

Villages of Garrison Creek
Funds Balance Sheet
October 2021

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	153,725.62	53,788.13		207,513.75
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	281,720.43	281,720.43
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	367,705.03	367,705.03
Total Checking/Savings	153,725.62	53,788.13	367,705.03	575,218.78
Accounts Receivable				
1210 · Accounts Receivable	5,389.95	0.00	0.00	5,389.95
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	4,565.95	0.00	0.00	4,565.95
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	158,552.68	53,788.13	367,705.03	580,045.84
TOTAL ASSETS	158,552.68	53,788.13	367,705.03	580,045.84
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	80,582.72	0.00	0.00	80,582.72
Total Accounts Payable	80,582.72	0.00	0.00	80,582.72
Credit Cards				
2050 · VISA Credit Card	702.69	0.00	0.00	702.69
Total Credit Cards	702.69	0.00	0.00	702.69
Other Current Liabilities				
2070 · Dues Paid in Advance	28,845.07	0.00	0.00	28,845.07
Total Other Current Liabilities	110,130.48	0.00	0.00	110,130.48
Total Current Liabilities	110,130.48	0.00	0.00	110,130.48
Total Liabilities	110,130.48	0.00	0.00	110,130.48
Equity				
Beginning Balance	37,197.50	69,656.57	332,872.46	439,726.53
Net Income This Year	11,224.70	-15,868.44	34,832.57	30,188.83
Total Equity	48,422.20	53,788.13	367,705.03	469,915.36
TOTAL LIABILITIES & EQUITY	158,552.68	53,788.13	367,705.03	580,045.84

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

	Jan - Oct...	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	154,080.00	184,896.00	83.3%
5130 · Interest Income	44.14		
Total 5100 · Operating Income-HOA	154,124.14	184,896.00	83.4%
Total Income	154,124.14	184,896.00	83.4%
Gross Profit	154,124.14	184,896.00	83.4%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,683.30	6,000.00	78.1%
7315 · Auditing	0.00	2,100.00	0.0%
7318 · Bad Debt Expense	122.50		
7335 · Communications/Phone	179.23	300.00	59.7%
7345 · Insurance	3,465.02	4,200.00	82.5%
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	520.67	2,000.00	26.0%
7376 · Reserve Study	525.00	500.00	105.0%
7378 · Safety & Security	60.36	200.00	30.2%
7380 · Social Events	779.82	500.00	156.0%
7385 · Website	162.49	200.00	81.2%
Total 7300 · Administrative Expenses	13,746.57	26,200.00	52.5%
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	8,784.45	10,000.00	87.8%
7560 · System Winterization	394.80	600.00	65.8%
Total 7500 · Irrigation System	10,493.89	13,330.00	78.7%
7615 · Common Areas-Park Lawns			
7615.01 · Village 1-Mowing & Fertilizer	2,901.78	3,181.00	91.2%
7615.02 · Village 2-Mowing & Fertilizer	2,825.76	2,711.00	104.2%
7615.05 · Village 5-Mowing & Fertilizer	3,444.26	3,650.00	94.4%
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	25,110.67	33,696.00	74.5%

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

	Jan - Oct...	Budget	% of B...
7619 · Common Areas-Gen'l Landscaping			
7619.06 · Gen'l Landscape Maint-Village 6	147.28		
7619.07 · Gen'l Landscape Maint-Village 7	653.28		
7619.08 · Gen'l Landscape Maint-Village 8	756.12		
7619.09 · Gen'l Landscape Maint-Village 9	1,219.60		
7619.12 · Gen'l Landscape Main Commons	8,564.99		
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	12,752.92	17,000.00	75.0%
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...	52,866.73	55,722.00	94.9%
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	1,000.04	1,000.00	100.0%
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	7,936.75	8,850.00	89.7%
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	7,076.89	9,200.00	76.9%
7920 · Electricity-Street Lights	11,317.83	13,400.00	84.5%
7940 · Natural Gas	137.80	150.00	91.9%
7945 · Storm Water	69.60	100.00	69.6%
7949 · Water Allowance	7,682.40	9,200.00	83.5%
7950 · City Water	2,406.84	3,000.00	80.2%
7951 · City Utility Tax	267.44	275.00	97.3%
Total 7900 · Utilities	28,958.80	35,325.00	82.0%
Total Expense	142,899.44	184,896.00	77.3%
Net Ordinary Income	11,224.70	0.00	100.0%
Net Income	11,224.70	0.00	100.0%

