

The Villages of Garrison Creek - MPMA

Balance Sheet

As of November 30, 2017

01/07/18

Accrual Basis

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	32,138.16
Total 1000 · Bank-Operating	32,138.16
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	66,031.75
1150 · BBB-CD #13996	20,120.65
1155 · BBB CD #13997	30,158.70
1160 · BBB CD #14045	20,113.18
1165 · BBB CD #14046	15,127.83
Total 1100 · Bank-Reserve Fund	151,552.11
Total Checking/Savings	183,690.27
Accounts Receivable	
1210 · Accounts Receivable	1,476.00
Total Accounts Receivable	1,476.00
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	-0.54
Total Other Current Assets	2,499.46
Total Current Assets	187,665.73
TOTAL ASSETS	187,665.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	19,722.20
Total Accounts Payable	19,722.20
Credit Cards	
2050 · VISA Credit Card	57.87
Total Credit Cards	57.87
Other Current Liabilities	
2310 · Accrued Expenses	13,485.00
Total Other Current Liabilities	13,485.00
Total Current Liabilities	33,265.07
Total Liabilities	33,265.07
Equity	
3000 · Retained Earnings	127,601.96
Net Income	26,798.70
Total Equity	154,400.66
TOTAL LIABILITIES & EQUITY	187,665.73

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
 January through November 2017

01/07/18

Accrual Basis

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>% of ...</u>
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	151,900.65	142,956.00	106.3%
Total Income	151,900.65	142,956.00	106.3%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	3,850.00	4,200.00	91.7%
7315 · Auditing	1,750.00	1,980.00	88.4%
7325 · Board Expense	1,199.31	680.00	176.4%
7335 · Communications/Phone	443.56	375.00	118.3%
7345 · Insurance	3,816.01	8,000.00	47.7%
7350 · Legal Fees	17,900.66	8,000.00	223.8%
7355 · LUS Monitoring & Secretarial	2,757.30	4,100.00	67.3%
7360 · Miscellaneous Expense	10.00		
7375 · Office Supplies	417.56	450.00	92.8%
7376 · Reserve Study	500.00	500.00	100.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	86.94	100.00	86.9%
Total 7300 · Administrative Expenses	32,731.34	28,735.00	113.9%
7400 · Contingency			
7410 · Contingency	0.00	1,254.00	0.0%
Total 7400 · Contingency	0.00	1,254.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	360.00	500.00	72.0%
7530 · Inspections, adjust, on-call	1,750.00	1,650.00	106.1%
7540 · Repairs	7,275.08	6,500.00	111.9%
7550 · System Startup	0.00	250.00	0.0%
7560 · System Winterization	489.00	500.00	97.8%
Total 7500 · Irrigation System	9,874.08	9,400.00	105.0%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	2,672.13	3,000.00	89.1%
7615.02 · Phase 2-Mowing & Fertilizer	2,345.54	2,600.00	90.2%
7615.05 · Phase 5-Mowing & Fertilizer	2,586.42	2,600.00	99.5%
7615.06 · Phase 6-Mowing & Fertilizer	1,296.61	1,200.00	108.1%
7615.07 · Phase 7-Mowing & Fertilizer	3,710.43	4,300.00	86.3%
7615.08 · Phase 8-Mowing & Fertilizer	3,894.27	4,200.00	92.7%
7615.09 · Phase 9-Mowing & Fertilizer	5,202.85		
7615.10 · Phase 10-Mowing & Fertilizer	1,750.05	500.00	350.0%
Total 7615 · Pocket Parks	23,458.30	18,400.00	127.5%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	20,088.00	16,783.00	119.7%
7621 · Open Space Maint-Phase 9	0.00	0.00	0.0%
7625 · Turf Sprays (Fert, Broadleaf)	2,828.00	2,520.00	112.2%
7626 · Tree Sprays (Insecticides)	2,853.00	2,604.00	109.6%
7627 · Weed Control (Sprays, weeding)	4,022.45	3,066.00	131.2%
7650 · Tree & shrub pruning & removal	15,139.10	13,496.00	112.2%
7655 · Plant & tree replacment	1,584.85	1,680.00	94.3%
7660 · Fall leaf & dead plant cleanup	3,121.00	2,688.00	116.1%
7663 · Firelane(s) Arborvita Maint	0.00	630.00	0.0%
7665 · Sidewalks/walking trails-12 mo.	3,598.00	3,600.00	99.9%
Total 7619 · Common Areas	53,234.40	47,067.00	113.1%

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
 January through November 2017

