

Villages of Garrison Creek
 Funds Balance Sheet
 As of August 31, 2020

ASSETS	MPMA	VILLAGES	RESERVE	TOTAL
Current Assets				
Checking/Savings				
1000 · Bank-Operating				
2020 · BB OP MM37813 Deposits	5,000.01	0.00	0.00	5,000.01
2025 · BB OP CK09127 Checking	94,696.91	72,730.45	0.00	167,427.36
Total 1000 · Bank-Operating	99,696.92	72,730.45	0.00	172,427.37
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	239,591.28	239,591.28
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,201.71	20,201.71
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,316.71	30,316.71
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,184.25	20,184.25
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,203.96	15,203.96
Total 1100 · Bank-Reserve Fund	0.00	0.00	325,497.91	325,497.91
Total Checking/Savings	99,696.92	72,730.45	325,497.91	497,925.28
Accounts Receivable				
1200 · Accounts Receivable				
1210 · Accounts Receivable	7,077.11	0.00	0.00	7,077.11
1290 · Allow for Uncollectible Accts	-2,379.85	0.00	0.00	-2,379.85
Total 1200 · Accounts Receivable	4,697.26	0.00	0.00	4,697.26
Total Accounts Receivable	4,697.26	0.00	0.00	4,697.26
Other Current Assets				
1450 · Utility Billing Clearing Acct	-0.29	0.00	0.00	-0.29
1499 · Undeposited Funds	-423.00	0.00	0.00	-423.00
Total Other Current Assets	-423.29	0.00	0.00	-423.29
Total Current Assets	103,970.89	72,730.45	325,497.91	502,199.25
TOTAL ASSETS	103,970.89	72,730.45	325,497.91	502,199.25
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	23,079.42	0.00	0.00	23,079.42
Total Accounts Payable	23,079.42	0.00	0.00	23,079.42
Other Current Liabilities				
2070 · Dues Paid in Advance	41,718.46	0.00	0.00	41,718.46
Total Other Current Liabilities	41,718.46	0.00	0.00	41,718.46
Total Current Liabilities	64,797.88	0.00	0.00	64,797.88
Total Liabilities	64,797.88	0.00	0.00	64,797.88
Equity				
Total Equity	39,173.01	72,730.45	325,497.91	437,401.37
TOTAL LIABILITIES & EQUITY	103,970.89	72,730.45	325,497.91	502,199.25

