

Villages of Garrison Creek
Funds Balance Sheet
November 30, 2022

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	54,407.69	51,396.59	0.00	105,804.28
1100 · Bank-Reserve Fund				
1110 · BB RS MM16930 Savings	0.00	0.00	393,767.47	393,767.47
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	479,806.68	479,806.68
Total Checking/Savings	54,407.69	51,396.59	479,806.68	585,610.96
Accounts Receivable				
1210 · Accounts Receivable	9,501.51	0.00	0.00	9,501.51
1290 · Allow for Uncollectible Accts	-494.91	0.00	0.00	-494.91
Total Accounts Receivable	9,006.60	0.00	0.00	9,006.60
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	63,675.40	51,396.59	479,806.68	594,878.67
TOTAL ASSETS	63,675.40	51,396.59	479,806.68	594,878.67
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	6,211.16	0.00	0.00	6,211.16
Total Accounts Payable	6,211.16	0.00	0.00	6,211.16
Credit Cards				
2050 · VISA Credit Card	1,390.11	0.00	0.00	1,390.11
Total Credit Cards	1,390.11	0.00	0.00	1,390.11
Other Current Liabilities				
2070 · Dues Paid in Advance	18,787.97	0.00	0.00	18,787.97
Total Other Current Liabilities	26,389.24	0.00	0.00	26,389.24
Total Current Liabilities	26,389.24	0.00	0.00	26,389.24
Total Liabilities	26,389.24	0.00	0.00	26,389.24
Equity				
Beginning Balance	48,267.04	53,830.84	388,624.51	490,722.39
Net Income This Year	-10,980.88	-2,434.25	91,182.17	77,767.04
Total Equity	37,286.16	51,396.59	479,806.68	568,489.43
TOTAL LIABILITIES & EQUITY	63,675.40	51,396.59	479,806.68	594,878.67

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

	<u>Jan - No...</u>	<u>Budget</u>	<u>% of ...</u>
Ordinary Income/Expense			
Income			
5100 · Operating Income-HOA			
5110 · Dues-Operating Assessment	169,488.00	184,896.00	91.7%
5115 · Finance Charges Income	538.61		
5125 · Late Fee Income	240.00		
5130 · Interest Income	27.35		
Total 5100 · Operating Income-HOA	<u>170,293.96</u>	<u>184,896.00</u>	<u>92.1%</u>
Total Income	<u>170,293.96</u>	<u>184,896.00</u>	<u>92.1%</u>
Gross Profit	170,293.96	184,896.00	92.1%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	5,226.67	6,000.00	87.1%
7315 · Auditing	3,075.00	2,100.00	146.4%
7335 · Communications/Phone	228.82	300.00	76.3%
7345 · Insurance	3,811.51	4,200.00	90.8%
7350 · Legal Fees	23,990.04	8,000.00	299.9%
7354 · Administrative Assistant	2,325.00	4,000.00	58.1%
7358 · Meeting Room Expense	1,500.00	1,500.00	100.0%
7360 · Miscellaneous Expense	167.61	250.00	67.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	3,838.83	3,500.00	109.7%
7376 · Reserve Study	1,350.00	1,350.00	100.0%
7378 · Safety & Security	21.99	200.00	11.0%
7380 · Social Events	708.82	1,000.00	70.9%
7385 · Website	173.61	200.00	86.8%
Total 7300 · Administrative Expenses	<u>46,417.90</u>	<u>33,000.00</u>	<u>140.7%</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	9,375.97	10,000.00	93.8%
Total 7500 · Irrigation System	<u>10,054.58</u>	<u>10,700.00</u>	<u>94.0%</u>
7605 · CA Landscape Maint. (C)			
7605.01 · Maint. Contract Park 1	2,851.89	3,102.47	91.9%
7605.02 · Maint. Contract Park 2	2,851.91	3,102.49	91.9%
7605.05 · Maint. Contract Park 5	2,972.98	2,951.19	100.7%
7605.06 · Maint. Contract Park 6	1,405.93	1,545.89	90.9%
7605.07 · Maint. Contract Park 7	5,432.64	5,963.73	91.1%
7605.08 · Maint. Contract Park 8	6,332.63	6,952.15	91.1%
7605.09 · Maint. Contract Park 9	7,012.63	7,656.45	91.6%
7605.10 · Maint. Contract Islands10	0.00	0.00	0.0%
7605.11 · Maint. Contract GVW Pkwy	40,698.53	44,321.31	91.8%
Total 7605 · CA Landscape Maint. (C)	<u>69,559.14</u>	<u>75,595.68</u>	<u>92.0%</u>
7606 · CA Landscape Maint. (Non-C)			
7606.07 · Maint. Non-C Park 7	70.66		
7606.14 · Maint. Non-C General	6,383.03	3,074.23	207.6%
Total 7606 · CA Landscape Maint. (Non-C)	<u>6,453.69</u>	<u>3,074.23</u>	<u>209.9%</u>