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>% of ...</u>
7670 · Other Routine Maint.			
7680 · Signage	107.05	1,000.00	10.7%
7681 · Ponds.	1,338.91	2,500.00	53.6%
7682 · Mailbox Repair	1,379.36		
7683 · Gazebo Pest Spraying	750.03	750.00	100.0%
7685 · Bridge Pest Spraying	0.00	1,500.00	0.0%
7687 · Pavement Crack Sealing	1,581.59	600.00	263.6%
7689 · Sidewalks.	0.00	1,000.00	0.0%
7690 · Snow Removal.	2,114.20		
7691 · Drainage Maintenance	1,424.10		
7693 · Street Lights	549.86		
Total 7670 · Other Routine Maint.	<u>9,245.10</u>	<u>7,350.00</u>	<u>125.8%</u>
Total 7600 · Grounds Maint-N of Creek	<u>85,937.80</u>	<u>72,817.00</u>	<u>118.0%</u>
7800 · Grounds Maint-S of Creek			
7815 · Mowing	0.00	2,000.00	0.0%
7861 · Fencing	1,759.77		
7862 · Tree Care	2,376.20	3,000.00	79.2%
7864 · Creek weed & blackberry control	1,130.00	4,000.00	28.3%
7865 · Walking trails-12 mo.	783.00	1,500.00	52.2%
7866 · Misc	291.13		
Total 7800 · Grounds Maint-S of Creek	<u>6,340.10</u>	<u>10,500.00</u>	<u>60.4%</u>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	8,488.31	9,200.00	92.3%
7920 · Electricity-Street Lights	11,581.06	10,900.00	106.2%
7940 · Natural Gas	116.60	150.00	77.7%
7950 · City Water	2,110.74		
Total 7900 · Utilities	<u>22,296.71</u>	<u>20,250.00</u>	<u>110.1%</u>
Total Expense	<u>157,180.03</u>	<u>142,956.00</u>	<u>109.9%</u>
Net Ordinary Income	<u>-5,279.38</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>-5,279.38</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Reserve Fund
January through November 2017

	<u>Jan - Nov 17</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	66,550.00	62,700.00	106.1%
9020 · Interest Income	78.62	672.00	11.7%
Total Other Income	<u>66,628.62</u>	<u>63,372.00</u>	<u>105.1%</u>
Other Expense			
9502 · Asphalt Sealcoat and Repairs	1,956.60	4,165.00	47.0%
9505 · Bark Dust Replacement	3,501.53	3,300.00	106.1%
9547 · Irrigation Repair	13,074.36		
9550 · Irrigation System in Creek	0.00	751.00	0.0%
9553 · Pole Lights & Entry Lights	0.00	4,500.00	0.0%
9580 · S of Creek-Cottonwd Tree Remov.	14,370.13	14,077.00	102.1%
9581 · S of Creek-Tree Replacement	262.92	2,000.00	13.1%
9582 · S of Creek-Willow Tree Thinning	0.00	2,000.00	0.0%
9587 · Pond Maintenance.	1,385.00	1,259.00	110.0%
Total Other Expense	<u>34,550.54</u>	<u>32,052.00</u>	<u>107.8%</u>
Net Other Income	<u>32,078.08</u>	<u>31,320.00</u>	<u>102.4%</u>
Net Income	<u>32,078.08</u>	<u>31,320.00</u>	<u>102.4%</u>

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
November 2017

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	11/01/2017	1297	Village I	Master Association Dues	1,558.00
Invoice	11/01/2017	1298	Village II	Master Association Dues	1,968.00
Invoice	11/01/2017	1299	Village V	Master Association Dues	2,214.00
Invoice	11/01/2017	1300	Village VI	Master Association Dues	3,198.00
Invoice	11/01/2017	1301	Village VII	Master Association Dues	3,444.00
Invoice	11/01/2017	1302	Village VIII	Master Association Dues	2,542.00
Invoice	11/01/2017	1303	Village IX	Master Association Dues	1,312.00
Invoice	11/01/2017	1304	Phase Five Development	Master Association Dues	164.00
Invoice	11/01/2017	1305	Garrison Creek LLC	Unoccupied Lots - Phase 9 - (05 15 16 17 18 19 28 ...	1,148.00
Invoice	11/01/2017	1306	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 - (02 03 04 06 07 08 12 ...	738.00
Invoice	11/01/2017	1307	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	11/01/2017	1308	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	11/01/2017	1309	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	11/01/2017	1310	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	11/01/2017	1311	Cress, John & Pam	Master Association Dues	82.00
Invoice	11/01/2017	1312	Hamman, Thomas R & Brandi	Master Association Dues	82.00
Invoice	11/01/2017	1313	Harvey, Lisa	Master Association Dues	82.00
Invoice	11/01/2017	1314	Kozik, James & Ashley	Master Association Dues	82.00
Invoice	11/01/2017	1315	Merriman, Leigh	Master Association Dues	82.00
Invoice	11/01/2017	1316	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	11/01/2017	1317	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	11/01/2017	1318	Schaefer, Steven J & Sandra J	Master Association Dues	82.00
Invoice	11/01/2017	1319	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	11/01/2017	1320	Stiles, Eugene	Master Association Dues	82.00
Invoice	11/01/2017	1321	Stream, Tamara	Master Association Dues	82.00
Invoice	11/01/2017	1322	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	11/01/2017	1323	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	11/01/2017	1324	Warwick, James L	Master Association Dues	82.00
Invoice	11/01/2017	1325	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
General...	11/30/2017	149		Transfer	-6,050.00
Total 5110 · Operating Assessment					13,794.00
Total Income					13,794.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	11/25/2017		Blue Mtn Valley Business Services		350.00
Total 7310 · Accounting					350.00
7315 · Auditing					
Bill	11/01/2017	129072	Joseph H Vandal CPA PS		1,750.00
Total 7315 · Auditing					1,750.00
7325 · Board Expense					
Bill	11/03/2017		Michele Wollert	Printing/Postage Annual Meeting Mailing	325.87
Bill	11/04/2017		Dick Cook {2}	Annual Meeting Copying/Supplies	117.76
Total 7325 · Board Expense					443.63
7335 · Communications/Phone					
Credit ...	11/01/2017		Grasshopper Group		29.02
Credit ...	11/30/2017		Grasshopper Group		28.85
Total 7335 · Communications/Phone					57.87
7345 · Insurance					
Check	11/01/2017	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49

