

Villages of Garrison Creek
Funds Balance Sheet
February 28, 2021

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	113,303.44	73,856.97	0.00	187,160.41
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	274,937.06	274,937.06
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	20,191.37	20,191.37
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,220.02	15,220.02
Total 1100 · Bank-Reserve Fund	0.00	0.00	360,880.86	360,880.86
Total Checking/Savings	113,303.44	73,856.97	360,880.86	548,041.27
Accounts Receivable				
1210 · Accounts Receivable	3,265.46	0.00	0.00	3,265.46
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	2,441.46	0.00	0.00	2,441.46
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	116,006.01	73,856.97	360,880.86	550,743.84
TOTAL ASSETS	116,006.01	73,856.97	360,880.86	550,743.84
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	24,833.77	0.00	0.00	24,833.77
Total Accounts Payable	24,833.77	0.00	0.00	24,833.77
Credit Cards				
2050 · VISA Credit Card	29.74	0.00	0.00	29.74
Total Credit Cards	29.74	0.00	0.00	29.74
Other Current Liabilities				
2070 · Dues Paid in Advance	49,878.69	0.00	0.00	49,878.69
Total Other Current Liabilities	74,742.20	0.00	0.00	74,742.20
Total Current Liabilities	74,742.20	0.00	0.00	74,742.20
Total Liabilities	74,742.20	0.00	0.00	74,742.20
Equity				
Beginning Balance	38,645.87	69,656.57	332,872.46	441,174.90
Net Income This Year	2,617.94	4,200.40	28,008.40	34,826.74
Total Equity	41,263.81	73,856.97	360,880.86	476,001.64
TOTAL LIABILITIES & EQUITY	116,006.01	73,856.97	360,880.86	550,743.84

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
 January through February 2021

	Jan - Feb 21	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	30,816.00	184,896.00	16.7%
5130 · Interest Income	8.73		
Total 5100 · Operating Income-HOA	30,824.73	184,896.00	16.7%
Total Income	30,824.73	184,896.00	16.7%
Gross Profit	30,824.73	184,896.00	16.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	916.66	6,000.00	15.3%
7315 · Auditing	0.00	2,100.00	0.0%
7318 · Bad Debt Expense	122.50		
7335 · Communications/Phone	16.29	300.00	5.4%
7345 · Insurance	692.98	4,200.00	16.5%
7350 · Legal Fees	245.00	4,000.00	6.1%
7354 · ARC Administrative Assistant	0.00	4,000.00	0.0%
7355 · ARC Supplies	0.00	300.00	0.0%
7358 · Meeting Room Expense	0.00	1,500.00	0.0%
7360 · Miscellaneous Expense	-30.00		
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	39.05	2,000.00	2.0%
7376 · Reserve Study	0.00	500.00	0.0%
7378 · Safety & Security	0.00	200.00	0.0%
7380 · Social Events	90.44	500.00	18.1%
7385 · Website	44.49	200.00	22.2%
Total 7300 · Administrative Expenses	2,137.41	26,200.00	8.2%
7400 · Contingency			
7410 · Contingency	0.00	7,748.00	0.0%
Total 7400 · Contingency	0.00	7,748.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	0.00	700.00	0.0%
7530 · Routine Inspections	328.66	2,030.00	16.2%
7540 · Repairs	0.00	10,000.00	0.0%
7560 · System Winterization	98.70	600.00	16.5%
Total 7500 · Irrigation System	427.36	13,330.00	3.2%
7615 · Common Areas-Park Lawns			
7615.01 · Village 1-Mowing & Fertilizer	510.42	3,181.00	16.0%
7615.02 · Village 2-Mowing & Fertilizer	434.32	2,711.00	16.0%
7615.05 · Village 5-Mowing & Fertilizer	0.00	3,650.00	0.0%
7615.06 · Village 6-Mowing & Fertilizer	284.42	1,758.00	16.2%
7615.07 · Village 7-Mowing & Fertilizer	1,038.10	6,145.00	16.9%
7615.08 · Village 8-Mowing & Fertilizer	905.80	5,460.00	16.6%
7615.09 · Village 9-Mowing & Fertilizer	1,449.32	8,957.00	16.2%
7615.10 · Village 10-Mowing & Fertilizer	0.00	1,834.00	0.0%
Total 7615 · Common Areas-Park Lawns	4,622.38	33,696.00	13.7%
7619 · Common Areas-Gen'l Landscaping			
7620 · Mowing GVW-Gazebo-ClkTower-etc	3,449.34	20,696.00	16.7%
7625 · Turf Sprays (Fert, Broadleaf)	485.36	2,912.00	16.7%
7626 · Tree Sprays (Insecticides)	489.66	2,938.00	16.7%
7627 · Weed Control (Sprays, weeding)	625.36	3,752.00	16.7%
7650 · Tree & shrub pruning & removal	2,681.66	17,000.00	15.8%
7655 · Plant & tree replacment	0.00	1,200.00	0.0%
7660 · Fall leaf & dead plant cleanup	537.34	3,224.00	16.7%
7665 · Walking trails (N) Landscaping	617.68	4,000.00	15.4%
Total 7619 · Common Areas-Gen'l Landscaping	8,886.40	55,722.00	15.9%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through February 2021

