

Villages of Garrison Creek
Funds Balance Sheet
May 31, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	91,665.35	61,586.95	0.00	153,252.30
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	57,161.28	57,161.28
1120 · RF BNR SAV #1113	0.00	0.00	250,000.00	250,000.00
1130 · RF UMP CKG #7595	0.00	0.00	1,000.00	1,000.00
1131 · RF UMP CD #3684 13M 05-24-2024	0.00	0.00	80,000.00	80,000.00
1132 · RF UMP CD #9558 13M 05-24-2024	0.00	0.00	80,000.00	80,000.00
1133 · RF UMP CD #3305 13M 05-24-2024	0.00	0.00	78,375.00	78,375.00
Total 1100 · Bank-Reserve Fund	0.00	0.00	546,536.28	546,536.28
Total Checking/Savings	91,665.35	61,586.95	546,536.28	699,788.58
Accounts Receivable				
1210 · Accounts Receivable	9,258.90	0.00	0.00	9,258.90
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	8,763.99	0.00	0.00	8,763.99
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	100,690.45	61,586.95	546,536.28	708,813.68
TOTAL ASSETS	100,690.45	61,586.95	546,536.28	708,813.68
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	13,355.54	0.00	0.00	13,355.54
Total Accounts Payable	13,355.54	0.00	0.00	13,355.54
Credit Cards				
2050 · VISA Credit Card	580.45	0.00	0.00	580.45
Total Credit Cards	580.45	0.00	0.00	580.45
Other Current Liabilities				
2070 · Dues Paid in Advance	37,975.97	0.00	0.00	37,975.97
Total Other Current Liabilities	51,911.96	0.00	0.00	51,911.96
Total Current Liabilities	51,911.96	0.00	0.00	51,911.96
Total Liabilities	51,911.96	0.00	0.00	51,911.96
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	9,648.70	6,172.06	52,533.44	68,354.20
Total Equity	48,778.49	61,586.95	546,536.28	656,901.72
TOTAL LIABILITIES & EQUITY	100,690.45	61,586.95	546,536.28	708,813.68

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

06/19/23

Accrual Basis

	Jan - M...	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	81,240.00		
5115 · Finance Charges Income	297.65		
5125 · Late Fee Income	105.00		
5130 · Interest Income	92.52		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	81,735.17	194,976.00	41.9%
Total Income	81,735.17	194,976.00	41.9%
Gross Profit	81,735.17	194,976.00	41.9%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	2,326.65	6,000.00	38.8%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	20.00		
7335 · Communications/Phone	42.39	300.00	14.1%
7345 · Insurance	1,732.45	4,200.00	41.2%
7350 · Legal Fees	4,350.00	8,000.00	54.4%
7354 · Administrative Assistant	0.00	2,000.00	0.0%
7358 · Meeting Room Expense	375.00	1,500.00	25.0%
7360 · Miscellaneous Expense	20.00	250.00	8.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,698.64	3,500.00	48.5%
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	87.24	200.00	43.6%
Total 7300 · Administrative Expenses	11,501.44	30,075.00	38.2%
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	693.05	2,154.65	32.2%
7540 · Repairs	3,318.13	10,000.00	33.2%
Total 7500 · Irrigation System	4,491.18	12,854.65	34.9%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	1,375.85	3,417.51	40.3%
7605.02 · Maint. Contract Park 2	1,375.85	3,417.51	40.3%
7605.05 · Maint. Contract Park 5	874.95	3,408.51	25.7%
7605.06 · Maint. Contract Park 6	802.72	2,023.40	39.7%
7605.07 · Maint. Contract Park 7	3,039.32	7,652.84	39.7%
7605.08 · Maint. Contract Park 8	3,289.89	8,074.78	40.7%
7605.09 · Maint. Contract Park 9	3,464.68	8,544.86	40.5%
7605.10 · Maint. Contract Islands10	100.02	333.34	30.0%
7605.11 · Maint. Contract GVW Pkwy	16,864.82	39,309.95	42.9%
Total 7605 · CA Landscape Maint. (C)	31,188.10	76,182.70	40.9%
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 May 2023

