

Villages of Garrison Creek
Funds Balance Sheet
August 31, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	95,027.69	62,190.25		157,217.94
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	366,214.14	366,214.14
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,234.12	20,234.12
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,353.11	30,353.11
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,207.46	20,207.46
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,233.68	15,233.68
Total 1100 · Bank-Reserve Fund	0.00	0.00	452,242.51	452,242.51
Total Checking/Savings	95,027.69	62,190.25	452,242.51	609,460.45
Accounts Receivable				
1210 · Accounts Receivable	9,255.24	0.00	0.00	9,255.24
1290 · Allow for Uncollectible Accts	-824.00	0.00	0.00	-824.00
Total Accounts Receivable	8,431.24	0.00	0.00	8,431.24
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	103,720.04	62,190.25	452,242.51	618,152.80
TOTAL ASSETS	103,720.04	62,190.25	452,242.51	618,152.80
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	22,478.10	0.00	0.00	22,478.10
Total Accounts Payable	22,478.10	0.00	0.00	22,478.10
Credit Cards				
2050 · VISA Credit Card	26.38		0.00	26.38
Total Credit Cards	26.38	0.00	0.00	26.38
Other Current Liabilities				
2070 · Dues Paid in Advance	34,779.47	0.00	0.00	34,779.47
Total Other Current Liabilities	57,283.95	0.00	0.00	57,283.95
Total Current Liabilities	57,283.95	0.00	0.00	57,283.95
Total Liabilities				
	57,283.95	0.00	0.00	57,283.95
Equity				
Beginning Balance	47,937.95	53,830.84	388,624.51	490,393.30
Net Income This Year	-1,501.86	8,359.41	63,618.00	70,475.55
Total Equity	46,436.09	62,190.25	452,242.51	560,868.85
TOTAL LIABILITIES & EQUITY	103,720.04	62,190.25	452,242.51	618,152.80

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

	Jan - Au...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	123,264.00	184,896.00	66.7%
5115 · Finance Charges Income	387.84		
5125 · Late Fee Income	195.00		
5130 · Interest Income	19.63		
Total 5100 · Operating Income-HOA	123,866.47	184,896.00	67.0%
Total Income	123,866.47	184,896.00	67.0%
Gross Profit	123,866.47	184,896.00	67.0%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	3,716.68	6,000.00	61.9%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	192.94	300.00	64.3%
7345 · Insurance	2,772.04	4,200.00	66.0%
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	167.91	250.00	67.2%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,724.82	3,500.00	49.3%
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	130.35	200.00	65.2%
Total 7300 · Administrative Expenses	26,598.58	33,000.00	80.6%
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	8,461.32	10,000.00	84.6%
Total 7500 · Irrigation System	8,586.56	10,700.00	80.2%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,100.54	3,102.47	67.7%
7605.02 · Maint. Contract Park 2	2,100.56	3,102.49	67.7%
7605.05 · Maint. Contract Park 5	1,943.87	2,951.19	65.9%
7605.06 · Maint. Contract Park 6	986.38	1,545.89	63.8%
7605.07 · Maint. Contract Park 7	3,839.52	5,963.73	64.4%
7605.08 · Maint. Contract Park 8	4,473.86	6,952.15	64.4%
7605.09 · Maint. Contract Park 9	5,081.62	7,656.45	66.4%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract Main-GVW Pk...	29,830.46	44,321.31	67.3%
Total 7605 · CA Landscape Maint. (C)	50,356.81	75,595.68	66.6%
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	70.66		
7606.14 · Maint. Non-C Misc	3,527.69	3,074.23	114.8%
Total 7606 · CA Landscape Maint. (Non-C)	3,598.35	3,074.23	117.0%

