

The Villages of Garrison Creek - MPMA
Balance Sheet
As of April 30, 2018

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	18,928.37
Total 1000 · Bank-Operating	18,928.37
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	85,135.33
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	170,670.77
Total Checking/Savings	189,599.14
Accounts Receivable	
1210 · Accounts Receivable	3,772.00
Total Accounts Receivable	3,772.00
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	0.80
Total Other Current Assets	2,500.80
Total Current Assets	195,871.94
TOTAL ASSETS	195,871.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	13,605.15
Total Accounts Payable	13,605.15
Credit Cards	
2050 · VISA Credit Card	40.22
Total Credit Cards	40.22
Other Current Liabilities	
2310 · Accrued Expenses	6,474.50
Total Other Current Liabilities	6,474.50
Total Current Liabilities	20,119.87
Total Liabilities	20,119.87

The Villages of Garrison Creek - MPMA

Balance Sheet

As of April 30, 2018

	<u>Apr 30, 18</u>
Equity	
3000 · Retained Earnings	161,305.80
Net Income	<u>14,446.27</u>
Total Equity	<u>175,752.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>195,871.94</u></u>

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

	<u>Jan - Ap...</u>	<u>Budget</u>	<u>% of B...</u>
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	54,208.00	162,624.00	33.3%
Total Income	54,208.00	162,624.00	33.3%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	1,816.68	5,500.00	33.0%
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	1,385.96	4,500.00	30.8%
7350 · Legal Fees	5,874.94	6,000.00	97.9%
7355 · LUS Monitoring & Secretarial	218.41	3,500.00	6.2%
7360 · Miscellaneous Expense	10.00	100.00	10.0%
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	9,798.51	23,825.00	41.1%
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	618.19	8,390.00	7.4%
7550 · System Startup	0.00	110.00	0.0%
7560 · System Winterization	0.00	504.00	0.0%
Total 7500 · Irrigation System	1,596.19	11,163.00	14.3%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	996.97	3,218.00	31.0%
7615.02 · Phase 2-Mowing & Fertilizer	869.86	2,762.00	31.5%
7615.05 · Phase 5-Mowing & Fertilizer	1,028.00	3,603.00	28.5%
7615.06 · Phase 6-Mowing & Fertilizer	529.00	1,706.00	31.0%
7615.07 · Phase 7-Mowing & Fertilizer	1,451.14	4,652.00	31.2%
7615.08 · Phase 8-Mowing & Fertilizer	1,489.18	4,260.00	35.0%
7615.09 · Phase 9-Mowing & Fertilizer	2,088.15	8,696.00	24.0%
7615.10 · Phase 10-Mowing & Fertilizer	206.53	1,873.00	11.0%
Total 7615 · Pocket Parks	8,658.83	30,770.00	28.1%

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

	<u>Jan - Ap...</u>	<u>Budget</u>	<u>% of B...</u>
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	5,022.00	20,691.00	24.3%
7625 · Turf Sprays (Fert, Broadleaf)	707.00	2,913.00	24.3%
7626 · Tree Sprays (Insecticides)	2,092.00	2,939.00	71.2%
7627 · Weed Control (Sprays, weeding)	1,821.00	3,751.00	48.5%
7650 · Tree & shrub pruning & removal	5,997.49	12,765.00	47.0%
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.	3,490.47	3,706.00	94.2%
Total 7619 · Common Areas	19,129.96	50,980.00	37.5%
7670 · Other Routine Maint.			
7680 · Signage	0.00	110.00	0.0%
7681 · Ponds.	1,322.54	1,300.00	101.7%
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.	1,572.55	4,660.00	33.7%
Total 7600 · Grounds Maint-N of Creek	29,361.34	86,410.00	34.0%
7800 · Grounds Maint-S of Creek			
7862 · Tree Care	467.50	2,426.00	19.3%
7864 · Creek weed & blackberry control	673.50	1,164.00	57.9%
7865 · Walking trails-12 mo.	0.00	806.00	0.0%
Total 7800 · Grounds Maint-S of Creek	1,141.00	4,396.00	26.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	2,905.97	9,200.00	31.6%
7920 · Electricity-Street Lights	4,257.23	12,540.00	33.9%
7940 · Natural Gas	42.40	130.00	32.6%
7950 · City Water	409.32		
7951 · City Utility Tax	45.48		
Total 7900 · Utilities	7,660.40	21,870.00	35.0%
Total Expense	49,557.44	162,624.00	30.5%
Net Ordinary Income	4,650.56	0.00	100.0%
Net Income	<u>4,650.56</u>	<u>0.00</u>	<u>100.0%</u>

