

Villages of Garrison Creek
Funds Balance Sheet
December 31, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	56,008.04	55,414.89	0.00	111,422.93
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	407,963.63	407,963.63
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,236.67	20,236.67
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,356.93	30,356.93
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,210.01	20,210.01
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,235.60	15,235.60
Total 1100 · Bank-Reserve Fund	0.00	0.00	494,002.84	494,002.84
Total Checking/Savings	56,008.04	55,414.89	494,002.84	605,425.77
Accounts Receivable				
1210 · Accounts Receivable	10,100.75	0.00	0.00	10,100.75
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	9,605.84	0.00	0.00	9,605.84
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	65,874.99	55,414.89	494,002.84	615,292.72
TOTAL ASSETS	65,874.99	55,414.89	494,002.84	615,292.72
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	5,702.35	0.00	0.00	5,702.35
Total Accounts Payable	5,702.35	0.00	0.00	5,702.35
Credit Cards				
2050 · VISA Credit Card	26.38	0.00	0.00	26.38
Total Credit Cards	26.38	0.00	0.00	26.38
Other Current Liabilities				
2070 · Dues Paid in Advance	21,016.47	0.00	0.00	21,016.47
Total Other Current Liabilities	26,745.20	0.00	0.00	26,745.20
Total Current Liabilities	26,745.20	0.00	0.00	26,745.20
Total Liabilities	26,745.20	0.00	0.00	26,745.20
Equity				
Beginning Balance	48,267.04	53,830.84	388,624.51	490,722.39
Net Income This Year	-9,137.25	1,584.05	105,378.33	97,825.13
Total Equity	39,129.79	55,414.89	494,002.84	588,547.52
TOTAL LIABILITIES & EQUITY	65,874.99	55,414.89	494,002.84	615,292.72

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through December 2022

	<u>Jan - De...</u>	<u>Budget</u>	<u>% of ...</u>
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	184,896.00	184,896.00	100.0%
5115 · Finance Charges Income	592.85		
5125 · Late Fee Income	255.00		
5130 · Interest Income	31.84		
Total 5100 · Operating Income-HOA	<u>185,775.69</u>	<u>184,896.00</u>	<u>100.5%</u>
Total Income	<u>185,775.69</u>	<u>184,896.00</u>	<u>100.5%</u>
Gross Profit	<u>185,775.69</u>	<u>184,896.00</u>	<u>100.5%</u>
Expense			
7300 · Administrative Expenses			
7310 · Accounting	5,685.00	6,000.00	94.8%
7315 · Auditing	3,075.00	2,100.00	146.4%
7335 · Communications/Phone	240.78	300.00	80.3%
7345 · Insurance	4,158.00	4,200.00	99.0%
7350 · Legal Fees	23,990.04	8,000.00	299.9%
7354 · Administrative Assistant	2,790.00	4,000.00	69.8%
7358 · Meeting Room Expense	1,500.00	1,500.00	100.0%
7360 · Miscellaneous Expense	167.61	250.00	67.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	3,862.83	3,500.00	110.4%
7376 · Reserve Study	1,350.00	1,350.00	100.0%
7378 · Safety & Security	21.99	200.00	11.0%
7380 · Social Events	708.82	1,000.00	70.9%
7385 · Website	188.03	200.00	94.0%
Total 7300 · Administrative Expenses	<u>47,738.10</u>	<u>33,000.00</u>	<u>144.7%</u>
7400 · Contingency			
7410 · Contingency	0.00	6,206.00	0.0%
Total 7400 · Contingency	<u>0.00</u>	<u>6,206.00</u>	<u>0.0%</u>
7500 · Irrigation System			
7520 · Backflow Check	553.37	700.00	79.1%
7530 · Routine Inspections	125.24		
7540 · Repairs	9,375.97	10,000.00	93.8%
Total 7500 · Irrigation System	<u>10,054.58</u>	<u>10,700.00</u>	<u>94.0%</u>
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	3,102.34	3,102.47	100.0%
7605.02 · Maint. Contract Park 2	3,102.36	3,102.49	100.0%
7605.05 · Maint. Contract Park 5	3,201.67	2,951.19	108.5%
7605.06 · Maint. Contract Park 6	1,545.78	1,545.89	100.0%
7605.07 · Maint. Contract Park 7	5,963.68	5,963.73	100.0%
7605.08 · Maint. Contract Park 8	6,952.22	6,952.15	100.0%
7605.09 · Maint. Contract Park 9	7,656.30	7,656.45	100.0%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract GVW Pkwy	44,321.22	44,321.31	100.0%
Total 7605 · CA Landscape Maint. (C)	<u>75,845.57</u>	<u>75,595.68</u>	<u>100.3%</u>
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	70.66		
7606.14 · Maint. Non-C General	6,848.27	3,074.23	222.8%
Total 7606 · CA Landscape Maint. (Non-C)	<u>6,918.93</u>	<u>3,074.23</u>	<u>225.1%</u>