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

	Jan - Oct 21	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	139,920.00	167,904.00	83.3%
9020 · Interest Income	170.57	285.00	59.8%
Total 9000 · Reserve Income	<u>140,090.57</u>	<u>168,189.00</u>	<u>83.3%</u>
Total Other Income	140,090.57	168,189.00	83.3%
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	63,988.38	159,734.00	40.1%
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	21,587.23	30,000.00	72.0%
1086-01 · Non-GVW Tree Care	6,019.41	5,000.00	120.4%
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	1,560.88	12,769.00	12.2%
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	<u>105,258.00</u>	<u>285,561.00</u>	<u>36.9%</u>
Total Other Expense	105,258.00	285,561.00	36.9%
Net Other Income	<u>34,832.57</u>	<u>-117,372.00</u>	<u>-29.7%</u>
Net Income	<u><u>34,832.57</u></u>	<u><u>-117,372.00</u></u>	<u><u>-29.7%</u></u>

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	10/25/2021	M-10.25.2...	Blue Mtn Valley Business Services	Oct	533.33
Total 7310 · Accounting					533.33
7335 · Communications/Phone					
Credit Card Charge	10/19/2021	113547701	Zoom		162.94
Total 7335 · Communications/Phone					162.94
7345 · Insurance					
Check	10/25/2021	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7375 · Office Supplies					
Bill	10/18/2021	M-10.18.21	Postmaster	Postage	22.00
Bill	10/25/2021	M-10.25.2...	Blue Mtn Valley Business Services	Print mailing envelopes for annual mee...	35.00
Total 7375 · Office Supplies					57.00
7376 · Reserve Study					
Credit Card Charge	10/08/2021	16943	Reserve Data Analyst		525.00
Total 7376 · Reserve Study					525.00
7380 · Social Events					
Bill	10/01/2021	M-09.24.21	Joyce Beecroft.	Welcome Bags	66.73
Bill	10/04/2021	M-000880	Calico Copy	Welcoming Committee-Homeowners I...	82.07
Bill	10/31/2021	M-10.31.21	Denise Bartlow	Welcome Committee	94.81
Total 7380 · Social Events					243.61
7385 · Website					
Credit Card Charge	10/01/2021	M-3492046	IONOS (1and1 Internet Inc)		14.75
Total 7385 · Website					14.75
Total 7300 · Administrative Expenses					1,883.12
7500 · Irrigation System					
7540 · Repairs					
Bill	10/05/2021		John Jaso	Walkie Talkies for Irrigation Mapping	130.43
Bill	10/16/2021	M-2126	Tree Amigos Landscaping	Sprinkler System repairs	1,364.13
Bill	10/31/2021	M-2134	Tree Amigos Landscaping	Main Line repair GVV & Larch	127.18
Bill	10/31/2021	M-2135	Tree Amigos Landscaping	Irrigation System mapping	880.47
Bill	10/31/2021	M-20186	Diamond Cut Landscaping		70.78
Total 7540 · Repairs					2,572.99
Total 7500 · Irrigation System					2,572.99
7615 · Common Areas-Park Lawns					
7615.01 · Village 1-Mowing & Fertilizer					
Bill	10/25/2021	M-2028853	Smith Brothers Industries LLC		298.92
Total 7615.01 · Village 1-Mowing & Fertilizer					298.92
7615.02 · Village 2-Mowing & Fertilizer					
Bill	10/25/2021	M-2028853	Smith Brothers Industries LLC		298.93
Total 7615.02 · Village 2-Mowing & Fertilizer					298.93
7615.05 · Village 5-Mowing & Fertilizer					
Bill	10/07/2021	M-11083902	Senske Services		117.57
Bill	10/31/2021	M-20186	Diamond Cut Landscaping	Oct (3x)	277.70
Total 7615.05 · Village 5-Mowing & Fertilizer					395.27
Total 7615 · Common Areas-Park Lawns					993.12

