

Villages of Garrison Creek
Funds Balance Sheet
 April 30, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	90,439.56	61,691.78	0.00	152,131.34
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	523,886.94	523,886.94
1150 · BB RS CD13996 0203 1Y	0.00	0.00	0.00	0.00
1155 · BB RS CD13997 0803 1Y	0.00	0.00	0.00	0.00
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,212.55	20,212.55
1165 · BB RS CD14046 1101 1Y	0.00	0.00	0.00	0.00
Total 1100 · Bank-Reserve Fund	0.00	0.00	544,099.49	544,099.49
Total Checking/Savings	90,439.56	61,691.78	544,099.49	696,230.83
Accounts Receivable				
1210 · Accounts Receivable	10,061.81	0.00	0.00	10,061.81
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	9,566.90	0.00	0.00	9,566.90
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	100,267.57	61,691.78	544,099.49	706,058.84
TOTAL ASSETS	100,267.57	61,691.78	544,099.49	706,058.84
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	9,811.38	0.00	0.00	9,811.38
Total Accounts Payable	9,811.38	0.00	0.00	9,811.38
Credit Cards				
2050 · VISA Credit Card	1,316.95	0.00	0.00	1,316.95
Total Credit Cards	1,316.95	0.00	0.00	1,316.95
Other Current Liabilities				
2070 · Dues Paid in Advance	39,870.97	0.00	0.00	39,870.97
Total Other Current Liabilities	50,999.30	0.00	0.00	50,999.30
Total Current Liabilities	50,999.30	0.00	0.00	50,999.30
Total Liabilities	50,999.30	0.00	0.00	50,999.30
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	10,138.48	6,276.89	50,096.65	66,512.02
Total Equity	49,268.27	61,691.78	544,099.49	655,059.54
TOTAL LIABILITIES & EQUITY	100,267.57	61,691.78	544,099.49	706,058.84

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

05/23/23

Accrual Basis

	Jan - Apr 23	Budget	% of Budget
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	64,992.00		
5115 · Finance Charges Income	229.06		
5125 · Late Fee Income	75.00		
5130 · Interest Income	66.16		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	65,362.22	194,976.00	33.5%
Total Income	65,362.22	194,976.00	33.5%
Gross Profit	65,362.22	194,976.00	33.5%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	1,868.32	6,000.00	31.1%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	28.26	300.00	9.4%
7345 · Insurance	1,385.96	4,200.00	33.0%
7350 · Legal Fees	2,962.50	8,000.00	37.0%
7354 · Administrative Assistant	0.00	2,000.00	0.0%
7358 · Meeting Room Expense	0.00	1,500.00	0.0%
7360 · Miscellaneous Expense	20.00	250.00	8.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,446.59	3,500.00	41.3%
7376 · Reserve Study	671.00	525.00	127.8%
7378 · Safety & Security	0.00	100.00	0.0%
7380 · Social Events	178.07	1,000.00	17.8%
7385 · Website	72.77	200.00	36.4%
Total 7300 · Administrative Expenses	8,633.47	30,075.00	28.7%
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	477.58	2,154.65	22.2%
7540 · Repairs	2,139.67	10,000.00	21.4%
Total 7500 · Irrigation System	2,617.25	12,854.65	20.4%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	1,084.20	3,417.51	31.7%
7605.02 · Maint. Contract Park 2	1,084.20	3,417.51	31.7%
7605.05 · Maint. Contract Park 5	862.66	3,408.51	25.3%
7605.06 · Maint. Contract Park 6	628.38	2,023.40	31.1%
7605.07 · Maint. Contract Park 7	2,380.24	7,652.84	31.1%
7605.08 · Maint. Contract Park 8	2,606.32	8,074.78	32.3%
7605.09 · Maint. Contract Park 9	2,738.90	8,544.86	32.1%
7605.10 · Maint. Contract Islands10	66.68	333.34	20.0%
7605.11 · Maint. Contract GVW Pkwy	13,658.34	39,309.95	34.7%
Total 7605 · CA Landscape Maint. (C)	25,109.92	76,182.70	33.0%
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	217.40		
7606.12 · Maint. Non-C WalkTrails	0.00	8,212.65	0.0%
7606.14 · Maint. Non-C General	1,903.13		
Total 7606 · CA Landscape Maint. (Non-C)	2,120.53	8,212.65	25.8%

