

Villages of Garrison Creek
Funds Balance Sheet
September 30, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	80,725.69	52,091.36		132,817.05
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	378,372.39	378,372.39
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	464,400.76	464,400.76
Total Checking/Savings	80,725.69	52,091.36	464,400.76	597,217.81
Accounts Receivable				
1210 · Accounts Receivable	8,891.40	0.00	0.00	8,891.40
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	8,396.49	0.00	0.00	8,396.49
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	89,383.29	52,091.36	464,400.76	605,875.41
TOTAL ASSETS	89,383.29	52,091.36	464,400.76	605,875.41
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	16,822.55	0.00	0.00	16,822.55
Total Accounts Payable	16,822.55	0.00	0.00	16,822.55
Credit Cards				
2050 · VISA Credit Card	1,473.88		0.00	1,473.88
Total Credit Cards	1,473.88	0.00	0.00	1,473.88
Other Current Liabilities				
2070 · Dues Paid in Advance	28,004.32	0.00	0.00	28,004.32
Total Other Current Liabilities	46,300.75	0.00	0.00	46,300.75
Total Current Liabilities	46,300.75	0.00	0.00	46,300.75
Total Liabilities				
	46,300.75	0.00	0.00	46,300.75
Equity				
Beginning Balance	48,267.04	53,830.84	388,624.51	490,722.39
Net Income This Year	-5,184.50	-1,739.48	75,776.25	68,852.27
Total Equity	43,082.54	52,091.36	464,400.76	559,574.66
TOTAL LIABILITIES & EQUITY	89,383.29	52,091.36	464,400.76	605,875.41

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

	<u>Jan - Se...</u>	<u>Budget</u>	<u>% of B...</u>
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	138,672.00	184,896.00	75.0%
5115 · Finance Charges Income	436.15		
5125 · Late Fee Income	210.00		
5130 · Interest Income	23.45		
Total 5100 · Operating Income-HOA	<u>139,341.60</u>	<u>184,896.00</u>	<u>75.4%</u>
Total Income	<u>139,341.60</u>	<u>184,896.00</u>	<u>75.4%</u>
Gross Profit	<u>139,341.60</u>	<u>184,896.00</u>	<u>75.4%</u>
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,275.01	6,000.00	71.3%
7315 · Auditing	0.00	2,100.00	0.0%
7335 · Communications/Phone	204.90	300.00	68.3%
7345 · Insurance	3,118.53	4,200.00	74.3%
7350 · Legal Fees	19,148.04	8,000.00	239.4%
7354 · Administrative Assistant	2,325.00	4,000.00	58.1%
7358 · Meeting Room Expense	1,125.00	1,500.00	75.0%
7360 · Miscellaneous Expense	167.91	250.00	67.2%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	1,832.22	3,500.00	52.3%
7376 · Reserve Study	1,350.00	1,350.00	100.0%
7378 · Safety & Security	21.99	200.00	11.0%
7380 · Social Events	557.49	1,000.00	55.7%
7385 · Website	144.77	200.00	72.4%
Total 7300 · Administrative Expenses	<u>34,270.86</u>	<u>33,000.00</u>	<u>103.9%</u>
7400 · Contingency			
7410 · Contingency	0.00	6,206.00	0.0%
Total 7400 · Contingency	<u>0.00</u>	<u>6,206.00</u>	<u>0.0%</u>
7500 · Irrigation System			
7520 · Backflow Check	553.37	700.00	79.1%
7530 · Routine Inspections	125.24		
7540 · Repairs	8,476.82	10,000.00	84.8%
Total 7500 · Irrigation System	<u>9,155.43</u>	<u>10,700.00</u>	<u>85.6%</u>
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,350.99	3,102.47	75.8%
7605.02 · Maint. Contract Park 2	2,351.01	3,102.49	75.8%
7605.05 · Maint. Contract Park 5	2,644.95	2,951.19	89.6%
7605.06 · Maint. Contract Park 6	1,126.23	1,545.89	72.9%
7605.07 · Maint. Contract Park 7	4,370.56	5,963.73	73.3%
7605.08 · Maint. Contract Park 8	5,093.45	6,952.15	73.3%
7605.09 · Maint. Contract Park 9	5,725.29	7,656.45	74.8%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract Main-GVW Pk...	33,453.15	44,321.31	75.5%
Total 7605 · CA Landscape Maint. (C)	<u>57,115.63</u>	<u>75,595.68</u>	<u>75.6%</u>
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)	<u>3,598.35</u>	<u>3,074.23</u>	<u>117.0%</u>