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through December 2022

	Jan - De...	Budget	% of ...
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	260.88	391.32	66.7%
7610.02 · Fert/Spray Contract Park 2	260.88	391.32	66.7%
7610.05 · Fert/Spray Contract Park 5	1,034.80	1,003.76	103.1%
7610.06 · Fert/Spray Contract Park 6	152.18	228.27	66.7%
7610.07 · Fert/Spray Contract Park 7	1,010.92	1,298.98	77.8%
7610.08 · Fert/Spray Contract Park 8	929.39	1,189.94	78.1%
7610.09 · Fert/Spray Contract Park 9	1,087.01	1,016.35	107.0%
7610.10 · Fert/Spray Contract Islands 10	0.00	326.11	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	2,065.31	2,799.04	73.8%
Total 7610 · CA Fertilizer & Sprays (C)	6,801.37	8,645.09	78.7%
7611 · CA Fertilizer & Sprays (Non-C)			
7611.01 · Fert/Spray Non-C Park 1	362.58		
7611.02 · Fert/Spray Non-C Park 2	362.58		
7611.06 · Fert/Spray Non-C Park 6	211.50		
7611.07 · Fert/Spray Non-C Park 7	800.71		
7611.08 · Fert/Spray Non-C Park 8	725.16		
7611.09 · Fert/Spray Non-C Park 9	211.50		
7611.11 · Fert/Spray Non-C GVW Pkwy	733.73		
Total 7611 · CA Fertilizer & Sprays (Non...	3,407.76		
7670 · Common Areas-Other			
7680 · Signage	0.00	800.00	0.0%
7681 · Ponds.	662.08	500.00	132.4%
7682 · Mailbox Maint/Repair	0.00	1,500.00	0.0%
7683 · Pest Spraying	1,000.04	1,000.00	100.0%
7688 · Pavement Repair	0.00	350.00	0.0%
7690 · Snow & Ice Removal.	5,060.39	6,000.00	84.3%
7693 · Street Lights-Repairs	0.00	300.00	0.0%
7694 · Speed Bumps Maintenance	0.00	100.00	0.0%
Total 7670 · Common Areas-Other	6,722.51	10,550.00	63.7%
7800 · Common Areas-South of Creek			
7815 · Mowing	1,937.89	800.00	242.2%
7864 · Creek weed/blackberry control	190.23		
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Cr...	2,128.12	1,100.00	193.5%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	8,281.32	9,500.00	87.2%
7920 · Electricity-Street Lights	13,552.42	13,800.00	98.2%
7940 · Natural Gas	165.36	150.00	110.2%
7945 · Storm Water	84.52	100.00	84.5%
7949 · Water Allowance	9,217.28	9,200.00	100.2%
7950 · City Water	3,595.59	3,000.00	119.9%
7951 · City Utility Tax	399.51	275.00	145.3%
Total 7900 · Utilities	35,296.00	36,025.00	98.0%
Total Expense	194,912.94	184,896.00	105.4%
Net Ordinary Income	-9,137.25	0.00	100.0%
Net Income	-9,137.25	0.00	100.0%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Reserve Fund
January through December 2022

