

Villages of Garrison Creek
Funds Balance Sheet
October 31, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	67,522.58	50,772.85		118,295.43
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	379,879.26	379,879.26
1150 · BB RS CD13996 0203 1Y	0.00	0.00	20,236.67	20,236.67
1155 · BB RS CD13997 0803 1Y	0.00	0.00	30,356.93	30,356.93
1160 · BB RS CD14045 0501 1Y	0.00	0.00	20,210.01	20,210.01
1165 · BB RS CD14046 1101 1Y	0.00	0.00	15,235.60	15,235.60
Total 1100 · Bank-Reserve Fund	0.00	0.00	465,918.47	465,918.47
Total Checking/Savings	67,522.58	50,772.85	465,918.47	584,213.90
Accounts Receivable				
1210 · Accounts Receivable	8,789.91	0.00	0.00	8,789.91
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	8,295.00	0.00	0.00	8,295.00
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	76,078.69	50,772.85	465,918.47	592,770.01
TOTAL ASSETS	76,078.69	50,772.85	465,918.47	592,770.01
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	14,300.77	0.00	0.00	14,300.77
Total Accounts Payable	14,300.77	0.00	0.00	14,300.77
Credit Cards				
2050 · VISA Credit Card	370.63		0.00	370.63
Total Credit Cards	370.63	0.00	0.00	370.63
Other Current Liabilities				
2070 · Dues Paid in Advance	25,437.47	0.00	0.00	25,437.47
Total Other Current Liabilities	40,108.87	0.00	0.00	40,108.87
Total Current Liabilities	40,108.87	0.00	0.00	40,108.87
Total Liabilities	40,108.87	0.00	0.00	40,108.87
Equity				
Beginning Balance	48,267.04	53,830.84	388,624.51	490,722.39
Net Income This Year	-12,297.22	-3,057.99	77,293.96	61,938.75
Total Equity	35,969.82	50,772.85	465,918.47	552,661.14
TOTAL LIABILITIES & EQUITY	76,078.69	50,772.85	465,918.47	592,770.01

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

11/23/22

Accrual Basis

	Jan - Oc...	Budget	% of ...
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	154,080.00	184,896.00	83.3%
5115 · Finance Charges Income	487.51		
5125 · Late Fee Income	225.00		
5130 · Interest Income	25.25		
Total 5100 · Operating Income-HOA	154,817.76	184,896.00	83.7%
Total Income	154,817.76	184,896.00	83.7%
Gross Profit	154,817.76	184,896.00	83.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,768.34	6,000.00	79.5%
7315 · Auditing	3,075.00	2,100.00	146.4%
7335 · Communications/Phone	216.86	300.00	72.3%
7345 · Insurance	3,465.02	4,200.00	82.5%
7350 · Legal Fees	23,270.04	8,000.00	290.9%
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	167.61	250.00	67.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	2,130.96	3,500.00	60.9%
7376 · Reserve Study	1,350.00	1,350.00	100.0%
7378 · Safety & Security	21.99	200.00	11.0%
7380 · Social Events	699.11	1,000.00	69.9%
7385 · Website	159.19	200.00	79.6%
Total 7300 · Administrative Expenses	42,774.12	33,000.00	129.6%
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	553.37	700.00	79.1%
7530 · Routine Inspections	125.24		
7540 · Repairs	9,375.97	10,000.00	93.8%
Total 7500 · Irrigation System	10,054.58	10,700.00	94.0%
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,601.44	3,102.47	83.9%
7605.02 · Maint. Contract Park 2	2,601.46	3,102.49	83.9%
7605.05 · Maint. Contract Park 5	3,102.33	2,951.19	105.1%
7605.06 · Maint. Contract Park 6	1,266.08	1,545.89	81.9%
7605.07 · Maint. Contract Park 7	4,901.60	5,963.73	82.2%
7605.08 · Maint. Contract Park 8	5,713.04	6,952.15	82.2%
7605.09 · Maint. Contract Park 9	6,368.96	7,656.45	83.2%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract GVW Pkwy	37,075.84	44,321.31	83.7%
Total 7605 · CA Landscape Maint. (C)	63,630.75	75,595.68	84.2%
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	70.66		
7606.14 · Maint. Non-C General	5,098.01	3,074.23	165.8%
Total 7606 · CA Landscape Maint. (Non-C)	5,168.67	3,074.23	168.1%

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

	Jan - Oc...	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 Pk...	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	362.58		
7611.02 · Fert/Spray Non-C Park 2	362.58		
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		
7611.11 · Fert/Spray Non-C GVW Pkwy	733.73		
Total 7611 · CA Fertilizer & Sprays (Non...	3,407.76		
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	1,000.04	1,000.00	100.0%
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	3,749.70	10,550.00	35.5%
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	7,021.23	9,500.00	73.9%
7920 · Electricity-Street Lights	11,385.49	13,800.00	82.5%
7940 · Natural Gas	137.80	150.00	91.9%
7945 · Storm Water	69.60	100.00	69.6%
7949 · Water Allowance	7,674.40	9,200.00	83.4%
7950 · City Water	3,350.97	3,000.00	111.7%
7951 · City Utility Tax	372.33	275.00	135.4%
Total 7900 · Utilities	30,011.82	36,025.00	83.3%
Total Expense	167,114.98	184,896.00	90.4%
Net Ordinary Income	-12,297.22	0.00	100.0%
Net Income	-12,297.22	0.00	100.0%

