

**Villages of Garrison Creek**  
**Funds Balance Sheet**  
July 31, 2021

	MPMA	VILLAGES	RESERVE	TOTAL
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Bank-Operating	99,693.57	71,088.27	0.00	170,781.84
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	318,858.34	318,858.34
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,224.00	20,224.00
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,337.94	30,337.94
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,194.81	20,194.81
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,222.62	15,222.62
<b>Total 1100 · Bank-Reserve Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>404,837.71</b>	<b>404,837.71</b>
<b>Total Checking/Savings</b>	<b>99,693.57</b>	<b>71,088.27</b>	<b>404,837.71</b>	<b>575,619.55</b>
<b>Accounts Receivable</b>				
1210 · Accounts Receivable	4,104.45	0.00	0.00	4,104.45
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
<b>Total Accounts Receivable</b>	<b>3,280.45</b>	<b>0.00</b>	<b>0.00</b>	<b>3,280.45</b>
<b>Other Current Assets</b>				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
<b>Total Current Assets</b>	<b>103,235.13</b>	<b>71,088.27</b>	<b>404,837.71</b>	<b>579,161.11</b>
<b>TOTAL ASSETS</b>	<b>103,235.13</b>	<b>71,088.27</b>	<b>404,837.71</b>	<b>579,161.11</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	13,548.58	0.00	0.00	13,548.58
<b>Total Accounts Payable</b>	<b>13,548.58</b>	<b>0.00</b>	<b>0.00</b>	<b>13,548.58</b>
<b>Credit Cards</b>				
2050 · VISA Credit Card	135.75	0.00	0.00	135.75
<b>Total Credit Cards</b>	<b>135.75</b>	<b>0.00</b>	<b>0.00</b>	<b>135.75</b>
<b>Other Current Liabilities</b>				
2070 · Dues Paid in Advance	41,186.01	0.00	0.00	41,186.01
<b>Total Other Current Liabilities</b>	<b>54,870.34</b>	<b>0.00</b>	<b>0.00</b>	<b>54,870.34</b>
<b>Total Current Liabilities</b>	<b>54,870.34</b>	<b>0.00</b>	<b>0.00</b>	<b>54,870.34</b>
<b>Total Liabilities</b>				
	54,870.34	0.00	0.00	54,870.34
<b>Equity</b>				
Beginning Balance	37,197.50	69,656.57	332,872.46	439,726.53
Net Income This Year	11,167.29	1,431.70	71,965.25	84,564.24
<b>Total Equity</b>	<b>48,364.79</b>	<b>71,088.27</b>	<b>404,837.71</b>	<b>524,290.77</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>103,235.13</b>	<b>71,088.27</b>	<b>404,837.71</b>	<b>579,161.11</b>

