

Villages of Garrison Creek
 Funds Balance Sheet
 As of November 30, 2020

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	90,167.55	68,503.34	0.00	158,670.89
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	232,932.97	232,932.97
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,210.35	20,210.35
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,322.06	30,322.06
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,187.81	20,187.81
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,217.33	15,217.33
Total 1100 · Bank-Reserve Fund	0.00	0.00	318,870.52	318,870.52
Total Checking/Savings	90,167.55	68,503.34	318,870.52	477,541.41
Accounts Receivable				
1210 · Accounts Receivable	8,689.86	0.00	0.00	8,689.86
1290 · Allow for Uncollectible Accts	-2,379.85	0.00	0.00	-2,379.85
Total Accounts Receivable	6,310.01	0.00	0.00	6,310.01
Total Current Assets	96,477.56	68,503.34	318,870.52	483,851.42
TOTAL ASSETS	96,477.56	68,503.34	318,870.52	483,851.42
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	21,842.30	0.00	0.00	21,842.30
Total Accounts Payable	21,842.30	0.00	0.00	21,842.30
Credit Cards				
2050 · VISA Credit Card	110.89	0.00	0.00	110.89
Total Credit Cards	110.89	0.00	0.00	110.89
Other Current Liabilities				
2070 · Dues Paid in Advance	30,350.99	0.00	0.00	30,350.99
Total Other Current Liabilities	30,350.99	0.00	0.00	30,350.99
Total Current Liabilities	52,304.18	0.00	0.00	52,304.18
Total Liabilities	52,304.18	0.00	0.00	52,304.18
Equity				
Beginning Balance	29,701.46	72,048.43	230,168.00	331,917.89
Net Income This Year	14,471.92	-3,545.09	88,702.52	99,629.35
Total Equity	44,173.38	68,503.34	318,870.52	431,547.24
TOTAL LIABILITIES & EQUITY	96,477.56	68,503.34	318,870.52	483,851.42

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

12/21/20

Accrual Basis

	Jan - Nov 20	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	169,488.00	184,900.00	91.7%
5115 · Finance Charges Income	360.14		
5120 · Bad Debt Recovery	192.71		
5130 · Interest Income	9.82		
Total 5100 · Operating Income-HOA	170,050.67	184,900.00	92.0%
Total Income	170,050.67	184,900.00	92.0%
Gross Profit	170,050.67	184,900.00	92.0%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,808.33	5,500.00	87.4%
7315 · Auditing	0.00	1,800.00	0.0%
7320 · Bank Service Charges	33.30		
7335 · Communications/Phone	479.85	350.00	137.1%
7345 · Insurance	4,158.00	4,200.00	99.0%
7350 · Legal Fees	8,128.50	5,000.00	162.6%
7355 · ARC Supplies	9.95	300.00	3.3%
7358 · Meeting Room Expense	1,125.00	1,500.00	75.0%
7360 · Miscellaneous Expense	115.71		
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	2,544.99	1,900.00	133.9%
7376 · Reserve Study	525.00	500.00	105.0%
7378 · Safety & Security	86.83		
7380 · Social Events	415.28	350.00	118.7%
7385 · Website	167.46	150.00	111.6%
Total 7300 · Administrative Expenses	22,598.20	21,950.00	103.0%
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	1,807.63	1,972.00	91.7%
7540 · Repairs	6,730.78	7,000.00	96.2%
7560 · System Winterization	542.85	593.00	91.5%
Total 7500 · Irrigation System	9,561.26	10,265.00	93.1%
7615 · Common Areas-Park Lawns			
7615.01 · Village 1-Mowing & Fertilizer	2,807.31	3,181.00	88.3%
7615.02 · Village 2-Mowing & Fertilizer	2,388.76	2,711.00	88.1%
7615.05 · Village 5-Mowing & Fertilizer	2,188.53	3,650.00	60.0%
7615.06 · Village 6-Mowing & Fertilizer	1,564.31	1,758.00	89.0%
7615.07 · Village 7-Mowing & Fertilizer	5,709.55	6,145.00	92.9%
7615.08 · Village 8-Mowing & Fertilizer	4,981.90	5,460.00	91.2%
7615.09 · Village 9-Mowing & Fertilizer	7,971.26	8,957.00	89.0%
7615.10 · Village 10-Mowing & Fertilizer	1,408.74	1,834.00	76.8%
Total 7615 · Common Areas-Park Lawns	29,020.36	33,696.00	86.1%
7619 · Common Areas-Gen'l Landscaping			
7620 · Mowing GVW-Gazebo-ClkTower-etc	18,971.37	20,696.00	91.7%
7625 · Turf Sprays (Fert, Broadleaf)	2,669.48	2,912.00	91.7%
7626 · Tree Sprays (Insecticides)	2,693.13	2,938.00	91.7%
7627 · Weed Control (Sprays, weeding)	3,771.01	3,752.00	100.5%
7650 · Tree & shrub pruning & removal	17,925.35	17,000.00	105.4%
7655 · Plant & tree replacment	1,568.51	1,200.00	130.7%
7660 · Fall leaf & dead plant cleanup	2,955.37	3,224.00	91.7%
7665 · Walking trails (N) Landscaping	3,717.90	4,000.00	92.9%
Total 7619 · Common Areas-Gen'l Landscaping	54,272.12	55,722.00	97.4%