06/19/23

Accrual Basis

	Jan - M...	Budget	% of B...
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	279.36	1,104.00	25.3%
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)	5,043.66	16,976.00	29.7%
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	75.00	250.00	30.0%
Total 7800 · Common Areas-South of Cr...	544.70	3,525.00	15.5%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	3,261.24	8,500.00	38.4%
7920 · Electricity-Street Lights	5,953.84	13,400.00	44.4%
7940 · Natural Gas	68.90	165.00	41.8%
7945 · Storm Water	39.80	84.00	47.4%
7949 · Water Allowance	3,845.20	9,200.00	41.8%
7950 · City Water	657.00	2,700.00	24.3%
7951 · City Utility Tax	72.95	325.00	22.4%
Total 7900 · Utilities	13,898.93	34,374.00	40.4%
Total Expense	72,086.47	194,976.00	37.0%
Net Ordinary Income	9,648.70	0.00	100.0%
Net Income	9,648.70	0.00	100.0%

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

	Jan - M...	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	81,960.00	196,704.00	41.7%
9020 · Interest Income	429.91	200.00	215.0%
Total 9000 · Reserve Income	82,389.91	196,904.00	41.8%
Total Other Income	82,389.91	196,904.00	41.8%
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%	4,166.87	99,483.00	4.2%
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	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%
Total 9100 · Reserve Expenditures	29,856.47	342,447.00	8.7%
Total Other Expense	29,856.47	342,447.00	8.7%
Net Other Income	52,533.44	-145,543.00	-36.1%
Net Income	52,533.44	-145,543.00	-36.1%

Transactions-P&L Statement-Operating Fund Expense Detail

06/19/23

May 2023

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	05/25/2023	M-05.25.23	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7320 · Bank Service Charges					
Che...	05/31/2023		Baker Boyer Bank	2 Cashiers checks - to Banner Bank & Umpqua Bank	20.00
Total 7320 · Bank Service Charges					20.00
7335 · Communications/Phone					
Cre...	05/11/2023		MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	05/25/2023	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	05/31/2023	M-406538	Paine Hamblen LLP		787.50
Bill	05/31/2023	M-406537	Paine Hamblen LLP		600.00
Total 7350 · Legal Fees					1,387.50
7358 · Meeting Room Expense					
Bill	05/31/2023	M-05.31.23	SonBridge Community Center	1st Qtr	375.00
Total 7358 · Meeting Room Expense					375.00
7375 · Office Supplies					
Cre...	05/04/2023	CS32665...	McAfee LLC		86.95
Bill	05/10/2023	M-05.10.23	Postmaster - USPS	Postage	25.20
Cre...	05/11/2023		Postmaster - USPS	Postage re: CCRs ballot extension notice	144.90
Cre...	05/31/2023	Credit	Community Association Institute	Correct CAI amount	-5.00
Total 7375 · Office Supplies					252.05
7385 · Website					
Cre...	05/28/2023	43608185	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					2,867.97
7500 · Irrigation System					
7520 · Backflow Check					
Bill	05/16/2023	M-649949	A-1 Plumbing		480.00
Total 7520 · Backflow Check					480.00
7540 · Repairs					
Gen...	05/01/2023	Water Leak		2/15 M-2155 Tree Amigos (to Res#1095)	-244.57
Gen...	05/01/2023	Water Leak		3/30 M-236948 A-1 Plumb. (to Res#1095)	-309.80
Gen...	05/01/2023	Water Leak		4/30 M-04.30.23 John Jaso (toRes#1095)	-59.16
Bill	05/08/2023	M-2556	Tree Amigos Landscaping		74.99
Bill	05/18/2023	M-2555	Tree Amigos Landscaping	GVW-Clock tower circle repairs	1,001.63
Bill	05/19/2023	M-2557	Tree Amigos Landscaping		551.29
Bill	05/19/2023	M-2558	Tree Amigos Landscaping		164.08
Total 7540 · Repairs					1,178.46
Total 7500 · Irrigation System					1,658.46
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65

