

The Villages of Garrison Creek - MPMA

Balance Sheet

As of March 31, 2018

04/16/18

Accrual Basis

	<u>Mar 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	20,026.57
Total 1000 · Bank-Operating	<u>20,026.57</u>
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	78,840.76
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
Total 1100 · Bank-Reserve Fund	<u>164,376.20</u>
Total Checking/Savings	<u>184,402.77</u>
Accounts Receivable	
1210 · Accounts Receivable	2,870.00
Total Accounts Receivable	<u>2,870.00</u>
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	0.54
Total Other Current Assets	<u>2,500.54</u>
Total Current Assets	<u>189,773.31</u>
TOTAL ASSETS	<u>189,773.31</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	11,201.77
Total Accounts Payable	<u>11,201.77</u>
Credit Cards	
2050 · VISA Credit Card	58.96
Total Credit Cards	<u>58.96</u>
Other Current Liabilities	
2310 · Accrued Expenses	4,489.75
Total Other Current Liabilities	<u>4,489.75</u>
Total Current Liabilities	<u>15,750.48</u>
Total Liabilities	<u>15,750.48</u>
Equity	
3000 · Retained Earnings	161,305.80
Net Income	12,717.03
Total Equity	<u>174,022.83</u>
TOTAL LIABILITIES & EQUITY	<u>189,773.31</u>

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

04/16/18

Accrual Basis

	<u>Jan - M...</u>	<u>Budget</u>	<u>% of ...</u>
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	40,656.00	162,624.00	25.0%
Total Income	40,656.00	162,624.00	25.0%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	1,350.01	5,500.00	24.5%
7315 · Auditing	0.00	1,750.00	0.0%
7325 · Board Expense	310.00	750.00	41.3%
7335 · Communications/Phone	88.19		
7345 · Insurance	1,039.47	4,500.00	23.1%
7350 · Legal Fees	4,539.04	6,000.00	75.7%
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	13.40	350.00	3.8%
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%
Total 7300 · Administrative Expenses	7,421.04	23,825.00	31.1%
7400 · Contingency			
7410 · Contingency	0.00	14,960.00	0.0%
Total 7400 · Contingency	0.00	14,960.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	0.00	480.00	0.0%
7530 · Inspections, adjust, on-call	978.00	1,679.00	58.2%
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%
Total 7500 · Irrigation System	1,783.64	11,163.00	16.0%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	728.76	3,218.00	22.6%
7615.02 · Phase 2-Mowing & Fertilizer	639.69	2,762.00	23.2%
7615.05 · Phase 5-Mowing & Fertilizer	619.62	3,603.00	17.2%
7615.06 · Phase 6-Mowing & Fertilizer	386.79	1,706.00	22.7%
7615.07 · Phase 7-Mowing & Fertilizer	1,063.44	4,652.00	22.9%
7615.08 · Phase 8-Mowing & Fertilizer	1,103.30	4,260.00	25.9%
7615.09 · Phase 9-Mowing & Fertilizer	1,363.49	8,696.00	15.7%
7615.10 · Phase 10-Mowing & Fertilizer	0.00	1,873.00	0.0%
Total 7615 · Pocket Parks	5,905.09	30,770.00	19.2%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	2,511.00	20,691.00	12.1%
7625 · Turf Sprays (Fert, Broadleaf)	0.00	2,913.00	0.0%
7626 · Tree Sprays (Insecticides)	1,494.00	2,939.00	50.8%
7627 · Weed Control (Sprays, weeding)	1,821.00	3,751.00	48.5%
7650 · Tree & shrub pruning & removal	4,443.05	12,765.00	34.8%
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.	2,940.97	3,706.00	79.4%
Total 7619 · Common Areas	13,210.02	50,980.00	25.9%

