

Villages of Garrison Creek
Funds Balance Sheet
 May 31, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	80,573.40	68,578.20		149,151.60
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	346,823.54	346,823.54
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,231.57	20,231.57
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,349.28	30,349.28
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,204.91	20,204.91
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,231.76	15,231.76
Total 1100 · Bank-Reserve Fund	0.00	0.00	432,841.06	432,841.06
Total Checking/Savings	80,573.40	68,578.20	432,841.06	581,992.66
Accounts Receivable				
1210 · Accounts Receivable	9,766.06	0.00	0.00	9,766.06
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	8,942.06	0.00	0.00	8,942.06
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	89,776.57	68,578.20	432,841.06	591,195.83
TOTAL ASSETS	89,776.57	68,578.20	432,841.06	591,195.83
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	10,598.41	0.00	0.00	10,598.41
Total Accounts Payable	10,598.41	0.00	0.00	10,598.41
Credit Cards				
2050 · VISA Credit Card	26.38	0.00	0.00	26.38
Total Credit Cards	26.38	0.00	0.00	26.38
Other Current Liabilities				
2070 · Dues Paid in Advance	27,796.55	0.00	0.00	27,796.55
Total Other Current Liabilities	38,421.34	0.00	0.00	38,421.34
Total Current Liabilities	38,421.34	0.00	0.00	38,421.34
Total Liabilities	38,421.34	0.00	0.00	38,421.34
Equity				
Beginning Balance	47,937.95	53,830.84	388,624.51	490,393.30
Net Income This Year	3,417.28	14,747.36	44,216.55	62,381.19
Total Equity	51,355.23	68,578.20	432,841.06	552,774.49
TOTAL LIABILITIES & EQUITY	89,776.57	68,578.20	432,841.06	591,195.83

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

	Jan - M...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	77,040.00	184,896.00	41.7%
5115 · Finance Charges Income	248.16		
5125 · Late Fee Income	150.00		
5130 · Interest Income	12.45		
Total 5100 · Operating Income-HOA	77,450.61	184,896.00	41.9%
Total Income	77,450.61	184,896.00	41.9%
Gross Profit	77,450.61	184,896.00	41.9%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	2,316.69	6,000.00	38.6%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	157.06	300.00	52.4%
7345 · Insurance	1,732.45	4,200.00	41.2%
7350 · Legal Fees	12,114.54	8,000.00	151.4%
7354 · Administrative Assistant	757.50	4,000.00	18.9%
7358 · Meeting Room Expense	375.00	1,500.00	25.0%
7360 · Miscellaneous Expense	120.87	250.00	48.3%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,272.05	3,500.00	36.3%
7376 · Reserve Study	0.00	1,350.00	0.0%
7378 · Safety & Security	0.00	200.00	0.0%
7380 · Social Events	186.27	1,000.00	18.6%
7385 · Website	87.09	200.00	43.5%
Total 7300 · Administrative Expenses	19,119.52	33,000.00	57.9%
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	649.34	10,000.00	6.5%
Total 7500 · Irrigation System	649.34	10,700.00	6.1%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	1,349.19	3,102.47	43.5%
7605.02 · Maint. Contract Park 2	1,349.21	3,102.49	43.5%
7605.05 · Maint. Contract Park 5	1,029.11	2,951.19	34.9%
7605.06 · Maint. Contract Park 6	566.83	1,545.89	36.7%
7605.07 · Maint. Contract Park 7	2,246.40	5,963.73	37.7%
7605.08 · Maint. Contract Park 8	2,615.09	6,952.15	37.6%
7605.09 · Maint. Contract Park 9	3,150.61	7,656.45	41.1%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract Main-GVW P...	18,962.39	44,321.31	42.8%
Total 7605 · CA Landscape Maint. (C)	31,268.83	75,595.68	41.4%
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%

