	2,691.21		
Total 7606 · CA Landscape Maint. (Non-C)	6,025.02	8,212.65	73.4%

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

	Jan - Au...	Budget	% of B...
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	698.40	1,104.00	63.3%
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)	8,935.68	16,976.00	52.6%
7670 · Common Areas-Other			
7681 · Ponds.	230.43	300.00	76.8%
7683 · Pest Spraying	750.03	1,000.00	75.0%
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	980.46	6,400.00	15.3%
7800 · Common Areas-South of Creek			
7815 · Mowing	890.02	1,650.00	53.9%
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	150.00	250.00	60.0%
Total 7800 · Common Areas-South of Cr...	1,040.02	3,525.00	29.5%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	5,502.13	8,500.00	64.7%
7920 · Electricity-Street Lights	9,377.41	13,400.00	70.0%
7940 · Natural Gas	110.24	165.00	66.8%
7945 · Storm Water	63.68	84.00	75.8%
7949 · Water Allowance	6,147.52	9,200.00	66.8%
7950 · City Water	2,809.08	2,700.00	104.0%
7951 · City Utility Tax	312.04	325.00	96.0%
Total 7900 · Utilities	24,322.10	34,374.00	70.8%
Total Expense	119,895.71	194,976.00	61.5%
Net Ordinary Income	10,952.47	0.00	100.0%
Net Income	10,952.47	0.00	100.0%

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

09/28/23

Accrual Basis

	Jan - Aug 23	Budget	% of Budget
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	131,136.00	196,704.00	66.7%
9020 · Interest Income	4,133.09	200.00	2,066.5%
Total 9000 · Reserve Income	135,269.09	196,904.00	68.7%
Total Other Income	135,269.09	196,904.00	68.7%
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	434.80	5,620.00	7.7%
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%
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	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...	6,132.70	11,240.00	54.6%
1114 · Maint&StorageShed-ReplTempSpa...	1,781.42		
Total 9100 · Reserve Expenditures	130,623.79	342,447.00	38.1%
Total Other Expense	130,623.79	342,447.00	38.1%
Net Other Income	4,645.30	-145,543.00	-3.2%
Net Income	4,645.30	-145,543.00	-3.2%

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	08/25/2023	M-08.25.23	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Cre...	08/10/2023	M-08.10.23	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	08/25/2023	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	08/31/2023	M-408684	Paine Hamblen LLP	Miller	900.00
Total 7350 · Legal Fees					900.00
7375 · Office Supplies					
Bill	08/18/2023	M-1184	Calico Copy	Copies	26.51
Bill	08/31/2023	M-08.31.23	John Jaso	Irrigation maps	34.30
Total 7375 · Office Supplies					60.81
7380 · Social Events					
Bill	08/31/2023	M-08.31.23	Denise Bartlow	Dance presentation; SOC work party	27.88
Total 7380 · Social Events					27.88
7385 · Website					
Cre...	08/01/2023	M-450112...	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					1,822.11
7500 · Irrigation System					
7540 · Repairs					
Bill	08/01/2023	M/V-2611	Tree Amigos Landscaping	Enhanced irrigation	1,659.51
Bill	08/04/2023	M-2627	Tree Amigos Landscaping	Sprinkler upgrade (area #14)	408.16
Bill	08/15/2023	M-2626	Tree Amigos Landscaping	Replace battery time (area #19)	250.73
Bill	08/21/2023	M-2600 7-...	Tree Amigos Landscaping	7/4/23 - 2 controllers V7 (752 Heron, 1040 Crkside) from 207V	478.78
Total 7540 · Repairs					2,797.18
Total 7500 · Irrigation System					2,797.18
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65
7605.02 · Maint. Contract Park 2					
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		291.65
Total 7605.02 · Maint. Contract Park 2					291.65
7605.05 · Maint. Contract Park 5					
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		291.65
Total 7605.05 · Maint. Contract Park 5					291.65
7605.06 · Maint. Contract Park 6					
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		174.34
Total 7605.06 · Maint. Contract Park 6					174.34
7605.07 · Maint. Contract Park 7					
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		659.08
Total 7605.07 · Maint. Contract Park 7					659.08

