

## The Villages of Garrison Creek - MPMA

## Balance Sheet

As of February 28, 2018

03/11/18

Accrual Basis

|                                       | Feb 28, 18        |
|---------------------------------------|-------------------|
| <b>ASSETS</b>                         |                   |
| <b>Current Assets</b>                 |                   |
| <b>Checking/Savings</b>               |                   |
| 1000 · Bank-Operating                 |                   |
| 1025 · BBB Checking                   | 18,133.72         |
| <b>Total 1000 · Bank-Operating</b>    | 18,133.72         |
| <b>1100 · Bank-Reserve Fund</b>       |                   |
| 1110 · BBB Money Mkt                  | 74,067.91         |
| 1150 · BBB-CD #13996                  | 20,124.20         |
| 1155 · BBB CD #13997                  | 30,164.02         |
| 1160 · BBB CD #14045                  | 20,116.73         |
| 1165 · BBB CD #14046                  | 15,130.49         |
| <b>Total 1100 · Bank-Reserve Fund</b> | 159,603.35        |
| <b>Total Checking/Savings</b>         | 177,737.07        |
| <b>Accounts Receivable</b>            |                   |
| 1210 · Accounts Receivable            | 3,280.00          |
| <b>Total Accounts Receivable</b>      | 3,280.00          |
| <b>Other Current Assets</b>           |                   |
| 1430 · Phase IX Working Capital       | 2,500.00          |
| 1450 · Utility Billing Clearing Acct  | 1.15              |
| <b>Total Other Current Assets</b>     | 2,501.15          |
| <b>Total Current Assets</b>           | 183,518.22        |
| <b>TOTAL ASSETS</b>                   | <b>183,518.22</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                   |
| <b>Liabilities</b>                    |                   |
| <b>Current Liabilities</b>            |                   |
| <b>Accounts Payable</b>               |                   |
| 2000 · Accounts Payable               | 11,392.43         |
| <b>Total Accounts Payable</b>         | 11,392.43         |
| <b>Credit Cards</b>                   |                   |
| 2050 · VISA Credit Card               | 57.97             |
| <b>Total Credit Cards</b>             | 57.97             |
| <b>Total Current Liabilities</b>      | 11,450.40         |
| <b>Total Liabilities</b>              | 11,450.40         |
| <b>Equity</b>                         |                   |
| 3000 · Retained Earnings              | 161,305.80        |
| Net Income                            | 10,762.02         |
| <b>Total Equity</b>                   | 172,067.82        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>183,518.22</b> |

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
 January through February 2018