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

12/21/20

Accrual Basis

	Jan - Nov 20	Budget	% of B...
7670 · Common Areas-Other			
7680 · Signage	990.88	1,500.00	66.1%
7681 · Ponds.	469.49	1,635.00	28.7%
7682 · Mailbox Maint/Repair	43.94		
7683 · Pest Spraying-Gazebo	750.03	1,000.00	75.0%
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	4,567.46	10,435.00	43.8%
7800 · Common Areas-South of Creek			
7815 · Mowing	1,184.34	750.00	157.9%
7862 · Tree Care	1,766.38	1,927.00	91.7%
7864 · Creek weed & blackberry control	205.37	224.00	91.7%
7865 · Walking trails (S) Landscaping	742.50	810.00	91.7%
Total 7800 · Common Areas-South of Creek	3,898.59	3,711.00	105.1%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	8,107.35	9,050.00	89.6%
7920 · Electricity-Street Lights	12,507.87	13,400.00	93.3%
7940 · Natural Gas	151.58	149.00	101.7%
7945 · Storm Water	74.36	1,000.00	7.4%
7949 · Water Allowance	8,449.84	9,200.00	91.8%
7950 · City Water	2,132.75	5,275.00	40.4%
7951 · City Utility Tax	237.01	590.00	40.2%
Total 7900 · Utilities	31,660.76	38,664.00	81.9%
Total Expense	155,578.75	184,900.00	84.1%
Net Ordinary Income	14,471.92	0.00	100.0%
Net Income	14,471.92	0.00	100.0%

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

12/21/20

Accrual Basis

	Jan - Nov 20	Budget	% of Budget
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9020 · Interest Income	315.35	285.00	110.6%
9010 · Dues-Reserve Assessment	153,912.00	167,900.00	91.7%
Total 9000 · Reserve Income	154,227.35	168,185.00	91.7%
Total Other Income	154,227.35	168,185.00	91.7%
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	21,041.37	9,715.00	216.6%
1062-0 · Pond Large - Liner - Replace	0.00	155,020.00	0.0%
1063-0 · Pond Small - Liner - Replace	4,111.96	15,000.00	27.4%
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	93.76	2,363.00	4.0%
1074-0 · Willow Tree Thinning 2020	1,630.50	2,363.00	69.0%
1086-0 · Tree Care Roots & Trimming	32,975.23	20,000.00	164.9%
1096-0 · Walking Trails Bark Dust/ChipRk	476.10	3,676.00	13.0%
1103-0 · GVW & Walking Trails-Grinding	1,847.90	15,000.00	12.3%
1106-0 · Bridges 1,2,3 Repair	2,695.81	3,000.00	89.9%
Total 9100 · Reserve Expenditures	65,524.83	252,143.00	26.0%
Total Other Expense	65,524.83	252,143.00	26.0%
Net Other Income	88,702.52	-83,958.00	-105.7%
Net Income	88,702.52	-83,958.00	-105.7%

