

Villages of Garrison Creek
Funds Balance Sheet
January 31, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	87,939.49	60,888.81	0.00	148,828.30
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	423,774.87	423,774.87
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	509,814.08	509,814.08
Total Checking/Savings	87,939.49	60,888.81	509,814.08	658,642.38
Accounts Receivable				
1210 · Accounts Receivable	9,716.52	0.00	0.00	9,716.52
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	9,221.61	0.00	0.00	9,221.61
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	97,422.21	60,888.81	509,814.08	668,125.10
TOTAL ASSETS	97,422.21	60,888.81	509,814.08	668,125.10
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	5,450.55	0.00	0.00	5,450.55
Total Accounts Payable	5,450.55	0.00	0.00	5,450.55
Credit Cards				
2050 · VISA Credit Card	353.55	0.00	0.00	353.55
Total Credit Cards	353.55	0.00	0.00	353.55
Other Current Liabilities				
2070 · Dues Paid in Advance	47,405.47	0.00	0.00	47,405.47
Total Other Current Liabilities	53,209.57	0.00	0.00	53,209.57
Total Current Liabilities	53,209.57	0.00	0.00	53,209.57
Total Liabilities	53,209.57	0.00	0.00	53,209.57
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	5,082.85	5,473.92	15,811.24	26,368.01
Total Equity	44,212.64	60,888.81	509,814.08	614,915.53
TOTAL LIABILITIES & EQUITY	97,422.21	60,888.81	509,814.08	668,125.10

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

02/20/23

Accrual Basis

	Jan 23	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	16,248.00		
5115 · Finance Charges Income	55.77		
5125 · Late Fee Income	15.00		
5130 · Interest Income	9.00		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	16,327.77	194,976.00	8.4%
Total Income	16,327.77	194,976.00	8.4%
Gross Profit	16,327.77	194,976.00	8.4%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	458.33	6,000.00	7.6%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	14.13	300.00	4.7%
7345 · Insurance	346.49	4,200.00	8.2%
7350 · Legal Fees	0.00	8,000.00	0.0%
7354 · Administrative Assistant	0.00	2,000.00	0.0%
7358 · Meeting Room Expense	0.00	1,500.00	0.0%
7360 · Miscellaneous Expense	0.00	250.00	0.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	350.20	3,500.00	10.0%
7376 · Reserve Study	0.00	525.00	0.0%
7378 · Safety & Security	0.00	100.00	0.0%
7380 · Social Events	0.00	1,000.00	0.0%
7385 · Website	14.42	200.00	7.2%
Total 7300 · Administrative Expenses	1,183.57	30,075.00	3.9%
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	0.00	700.00	0.0%
7530 · Routine Inspections	0.00	0.00	0.0%
7535 · Startup, Inspect, Winterize	0.00	2,154.90	0.0%
7540 · Repairs	0.00	10,000.00	0.0%
Total 7500 · Irrigation System	0.00	12,854.90	0.0%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	250.45	3,418.00	7.3%
7605.02 · Maint. Contract Park 2	250.45	3,418.00	7.3%
7605.05 · Maint. Contract Park 5	139.68	3,409.00	4.1%
7605.06 · Maint. Contract Park 6	139.85	2,023.00	6.9%
7605.07 · Maint. Contract Park 7	531.04	7,653.00	6.9%
7605.08 · Maint. Contract Park 8	619.59	8,075.00	7.7%
7605.09 · Maint. Contract Park 9	643.67	8,545.00	7.5%
7605.10 · Maint. Contract Islands10	0.00	362.20	0.0%
7605.11 · Maint. Contract GVW Pkwy	3,622.69	38,945.60	9.3%
Total 7605 · CA Landscape Maint. (C)	6,197.42	75,848.80	8.2%
7606 · CA Landscape Maint. (Non-C)			
7606.12 · Maint. Non-C WalkTrails	0.00	8,796.30	0.0%
7606.14 · Maint. Non-C General	1,146.85		
Total 7606 · CA Landscape Maint. (Non-C)	1,146.85	8,796.30	13.0%

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

	<u>Jan 23</u>	<u>Budget</u>	<u>% of ...</u>
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	0.00	565.00	0.0%
7610.02 · Fert/Spray Contract Park 2	0.00	565.00	0.0%
7610.05 · Fert/Spray Contract Park 5	0.00	1,104.00	0.0%
7610.06 · Fert/Spray Contract Park 6	0.00	348.00	0.0%
7610.07 · Fert/Spray Contract Park 7	0.00	1,739.00	0.0%
7610.08 · Fert/Spray Contract Park 8	0.00	1,598.00	0.0%
7610.09 · Fert/Spray Contract Park 9	0.00	1,514.00	0.0%
7610.10 · Fert/Spray Contract Islands 10	0.00	0.00	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	0.00	3,891.00	0.0%
7610.14 · Fert/Spray Contract General	0.00	5,652.00	0.0%
Total 7610 · CA Fertilizer & Sprays (C)	0.00	16,976.00	0.0%
7670 · Common Areas-Other			
7681 · Ponds.	0.00	300.00	0.0%
7683 · Pest Spraying	0.00	1,000.00	0.0%
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	0.00	6,400.00	0.0%
7800 · Common Areas-South of Creek			
7815 · Mowing	0.00	1,650.00	0.0%
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%
Total 7800 · Common Areas-South of Cr...	0.00	3,275.00	0.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	631.57	8,500.00	7.4%
7920 · Electricity-Street Lights	1,157.94	13,400.00	8.6%
7940 · Natural Gas	13.78	165.00	8.4%
7945 · Storm Water	7.96	84.00	9.5%
7949 · Water Allowance	767.44	9,200.00	8.3%
7950 · City Water	124.56	2,700.00	4.6%
7951 · City Utility Tax	13.83	325.00	4.3%
Total 7900 · Utilities	2,717.08	34,374.00	7.9%
Total Expense	11,244.92	194,976.00	5.8%
Net Ordinary Income	5,082.85	0.00	100.0%
Net Income	5,082.85	0.00	100.0%