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Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
November 2017

Type	Date	Num	Name	Memo	Amount
7350 · Legal Fees					
Bill	11/01/2017	359505	Paine Hamblen LLP		3,757.74
Bill	11/06/2017	16170	Hawkins Law		160.00
Bill	11/30/2017	360680	Paine Hamblen LLP		6,263.90
Total 7350 · Legal Fees					10,181.64
7355 · LUS Monitoring & Secretarial					
Bill	11/05/2017	19727879	Express Services Inc		27.30
Bill	11/12/2017	19760275	Express Services Inc		27.30
Total 7355 · LUS Monitoring & Secretarial					54.60
7375 · Office Supplies					
Bill	11/30/2017		Blue Mtn Valley Business Services	Postage & Supplies	31.84
Total 7375 · Office Supplies					31.84
Total 7300 · Administrative Expenses					13,216.07
7500 · Irrigation System					
7540 · Repairs					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		81.52
Total 7540 · Repairs					81.52
7560 · System Winterization					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...	#03-Winterize sprinkler system	489.00
Total 7560 · System Winterization					489.00
Total 7500 · Irrigation System					570.52
7600 · Grounds Maint-N of Creek					
7615 · Pocket Parks					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	11/27/2017	2022175	Smith Brothers Industries LLC		242.92
Total 7615.01 · Phase 1-Mowing & Fertilizer					242.92
7615.02 · Phase 2-Mowing & Fertilizer					
Bill	11/27/2017	2022175	Smith Brothers Industries LLC		213.23
Total 7615.02 · Phase 2-Mowing & Fertilizer					213.23
7615.06 · Phase 6-Mowing & Fertilizer					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		122.29
Total 7615.06 · Phase 6-Mowing & Fertilizer					122.29
7615.07 · Phase 7-Mowing & Fertilizer					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		337.87
Total 7615.07 · Phase 7-Mowing & Fertilizer					337.87
7615.08 · Phase 8-Mowing & Fertilizer					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		358.71
Total 7615.08 · Phase 8-Mowing & Fertilizer					358.71
7615.09 · Phase 9-Mowing & Fertilizer					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		254.17
Total 7615.09 · Phase 9-Mowing & Fertilizer					254.17
Total 7615 · Pocket Parks					1,529.19

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Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
November 2017

