

Villages of Garrison Creek
Funds Balance Sheet
June 30, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	83,147.69	67,937.46		151,085.15
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	357,610.49	357,610.49
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	443,628.01	443,628.01
Total Checking/Savings	83,147.69	67,937.46	443,628.01	594,713.16
Accounts Receivable				
1210 · Accounts Receivable	8,046.20	0.00	0.00	8,046.20
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	7,222.20	0.00	0.00	7,222.20
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	90,631.00	67,937.46	443,628.01	602,196.47
TOTAL ASSETS	90,631.00	67,937.46	443,628.01	602,196.47
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	9,907.16	0.00	0.00	9,907.16
Total Accounts Payable	9,907.16	0.00	0.00	9,907.16
Credit Cards				
2050 · VISA Credit Card	107.69	0.00	0.00	107.69
Total Credit Cards	107.69	0.00	0.00	107.69
Other Current Liabilities				
2070 · Dues Paid in Advance	32,818.55	0.00	0.00	32,818.55
Total Other Current Liabilities	42,833.40	0.00	0.00	42,833.40
Total Current Liabilities	42,833.40	0.00	0.00	42,833.40
Total Liabilities	42,833.40	0.00	0.00	42,833.40
Equity				
Beginning Balance	47,937.95	53,830.84	388,624.51	490,393.30
Net Income This Year	-140.35	14,106.62	55,003.50	68,969.77
Total Equity	47,797.60	67,937.46	443,628.01	559,363.07
TOTAL LIABILITIES & EQUITY	90,631.00	67,937.46	443,628.01	602,196.47

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

	Jan - J...	Budget	% of B...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	92,448.00	184,896.00	50.0%
5115 · Finance Charges Income	292.30		
5125 · Late Fee Income	165.00		
5130 · Interest Income	15.35		
Total 5100 · Operating Income-HOA	92,920.65	184,896.00	50.3%
Total Income	92,920.65	184,896.00	50.3%
Gross Profit	92,920.65	184,896.00	50.3%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	2,775.02	6,000.00	46.3%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	169.02	300.00	56.3%
7345 · Insurance	2,079.06	4,200.00	49.5%
7350 · Legal Fees	15,314.04	8,000.00	191.4%
7354 · Administrative Assistant	1,545.00	4,000.00	38.6%
7358 · Meeting Room Expense	750.00	1,500.00	50.0%
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	284.80	1,000.00	28.5%
7385 · Website	101.51	200.00	50.8%
Total 7300 · Administrative Expenses	24,411.37	33,000.00	74.0%
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%
7530 · Routine Inspections	125.24		
7540 · Repairs	4,136.41	10,000.00	41.4%
Total 7500 · Irrigation System	4,261.65	10,700.00	39.8%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	1,599.64	3,102.47	51.6%
7605.02 · Maint. Contract Park 2	1,599.66	3,102.49	51.6%
7605.05 · Maint. Contract Park 5	1,486.49	2,951.19	50.4%
7605.06 · Maint. Contract Park 6	706.68	1,545.89	45.7%
7605.07 · Maint. Contract Park 7	2,777.44	5,963.73	46.6%
7605.08 · Maint. Contract Park 8	3,234.68	6,952.15	46.5%
7605.09 · Maint. Contract Park 9	3,794.28	7,656.45	49.6%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract Main-GVW P...	22,585.08	44,321.31	51.0%
Total 7605 · CA Landscape Maint. (C)	37,783.95	75,595.68	50.0%
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%

