

Villages of Garrison Creek
Funds Balance Sheet
February 28, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	83,862.32	64,487.29		148,349.61
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	327,322.64	327,322.64
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,229.10	20,229.10
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,345.59	30,345.59
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,202.45	20,202.45
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,229.91	15,229.91
Total 1100 · Bank-Reserve Fund	0.00	0.00	413,329.69	413,329.69
Total Checking/Savings	83,862.32	64,487.29	413,329.69	561,679.30
Accounts Receivable				
1210 · Accounts Receivable	8,305.95	0.00	0.00	8,305.95
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	7,481.95	0.00	0.00	7,481.95
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	91,605.38	64,487.29	413,329.69	569,422.36
TOTAL ASSETS	91,605.38	64,487.29	413,329.69	569,422.36
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	6,467.45	0.00	0.00	6,467.45
Total Accounts Payable	6,467.45	0.00	0.00	6,467.45
Credit Cards				
2050 · VISA Credit Card	29.41	0.00	0.00	29.41
Total Credit Cards	29.41	0.00	0.00	29.41
Other Current Liabilities				
2070 · Dues Paid in Advance	36,106.23	0.00	0.00	36,106.23
Total Other Current Liabilities	42,603.09	0.00	0.00	42,603.09
Total Current Liabilities	42,603.09	0.00	0.00	42,603.09
Total Liabilities	42,603.09	0.00	0.00	42,603.09
Equity				
Beginning Balance	47,937.95	53,830.84	388,624.51	490,393.30
Net Income This Year	1,064.34	10,656.45	24,705.18	36,425.97
Total Equity	49,002.29	64,487.29	413,329.69	526,819.27
TOTAL LIABILITIES & EQUITY	91,605.38	64,487.29	413,329.69	569,422.36

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
January through February 2022

	Jan - F...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	30,816.00	184,896.00	16.7%
5130 · Interest Income	7.04		
Total 5100 · Operating Income-HOA	30,823.04	184,896.00	16.7%
Total Income	30,823.04	184,896.00	16.7%
Gross Profit	30,823.04	184,896.00	16.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	941.70	6,000.00	15.7%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	84.65	300.00	28.2%
7345 · Insurance	692.98	4,200.00	16.5%
7350 · Legal Fees	6,362.04	8,000.00	79.5%
7354 · Administrative Assistant	0.00	4,000.00	0.0%
7358 · Meeting Room Expense	375.00	1,500.00	25.0%
7360 · Miscellaneous Expense	60.87	250.00	24.3%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	855.87	3,500.00	24.5%
7376 · Reserve Study	0.00	1,350.00	0.0%
7378 · Safety & Security	0.00	200.00	0.0%
7380 · Social Events	86.05	1,000.00	8.6%
7385 · Website	43.83	200.00	21.9%
Total 7300 · Administrative Expenses	9,502.99	33,000.00	28.8%
7400 · Contingency			
7410 · Contingency	0.00	6,206.00	0.0%
Total 7400 · Contingency	0.00	6,206.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	0.00	700.00	0.0%
7540 · Repairs	0.00	10,000.00	0.0%
Total 7500 · Irrigation System	0.00	10,700.00	0.0%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	597.84	3,102.47	19.3%
7605.02 · Maint. Contract Park 2	597.86	3,102.49	19.3%
7605.05 · Maint. Contract Park 5	0.00	2,951.19	0.0%
7605.06 · Maint. Contract Park 6	147.28	1,545.89	9.5%
7605.07 · Maint. Contract Park 7	653.28	5,963.73	11.0%
7605.08 · Maint. Contract Park 8	756.32	6,952.15	10.9%
7605.09 · Maint. Contract Park 9	1,219.60	7,656.45	15.9%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract GVW Pkwy *M...	8,094.32	44,321.31	18.3%
Total 7605 · CA Landscape Maint. (C)	12,066.50	75,595.68	16.0%
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	70.66		
7606.14 · Maint. Non-C - Misc	0.00	3,074.23	0.0%
Total 7606 · CA Landscape Maint. (Non-C)	70.66	3,074.23	2.3%
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	0.00	391.32	0.0%
7610.02 · Fert/Spray Contract Park 2	0.00	391.32	0.0%
7610.05 · Fert/Spray Contract Park 5	129.35	1,003.76	12.9%
7610.06 · Fert/Spray Contract Park 6	0.00	228.27	0.0%
7610.07 · Fert/Spray Contract Park 7	0.00	1,298.98	0.0%
7610.08 · Fert/Spray Contract Park 8	0.00	1,189.94	0.0%
7610.09 · Fert/Spray Contract Park 9	81.53	1,016.35	8.0%
7610.10 · Fert/Spray Contract Islands 10	0.00	326.11	0.0%
7610.11 · Fert/Spray Contract GVW Pkw...	0.00	2,799.04	0.0%
Total 7610 · CA Fertilizer & Sprays (C)	210.88	8,645.09	2.4%

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Operating Fund
 January through February 2022