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

	Jan - M...	Budget	% of ...
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	130.44	391.32	33.3%
7610.02 · Fert/Spray Contract Park 2	130.44	391.32	33.3%
7610.05 · Fert/Spray Contract Park 5	388.05	1,003.76	38.7%
7610.06 · Fert/Spray Contract Park 6	76.09	228.27	33.3%
7610.07 · Fert/Spray Contract Park 7	722.86	1,298.98	55.6%
7610.08 · Fert/Spray Contract Park 8	668.51	1,189.94	56.2%
7610.09 · Fert/Spray Contract Park 9	1,010.92	1,016.35	99.5%
7610.10 · Fert/Spray Contract Islands 10	0.00	326.11	0.0%
7610.11 · Fert/Spray Contract GVW Pk...	1,331.58	2,799.04	47.6%
Total 7610 · CA Fertilizer & Sprays (C)	4,458.89	8,645.09	51.6%
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	500.02	1,000.00	50.0%
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	3,015.39	10,550.00	28.6%
7800 · Common Areas-South of Creek			
7815 · Mowing	1,646.74	800.00	205.8%
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Cr...	1,646.74	1,100.00	149.7%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	3,266.30	9,500.00	34.4%
7920 · Electricity-Street Lights	5,683.59	13,800.00	41.2%
7940 · Natural Gas	68.90	150.00	45.9%
7945 · Storm Water	34.80	100.00	34.8%
7949 · Water Allowance	3,837.20	9,200.00	41.7%
7950 · City Water	821.82	3,000.00	27.4%
7951 · City Utility Tax	91.35	275.00	33.2%
Total 7900 · Utilities	13,803.96	36,025.00	38.3%
Total Expense	74,033.33	184,896.00	40.0%
Net Ordinary Income	3,417.28	0.00	100.0%
Net Income	3,417.28	0.00	100.0%

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

	Jan - M...	Budget	% of B...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	74,160.00	177,984.00	41.7%
9020 · Interest Income	89.23	200.00	44.6%
Total 9000 · Reserve Income	74,249.23	178,184.00	41.7%
Total Other Income	74,249.23	178,184.00	41.7%
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	842.42	4,120.00	20.4%
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	4,816.80	7,000.00	68.8%
1112 · GVW Tree/Shrub - Refurbishment	580.54	10,000.00	5.8%
1113-0 · Non-GVW Tree/Shrub-Refurbish...	8,114.52	10,000.00	81.1%
1114 · Maint & Storage Shed - Repace	15,678.40	24,787.00	63.3%
Total 9100 · Reserve Expenditures	30,032.68	234,022.00	12.8%
Total Other Expense	30,032.68	234,022.00	12.8%
Net Other Income	44,216.55	-55,838.00	-79.2%
Net Income	44,216.55	-55,838.00	-79.2%

Transactions - P&L Statement - Operating Fund Expense Detail

06/21/22

May 2022

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	05/25/2022	M--05.25.22	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Credit Card Charge	05/09/2022	M-11148341	MailChimp		11.96
Bill	05/31/2022	M-1001	Calico Copy	Admin Communication	60.45
Total 7335 · Communications/Phone					72.41
7345 · Insurance					
Check	05/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Invoice	05/01/2022	6268	Miller, Brian John & Maki N	Legal Fees	-1,140.00
Invoice	05/01/2022	6268	Miller, Brian John & Maki N	Recording Fee-Walla Walla County	-216.40
Bill	05/31/2022	M-399610	Paine Hamblen LLP		1,728.00
Bill	05/31/2022	M-399609	Paine Hamblen LLP		1,485.00
Total 7350 · Legal Fees					1,856.60
7380 · Social Events					
Bill	05/27/2022	M-05.27.22	Joyce Beecroft.	Planters-garden tour	23.96
Total 7380 · Social Events					23.96
7385 · Website					
Credit Card Charge	05/28/2022	M-38131396	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					2,772.21
7500 · Irrigation System					
7540 · Repairs					
Bill	05/10/2022	M-2257	Tree Amigos Landscaping	GVW-repair main line	398.62
Total 7540 · Repairs					398.62
Total 7500 · Irrigation System					398.62
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45
7605.02 · Maint. Contract Park 2					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		250.45
Total 7605.02 · Maint. Contract Park 2					250.45
7605.05 · Maint. Contract Park 5					
Bill	05/31/2022	M-20590	Diamond Cut Landscaping	4x	457.38
Total 7605.05 · Maint. Contract Park 5					457.38
7605.06 · Maint. Contract Park 6					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		139.85
Total 7605.06 · Maint. Contract Park 6					139.85
7605.07 · Maint. Contract Park 7					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		531.04
Total 7605.07 · Maint. Contract Park 7					531.04