	Jan - Feb 21	Budget	% of B...
7670 · Common Areas-Other			
7680 · Signage	21.20	800.00	2.7%
7681 · Ponds.	0.00	500.00	0.0%
7682 · Mailbox Maint/Repair	0.00	1,500.00	0.0%
7683 · Pest Spraying-Gazebo	0.00	1,000.00	0.0%
7686 · Parking Lot Maint	0.00	300.00	0.0%
7688 · Pavement Repair	0.00	350.00	0.0%
7690 · Snow & Ice Removal.	5,798.82	4,000.00	145.0%
7693 · Street Lights-Repairs	380.04	300.00	126.7%
7694 · Speed Bumps Maintenance	0.00	100.00	0.0%
Total 7670 · Common Areas-Other	6,200.06	8,850.00	70.1%
7800 · Common Areas-South of Creek			
7815 · Mowing	73.99	800.00	9.2%
7862 · Tree Care	321.16	2,000.00	16.1%
7864 · Creek weed & blackberry control	37.34	225.00	16.6%
7865 · Walking trails (S) Landscaping	135.00	1,000.00	13.5%
Total 7800 · Common Areas-South of Creek	567.49	4,025.00	14.1%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	1,257.58	9,200.00	13.7%
7920 · Electricity-Street Lights	2,266.59	13,400.00	16.9%
7940 · Natural Gas	27.56	150.00	18.4%
7945 · Storm Water	13.92	100.00	13.9%
7949 · Water Allowance	1,542.88	9,200.00	16.8%
7950 · City Water	231.42	3,000.00	7.7%
7951 · City Utility Tax	25.74	275.00	9.4%
Total 7900 · Utilities	5,365.69	35,325.00	15.2%
Total Expense	28,206.79	184,896.00	15.3%
Net Ordinary Income	2,617.94	0.00	100.0%
Net Income	2,617.94	0.00	100.0%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Reserve Fund
January through February 2021

