

The Villages of Garrison Creek - MPMA
Balance Sheet
As of July 31, 2018

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	16,661.42
Total 1000 · Bank-Operating	16,661.42
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	76,274.13
1150 · BBB-CD #13996	20,127.64
1155 · BBB CD #13997	30,169.17
1160 · BBB CD #14045	20,120.17
1165 · BBB CD #14046	15,133.08
Total 1100 · Bank-Reserve Fund	161,824.19
Total Checking/Savings	178,485.61
Accounts Receivable	
1210 · Accounts Receivable	1,148.00
Total Accounts Receivable	1,148.00
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	-0.65
Total Other Current Assets	2,499.35
Total Current Assets	182,132.96
TOTAL ASSETS	182,132.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	17,142.96
Total Accounts Payable	17,142.96
Credit Cards	
2050 · VISA Credit Card	122.81
Total Credit Cards	122.81
Other Current Liabilities	
2310 · Accrued Expenses	11,273.25
Total Other Current Liabilities	11,273.25
Total Current Liabilities	28,539.02
Total Liabilities	28,539.02
Equity	
3000 · Retained Earnings	161,305.80
Net Income	-7,711.86
Total Equity	153,593.94
TOTAL LIABILITIES & EQUITY	182,132.96

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

	Jan - Jul ...	Budget	% of ...
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	94,864.00	162,624.00	58.3%
Total Income	94,864.00	162,624.00	58.3%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	3,141.69	5,500.00	57.1%
7315 · Auditing	0.00	1,750.00	0.0%
7325 · Board Expense	310.00	750.00	41.3%
7335 · Communications/Phone	203.21		
7345 · Insurance	2,425.55	4,500.00	53.9%
7350 · Legal Fees	17,190.29	17,000.00	101.1%
7355 · LUS Monitoring & Secretarial	798.56	3,500.00	22.8%
7360 · Miscellaneous Expense	10.00	100.00	10.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	256.00	350.00	73.1%
7376 · Reserve Study	0.00	500.00	0.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	146.87	125.00	117.5%
Total 7300 · Administrative Expenses	24,482.17	34,825.00	70.3%
7400 · Contingency			
7410 · Contingency	0.00	3,960.00	0.0%
Total 7400 · Contingency	0.00	3,960.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	599.14	480.00	124.8%
7530 · Inspections, adjust, on-call	1,304.00	1,679.00	77.7%
7540 · Repairs	4,307.81	8,390.00	51.3%
7550 · System Startup	0.00	110.00	0.0%
7560 · System Winterization	0.00	504.00	0.0%
Total 7500 · Irrigation System	6,210.95	11,163.00	55.6%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	1,801.60	3,218.00	56.0%
7615.02 · Phase 2-Mowing & Fertilizer	1,560.37	2,762.00	56.5%
7615.05 · Phase 5-Mowing & Fertilizer	2,171.46	3,603.00	60.3%
7615.06 · Phase 6-Mowing & Fertilizer	955.63	1,706.00	56.0%
7615.07 · Phase 7-Mowing & Fertilizer	2,614.23	4,652.00	56.2%
7615.08 · Phase 8-Mowing & Fertilizer	2,646.83	4,260.00	62.1%
7615.09 · Phase 9-Mowing & Fertilizer	4,262.13	8,696.00	49.0%
7615.10 · Phase 10-Mowing & Fertilizer	743.50	1,873.00	39.7%
Total 7615 · Pocket Parks	16,755.75	30,770.00	54.5%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	12,555.00	20,691.00	60.7%
7625 · Turf Sprays (Fert, Broadleaf)	1,414.00	2,913.00	48.5%
7626 · Tree Sprays (Insecticides)	2,853.00	2,939.00	97.1%
7627 · Weed Control (Sprays, weeding)	3,642.00	3,751.00	97.1%
7650 · Tree & shrub pruning & removal	13,041.45	12,765.00	102.2%
7655 · Plant & tree replacment	1,860.83	1,000.00	186.1%
7660 · Fall leaf & dead plant cleanup	0.00	3,215.00	0.0%
7665 · Sidewalks/walking trails-12 mo.	5,136.97	3,706.00	138.6%
Total 7619 · Common Areas	40,503.25	50,980.00	79.4%