|   | Jan - Fe... | Budget     | % of B... |
|---|-------------|------------|-----------|
| <b>Ordinary Income/Expense</b>              |             |            |           |
| <b>Income</b>                               |             |            |           |
| 5110 · Operating Assessment                 | 27,104.00   | 162,624.00 | 16.7%     |
| <b>Total Income</b>                         | 27,104.00   | 162,624.00 | 16.7%     |
| <b>Expense</b>                              |             |            |           |
| 7300 · Administrative Expenses              |             |            |           |
| 7310 · Accounting                           | 908.34      | 5,500.00   | 16.5%     |
| 7315 · Auditing                             | 0.00        | 1,750.00   | 0.0%      |
| 7325 · Board Expense                        | 310.00      | 750.00     | 41.3%     |
| 7335 · Communications/Phone                 | 57.97       |            |           |
| 7345 · Insurance                            | 692.98      | 4,500.00   | 15.4%     |
| 7350 · Legal Fees                           | 2,979.04    | 6,000.00   | 49.7%     |
| 7355 · LUS Monitoring & Secretarial         | 0.00        | 3,500.00   | 0.0%      |
| 7360 · Miscellaneous Expense                | 0.00        | 100.00     | 0.0%      |
| 7361 · Newsletter                           | 0.00        | 400.00     | 0.0%      |
| 7375 · Office Supplies                      | 0.00        | 350.00     | 0.0%      |
| 7376 · Reserve Study                        | 0.00        | 500.00     | 0.0%      |
| 7380 · Social Events                        | 0.00        | 350.00     | 0.0%      |
| 7385 · Website                              | 80.93       | 125.00     | 64.7%     |
| <b>Total 7300 · Administrative Expenses</b> | 5,029.26    | 23,825.00  | 21.1%     |
| 7400 · Contingency                          |             |            |           |
| 7410 · Contingency                          | 0.00        | 14,960.00  | 0.0%      |
| <b>Total 7400 · Contingency</b>             | 0.00        | 14,960.00  | 0.0%      |
| 7500 · Irrigation System                    |             |            |           |
| 7520 · Backflow Check                       | 0.00        | 480.00     | 0.0%      |
| 7530 · Inspections, adjust, on-call         | 0.00        | 1,679.00   | 0.0%      |
| 7540 · Repairs                              | 805.64      | 8,390.00   | 9.6%      |
| 7550 · System Startup                       | 0.00        | 110.00     | 0.0%      |
| 7560 · System Winterization                 | 0.00        | 504.00     | 0.0%      |
| <b>Total 7500 · Irrigation System</b>       | 805.64      | 11,163.00  | 7.2%      |
| 7600 · Grounds Maint-N of Creek             |             |            |           |
| 7615 · Pocket Parks                         |             |            |           |
| 7615.01 · Phase 1-Mowing & Fertilizer       | 485.84      | 3,218.00   | 15.1%     |
| 7615.02 · Phase 2-Mowing & Fertilizer       | 426.46      | 2,762.00   | 15.4%     |
| 7615.05 · Phase 5-Mowing & Fertilizer       | 0.00        | 3,603.00   | 0.0%      |
| 7615.06 · Phase 6-Mowing & Fertilizer       | 244.58      | 1,706.00   | 14.3%     |
| 7615.07 · Phase 7-Mowing & Fertilizer       | 675.74      | 4,652.00   | 14.5%     |
| 7615.08 · Phase 8-Mowing & Fertilizer       | 717.42      | 4,260.00   | 16.8%     |
| 7615.09 · Phase 9-Mowing & Fertilizer       | 508.34      | 8,696.00   | 5.8%      |
| 7615.10 · Phase 10-Mowing & Fertilizer      | 0.00        | 1,873.00   | 0.0%      |
| <b>Total 7615 · Pocket Parks</b>            | 3,058.38    | 30,770.00  | 9.9%      |
| 7619 · Common Areas                         |             |            |           |
| 7620 · Mowing GVW-Gazebo-ClkTower-etc       | 0.00        | 20,691.00  | 0.0%      |
| 7625 · Turf Sprays (Fert, Broadleaf)        | 0.00        | 2,913.00   | 0.0%      |
| 7626 · Tree Sprays (Insecticides)           | 0.00        | 2,939.00   | 0.0%      |
| 7627 · Weed Control (Sprays, weeding)       | 0.00        | 3,751.00   | 0.0%      |
| 7650 · Tree & shrub pruning & removal       | 3,018.05    | 12,765.00  | 23.6%     |
| 7655 · Plant & tree replacment              | 0.00        | 1,000.00   | 0.0%      |
| 7660 · Fall leaf & dead plant cleanup       | 0.00        | 3,215.00   | 0.0%      |
| 7665 · Sidewalks/walking trails-12 mo.      | 2,635.97    | 3,706.00   | 71.1%     |
| <b>Total 7619 · Common Areas</b>            | 5,654.02    | 50,980.00  | 11.1%     |

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
 January through February 2018