Type	Date	Num	Name	Memo	Amount
7619 · Common Areas					
7627 · Weed Control (Sprays, weeding)					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		152.18
	Total 7627 · Weed Control (Sprays, weeding)				152.18
	Total 7619 · Common Areas				152.18
7670 · Other Routine Maint.					
7682 · Mailbox Repair					
Bill	11/06/2017	30496	KC Industries	05 Mailboxes struck by vehicle	1,232.34
Bill	11/14/2017		R.A.D. Construction	Repair mailbox damage	147.02
	Total 7682 · Mailbox Repair				1,379.36
7691 · Drainage Maintenance					
Bill	11/30/2017		Ike Muro's Landscaping and Irrigat...		179.35
	Total 7691 · Drainage Maintenance				179.35
	Total 7670 · Other Routine Maint.				1,558.71
	Total 7600 · Grounds Maint-N of Creek				3,240.08
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	11/30/2017		Columbia Rural Electric	Acct 9970 - Meter 17395955	92.41
Bill	11/30/2017		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.39
Bill	11/30/2017		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.18
Bill	11/30/2017		Columbia Rural Electric	Acct 11752 - Meter 17424571	149.49
Bill	11/30/2017		Columbia Rural Electric	Acct 12021 - Meter 17446117	220.36
Bill	11/30/2017		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.30
Bill	11/30/2017		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.30
Bill	11/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.58
	Total 7910 · Electricity-Irrig & Ponds				700.01
7920 · Electricity-Street Lights					
Bill	11/30/2017		Columbia Rural Electric	Acct 9972 - Street Lights	1,020.82
Bill	11/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66576526	18.83
Bill	11/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.58
Bill	11/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66568587	26.54
	Total 7920 · Electricity-Street Lights				1,079.77
7940 · Natural Gas					
Bill	11/30/2017		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
	Total 7940 · Natural Gas				10.60
7950 · City Water					
Bill	11/30/2017	11674	City of College Place (Ph9 Irrig)		30.42
Bill	11/30/2017	12005	City of College Place (Ph9 Irrig)		30.42
Bill	11/30/2017	12006	City of College Place (Ph9 Irrig)		30.42
	Total 7950 · City Water				91.26
	Total 7900 · Utilities				1,881.64
	Total Expense				18,908.31
	Net Ordinary Income				-5,114.31
	Net Income				-5,114.31

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Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Reserve Fund
November 2017

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	11/30/2017	149		Transfer	6,050.00
Total 9010 · Reserve Assessment					6,050.00
9020 · Interest Income					
Deposit	11/01/2017		Baker Boyer Bank - Int Inc	Deposit	3.54
Deposit	11/01/2017		Baker Boyer Bank - Int Inc	Deposit	2.67
Deposit	11/03/2017		Baker Boyer Bank - Int Inc	Deposit	3.55
Deposit	11/03/2017		Baker Boyer Bank - Int Inc	Deposit	5.32
Deposit	11/30/2017		Baker Boyer Bank - Int Inc	Deposit	2.33
Total 9020 · Interest Income					17.41
Total Other Income					6,067.41
Other Expense					
9547 · Irrigation Repair					
Bill	11/14/2017	2022128	Smith Brothers Industries LLC	Restore torn up patio Cuff's house due to water line...	1,346.74
Total 9547 · Irrigation Repair					1,346.74
Total Other Expense					1,346.74
Net Other Income					4,720.67
Net Income					4,720.67

The Villages of Garrison Creek - MPMA
A/R Aging Summary
As of November 30, 2017

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Pahlisch Homes Inc	0.00	0.00	82.00	0.00	0.00	82.00
Cohan, Ted & Heidi	0.00	82.00	82.00	82.00	0.00	246.00
Coleman, Donald & Debbie	0.00	82.00	82.00	82.00	0.00	246.00
Kozik, James & Ashley	0.00	82.00	82.00	0.00	0.00	164.00
Roth, Allan & Diana	0.00	82.00	82.00	0.00	0.00	164.00
Schaefer, Steven J & Sandra J	0.00	-82.00	0.00	0.00	0.00	-82.00
Stiles, Eugene	0.00	82.00	82.00	82.00	0.00	246.00
Thomas, Don & Phalba	0.00	82.00	82.00	82.00	0.00	246.00
Tilstra, Lorraine & Douglas	0.00	82.00	-82.00	0.00	0.00	0.00
Warwick, James L	0.00	82.00	82.00	0.00	0.00	164.00
TOTAL	<u>0.00</u>	<u>574.00</u>	<u>574.00</u>	<u>328.00</u>	<u>0.00</u>	<u>1,476.00</u>

The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of November 30, 2017

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Blue Mtn Valley Business Services	381.84	0.00	0.00	0.00	0.00	381.84
Cascade Natural Gas	10.60	0.00	0.00	0.00	0.00	10.60
City of College Place (Ph9 Irrig)	91.26	0.00	0.00	0.00	0.00	91.26
Columbia Rural Electric	1,707.25	0.00	0.00	0.00	0.00	1,707.25
Express Services Inc	0.00	54.60	0.00	0.00	0.00	54.60
Hawkins Law	0.00	160.00	0.00	0.00	0.00	160.00
Ike Muro's Landscaping and Irrigation	5,981.09	0.00	0.00	0.00	0.00	5,981.09
Joseph H Vandal CPA PS	0.00	1,750.00	0.00	0.00	0.00	1,750.00
KC Industries	0.00	1,232.34	0.00	0.00	0.00	1,232.34
Pacific Power	72.53	66.88	0.00	0.00	0.00	139.41
Paine Hamblen LLP	6,263.90	0.00	0.00	0.00	0.00	6,263.90
R.A.D. Construction	0.00	147.02	0.00	0.00	0.00	147.02
Smith Brothers Industries LLC	456.15	1,346.74	0.00	0.00	0.00	1,802.89
TOTAL	<u>14,964.62</u>	<u>4,757.58</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,722.20</u>