Transactions - P&L Statement - Operating Fund Expense Detail

06/21/22

May 2022

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7605.08 · Maint. Contract Park 8					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		619.59
Total 7605.08 · Maint. Contract Park 8					619.59
7605.09 · Maint. Contract Park 9					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		643.67
Total 7605.09 · Maint. Contract Park 9					643.67
7605.11 · Maint. Contract Main-GVW Pkwy					
Bill	05/01/2022	M-2246a	Tree Amigos Landscaping		3,622.69
Total 7605.11 · Maint. Contract Main-GVW Pkwy					3,622.69
Total 7605 · CA Landscape Maint. (C)					6,515.12
7610 · CA Fertilizer & Sprays (C)					
7610.05 · Fert/Spray Contract Park 5					
Bill	05/10/2022	M-12909138	Senske Services	Early Summer Lawn Care	129.35
Total 7610.05 · Fert/Spray Contract Park 5					129.35
Total 7610 · CA Fertilizer & Sprays (C)					129.35
7670 · Common Areas-Other					
7683 · Pest Spraying					
Bill	05/31/2022	M-s32129	Best Pest Control		250.01
Total 7683 · Pest Spraying					250.01
Total 7670 · Common Areas-Other					250.01
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	05/20/2022	M-05.20.22	John Jaso	Mower Gas	52.06
Bill	05/20/2022	M-05.20.22	John Jaso	Jack Stands-remount mower tires	76.05
Bill	05/20/2022	M-05.20.22	John Jaso	Fill mower tires with foam	576.63
Bill	05/20/2022	M-05.20.22	John Jaso	Mower attachments	666.40
Bill	05/20/2022	M-05.20.22	John Jaso	John Deere Mower maint/repair	160.21
Bill	05/20/2022	M-05.20.22	John Jaso	Mower Gas	53.95
Total 7815 · Mowing					1,585.30
Total 7800 · Common Areas-South of Creek					1,585.30
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	05/31/2022	M-05.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.16
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	151.24
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.41
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.13
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	219.31
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.84
Total 7910 · Electricity-Irrig & Ponds					691.29
7920 · Electricity-Street Lights					
Bill	05/31/2022	M-05.31.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	22.39
Bill	05/31/2022	M-05.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.12
Bill	05/31/2022	M-05.31.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	20.79
Bill	05/31/2022	M-05.31.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
Total 7920 · Electricity-Street Lights					1,137.46
7940 · Natural Gas					
Bill	05/31/2022	M-05.31.22	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78

Transactions - P&L Statement - Operating Fund Expense Detail

May 2022

Type	Date	Num	Name	Memo	Amount
7945 · Storm Water					
Bill	05/31/2022	M-05.31.22	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7950 · City Water					
Bill	05/31/2022	M-05.31.22	City of College Place - 11674		40.02
Bill	05/31/2022	M-05.31.22	City of College Place - 12005		76.32
Bill	05/31/2022	M-05.31.22	City of College Place - 12006		96.12
Total 7950 · City Water					212.46
7951 · City Utility Tax					
Bill	05/31/2022	M-05.31.22	City of College Place - 11674		4.45
Bill	05/31/2022	M-05.31.22	City of College Place - 12005		8.48
Bill	05/31/2022	M-05.31.22	City of College Place - 12006		10.68
Total 7951 · City Utility Tax					23.61
Total 7900 · Utilities					2,085.56
Total Expense					13,736.17
Net Ordinary Income					-13736.17
Net Income					-13736.17

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

06/21/22

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 - Reserve Expenditures					
1096-00 - Walking Trails Bark Dust/ChipRk					
Bill	05/10/2022	M-2258	Tree Amigos Landscaping	V9-WT -spread bark	298.92
Total 1096-00 - Walking Trails Bark Dust/ChipRk					298.92
1112 - GVW Tree/Shrub - Refurbishment					
Bill	05/20/2022	M-05.20.22	John Jaso	GVW-DeGroot's Spire Arborvitae (Larch to...	347.61
Total 1112 - GVW Tree/Shrub - Refurbishment					347.61
1113-0 - Non-GVW Tree/Shrub-Refurbishmen					
Bill	05/16/2022	M-2261	Tree Amigos Landscaping	WT-1 remove wild roses/dogwood volunte...	434.80
Bill	05/17/2022	M-2271	Tree Amigos Landscaping	Install sod, soil (v7 riparian zone, 3 pocket...	1,668.97
Bill	05/30/2022	M-2281	Tree Amigos Landscaping	Remove 11 dead arborvitaes on Larch nex...	1,141.35
Total 1113-0 - Non-GVW Tree/Shrub-Refurbishmen					3,245.12
Total 9100 - Reserve Expenditures					3,891.65
Total Other Expense					3,891.65
Net Other Income					-3,891.65
Net Income					-3,891.65