|  | Jan - Fe...      | Budget            | % of B...     |
|--|------------------|-------------------|---------------|
| 7670 · Other Routine Maint.                  |                  |                   |               |
| 7680 · Signage                               | 0.00             | 110.00            | 0.0%          |
| 7681 · Ponds.                                | 0.00             | 1,300.00          | 0.0%          |
| 7683 · Gazebo Pest Spraying                  | 0.00             | 375.00            | 0.0%          |
| 7685 · Bridge Pest Spraying                  | 0.00             | 375.00            | 0.0%          |
| 7687 · Pavement Crack Sealing                | 0.00             | 1,000.00          | 0.0%          |
| 7690 · Snow Removal.                         | 0.00             | 1,500.00          | 0.0%          |
| <b>Total 7670 · Other Routine Maint.</b>     | <b>0.00</b>      | <b>4,660.00</b>   | <b>0.0%</b>   |
| <b>Total 7600 · Grounds Maint-N of Creek</b> | <b>8,712.40</b>  | <b>86,410.00</b>  | <b>10.1%</b>  |
| 7800 · Grounds Maint-S of Creek              |                  |                   |               |
| 7862 · Tree Care                             | 0.00             | 2,426.00          | 0.0%          |
| 7864 · Creek weed & blackberry control       | 0.00             | 1,164.00          | 0.0%          |
| 7865 · Walking trails-12 mo.                 | 0.00             | 806.00            | 0.0%          |
| <b>Total 7800 · Grounds Maint-S of Creek</b> | <b>0.00</b>      | <b>4,396.00</b>   | <b>0.0%</b>   |
| 7900 · Utilities                             |                  |                   |               |
| 7910 · Electricity-Irrig & Ponds             | 1,435.11         | 9,200.00          | 15.6%         |
| 7920 · Electricity-Street Lights             | 2,109.89         | 12,540.00         | 16.8%         |
| 7940 · Natural Gas                           | 21.20            | 130.00            | 16.3%         |
| 7950 · City Water                            | 204.66           |                   |               |
| 7951 · City Utility Tax                      | 22.74            |                   |               |
| <b>Total 7900 · Utilities</b>                | <b>3,793.60</b>  | <b>21,870.00</b>  | <b>17.3%</b>  |
| <b>Total Expense</b>                         | <b>18,340.90</b> | <b>162,624.00</b> | <b>11.3%</b>  |
| <b>Net Ordinary Income</b>                   | <b>8,763.10</b>  | <b>0.00</b>       | <b>100.0%</b> |
| <b>Net Income</b>                            | <b>8,763.10</b>  | <b>0.00</b>       | <b>100.0%</b> |

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Reserve Fund**  
 January through February 2018

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|  | <u>Jan - Feb 18</u>    | <u>Budget</u>         | <u>% of ...</u>     |
|--|------------------------|-----------------------|---------------------|
| <b>Other Income/Expense</b>            |                        |                       |                     |
| <b>Other Income</b>                    |                        |                       |                     |
| 9010 · Reserve Assessment              | 12,584.00              | 75,504.00             | 16.7%               |
| 9020 · Interest Income                 | 19.60                  | 75.00                 | 26.1%               |
| <b>Total Other Income</b>              | <u>12,603.60</u>       | <u>75,579.00</u>      | <u>16.7%</u>        |
| <b>Other Expense</b>                   |                        |                       |                     |
| 9502 · Asphalt Sealcoat and Repairs    | 0.00                   | 28,784.00             | 0.0%                |
| 9505 · Bark Dust Replacement           | 0.00                   | 3,399.00              | 0.0%                |
| 9535 · Gazebo Renovation               | 10,604.68              |                       |                     |
| 9580 · S of Creek-Cottonwd Tree Remov. | 0.00                   | 7,000.00              | 0.0%                |
| 9581 · S of Creek-Tree Replacement     | 0.00                   | 2,060.00              | 0.0%                |
| 9587 · Pond Maintenance.               | 0.00                   | 25,000.00             | 0.0%                |
| 9588 · Sidewalk Repair                 | 0.00                   | 10,000.00             | 0.0%                |
| <b>Total Other Expense</b>             | <u>10,604.68</u>       | <u>76,243.00</u>      | <u>13.9%</u>        |
| <b>Net Other Income</b>                | <u>1,998.92</u>        | <u>-664.00</u>        | <u>*****</u>        |
| <b>Net Income</b>                      | <u><u>1,998.92</u></u> | <u><u>-664.00</u></u> | <u><u>*****</u></u> |