Villages of Garrison Creek

Transactions-P&L Statement-Operating Fund Expense Detail

May 2023

Type	Date	Num	Name	Memo	Amount
			7605.02 · Maint. Contract Park 2		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		291.65
			Total 7605.02 · Maint. Contract Park 2		291.65
			7605.05 · Maint. Contract Park 5		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		291.65
			Total 7605.05 · Maint. Contract Park 5		291.65
			7605.06 · Maint. Contract Park 6		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		174.34
			Total 7605.06 · Maint. Contract Park 6		174.34
			7605.07 · Maint. Contract Park 7		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		659.08
			Total 7605.07 · Maint. Contract Park 7		659.08
			7605.08 · Maint. Contract Park 8		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		683.57
			Total 7605.08 · Maint. Contract Park 8		683.57
			7605.09 · Maint. Contract Park 9		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		725.78
			Total 7605.09 · Maint. Contract Park 9		725.78
			7605.10 · Maint. Contract Islands10		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		33.34
			Total 7605.10 · Maint. Contract Islands10		33.34
			7605.11 · Maint. Contract GVW Pkwy		
Bill	05/01/2023	M-2539	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)		
			7606.11 · Maint. Non-C GVW Pkwy		
Bill	05/17/2023	M-05.30.23	Donna Fisher	Plants at entryway	99.99
			Total 7606.11 · Maint. Non-C GVW Pkwy		99.99
			7606.12 · Maint. Non-C WalkTrails		
Bill	05/31/2023	M-2554	Tree Amigos Landscaping		1,929.42
			Total 7606.12 · Maint. Non-C WalkTrails		1,929.42
			7606.14 · Maint. Non-C General		
Bill	05/22/2023	M-233209	Lawns Plus	Deep Root-13 Ash trees GVW Larch to Gazebo	625.03
Bill	05/25/2023	M-2572	Tree Amigos Landscaping	Haul away branch pile next to blackberries	163.05
			Total 7606.14 · Maint. Non-C General		788.08
			Total 7606 · CA Landscape Maint. (Non-C)		2,817.49
			7800 · Common Areas-South of Creek		
			7885 · Irrigation Repairs		
Bill	05/01/2023	M-2539	Tree Amigos Landscaping		25.00
			Total 7885 · Irrigation Repairs		25.00
			Total 7800 · Common Areas-South of Creek		25.00

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

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	176.26
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	66.25
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	241.33
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	64.00
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.41
Bill	05/31/2023	M-05.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.25
Total 7910 · Electricity-Irrig & Ponds					740.39
7920 · Electricity-Street Lights					
Bill	05/31/2023	M-05.31.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	05/31/2023	M-05.31.23	Pacific Power	Acct 24655280-0012 - Meter 66576526	21.74
Bill	05/31/2023	M-05.31.23	Pacific Power	Acct 24655280-0012 - Meter 66546664	13.91
Bill	05/31/2023	M-05.31.23	Pacific Power	Acct 24655280-0012 - Meter 66568587	22.08
Total 7920 · Electricity-Street Lights					1,137.89
7940 · Natural Gas					
Bill	05/31/2023	M-05.31.23	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	05/31/2023	M-05.31.23	City of College Place - 12005		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	05/31/2023	Village16...		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	05/31/2023	M-05.31.23	City of College Place - 11674		56.91
Bill	05/31/2023	M-05.31.23	City of College Place - 12005		41.52
Bill	05/31/2023	M-05.31.23	City of College Place - 12006		60.33
Total 7950 · City Water					158.76
7951 · City Utility Tax					
Bill	05/31/2023	M-05.31.23	City of College Place - 11674		6.32
Bill	05/31/2023	M-05.31.23	City of College Place - 12005		4.61
Bill	05/31/2023	M-05.31.23	City of College Place - 12006		6.70
Total 7951 · City Utility Tax					17.63
Total 7900 · Utilities					2,843.85
Total Expense					16,570.31
Net Ordinary Income					-16,570.31
Net Income					<u>-16,570.31</u>

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1095 · UG Sprinler Pipe Mstr Areas 5%					
Gen...	05/01/2023	Water Leak		2/15 M-2155 Tree Amigos (from #7540)	244.57
Gen...	05/01/2023	Water Leak		3/30 M-236948 A-1 Plumb. (from #7540)	309.80
Gen...	05/01/2023	Water Leak		4/30 M-04.30.23 John Jaso (from #7530)	59.16
Bill	05/01/2023	M-237272	A-1 Plumbing	Majority of leak is within 13 homes on SE Covey Dr	301.53
Bill	05/17/2023	M-05-17-23	Tri-City Leak Detective & Constr...	Leak detection	2,606.40
Bill	05/26/2023	M-238498	A-1 Plumbing	Locate leaks, Bid to repair single major leak \$19,850	645.41
Total 1095 · UG Sprinler Pipe Mstr Areas 5%					4,166.87
1106-0 · Bridges 1,2,3 Repair					
Bill	05/15/2023	M-3617	Edwards & Mehanical & Welding...		9,771.00
Bill	05/31/2023	M-05.31.23	David Siviter		36.19
Total 1106-0 · Bridges 1,2,3 Repair					9,807.19
Total 9100 · Reserve Expenditures					13,974.06
Total Other Expense					13,974.06
Net Other Income					-13,974.06
Net Income					-13,974.06