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

Type	Date	Num	Name	Memo	Amount
7619 · Common Areas-Gen'l Landscaping					
7619.06 · Gen'l Landscape Maint-Village 6					
Bill	10/10/2021	M-2117.1	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	10/10/2021	M-2117.2	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	10/10/2021	M-2118	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	10/10/2021	M-2119	Tree Amigos Landscaping		609.80
Total 7619.09 · Gen'l Landscape Maint-Village 9					609.80
7619.12 · Gen'l Landscape Main Commons					
Bill	10/10/2021	M-2116	Tree Amigos Landscaping		4,047.16
Bill	10/10/2021	M-2114	Tree Amigos Landscaping		13.64
Bill	10/27/2021	M-11134730	Senske Services	Winterize lawns-common areas in V6 ...	470.67
Total 7619.12 · Gen'l Landscape Main Commons					4,531.47
7650 · Tree & shrub pruning & removal					
Bill	10/16/2021	M-2126	Tree Amigos Landscaping	Trimming along V10 entrance fence	342.41
Bill	10/31/2021	M-2136	Tree Amigos Landscaping	Remove fallen pine/wind storm V7 park	332.90
Bill	10/31/2021	M-2137	Tree Amigos Landscaping	Remove limbs/trees wind storm (Crk & ...	1,295.67
Total 7650 · Tree & shrub pruning & removal					1,970.98
Total 7619 · Common Areas-Gen'l Landscaping					7,890.59
7670 · Common Areas-Other					
7683 · Pest Spraying					
Bill	10/27/2021	M-s31763	Best Pest Control		250.01
Total 7683 · Pest Spraying					250.01
Total 7670 · Common Areas-Other					250.01
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	10/31/2021	M-10.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.19
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 9970 - Meter 17395955	154.90
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.32
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.44
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 12021 - Meter 17446117	166.77
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.60
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.68
Total 7910 · Electricity-Irrig & Ponds					642.31
7920 · Electricity-Street Lights					
Bill	10/31/2021	M-10.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66576526	20.97
Bill	10/31/2021	M-10.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.41
Bill	10/31/2021	M-10.31.2...	Pacific Power	Acct 24655280-0012 - Meter 66568587	24.39
Bill	10/31/2021	M-10.31.21	Columbia Rural Electric	Acct 9972 - Street Lights	1,081.00
Total 7920 · Electricity-Street Lights					1,140.77
7940 · Natural Gas					
Bill	10/31/2021	M-10.31.21	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	10/31/2021	M-10.31.21	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96

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

Type	Date	Num	Name	Memo	Amount
7949 · Water Allowance					
General Journal	10/31/2021	196		Oct	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	10/31/2021	M-10.31.21	City of College Place - 11674		148.28
Bill	10/31/2021	M-10.31.21	City of College Place - 12005		41.75
Bill	10/31/2021	M-12006	City of College Place - 12006		105.35
Total 7950 · City Water					295.38
7951 · City Utility Tax					
Bill	10/31/2021	M-10.31.21	City of College Place - 11674		16.47
Bill	10/31/2021	M-10.31.21	City of College Place - 12005		4.64
Bill	10/31/2021	M-12006	City of College Place - 12006		11.70
Total 7951 · City Utility Tax					32.81
Total 7900 · Utilities					2,899.45
Total Expense					16,489.28
Net Ordinary Income					-16,489.28
Net Income					-16,489.28

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1062-00 · Pond Large - Liner - Replace					
Bill	10/16/2021	M-2127	Tree Amigos Landscaping	Pond fish removal	738.00
Bill	10/29/2021	1300	Eagon Excavating & Co...		63,250.38
Total 1062-00 · Pond Large - Liner - Replace					63,988.38
1086-00 · GVW Tree Care					
Bill	10/10/2021	M-2125.1	Tree Amigos Landscaping	GVW-Spread bark mulch-Gazebo newly pl...	298.92
Bill	10/10/2021	M-2125.2	Tree Amigos Landscaping	GVW-Remove shrubs Larch St entrance	391.32
Bill	10/31/2021	M-2134	Tree Amigos Landscaping	GVW-Plant new shrubs Larch St entrance	366.86
Bill	10/31/2021	M-10.31.21	Donna Fisher	Repl shrubbery at Larch St entrance	1,419.02
Total 1086-00 · GVW Tree Care					2,476.12
1086-01 · Non-GVW Tree Care					
Bill	10/10/2021	M-2124	Tree Amigos Landscaping	WT1 Remove thick roses, dogwood, redbud	1,594.36
Bill	10/31/2021	M-2133	Tree Amigos Landscaping	WT1 Trench edges, spread bark	2,424.01
Total 1086-01 · Non-GVW Tree Care					4,018.37
1099-00 · Well Pump - Replace					
Bill	10/14/2021	M-703654	Doyle Electric		273.04
Bill	10/28/2021	M-703678	Doyle Electric	Maint Call	122.29
Total 1099-00 · Well Pump - Replace					395.33
Total 9100 · Reserve Expenditures					70,878.20
Total Other Expense					70,878.20
Net Other Income					-70878.20
Net Income					-70878.20