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

	<u>Jan - Apr ...</u>	<u>Budget</u>	<u>% of Bud...</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	25,168.00	75,504.00	33.3%
9020 · Interest Income	24.82	75.00	33.1%
Total Other Income	25,192.82	75,579.00	33.3%
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		
9556 · Pond Circulation Pump	1,964.27		
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.	1,306.36	25,000.00	5.2%
9588 · Sidewalk Repair	0.00	10,000.00	0.0%
Total Other Expense	15,397.11	76,243.00	20.2%
Net Other Income	9,795.71	-664.00	-1,475.3%
Net Income	9,795.71	-664.00	-1,475.3%

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

05/14/18

April 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	04/01/2018	1443	Village I	Master Association Dues	1,558.00
Invoice	04/01/2018	1444	Village II	Master Association Dues	1,968.00
Invoice	04/01/2018	1445	Village V	Master Association Dues	2,214.00
Invoice	04/01/2018	1446	Village VI	Master Association Dues	3,198.00
Invoice	04/01/2018	1447	Village VII	Master Association Dues	3,444.00
Invoice	04/01/2018	1448	Village VIII	Master Association Dues	2,542.00
Invoice	04/01/2018	1449	Village IX	Master Association Dues	1,558.00
Invoice	04/01/2018	1450	Phase Five Development	Master Association Dues	164.00
Invoice	04/01/2018	1451	Garrison Creek LLC	Unoccupied Lots - Phase 9 (16 17 29 30 31 32 33 34)	656.00
Invoice	04/01/2018	1452	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (03 04 06 07 12 13 14 1...	984.00
Invoice	04/01/2018	1453	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	04/01/2018	1454	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	04/01/2018	1455	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	04/01/2018	1456	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	04/01/2018	1457	Cress, John & Pam	Master Association Dues	82.00
Invoice	04/01/2018	1458	Harvey, Lisa	Master Association Dues	82.00
Invoice	04/01/2018	1459	Kozik, James & Ashley	Master Association Dues	82.00
Invoice	04/01/2018	1460	Merriman, Leigh	Master Association Dues	82.00
Invoice	04/01/2018	1461	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	04/01/2018	1462	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	04/01/2018	1463	Schaefer, Steven J & Sandra J	Master Association Dues	82.00
Invoice	04/01/2018	1464	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	04/01/2018	1465	Smith, Robert & Shana	Master Association Dues	82.00
Invoice	04/01/2018	1466	Stiles, Eugene	Master Association Dues	82.00
Invoice	04/01/2018	1467	Stream, Tamara	Master Association Dues	82.00
Invoice	04/01/2018	1468	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	04/01/2018	1469	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	04/01/2018	1470	Warwick, James L	Master Association Dues	82.00
Invoice	04/01/2018	1471	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
General...	04/30/2018	154		Transfer	-6,292.00
Total 5110 · Operating Assessment					13,552.00
Total Income					13,552.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	04/25/2018		Blue Mtn Valley Business Services		466.67
Total 7310 · Accounting					466.67
7345 · Insurance					
Check	04/01/2018	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	04/05/2018	364207	Paine Hamblen LLP		848.40
Bill	04/30/2018	364952	Paine Hamblen LLP		487.50
Total 7350 · Legal Fees					1,335.90

