

Villages of Garrison Creek
Funds Balance Sheet
September 30, 2021

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	87,915.53	56,030.70	0.00	143,946.23
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	338,592.07	338,592.07
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	20,197.36	20,197.36
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,225.30	15,225.30
Total 1100 · Bank-Reserve Fund	0.00	0.00	424,576.67	424,576.67
Total Checking/Savings	87,915.53	56,030.70	424,576.67	568,522.90
Accounts Receivable				
1210 · Accounts Receivable	5,557.75	0.00	0.00	5,557.75
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	4,733.75	0.00	0.00	4,733.75
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	92,910.39	56,030.70	424,576.67	573,517.76
TOTAL ASSETS	92,910.39	56,030.70	424,576.67	573,517.76
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	13,032.07	0.00	0.00	13,032.07
Total Accounts Payable	13,032.07	0.00	0.00	13,032.07
Credit Cards				
2050 · VISA Credit Card	14.75	0.00	0.00	14.75
Total Credit Cards	14.75	0.00	0.00	14.75
Other Current Liabilities				
2070 · Dues Paid in Advance	30,363.20	0.00	0.00	30,363.20
Total Other Current Liabilities	43,410.02	0.00	0.00	43,410.02
Total Current Liabilities	43,410.02	0.00	0.00	43,410.02
Total Liabilities	43,410.02	0.00	0.00	43,410.02
Equity				
Beginning Balance	37,197.50	69,656.57	332,872.46	439,726.53
Net Income This Year	12,302.87	-13,625.87	91,704.21	90,381.21
Total Equity	49,500.37	56,030.70	424,576.67	530,107.74
TOTAL LIABILITIES & EQUITY	92,910.39	56,030.70	424,576.67	573,517.76

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

	Jan - Se...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	138,672.00	184,896.00	75.0%
5130 · Interest Income	41.03		
Total 5100 · Operating Income-HOA	138,713.03	184,896.00	75.0%
Total Income	138,713.03	184,896.00	75.0%
Gross Profit	138,713.03	184,896.00	75.0%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,149.97	6,000.00	69.2%
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	3,118.53	4,200.00	74.3%
7350 · Legal Fees	1,920.00	4,000.00	48.0%
7354 · Administrative Assistant	0.00	4,000.00	0.0%
7355 · ARC Supplies (to 7375 '21)	0.00	300.00	0.0%
7358 · Meeting Room Expense	1,125.00	1,500.00	75.0%
7360 · Miscellaneous Expense	203.18		
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	463.67	2,000.00	23.2%
7376 · Reserve Study	0.00	500.00	0.0%
7378 · Safety & Security	60.36	200.00	30.2%
7380 · Social Events	536.21	500.00	107.2%
7385 · Website	147.74	200.00	73.9%
Total 7300 · Administrative Expenses	11,863.45	26,200.00	45.3%
7400 · Contingency			
7410 · Contingency	0.00	7,748.00	0.0%
7410.03 · Membership Survey	404.55		
Total 7400 · Contingency	404.55	7,748.00	5.2%
7500 · Irrigation System			
7520 · Backflow Check	0.00	700.00	0.0%
7530 · Routine Inspections	1,314.64	2,030.00	64.8%
7540 · Repairs	6,211.46	10,000.00	62.1%
7560 · System Winterization	394.80	600.00	65.8%
Total 7500 · Irrigation System	7,920.90	13,330.00	59.4%
7615 · Common Areas-Park Lawns			
7615.01 · Village 1-Mowing & Fertilizer	2,602.86	3,181.00	81.8%
7615.02 · Village 2-Mowing & Fertilizer	2,526.83	2,711.00	93.2%
7615.05 · Village 5-Mowing & Fertilizer	3,048.99	3,650.00	83.5%
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	1,228.31	1,834.00	67.0%
Total 7615 · Common Areas-Park Lawns	24,117.55	33,696.00	71.6%