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

	Jan - Jul...	Budget	% of ...
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	107,856.00	184,896.00	58.3%
5130 · Interest Income	32.76		
<b>Total 5100 · Operating Income-HOA</b>	<b>107,888.76</b>	<b>184,896.00</b>	<b>58.4%</b>
<b>Total Income</b>	<b>107,888.76</b>	<b>184,896.00</b>	<b>58.4%</b>
<b>Gross Profit</b>	<b>107,888.76</b>	<b>184,896.00</b>	<b>58.4%</b>
<b>Expense</b>			
7300 · Administrative Expenses			
7310 · Accounting	3,208.31	6,000.00	53.5%
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	2,425.55	4,200.00	57.8%
7350 · Legal Fees	800.00	4,000.00	20.0%
7354 · ARC Administrative Assistant	0.00	4,000.00	0.0%
7355 · ARC Supplies	0.00	300.00	0.0%
7358 · Meeting Room Expense	750.00	1,500.00	50.0%
7360 · Miscellaneous Expense	203.18		
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	427.99	2,000.00	21.4%
7376 · Reserve Study	0.00	500.00	0.0%
7378 · Safety & Security	45.66	200.00	22.8%
7380 · Social Events	345.38	500.00	69.1%
7385 · Website	118.24	200.00	59.1%
<b>Total 7300 · Administrative Expenses</b>	<b>8,463.10</b>	<b>26,200.00</b>	<b>32.3%</b>
7400 · Contingency			
7410 · Contingency	0.00	7,748.00	0.0%
7410.03 · Membership Survey	404.55		
<b>Total 7400 · Contingency</b>	<b>404.55</b>	<b>7,748.00</b>	<b>5.2%</b>
7500 · Irrigation System			
7520 · Backflow Check	0.00	700.00	0.0%
7530 · Routine Inspections	985.98	2,030.00	48.6%
7540 · Repairs	6,043.88	10,000.00	60.4%
7560 · System Winterization	296.10	600.00	49.4%
<b>Total 7500 · Irrigation System</b>	<b>7,325.96</b>	<b>13,330.00</b>	<b>55.0%</b>
7615 · Common Areas-Park Lawns			
7615.01 · Village 1-Mowing & Fertilizer	2,005.02	3,181.00	63.0%
7615.02 · Village 2-Mowing & Fertilizer	1,928.97	2,711.00	71.2%
7615.05 · Village 5-Mowing & Fertilizer	2,125.56	3,650.00	58.2%
7615.06 · Village 6-Mowing & Fertilizer	853.26	1,758.00	48.5%
7615.07 · Village 7-Mowing & Fertilizer	3,114.30	6,145.00	50.7%
7615.08 · Village 8-Mowing & Fertilizer	2,717.40	5,460.00	49.8%
7615.09 · Village 9-Mowing & Fertilizer	4,347.96	8,957.00	48.5%
7615.10 · Village 10-Mowing & Fertilizer	836.99	1,834.00	45.6%
<b>Total 7615 · Common Areas-Park Lawns</b>	<b>17,929.46</b>	<b>33,696.00</b>	<b>53.2%</b>

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

	Jan - Jul...	Budget	% of ...
<b>7619 · Common Areas-Gen'l Landscaping</b>			
7620 · Mowing GVW-Gazebo-Clk Tower-etc	10,348.02	20,696.00	50.0%
7625 · Turf Sprays (Fert, Broadleaf)	1,456.08	2,912.00	50.0%
7626 · Tree Sprays (Insecticides)	1,468.98	2,938.00	50.0%
7627 · Weed Control (Sprays, weeding)	1,876.08	3,752.00	50.0%
7650 · Tree & shrub pruning & removal	7,990.64	17,000.00	47.0%
7655 · Plant & tree replacment	3,953.58	1,200.00	329.5%
7660 · Fall leaf & dead plant cleanup	1,612.02	3,224.00	50.0%
7665 · Walking trails (N) Landscaping	1,853.04	4,000.00	46.3%
7619 · Common Areas-Gen'l Landscaping - O...	146.75		
<b>Total 7619 · Common Areas-Gen'l Landscaping</b>	<b>30,705.19</b>	<b>55,722.00</b>	<b>55.1%</b>
<b>7670 · Common Areas-Other</b>			
7680 · Signage	86.54	800.00	10.8%
7681 · Ponds.	208.66	500.00	41.7%
7682 · Mailbox Maint/Repair	0.00	1,500.00	0.0%
7683 · Pest Spraying-Gazebo	500.02	1,000.00	50.0%
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%
7692 · Equipment Maintenance/Repair	2,866.62		
7693 · Street Lights-Repairs	380.04	300.00	126.7%
7694 · Speed Bumps Maintenance	0.00	100.00	0.0%
<b>Total 7670 · Common Areas-Other</b>	<b>9,840.70</b>	<b>8,850.00</b>	<b>111.2%</b>
<b>7800 · Common Areas-South of Creek</b>			
7815 · Mowing	217.45	800.00	27.2%
7862 · Tree Care	963.48	2,000.00	48.2%
7864 · Creek weed & blackberry control	112.02	225.00	49.8%
7865 · Walking trails (S) Landscaping	405.00	1,000.00	40.5%
7884 · Rodents	396.76		
<b>Total 7800 · Common Areas-South of Creek</b>	<b>2,094.71</b>	<b>4,025.00</b>	<b>52.0%</b>
<b>7900 · Utilities</b>			
7910 · Electricity-Irrig & Ponds	4,953.75	9,200.00	53.8%
7920 · Electricity-Street Lights	7,912.75	13,400.00	59.1%
7940 · Natural Gas	96.46	150.00	64.3%
7945 · Storm Water	48.72	100.00	48.7%
7949 · Water Allowance	5,380.08	9,200.00	58.5%
7950 · City Water	1,409.40	3,000.00	47.0%
7951 · City Utility Tax	156.64	275.00	57.0%
<b>Total 7900 · Utilities</b>	<b>19,957.80</b>	<b>35,325.00</b>	<b>56.5%</b>
<b>Total Expense</b>	<b>96,721.47</b>	<b>184,896.00</b>	<b>52.3%</b>
<b>Net Ordinary Income</b>	<b>11,167.29</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>11,167.29</b>	<b>0.00</b>	<b>100.0%</b>

