

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

	Oct 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	3,851.20
Total 1000 · Bank-Operating	3,851.20
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	91,338.14
1150 · BBB-CD #13996	20,131.19
1155 · BBB CD #13997	30,174.49
1160 · BBB CD #14045	20,123.72
1165 · BBB CD #14046	15,135.75
Total 1100 · Bank-Reserve Fund	176,903.29
Total Checking/Savings	180,754.49
Accounts Receivable	
1210 · Accounts Receivable	1,118.00
Total Accounts Receivable	1,118.00
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	-2.31
Total Other Current Assets	2,497.69
Total Current Assets	184,370.18
TOTAL ASSETS	184,370.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	9,927.71
Total Accounts Payable	9,927.71
Credit Cards	
2050 · VISA Credit Card	59.11
Total Credit Cards	59.11
Other Current Liabilities	
2310 · Accrued Expenses	17,491.00
Total Other Current Liabilities	17,491.00
Total Current Liabilities	27,477.82
Total Liabilities	27,477.82
Equity	
3000 · Retained Earnings	161,305.80
Net Income	-4,413.44
Total Equity	156,892.36
TOTAL LIABILITIES & EQUITY	184,370.18

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

	Jan - Oct ...	Budget	% of B...
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	135,284.92	162,624.00	83.2%
Total Income	135,284.92	162,624.00	83.2%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,566.70	5,500.00	83.0%
7315 · Auditing	0.00	1,750.00	0.0%
7325 · Board Expense	336.61	750.00	44.9%
7335 · Communications/Phone	294.91		
7345 · Insurance	3,465.02	4,500.00	77.0%
7350 · Legal Fees	24,529.27	17,000.00	144.3%
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	317.00	350.00	90.6%
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	34,464.94	34,825.00	99.0%
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	679.14	480.00	141.5%
7530 · Inspections, adjust, on-call	1,630.00	1,679.00	97.1%
7540 · Repairs	6,445.63	8,390.00	76.8%
7550 · System Startup	0.00	110.00	0.0%
7560 · System Winterization	0.00	504.00	0.0%
Total 7500 · Irrigation System	8,754.77	11,163.00	78.4%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	2,606.23	3,218.00	81.0%
7615.02 · Phase 2-Mowing & Fertilizer	2,250.88	2,762.00	81.5%
7615.05 · Phase 5-Mowing & Fertilizer	2,824.86	3,603.00	78.4%
7615.06 · Phase 6-Mowing & Fertilizer	1,382.28	1,706.00	81.0%
7615.07 · Phase 7-Mowing & Fertilizer	3,777.30	4,652.00	81.2%
7615.08 · Phase 8-Mowing & Fertilizer	3,804.50	4,260.00	89.3%
7615.09 · Phase 9-Mowing & Fertilizer	6,566.52	8,696.00	75.5%
7615.10 · Phase 10-Mowing & Fertilizer	1,332.65	1,873.00	71.2%
Total 7615 · Pocket Parks	24,545.22	30,770.00	79.8%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	20,088.00	20,691.00	97.1%
7625 · Turf Sprays (Fert, Broadleaf)	2,828.00	2,913.00	97.1%
7626 · Tree Sprays (Insecticides)	2,853.00	2,939.00	97.1%
7627 · Weed Control (Sprays, weeding)	3,902.83	3,751.00	104.0%
7650 · Tree & shrub pruning & removal	17,312.45	12,765.00	135.6%
7655 · Plant & tree replacment	1,860.83	1,000.00	186.1%
7660 · Fall leaf & dead plant cleanup	3,224.27	3,215.00	100.3%
7665 · Walking trails except Sidewalks	6,581.81	3,706.00	177.6%
Total 7619 · Common Areas	58,651.19	50,980.00	115.0%