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

	Jan - J...	Budget	% of B...
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	2,159.19	800.00	269.9%
7864 · Creek weed/blackberry control	190.23		
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Cr...	2,349.42	1,100.00	213.6%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	3,984.26	9,500.00	41.9%
7920 · Electricity-Street Lights	6,821.43	13,800.00	49.4%
7940 · Natural Gas	82.68	150.00	55.1%
7945 · Storm Water	41.76	100.00	41.8%
7949 · Water Allowance	4,604.64	9,200.00	50.1%
7950 · City Water	1,057.38	3,000.00	35.2%
7951 · City Utility Tax	117.52	275.00	42.7%
Total 7900 · Utilities	16,709.67	36,025.00	46.4%
Total Expense	93,061.00	184,896.00	50.3%
Net Ordinary Income	-140.35	0.00	100.0%
Net Income	-140.35	0.00	100.0%

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

	Jan - J...	Budget	% of ...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	88,992.00	177,984.00	50.0%
9020 · Interest Income	103.67	200.00	51.8%
Total 9000 · Reserve Income	89,095.67	178,184.00	50.0%
Total Other Income	89,095.67	178,184.00	50.0%
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	3,504.33	10,000.00	35.0%
1113-0 · Non-GVW Tree/Shrub-Refurbish...	9,250.22	10,000.00	92.5%
1114 · Maint & Storage Shed - Repace	15,678.40	24,787.00	63.3%
Total 9100 · Reserve Expenditures	34,092.17	234,022.00	14.6%
Total Other Expense	34,092.17	234,022.00	14.6%
Net Other Income	55,003.50	-55,838.00	-98.5%
Net Income	55,003.50	-55,838.00	-98.5%

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	06/25/2022	M-06.25.22	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Credit Card Charge	06/30/2022	M-06.09.22	MailChimp		11.96
Total 7335 · Communications/Phone					11.96
7345 · Insurance					
Check	06/25/2022	ACH	American Family Insurance		346.61
Total 7345 · Insurance					346.61
7350 · Legal Fees					
Bill	06/30/2022	M-400115	Paine Hamblen LLP		3,199.50
Total 7350 · Legal Fees					3,199.50
7354 · Administrative Assistant					
Bill	06/30/2022	M-VGC20...	Denali Sun Consulting		787.50
Total 7354 · Administrative Assistant					787.50
7358 · Meeting Room Expense					
Bill	06/30/2022	M-06.30.22	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7380 · Social Events					
Bill	06/03/2022	M-06.03.22	Denise Bartlow	8 Wood garden stakes-Garden Tour	17.22
Credit Card Charge	06/13/2022	M-06.13.22	Klicker Store	Welcome bags	81.31
Total 7380 · Social Events					98.53
7385 · Website					
Credit Card Charge	06/30/2022	M-38589665	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					5,291.85
7500 · Irrigation System					
7530 · Routine Inspections					
Bill	06/19/2022	M-20619	Diamond Cut Landscaping		125.24
Total 7530 · Routine Inspections					125.24
7540 · Repairs					
Bill	06/13/2022	M-20603	Diamond Cut Landscaping	Village 2 Hunter Timer	2,450.25
Bill	06/29/2022	M-2292	Tree Amigos Landscaping	GVW-raise sprinkler heads	1,036.82
Total 7540 · Repairs					3,487.07
Total 7500 · Irrigation System					3,612.31
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	06/01/2022	M-2270	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45
7605.02 · Maint. Contract Park 2					
Bill	06/01/2022	M-2270	Tree Amigos Landscaping		250.45
Total 7605.02 · Maint. Contract Park 2					250.45
7605.05 · Maint. Contract Park 5					
Bill	06/30/2022	M-20632	Diamond Cut Landscaping	4x	457.38
Total 7605.05 · Maint. Contract Park 5					457.38