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

04/16/18

Accrual Basis

	Jan - M...	Budget	% of ...
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	250.01	375.00	66.7%
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%
Total 7670 · Other Routine Maint.	250.01	4,660.00	5.4%
Total 7600 · Grounds Maint-N of Creek	19,365.12	86,410.00	22.4%
7800 · Grounds Maint-S of Creek			
7862 · Tree Care	233.75	2,426.00	9.6%
7864 · Creek weed & blackberry control	217.00	1,164.00	18.6%
7865 · Walking trails-12 mo.	0.00	806.00	0.0%
Total 7800 · Grounds Maint-S of Creek	450.75	4,396.00	10.3%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	2,132.75	9,200.00	23.2%
7920 · Electricity-Street Lights	3,184.54	12,540.00	25.4%
7940 · Natural Gas	31.80	130.00	24.5%
7950 · City Water	306.99		
7951 · City Utility Tax	34.11		
Total 7900 · Utilities	5,690.19	21,870.00	26.0%
Total Expense	34,710.74	162,624.00	21.3%
Net Ordinary Income	5,945.26	0.00	100.0%
Net Income	<u>5,945.26</u>	<u>0.00</u>	<u>100.0%</u>

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

	<u>Jan - Ma...</u>	<u>Budget</u>	<u>% of Bu...</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	18,876.00	75,504.00	25.0%
9020 · Interest Income	22.25	75.00	29.7%
Total Other Income	<u>18,898.25</u>	<u>75,579.00</u>	<u>25.0%</u>
Other Expense			
9502 · Asphalt Sealcoat and Repairs	0.00	28,784.00	0.0%
9505 · Bark Dust Replacement	1,521.80	3,399.00	44.8%
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%
Total Other Expense	<u>12,126.48</u>	<u>76,243.00</u>	<u>15.9%</u>
Net Other Income	<u>6,771.77</u>	<u>-664.00</u>	<u>-1,019.8%</u>
Net Income	<u><u>6,771.77</u></u>	<u><u>-664.00</u></u>	<u><u>-1,019.8%</u></u>

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

04/16/18

March 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	03/01/2018	1414	Village I	Master Association Dues	1,558.00
Invoice	03/01/2018	1415	Village II	Master Association Dues	1,968.00
Invoice	03/01/2018	1416	Village V	Master Association Dues	2,214.00
Invoice	03/01/2018	1417	Village VI	Master Association Dues	3,198.00
Invoice	03/01/2018	1418	Village VII	Master Association Dues	3,444.00
Invoice	03/01/2018	1419	Village VIII	Master Association Dues	2,542.00
Invoice	03/01/2018	1420	Village IX	Master Association Dues	1,394.00
Invoice	03/01/2018	1421	Phase Five Development	Master Association Dues	164.00
Invoice	03/01/2018	1422	Garrison Creek LLC	Unoccupied Lots - Phase 9 (05 16 17 18 19 29 30 3...	902.00
Invoice	03/01/2018	1423	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (03 04 06 07 08 12 13 1...	902.00
Invoice	03/01/2018	1424	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	03/01/2018	1425	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	03/01/2018	1426	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	03/01/2018	1427	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	03/01/2018	1428	Cress, John & Pam	Master Association Dues	82.00
Invoice	03/01/2018	1429	Harvey, Lisa	Master Association Dues	82.00
Invoice	03/01/2018	1430	Kozik, James & Ashley	Master Association Dues	82.00
Invoice	03/01/2018	1431	Merriman, Leigh	Master Association Dues	82.00
Invoice	03/01/2018	1432	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	03/01/2018	1433	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	03/01/2018	1434	Schaefer, Steven J & Sandra J	Master Association Dues	82.00
Invoice	03/01/2018	1435	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	03/01/2018	1436	Stiles, Eugene	Master Association Dues	82.00
Invoice	03/01/2018	1437	Stream, Tamara	Master Association Dues	82.00
Invoice	03/01/2018	1438	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	03/01/2018	1439	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	03/01/2018	1440	Warwick, James L	Master Association Dues	82.00
Invoice	03/01/2018	1441	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
Invoice	03/01/2018	1442	Smith, Robert & Shana	Master Association Dues	82.00
General...	03/31/2018	153		Transfer	-6,292.00
Total 5110 · Operating Assessment					13,552.00
Total Income					13,552.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	03/25/2018		Blue Mtn Valley Business Services		441.67
Total 7310 · Accounting					441.67
7335 · Communications/Phone					
Credit ...	03/31/2018		Grasshopper Group		30.22
Total 7335 · Communications/Phone					30.22
7345 · Insurance					
Check	03/01/2018	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	03/01/2018	363140	Paine Hamblen LLP		1,560.00
Total 7350 · Legal Fees					1,560.00
7375 · Office Supplies					
Bill	03/08/2018		Postmaster	Postage	13.40
Total 7375 · Office Supplies					13.40
Total 7300 · Administrative Expenses					2,391.78