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

05/14/18

April 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7355 · LUS Monitoring & Secretarial					
Bill	04/08/2018	20414388	Express Services Inc		61.43
Bill	04/09/2018	2051201	Express Services Inc		68.25
Bill	04/15/2018	20444893	Express Services Inc		54.60
Bill	04/22/2018	20476444	Express Services Inc		34.13
Total 7355 · LUS Monitoring & Secretarial					218.41
7360 · Miscellaneous Expense					
Credit ...	04/17/2018		Secretary of State Corporations Di...	Annual Renewal	10.00
Total 7360 · Miscellaneous Expense					10.00
Total 7300 · Administrative Expenses					2,377.47
7500 · Irrigation System					
7540 · Repairs					
Bill	04/01/2018	1597 Transfer	Les's Pump & Electrical Inc	To 9587 Dewatering sump pump repair	-805.64
Bill	04/30/2018	17652	Diamond Cut Landscaping	05	427.98
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	gazebo-install drip line	190.21
Total 7540 · Repairs					-187.45
Total 7500 · Irrigation System					-187.45
7600 · Grounds Maint-N of Creek					
7615 · Pocket Parks					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	04/18/2018		Smith Brothers Industries LLC		268.21
Total 7615.01 · Phase 1-Mowing & Fertilizer					268.21
7615.02 · Phase 2-Mowing & Fertilizer					
Bill	04/18/2018		Smith Brothers Industries LLC		230.17
Total 7615.02 · Phase 2-Mowing & Fertilizer					230.17
7615.05 · Phase 5-Mowing & Fertilizer					
Bill	04/30/2018	17653	Diamond Cut Landscaping	05	408.38
Total 7615.05 · Phase 5-Mowing & Fertilizer					408.38
7615.06 · Phase 6-Mowing & Fertilizer					
Bill	04/30/2018	20366	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	04/30/2018	20366	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	04/30/2018	20366	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	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	09	724.66
Total 7615.09 · Phase 9-Mowing & Fertilizer					724.66

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

Type	Date	Num	Name	Memo	Amount
	7615.10 · Phase 10-Mowing & Fertilizer				
Bill	04/30/2018	166217	Lawns Plus	10	206.53
	Total 7615.10 · Phase 10-Mowing & Fertilizer				206.53
	Total 7615 · Pocket Parks				2,753.74
	7619 · Common Areas				
	7620 · Mowing GVW-Gazebo-ClkTower-etc				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#04-Mow GVW grass	2,511.00
	Total 7620 · Mowing GVW-Gazebo-ClkTower-etc				2,511.00
	7625 · Turf Sprays (Fert, Broadleaf)				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#13-Lawn Applic #1	707.00
	Total 7625 · Turf Sprays (Fert, Broadleaf)				707.00
	7626 · Tree Sprays (Insecticides)				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#06-Tree systemic	598.00
	Total 7626 · Tree Sprays (Insecticides)				598.00
	7650 · Tree & shrub pruning & removal				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#05-Tree work (N)	935.00
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#07-Trim shrubs	489.00
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	05 Cut pine tree, willow tree, to dump	130.44
	Total 7650 · Tree & shrub pruning & removal				1,554.44
	7665 · Sidewalks/walking trails-12 mo.				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#09-Weed control (Larch)	244.50
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#11-Weed control (ponds)	305.00
	Total 7665 · Sidewalks/walking trails-12 mo.				549.50
	Total 7619 · Common Areas				5,919.94
	7670 · Other Routine Maint.				
	7681 · Ponds.				
Bill	04/01/2018	74743	Dick Cook {2}	Bioverse for ponds	1,322.54
	Total 7681 · Ponds.				1,322.54
	Total 7670 · Other Routine Maint.				1,322.54
	Total 7600 · Grounds Maint-N of Creek				9,996.22
	7800 · Grounds Maint-S of Creek				
	7862 · Tree Care				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#05-Tree work (S)	233.75
	Total 7862 · Tree Care				233.75
	7864 · Creek weed & blackberry control				
Bill	04/30/2018	20366	Ike Muro's Landscaping and Irrigat...	#10-Trim blackberries	456.50
	Total 7864 · Creek weed & blackberry control				456.50
	Total 7800 · Grounds Maint-S of Creek				690.25