12/20/20 **Transactions - P&L Statement - Operating Fund Expense Detail**
 Accrual Basis **November 2020**

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	11/25/2020	M-11.25.20	Blue Mtn Valley Business Services		441.67
Total 7310 · Accounting					441.67
7335 · Communications/Phone					
Credit ...	11/04/2020	M-50310191	Zoom		16.29
Credit ...	11/23/2020	M-53712970	Zoom	Annual Meeting	54.35
Total 7335 · Communications/Phone					70.64
7345 · Insurance					
Check	11/25/2020		American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	11/13/2020	M-388953	Paine Hamblen LLP		1,147.50
Total 7350 · Legal Fees					1,147.50
7375 · Office Supplies					
Bill	11/02/2020	M-11.02.20	Calico Copy	Annual meeting notice printing	500.02
Bill	11/02/2020	M-11.02.20	Dick Cook {2}	Print/fold RsrvFd disclosure-annual meeting	35.32
Bill	11/02/2020	M-11.02.20	Dick Cook {2}	1 case of copier paper	39.68
Credit ...	11/03/2020	M-11.03.20	Postmaster	Extra ounce stamps-annual meeting notices	25.50
Bill	11/30/2020	M-11.30.20	Denise Bartlow	Annual Mtg Notice #2-Colemans	7.25
Bill	11/30/2020	M-11.30.20	Denise Bartlow	Poster Board-voting	8.62
Total 7375 · Office Supplies					616.39
7380 · Social Events					
Bill	11/16/2020	M-11.16.20	Dick Cook {2}	Lunch foods-Ike's workers	88.98
Total 7380 · Social Events					88.98
7385 · Website					
Credit ...	11/30/2020	M-30292575	IONOS (1and1 Internet Inc)		14.75
Total 7385 · Website					14.75
Total 7300 · Administrative Expenses					2,726.42
7500 · Irrigation System					
7530 · Routine Inspections					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#01-Check pumps/sprinkler system	56.00
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#02-Check irrigation system	108.33
Total 7530 · Routine Inspections					164.33
7560 · System Winterization					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#03-Winterize sprinkler system	49.35
Total 7560 · System Winterization					49.35
Total 7500 · Irrigation System					213.68
7615 · Common Areas-Park Lawns					
7615.01 · Village 1-Mowing & Fertilizer					
Bill	11/25/2020	M-2027190	Smith Brothers Industries LLC		255.21
Total 7615.01 · Village 1-Mowing & Fertilizer					255.21
7615.02 · Village 2-Mowing & Fertilizer					
Bill	11/25/2020	M-2027190	Smith Brothers Industries LLC		217.16
Total 7615.02 · Village 2-Mowing & Fertilizer					217.16
7615.06 · Village 6-Mowing & Fertilizer					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...		142.21
Total 7615.06 · Village 6-Mowing & Fertilizer					142.21

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

Type	Date	Num	Name	Memo	Amount
7615.07 · Village 7-Mowing & Fertilizer					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...		519.05
	Total 7615.07 · Village 7-Mowing & Fertilizer				519.05
7615.08 · Village 8-Mowing & Fertilizer					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...		452.90
	Total 7615.08 · Village 8-Mowing & Fertilizer				452.90
7615.09 · Village 9-Mowing & Fertilizer					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...		724.66
	Total 7615.09 · Village 9-Mowing & Fertilizer				724.66
7615.10 · Village 10-Mowing & Fertilizer					
Bill	11/23/2020	M-179070	Lawns Plus		206.53
	Total 7615.10 · Village 10-Mowing & Fertilizer				206.53
	Total 7615 · Common Areas-Park Lawns				2,517.72
7619 · Common Areas-Gen'l Landscaping					
7620 · Mowing GVW-Gazebo-ClkTower-etc					
Bill	11/30/2020	M-24364	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	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#13-Lawn Applic #1	60.67
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#14-Lawn Applic #2	60.67
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#15-Lawn Applic #4	60.67
Bill	11/30/2020	M-24364	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	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#06-Tree systemic	102.67
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Dormant Oil	32.58
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Insecticides	32.58
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#20-Tree Applic #2-Insecticides	56.00
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#23-Tree Applic #1-Dorman Oil (Larch)	11.67
Bill	11/30/2020	M-24364	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	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#17-Weed spray-ornamental beds (Mar)	130.67
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#18-Weed spray-ornamental beds (Jun)	130.67
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#21-Weed spray (Larch) (Mar)	25.67
Bill	11/30/2020	M-24364	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					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#05-Tree work (N)	642.08
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#07-Trim shrubs	336.00
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#08-Trim arborvitaes (Larch)	91.00
	Total 7650 · Tree & shrub pruning & removal				1,069.08
7660 · Fall leaf & dead plant cleanup					
Bill	11/30/2020	M-24364	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	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#09-Weed control (Larch)	125.92
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#11-Weed control (ponds)	182.92
Bill	11/30/2020	M-24365	Ike Muro's Landscaping and Irriga...	Load to dump	130.44
	Total 7665 · Walking trails (N) Landscaping				439.28
	Total 7619 · Common Areas-Gen'l Landscaping				4,301.89