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

	Jan - Au...	Budget	% of ...
7610 · CA Fertilizer & Sprays (C)			
7610.01 · Fert/Spray Contract Park 1	260.88	391.32	66.7%
7610.02 · Fert/Spray Contract Park 2	260.88	391.32	66.7%
7610.05 · Fert/Spray Contract Park 5	776.10	1,003.76	77.3%
7610.06 · Fert/Spray Contract Park 6	152.18	228.27	66.7%
7610.07 · Fert/Spray Contract Park 7	1,010.92	1,298.98	77.8%
7610.08 · Fert/Spray Contract Park 8	929.39	1,189.94	78.1%
7610.09 · Fert/Spray Contract Park 9	1,087.01	1,016.35	107.0%
7610.10 · Fert/Spray Contract Islands 10	0.00	326.11	0.0%
7610.11 · Fert/Spray Contract GVW Pkwy	2,065.31	2,799.04	73.8%
Total 7610 · CA Fertilizer & Sprays (C)	6,542.67	8,645.09	75.7%
7670 · Common Areas-Other			
7680 · Signage	0.00	800.00	0.0%
7681 · Ponds.	234.29	500.00	46.9%
7682 · Mailbox Maint/Repair	0.00	1,500.00	0.0%
7683 · Pest Spraying	750.03	1,000.00	75.0%
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	3,499.69	10,550.00	33.2%
7800 · Common Areas-South of Creek			
7815 · Mowing	2,664.86	800.00	333.1%
7864 · Creek weed/blackberry control	190.23		
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Cr...	2,855.09	1,100.00	259.6%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	5,565.62	9,500.00	58.6%
7920 · Electricity-Street Lights	9,103.00	13,800.00	66.0%
7940 · Natural Gas	110.24	150.00	73.5%
7945 · Storm Water	55.68	100.00	55.7%
7949 · Water Allowance	6,139.52	9,200.00	66.7%
7950 · City Water	2,120.85	3,000.00	70.7%
7951 · City Utility Tax	235.67	275.00	85.7%
Total 7900 · Utilities	23,330.58	36,025.00	64.8%
Total Expense	125,368.33	184,896.00	67.8%
Net Ordinary Income	-1,501.86	0.00	100.0%
Net Income	-1,501.86	0.00	100.0%

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

	<u>Jan - Au...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	118,656.00	177,984.00	66.7%
9020 · Interest Income	145.86	200.00	72.9%
Total 9000 · Reserve Income	<u>118,801.86</u>	<u>178,184.00</u>	<u>66.7%</u>
Total Other Income	118,801.86	178,184.00	66.7%
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) Repla...	0.00	16,065.00	0.0%
1028-00 · Irrig Controllers 20% Repl	416.78		
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	5,782.84	6,609.00	87.5%
1062-00 · Pond Large - Liner - Replace	597.85		
1077-00 · G.CrkTrees-2021WillowTreeThin'g	0.00	5,000.00	0.0%
1078 · G.CrkTrees--2022CottonwdRemoval	978.30	5,000.00	19.6%
1086-00 · GVW Tree Care	3,587.10	5,000.00	71.7%
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%
1111-01 · Pavement Repair Phase V	5,176.02		
1112 · GVW Tree/Shrub - Refurbishment	4,044.82	10,000.00	40.4%
1113-0 · Non-GVW Tree/ShrubRefurbishm...	13,262.53	10,000.00	132.6%
1114 · Maint&StorageShed-ReplTempSpace	15,678.40	24,787.00	63.3%
Total 9100 · Reserve Expenditures	<u>55,183.86</u>	<u>234,022.00</u>	<u>23.6%</u>
Total Other Expense	55,183.86	234,022.00	23.6%
Net Other Income	<u>63,618.00</u>	<u>-55,838.00</u>	<u>-113.9%</u>
Net Income	<u>63,618.00</u>	<u>-55,838.00</u>	<u>-113.9%</u>