	<u>Jan - F...</u>	<u>Budget</u>	<u>% of ...</u>
7670 · Common Areas-Other			
7680 · Signage	0.00	800.00	0.0%
7681 · Ponds.	0.00	500.00	0.0%
7682 · Mailbox Maint/Repair	0.00	1,500.00	0.0%
7683 · Pest Spraying	0.00	1,000.00	0.0%
7688 · Pavement Repair	0.00	350.00	0.0%
7690 · Snow & Ice Removal.	2,515.37	6,000.00	41.9%
7693 · Street Lights-Repairs	0.00	300.00	0.0%
7694 · Speed Bumps Maintenance	0.00	100.00	0.0%
Total 7670 · Common Areas-Other	2,515.37	10,550.00	23.8%
7800 · Common Areas-South of Creek			
7815 · Mowing	0.00	800.00	0.0%
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Creek	0.00	1,100.00	0.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	1,277.79	9,500.00	13.5%
7920 · Electricity-Street Lights	2,271.33	13,800.00	16.5%
7940 · Natural Gas	27.56	150.00	18.4%
7945 · Storm Water	13.92	100.00	13.9%
7949 · Water Allowance	1,534.88	9,200.00	16.7%
7950 · City Water	240.12	3,000.00	8.0%
7951 · City Utility Tax	26.70	275.00	9.7%
Total 7900 · Utilities	5,392.30	36,025.00	15.0%
Total Expense	29,758.70	184,896.00	16.1%
Net Ordinary Income	1,064.34	0.00	100.0%
Net Income	<u>1,064.34</u>	<u>0.00</u>	<u>100.0%</u>

Villages of Garrison Creek
Profit & Loss Budget vs. Actual - Reserve Fund
January through February 2022

03/18/22

Accrual Basis

	Jan - F...	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	27,984.00	177,984.00	15.7%
9020 · Interest Income	36.49	200.00	18.2%
Total 9000 · Reserve Income	<u>28,020.49</u>	<u>178,184.00</u>	<u>15.7%</u>
Total Other Income	28,020.49	178,184.00	15.7%
Other Expense			
9100 · Reserve Expenditures			
1001 · Benches - Repair/Replace	0.00	3,408.00	0.0%
1012 · Crk Pumphouse Shed Repair	0.00	3,040.00	0.0%
1027-0 · GVW Concrete - Replacement	0.00	3,000.00	0.0%
1027-1b · Non-GVW Concrete (2022) Repl...	0.00	16,065.00	0.0%
1035-00 · Mailbox Structures Ph I Repl	0.00	2,865.00	0.0%
1036 · Mailbox Structures - Ph.2	0.00	4,172.00	0.0%
1054-0 · Pavement Seal Coat Ph.5	0.00	6,609.00	0.0%
1077-00 · G.CrkTrees-2021WillowTreeThi...	0.00	5,000.00	0.0%
1078 · G.CrkTrees--2022CottonwdRemoval	0.00	5,000.00	0.0%
1086-00 · GVW Tree Care	0.00	5,000.00	0.0%
1086-01 · Non-GVW Tree Care	0.00	5,000.00	0.0%
1088 · UG Sprinkler Pipe Ph.1-Repl 10%	0.00	4,367.00	0.0%
1095 · UG Sprinler Pipe Mstr Areas 5%	0.00	88,554.00	0.0%
1096-00 · Walking Trails Bark Dust/ChipRk	0.00	4,120.00	0.0%
1099-00 · Well Pump - Replace	0.00	13,675.00	0.0%
1103-00 · GVW Concrete - Grinding	0.00	3,090.00	0.0%
1103-01 · Non-GVW Concrete - Grinding	0.00	3,090.00	0.0%
1109-00 · Pavement - Crack Sealing	0.00	6,180.00	0.0%
1110-00 · VGC Riding Mower - Replace	0.00	7,000.00	0.0%
1112 · GVW Tree/Shrub - Refurbishment	0.00	10,000.00	0.0%
1113-0 · Non-GVW Tree/Shrub-Refurbish...	3,315.31	10,000.00	33.2%
1114 · Maint & Storage Shed - Repace	0.00	24,787.00	0.0%
Total 9100 · Reserve Expenditures	<u>3,315.31</u>	<u>234,022.00</u>	<u>1.4%</u>
Total Other Expense	3,315.31	234,022.00	1.4%
Net Other Income	<u>24,705.18</u>	<u>-55,838.00</u>	<u>-44.2%</u>
Net Income	<u><u>24,705.18</u></u>	<u><u>-55,838.00</u></u>	<u><u>-44.2%</u></u>