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

	<u>Jan - Jul ...</u>	<u>Budget</u>	<u>% of ...</u>
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	750.03	375.00	200.0%
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%
7693 · Street Lights	262.14		
Total 7670 · Other Routine Maint.	<u>2,334.71</u>	<u>4,660.00</u>	<u>50.1%</u>
Total 7600 · Grounds Maint-N of Creek	59,593.71	86,410.00	69.0%
7800 · Grounds Maint-S of Creek			
7862 · Tree Care	1,291.07	2,426.00	53.2%
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	<u>1,964.57</u>	<u>4,396.00</u>	<u>44.7%</u>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	5,284.14	9,200.00	57.4%
7920 · Electricity-Street Lights	7,468.29	12,540.00	59.6%
7940 · Natural Gas	74.84	130.00	57.6%
7950 · City Water	1,545.27		
7951 · City Utility Tax	171.68		
Total 7900 · Utilities	<u>14,544.22</u>	<u>21,870.00</u>	<u>66.5%</u>
Total Expense	<u>106,795.62</u>	<u>162,624.00</u>	<u>65.7%</u>
Net Ordinary Income	<u>-11,931.62</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>-11,931.62</u>	<u>0.00</u>	<u>100.0%</u>

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

	<u>Jan - Ju...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	44,044.00	75,504.00	58.3%
9020 · Interest Income	55.47	75.00	74.0%
Total Other Income	44,099.47	75,579.00	58.3%
Other Expense			
9502 · Asphalt Sealcoat and Repairs	24,482.60	28,784.00	85.1%
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	39,879.71	76,243.00	52.3%
Net Other Income	4,219.76	-664.00	-635.5%
Net Income	4,219.76	-664.00	-635.5%

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

08/20/18

July 2018

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	07/01/2018	1532	Village I	Master Association Dues	1,558.00
Invoice	07/01/2018	1533	Village II	Master Association Dues	1,968.00
Invoice	07/01/2018	1534	Village V	Master Association Dues	2,214.00
Invoice	07/01/2018	1535	Village VI	Master Association Dues	3,198.00
Invoice	07/01/2018	1536	Village VII	Master Association Dues	3,444.00
Invoice	07/01/2018	1537	Village VIII	Master Association Dues	2,542.00
Invoice	07/01/2018	1538	Village IX	Master Association Dues	2,050.00
Invoice	07/01/2018	1539	Phase Five Development	Master Association Dues	164.00
Invoice	07/01/2018	1540	Garrison Creek LLC	Unoccupied Lots - Phase 9 (16 17 30 31 32 33)	492.00
Invoice	07/01/2018	1541	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (12 13 14 18 19 28 29 34)	656.00
Invoice	07/01/2018	1542	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	07/01/2018	1543	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	07/01/2018	1544	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	07/01/2018	1545	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	07/01/2018	1546	Cress, John & Pam	Master Association Dues	82.00
Invoice	07/01/2018	1547	Harvey, Lisa	Master Association Dues	82.00
Invoice	07/01/2018	1548	Kozik, James & Ashley	Master Association Dues	82.00
Invoice	07/01/2018	1549	Merriman, Leigh	Master Association Dues	82.00
Invoice	07/01/2018	1550	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	07/01/2018	1551	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	07/01/2018	1552	Schaefer, Steven J & Sandra J	Master Association Dues	82.00
Invoice	07/01/2018	1553	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	07/01/2018	1554	Smith, Robert & Shana	Master Association Dues	82.00
Invoice	07/01/2018	1555	Stiles, Eugene	Master Association Dues	82.00
Invoice	07/01/2018	1556	Stream, Tamara	Master Association Dues	82.00
Invoice	07/01/2018	1557	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	07/01/2018	1558	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	07/01/2018	1559	Warwick, James L	Master Association Dues	82.00
Invoice	07/01/2018	1560	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
General...	07/31/2018	158		Transfer	-6,292.00
Total 5110 · Operating Assessment					13,552.00
Total Income					13,552.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	07/25/2018		Blue Mtn Valley Business Services		466.67
Total 7310 · Accounting					466.67
7335 · Communications/Phone					
Credit ...	07/31/2018		Grasshopper Group		27.40
Total 7335 · Communications/Phone					27.40
7345 · Insurance					
Check	07/01/2018	ACH	American Family Insurance		346.61
Total 7345 · Insurance					346.61
7350 · Legal Fees					
Bill	07/12/2018	16803	Hawkins Law		205.00
Bill	07/31/2018	367522	Paine Hamblen LLP		3,792.35
Bill	07/31/2018	367521	Paine Hamblen LLP		1,512.50
General...	07/31/2018			Budget Adjustment - \$5000 fr Contingency - 7/31/2...	
Total 7350 · Legal Fees					5,509.85
7355 · LUS Monitoring & Secretarial					
Bill	07/01/2018	20840826	Express Services Inc		61.43
Bill	07/15/2018	20929549	Express Services Inc		61.43
Total 7355 · LUS Monitoring & Secretarial					122.86
7375 · Office Supplies					
Bill	07/01/2018		Marie Evans	Postage	40.20
Bill	07/16/2018		Postmaster	Postage-2 books	20.00
Bill	07/24/2018		Ray Goff	Annual Meeting copies	182.40
Total 7375 · Office Supplies					242.60