Transactions - P&L Statement - Operating Fund Expense Detail

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	08/25/2022	M-08.25.22	Blue Mtn Valley Business Services		483.33
Total 7310 · Accounting					483.33
7335 · Communications/Phone					
Credit Card Charge	08/09/2022	M-08.09.22	MailChimp		11.96
Total 7335 · Communications/Phone					11.96
7345 · Insurance					
Check	08/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7375 · Office Supplies					
Bill	08/01/2022	M-08.01.22	Postmaster - USPS	2 books postage stamps	24.00
Bill	08/05/2022	M-08.05.22	Calico Copy		142.95
Bill	08/20/2022	M-08.20.22	Dick Cook {2}	Frames	102.81
Bill	08/31/2022	M-08.31.22	John Jaso	VGC Irrigation Map	14.05
Total 7375 · Office Supplies					283.81
7385 · Website					
Credit Card Charge	08/28/2022	M-39488728	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					1,140.01
7500 · Irrigation System					
7540 · Repairs					
Bill	08/01/2022	M-2272 corr	Tree Amigos Landscaping	Paid 50% of Tree Amigos Inv #2272 Irrig Re...	628.97
Bill	08/02/2022	M-2321	Tree Amigos Landscaping	Battery timer-V2 park	276.09
Bill	08/02/2022	M-2322	Tree Amigos Landscaping	Adjust 7 sprinkler spray patterns	138.04
Bill	08/02/2022	M-2323	Tree Amigos Landscaping	Add 2 sprinklers w/ new water line-better cov...	105.43
Bill	08/15/2022	M-2330	Tree Amigos Landscaping	GVW-northside water lines	391.32
Bill	08/15/2022	M-2331	Tree Amigos Landscaping	Repair main water line break	1,548.97
Total 7540 · Repairs					3,088.82
Total 7500 · Irrigation System					3,088.82
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	08/01/2022	M-2311	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45
7605.02 · Maint. Contract Park 2					
Bill	08/01/2022	M-2311	Tree Amigos Landscaping		250.45
Total 7605.02 · Maint. Contract Park 2					250.45
7605.05 · Maint. Contract Park 5					
Bill	08/09/2022	M-20705	Diamond Cut Landscaping	4x	457.38
Total 7605.05 · Maint. Contract Park 5					457.38
7605.06 · Maint. Contract Park 6					
Bill	08/01/2022	M-2311	Tree Amigos Landscaping		139.85
Total 7605.06 · Maint. Contract Park 6					139.85
7605.07 · Maint. Contract Park 7					
Bill	08/01/2022	M-2311	Tree Amigos Landscaping		531.04
Total 7605.07 · Maint. Contract Park 7					531.04

Transactions - P&L Statement - Operating Fund Expense Detail

August 2022

Type	Date	Num	Name	Memo	Amount
7605.08 · Maint. Contract Park 8					
Bill	08/01/2022	M-2311	Tree Amigos Landscaping		619.59
Total 7605.08 · Maint. Contract Park 8					619.59
7605.09 · Maint. Contract Park 9					
Bill	08/01/2022	M-2311	Tree Amigos Landscaping		643.67
Total 7605.09 · Maint. Contract Park 9					643.67
7605.11 · Maint. Contract Main-GVW Pkwy					
Bill	08/01/2022	M-2311	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
7606 · CA Landscape Maint. (Non-C)					
7606.14 · Maint. Non-C Misc					
Bill	08/31/2022	M-2339	Tree Amigos Landscaping	Dump Fees from Mar 01 to Aug 19	3,527.69
Total 7606.14 · Maint. Non-C Misc					3,527.69
Total 7606 · CA Landscape Maint. (Non-C)					3,527.69
7610 · CA Fertilizer & Sprays (C)					
7610.01 · Fert/Spray Contract Park 1					
Bill	08/04/2022	M-224857	Lawns Plus		130.44
Total 7610.01 · Fert/Spray Contract Park 1					130.44
7610.02 · Fert/Spray Contract Park 2					
Bill	08/04/2022	M-224858	Lawns Plus		130.44
Total 7610.02 · Fert/Spray Contract Park 2					130.44
7610.05 · Fert/Spray Contract Park 5					
Bill	08/26/2022	M-13215045	Senske Services	Preventive Grub/Billbug Treatment	129.35
Bill	08/26/2022	M-13215049	Senske Services	Late Summer Lawn Care	129.35
Total 7610.05 · Fert/Spray Contract Park 5					258.70
7610.11 · Fert/Spray Contract GVW Pkwy					
Bill	08/04/2022	M-224859	Lawns Plus		733.73
Total 7610.11 · Fert/Spray Contract GVW Pkwy					733.73
Total 7610 · CA Fertilizer & Sprays (C)					1,253.31
7670 · Common Areas-Other					
7683 · Pest Spraying					
Bill	08/03/2022	M-s32384	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	08/31/2022	M-08.31.22	John Jaso	Mower gas; string line for trimmer	116.13
Total 7815 · Mowing					116.13
Total 7800 · Common Areas-South of Creek					116.13