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

	<u>Jan - Oc...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	148,320.00	177,984.00	83.3%
9020 · Interest Income	188.54	200.00	94.3%
Total 9000 · Reserve Income	<u>148,508.54</u>	<u>178,184.00</u>	<u>83.3%</u>
Total Other Income	148,508.54	178,184.00	83.3%
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%
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-2021WillowTreeThi...	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	11,773.30	6,180.00	190.5%
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	4,580.04	10,000.00	45.8%
1113-0 · Non-GVW Tree/ShrubRefurbish...	13,338.19	10,000.00	133.4%
1114 · Maint&StorageShed-ReplTempSpa...	16,923.98	24,787.00	68.3%
Total 9100 · Reserve Expenditures	<u>71,214.58</u>	<u>234,022.00</u>	<u>30.4%</u>
Total Other Expense	71,214.58	234,022.00	30.4%
Net Other Income	<u>77,293.96</u>	<u>-55,838.00</u>	<u>-138.4%</u>
Net Income	<u><u>77,293.96</u></u>	<u><u>-55,838.00</u></u>	<u><u>-138.4%</u></u>

Villages of Garrison Creek

Transactions - P&L Statement - Operating Fund Expense Detail

October 2022

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	10/25/2022	M-10.25.22	Blue Mtn Valley Business Services		458.33
Bill	10/25/2022	M-10.25.22	Blue Mtn Valley Business Services	Print envelopes for annual meeting notice	35.00
Total 7310 · Accounting					493.33
7315 · Auditing					
Bill	10/01/2022	M-135319	Joseph H Vandal CPA PS		3,075.00
Total 7315 · Auditing					3,075.00
7335 · Communications/Phone					
Credit Card Charge	10/09/2022	M-10.09.22	MailChimp	MailChimp	11.96
Total 7335 · Communications/Phone					11.96
7345 · Insurance					
Check	10/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	10/01/2022	M-401672	Paine Hamblen LLP		792.00
Bill	10/31/2022	M-402229	Paine Hamblen LLP		3,330.00
Total 7350 · Legal Fees					4,122.00
7360 · Miscellaneous Expense					
General Journal	10/07/2022	Land Title	Lewis, Jeremy & Heidi	Correction Land Title/Lewis	-0.30
Total 7360 · Miscellaneous Expense					-0.30
7375 · Office Supplies					
Credit Card Charge	10/01/2022	M10.01.22	Red Monkey Downtown	Tree Amigos lunch	232.93
Bill	10/03/2022	M-10.03.22	Postmaster - USPS	Postage	12.00
Credit Card Charge	10/03/2022	M-10.03.22	Postmaster - USPS	Certified Mail-Coleman	8.09
Bill	10/31/2022	M-10.31.22	Jim Hall		45.72
Total 7375 · Office Supplies					298.74
7380 · Social Events					
Bill	10/01/2022	M-09.30.22	Joyce Beecroft.		21.76
Bill	10/05/2022	M-10.05.22	Denise Bartlow		26.38
Credit Card Charge	10/07/2022	M-10.07.22	Andy's Market	October Fest	10.98
Credit Card Charge	10/07/2022	M-10.07.22	Safeway	October Fest	92.25
Bill	10/08/2022	M-10.08.22	Anita Williams		105.14
Bill	10/24/2022	M-10.24.22	Joyce Beecroft.	Welcome Bags	40.11
Deposit	10/26/2022	1319 Evans		Donations for October Fest expenses	-155.00
Total 7380 · Social Events					141.62
7385 · Website					
Credit Card Charge	10/28/2022	M-10.28.22	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					8,503.26
7500 · Irrigation System					
7540 · Repairs					
Bill	10/04/2022	M-2386	Tree Amigos Landscaping	Repair main line lead GVV-NE side	185.69
Bill	10/06/2022	M-1120	Cedar Creek Landscaping		713.46
Total 7540 · Repairs					899.15
Total 7500 · Irrigation System					899.15
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	10/01/2022	M-2364	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45