8:05 PM  
03/11/18  
Accrual Basis

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
February 2018

| Type                                  | Date       | Num     | Name                               | Memo   | Amount    |
|---------------------------------------|------------|---------|------------------------------------|--|-----------|
| <b>Ordinary Income/Expense</b>        |            |         |                                    |  |           |
| <b>Income</b>                         |            |         |                                    |  |           |
| <b>5110 · Operating Assessment</b>    |            |         |                                    |  |           |
| Invoice                               | 02/01/2018 | 1383    | Village I                          | Master Association Dues                              | 1,558.00  |
| Invoice                               | 02/01/2018 | 1384    | Village II                         | Master Association Dues                              | 1,968.00  |
| Invoice                               | 02/01/2018 | 1385    | Village V                          | Master Association Dues                              | 2,214.00  |
| Invoice                               | 02/01/2018 | 1386    | Village VI                         | Master Association Dues                              | 3,198.00  |
| Invoice                               | 02/01/2018 | 1387    | Village VII                        | Master Association Dues                              | 3,444.00  |
| Invoice                               | 02/01/2018 | 1388    | Village VIII                       | Master Association Dues                              | 2,542.00  |
| Invoice                               | 02/01/2018 | 1389    | Village IX                         | Master Association Dues                              | 1,394.00  |
| Invoice                               | 02/01/2018 | 1390    | Phase Five Development             | Master Association Dues                              | 164.00    |
| Invoice                               | 02/01/2018 | 1391    | Garrison Creek LLC                 | Unoccupied Lots - Phase 9 (05 16 17 18 19 29 30 3... | 902.00    |
| Invoice                               | 02/01/2018 | 1392    | Pahlisch Homes Inc                 | Unoccupied Lots - Phase 9 (03 04 06 07 08 12 13 1... | 902.00    |
| Invoice                               | 02/01/2018 | 1393    | Benzel, Mark & Kristine Weatherill | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1394    | Chung, Steve & Christine           | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1395    | Cohan, Ted & Heidi                 | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1396    | Coleman, Donald & Debbie           | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1397    | Cress, John & Pam                  | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1398    | Harvey, Lisa                       | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1399    | Kozik, James & Ashley              | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1400    | Merriman, Leigh                    | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1401    | Rohde, Eric & Angela               | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1402    | Roth, Allan & Diana                | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1403    | Schaefer, Steven J & Sandra J      | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1404    | Shaw, Haven Gene & Mary Jane       | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1405    | Smith, Robert & Shana              | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1406    | Stiles, Eugene                     | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1407    | Stream, Tamara                     | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1408    | Thomas, Don & Phalba               | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1409    | Tilstra, Lorraine & Douglas        | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1410    | Warwick, James L                   | Master Association Dues                              | 82.00     |
| Invoice                               | 02/01/2018 | 1411    | Wright, Jeffrey L & Sue E          | Master Association Dues                              | 82.00     |
| General...                            | 02/28/2018 | 152     |                                    | Transfer   | -6,292.00 |
| Total 5110 · Operating Assessment     |            |         |                                    |  | 13,552.00 |
| Total Income                          |            |         |                                    |  | 13,552.00 |
| <b>Expense</b>                        |            |         |                                    |  |           |
| <b>7300 · Administrative Expenses</b> |            |         |                                    |  |           |
| <b>7310 · Accounting</b>              |            |         |                                    |  |           |
| Bill                                  | 02/25/2018 |         | Blue Mtn Valley Business Services  |  | 441.67    |
| Total 7310 · Accounting               |            |         |                                    |  | 441.67    |
| <b>7325 · Board Expense</b>           |            |         |                                    |  |           |
| Bill                                  | 02/28/2018 | 1060753 | Community Association Institute    |  | 310.00    |
| Total 7325 · Board Expense            |            |         |                                    |  | 310.00    |
| <b>7335 · Communications/Phone</b>    |            |         |                                    |  |           |
| Credit ...                            | 02/28/2018 |         | Grasshopper Group                  |  | 28.74     |
| Total 7335 · Communications/Phone     |            |         |                                    |  | 28.74     |
| <b>7345 · Insurance</b>               |            |         |                                    |  |           |
| Check                                 | 02/01/2018 | ACH     | American Family Insurance          |  | 346.49    |
| Total 7345 · Insurance                |            |         |                                    |  | 346.49    |
| <b>7350 · Legal Fees</b>              |            |         |                                    |  |           |
| Bill                                  | 02/28/2018 | 16372   | Hawkins Law                        |  | 95.00     |
| Total 7350 · Legal Fees               |            |         |                                    |  | 95.00     |
| Total 7300 · Administrative Expenses  |            |         |                                    |  | 1,221.90  |