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

	Jan - No...	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	1,034.80	1,003.76	103.1%
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)	6,801.37	8,645.09	78.7%
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	1,929.19	800.00	241.1%
7864 · Creek weed/blackberry control	190.23		
7884 · Rodents	0.00	300.00	0.0%
Total 7800 · Common Areas-South of Cr...	2,119.42	1,100.00	192.7%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	7,647.06	9,500.00	80.5%
7920 · Electricity-Street Lights	12,537.53	13,800.00	90.9%
7940 · Natural Gas	151.58	150.00	101.1%
7945 · Storm Water	76.56	100.00	76.6%
7949 · Water Allowance	8,441.84	9,200.00	91.8%
7950 · City Water	3,471.03	3,000.00	115.7%
7951 · City Utility Tax	385.68	275.00	140.2%
Total 7900 · Utilities	32,711.28	36,025.00	90.8%
Total Expense	181,274.84	184,896.00	98.0%
Net Ordinary Income	-10,980.88	0.00	100.0%
Net Income	-10,980.88	0.00	100.0%

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

	<u>Jan - No...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
9000 · Reserve Income			
9010 · Dues-Reserve Assessment	163,152.00	177,984.00	91.7%
9020 · Interest Income	217.70	200.00	108.9%
Total 9000 · Reserve Income	<u>163,369.70</u>	<u>178,184.00</u>	<u>91.7%</u>
Total Other Income	<u>163,369.70</u>	<u>178,184.00</u>	<u>91.7%</u>
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%
1025-00 · Gazebo - Paint/Maint	429.45		
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...	13,881.69	10,000.00	138.8%
1114 · Maint&StorageShed-ReplTempSpa...	16,923.98	24,787.00	68.3%
Total 9100 · Reserve Expenditures	<u>72,187.53</u>	<u>234,022.00</u>	<u>30.8%</u>
Total Other Expense	<u>72,187.53</u>	<u>234,022.00</u>	<u>30.8%</u>
Net Other Income	<u>91,182.17</u>	<u>-55,838.00</u>	<u>-163.3%</u>
Net Income	<u><u>91,182.17</u></u>	<u><u>-55,838.00</u></u>	<u><u>-163.3%</u></u>

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

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	11/25/2022	M-11.25.22	Blue Mtn Valley Business Services		458.33
Total 7310 · Accounting					458.33
7335 · Communications/Phone					
Credit Card Charge	11/08/2022	M-11.08.22	MailChimp		11.96
Total 7335 · Communications/Phone					11.96
7345 · Insurance					
Check	11/25/2022	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	11/01/2022	M-401671	Paine Hamblen LLP		720.00
Total 7350 · Legal Fees					720.00
7358 · Meeting Room Expense					
Bill	11/30/2022	M-11.30.22	SonBridge Community Center		375.00
Total 7358 · Meeting Room Expense					375.00
7375 · Office Supplies					
Bill	11/01/2022	M-11.01.22	Calico Copy		43.63
Credit Card Charge	11/02/2022	M-11.02.22	STAPLES	Print annual meeting info	657.97
Credit Card Charge	11/03/2022	M-11.03.22	STAPLES	Print Annual Meeting info	74.71
Credit Card Charge	11/04/2022	M-11.04.22	Postmaster - USPS	Postage-Annual Meeting mailing	201.60
Bill	11/09/2022	M-11.09.22	Postmaster - USPS		12.00
Bill	11/29/2022	M-1091	Calico Copy	Annual meeting	717.96
Total 7375 · Office Supplies					1,707.87
7380 · Social Events					
Bill	11/29/2022	M-1091	Calico Copy		9.71
Total 7380 · Social Events					9.71
7385 · Website					
Credit Card Charge	11/28/2022	M-40859751	IONOS (1and1 Internet Inc)		14.42
Total 7385 · Website					14.42
Total 7300 · Administrative Expenses					3,643.78
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		250.45
Total 7605.01 · Maint. Contract Park 1					250.45
7605.02 · Maint. Contract Park 2					
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		250.45
Total 7605.02 · Maint. Contract Park 2					250.45
7605.06 · Maint. Contract Park 6					
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		139.85
Total 7605.06 · Maint. Contract Park 6					139.85
7605.07 · Maint. Contract Park 7					
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		531.04
Total 7605.07 · Maint. Contract Park 7					531.04
7605.08 · Maint. Contract Park 8					
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		619.59
Total 7605.08 · Maint. Contract Park 8					619.59