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

	Jan - Apr 23	Budget	% of Budget
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	130.44	565.00	23.1%
7610.02 · Fert/Spray Contract Park 2	130.44	565.00	23.1%
7610.05 · Fert/Spray Contract Park 5	0.00	1,104.00	0.0%
7610.06 · Fert/Spray Contract Park 6	86.96	348.00	25.0%
7610.07 · Fert/Spray Contract Park 7	793.51	1,739.00	45.6%
7610.08 · Fert/Spray Contract Park 8	733.73	1,598.00	45.9%
7610.09 · Fert/Spray Contract Park 9	1,239.18	1,514.00	81.8%
7610.10 · Fert/Spray Contract Islands 10	0.00	0.00	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	1,625.07	3,891.00	41.8%
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)	4,764.30	16,976.00	28.1%
7670 · Common Areas-Other			
7681 · Ponds.	230.43	300.00	76.8%
7683 · Pest Spraying	250.01	1,000.00	25.0%
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	480.44	6,400.00	7.5%
7800 · Common Areas-South of Creek			
7815 · Mowing	469.70	1,650.00	28.5%
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	50.00	250.00	20.0%
Total 7800 · Common Areas-South of Cr...	519.70	3,525.00	14.7%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	2,506.73	8,500.00	29.5%
7920 · Electricity-Street Lights	4,753.12	13,400.00	35.5%
7940 · Natural Gas	55.12	165.00	33.4%
7945 · Storm Water	31.84	84.00	37.9%
7949 · Water Allowance	3,077.76	9,200.00	33.5%
7950 · City Water	498.24	2,700.00	18.5%
7951 · City Utility Tax	55.32	325.00	17.0%
Total 7900 · Utilities	10,978.13	34,374.00	31.9%
Total Expense	55,223.74	194,976.00	28.3%
Net Ordinary Income	10,138.48	0.00	100.0%
Net Income	10,138.48	0.00	100.0%

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

05/23/23

Accrual Basis

	Jan - A...	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	65,568.00	196,704.00	33.3%
9020 · Interest Income	411.06	200.00	205.5%
Total 9000 · Reserve Income	<u>65,979.06</u>	<u>196,904.00</u>	<u>33.5%</u>
Total Other Income	65,979.06	196,904.00	33.5%
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%	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%
1106-0 · Bridges 1,2,3 Repair	1,820.07		
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%
Total 9100 · Reserve Expenditures	<u>15,882.41</u>	<u>342,447.00</u>	<u>4.6%</u>
Total Other Expense	15,882.41	342,447.00	4.6%
Net Other Income	<u>50,096.65</u>	<u>-145,543.00</u>	<u>-34.4%</u>
Net Income	<u><u>50,096.65</u></u>	<u><u>-145,543.00</u></u>	<u><u>-34.4%</u></u>

Transactions-P&L Statement-Operating Fund Expense Detail

05/23/23

April 2023

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	04/25/2023	M-04.25.23	Blue Mtn Valley Business Services		458.33
Bill	04/25/2023	M-04.25.23	Blue Mtn Valley Business Services	Mailing labels for ballots (CCRs etc)	35.00
Total 7310 · Accounting					493.33
7335 · Communications/Phone					
Cre...	04/10/2023	M-142593...	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	04/25/2023	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	04/30/2023	M-405841	Paine Hamblen LLP		337.50
Total 7350 · Legal Fees					337.50
7375 · Office Supplies					
Bill	04/03/2023	M-04.30.23	Postmaster - USPS	1 yr renewal Box 694	176.00
Cre...	04/10/2023	M-04.10.23	Calico Copy	Cover letters	127.72
Cre...	04/10/2023	M-04.10.23	Postmaster - USPS	Mailing	163.80
Cre...	04/12/2023	M-04.12.23	Postmaster - USPS	Mailing	578.04
Total 7375 · Office Supplies					1,045.56
7380 · Social Events					
Cre...	04/13/2023	M-04.13.23	Hobby Lobby	Welcome Bag	5.42
Cre...	04/13/2023	M-04.13.23	Andy's Market		58.80
Cre...	04/14/2023	M-04.14.23	Calico Copy		29.57
Total 7380 · Social Events					93.79
7385 · Website					
Cre...	04/02/2023	M-431358...	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					2,345.27
7500 · Irrigation System					
7540 · Repairs					
Bill	04/20/2023	M-2546	Tree Amigos Landscaping	Repair broken main pipe in clock tower circle	1,526.14
Bill	04/30/2023	M-04.30.23	John Jaso	Troubleshoot irrigation system	59.16
Total 7540 · Repairs					1,585.30
Total 7500 · Irrigation System					1,585.30
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65
7605.02 · Maint. Contract Park 2					
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		291.65
Total 7605.02 · Maint. Contract Park 2					291.65
7605.05 · Maint. Contract Park 5					
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		291.65
Total 7605.05 · Maint. Contract Park 5					291.65
7605.06 · Maint. Contract Park 6					
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		174.34
Total 7605.06 · Maint. Contract Park 6					174.34