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**February 2018**

| Type   | Date   | Num     | Name                                  | Memo                                | Amount   |
|--|--|---------|---------------------------------------|-------------------------------------|----------|
| <b>7500 · Irrigation System</b>                  |  |         |                                       |                                     |          |
| <b>7540 · Repairs</b>                            |  |         |                                       |                                     |          |
| Bill   | 02/09/2018                                   | 1597    | Les's Pump & Electrical Inc           | Dewatering sump pump repair         | 805.64   |
|  | Total 7540 · Repairs                         |         |                                       |                                     | 805.64   |
|  | Total 7500 · Irrigation System               |         |                                       |                                     | 805.64   |
| <b>7600 · Grounds Maint-N of Creek</b>           |  |         |                                       |                                     |          |
| <b>7615 · Pocket Parks</b>                       |  |         |                                       |                                     |          |
| <b>7615.01 · Phase 1-Mowing &amp; Fertilizer</b> |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 2022502 | Smith Brothers Industries LLC         |                                     | 242.92   |
|  | Total 7615.01 · Phase 1-Mowing & Fertilizer  |         |                                       |                                     | 242.92   |
| <b>7615.02 · Phase 2-Mowing &amp; Fertilizer</b> |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 2022502 | Smith Brothers Industries LLC         |                                     | 213.23   |
|  | Total 7615.02 · Phase 2-Mowing & Fertilizer  |         |                                       |                                     | 213.23   |
| <b>7615.06 · Phase 6-Mowing &amp; Fertilizer</b> |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 20295   | Ike Muro's Landscaping and Irrigat... |                                     | 122.29   |
|  | Total 7615.06 · Phase 6-Mowing & Fertilizer  |         |                                       |                                     | 122.29   |
| <b>7615.07 · Phase 7-Mowing &amp; Fertilizer</b> |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 20295   | Ike Muro's Landscaping and Irrigat... |                                     | 337.87   |
|  | Total 7615.07 · Phase 7-Mowing & Fertilizer  |         |                                       |                                     | 337.87   |
| <b>7615.08 · Phase 8-Mowing &amp; Fertilizer</b> |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 20295   | Ike Muro's Landscaping and Irrigat... |                                     | 358.71   |
|  | Total 7615.08 · Phase 8-Mowing & Fertilizer  |         |                                       |                                     | 358.71   |
| <b>7615.09 · Phase 9-Mowing &amp; Fertilizer</b> |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 20295   | Ike Muro's Landscaping and Irrigat... |                                     | 254.17   |
|  | Total 7615.09 · Phase 9-Mowing & Fertilizer  |         |                                       |                                     | 254.17   |
|  | Total 7615 · Pocket Parks                    |         |                                       |                                     | 1,529.19 |
| <b>7619 · Common Areas</b>                       |  |         |                                       |                                     |          |
| <b>7665 · Sidewalks/walking trails-12 mo.</b>    |  |         |                                       |                                     |          |
| Bill   | 02/28/2018                                   | 20295   | Ike Muro's Landscaping and Irrigat... |                                     | 2,635.97 |
|  | Total 7665 · Sidewalks/walking trails-12 mo. |         |                                       |                                     | 2,635.97 |
|  | Total 7619 · Common Areas                    |         |                                       |                                     | 2,635.97 |
|  | Total 7600 · Grounds Maint-N of Creek        |         |                                       |                                     | 4,165.16 |
| <b>7900 · Utilities</b>                          |  |         |                                       |                                     |          |
| <b>7910 · Electricity-Irrig &amp; Ponds</b>      |  |         |                                       |                                     |          |
| Bill   | 02/01/2018                                   |         | Pacific Power                         | Acct 24655280-0012 - Meter 66546714 | 13.37    |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 9970 - Meter 17395955          | 91.58    |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 9971 - Meter 17445442          | 48.25    |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 11751 - Meter 17424009         | 59.11    |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 11752 - Meter 17424571         | 178.58   |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 12021 - Meter 17446117         | 185.33   |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 12022 - Meter 17423992         | 58.30    |
| Bill   | 02/28/2018                                   |         | Columbia Rural Electric               | Acct 16683 - Meter 17445119         | 58.30    |
|  | Total 7910 · Electricity-Irrig & Ponds       |         |                                       |                                     | 692.82   |