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

	Jan 23	Budget	% of Bu...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	16,392.00	196,704.00	8.3%
9020 · Interest Income	73.07	200.00	36.5%
Total 9000 · Reserve Income	16,465.07	196,904.00	8.4%
Total Other Income	16,465.07	196,904.00	8.4%
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%
1028-0 · Irrig Controllers 20% Repl	653.83		
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%	0.00	99,483.00	0.0%
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	0.00	105,960.00	0.0%
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	0.00	11,240.00	0.0%
1113-0 · Non-GVW Tree/ShrubRefurbish...	0.00	11,240.00	0.0%
Total 9100 · Reserve Expenditures	653.83	342,447.00	0.2%
Total Other Expense	653.83	342,447.00	0.2%
Net Other Income	15,811.24	-145,543.00	-10.9%
Net Income	15,811.24	-145,543.00	-10.9%

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	01/25/2023	M-01.25.23	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Credit Card Charge	01/09/2023	M-01.09.23	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Check	01/25/2023	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7375 · Office Supplies					
Credit Card Charge	01/10/2023	M-01.10.23	Community Association Institute		325.00
Bill	01/30/2023	M-01.30.22	Postmaster - USPS	Postage	25.20
Total 7375 · Office Supplies					350.20
7385 · Website					
Credit Card Charge	01/28/2023	M-01.28.23	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					1,183.57
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45
7605.02 · Maint. Contract Park 2					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		250.45
Total 7605.02 · Maint. Contract Park 2					250.45
7605.05 · Maint. Contract Park 5					
Bill	01/16/2023	M-13731327	Senske Services	Early Spring Lawn Care	139.68
Total 7605.05 · Maint. Contract Park 5					139.68
7605.06 · Maint. Contract Park 6					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		139.85
Total 7605.06 · Maint. Contract Park 6					139.85
7605.07 · Maint. Contract Park 7					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		531.04
Total 7605.07 · Maint. Contract Park 7					531.04
7605.08 · Maint. Contract Park 8					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		619.59
Total 7605.08 · Maint. Contract Park 8					619.59
7605.09 · Maint. Contract Park 9					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		643.67
Total 7605.09 · Maint. Contract Park 9					643.67
7605.11 · Maint. Contract GVW Pkwy					
Bill	01/01/2023	M-2485	Tree Amigos Landscaping		3,622.69
Total 7605.11 · Maint. Contract GVW Pkwy					3,622.69
Total 7605 · CA Landscape Maint. (C)					6,197.42

Transactions - P&L Statement - Operating Fund Expense Detail

02/20/23

January 2023

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7606 · CA Landscape Maint. (Non-C)					
7606.14 · Maint. Non-C General					
Bill	01/31/2023	M-2493	Tree Amigos Landscaping	January dump fees	1,146.85
Total 7606.14 · Maint. Non-C General					1,146.85
Total 7606 · CA Landscape Maint. (Non-C)					1,146.85
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	01/31/2023	M-01.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.10
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.56
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.13
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	222.53
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.60
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.60
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	88.64
Total 7910 · Electricity-Irrig & Ponds					631.57
7920 · Electricity-Street Lights					
Bill	01/31/2023	M-01.31.23	Pacific Power	Acct 24655280-0012 - Meter 66576526	37.52
Bill	01/31/2023	M-01.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.84
Bill	01/31/2023	M-01.31.23	Pacific Power	Acct 24655280-0012 - Meter 66568587	25.42
Bill	01/31/2023	M-01.31.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Total 7920 · Electricity-Street Lights					1,157.94
7940 · Natural Gas					
Bill	01/31/2023	M-01.31.23	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	01/31/2023	M-01.31.23	City of College Place - 12005		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
General Journal	01/31/2023	PY Dec 20...	Water Allow		767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	01/31/2023	M-01.31.23	City of College Place - 12005		41.52
Bill	01/31/2023	M-01.31.23	City of College Place - 12006		41.52
Bill	01/31/2023	M-01.31.23	City of College Place - 11674		41.52
Total 7950 · City Water					124.56
7951 · City Utility Tax					
Bill	01/31/2023	M-01.31.23	City of College Place - 12005		4.61
Bill	01/31/2023	M-01.31.23	City of College Place - 12006		4.61
Bill	01/31/2023	M-01.31.23	City of College Place - 11674		4.61
Total 7951 · City Utility Tax					13.83
Total 7900 · Utilities					2,717.08
Total Expense					11,244.92
Net Ordinary Income					-11,244.92
Net Income					-11,244.92

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1028-00 · Irrig Controllers 20% Repl					
Bill	01/24/2023	M-01.24.23	John Jaso		653.83
Total 1028-00 · Irrig Controllers 20% Repl					<u>653.83</u>
Total 9100 · Reserve Expenditures					<u>653.83</u>
Total Other Expense					<u>653.83</u>
Net Other Income					<u>-653.83</u>
Net Income					<u>-653.83</u>