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through August 2020

	Jan - Aug 20	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	123,264.00	184,900.00	66.7%
5115 · Finance Charges Income	277.49		
5120 · Bad Debt Recovery	192.71		
5130 · Interest Income	0.01		
Total 5100 · Operating Income-HOA	123,734.21	184,900.00	66.9%
Total Income	123,734.21	184,900.00	66.9%
Gross Profit	123,734.21	184,900.00	66.9%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	3,433.32	5,500.00	62.4%
7315 · Auditing	0.00	1,800.00	0.0%
7320 · Bank Service Charges	33.30		
7335 · Communications/Phone	213.69	350.00	61.1%
7345 · Insurance	3,118.53	4,200.00	74.3%
7350 · Legal Fees	4,941.00	5,000.00	98.8%
7355 · ARC Supplies	9.95	300.00	3.3%
7358 · Meeting Room Expense	750.00	1,500.00	50.0%
7360 · Miscellaneous Expense	116.00		
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,367.91	1,900.00	72.0%
7376 · Reserve Study	0.00	500.00	0.0%
7380 · Social Events	297.53	350.00	85.0%
7385 · Website	108.46	150.00	72.3%
Total 7300 · Administrative Expenses	14,389.69	21,950.00	65.6%
7400 · Contingency			
7410 · Contingency	0.00	10,457.00	0.0%
Total 7400 · Contingency	0.00	10,457.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	480.00	700.00	68.6%
7530 · Routine Inspections	1,314.64	1,972.00	66.7%
7540 · Repairs	6,529.68	7,000.00	93.3%
7560 · System Winterization	394.80	593.00	66.6%
Total 7500 · Irrigation System	8,719.12	10,265.00	84.9%
7615 · Common Areas-Park Lawns			
7615.01 · Village 1-Mowing & Fertilizer	2,041.68	3,181.00	64.2%
7615.02 · Village 2-Mowing & Fertilizer	1,737.28	2,711.00	64.1%
7615.05 · Village 5-Mowing & Fertilizer	2,188.53	3,650.00	60.0%
7615.06 · Village 6-Mowing & Fertilizer	1,137.68	1,758.00	64.7%
7615.07 · Village 7-Mowing & Fertilizer	4,152.40	6,145.00	67.6%
7615.08 · Village 8-Mowing & Fertilizer	3,623.20	5,460.00	66.4%
7615.09 · Village 9-Mowing & Fertilizer	5,797.28	8,957.00	64.7%
7615.10 · Village 10-Mowing & Fertilizer	995.68	1,834.00	54.3%
Total 7615 · Common Areas-Park Lawns	21,673.73	33,696.00	64.3%
7619 · Common Areas-Gen'l Landscaping			
7620 · Mowing GVW-Gazebo-CikTower-etc	13,797.36	20,696.00	66.7%
7625 · Turf Sprays (Fert, Broadleaf)	1,941.44	2,912.00	66.7%
7626 · Tree Sprays (Insecticides)	1,958.64	2,938.00	66.7%
7627 · Weed Control (Sprays, weeding)	2,832.97	3,752.00	75.5%
7650 · Tree & shrub pruning & removal	13,470.24	17,000.00	79.2%
7655 · Plant & tree replacment	1,460.80	1,200.00	121.7%
7660 · Fall leaf & dead plant cleanup	2,149.36	3,224.00	66.7%
7665 · Walking trails (N) Landscaping	2,470.72	4,000.00	61.8%
Total 7619 · Common Areas-Gen'l Landscaping	40,081.53	55,722.00	71.9%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through August 2020

	Jan - Aug 20	Budget	% of B...
7670 · Common Areas-Other			
7680 · Signage	718.63	1,500.00	47.9%
7681 · Ponds.	260.83	1,635.00	16.0%
7682 · Mailbox Maint/Repair	43.94		
7683 · Pest Spraying-Gazebo	500.02	1,000.00	50.0%
7686 · Parking Lot Maint	269.58		
7687 · Pavement Crack Sealing	0.00	3,000.00	0.0%
7688 · Pavement Repair	347.83		
7690 · Snow & Ice Removal.	1,695.71	3,000.00	56.5%
7693 · Street Lights-Repairs	0.00	300.00	0.0%
Total 7670 · Common Areas-Other	3,836.54	10,435.00	36.8%
7800 · Common Areas-South of Creek			
7815 · Mowing	475.26	750.00	63.4%
7862 · Tree Care	1,284.64	1,927.00	66.7%
7864 · Creek weed & blackberry control	149.36	224.00	66.7%
7865 · Walking trails (S) Landscaping	540.00	810.00	66.7%
Total 7800 · Common Areas-South of Creek	2,449.26	3,711.00	66.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	5,989.09	9,050.00	66.2%
7920 · Electricity-Street Lights	9,057.58	13,400.00	67.6%
7940 · Natural Gas	110.24	149.00	74.0%
7945 · Storm Water	54.08	1,000.00	5.4%
7949 · Water Allowance	6,147.52	9,200.00	66.8%
7950 · City Water	1,578.82	5,275.00	29.9%
7951 · City Utility Tax	175.46	590.00	29.7%
Total 7900 · Utilities	23,112.79	38,664.00	59.8%
Total Expense	114,262.66	184,900.00	61.8%
Net Ordinary Income	9,471.55	0.00	100.0%
Net Income	9,471.55	0.00	100.0%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Reserve Fund
January through August 2020

