

Villages of Garrison Creek
Funds Balance Sheet
June 30, 2023

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	90,562.43	59,882.79	0.00	150,445.22
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	12,706.93	12,706.93
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	80,558.49	80,558.49
1132 · RF UMP CD #9558 13M 05-24-2024	0.00	0.00	80,558.49	80,558.49
1133 · RF UMP CD #3684 13M 05-24-2024	0.00	0.00	78,922.15	78,922.15
Total 1100 · Bank-Reserve Fund	0.00	0.00	472,911.67	472,911.67
Total Checking/Savings	90,562.43	59,882.79	472,911.67	623,356.89
Accounts Receivable				
1210 · Accounts Receivable	9,327.98	0.00	0.00	9,327.98
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	8,833.07	0.00	0.00	8,833.07
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	99,656.61	59,882.79	472,911.67	632,451.07
TOTAL ASSETS	99,656.61	59,882.79	472,911.67	632,451.07
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	12,135.20	0.00	0.00	12,135.20
Total Accounts Payable	12,135.20	0.00	0.00	12,135.20
Credit Cards				
2050 · VISA Credit Card	78.31	0.00	0.00	78.31
Total Credit Cards	78.31	0.00	0.00	78.31
Other Current Liabilities				
2070 · Dues Paid in Advance	37,953.47	0.00	0.00	37,953.47
Total Other Current Liabilities	50,166.98	0.00	0.00	50,166.98
Total Current Liabilities	50,166.98	0.00	0.00	50,166.98
Total Liabilities	50,166.98	0.00	0.00	50,166.98
Equity				
Beginning Balance	39,129.79	55,414.89	494,002.84	588,547.52
Net Income This Year	10,359.84	4,467.90	-21,091.17	-6,263.43
Total Equity	49,489.63	59,882.79	472,911.67	582,284.09
TOTAL LIABILITIES & EQUITY	99,656.61	59,882.79	472,911.67	632,451.07

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

07/24/23

Accrual Basis

	Jan - J...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	97,488.00		
5115 · Finance Charges Income	367.73		
5125 · Late Fee Income	135.00		
5130 · Interest Income	120.20		
5100 · Operating Income-HOA - Other	0.00	194,976.00	0.0%
Total 5100 · Operating Income-HOA	98,110.93	194,976.00	50.3%
Total Income	98,110.93	194,976.00	50.3%
Gross Profit	98,110.93	194,976.00	50.3%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	2,784.98	6,000.00	46.4%
7315 · Auditing	0.00	2,100.00	0.0%
7320 · Bank Service Charges	20.00		
7335 · Communications/Phone	56.52	300.00	18.8%
7345 · Insurance	2,079.06	4,200.00	49.5%
7350 · Legal Fees	4,912.50	8,000.00	61.4%
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	1,740.10	3,500.00	49.7%
7376 · Reserve Study	671.00	525.00	127.8%
7378 · Safety & Security	0.00	100.00	0.0%
7380 · Social Events	406.66	1,000.00	40.7%
7385 · Website	101.71	200.00	50.9%
Total 7300 · Administrative Expenses	13,542.53	30,075.00	45.0%
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	908.52	2,154.65	42.2%
7540 · Repairs	4,886.36	10,000.00	48.9%
Total 7500 · Irrigation System	6,274.88	12,854.65	48.8%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	1,667.50	3,417.51	48.8%
7605.02 · Maint. Contract Park 2	1,667.50	3,417.51	48.8%
7605.05 · Maint. Contract Park 5	1,166.60	3,408.51	34.2%
7605.06 · Maint. Contract Park 6	977.06	2,023.40	48.3%
7605.07 · Maint. Contract Park 7	3,698.40	7,652.84	48.3%
7605.08 · Maint. Contract Park 8	3,973.46	8,074.78	49.2%
7605.09 · Maint. Contract Park 9	4,190.46	8,544.86	49.0%
7605.10 · Maint. Contract Islands10	133.36	333.34	40.0%
7605.11 · Maint. Contract GVW Pkwy	20,071.30	39,309.95	51.1%
Total 7605 · CA Landscape Maint. (C)	37,545.64	76,182.70	49.3%
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 June 2023