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

Type	Date	Num	Name	Memo	Amount
	7605.06 · Maint. Contract Park 6				
Bill	06/01/2022	M-2270	Tree Amigos Landscaping		139.85
	Total 7605.06 · Maint. Contract Park 6				139.85
	7605.07 · Maint. Contract Park 7				
Bill	06/01/2022	M-2270	Tree Amigos Landscaping		531.04
	Total 7605.07 · Maint. Contract Park 7				531.04
	7605.08 · Maint. Contract Park 8				
Bill	06/01/2022	M-2270	Tree Amigos Landscaping		619.59
	Total 7605.08 · Maint. Contract Park 8				619.59
	7605.09 · Maint. Contract Park 9				
Bill	06/01/2022	M-2270	Tree Amigos Landscaping		643.67
	Total 7605.09 · Maint. Contract Park 9				643.67
	7605.11 · Maint. Contract Main-GVW Pkwy				
Bill	06/01/2022	M-2270	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
	7800 · Common Areas-South of Creek				
	7815 · Mowing				
Bill	06/01/2022	M-05.31.22	John Jaso	Trimmer	324.71
Bill	06/27/2022	M-06.27.22	John Jaso	Mower gas	167.12
Bill	06/27/2022	M-06.27.22	John Jaso	Ear protection	20.62
	Total 7815 · Mowing				512.45
	7864 · Creek weed/blackberry control				
Bill	06/03/2022	M-223946	Lawns Plus	Thistle/noxious weed spray (west pasture)	190.23
	Total 7864 · Creek weed/blackberry control				190.23
	Total 7800 · Common Areas-South of Creek				702.68
	7900 · Utilities				
	7910 · Electricity-Irrig & Ponds				
Bill	06/30/2022	M-06.30.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.40
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	153.63
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.54
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.41
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	84.16
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	224.30
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.68
	Total 7910 · Electricity-Irrig & Ponds				717.96
	7920 · Electricity-Street Lights				
Bill	06/30/2022	M-06.30.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	22.90
Bill	06/30/2022	M-06.30.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	13.99
Bill	06/30/2022	M-06.30.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	20.79
Bill	06/30/2022	M-06.30.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
	Total 7920 · Electricity-Street Lights				1,137.84
	7940 · Natural Gas				
Bill	06/30/2022	M-06.30.22	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
	Total 7940 · Natural Gas				13.78
	7945 · Storm Water				
Bill	06/30/2022	M-06.30.22	City of College Place - 12005		6.96
	Total 7945 · Storm Water				6.96

Transactions - P&L Statement - Operating Fund Expense Detail

June 2022

Type	Date	Num	Name	Memo	Amount
7949 · Water Allowance					
General Journal	06/30/2022	Village16Adj		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	06/30/2022	M-06.30.22	City of College Place - 11674		84.57
Bill	06/30/2022	M-06.30.22	City of College Place - 12005		53.22
Bill	06/30/2022	M-06.30.22	City of College Place - 12006		97.77
Total 7950 · City Water					235.56
7951 · City Utility Tax					
Bill	06/30/2022	M-06.30.22	City of College Place - 11674		9.40
Bill	06/30/2022	M-06.30.22	City of College Place - 12005		5.91
Bill	06/30/2022	M-06.30.22	City of College Place - 12006		10.86
Total 7951 · City Utility Tax					26.17
Total 7900 · Utilities					2,905.71
Total Expense					19,027.67
Net Ordinary Income					-19027.67
Net Income					-19027.67

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1112 · GVW Tree/Shrub - Refurbishment					
Bill	06/21/2022	M-2285	Tree Amigos Landscaping	V10/GVW renewal of flower bed islands	1,128.06
Bill	06/21/2022	M-2286	Tree Amigos Landscaping	Main entrance flower beds renewal	1,795.73
Total 1112 · GVW Tree/Shrub - Refurbishment					2,923.79
1113-0 · Non-GVW Tree/Shrub-Refurbishmen					
Bill	06/21/2022	M-2285	Tree Amigos Landscaping	V10/GVW renewal of flower bed islands	376.02
Bill	06/27/2022	M-06.27.22	John Jaso	V10 islands landscape refurbish	759.68
Total 1113-0 · Non-GVW Tree/Shrub-Refurbishmen					1,135.70
Total 9100 · Reserve Expenditures					4,059.49
Total Other Expense					4,059.49
Net Other Income					-4,059.49
Net Income					-4,059.49