03/16/21

Accrual Basis

	Jan - Feb 21	Budget	% of Budget
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	27,984.00	167,904.00	16.7%
9020 · Interest Income	24.40	285.00	8.6%
Total 9000 · Reserve Income	28,008.40	168,189.00	16.7%
Total Other Income	28,008.40	168,189.00	16.7%
Other Expense			
9100 · Reserve Expenditures			
1025-00 · Gazebo - Paint	0.00	1,937.00	0.0%
1027-01 · Non-GVW Concrete 2021 - Replace	0.00	5,000.00	0.0%
1028-00 · Irrig Controllers 20% Repl	0.00	3,308.00	0.0%
1029-00 · Irrig.BackflowDevices-11% repl	0.00	844.00	0.0%
1030-00 · Repl Ph I & II Light Pole Fixt	0.00	5,063.00	0.0%
1035-00 · Mailbox Structures Ph I Repl	0.00	2,700.00	0.0%
1062-00 · Pond Large - Liner - Replace	0.00	159,734.00	0.0%
1073-00 · G.CrkTrees-2020ReplTreePlanting	0.00	2,387.00	0.0%
1074-00 · G.CrkTrees-2020WillowTreeThin'g	0.00	2,500.00	0.0%
1075-00 · G.CrkTrees-2021CottonwdRemoval	0.00	13,585.00	0.0%
1076-00 · G.CrkTrees-2021ReplTreePlanting	0.00	2,459.00	0.0%
1077-00 · G.CrkTrees-2021WillowTreeThin'g	0.00	9,835.00	0.0%
1083-00 · Sump Pump 3/4 HP Pond Fill Rpl	0.00	5,982.00	0.0%
1086-00 · GVW Tree Care	0.00	30,000.00	0.0%
1086-01 · Non-GVW Tree Care	0.00	5,000.00	0.0%
1096-00 · Walking Trails Bark Dust/ChipRk	0.00	4,000.00	0.0%
1099-00 · Well Pump - Replace	0.00	12,769.00	0.0%
1101-00 · Sump Pump 1 HP (765 Heron) Repl	0.00	6,458.00	0.0%
1103-00 · GVW Concrete - Grinding	0.00	3,000.00	0.0%
1103-01 · Non-GVW Concrete - Grinding	0.00	3,000.00	0.0%
1109-00 · Pavement - Crack Sealing	0.00	6,000.00	0.0%
Total 9100 · Reserve Expenditures	0.00	285,561.00	0.0%
Total Other Expense	0.00	285,561.00	0.0%
Net Other Income	28,008.40	-117,372.00	-23.9%
Net Income	28,008.40	-117,372.00	-23.9%

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03/17/21

Accrual Basis

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
February 2021

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	02/25/2021	M-02.25.2021	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7318 · Bad Debt Expense					
General...	02/28/2021	AJE2020-AR2		Warwick-adj to 100% uncollectible (\$4636.72)	122.50
Total 7318 · Bad Debt Expense					122.50
7345 · Insurance					
Check	02/25/2021	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	02/28/2021	M-391252	Paine Hamblen LLP		245.00
Total 7350 · Legal Fees					245.00
7375 · Office Supplies					
Bill	02/01/2021	M-02.01.21	Postmaster	Stamps	39.05
Total 7375 · Office Supplies					39.05
7380 · Social Events					
Bill	02/18/2021	M-805	Calico Copy	New homeowners manual	46.20
Total 7380 · Social Events					46.20
7385 · Website					
Credit ...	02/01/2021	M-31514478	IONOS (1and1 Internet Inc)	Basic monthly fee 1/28/2021-02/28/2021	14.75
Credit ...	02/01/2021	M-31514478	IONOS (1and1 Internet Inc)	Domain renewal 1/2/2021-1/2/2022	14.99
Total 7385 · Website					29.74
Total 7300 · Administrative Expenses					1,287.31
7500 · Irrigation System					
7530 · Routine Inspections					
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#01-Check pumps/sprinkler system	56.00
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#02-Check irrigation system	108.33
Total 7530 · Routine Inspections					164.33
7560 · System Winterization					
Bill	02/28/2021	M-24394	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	02/25/2021	M-2027458	Smith Brothers Industries LLC		255.21
Total 7615.01 · Village 1-Mowing & Fertilizer					255.21
7615.02 · Village 2-Mowing & Fertilizer					
Bill	02/25/2021	M-2027458	Smith Brothers Industries LLC		217.16
Total 7615.02 · Village 2-Mowing & Fertilizer					217.16
7615.06 · Village 6-Mowing & Fertilizer					
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...		142.21
Total 7615.06 · Village 6-Mowing & Fertilizer					142.21
7615.07 · Village 7-Mowing & Fertilizer					
Bill	02/28/2021	M-24394	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
February 2021