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

Type	Date	Num	Name	Memo	Amount
Bill	7605.02 · Maint. Contract Park 2 10/01/2022	M-2364	Tree Amigos Landscaping		250.45
	Total 7605.02 · Maint. Contract Park 2				250.45
Bill	7605.05 · Maint. Contract Park 5 10/03/2022	M-20840	Diamond Cut Landscaping		457.38
	Total 7605.05 · Maint. Contract Park 5				457.38
Bill	7605.06 · Maint. Contract Park 6 10/01/2022	M-2364	Tree Amigos Landscaping		139.85
	Total 7605.06 · Maint. Contract Park 6				139.85
Bill	7605.07 · Maint. Contract Park 7 10/01/2022	M-2364	Tree Amigos Landscaping		531.04
	Total 7605.07 · Maint. Contract Park 7				531.04
Bill	7605.08 · Maint. Contract Park 8 10/01/2022	M-2364	Tree Amigos Landscaping		619.59
	Total 7605.08 · Maint. Contract Park 8				619.59
Bill	7605.09 · Maint. Contract Park 9 10/01/2022	M-2364	Tree Amigos Landscaping		643.67
	Total 7605.09 · Maint. Contract Park 9				643.67
Bill	7605.11 · Maint. Contract GVW Pkwy 10/01/2022	M-2364	Tree Amigos Landscaping		3,622.69
	Total 7605.11 · Maint. Contract GVW Pkwy				3,622.69
	Total 7605 · CA Landscape Maint. (C)				6,515.12
	7606 · CA Landscape Maint. (Non-C)				
Bill	7606.14 · Maint. Non-C General 10/02/2022	M-2366	Tree Amigos Landscaping	Dump fees for September	890.90
Bill	10/31/2022	M-2399	Tree Amigos Landscaping	Dump Fees - Oct	679.42
	Total 7606.14 · Maint. Non-C General				1,570.32
	Total 7606 · CA Landscape Maint. (Non-C)				1,570.32
	7611 · CA Fertilizer & Sprays (Non-C)				
Bill	7611.01 · Fert/Spray Non-C Park 1 10/03/2022	M-227227	Lawns Plus	5th application	130.44
	Total 7611.01 · Fert/Spray Non-C Park 1				130.44
Bill	7611.02 · Fert/Spray Non-C Park 2 10/03/2022	M-227228	Lawns Plus	5th application	130.44
	Total 7611.02 · Fert/Spray Non-C Park 2				130.44
Bill	7611.11 · Fert/Spray Non-C GVW Pkwy 10/03/2022	M-227226	Lawns Plus	5th application	733.73
	Total 7611.11 · Fert/Spray Non-C GVW Pkwy				733.73
	Total 7611 · CA Fertilizer & Sprays (Non-C)				994.61
	7670 · Common Areas-Other				
Bill	7683 · Pest Spraying 10/05/2022	M-s32621	Best Pest Control		250.01
	Total 7683 · Pest Spraying				250.01
	Total 7670 · Common Areas-Other				250.01

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

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	161.29
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	66.33
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	237.96
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.68
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.60
Bill	10/31/2022	M-10.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.21
Total 7910 · Electricity-Irrig & Ponds					720.96
7920 · Electricity-Street Lights					
Bill	10/31/2022	M-10.31.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,075.24
Bill	10/31/2022	M-10.31.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	22.51
Bill	10/31/2022	M-10.31.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.56
Bill	10/31/2022	M-10.31.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	24.30
Total 7920 · Electricity-Street Lights					1,136.61
7940 · Natural Gas					
Bill	10/31/2022	M-10.31.22	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7945 · Storm Water					
Bill	10/31/2022	M-10.31.22	City of College Place - 12005		6.96
Total 7945 · Storm Water					6.96
7949 · Water Allowance					
General Journal	10/01/2022	Village16Adj		Water Allow	767.44
General Journal	10/31/2022	Village17Adj		Water Allow	767.44
Total 7949 · Water Allowance					1,534.88
7950 · City Water					
Bill	10/31/2022	M-10.31.22	City of College Place - 11674		97.77
Bill	10/31/2022	M-10.31.22	City of College Place - 12005		53.22
Bill	10/31/2022	M-10.31.22	City of College Place - 12006		247.92
Total 7950 · City Water					398.91
7951 · City Utility Tax					
Bill	10/31/2022	M-10.31.22	City of College Place - 11674		10.86
Bill	10/31/2022	M-10.31.22	City of College Place - 12005		5.91
Bill	10/31/2022	M-10.31.22	City of College Place - 12006		27.54
Total 7951 · City Utility Tax					44.31
Total 7900 · Utilities					3,856.41
Total Expense					22,588.88
Net Ordinary Income					-22588.88
Net Income					<u>-22588.88</u>

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1109-00 · Pavement - Crack Sealing					
Bill	10/02/2022	M-97	Klicker Enterprises	Includes \$2,079.44 for GVW Pkwy	11,773.30
Total 1109-00 · Pavement - Crack Sealing					11,773.30
1112 · GVW Tree/Shrub - Refurbishment					
Bill	10/19/2022	M-10.19.22	Donna Fisher	Larch St Entrance Paint Stain/Flowers	321.51
Total 1112 · GVW Tree/Shrub - Refurbishment					321.51
1114 · Maint&StorageShed-ReplTempSpace					
Bill	10/27/2022	M2385	Tree Amigos Landscaping	Remove sod for new storage building	1,245.58
Total 1114 · Maint&StorageShed-ReplTempSpace					1,245.58
Total 9100 · Reserve Expenditures					13,340.39
Total Other Expense					13,340.39
Net Other Income					-13,340.39
Net Income					-13,340.39