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

Type	Date	Num	Name	Memo	Amount
	7385 · Website				
Credit ...	07/01/2018	2021122378	1and1 Internet Inc		65.94
	Total 7385 · Website				65.94
	Total 7300 · Administrative Expenses				6,781.93
	7400 · Contingency				
	7410 · Contingency				
General...	07/31/2018			Budget Adjustment - \$5000 to Legal Fees - 7/31/2018	
	Total 7410 · Contingency				0.00
	Total 7400 · Contingency				0.00
	7500 · Irrigation System				
	7540 · Repairs				
Bill	07/07/2018	17999	Diamond Cut Landscaping	05 Switch to battery timer	773.19
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...		1,195.69
	Total 7540 · Repairs				1,968.88
	Total 7500 · Irrigation System				1,968.88
	7600 · Grounds Maint-N of Creek				
	7615 · Pocket Parks				
	7615.01 · Phase 1-Mowing & Fertilizer				
Bill	07/05/2018	2023291	Smith Brothers Industries LLC		268.21
	Total 7615.01 · Phase 1-Mowing & Fertilizer				268.21
	7615.02 · Phase 2-Mowing & Fertilizer				
Bill	07/05/2018	2023291	Smith Brothers Industries LLC		230.17
	Total 7615.02 · Phase 2-Mowing & Fertilizer				230.17
	7615.05 · Phase 5-Mowing & Fertilizer				
Bill	07/31/2018	18108	Diamond Cut Landscaping		408.38
	Total 7615.05 · Phase 5-Mowing & Fertilizer				408.38
	7615.06 · Phase 6-Mowing & Fertilizer				
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...		142.21
	Total 7615.06 · Phase 6-Mowing & Fertilizer				142.21
	7615.07 · Phase 7-Mowing & Fertilizer				
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...		387.69
	Total 7615.07 · Phase 7-Mowing & Fertilizer				387.69
	7615.08 · Phase 8-Mowing & Fertilizer				
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...		385.89
	Total 7615.08 · Phase 8-Mowing & Fertilizer				385.89
	7615.09 · Phase 9-Mowing & Fertilizer				
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...		724.66
	Total 7615.09 · Phase 9-Mowing & Fertilizer				724.66
	7615.10 · Phase 10-Mowing & Fertilizer				
Bill	07/31/2018	166357	Lawns Plus		165.22
	Total 7615.10 · Phase 10-Mowing & Fertilizer				165.22
	Total 7615 · Pocket Parks				2,712.43
	7619 · Common Areas				
	7620 · Mowing GVW-Gazebo-ClkTower-etc				
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#04-Mow GVW grass	2,511.00
	Total 7620 · Mowing GVW-Gazebo-ClkTower-etc				2,511.00