Transactions-P&L Statement-Operating Fund Expense Detail

05/23/23

April 2023

Accrual Basis

Type	Date	Num	Name	Memo	Amount
			7605.07 · Maint. Contract Park 7		
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		659.08
			Total 7605.07 · Maint. Contract Park 7		659.08
			7605.08 · Maint. Contract Park 8		
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		683.57
			Total 7605.08 · Maint. Contract Park 8		683.57
			7605.09 · Maint. Contract Park 9		
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		725.78
			Total 7605.09 · Maint. Contract Park 9		725.78
			7605.10 · Maint. Contract Islands10		
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		33.34
			Total 7605.10 · Maint. Contract Islands10		33.34
			7605.11 · Maint. Contract GVW Pkwy		
Bill	04/01/2023	M-2531	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)		
			7610.01 · Fert/Spray Contract Park 1		
Bill	04/13/2023	M-231461	Lawns Plus		130.44
			Total 7610.01 · Fert/Spray Contract Park 1		130.44
			7610.02 · Fert/Spray Contract Park 2		
Bill	04/13/2023	M-231462	Lawns Plus		130.44
			Total 7610.02 · Fert/Spray Contract Park 2		130.44
			7610.06 · Fert/Spray Contract Park 6		
Bill	04/13/2023	M-231463	Lawns Plus		86.96
			Total 7610.06 · Fert/Spray Contract Park 6		86.96
			7610.07 · Fert/Spray Contract Park 7		
Bill	04/13/2023	M-231464	Lawns Plus		315.23
			Total 7610.07 · Fert/Spray Contract Park 7		315.23
			7610.08 · Fert/Spray Contract Park 8		
Bill	04/13/2023	M-231465	Lawns Plus		288.06
			Total 7610.08 · Fert/Spray Contract Park 8		288.06
			7610.09 · Fert/Spray Contract Park 9		
Bill	04/13/2023	M-231466	Lawns Plus		76.09
Bill	04/28/2023	M-2318798	Lawns Plus	Weed Control - 2.25 acres (hillside)	891.34
			Total 7610.09 · Fert/Spray Contract Park 9		967.43
			7610.11 · Fert/Spray Contract GVW Pkwy		
Bill	04/13/2023	M-231460	Lawns Plus		809.82
			Total 7610.11 · Fert/Spray Contract GVW Pkwy		809.82
			Total 7610 · CA Fertilizer & Sprays (C)		2,728.38
			7670 · Common Areas-Other		
			7683 · Pest Spraying		
Bill	04/24/2023	s32976	Best Pest Control		250.01
			Total 7683 · Pest Spraying		250.01
			Total 7670 · Common Areas-Other		250.01

Transactions-P&L Statement-Operating Fund Expense Detail

April 2023

Type	Date	Num	Name	Memo	Amount
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	04/30/2023	M-04.30.23	John Jaso	Gas, grass seed	119.23
Total 7815 · Mowing					119.23
7885 · Irrigation Repairs					
Bill	04/01/2023	M-2531	Tree Amigos Landscaping		25.00
Total 7885 · Irrigation Repairs					25.00
Total 7800 · Common Areas-South of Creek					144.23
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Credit	04/01/2023	M-03.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66546714	-14.12
Bill	04/01/2023	M-03.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546714	13.98
Bill	04/30/2023	M-04.30.23	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.25
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	94.08
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.41
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.21
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	217.14
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.76
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.25
Total 7910 · Electricity-Irrig & Ponds					632.32
7920 · Electricity-Street Lights					
Credit	04/01/2023	M-03.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66576526	-22.85
Credit	04/01/2023	M-03.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66546664	-14.61
Credit	04/01/2023	M-03.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66568587	-25.37
Bill	04/01/2023	M-03.31.23	Pacific Power	Acct 24655280-0012 - Meter 66576526	21.74
Bill	04/01/2023	M-03.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.47
Bill	04/01/2023	M-03.31.23	Pacific Power	Acct 24655280-0012 - Meter 66568587	23.35
Bill	04/30/2023	M-04.30.23	Pacific Power	Acct 24655280-0012 - Meter 66576526	21.32
Bill	04/30/2023	M-04.30.23	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.20
Bill	04/30/2023	M-04.30.23	Pacific Power	Acct 24655280-0012 - Meter 66568587	22.08
Bill	04/30/2023	M-04.30.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Total 7920 · Electricity-Street Lights					1,134.49
7940 · Natural Gas					
Bill	04/30/2023	M-04.30.23	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	04/30/2023	M-04.30.23	City of College Place - 12005		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	04/30/2023	Water Allow		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	04/30/2023	M-04.30.23	City of College Place - 11674		41.52
Bill	04/30/2023	M-04.30.23	City of College Place - 12005		41.52
Bill	04/30/2023	M-04.30.23	City of College Place - 12006		41.52
Total 7950 · City Water					124.56

Transactions-P&L Statement-Operating Fund Expense Detail

05/23/23

April 2023

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7951 - City Utility Tax					
Bill	04/30/2023	M-04.30.23	City of College Place - 11674		4.61
Bill	04/30/2023	M-04.30.23	City of College Place - 12005		4.61
Bill	04/30/2023	M-.04.30.23	City of College Place - 12006		4.61
Total 7951 - City Utility Tax					13.83
Total 7900 - Utilities					2,694.38
Total Expense					16,105.11
Net Ordinary Income					-16,105.11
Net Income					-16,105.11

Villages of Garrison Creek

Transactions-P&L Statement-Reserve Fund Expense Detail

April 2023

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1106-0 · Bridges 1,2,3 Repair					
Bill	04/01/2023	M-04.01.23	David Siviter	Bridge fasteners & decking near W-pond	1,589.05
Total 1106-0 · Bridges 1,2,3 Repair					1,589.05
Total 9100 · Reserve Expenditures					1,589.05
Total Other Expense					1,589.05
Net Other Income					-1,589.05
Net Income					-1,589.05