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

	Jan - Se...	Budget	% of B...
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%
7611 · CA Fertilizer & Sprays (Non-C)			
7611.01 · Fert/Spray Non-C Park 1	232.14		
7611.02 · Fert/Spray Non-C Park 2	232.14		
7611.06 · Fert/Spray Non-C Park 6	211.50		
7611.07 · Fert/Spray Non-C Park 7	800.71		
7611.08 · Fert/Spray Non-C Park 8	725.16		
7611.09 · Fert/Spray Non-C Park 9	211.50		
Total 7611 · CA Fertilizer & Sprays (Non-C)	2,413.15		
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	1,584.68	800.00	198.1%
7864 · Creek weed/blackberry control	190.23		
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Cr...	1,774.91	1,100.00	161.4%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	6,300.27	9,500.00	66.3%
7920 · Electricity-Street Lights	10,248.88	13,800.00	74.3%
7940 · Natural Gas	124.02	150.00	82.7%
7945 · Storm Water	62.64	100.00	62.6%
7949 · Water Allowance	6,139.52	9,200.00	66.7%
7950 · City Water	2,952.06	3,000.00	98.4%
7951 · City Utility Tax	328.02	275.00	119.3%
Total 7900 · Utilities	26,155.41	36,025.00	72.6%
Total Expense	144,526.10	184,896.00	78.2%
Net Ordinary Income	-5,184.50	0.00	100.0%
Net Income	<u>-5,184.50</u>	<u>0.00</u>	<u>100.0%</u>

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

	Jan - Se...	Budget	% of B...
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	133,488.00	177,984.00	75.0%
9020 · Interest Income	162.44	200.00	81.2%
Total 9000 · Reserve Income	<u>133,650.44</u>	<u>178,184.00</u>	<u>75.0%</u>
Total Other Income	133,650.44	178,184.00	75.0%
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) 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	1,157.93	3,090.00	37.5%
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	6,059.83	7,000.00	86.6%
1111-01 · Pavement Repair Phase V	5,176.02		
1112 · GVW Tree/Shrub - Refurbishment	4,258.53	10,000.00	42.6%
1113-0 · Non-GVW Tree/ShrubRefurbishm...	13,338.19	10,000.00	133.4%
1114 · Maint&StorageShed-ReplTempSpace	15,678.40	24,787.00	63.3%
Total 9100 · Reserve Expenditures	<u>57,874.19</u>	<u>234,022.00</u>	<u>24.7%</u>
Total Other Expense	57,874.19	234,022.00	24.7%
Net Other Income	<u>75,776.25</u>	<u>-55,838.00</u>	<u>-135.7%</u>
Net Income	<u><u>75,776.25</u></u>	<u><u>-55,838.00</u></u>	<u><u>-135.7%</u></u>