	Jan - Aug 20	Budget	% of Budget
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9020 · Interest Income	253.55	285.00	89.0%
9010 · Dues-Reserve Assessment	111,936.00	167,900.00	66.7%
Total 9000 · Reserve Income	112,189.55	168,185.00	66.7%
Total Other Income	112,189.55	168,185.00	66.7%
Other Expense			
9100 · Reserve Expenditures			
1005-0 · Bridges Paint Wood Surfaces	652.20	1,404.00	46.5%
1008-0 · Clock Tower Paint/Repair	0.00	2,785.00	0.0%
1025-0 · Gazebo - Paint	0.00	1,918.00	0.0%
1029-0 · Irrigation Backflow Devices	0.00	836.00	0.0%
1050-0 · Pavement Seal Coat Master/GVW	10,073.45	9,715.00	103.7%
1062-0 · Pond Large - Liner - Replace	0.00	155,020.00	0.0%
1063-0 · Pond Small - Liner - Replace	2,962.08	15,000.00	19.7%
1069-0 · Cottonwood Tree Removal 2019	0.00	5,000.00	0.0%
1072-0 · Cottonwood Tree Removal 2020	0.00	14,063.00	0.0%
1073-0 · Replacement Tree Planting 2020	0.00	2,363.00	0.0%
1074-0 · Willow Tree Thinning 2020	0.00	2,363.00	0.0%
1086-0 · Tree Care Roots & Trimming	0.00	20,000.00	0.0%
1096-0 · Walking Trails Bark Dust/ChipRk	476.10	3,676.00	13.0%
1103-0 · GVW & Walking Trails-Grinding	0.00	15,000.00	0.0%
1106-0 · Bridges 1,2,3 Repair	2,695.81	3,000.00	89.9%
Total 9100 · Reserve Expenditures	16,859.64	252,143.00	6.7%
Total Other Expense	16,859.64	252,143.00	6.7%
Net Other Income	95,329.91	-83,958.00	-113.5%
Net Income	95,329.91	-83,958.00	-113.5%

Transactions - P&L Statement - Operating Fund Expense Detail

August 2020

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	08/25/2020	M-08.25.20	Blue Mountain Valley Business S...		416.67
			Total 7310 · Accounting		416.67
7320 · Bank Service Charges					
Check	08/31/2020		Baker Boyer Bank	111 checks deposited x \$0.30 ea; +50 checks dep...	33.30
			Total 7320 · Bank Service Charges		33.30
7335 · Communications/Phone					
Bill	08/20/2020	M-08.14.20	Jim Murphy		32.58
			Total 7335 · Communications/Phone		32.58
7345 · Insurance					
Check	08/01/2020	ACH	American Family Insurance		346.49
Check	08/25/2020	ACH	American Family Insurance		346.49
			Total 7345 · Insurance		692.98
7375 · Office Supplies					
Bill	08/05/2020	M-08.05.20	Dick Cook {2}	Calico Copy	28.70
Bill	08/06/2020	M-08.06.20	Dick Cook {2}	6 Clear Brochure Holders	60.71
Bill	08/17/2020	M-521914	Postal Annex	Deposit Stamp for Money Mkt deposit account	27.21
Bill	08/19/2020		Denise Bartlow		19.35
			Total 7375 · Office Supplies		135.97
			Total 7300 · Administrative Expenses		1,311.50
7500 · Irrigation System					
7530 · Routine Inspections					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#01-Check pumps/sprinkler system	56.00
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#02-Check irrigation system	108.33
			Total 7530 · Routine Inspections		164.33
7540 · Repairs					
Bill	08/27/2020	M-19119	Diamond Cut Landscaping		250.47
Bill	08/31/2020	M-24294	Ike Muro's Landscaping and Irriga...		63.05
			Total 7540 · Repairs		313.52
7560 · System Winterization					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#03-Winterize sprinkler system	49.35
			Total 7560 · System Winterization		49.35
			Total 7500 · Irrigation System		527.20
7615 · Common Areas-Park Lawns					
7615.01 · Village 1-Mowing & Fertilizer					
Bill	08/31/2020	M-2026731	Smith Brothers Industries LLC		255.21
			Total 7615.01 · Village 1-Mowing & Fertilizer		255.21
7615.02 · Village 2-Mowing & Fertilizer					
Bill	08/31/2020	M-2026732	Smith Brothers Industries LLC		217.16
			Total 7615.02 · Village 2-Mowing & Fertilizer		217.16
7615.06 · Village 6-Mowing & Fertilizer					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...		142.21
			Total 7615.06 · Village 6-Mowing & Fertilizer		142.21
7615.07 · Village 7-Mowing & Fertilizer					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...		519.05
			Total 7615.07 · Village 7-Mowing & Fertilizer		519.05