Type	Date	Num	Name	Memo	Amount
7615.08 · Village 8-Mowing & Fertilizer					
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...		452.90
Total 7615.08 · Village 8-Mowing & Fertilizer					452.90
7615.09 · Village 9-Mowing & Fertilizer					
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...		724.66
Total 7615.09 · Village 9-Mowing & Fertilizer					724.66
Total 7615 · Common Areas-Park Lawns					2,311.19
7619 · Common Areas-Gen'l Landscaping					
7620 · Mowing GVW-Gazebo-ClkTower-etc					
Bill	02/28/2021	M-24394	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	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#13-Lawn Applic #1	60.67
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#14-Lawn Applic #2	60.67
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#15-Lawn Applic #4	60.67
Bill	02/28/2021	M-24394	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	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#06-Tree systemic	102.67
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Dormant Oil	32.58
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Insecticides	32.58
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#20-Tree Applic #2-Insecticides	56.00
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#23-Tree Applic #1-Dormant Oil (Larch)	11.67
Bill	02/28/2021	M-24394	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	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#17-Weed spray-ornamental beds (Mar)	130.67
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#18-Weed spray-ornamental beds (Jun)	130.67
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#21-Weed spray (Larch) (Mar)	25.67
Bill	02/28/2021	M-24394	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	02/28/2021	M-24395	Ike Muro's Landscaping and Irriga...	Remove bushes at gazebo	543.50
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#05-Tree work (N)	642.08
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#07-Trim shrubs	336.00
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#08-Trim arborvitaes (Larch)	91.00
Total 7650 · Tree & shrub pruning & removal					1,612.58
7660 · Fall leaf & dead plant cleanup					
Bill	02/28/2021	M-24394	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	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#09-Weed control (Larch)	125.92
Bill	02/28/2021	M-24394	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					4,714.95
7670 · Common Areas-Other					
7690 · Snow & Ice Removal.					
Bill	02/19/2021	M-5908	A-Glass Act		1,725.00
Bill	02/19/2021	M-5908	A-Glass Act	GVW Est.	575.00
Bill	02/20/2021	M-5909	A-Glass Act		390.00
Bill	02/28/2021	M-24395	Ike Muro's Landscaping and Irriga...	Cleanup snow	2,393.82
Bill	02/28/2021	M-24395	Ike Muro's Landscaping and Irriga...	Cleanup snow GVW Est.	715.00
Total 7690 · Snow & Ice Removal.					5,798.82
Total 7670 · Common Areas-Other					5,798.82

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
February 2021

Type	Date	Num	Name	Memo	Amount
7800 · Common Areas-South of Creek					
7862 · Tree Care					
Bill	02/28/2021	M-24394	Ike Muro's Landscaping and Irriga...	#05-Tree work (S)	160.58
Total 7862 · Tree Care					160.58
7864 · Creek weed & blackberry control					
Bill	02/28/2021	M-24394	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	02/28/2021	M-24394	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	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 9970 - Meter 17395955	94.44
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.41
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.04
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 12021 - Meter 17446117	206.86
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.68
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.60
Bill	02/28/2021	M-02.28.21	Pacific Power	Acct 24655280-0012 - Meter 66546714	12.79
Total 7910 · Electricity-Irrig & Ponds					620.18
7920 · Electricity-Street Lights					
Bill	02/28/2021	M-02.28.21	Columbia Rural Electric	Acct 9972 - Street Lights	1,077.65
Bill	02/28/2021	M-02.28.21	Pacific Power	Acct 24655280-0012 - Meter 66576526	17.99
Bill	02/28/2021	M-02.28.21	Pacific Power	Acct 24655280-0012 - Meter 66546664	13.06
Bill	02/28/2021	M-02.28.21	Pacific Power	Acct 24655280-0012 - Meter 66568587	22.53
Total 7920 · Electricity-Street Lights					1,131.23
7940 · Natural Gas					
Bill	02/28/2021	M02.28.21	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	02/28/2021	M-02.28.21	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7949 · Water Allowance					
General...	02/28/2021	184		Feb	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	02/28/2021	M-02.28.21	City of College Place - 11674		38.57
Bill	02/28/2021	M-02.28.21	City of College Place - 12005		38.57
Bill	02/28/2021	M-02.28.21	City of College Place - 12006		38.57
Total 7950 · City Water					115.71
7951 · City Utility Tax					
Bill	02/28/2021	M-02.28.21	City of College Place - 11674		4.29
Bill	02/28/2021	M-02.28.21	City of College Place - 12005		4.29
Bill	02/28/2021	M-02.28.21	City of College Place - 12006		4.29
Total 7951 · City Utility Tax					12.87
Total 7900 · Utilities					2,668.17
Total Expense					17,240.87
Net Ordinary Income					-17,240.87
Net Income					<u>-17,240.87</u>

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03/16/21

Accrual Basis

Villages of Garrison Creek

Transactions - P&L Statement - Reserve Fund Expense Detail

February 2021

Type	Date	Num	Name	Memo	Amount
Net Income					<hr/> <hr/>