Transactions - P&L Statement - Operating Fund Expense Detail

August 2022

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	202.61
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	68.50
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	237.79
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.76
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.84
Bill	08/31/2022	M-08.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.42
Total 7910 · Electricity-Irrig & Ponds					764.81
7920 · Electricity-Street Lights					
Bill	08/31/2022	M-08.31.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,083.51
Bill	08/31/2022	M-08.31.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	22.55
Bill	08/31/2022	M-08.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.14
Bill	08/31/2022	M-08.31.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	21.66
Total 7920 · Electricity-Street Lights					1,141.86
7940 · Natural Gas					
Bill	08/31/2022	M-08.31.22	Cascade Natural Gas		13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	08/31/2022	M-08.31.22	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7949 · Water Allowance					
General Journal	08/31/2022	Water Allow		Water Allow	767.44
Total 7949 · Water Allowance					767.44
7950 · City Water					
Bill	08/31/2022	M-08.31.22	City of College Place - 12005		53.22
Bill	08/31/2022	M-08.31.22	City of College Place - 12006		403.02
Bill	08/31/2022	M-08.31.22	City of College Place - 11674		272.67
Total 7950 · City Water					728.91
7951 · City Utility Tax					
Bill	08/31/2022	M-08.31.22	City of College Place - 12005		5.91
Bill	08/31/2022	M-08.31.22	City of College Place - 12006		44.78
Bill	08/31/2022	M-08.31.22	City of College Place - 11674		30.29
Total 7951 · City Utility Tax					80.98
Total 7900 · Utilities					3,504.74
Total Expense					19,395.83
Net Ordinary Income					-19,395.83
Net Income					-19,395.83

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1054-0 · Pavement Seal Coat Ph.5					
Bill	08/22/2022	M-66	Klicker Enterprises	Sealcoat Village 5	5,782.84
			Total 1054-0 · Pavement Seal Coat Ph.5		5,782.84
1078 · G.CrkTrees--2022CottonwdRemoval					
Bill	08/12/2022	M-91	Tree Monkeys Tree Service	Remove 2 leaning trees next to creek	978.30
			Total 1078 · G.CrkTrees--2022CottonwdRemoval		978.30
1086-00 · GVW Tree Care					
Bill	08/12/2022	M-91	Tree Monkeys Tree Service	17 tree clean out of suckers/branches GVW...	2,391.40
			Total 1086-00 · GVW Tree Care		2,391.40
1111-01 · Pavement Repair Phase V					
Bill	08/15/2022	1051	John's Excavating & Paving	Village 5 asphalt paving/patching - 322 sq ft ...	5,176.02
			Total 1111-01 · Pavement Repair Phase V		5,176.02
1113-0 · Non-GVW Tree/ShrubRefurbishment					
Bill	08/01/2022	M-04-18-22	Town & Country Tree Ser...		1,304.40
Bill	08/30/2022	M-2340	Tree Amigos Landscaping	New drip line walking trails	2,707.91
			Total 1113-0 · Non-GVW Tree/ShrubRefurbishment		4,012.31
			Total 9100 · Reserve Expenditures		18,340.87
			Total Other Expense		18,340.87
			Net Other Income		-18340.87
			Net Income		<u>-18340.87</u>