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	09/25/2022	M-09.25.22	Blue Mtn Valley Business Services		558.33
Total 7310 · Accounting					558.33
7335 · Communications/Phone					
Credit Card Charge	09/09/2022	M-09.09.22	MailChimp		11.96
Total 7335 · Communications/Phone					11.96
7345 · Insurance					
Check	09/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	09/08/2022	M-401125	Paine Hamblen LLP		3,834.00
Total 7350 · Legal Fees					3,834.00
7354 · Administrative Assistant					
Bill	09/30/2022	M-VGC20...	Denali Sun Consulting		780.00
Total 7354 · Administrative Assistant					780.00
7358 · Meeting Room Expense					
Bill	09/01/2022	M-09.01.22	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7375 · Office Supplies					
Bill	09/04/2022	M-1045	Calico Copy	Lawn inserts	16.53
Bill	09/13/2022	M-1063	Calico Copy	Welcoming Committee	90.87
Total 7375 · Office Supplies					107.40
7376 · Reserve Study					
Credit Card Charge	09/08/2022	M-16951	Reserve Data Analyst	On-site visit	1,350.00
Total 7376 · Reserve Study					1,350.00
7378 · Safety & Security					
Bill	09/03/2022	M-09.03.22	Denise Bartlow	Paint Striper	21.99
Total 7378 · Safety & Security					21.99
7380 · Social Events					
Credit Card Charge	09/01/2022	M-206176	Klicker Store		97.50
Bill	09/16/2022	M-09.02.22	Joyce Beecroft.		17.38
Bill	09/20/2022	M-09.09.22	Linda Olson		75.32
Bill	09/30/2022	M-09.30.22	Linda Olson		82.49
Total 7380 · Social Events					272.69
7385 · Website					
Credit Card Charge	09/29/2022	M-39938046	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					7,672.28
7500 · Irrigation System					
7520 · Backflow Check					
Bill	09/15/2022	M-463248	A-1 Plumbing	Spring/Late summer testing	553.37
Total 7520 · Backflow Check					553.37
7540 · Repairs					
Bill	09/30/2022	M-09.30.22	John Jaso	Irrig Controller Village 1-wire markers	15.50
Total 7540 · Repairs					15.50
Total 7500 · Irrigation System					568.87

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

Type	Date	Num	Name	Memo	Amount
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		250.45
	Total 7605.01 · Maint. Contract Park 1				250.45
7605.02 · Maint. Contract Park 2					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		250.45
	Total 7605.02 · Maint. Contract Park 2				250.45
7605.05 · Maint. Contract Park 5					
Bill	09/04/2022	M-20799	Diamond Cut Landscaping	5x	571.73
Bill	09/30/2022	M-13340293	Senske Services	Fall Lawn Care	129.35
	Total 7605.05 · Maint. Contract Park 5				701.08
7605.06 · Maint. Contract Park 6					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		139.85
	Total 7605.06 · Maint. Contract Park 6				139.85
7605.07 · Maint. Contract Park 7					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		531.04
	Total 7605.07 · Maint. Contract Park 7				531.04
7605.08 · Maint. Contract Park 8					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		619.59
	Total 7605.08 · Maint. Contract Park 8				619.59
7605.09 · Maint. Contract Park 9					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		643.67
	Total 7605.09 · Maint. Contract Park 9				643.67
7605.11 · Maint. Contract Main-GVW Pkwy					
Bill	09/01/2022	M-2338	Tree Amigos Landscaping		3,622.69
	Total 7605.11 · Maint. Contract Main-GVW Pkwy				3,622.69
	Total 7605 · CA Landscape Maint. (C)				6,758.82
7611 · CA Fertilizer & Sprays (Non-C)					
7611.01 · Fert/Spray Non-C Park 1					
Bill	09/13/2022	M-227281	Lawns Plus	Insecticide	232.14
	Total 7611.01 · Fert/Spray Non-C Park 1				232.14
7611.02 · Fert/Spray Non-C Park 2					
Bill	09/13/2022	M-227281	Lawns Plus	Insecticide	232.14
	Total 7611.02 · Fert/Spray Non-C Park 2				232.14
7611.06 · Fert/Spray Non-C Park 6					
Bill	09/13/2022	M-227281	Lawns Plus	Insecticide	135.41
Bill	09/27/2022	M-227208	Lawns Plus	5th application	76.09
	Total 7611.06 · Fert/Spray Non-C Park 6				211.50
7611.07 · Fert/Spray Non-C Park 7					
Bill	09/13/2022	M-227281	Lawns Plus	Insecticide	512.65
Bill	09/26/2022	M-227215	Lawns Plus	5th application	288.06
	Total 7611.07 · Fert/Spray Non-C Park 7				800.71
7611.08 · Fert/Spray Non-C Park 8					
Bill	09/13/2022	M-227281	Lawns Plus	Insecticide	464.28
Bill	09/27/2022	M-227214	Lawns Plus	5th application	260.88
	Total 7611.08 · Fert/Spray Non-C Park 8				725.16