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

04/16/18

March 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7500 · Irrigation System					
7530 · Inspections, adjust, on-call					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#01-Check pumps/sprinkler system	652.00
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#02-Check irrigation system	326.00
Total 7530 · Inspections, adjust, on-call					978.00
Total 7500 · Irrigation System					978.00
7600 · Grounds Maint-N of Creek					
7615 · Pocket Parks					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	03/27/2018	2022585	Smith Brothers Industries LLC		242.92
Total 7615.01 · Phase 1-Mowing & Fertilizer					242.92
7615.02 · Phase 2-Mowing & Fertilizer					
Bill	03/27/2018	2022585	Smith Brothers Industries LLC		213.23
Total 7615.02 · Phase 2-Mowing & Fertilizer					213.23
7615.05 · Phase 5-Mowing & Fertilizer					
Bill	03/27/2018	8293887-1 Year	Senske Services	05-Spring(3),Summer(2),Fall(2),Grub/Billbug	619.62
Total 7615.05 · Phase 5-Mowing & Fertilizer					619.62
7615.06 · Phase 6-Mowing & Fertilizer					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	06	142.21
Total 7615.06 · Phase 6-Mowing & Fertilizer					142.21
7615.07 · Phase 7-Mowing & Fertilizer					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	07	387.70
Total 7615.07 · Phase 7-Mowing & Fertilizer					387.70
7615.08 · Phase 8-Mowing & Fertilizer					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	08	385.88
Total 7615.08 · Phase 8-Mowing & Fertilizer					385.88
7615.09 · Phase 9-Mowing & Fertilizer					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	09	724.66
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	09 Sod/sprinklers	130.49
Total 7615.09 · Phase 9-Mowing & Fertilizer					855.15
Total 7615 · Pocket Parks					2,846.71
7619 · Common Areas					
7620 · Mowing GVW-Gazebo-ClkTower-etc					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#04-Mow GVW grass	2,511.00
Total 7620 · Mowing GVW-Gazebo-ClkTower-etc					2,511.00
7626 · Tree Sprays (Insecticides)					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#06-Tree systemic	598.00
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#19-Tree Applic #1-Dormant Oil	380.00
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#19-Tree Applic #1-Insecticides	380.00
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#23-Tree Applic #1-Dorman Oil (Larch)	136.00
Total 7626 · Tree Sprays (Insecticides)					1,494.00
7627 · Weed Control (Sprays, weeding)					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#17-Weed spray-ornamental beds (Mar)	1,522.00
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#21-Weed spray (Larch) (Mar)	299.00
Total 7627 · Weed Control (Sprays, weeding)					1,821.00

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Accrual Basis

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

Type	Date	Num	Name	Memo	Amount
7650 · Tree & shrub pruning & removal					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#05-Tree work (N)	935.00
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#07-Trim shrubs	490.00
Total 7650 · Tree & shrub pruning & removal					1,425.00
7665 · Sidewalks/walking trails-12 mo.					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#11-Weed control (ponds)	305.00
Total 7665 · Sidewalks/walking trails-12 mo.					305.00
Total 7619 · Common Areas					7,556.00
7670 · Other Routine Maint.					
7683 · Gazebo Pest Spraying					
Bill	03/07/2018	s28172	Best Pest Control		250.01
Total 7683 · Gazebo Pest Spraying					250.01
Total 7670 · Other Routine Maint.					250.01
Total 7600 · Grounds Maint-N of Creek					10,652.72
7800 · Grounds Maint-S of Creek					
7862 · Tree Care					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#05-Tree work (S)	233.75
Total 7862 · Tree Care					233.75
7864 · Creek weed & blackberry control					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	#25-Weed spray (Reparian Zone-S)	217.00
Total 7864 · Creek weed & blackberry control					217.00
Total 7800 · Grounds Maint-S of Creek					450.75
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	03/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.26
Bill	03/31/2018		Columbia Rural Electric	Acct 9970 - Meter 17395955	91.96
Bill	03/31/2018		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.39
Bill	03/31/2018		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.26
Bill	03/31/2018		Columbia Rural Electric	Acct 11752 - Meter 17424571	168.86
Bill	03/31/2018		Columbia Rural Electric	Acct 12021 - Meter 17446117	199.31
Bill	03/31/2018		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.30
Bill	03/31/2018		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.30
Total 7910 · Electricity-Irrig & Ponds					697.64
7920 · Electricity-Street Lights					
Bill	03/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66576526	17.04
Bill	03/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.35
Bill	03/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66568587	23.44
Bill	03/31/2018		Columbia Rural Electric	Acct 9972 - Street Lights	1,020.82
Total 7920 · Electricity-Street Lights					1,074.65
7940 · Natural Gas					
Bill	03/31/2018		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Total 7940 · Natural Gas					10.60
7950 · City Water					
Bill	03/31/2018		City of College Place - 11674		34.11
Bill	03/31/2018		City of College Place - 12005		34.11
Bill	03/31/2018		City of College Place - 12006		34.11
Total 7950 · City Water					102.33