07/24/23

Accrual Basis

	Jan - J...	Budget	% of ...
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	260.88	565.00	46.2%
7610.02 · Fert/Spray Contract Park 2	260.88	565.00	46.2%
7610.05 · Fert/Spray Contract Park 5	279.36	1,104.00	25.3%
7610.06 · Fert/Spray Contract Park 6	173.92	348.00	50.0%
7610.07 · Fert/Spray Contract Park 7	1,108.74	1,739.00	63.8%
7610.08 · Fert/Spray Contract Park 8	1,021.79	1,598.00	63.9%
7610.09 · Fert/Spray Contract Park 9	1,315.27	1,514.00	86.9%
7610.10 · Fert/Spray Contract Islands 10	0.00	0.00	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	2,233.79	3,891.00	57.4%
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)	6,679.60	16,976.00	39.3%
7670 · Common Areas-Other			
7681 · Ponds.	230.43	300.00	76.8%
7683 · Pest Spraying	500.02	1,000.00	50.0%
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	730.45	6,400.00	11.4%
7800 · Common Areas-South of Creek			
7815 · Mowing	679.79	1,650.00	41.2%
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	100.00	250.00	40.0%
Total 7800 · Common Areas-South of Cr...	779.79	3,525.00	22.1%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	4,012.31	8,500.00	47.2%
7920 · Electricity-Street Lights	7,093.05	13,400.00	52.9%
7940 · Natural Gas	82.68	165.00	50.1%
7945 · Storm Water	47.76	84.00	56.9%
7949 · Water Allowance	4,612.64	9,200.00	50.1%
7950 · City Water	1,270.62	2,700.00	47.1%
7951 · City Utility Tax	141.12	325.00	43.4%
Total 7900 · Utilities	17,260.18	34,374.00	50.2%
Total Expense	87,751.09	194,976.00	45.0%
Net Ordinary Income	10,359.84	0.00	100.0%
Net Income	10,359.84	0.00	100.0%

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

	<u>Jan - Ju...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	98,352.00	196,704.00	50.0%
9020 · Interest Income	3,270.28	200.00	1,635.1%
Total 9000 · Reserve Income	<u>101,622.28</u>	<u>196,904.00</u>	<u>51.6%</u>
Total Other Income	101,622.28	196,904.00	51.6%
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%	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%
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...	4,067.40	11,240.00	36.2%
Total 9100 · Reserve Expenditures	<u>122,713.45</u>	<u>342,447.00</u>	<u>35.8%</u>
Total Other Expense	122,713.45	342,447.00	35.8%
Net Other Income	<u>-21,091.17</u>	<u>-145,543.00</u>	<u>14.5%</u>
Net Income	<u><u>-21,091.17</u></u>	<u><u>-145,543.00</u></u>	<u><u>14.5%</u></u>

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	06/25/2023	M-06.25.23	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Cre...	06/30/2023	M-06.30.23	MailChimp		14.13
Total 7335 · Communications/Phone					14.13
7345 · Insurance					
Che...	06/25/2023	ACH	American Family Insurance		346.61
Total 7345 · Insurance					346.61
7350 · Legal Fees					
Invo...	06/15/2023	9415	Miller, Brian John & Maki N	Legal Fees	-787.50
Bill	06/30/2023	M-407284	Paine Hamblen LLP		1,350.00
Total 7350 · Legal Fees					562.50
7358 · Meeting Room Expense					
Bill	06/30/2023	M-06.31.23	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7375 · Office Supplies					
Cre...	06/20/2023	M-06.20.23	Postmaster - USPS	Certified Mail	8.13
Cre...	06/21/2023	06.21.23	Postmaster - USPS	Certified Mail	8.13
Bill	06/30/2023	M-06.30.23	Postmaster - USPS	Postage	25.20
Total 7375 · Office Supplies					41.46
7380 · Social Events					
Bill	06/10/2023	M-06.10.23	Joyce Beecroft.		27.17
Bill	06/26/2023	M-06.26.23	Lorrie Leno	MPMA 25th birthday celebration	69.83
Bill	06/26/2023	M-06.26.23	Denise Bartlow	MPMA 25th birthday celebration	23.14
Bill	06/26/2023	M-06.26.23	Linda Olson	MPMA 25th birthday celebration	75.00
Cre...	06/26/2023	M-06.26.23	Andy's Market		33.45
Total 7380 · Social Events					228.59
7385 · Website					
Cre...	06/28/2023	M-440997...	IONOS (1and1 Internet Inc)		14.47
Total 7385 · Website					14.47
Total 7300 · Administrative Expenses					2,041.09
7500 · Irrigation System					
7540 · Repairs					
Bill	06/12/2023	M-2574	Tree Amigos Landscaping	GVW Repair broken pipe along GVW+new sprinkler	104.75
Bill	06/12/2023	M-2574	Tree Amigos Landscaping		666.00
Bill	06/23/2023	M-2573	Tree Amigos Landscaping		797.48
Total 7540 · Repairs					1,568.23
Total 7500 · Irrigation System					1,568.23
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		291.65
Total 7605.01 · Maint. Contract Park 1					291.65
7605.02 · Maint. Contract Park 2					
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		291.65
Total 7605.02 · Maint. Contract Park 2					291.65
7605.05 · Maint. Contract Park 5					
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		291.65
Total 7605.05 · Maint. Contract Park 5					291.65