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

	Jan - J...	Budget	% of ...
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9000 · Reserve Income</b>			
9010 · Dues-Reserve Assessment	97,944.00	167,904.00	58.3%
9020 · Interest Income	123.55	285.00	43.4%
<b>Total 9000 · Reserve Income</b>	<u>98,067.55</u>	<u>168,189.00</u>	<u>58.3%</u>
<b>Total Other Income</b>	98,067.55	168,189.00	58.3%
<b>Other Expense</b>			
<b>9100 · Reserve Expenditures</b>			
1025-00 · Gazebo - Paint	0.00	1,937.00	0.0%
1027-01 · Non-GVW Concrete 2021 - Repl...	5,000.00	5,000.00	100.0%
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-2020ReplTreePlanti...	0.00	2,387.00	0.0%
1074-00 · G.CrkTrees-2020WillowTreeThi...	2,500.00	2,500.00	100.0%
1075-00 · G.CrkTrees-2021CottonwdRem...	543.50	13,585.00	4.0%
1076-00 · G.CrkTrees-2021ReplTreePlanti...	0.00	2,459.00	0.0%
1077-00 · G.CrkTrees-2021WillowTreeThi...	1,095.80	9,835.00	11.1%
1083-00 · Sump Pump 3/4 HP Pond Fill Rpl	0.00	5,982.00	0.0%
1086-00 · GVW Tree Care	14,961.96	30,000.00	49.9%
1086-01 · Non-GVW Tree Care	2,001.04	5,000.00	40.0%
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) R...	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%
<b>Total 9100 · Reserve Expenditures</b>	<u>26,102.30</u>	<u>285,561.00</u>	<u>9.1%</u>
<b>Total Other Expense</b>	26,102.30	285,561.00	9.1%
<b>Net Other Income</b>	<u>71,965.25</u>	<u>-117,372.00</u>	<u>-61.3%</u>
<b>Net Income</b>	<u><u>71,965.25</u></u>	<u><u>-117,372.00</u></u>	<u><u>-61.3%</u></u>

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## Villages of Garrison Creek