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

Type	Date	Num	Name	Memo	Amount
				7951 · City Utility Tax	
Bill	03/31/2018		City of College Place - 11674		3.79
Bill	03/31/2018		City of College Place - 12005		3.79
Bill	03/31/2018		City of College Place - 12006		3.79
			Total 7951 · City Utility Tax		11.37
			Total 7900 · Utilities		1,896.59
			Total Expense		16,369.84
			Net Ordinary Income		-2,817.84
			Net Income		-2,817.84

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04/16/18

Accrual Basis

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	03/31/2018	153		Transfer	6,292.00
Total 9010 · Reserve Assessment					6,292.00
9020 · Interest Income					
Deposit	03/31/2018		Baker Boyer Bank - Int Inc	Deposit	2.65
Total 9020 · Interest Income					2.65
Total Other Income					6,294.65
Other Expense					
9505 · Bark Dust Replacement					
Bill	03/31/2018	20308	Ike Muro's Landscaping and Irrigat...	WT 7/8	1,521.80
Total 9505 · Bark Dust Replacement					1,521.80
Total Other Expense					1,521.80
Net Other Income					4,772.85
Net Income					4,772.85

The Villages of Garrison Creek - MPMA
A/R Aging Summary
 As of March 31, 2018

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Cohan, Ted & Heidi	0.00	82.00	82.00	82.00	328.00	574.00
Coleman, Donald & Debbie	0.00	82.00	82.00	82.00	328.00	574.00
Roth, Allan & Diana	0.00	-82.00	0.00	0.00	0.00	-82.00
Schaefer, Steven J & Sandra J	0.00	0.00	0.00	-82.00	0.00	-82.00
Stiles, Eugene	0.00	82.00	82.00	82.00	328.00	574.00
Thomas, Don & Phalba	0.00	82.00	82.00	82.00	328.00	574.00
Tilstra, Lorraine & Douglas	0.00	82.00	82.00	82.00	0.00	246.00
Warwick, James L	0.00	82.00	82.00	82.00	246.00	492.00
TOTAL	<u>0.00</u>	<u>410.00</u>	<u>492.00</u>	<u>410.00</u>	<u>1,558.00</u>	<u>2,870.00</u>

The Villages of Garrison Creek - MPMA
A/R Aging Summary
 As of March 31, 2018

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Cohan, Ted & Heidi	0.00	82.00	82.00	82.00	328.00	574.00
Coleman, Donald & Debbie	0.00	82.00	82.00	82.00	328.00	574.00
Roth, Allan & Diana	0.00	-82.00	0.00	0.00	0.00	-82.00
Schaefer, Steven J & Sandra J	0.00	0.00	0.00	-82.00	0.00	-82.00
Stiles, Eugene	0.00	82.00	82.00	82.00	328.00	574.00
Thomas, Don & Phalba	0.00	82.00	82.00	82.00	328.00	574.00
Tilstra, Lorraine & Douglas	0.00	82.00	82.00	82.00	0.00	246.00
Warwick, James L	0.00	82.00	82.00	82.00	246.00	492.00
TOTAL	<u>0.00</u>	<u>410.00</u>	<u>492.00</u>	<u>410.00</u>	<u>1,558.00</u>	<u>2,870.00</u>