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
February 2022

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	02/25/2022	M-02.25.22	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7345 · Insurance					
Check	02/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7358 · Meeting Room Expense					
Bill	02/14/2022	M-02.14.22	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7360 · Miscellaneous Expense					
Check	02/28/2022		Baker Boyer Bank		12.00
Total 7360 · Miscellaneous Expense					12.00
7375 · Office Supplies					
Bill	02/01/2022	M-01.30.22	Jim Hall		17.38
Bill	02/02/2022	M-02.02.22	John Jaso	Print 6 irrigation maps	27.07
Total 7375 · Office Supplies					44.45
7385 · Website					
Credit Card Charge	02/01/2022	M-36748989	IONOS (1and1 Internet Inc)	Annual domain fee	14.99
Credit Card Charge	02/01/2022	M-36748989	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					29.41
Total 7300 · Administrative Expenses					1,265.68
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	02/25/2022	M-2029427	Smith Brothers Industries LLC		298.92
Total 7605.01 · Maint. Contract Park 1					298.92
7605.02 · Maint. Contract Park 2					
Bill	02/25/2022	M-2029427	Smith Brothers Industries LLC		298.93
Total 7605.02 · Maint. Contract Park 2					298.93
7605.06 · Maint. Contract Park 6					
Bill	02/01/2022	M-2209	Tree Amigos Landscaping		73.64
Total 7605.06 · Maint. Contract Park 6					73.64
7605.07 · Maint. Contract Park 7					
Bill	02/01/2022	M-2209	Tree Amigos Landscaping		326.64
Total 7605.07 · Maint. Contract Park 7					326.64
7605.08 · Maint. Contract Park 8					
Bill	02/01/2022	M-2209	Tree Amigos Landscaping		378.16
Total 7605.08 · Maint. Contract Park 8					378.16
7605.09 · Maint. Contract Park 9					
Bill	02/01/2022	M-2209	Tree Amigos Landscaping		609.80
Total 7605.09 · Maint. Contract Park 9					609.80
7605.11 · Maint. Contract GVW Pkwy *Main					
Bill	02/01/2022	M-2209	Tree Amigos Landscaping		4,047.16
Total 7605.11 · Maint. Contract GVW Pkwy *Main					4,047.16
Total 7605 · CA Landscape Maint. (C)					6,033.25

Villages of Garrison Creek
Transactions - P&L Statement - Operating Fund Expense Detail
February 2022

Type	Date	Num	Name	Memo	Amount
7610 · CA Fertilizer & Sprays (C)					
7610.05 · Fert/Spray Contract Park 5					
Bill	02/04/2022	M-12664815	Senske Services	Eary Spring Lawn Care	129.35
Total 7610.05 · Fert/Spray Contract Park 5					129.35
7610.09 · Fert/Spray Contract Park 9					
Bill	02/21/2022	M-220633	Lawns Plus	Pre-emergent-Beds	81.53
Total 7610.09 · Fert/Spray Contract Park 9					81.53
Total 7610 · CA Fertilizer & Sprays (C)					210.88
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	02/28/2022	M-02.28.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	13.97
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 9970 - Meter 17395955	94.71
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.32
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	64.97
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	219.00
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.60
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 16683 - Meter 17445119	63.60
Total 7910 · Electricity-Irrig & Ponds					633.53
7920 · Electricity-Street Lights					
Bill	02/28/2022	M-02.28.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	21.35
Bill	02/28/2022	M-02.28.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.27
Bill	02/28/2022	M-02.28.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	22.38
Bill	02/28/2022	M-02.28.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Total 7920 · Electricity-Street Lights					1,138.16
7940 · Natural Gas					
Bill	02/28/2022	M-02.28.22	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	02/28/2022	M-02.28.22	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7949 · Water Allowance					
General Journal	02/28/2022	Water Allow			767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	02/28/2022	M-02.28.22	City of College Place - 11674		40.02
Bill	02/28/2022	M-02.28.22	City of College Place - 12005		40.02
Bill	02/28/2022	M-02.28.22	City of College Place - 12006		40.02
Total 7950 · City Water					120.06
7951 · City Utility Tax					
Bill	02/28/2022	M-02.28.22	City of College Place - 11674		4.45
Bill	02/28/2022	M-02.28.22	City of College Place - 12005		4.45
Bill	02/28/2022	M-02.28.22	City of College Place - 12006		4.45
Total 7951 · City Utility Tax					13.35
Total 7900 · Utilities					2,693.28
Total Expense					10,203.09
Net Ordinary Income					-10,203.09
Net Income					<u>-10,203.09</u>

Villages of Garrison Creek
Transactions - P&L Statement - Reserve Fund Expense Detail
February 2022

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1113-0 · Non-GVW Tree/Shrub-Refurbishmen					
Bill	02/02/2022	M-2214	Tree Amigos Landscaping	WT-3 Remove/cut down trees, red twigs, ...	1,776.09
Bill	02/02/2022	M-02.02.22	John Jaso	Flagging tape-marking WT plants for trim/r...	15.15
Bill	02/04/2022	M-2215	Tree Amigos Landscaping	WT-1 Remove/cut down trees, red twigs, ...	1,524.07
Total 1113-0 · Non-GVW Tree/Shrub-Refurbishmen					<u>3,315.31</u>
Total 9100 · Reserve Expenditures					<u>3,315.31</u>
Total Other Expense					<u>3,315.31</u>
Net Other Income					<u>-3,315.31</u>
Net Income					<u>-3,315.31</u>