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

	Jan - Se...	Budget	% of ...
7619 · Common Areas-Gen'l Landscaping			
7619.06 · Gen'l Landscape Maint-Village 6	73.64		
7619.07 · Gen'l Landscape Maint-Village 7	326.64		
7619.08 · Gen'l Landscape Maint-Village 8	378.06		
7619.09 · Gen'l Landscape Maint-Village 9	609.80		
7619.12 · Gen'l Landscape Main Commons	4,033.52		
7620 · Mowing GVW-Gazebo-ClkTower-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)	2,501.44	3,752.00	66.7%
7650 · Tree & shrub pruning & removal	10,781.94	17,000.00	63.4%
7655 · Plant & tree replacment	3,953.58	1,200.00	329.5%
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 Landsca...	44,976.14	55,722.00	80.7%
7670 · Common Areas-Other			
7678 · Clock Tower.	20.57		
7680 · Signage	469.95	800.00	58.7%
7681 · Ponds.	241.22	500.00	48.2%
7682 · Mailbox Maint/Repair	0.00	1,500.00	0.0%
7683 · Pest Spraying	750.03	1,000.00	75.0%
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	26.11		
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	7,686.74	8,850.00	86.9%
7800 · Common Areas-South of Creek			
7815 · Mowing	809.62	800.00	101.2%
7862 · Tree Care	1,284.64	2,000.00	64.2%
7864 · Creek weed & blackberry control	149.36	225.00	66.4%
7865 · Walking trails (S) Landscaping	540.00	1,000.00	54.0%
7884 · Rodents	597.86		
Total 7800 · Common Areas-South of Creek	3,381.48	4,025.00	84.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	6,434.58	9,200.00	69.9%
7920 · Electricity-Street Lights	10,177.06	13,400.00	75.9%
7940 · Natural Gas	124.02	150.00	82.7%
7945 · Storm Water	62.64	100.00	62.6%
7949 · Water Allowance	6,914.96	9,200.00	75.2%
7950 · City Water	2,111.46	3,000.00	70.4%
7951 · City Utility Tax	234.63	275.00	85.3%
Total 7900 · Utilities	26,059.35	35,325.00	73.8%
Total Expense	126,410.16	184,896.00	68.4%
Net Ordinary Income	12,302.87	0.00	100.0%
Net Income	12,302.87	0.00	100.0%

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

	Jan - Sep...	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	125,928.00	167,904.00	75.0%
9020 · Interest Income	156.01	285.00	54.7%
Total 9000 · Reserve Income	126,084.01	168,189.00	75.0%
Total Other Income	126,084.01	168,189.00	75.0%
Other Expense			
9100 · Reserve Expenditures			
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	2,840.51	5,982.00	47.5%
1086-00 · GVW Tree Care	19,111.11	30,000.00	63.7%
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%
1097-01 · Clock Tower Well Repair Ctngncy	122.29		
1099-00 · Well Pump - Replace	1,165.55	12,769.00	9.1%
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%
Total 9100 · Reserve Expenditures	34,379.80	285,561.00	12.0%
Total Other Expense	34,379.80	285,561.00	12.0%
Net Other Income	91,704.21	-117,372.00	-78.1%
Net Income	91,704.21	-117,372.00	-78.1%

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	09/25/2021	M-09.25.21	Blue Mtn Valley Business Services		483.33
Total 7310 · Accounting					483.33
7345 · Insurance					
Check	09/25/2021	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	09/30/2021	M-395178	Paine Hamblen LLP		805.00
Total 7350 · Legal Fees					805.00
7358 · Meeting Room Expense					
Bill	09/20/2021	M-09.20.21	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7375 · Office Supplies					
Bill	09/28/2021	M-09.30.21	John Jaso	Irrigation Maps & Documentation - copies	35.68
Total 7375 · Office Supplies					35.68
7378 · Safety & Security					
Bill	09/30/2021	M-09.27.21	Denise Bartlow	Paint Striper	14.70
Total 7378 · Safety & Security					14.70
7380 · Social Events					
Bill	09/30/2021	M-09.27.21	Denise Bartlow	Copies	31.96
Total 7380 · Social Events					31.96
7385 · Website					
Credit Card Charge	09/01/2021	M-34558108	IONOS (1and1 Internet Inc)		14.75
Total 7385 · Website					14.75
Total 7300 · Administrative Expenses					2,106.91
7500 · Irrigation System					
7540 · Repairs					
Bill	09/18/2021	M-2104	Tree Amigos Landscaping	Sprinkler head/pipe repairs	95.07
Bill	09/18/2021	M-2104	Tree Amigos Landscaping	Sprinkler head/pipe repairs	114.27
Bill	09/18/2021	M-2104	Tree Amigos Landscaping	Sprinkler head/pipe repairs	80.53
Total 7540 · Repairs					289.87
Total 7500 · Irrigation System					289.87
7615 · Common Areas-Park Lawns					
7615.01 · Village 1-Mowing & Fertilizer					
Bill	09/30/2021	M-2028787	Smith Brothers Industries LLC		298.92
Total 7615.01 · Village 1-Mowing & Fertilizer					298.92
7615.02 · Village 2-Mowing & Fertilizer					
Bill	09/30/2021	M-2028787	Smith Brothers Industries LLC		298.93
Total 7615.02 · Village 2-Mowing & Fertilizer					298.93
7615.05 · Village 5-Mowing & Fertilizer					
Bill	09/27/2021	M-10947151	Senske Services		117.57
Bill	09/27/2021	M-20097	Diamond Cut Landscaping		370.26
Total 7615.05 · Village 5-Mowing & Fertilizer					487.83