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

05/14/18

April 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	04/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.26
Bill	04/30/2018		Columbia Rural Electric	Acct 9970 - Meter 17395955	139.58
Bill	04/30/2018		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.30
Bill	04/30/2018		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.18
Bill	04/30/2018		Columbia Rural Electric	Acct 11752 - Meter 17424571	187.02
Bill	04/30/2018		Columbia Rural Electric	Acct 12021 - Meter 17446117	209.28
Bill	04/30/2018		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.30
Bill	04/30/2018		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.30
Total 7910 · Electricity-Irrig & Ponds					773.22
7920 · Electricity-Street Lights					
Bill	04/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66576526	16.21
Bill	04/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.22
Bill	04/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66568587	22.44
Bill	04/30/2018		Columbia Rural Electric	Acct 9972 - Street Lights	1,020.82
Total 7920 · Electricity-Street Lights					1,072.69
7940 · Natural Gas					
Bill	04/30/2018		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Total 7940 · Natural Gas					10.60
7950 · City Water					
Bill	04/30/2018		City of College Place - 11674		34.11
Bill	04/30/2018		City of College Place - 12005		34.11
Bill	04/30/2018		City of College Place - 12006		34.11
Total 7950 · City Water					102.33
7951 · City Utility Tax					
Bill	04/30/2018		City of College Place - 11674		3.79
Bill	04/30/2018		City of College Place - 12005		3.79
Bill	04/30/2018		City of College Place - 12006		3.79
Total 7951 · City Utility Tax					11.37
Total 7900 · Utilities					1,970.21
Total Expense					14,846.70
Net Ordinary Income					-1,294.70
Net Income					-1,294.70

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	04/30/2018	154		Transfer	6,292.00
	Total 9010 · Reserve Assessment				6,292.00
9020 · Interest Income					
Deposit	04/30/2018		Baker Boyer Bank - Int Inc	Deposit	2.57
	Total 9020 · Interest Income				2.57
Total Other Income					6,294.57
Other Expense					
9556 · Pond Circulation Pump					
Bill	04/30/2018	1612	Les's Pump & Electrical Inc	Replace 3/4HP sump pump/de-watering station	1,964.27
	Total 9556 · Pond Circulation Pump				1,964.27
9587 · Pond Maintenance.					
Bill	04/01/2018	1597 Transfer	Les's Pump & Electrical Inc	Fr 7540 Dewatering sump pump repair	805.64
Bill	04/18/2018	1607	Les's Pump & Electrical Inc	Failure of float switch repair on sump pump	500.72
	Total 9587 · Pond Maintenance.				1,306.36
Total Other Expense					3,270.63
Net Other Income					3,023.94
Net Income					3,023.94

The Villages of Garrison Creek - MPMA
A/R Aging Summary
As of April 30, 2018

	<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	328.00	0.00	0.00	0.00	328.00
Chung, Steve & Christine	0.00	-82.00	0.00	0.00	0.00	-82.00
Cohan, Ted & Heidi	0.00	82.00	82.00	82.00	410.00	656.00
Coleman, Donald & Debbie	0.00	82.00	82.00	82.00	410.00	656.00
Kozik, James & Ashley	0.00	82.00	0.00	0.00	0.00	82.00
Schaefer, Steven J & Sandra J	0.00	0.00	0.00	0.00	-82.00	-82.00
Stiles, Eugene	0.00	82.00	82.00	82.00	410.00	656.00
Thomas, Don & Phalba	0.00	82.00	82.00	82.00	410.00	656.00
Tilstra, Lorraine & Douglas	0.00	82.00	82.00	82.00	82.00	328.00
Warwick, James L	0.00	82.00	82.00	82.00	328.00	574.00
TOTAL	<u>0.00</u>	<u>820.00</u>	<u>492.00</u>	<u>492.00</u>	<u>1,968.00</u>	<u>3,772.00</u>

The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of April 30, 2018

	<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	466.67	0.00	0.00	0.00	0.00	466.67
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	1,780.78	0.00	0.00	0.00	0.00	1,780.78
Diamond Cut Landscaping	836.36	0.00	0.00	0.00	0.00	836.36
Express Services Inc	34.13	184.28	0.00	0.00	0.00	218.41
Ike Muro's Landscaping and Irrigation	6,456.10	0.00	0.00	0.00	0.00	6,456.10
Lawns Plus	206.53	0.00	0.00	0.00	0.00	206.53
Les's Pump & Electrical Inc	1,964.27	500.72	0.00	0.00	0.00	2,464.99
Pacific Power	0.00	65.13	0.00	0.00	0.00	65.13
Paine Hamblen LLP	487.50	0.00	0.00	0.00	0.00	487.50
Smith Brothers Industries LLC	0.00	498.38	0.00	0.00	0.00	498.38
TOTAL	<u>12,356.64</u>	<u>1,248.51</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,605.15</u>