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
August 2020

Type	Date	Num	Name	Memo	Amount
7615.08 · Village 8-Mowing & Fertilizer					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...		452.90
Total 7615.08 · Village 8-Mowing & Fertilizer					452.90
7615.09 · Village 9-Mowing & Fertilizer					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...		724.66
Total 7615.09 · Village 9-Mowing & Fertilizer					724.66
7615.10 · Village 10-Mowing & Fertilizer					
Bill	08/31/2020	M-176877	Lawns Plus		165.22
Total 7615.10 · Village 10-Mowing & Fertilizer					165.22
Total 7615 · Common Areas-Park Lawns					2,476.41
7619 · Common Areas-Gen'l Landscaping					
7620 · Mowing GVW-Gazebo-ClkTower-etc					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#04-Mow GVW grass	1,724.67
Total 7620 · Mowing GVW-Gazebo-ClkTower-etc					1,724.67
7625 · Turf Sprays (Fert, Broadleaf)					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#13-Lawn Applic #1	60.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#14-Lawn Applic #2	60.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#15-Lawn Applic #4	60.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#16-Lawn Applic #5	60.67
Total 7625 · Turf Sprays (Fert, Broadleaf)					242.68
7626 · Tree Sprays (Insecticides)					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#06-Tree systemic	102.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Dormant Oil	32.58
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Insecticides	32.58
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#20-Tree Applic #2-Insecticides	56.00
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#23-Tree Applic #1-Dorman Oil (Larch)	11.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#24-Tree Applic #2-Insecticides (Larch)	9.33
Total 7626 · Tree Sprays (Insecticides)					244.83
7627 · Weed Control (Sprays, weeding)					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#17-Weed spray-ornamental beds (Mar)	130.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#18-Weed spray-ornamental beds (Jun)	130.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#21-Weed spray (Larch) (Mar)	25.67
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#22-Weed spray (Larch) (Jun)	25.67
Total 7627 · Weed Control (Sprays, weeding)					312.68
7650 · Tree & shrub pruning & removal					
Credit	08/14/2020		Walla Walla Tree Service	Reverse prior invoice-see Israel Salazar	-754.55
Bill	08/14/2020		Israel Salazar	2 Stump removal - Village 5 park	756.55
Bill	08/31/2020	M-24294	Ike Muro's Landscaping and Irriga...		239.14
Bill	08/31/2020	M-24294	Ike Muro's Landscaping and Irriga...		195.66
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#05-Tree work (N)	642.08
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#07-Trim shrubs	336.00
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#08-Trim arborvitaes (Larch)	91.00
Total 7650 · Tree & shrub pruning & removal					1,505.88
7655 · Plant & tree replacment					
Bill	08/31/2020	M-24294	Ike Muro's Landscaping and Irriga...		103.26
Total 7655 · Plant & tree replacment					103.26
7660 · Fall leaf & dead plant cleanup					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#12-Leaf pickup (N)	268.67
Total 7660 · Fall leaf & dead plant cleanup					268.67
7665 · Walking trails (N) Landscaping					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#09-Weed control (Larch)	125.92
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#11-Weed control (ponds)	182.92
Total 7665 · Walking trails (N) Landscaping					308.84
Total 7619 · Common Areas-Gen'l Landscaping					4,711.51