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

Type	Date	Num	Name	Memo	Amount
	7605.09 · Maint. Contract Park 9				
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		643.67
	Total 7605.09 · Maint. Contract Park 9				643.67
	7605.11 · Maint. Contract GVW Pkwy				
Bill	11/01/2022	M-2384	Tree Amigos Landscaping		3,622.69
	Total 7605.11 · Maint. Contract GVW Pkwy				3,622.69
	Total 7605 · CA Landscape Maint. (C)				6,057.74
	7606 · CA Landscape Maint. (Non-C)				
	7606.14 · Maint. Non-C General				
Bill	11/30/2022	M-2473	Tree Amigos Landscaping	Dump Fees - Nov	1,285.02
	Total 7606.14 · Maint. Non-C General				1,285.02
	Total 7606 · CA Landscape Maint. (Non-C)				1,285.02
	7610 · CA Fertilizer & Sprays (C)				
	7610.05 · Fert/Spray Contract Park 5				
Bill	11/03/2022	M-13425800	Senske Services	Late Fall Lawn Care	129.35
	Total 7610.05 · Fert/Spray Contract Park 5				129.35
	Total 7610 · CA Fertilizer & Sprays (C)				129.35
	7800 · Common Areas-South of Creek				
	7815 · Mowing				
Bill	11/05/2022	M-58669	Walla Walla Saw LLC	John Deere mower repair	344.51
	Total 7815 · Mowing				344.51
	Total 7800 · Common Areas-South of Creek				344.51
	7900 · Utilities				
	7910 · Electricity-Irrig & Ponds				
Bill	11/30/2022	M-11.30.22	Pacific Power	Acct 24655280-0012 - Meter 66546714	14.09
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 9970 - Meter 17103074	86.92
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 9971 - Meter 17445442	49.41
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 11751 - Meter 17424009	64.41
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 11752 - Meter 17424571	65.13
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 12021 - Meter 17446117	218.67
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 12022 - Meter 17423992	63.60
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 16683 - Meter 98509501	63.60
	Total 7910 · Electricity-Irrig & Ponds				625.83
	7920 · Electricity-Street Lights				
Bill	11/30/2022	M-11.30.22	Pacific Power	Acct 24655280-0012 - Meter 66576526	31.52
Bill	11/30/2022	M-11.30.22	Pacific Power	Acct 24655280-0012 - Meter 66546664	14.95
Bill	11/30/2022	M-11.30.22	Pacific Power	Acct 24655280-0012 - Meter 66568587	26.25
Bill	11/30/2022	M-11.30.22	Columbia Rural Electric	Acct 9972 - Street Lights	1,079.32
	Total 7920 · Electricity-Street Lights				1,152.04
	7940 · Natural Gas				
Bill	11/30/2022	M-11.30.22	Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
	Total 7940 · Natural Gas				13.78
	7945 · Storm Water				
Bill	11/30/2022	M-11.30.22	City of College Place - 12005		6.96
	Total 7945 · Storm Water				6.96
	7949 · Water Allowance				
General Journal	11/30/2022	Village16Adj		Water Allow	767.44
	Total 7949 · Water Allowance				767.44

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

Type	Date	Num	Name	Memo	Amount
7950 · City Water					
Bill	11/30/2022	M-11.30.22	City of College Place - 12005		40.02
Bill	11/30/2022	M-11.30.22	City of College Place - 12006		40.02
Bill	11/30/2022	M-11.30.22	City of College Place - 11674		40.02
Total 7950 · City Water					120.06
7951 · City Utility Tax					
Bill	11/30/2022	M-11.30.22	City of College Place - 12005		4.45
Bill	11/30/2022	M-11.30.22	City of College Place - 12006		4.45
Bill	11/30/2022	M-11.30.22	City of College Place - 11674		4.45
Total 7951 · City Utility Tax					13.35
Total 7900 · Utilities					2,699.46
Total Expense					14,159.86
Net Ordinary Income					-14159.86
Net Income					-14159.86

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
1025-00 · Gazebo - Paint/Maint					
Cre...	11/08/2022	M-11.08.22	HOME DEPOT	Gazebo Hand Rails	429.45
Total 1025-00 · Gazebo - Paint/Maint					429.45
1113-0 · Non-GVW Tree/ShrubRefurbishment					
Bill	11/18/2022	M-2472	Tree Amigos Landscaping	SOC-spread fill dirt around tree roots	543.50
Total 1113-0 · Non-GVW Tree/ShrubRefurbishment					543.50
Total 9100 · Reserve Expenditures					972.95
Total Other Expense					972.95
Net Other Income					-972.95
Net Income					-972.95