Villages of Garrison Creek

Transactions - P&L Statement - Operating Fund Expense Detail

Accrual Basis

November 2020

Type	Date	Num	Name	Memo	Amount
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	11/04/2020	M-53907	Walla Walla Saw LLC	Brush Cutter	598.91
Total 7815 · Mowing					598.91
7862 · Tree Care					
Bill	11/30/2020	M-24364	Ike Muro's Landscaping and Irriga...	#05-Tree work (S)	160.58
Total 7862 · Tree Care					160.58
7864 · Creek weed & blackberry control					
Bill	11/30/2020	M-24364	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	11/30/2020	M-24364	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					845.66
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	11/01/2020	M-11-01-2020	Pacific Power		12.89
Bill	11/30/2020	M-11-30-2020	Pacific Power		12.99
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 9970 - Meter 17395955	95.46
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.29
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 12021 - Meter 17446117	223.73
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.76
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.60
Total 7910 · Electricity-Irrig & Ponds					651.61
7920 · Electricity-Street Lights					
Bill	11/01/2020	M-11-01-2020	Pacific Power		18.23
Bill	11/01/2020	M-11-01-2020	Pacific Power		13.27
Bill	11/01/2020	M-11-01-2020	Pacific Power		21.80
Bill	11/30/2020	M-11-30-2020	Pacific Power		20.15
Bill	11/30/2020	M-11-30-2020	Pacific Power		13.51
Bill	11/30/2020	M-11-30-2020	Pacific Power		24.42
Bill	11/30/2020	M-11.30.20	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Total 7920 · Electricity-Street Lights					1,191.54
7940 · Natural Gas					
Bill	11/30/2020	M-11.30.20	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	11/30/2020	M-11.30.20	City of College Place - 12005		6.76
Total 7945 · Storm Water					6.76
7949 · Water Allowance					
General...	11/25/2020	181		Nov	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	11/30/2020	M-11.30.20	City of College Place - 11674		37.22
Bill	11/30/2020	M-11.30.20	City of College Place - 12005		43.26
Bill	11/30/2020	M-11.30.20	City of College Place - 12006		59.87
Total 7950 · City Water					140.35

Villages of Garrison Creek

Transactions - P&L Statement - Operating Fund Expense Detail

November 2020

Type	Date	Num	Name	Memo	Amount
			7951 · City Utility Tax		
Bill	11/30/2020	M-11.30.20	City of College Place - 11674		4.14
Bill	11/30/2020	M-11.30.20	City of College Place - 12005		4.81
Bill	11/30/2020	M-11.30.20	City of College Place - 12006		6.65
			Total 7951 · City Utility Tax		15.60
			Total 7900 · Utilities		2,787.08
			Total Expense		13,392.45
			Net Ordinary Income		-13,392.45
			Net Income		-13,392.45

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12/20/20

Accrual Basis

Villages of Garrison Creek

Transactions - P&L Statement - Reserve Fund Expense Detail

November 2020

Type	Date	Num	Name	Memo	Amount
Net Income					