01/24/23

Accrual Basis

	<u>Jan - De...</u>	<u>Budget</u>	<u>% of Bu...</u>
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	177,984.00	177,984.00	100.0%
9020 · Interest Income	257.04	200.00	128.5%
Total 9000 · Reserve Income	<u>178,241.04</u>	<u>178,184.00</u>	<u>100.0%</u>
Total Other Income	<u>178,241.04</u>	<u>178,184.00</u>	<u>100.0%</u>
Other Expense			
9100 · Reserve Expenditures			
1001 · Benches - Repair/Replace	0.00	3,408.00	0.0%
1012 · Crk Pumphouse Shed Repair	0.00	3,040.00	0.0%
1025-00 · Gazebo - Paint/Maint	1,104.63		
1027-0 · GVW Concrete - Replacement	0.00	3,000.00	0.0%
1027-1b · Non-GVW Concrete (2022) Repl...	0.00	16,065.00	0.0%
1028-00 · Irrig Controllers 20% Repl	416.78		
1035-00 · Mailbox Structures Ph I Repl	0.00	2,865.00	0.0%
1036 · Mailbox Structures - Ph.2	0.00	4,172.00	0.0%
1054-0 · Pavement Seal Coat Ph.5	5,782.84	6,609.00	87.5%
1062-00 · Pond Large - Liner - Replace	597.85		
1077-00 · G.CrkTrees-2021WillowTreeThi...	0.00	5,000.00	0.0%
1078 · G.CrkTrees--2022CottonwdRemoval	978.30	5,000.00	19.6%
1086-00 · GVW Tree Care	3,587.10	5,000.00	71.7%
1086-01 · Non-GVW Tree Care	0.00	5,000.00	0.0%
1088 · UG Sprinkler Pipe Ph.1-Repl 10%	0.00	4,367.00	0.0%
1095 · UG Sprinler Pipe Mstr Areas 5%	0.00	88,554.00	0.0%
1096-00 · Walking Trails Bark Dust/ChipRk	842.42	4,120.00	20.4%
1099-00 · Well Pump - Replace	0.00	13,675.00	0.0%
1103-00 · GVW Concrete - Grinding	1,157.93	3,090.00	37.5%
1103-01 · Non-GVW Concrete - Grinding	0.00	3,090.00	0.0%
1109-00 · Pavement - Crack Sealing	11,773.30	6,180.00	190.5%
1110-00 · VGC Riding Mower - Replace	6,059.83	7,000.00	86.6%
1111-01 · Pavement Repair Phase V	5,176.02		
1112 · GVW Tree/Shrub - Refurbishment	4,580.04	10,000.00	45.8%
1113-0 · Non-GVW Tree/ShrubRefurbish...	13,881.69	10,000.00	138.8%
1114 · Maint&StorageShed-ReplTempSpa...	16,923.98	24,787.00	68.3%
Total 9100 · Reserve Expenditures	<u>72,862.71</u>	<u>234,022.00</u>	<u>31.1%</u>
Total Other Expense	<u>72,862.71</u>	<u>234,022.00</u>	<u>31.1%</u>
Net Other Income	<u>105,378.33</u>	<u>-55,838.00</u>	<u>-188.7%</u>
Net Income	<u><u>105,378.33</u></u>	<u><u>-55,838.00</u></u>	<u><u>-188.7%</u></u>

Villages of Garrison Creek

Transactions - P&L Statement - Operating Fund Expense Detail

December 2022

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	12/25/2022	M-12.25.22	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Credit Card Charge	12/08/2022	M-12/08/22	MailChimp		11.96
Total 7335 · Communications/Phone					11.96
7345 · Insurance					
Check	12/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7354 · Administrative Assistant					
Bill	12/22/2022	M-VGC20...	Denali Sun Consulting		465.00
Total 7354 · Administrative Assistant					465.00
7375 · Office Supplies					
Bill	12/01/2022	M-12.01.22	Postmaster - USPS	Postage	24.00
Total 7375 · Office Supplies					24.00
7385 · Website					
Credit Card Charge	12/28/2022	M-12.28.22	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					1,320.20
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45
7605.02 · Maint. Contract Park 2					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		250.45
Total 7605.02 · Maint. Contract Park 2					250.45
7605.05 · Maint. Contract Park 5					
Bill	12/10/2022	M-20972	Diamond Cut Landscaping	Nov	228.69
Total 7605.05 · Maint. Contract Park 5					228.69
7605.06 · Maint. Contract Park 6					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		139.85
Total 7605.06 · Maint. Contract Park 6					139.85
7605.07 · Maint. Contract Park 7					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		531.04
Total 7605.07 · Maint. Contract Park 7					531.04
7605.08 · Maint. Contract Park 8					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		619.59
Total 7605.08 · Maint. Contract Park 8					619.59
7605.09 · Maint. Contract Park 9					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		643.67
Total 7605.09 · Maint. Contract Park 9					643.67
7605.11 · Maint. Contract GVW Pkwy					
Bill	12/01/2022	M-2470	Tree Amigos Landscaping		3,622.69
Total 7605.11 · Maint. Contract GVW Pkwy					3,622.69
Total 7605 · CA Landscape Maint. (C)					6,286.43