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

Type	Date	Num	Name	Memo	Amount
7615.10 · Village 10-Mowing & Fertilizer					
Bill	09/30/2021	M-216573	Lawns Plus		217.40
Total 7615.10 · Village 10-Mowing & Fertilizer					217.40
Total 7615 · Common Areas-Park Lawns					1,303.08
7619 · Common Areas-Gen'l Landscaping					
7619.06 · Gen'l Landscape Maint-Village 6					
Bill	09/18/2021	M-2106	Tree Amigos Landscaping		73.64
Total 7619.06 · Gen'l Landscape Maint-Village 6					73.64
7619.07 · Gen'l Landscape Maint-Village 7					
Bill	09/18/2021	M-2107	Tree Amigos Landscaping		326.64
Total 7619.07 · Gen'l Landscape Maint-Village 7					326.64
7619.08 · Gen'l Landscape Maint-Village 8					
Bill	09/18/2021	M-2108.1	Tree Amigos Landscaping		378.06
Total 7619.08 · Gen'l Landscape Maint-Village 8					378.06
7619.09 · Gen'l Landscape Maint-Village 9					
Bill	09/18/2021	M-2108.2	Tree Amigos Landscaping		609.80
Total 7619.09 · Gen'l Landscape Maint-Village 9					609.80
7619.12 · Gen'l Landscape Main Commons					
Bill	09/18/2021	M-2105	Tree Amigos Landscaping		4,033.52
Total 7619.12 · Gen'l Landscape Main Commons					4,033.52
Total 7619 · Common Areas-Gen'l Landscaping					5,421.66
7670 · Common Areas-Other					
7680 · Signage					
Bill	09/08/2021	M-1811	Dick Cook {2}		326.70
Bill	09/30/2021	M-09.30.21	Dan Halstrom	Traffic signs, E and W end of GVW	56.71
Total 7680 · Signage					383.41
7681 · Ponds.					
Bill	09/28/2021	M-09.30.21	John Jaso	Pond equip repair-prop for aerator	32.56
Total 7681 · Ponds.					32.56
Total 7670 · Common Areas-Other					415.97
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	09/15/2021	M-09.15.21	Dan Halstrom	Trimmer line	19.55
Bill	09/28/2021	M-09.30.21	John Jaso	Mower Gas	168.60
Bill	09/30/2021	M-09.30.21	Dan Halstrom	Cut volunteer cottonwood trees S of Vill...	404.02
Total 7815 · Mowing					592.17
7884 · Rodents					
Bill	09/21/2021	7860	Walla Walla Pest Control	Moles south of creek	201.10
Total 7884 · Rodents					201.10
Total 7800 · Common Areas-South of Creek					793.27
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 9970 - Meter 17395955	186.09
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.56
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 11752 - Meter 17424571	77.18
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 12021 - Meter 17446117	218.84
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 12022 - Meter 17423992	64.00
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.84
Bill	09/30/2021	M-09.30.21	Pacific Power	Acct 24655280-0012 - Meter 66546714	12.46
Total 7910 · Electricity-Irrig & Ponds					736.33

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

Type	Date	Num	Name	Memo	Amount
7920 · Electricity-Street Lights					
Bill	09/30/2021	M-09.30.21	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	09/30/2021	M-09.30.21	Pacific Power	Acct 24655280-0012 - Meter 66576526	18.74
Bill	09/30/2021	M-09.30.21	Pacific Power	Acct 24655280-0012 - Meter 66546664	12.63
Bill	09/30/2021	M-09.30.21	Pacific Power	Acct 24655280-0012 - Meter 66568587	21.14
Total 7920 · Electricity-Street Lights					1,132.67
7940 · Natural Gas					
Bill	09/30/2021	M-09.30.21	Cascade Natural Gas		13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	09/30/2021	M-09.30.21	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7949 · Water Allowance					
General Journal	09/30/2021	194		Sep	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	09/30/2021	M-09.30.21	City of College Place - 11674		153.05
Bill	09/30/2021	M-09.30.21	City of College Place - 12006		103.76
Bill	09/30/2021	M-09.30.21	City of College Place - 12005		83.09
Total 7950 · City Water					339.90
7951 · City Utility Tax					
Bill	09/30/2021	M-09.30.21	City of College Place - 11674		17.00
Bill	09/30/2021	M-09.30.21	City of College Place - 12006		11.53
Bill	09/30/2021	M-09.30.21	City of College Place - 12005		9.23
Total 7951 · City Utility Tax					37.76
Total 7900 · Utilities					3,034.84
Total Expense					13,365.60
Net Ordinary Income					-13,365.60
Net Income					-13,365.60

Villages of Garrison Creek
Transactions - P&L Statement - Reserve Fund Expense Detail
September 2021

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1086-00 · GVW Tree Care					
Bill	09/28/2021	M-09.30.21	John Jaso	Gazebo Replanting	833.80
Total 1086-00 · GVW Tree Care					833.80
1099-00 · Well Pump - Replace					
Bill	09/03/2021	M-703568	Doyle Electric	Change out pressure tank 8/23/21	1,165.55
Total 1099-00 · Well Pump - Replace					1,165.55
Total 9100 · Reserve Expenditures					1,999.35
Total Other Expense					1,999.35
Net Other Income					-1,999.35
Net Income					<u>-1,999.35</u>