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

Type	Date	Num	Name	Memo	Amount
7611.09 · Fert/Spray Non-C Park 9					
Bill	09/13/2022	M-227281	Lawns Plus	Insecticide	135.41
Bill	09/26/2022	M-227219	Lawns Plus	5th application	76.09
Total 7611.09 · Fert/Spray Non-C Park 9					211.50
Total 7611 · CA Fertilizer & Sprays (Non-C)					2,413.15
7800 · Common Areas-South of Creek					
7815 · Mowing					
Bill	09/01/2022	M-Ck#352...	John Jaso	Fill tires with foam - to Reserve #1110	-576.63
Bill	09/01/2022	M-Ck#352...	John Jaso	Mower attachments - to Reserve #1110	-666.40
Bill	09/30/2022	M-09.30.22	John Jaso	Mower Gas	149.78
Bill	09/30/2022	M-09.30.22	John Jaso	Sharpen chain saw	13.07
Total 7815 · Mowing					-1,080.18
Total 7800 · Common Areas-South of Creek					-1,080.18
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	179.32
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.36
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	67.53
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	232.01
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.84
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.68
Bill	09/30/2022	M-09.30.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.43
Total 7910 · Electricity-Irrig & Ponds					734.65
7920 · Electricity-Street Lights					
Bill	09/30/2022	M-09.30.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,085.19
Bill	09/30/2022	M-09.30.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	22.89
Bill	09/30/2022	M-09.30.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.40
Bill	09/30/2022	M-09.30.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	23.40
Total 7920 · Electricity-Street Lights					1,145.88
7940 · Natural Gas					
Bill	09/30/2022	M-093022	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	09/30/2022	M-09.30.22	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7950 · City Water					
Bill	09/30/2022	M-09.30.22	City of College Place - 11674		279.27
Bill	09/30/2022	M-09.30.22	City of College Place - 12005		53.22
Bill	09/30/2022	M-09.30.22	City of College Place - 12006		498.72
Total 7950 · City Water					831.21
7951 · City Utility Tax					
Bill	09/30/2022	M-09.30.22	City of College Place - 11674		31.03
Bill	09/30/2022	M-09.30.22	City of College Place - 12005		5.91
Bill	09/30/2022	M-09.30.22	City of College Place - 12006		55.41
Total 7951 · City Utility Tax					92.35
Total 7900 · Utilities					2,824.83
Total Expense					19,157.77
Net Ordinary Income					-19,157.77
Net Income					-19,157.77

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1103-00 · GVW Concrete - Grinding					
Bill	09/27/2022	M-2358	Tree Amigos Landscaping	Level GVW sidewalks	1,157.93
			Total 1103-00 · GVW Concrete - Grinding		1,157.93
1110-00 · VGC Riding Mower - Replace					
Bill	09/01/2022	M-Ck#352...	John Jaso	Fill tires with foam - see Ck#3528	576.63
Bill	09/01/2022	M-Ck#352...	John Jaso	Mower attachments - see Ck#3528	666.40
			Total 1110-00 · VGC Riding Mower - Replace		1,243.03
1112 · GVW Tree/Shrub - Refurbishment					
Bill	09/30/2022	M-09.30.22	John Jaso	Hydrangea Trail 1 @ GVW	54.04
Bill	09/30/2022	M-09.30.22	John Jaso	Arborvitae West GVW entrance	108.04
Bill	09/30/2022	M-09.30.22	John Jaso	Burning Bush Trail 1 @ GVW	51.63
			Total 1112 · GVW Tree/Shrub - Refurbishment		213.71
1113-0 · Non-GVW Tree/Shrub Refurbishment					
Bill	09/30/2022	M-09.30.22	John Jaso	Laurel Shipkak repl dead arborvitae N Larch ...	75.66
			Total 1113-0 · Non-GVW Tree/Shrub Refurbishment		75.66
			Total 9100 · Reserve Expenditures		2,690.33
			Total Other Expense		2,690.33
			Net Other Income		-2,690.33
			Net Income		<u>-2,690.33</u>