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

Type	Date	Num	Name	Memo	Amount
7625 · Turf Sprays (Fert, Broadleaf)					
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#14-Lawn Applic #2	707.00
Total 7625 · Turf Sprays (Fert, Broadleaf)					707.00
7626 · Tree Sprays (Insecticides)					
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#20-Tree Applic #2-Insecticides	652.00
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#24-Tree Applic #2-Insecticides (Larch)	109.00
Total 7626 · Tree Sprays (Insecticides)					761.00
7650 · Tree & shrub pruning & removal					
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#05-Tree work (N)	935.00
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#07-Trim shrubs	489.00
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...		152.18
Total 7650 · Tree & shrub pruning & removal					1,576.18
7655 · Plant & tree replacment					
Bill	07/10/2018		Donna Fisher	Flowers-common areas	56.41
Total 7655 · Plant & tree replacment					56.41
7665 · Sidewalks/walking trails-12 mo.					
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#09-Weed control (Larch)	244.50
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#11-Weed control (ponds)	304.00
Total 7665 · Sidewalks/walking trails-12 mo.					548.50
Total 7619 · Common Areas					6,160.09
7670 · Other Routine Maint.					
7683 · Gazebo Pest Spraying					
Bill	07/12/2018	S28682	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					9,122.53
7800 · Grounds Maint-S of Creek					
7862 · Tree Care					
Bill	07/24/2018		Ray Goff	Clean up SOC	122.32
Bill	07/31/2018	20471	Ike Muro's Landscaping and Irrigat...	#05-Tree work (S)	233.75
Total 7862 · Tree Care					356.07
Total 7800 · Grounds Maint-S of Creek					356.07
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	07/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.26
Bill	07/31/2018		Columbia Rural Electric	Acct 9970 - Meter 17395955	210.40
Bill	07/31/2018		Columbia Rural Electric	Acct 9971 - Meter 17445442	52.13
Bill	07/31/2018		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.31
Bill	07/31/2018		Columbia Rural Electric	Acct 11752 - Meter 17424571	123.04
Bill	07/31/2018		Columbia Rural Electric	Acct 12021 - Meter 17446117	222.64
Bill	07/31/2018		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.55
Bill	07/31/2018		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.63
Total 7910 · Electricity-Irrig & Ponds					797.96
7920 · Electricity-Street Lights					
Bill	07/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66576526	15.73
Bill	07/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.99
Bill	07/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66568587	20.11
Bill	07/31/2018		Columbia Rural Electric	Acct 9972 - Street Lights	1,020.82
Total 7920 · Electricity-Street Lights					1,069.65
7940 · Natural Gas					
Bill	07/31/2018		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	11.24
Total 7940 · Natural Gas					11.24

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

Type	Date	Num	Name	Memo	Amount
7950 · City Water					
Bill	07/31/2018		City of College Place - 11674		97.47
Bill	07/31/2018		City of College Place - 12005		416.91
Bill	07/31/2018		City of College Place - 12006		34.11
Total 7950 · City Water					548.49
7951 · City Utility Tax					
Bill	07/31/2018		City of College Place - 11674		10.83
Bill	07/31/2018		City of College Place - 12005		46.32
Bill	07/31/2018		City of College Place - 12006		3.79
Total 7951 · City Utility Tax					60.94
Total 7900 · Utilities					2,488.28
Total Expense					20,717.69
Net Ordinary Income					-7,165.69
Net Income					-7,165.69

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	07/31/2018	158		Transfer	6,292.00
Total 9010 · Reserve Assessment					6,292.00
9020 · Interest Income					
Deposit	07/31/2018		Baker Boyer Bank - Int Inc	Deposit	5.28
Total 9020 · Interest Income					5.28
Total Other Income					6,297.28
Net Other Income					6,297.28
Net Income					6,297.28

The Villages of Garrison Creek - MPMA
A/R Aging Summary
As of July 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	0.00	0.00	0.00	82.00
Kozik, James & Ashley	0.00	82.00	0.00	0.00	0.00	82.00
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	0.00	82.00	246.00
Warwick, James L	0.00	82.00	82.00	0.00	656.00	820.00
TOTAL	0.00	246.00	164.00	0.00	738.00	1,148.00

The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of July 31, 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	11.24	0.00	0.00	0.00	0.00	11.24
City of College Place - 11674	108.30	0.00	0.00	0.00	0.00	108.30
City of College Place - 12005	463.23	0.00	0.00	0.00	0.00	463.23
City of College Place - 12006	37.90	0.00	0.00	0.00	0.00	37.90
Columbia Rural Electric	1,805.52	0.00	0.00	0.00	0.00	1,805.52
Diamond Cut Landscaping	408.38	0.00	0.00	0.00	0.00	408.38
Express Services Inc	0.00	122.86	0.00	0.00	0.00	122.86
Hawkins Law	0.00	205.00	0.00	0.00	0.00	205.00
Ike Muro's Landscaping and Irrigation	7,483.32	0.00	0.00	0.00	0.00	7,483.32
Lawns Plus	165.22	0.00	0.00	0.00	0.00	165.22
Pacific Power	0.00	62.09	0.00	0.00	0.00	62.09
Paine Hamblen LLP	5,304.85	0.00	0.00	0.00	0.00	5,304.85
Smith Brothers Industries LLC	0.00	498.38	0.00	0.00	0.00	498.38
TOTAL	<u>16,254.63</u>	<u>888.33</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,142.96</u>