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
December 2022

Type	Date	Num	Name	Memo	Amount
7606 · CA Landscape Maint. (Non-C)					
7606.14 · Maint. Non-C General					
Bill	12/31/2022	M-2486	Tree Amigos Landscaping	December dump fees	465.24
Total 7606.14 · Maint. Non-C General					465.24
Total 7606 · CA Landscape Maint. (Non-C)					465.24
7670 · Common Areas-Other					
7681 · Ponds.					
Bill	12/21/2022	M-12.21.22	John Jaso	Clear blocked pipe between east/west ponds	427.79
Total 7681 · Ponds.					427.79
7690 · Snow & Ice Removal.					
Bill	12/05/2022	M-7481	A-Glass Act		833.00
Bill	12/31/2022	M-2487	Tree Amigos Landscaping	December snow removal	1,712.02
Total 7690 · Snow & Ice Removal.					2,545.02
Total 7670 · Common Areas-Other					2,972.81
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	12/21/2022	M-12.21.22	John Jaso	Fuel stabilizer	8.70
Total 7815 · Mowing					8.70
Total 7800 · Common Areas-South of Creek					8.70
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	12/31/2022	M-12.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.10
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	86.92
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	67.37
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.21
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	224.05
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.60
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.60
Total 7910 · Electricity-Irrig & Ponds					634.26
7920 · Electricity-Street Lights					
Deposit	12/08/2022	20221911	Columbia Rural Electric	Dividend Credit	-87.80
Deposit	12/08/2022	20221910	Columbia Rural Electric	Dividend Credit	-55.25
Bill	12/31/2022	M-12.31.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	37.52
Bill	12/31/2022	M-12.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.84
Bill	12/31/2022	M-12.31.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	25.42
Bill	12/31/2022	M-12.31.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Total 7920 · Electricity-Street Lights					1,014.89
7940 · Natural Gas					
Bill	12/31/2022	M-12.31.22	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	12/31/2022	M-12.31.22	City of College Place - 12005		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Bill	12/01/2022	M-12.01.22	Villages of Garrison Creek Phase X	Water Allowance	8.00
General Journal	12/31/2022	WaterAllow		Water Allow	767.44
Total 7949 · Water Allowance					775.44
7950 · City Water					
Bill	12/31/2022	M-12.31.22	City of College Place - 11674		41.52
Bill	12/31/2022	M-12.31.22	City of College Place - 12005		41.52
Bill	12/31/2022	M-12.31.22	City of College Place - 12006		41.52
Total 7950 · City Water					124.56

Transactions - P&L Statement - Operating Fund Expense Detail

01/24/23

December 2022

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7951 · City Utility Tax					
Bill	12/31/2022	M-12.31.22	City of College Place - 11674		4.61
Bill	12/31/2022	M-12.31.22	City of College Place - 12005		4.61
Bill	12/31/2022	M-12.31.22	City of College Place - 12006		4.61
Total 7951 · City Utility Tax					<u>13.83</u>
Total 7900 · Utilities					<u>2,584.72</u>
Total Expense					<u>13,638.10</u>
Net Ordinary Income					<u>-13638.10</u>
Net Income					<u>-13638.10</u>

Villages of Garrison Creek
Transactions - P&L Statement - Reserve Fund Expense Detail
December 2022

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1025-00 · Gazebo - Paint/Maint					
Bill	12/05/2022	M-1149	Smith Construction	Install 4 handrails	675.18
Total 1025-00 · Gazebo - Paint/Maint					<u>675.18</u>
Total 9100 · Reserve Expenditures					<u>675.18</u>
Total Other Expense					<u>675.18</u>
Net Other Income					<u>-675.18</u>
Net Income					<u>-675.18</u>