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

Type	Date	Num	Name	Memo	Amount
			7605.08 · Maint. Contract Park 8		
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		683.57
			Total 7605.08 · Maint. Contract Park 8		683.57
			7605.09 · Maint. Contract Park 9		
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		725.78
			Total 7605.09 · Maint. Contract Park 9		725.78
			7605.10 · Maint. Contract Islands10		
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		33.34
			Total 7605.10 · Maint. Contract Islands10		33.34
			7605.11 · Maint. Contract GVW Pkwy		
Bill	08/01/2023	M-2597	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
			7606 · CA Landscape Maint. (Non-C)		
			7606.12 · Maint. Non-C WalkTrails		
Bill	08/01/2023	M-2610	Tree Amigos Landscaping	Clean-up walking trails 1,2,3, 20 hours	1,087.00
			Total 7606.12 · Maint. Non-C WalkTrails		1,087.00
			Total 7606 · CA Landscape Maint. (Non-C)		1,087.00
			7610 · CA Fertilizer & Sprays (C)		
			7610.01 · Fert/Spray Contract Park 1		
Bill	08/25/2023	M-235901	Lawns Plus		130.44
			Total 7610.01 · Fert/Spray Contract Park 1		130.44
			7610.02 · Fert/Spray Contract Park 2		
Bill	08/25/2023	M-235902	Lawns Plus		130.44
			Total 7610.02 · Fert/Spray Contract Park 2		130.44
			7610.05 · Fert/Spray Contract Park 5		
Bill	08/08/2023	M-141663...	Senske Services	Summer Lawn Care	139.68
			Total 7610.05 · Fert/Spray Contract Park 5		139.68
			7610.06 · Fert/Spray Contract Park 6		
Bill	08/25/2023	M-235903	Lawns Plus		86.96
			Total 7610.06 · Fert/Spray Contract Park 6		86.96
			7610.07 · Fert/Spray Contract Park 7		
Bill	08/25/2023	M-235907	Lawns Plus		315.23
			Total 7610.07 · Fert/Spray Contract Park 7		315.23
			7610.08 · Fert/Spray Contract Park 8		
Bill	08/25/2023	M-235908	Lawns Plus		288.06
			Total 7610.08 · Fert/Spray Contract Park 8		288.06
			7610.09 · Fert/Spray Contract Park 9		
Bill	08/21/2023	M-235909	Lawns Plus		76.09
			Total 7610.09 · Fert/Spray Contract Park 9		76.09
			7610.11 · Fert/Spray Contract GVW Pkwy		
Bill	08/24/2023	M-235900	Lawns Plus		809.82
			Total 7610.11 · Fert/Spray Contract GVW Pkwy		809.82
			Total 7610 · CA Fertilizer & Sprays (C)		1,976.72

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

Type	Date	Num	Name	Memo	Amount
7670 · Common Areas-Other					
7683 · Pest Spraying					
Bill	08/18/2023	M-s33451	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	08/31/2023	M-08.31.23	John Jaso	Mower gas	104.90
Total 7815 · Mowing					104.90
7885 · Irrigation Repairs					
Bill	08/01/2023	M-2597	Tree Amigos Landscaping		25.00
Total 7885 · Irrigation Repairs					25.00
Total 7800 · Common Areas-South of Creek					129.90
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	181.90
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	66.81
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	234.02
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.92
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.41
Bill	08/31/2023	M-08.31.23	Pacific Power		14.37
Total 7910 · Electricity-Irrig & Ponds					739.32
7920 · Electricity-Street Lights					
Bill	08/31/2023	M-08.31.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,085.19
Bill	08/31/2023	M-08.31.23	Pacific Power		22.53
Bill	08/31/2023	M-08.31.23	Pacific Power		14.19
Bill	08/31/2023	M-08.31.23	Pacific Power		24.04
Total 7920 · Electricity-Street Lights					1,145.95
7940 · Natural Gas					
Bill	08/31/2023	M-08.31.23	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	08/31/2023	M-08.31.23	City of CP 10-000596-10		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	08/31/2023	Water Allow		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	08/31/2023	M-08.31.23	City of CP 10-000592-00		197.13
Bill	08/31/2023	M-08.31.23	City of CP 10-000596-10		224.49
Bill	08/31/2023	M-08.31.23	City of CP 10-000599-00		427.98
Total 7950 · City Water					849.60

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

Type	Date	Num	Name	Memo	Amount
7951 · City Utility Tax					
Bill	08/31/2023	M-08.31.23	City of CP	10-000592-00	21.90
Bill	08/31/2023	M-08.31.23	City of CP	10-000596-10	24.94
Bill	08/31/2023	M-08.31.23	City of CP	10-000599-00	47.55
Total 7951 · City Utility Tax					94.39
Total 7900 · Utilities					3,618.44
Total Expense					18,038.90
Net Ordinary Income					-18,038.90
Net Income					-18,038.90

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1086-01 · Non-GVW Tree Care					
Bill	08/09/2023	M-2482	Mountain View Tree Service LLC	Remove 30' high broken large branch plus 2 dead cottonwoods	434.80
Total 1086-01 · Non-GVW Tree Care					434.80
1101-00 · Sump Pump 1 HP (765 Heron) Repl					
Bill	08/28/2023	M-703261	Doyle Electric	Replace sump pump	2,772.26
Bill	08/28/2023	M-703970	Doyle Electric	Trouble shoot sump pump	856.56
Total 1101-00 · Sump Pump 1 HP (765 Heron) Repl					3,628.82
1113-0 · Non-GVW Tree/ShrubRefurbishment					
Bill	08/07/2023	M-2624	Tree Amigos Landscaping	Remove dry pine tree (area #10)	978.30
Bill	08/21/2023	M-2625	Tree Amigos Landscaping	Remove 2 dry pine trees (area #11)	1,087.00
Total 1113-0 · Non-GVW Tree/ShrubRefurbishment					2,065.30
1114 · Maint&StorageShed-ReplTempSpace					
Bill	08/13/2023	M-08.13.23	Dick Cook {2}	Kidde Pro 340 Fire Extinguisher for storage annex	65.19
Total 1114 · Maint&StorageShed-ReplTempSpace					65.19
Total 9100 · Reserve Expenditures					6,194.11
Total Other Expense					6,194.11
Net Other Income					-6,194.11
Net Income					-6,194.11