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

03/11/18

February 2018

Accrual Basis

| Type                                    | Date       | Num | Name                          | Memo                                | Amount          |
|---|------------|-----|-------------------------------|-------------------------------------|-----------------|
| <b>7920 · Electricity-Street Lights</b> |            |     |                               |                                     |                 |
| Bill                                    | 02/01/2018 |     | Pacific Power                 | Acct 24655280-0012 - Meter 66576526 | 17.28           |
| Bill                                    | 02/01/2018 |     | Pacific Power                 | Acct 24655280-0012 - Meter 66546664 | 13.46           |
| Bill                                    | 02/01/2018 |     | Pacific Power                 | Acct 24655280-0012 - Meter 66568587 | 24.21           |
| Bill                                    | 02/28/2018 |     | Columbia Rural Electric       | Acct 9972 - Street Lights           | 1,013.53        |
| Total 7920 · Electricity-Street Lights  |            |     |                               |                                     | 1,068.48        |
| <b>7940 · Natural Gas</b>               |            |     |                               |                                     |                 |
| Bill                                    | 02/28/2018 |     | Cascade Natural Gas           | Acct 71959100000 - Meter 472632359  | 10.60           |
| Total 7940 · Natural Gas                |            |     |                               |                                     | 10.60           |
| <b>7950 · City Water</b>                |            |     |                               |                                     |                 |
| Bill                                    | 02/28/2018 |     | City of College Place - 11674 |                                     | 34.11           |
| Bill                                    | 02/28/2018 |     | City of College Place - 12005 |                                     | 34.11           |
| Bill                                    | 02/28/2018 |     | City of College Place - 12006 |                                     | 34.11           |
| Total 7950 · City Water                 |            |     |                               |                                     | 102.33          |
| <b>7951 · City Utility Tax</b>          |            |     |                               |                                     |                 |
| Bill                                    | 02/28/2018 |     | City of College Place - 11674 |                                     | 3.79            |
| Bill                                    | 02/28/2018 |     | City of College Place - 12005 |                                     | 3.79            |
| Bill                                    | 02/28/2018 |     | City of College Place - 12006 |                                     | 3.79            |
| Total 7951 · City Utility Tax           |            |     |                               |                                     | 11.37           |
| Total 7900 · Utilities                  |            |     |                               |                                     | 1,885.60        |
| Total Expense                           |            |     |                               |                                     | 8,078.30        |
| Net Ordinary Income                     |            |     |                               |                                     | 5,473.70        |
| <b>Net Income</b>                       |            |     |                               |                                     | <b>5,473.70</b> |

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Accrual Basis

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Reserve Fund**  
**February 2018**

| Type                             | Date       | Num | Name                       | Memo     | Amount          |
|----------------------------------|------------|-----|----------------------------|----------|-----------------|
| <b>Other Income/Expense</b>      |            |     |                            |          |                 |
| <b>Other Income</b>              |            |     |                            |          |                 |
| <b>9010 · Reserve Assessment</b> |            |     |                            |          |                 |
| General...                       | 02/28/2018 | 152 |                            | Transfer | 6,292.00        |
| Total 9010 · Reserve Assessment  |            |     |                            |          | 6,292.00        |
| <b>9020 · Interest Income</b>    |            |     |                            |          |                 |
| Deposit                          | 02/01/2018 |     | Baker Boyer Bank - Int Inc | Deposit  | 2.42            |
| Deposit                          | 02/01/2018 |     | Baker Boyer Bank - Int Inc | Deposit  | 3.55            |
| Deposit                          | 02/01/2018 |     | Baker Boyer Bank - Int Inc | Deposit  | 2.66            |
| Deposit                          | 02/02/2018 |     | Baker Boyer Bank - Int Inc | Deposit  | 3.55            |
| Deposit                          | 02/03/2018 |     | Baker Boyer Bank - Int Inc | Deposit  | 5.32            |
| Deposit                          | 02/28/2018 |     | Baker Boyer Bank - Int Inc | Deposit  | 2.10            |
| Total 9020 · Interest Income     |            |     |                            |          | 19.60           |
| Total Other Income               |            |     |                            |          | 6,311.60        |
| Net Other Income                 |            |     |                            |          | 6,311.60        |
| <b>Net Income</b>                |            |     |                            |          | <b>6,311.60</b> |