08/24/21

## Transactions - P&amp;L Statement - Operating Fund Expense Detail

Accrual Basis

July 2021

Type	Date	Num	Name	Memo	Amount
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
<b>7300 · Administrative Expenses</b>					
<b>7310 · Accounting</b>					
Bill	07/25/2021	M-07.25.21	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
<b>7345 · Insurance</b>					
Check	07/25/2021	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
<b>7350 · Legal Fees</b>					
Bill	07/31/2021	m-394128	Paine Hamblen LLP		210.00
Total 7350 · Legal Fees					210.00
<b>7360 · Miscellaneous Expense</b>					
Credit Card Charge	07/14/2021	M-07.14.21	Postmaster	Mailing to members re: Don Coleman letter	121.00
Bill	07/15/2021	M-07.15.2...	Denise Bartlow	Mailing to members re: Don Coleman letter	24.46
Bill	07/15/2021	M-07.15.21	Calico Copy	Mailing to members re: Don Coleman letter	27.72
Bill	07/25/2021	M-07.25.21	Blue Mtn Valley Business Services	Print membership envelopes re: Coleman l...	50.00
Total 7360 · Miscellaneous Expense					223.18
<b>7375 · Office Supplies</b>					
Bill	07/22/2021	M-07.22.21	Marie Evans	Microsoft 365 annual subscription reimbur...	76.08
Bill	07/28/2021	M-07.28.21	Postmaster	Postage stamps	22.00
Total 7375 · Office Supplies					98.08
<b>7380 · Social Events</b>					
Bill	07/28/2021	M-07.28.21	Joyce Beecroft.	Welcoming Committee supplies	77.03
Total 7380 · Social Events					77.03
<b>7385 · Website</b>					
Credit Card Charge	07/01/2021	M-33697210	IONOS (1and1 Internet Inc)		14.75
Total 7385 · Website					14.75
Total 7300 · Administrative Expenses					1,427.86
<b>7500 · Irrigation System</b>					
<b>7540 · Repairs</b>					
Bill	07/01/2021	M703486	Doyle Electric	Clock Tower Pump - Labor 6/29 billed 8/5	122.29
Total 7540 · Repairs					122.29
Total 7500 · Irrigation System					122.29
<b>7615 · Common Areas-Park Lawns</b>					
<b>7615.01 · Village 1-Mowing &amp; Fertilizer</b>					
Bill	07/25/2021	M-2028442	Smith Brothers Industries LLC		298.92
Total 7615.01 · Village 1-Mowing & Fertilizer					298.92
<b>7615.02 · Village 2-Mowing &amp; Fertilizer</b>					
Bill	07/25/2021	M-2028442	Smith Brothers Industries LLC		298.93
Total 7615.02 · Village 2-Mowing & Fertilizer					298.93
<b>7615.05 · Village 5-Mowing &amp; Fertilizer</b>					
Bill	07/31/2021	M-19944	Diamond Cut Landscaping	Jul (x4)	348.48
Total 7615.05 · Village 5-Mowing & Fertilizer					348.48

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## Villages of Garrison Creek

08/24/21

## Transactions - P&amp;L Statement - Operating Fund Expense Detail

Accrual Basis

July 2021

Type	Date	Num	Name	Memo	Amount
<b>7615.10 · Village 10-Mowing &amp; Fertilizer</b>					
Bill	07/31/2021	M-214836	Lawns Plus	Jul (4x)	173.92
Total 7615.10 · Village 10-Mowing & Fertilizer					173.92
Total 7615 · Common Areas-Park Lawns					1,120.25
<b>7670 · Common Areas-Other</b>					
<b>7692 · Equipment Maintenance/Repair</b>					
Bill	07/31/2021	M-702511	Doyle Electric	Trouble shoot and repair pond fill system	2,840.51
Total 7692 · Equipment Maintenance/Repair					2,840.51
Total 7670 · Common Areas-Other					2,840.51
<b>7900 · Utilities</b>					
<b>7910 · Electricity-Irrig &amp; Ponds</b>					
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 9970 - Meter 17395955	205.08
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 9971 - Meter 17445442	53.74
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 11752 - Meter 17424571	69.30
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 12021 - Meter 17446117	231.12
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 12022 - Meter 17423992	64.08
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.92
Bill	07/31/2021	M-07.31.21	Pacific Power	Acct 24655280-0012 - Meter 66546714	12.05
Total 7910 · Electricity-Irrig & Ponds					763.77
<b>7920 · Electricity-Street Lights</b>					
Bill	07/31/2021	M-07.31.21	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	07/31/2021	M-07.31.21	Pacific Power	Acct 24655280-0012 - Meter 66576526	19.63
Bill	07/31/2021	M-07.31.21	Pacific Power	Acct 24655280-0012 - Meter 66546664	11.78
Bill	07/31/2021	M-07.31.21	Pacific Power	Acct 24655280-0012 - Meter 66568587	19.60
Total 7920 · Electricity-Street Lights					1,131.17
<b>7940 · Natural Gas</b>					
Bill	07/31/2021	M-07.31.2...	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
<b>7945 · Storm Water</b>					
Bill	07/31/2021	M-07.31.21	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
<b>7949 · Water Allowance</b>					
General Journal	07/31/2021	194		Jul	767.44
Total 7949 · Water Allowance					767.44
<b>7950 · City Water</b>					
Bill	07/31/2021	M-07.31.21	City of College Place - 11674		149.87
Bill	07/31/2021	M-07.31.21	City of College Place - 12005		97.40
Bill	07/31/2021	M-07.31.21	City of College Place - 12006		102.17
Total 7950 · City Water					349.44
<b>7951 · City Utility Tax</b>					
Bill	07/31/2021	M-07.31.21	City of College Place - 11674		16.65
Bill	07/31/2021	M-07.31.21	City of College Place - 12005		10.82
Bill	07/31/2021	M-07.31.21	City of College Place - 12006		11.35
Total 7951 · City Utility Tax					38.82
Total 7900 · Utilities					3,071.38
Total Expense					8,582.29
Net Ordinary Income					-8,582.29
Net Income					<u>-8,582.29</u>