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

Type	Date	Num	Name	Memo	Amount
			7605.06 · Maint. Contract Park 6		
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		174.34
			Total 7605.06 · Maint. Contract Park 6		174.34
			7605.07 · Maint. Contract Park 7		
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		659.08
			Total 7605.07 · Maint. Contract Park 7		659.08
			7605.08 · Maint. Contract Park 8		
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		683.57
			Total 7605.08 · Maint. Contract Park 8		683.57
			7605.09 · Maint. Contract Park 9		
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		725.78
			Total 7605.09 · Maint. Contract Park 9		725.78
			7605.10 · Maint. Contract Islands10		
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		33.34
			Total 7605.10 · Maint. Contract Islands10		33.34
			7605.11 · Maint. Contract GVW Pkwy		
Bill	06/01/2023	M-2559-1	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	06/19/2023	M-233769	Lawns Plus		130.44
			Total 7610.01 · Fert/Spray Contract Park 1		130.44
			7610.02 · Fert/Spray Contract Park 2		
Bill	06/19/2023	M-233770	Lawns Plus		130.44
			Total 7610.02 · Fert/Spray Contract Park 2		130.44
			7610.06 · Fert/Spray Contract Park 6		
Bill	06/16/2023	M-233771	Lawns Plus		86.96
			Total 7610.06 · Fert/Spray Contract Park 6		86.96
			7610.07 · Fert/Spray Contract Park 7		
Bill	06/16/2023	M-233773	Lawns Plus		315.23
			Total 7610.07 · Fert/Spray Contract Park 7		315.23
			7610.08 · Fert/Spray Contract Park 8		
Bill	06/16/2023	M-233774	Lawns Plus		288.06
			Total 7610.08 · Fert/Spray Contract Park 8		288.06
			7610.09 · Fert/Spray Contract Park 9		
Bill	06/16/2023	M-233775	Lawns Plus		76.09
			Total 7610.09 · Fert/Spray Contract Park 9		76.09
			7610.11 · Fert/Spray Contract GVW Pkwy		
Bill	06/16/2023	M-233768	Lawns Plus		608.72
			Total 7610.11 · Fert/Spray Contract GVW Pkwy		608.72
			Total 7610 · CA Fertilizer & Sprays (C)		1,635.94
			7670 · Common Areas-Other		
			7683 · Pest Spraying		
Bill	06/23/2023	M-s33231	Best Pest Control		250.01
			Total 7683 · Pest Spraying		250.01
			Total 7670 · Common Areas-Other		250.01

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

Type	Date	Num	Name	Memo	Amount
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	06/29/2023	M-06.29.23	John Jaso	Gas May & June	210.09
Total 7815 · Mowing					210.09
7885 · Irrigation Repairs					
Bill	06/01/2023	M-2559-1	Tree Amigos Landscaping		25.00
Total 7885 · Irrigation Repairs					25.00
Total 7800 · Common Areas-South of Creek					235.09
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 9970 - Meter 17103074	194.16
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 11752 - Meter 17424571	67.78
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 12021 - Meter 17446117	232.49
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 16683 - Meter 98509501	64.41
Bill	06/30/2023	M-06.30.23	Pacific Power		14.50
Total 7910 · Electricity-Irrig & Ponds					751.07
7920 · Electricity-Street Lights					
Bill	06/30/2023	M-06.30.23	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	06/30/2023	M-06.30.23	Pacific Power		22.29
Bill	06/30/2023	M-06.30.23	Pacific Power		14.05
Bill	06/30/2023	M-06.30.23	Pacific Power		22.71
Total 7920 · Electricity-Street Lights					1,139.21
7940 · Natural Gas					
Bill	06/30/2023	M-06.30.23	Cascade Natural Gas		13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	06/30/2023	M-06.30.23	City of College Place - 12005		7.96
Total 7945 · Storm Water					7.96
7949 · Water Allowance					
Gen...	06/30/2023	Water Allow		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	06/30/2023	M-06.30.23	City of College Place - 11674		173.19
Bill	06/30/2023	M-06.30.23	City of College Place - 12005		150.96
Bill	06/30/2023	M-06.30.23	City of College Place - 12006		289.47
Total 7950 · City Water					613.62
7951 · City Utility Tax					
Bill	06/30/2023	M-06.30.23	City of College Place - 11674		19.24
Bill	06/30/2023	M-06.30.23	City of College Place - 12005		16.77
Bill	06/30/2023	M-06.30.23	City of College Place - 12006		32.16
Total 7951 · City Utility Tax					68.17
Total 7900 · Utilities					3,361.25
Total Expense					15,449.15
Net Ordinary Income					-15,449.15
Net Income					-15,449.15

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1095 · UG Sprinler Pipe Mstr Areas 5%					
Bill	06/23/2023	175223	Richardson Excavation LLC	Covey excavation-no leak found	3,206.65
Total 1095 · UG Sprinler Pipe Mstr Areas 5%					<u>3,206.65</u>
1105 · Pavement Replacement Phase 1					
Bill	06/02/2023	M-2570	Tree Amigos Landscaping	Shorten gate 2" to clear new V-1 asphalt	108.70
Bill	06/02/2023	M-2571	Tree Amigos Landscaping	Relocate sprinkler for new V-1 asphalt	108.70
Bill	06/05/2023	M-35815	Central Washington Asphalt, Inc		89,432.93
Total 1105 · Pavement Replacement Phase 1					<u>89,650.33</u>
Total 9100 · Reserve Expenditures					<u>92,856.98</u>
Total Other Expense					<u>92,856.98</u>
Net Other Income					<u>-92,856.98</u>
Net Income					<u><u>-92,856.98</u></u>