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
August 2020

Type	Date	Num	Name	Memo	Amount
7670 · Common Areas-Other					
7680 · Signage					
Bill	08/20/2020	M-08.14.20	Jim Murphy		201.91
	Total 7680 · Signage				201.91
	Total 7670 · Common Areas-Other				201.91
7800 · Common Areas-South of Creek					
7862 · Tree Care					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#05-Tree work (S)	160.58
	Total 7862 · Tree Care				160.58
7864 · Creek weed & blackberry control					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#25-Weed spray (Reparian Zone-S)	18.67
	Total 7864 · Creek weed & blackberry control				18.67
7865 · Walking trails (S) Landscaping					
Bill	08/31/2020	M-24293	Ike Muro's Landscaping and Irriga...	#12-Leaf Pickup (S)	67.50
	Total 7865 · Walking trails (S) Landscaping				67.50
	Total 7800 · Common Areas-South of Creek				246.75
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	08/11/2020	M-08.11.20	Pacific Power		13.30
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 9970 - Meter 17395955	212.69
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 9971 - Meter 17445442	51.99
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.56
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 11752 - Meter 17424571	67.46
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 12021 - Meter 17446117	241.57
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 12022 - Meter 17423992	64.08
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.76
	Total 7910 · Electricity-Irrig & Ponds				779.41
7920 · Electricity-Street Lights					
Bill	08/11/2020	M-08.11.20	Pacific Power		18.23
Bill	08/11/2020	M-08.11.20	Pacific Power		12.94
Bill	08/11/2020	M-08.11.20	Pacific Power		20.01
Bill	08/31/2020	M-08.31.20	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
	Total 7920 · Electricity-Street Lights				1,131.34
7940 · Natural Gas					
Bill	08/31/2020	M-08.31.20	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
	Total 7940 · Natural Gas				13.78
7945 · Storm Water					
Bill	08/31/2020	M-08.31.20	City of College Place - 12005		6.76
	Total 7945 · Storm Water				6.76
7949 · Water Allowance					
General...	08/31/2020	181			767.44
	Total 7949 · Water Allowance				767.44
7950 · City Water					
Bill	08/31/2020	M-08.31.20	City of College Place - 11674		102.15
Bill	08/31/2020	M-08.31.20	City of College Place - 12005		139.90
Bill	08/31/2020	M-08.31.20	City of College Place - 12006		77.99
	Total 7950 · City Water				320.04

Type	Date	Num	Name	Memo	Amount
7951 · City Utility Tax					
Bill	08/31/2020	M-08.31.20	City of College Place - 11674		11.35
Bill	08/31/2020	M-08.31.20	City of College Place - 12005		15.54
Bill	08/31/2020	M-08.31.20	City of College Place - 12006		8.66
Total 7951 · City Utility Tax					35.55
Total 7900 · Utilities					3,054.32
Total Expense					12,529.60
Net Ordinary Income					-12,529.60
Net Income					-12,529.60

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10/18/20

Accrual Basis

Villages of Garrison Creek

Transactions - P&L Statement - Reserve Fund Expense Detail

August 2020

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1050-0 · Pavement Seal Coat Master/GVW					
Bill	08/17/2020	M-1383	Klicker Enterprises	GVW Parkway entire length	10,073.45
Total 1050-0 · Pavement Seal Coat Master/GVW					10,073.45
Total 9100 · Reserve Expenditures					10,073.45
Total Other Expense					10,073.45
Net Other Income					-10,073.45
Net Income					-10,073.45