**The Villages of Garrison Creek - MPMA**  
**A/R Aging Summary**  
**As of February 28, 2018**

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|                               | <u>Current</u>     | <u>1 - 30</u>        | <u>31 - 60</u>       | <u>61 - 90</u>       | <u>&gt; 90</u>         | <u>TOTAL</u>           |
|-------------------------------|--------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| Cohan, Ted & Heidi            | 0.00               | 82.00                | 82.00                | 82.00                | 246.00                 | 492.00                 |
| Coleman, Donald & Debbie      | 0.00               | 82.00                | 82.00                | 82.00                | 246.00                 | 492.00                 |
| Kozik, James & Ashley         | 0.00               | 82.00                | 82.00                | 82.00                | 164.00                 | 410.00                 |
| Roth, Allan & Diana           | 0.00               | 82.00                | 82.00                | 82.00                | 164.00                 | 410.00                 |
| Schaefer, Steven J & Sandra J | 0.00               | 0.00                 | -82.00               | 0.00                 | 0.00                   | -82.00                 |
| Stiles, Eugene                | 0.00               | 82.00                | 82.00                | 82.00                | 246.00                 | 492.00                 |
| Thomas, Don & Phalba          | 0.00               | 82.00                | 82.00                | 82.00                | 246.00                 | 492.00                 |
| Tilstra, Lorraine & Douglas   | 0.00               | 82.00                | 82.00                | 0.00                 | 0.00                   | 164.00                 |
| Warwick, James L              | 0.00               | 82.00                | 82.00                | 82.00                | 164.00                 | 410.00                 |
| <b>TOTAL</b>                  | <b><u>0.00</u></b> | <b><u>656.00</u></b> | <b><u>574.00</u></b> | <b><u>574.00</u></b> | <b><u>1,476.00</u></b> | <b><u>3,280.00</u></b> |

**The Villages of Garrison Creek - MPMA**  
**A/P Aging Summary**  
As of February 28, 2018

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|                                       | <u>Current</u>          | <u>1 - 30</u>       | <u>31 - 60</u>     | <u>61 - 90</u>     | <u>&gt; 90</u>     | <u>TOTAL</u>            |
|---------------------------------------|-------------------------|---------------------|--------------------|--------------------|--------------------|-------------------------|
| Blue Mtn Valley Business Services     | 441.67                  | 0.00                | 0.00               | 0.00               | 0.00               | 441.67                  |
| Cascade Natural Gas                   | 10.60                   | 0.00                | 0.00               | 0.00               | 0.00               | 10.60                   |
| City of College Place - 11674         | 37.90                   | 0.00                | 0.00               | 0.00               | 0.00               | 37.90                   |
| City of College Place - 12005         | 37.90                   | 0.00                | 0.00               | 0.00               | 0.00               | 37.90                   |
| City of College Place - 12006         | 37.90                   | 0.00                | 0.00               | 0.00               | 0.00               | 37.90                   |
| Columbia Rural Electric               | 1,692.98                | 0.00                | 0.00               | 0.00               | 0.00               | 1,692.98                |
| Community Association Institute       | 310.00                  | 0.00                | 0.00               | 0.00               | 0.00               | 310.00                  |
| Hawkins Law                           | 95.00                   | 0.00                | 0.00               | 0.00               | 0.00               | 95.00                   |
| Ike Muro's Landscaping and Irrigation | 8,204.01                | 0.00                | 0.00               | 0.00               | 0.00               | 8,204.01                |
| Pacific Power                         | 0.00                    | 68.32               | 0.00               | 0.00               | 0.00               | 68.32                   |
| Smith Brothers Industries LLC         | 456.15                  | 0.00                | 0.00               | 0.00               | 0.00               | 456.15                  |
| <b>TOTAL</b>                          | <b><u>11,324.11</u></b> | <b><u>68.32</u></b> | <b><u>0.00</u></b> | <b><u>0.00</u></b> | <b><u>0.00</u></b> | <b><u>11,392.43</u></b> |