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Villages of Garrison Creek

08/24/21

Transactions - P&L Statement - Reserve Fund Expense Detail

Accrual Basis

July 2021

Type	Date	Num	Name	Memo	Amount
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>9100 · Reserve Expenditures</b>					
<b>1027-01 · Non-GVW Concrete 2021 - Replace</b>					
Bill	07/02/2021	M-07.02...	Lozano's Remodel LLC		2,500.00
Bill	07/11/2021	M-165	Lozano's Remodel LLC	Demolition and replacement of sidewalk	2,500.00
Total 1027-01 · Non-GVW Concrete 2021 - Replace					5,000.00
<b>1074-00 · G.CrkTrees-2020WillowTreeThin'g</b>					
Bill	07/01/2021	63a	Tree Monkeys Tree Ser...	Clean out 88 willow trees between bridge #2 and #3 (see also 1077-00)	2,400.10
Bill	07/08/2021	63b	Tree Monkeys Tree Ser...	Clean out 88 willow trees between bridge #2 and #3 (see also 1077-00)	99.90
Total 1074-00 · G.CrkTrees-2020WillowTreeThin'g					2,500.00
<b>1075-00 · G.CrkTrees-2021CottonwdRemoval</b>					
Bill	07/08/2021	62	Tree Monkeys Tree Ser...	Remove cottonwood saplings S of Vlg 7	543.50
Total 1075-00 · G.CrkTrees-2021CottonwdRemoval					543.50
<b>1077-00 · G.CrkTrees-2021WillowTreeThin'g</b>					
Bill	07/08/2021	63b	Tree Monkeys Tree Ser...	Clean out 88 willow trees between bridge #2 and #3 (see also 1074-00)	1,095.80
Total 1077-00 · G.CrkTrees-2021WillowTreeThin'g					1,095.80
<b>1086-00 · GVW Tree Care</b>					
Bill	07/01/2021	M-05.13...	Town & Country Tree S...	GVW - 5/13/21 Remove storm damaged Ash tree (see also ck#3351)	815.25
Bill	07/08/2021	63b	Tree Monkeys Tree Ser...	Remove Birch tree at Larch St entrance	652.20
Bill	07/12/2021	M-63a	Tree Monkeys Tree Ser...	GVW-raise canopy, cut out deadwood 61 GVW trees (gazebo to clock t...	3,315.35
Total 1086-00 · GVW Tree Care					4,782.80
Total 9100 · Reserve Expenditures					13,922.10
Total Other Expense					13,922.10
Net Other Income					-13,922.10
<b>Net Income</b>					<b>-13,922.10</b>