

Villages of Garrison Creek
Funds Balance Sheet
November 2021

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	78,220.90	48,937.37		127,158.27
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	292,058.54	292,058.54
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,226.55	20,226.55
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,341.76	30,341.76
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,199.90	20,199.90
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,227.99	15,227.99
Total 1100 · Bank-Reserve Fund	0.00	0.00	378,054.74	378,054.74
Total Checking/Savings	78,220.90	48,937.37	378,054.74	505,213.01
Accounts Receivable				
1210 · Accounts Receivable	6,333.45	0.00	0.00	6,333.45
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	5,509.45	0.00	0.00	5,509.45
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	83,991.46	48,937.37	378,054.74	510,983.57
TOTAL ASSETS	83,991.46	48,937.37	378,054.74	510,983.57
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	10,153.45	0.00	0.00	10,153.45
Total Accounts Payable	10,153.45	0.00	0.00	10,153.45
Credit Cards				
2050 · VISA Credit Card	695.05	0.00	0.00	695.05
Total Credit Cards	695.05	0.00	0.00	695.05
Other Current Liabilities				
2070 · Dues Paid in Advance	20,172.82	0.00	0.00	20,172.82
Total Other Current Liabilities	31,021.32	0.00	0.00	31,021.32
Total Current Liabilities	31,021.32	0.00	0.00	31,021.32
Total Liabilities	31,021.32	0.00	0.00	31,021.32
Equity				
Beginning Balance	37,197.50	69,656.57	332,872.46	439,726.53
Net Income This Year	15,772.64	-20,719.20	45,182.28	40,235.72
Total Equity	52,970.14	48,937.37	378,054.74	479,962.25
TOTAL LIABILITIES & EQUITY	83,991.46	48,937.37	378,054.74	510,983.57

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

	Jan - No...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	169,488.00	184,896.00	91.7%
5130 · Interest Income	46.40		
Total 5100 · Operating Income-HOA	169,534.40	184,896.00	91.7%
Total Income	169,534.40	184,896.00	91.7%
Gross Profit	169,534.40	184,896.00	91.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	5,141.63	6,000.00	85.7%
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	3,811.51	4,200.00	90.8%
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	1,270.97	2,000.00	63.5%
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	177.24	200.00	88.6%
Total 7300 · Administrative Expenses	15,316.44	26,200.00	58.5%
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	3,200.70	3,181.00	100.6%
7615.02 · Village 2-Mowing & Fertilizer	3,124.69	2,711.00	115.3%
7615.05 · Village 5-Mowing & Fertilizer	3,746.96	3,650.00	102.7%
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	1,445.71	1,834.00	78.8%
Total 7615 · Common Areas-Park Lawns	26,228.62	33,696.00	77.8%

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

	Jan - No...	Budget	% of ...
7619 · Common Areas-Gen'l Landscaping			
7619.06 · Gen'l Landscape Maint-Village 6	220.92		
7619.07 · Gen'l Landscape Maint-Village 7	979.92		
7619.08 · Gen'l Landscape Maint-Village 8	1,134.28		
7619.09 · Gen'l Landscape Maint-Village 9	1,829.40		
7619.12 · Gen'l Landscape Main Commons	12,612.15		
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 Landscap...	58,302.13	55,722.00	104.6%
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	7,661.63	9,200.00	83.3%
7920 · Electricity-Street Lights	12,465.34	13,400.00	93.0%
7940 · Natural Gas	151.58	150.00	101.1%
7945 · Storm Water	76.56	100.00	76.6%
7949 · Water Allowance	8,449.84	9,200.00	91.8%
7950 · City Water	2,603.64	3,000.00	86.8%
7951 · City Utility Tax	289.31	275.00	105.2%
Total 7900 · Utilities	31,697.90	35,325.00	89.7%
Total Expense	153,761.76	184,896.00	83.2%
Net Ordinary Income	15,772.64	0.00	100.0%
Net Income	15,772.64	0.00	100.0%

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

	Jan - No...	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	153,912.00	167,904.00	91.7%
9020 · Interest Income	194.52	285.00	68.3%
Total 9000 · Reserve Income	154,106.52	168,189.00	91.6%
Total Other Income	154,106.52	168,189.00	91.6%
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	64,730.59	159,734.00	40.5%
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	24,511.26	30,000.00	81.7%
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	108,924.24	285,561.00	38.1%
Total Other Expense	108,924.24	285,561.00	38.1%
Net Other Income	45,182.28	-117,372.00	-38.5%
Net Income	<u>45,182.28</u>	<u>-117,372.00</u>	<u>-38.5%</u>

Villages of Garrison Creek

Transactions - P&L Statement - Operating Fund Expense Detail

November 2021

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	11/25/2021	M-11.25.21	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7345 · Insurance					
Check	11/25/2021	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7375 · Office Supplies					
Credit Card Charge	11/02/2021	M-11.02.21	Postmaster	Postage-annual meeting mailings	417.60
Credit Card Charge	11/03/2021	M-11.03.21	Postmaster	Postage-annual meeting mailings	48.20
Credit Card Charge	11/03/2021	M-11.03.21	Calico Copy	Copies-annual meeting mailings	199.74
Credit Card Charge	11/13/2021	M-11.13.21	Postmaster	Postage-certified mailings-delinquent accts	14.76
Bill	11/25/2021	M-11.25.21	Blue Mtn Valley Business Services	Print ballot mailing & return envelopes	70.00
Total 7375 · Office Supplies					750.30
7385 · Website					
Credit Card Charge	11/28/2021	M-35427668	IONOS (1and1 Internet Inc)		14.75
Total 7385 · Website					14.75
Total 7300 · Administrative Expenses					1,569.87
7615 · Common Areas-Park Lawns					
7615.01 · Village 1-Mowing & Fertilizer					
Bill	11/25/2021	M-2029140	Smith Brothers Industries LLC		298.92
Total 7615.01 · Village 1-Mowing & Fertilizer					298.92
7615.02 · Village 2-Mowing & Fertilizer					
Bill	11/25/2021	M-2029140	Smith Brothers Industries LLC		298.93
Total 7615.02 · Village 2-Mowing & Fertilizer					298.93
7615.05 · Village 5-Mowing & Fertilizer					
Bill	11/18/2021	M-11168322	Senske Services		117.57
Bill	11/30/2021	M-20300	Diamond Cut Landscaping	Nov (2x)	185.13
Total 7615.05 · Village 5-Mowing & Fertilizer					302.70
7615.10 · Village 10-Mowing & Fertilizer					
Bill	11/11/2021	M-217719	Lawns Plus		217.40
Total 7615.10 · Village 10-Mowing & Fertilizer					217.40
Total 7615 · Common Areas-Park Lawns					1,117.95
7619 · Common Areas-Gen'l Landscaping					
7619.06 · Gen'l Landscape Maint-Village 6					
Bill	11/01/2021	M-2128	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	11/01/2021	M-2128	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	11/01/2021	M-2128	Tree Amigos Landscaping		378.16
Total 7619.08 · Gen'l Landscape Maint-Village 8					378.16
7619.09 · Gen'l Landscape Maint-Village 9					
Bill	11/01/2021	M-2128	Tree Amigos Landscaping		609.80
Total 7619.09 · Gen'l Landscape Maint-Village 9					609.80

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

Type	Date	Num	Name	Memo	Amount
7619.12 · Gen'l Landscape Main Commons					
Bill	11/01/2021	M-2128	Tree Amigos Landscaping		4,047.16
Total 7619.12 · Gen'l Landscape Main Commons					4,047.16
Total 7619 · Common Areas-Gen'l Landscaping					5,435.40
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 9970 - Meter 17395955	91.51
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 11751 - Meter 17424009	65.29
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.04
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 12021 - Meter 17446117	172.31
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.60
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.60
Bill	11/30/2021	M-11.30.21	Pacific Power	Acct 24655280-0012 - Meter 66546714	13.98
Total 7910 · Electricity-Irrig & Ponds					584.74
7920 · Electricity-Street Lights					
Bill	11/30/2021	M-11.30.21	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Bill	11/30/2021	M-11.30.21	Pacific Power	Acct 24655280-0012 - Meter 66576526	26.83
Bill	11/30/2021	M-11.30.21	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.63
Bill	11/30/2021	M-11.30.21	Pacific Power	Acct 24655280-0012 - Meter 66568587	25.89
Total 7920 · Electricity-Street Lights					1,147.51
7940 · Natural Gas					
Bill	11/30/2021	M-11.30.21	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	11/30/2021	M-11.30.21	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7949 · Water Allowance					
General Journal	11/30/2021	194		Apr	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	11/30/2021	M-11.30.21	City of College Place - 11674		89.45
Bill	11/30/2021	M-11.30.21	City of College Place - 12005		38.57
Bill	11/30/2021	M-11.30.21	City of College Place - 12006		68.78
Total 7950 · City Water					196.80
7951 · City Utility Tax					
Bill	11/30/2021	M-11.30.21	City of College Place - 11674		9.94
Bill	11/30/2021	M-11.30.21	City of College Place - 12005		4.29
Bill	11/30/2021	M-11.30.21	City of College Place - 12006		7.64
Total 7951 · City Utility Tax					21.87
Total 7900 · Utilities					2,739.10
Total Expense					10,862.32
Net Ordinary Income					-10862.32
Net Income					-10862.32

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1062-00 · Pond Large - Liner - Replace					
Bill	11/19/2021	M-21701	Hays Electric	4 temp circuits to run pumps for pond	742.21
Total 1062-00 · Pond Large - Liner - Replace					742.21
1086-00 · GVW Tree Care					
Bill	11/01/2021	M-10.13.21	Town & Country Tree Se...		2,924.03
Total 1086-00 · GVW Tree Care					2,924.03
Total 9100 · Reserve Expenditures					3,666.24
Total Other Expense					3,666.24
Net Other Income					-3,666.24
Net Income					-3,666.24