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

	<u>Jan - Oct ...</u>	<u>Budget</u>	<u>% of B...</u>
7670 · Other Routine Maint.			
7675 · Bridges.	83.15		
7680 · Signage	171.06	110.00	155.5%
7681 · Ponds.	1,322.54	1,300.00	101.7%
7683 · Gazebo Pest Spraying	1,000.04	375.00	266.7%
7685 · Bridge Pest Spraying	0.00	375.00	0.0%
7687 · Pavement Crack Sealing	2,839.91	1,000.00	284.0%
7690 · Snow Removal.	0.00	1,500.00	0.0%
7693 · Street Lights	986.65		
Total 7670 · Other Routine Maint.	<u>6,403.35</u>	<u>4,660.00</u>	<u>137.4%</u>
Total 7600 · Grounds Maint-N of Creek	<u>89,599.76</u>	<u>86,410.00</u>	<u>103.7%</u>
7800 · Grounds Maint-S of Creek			
7862 · Tree Care	1,992.32	2,426.00	82.1%
7864 · Creek weed & blackberry control	1,130.00	1,164.00	97.1%
7865 · Walking trails-12 mo.	783.00	806.00	97.1%
7866 · Misc	9.26		
Total 7800 · Grounds Maint-S of Creek	<u>3,914.58</u>	<u>4,396.00</u>	<u>89.0%</u>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	7,618.46	9,200.00	82.8%
7920 · Electricity-Street Lights	10,681.17	12,540.00	85.2%
7940 · Natural Gas	116.18	130.00	89.4%
7950 · City Water	3,462.66		
7951 · City Utility Tax	384.70		
Total 7900 · Utilities	<u>22,263.17</u>	<u>21,870.00</u>	<u>101.8%</u>
Total Expense	<u>158,997.22</u>	<u>162,624.00</u>	<u>97.8%</u>
Net Ordinary Income	<u>-23,712.30</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>-23,712.30</u>	<u>0.00</u>	<u>100.0%</u>

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

	<u>Jan - Oct 18</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	62,920.00	75,504.00	83.3%
9020 · Interest Income	89.92	75.00	119.9%
Total Other Income	63,009.92	75,579.00	83.4%
Other Expense			
9502 · Asphalt Sealcoat and Repairs	28,313.95	28,784.00	98.4%
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	43,711.06	76,243.00	57.3%
Net Other Income	19,298.86	-664.00	-2,906.5%
Net Income	19,298.86	-664.00	-2,906.5%

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

11/20/18

Accrual Basis

October 2018

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	10/01/2018	1619	Village I	Master Association Dues	1,558.00
Invoice	10/01/2018	1620	Village II	Master Association Dues	1,968.00
Invoice	10/01/2018	1621	Village V	Master Association Dues	2,214.00
Invoice	10/01/2018	1622	Village VI	Master Association Dues	3,198.00
Invoice	10/01/2018	1623	Village VII	Master Association Dues	3,444.00
Invoice	10/01/2018	1624	Village VIII	Master Association Dues	2,542.00
Invoice	10/01/2018	1625	Village IX	Master Association Dues	2,378.00
Invoice	10/01/2018	1626	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (16 17 18 19 29 30 31 3...	820.00
Invoice	10/01/2018	1627	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	10/01/2018	1628	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	10/01/2018	1629	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	10/01/2018	1630	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	10/01/2018	1631	Cress, John & Pam	Master Association Dues	82.00
Invoice	10/01/2018	1632	Harvey, Lisa	Master Association Dues	82.00
Invoice	10/01/2018	1633	Liu, Mark and Jaco, Angela	Master Association Dues	82.00
Invoice	10/01/2018	1634	Merriman, Leigh	Master Association Dues	82.00
Invoice	10/01/2018	1635	Murphy, Ryan D & Sarah L	Master Association Dues	82.00
Invoice	10/01/2018	1636	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	10/01/2018	1637	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	10/01/2018	1638	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	10/01/2018	1639	Smith, Robert & Shana	Master Association Dues	82.00
Invoice	10/01/2018	1640	Stiles, Eugene	Master Association Dues	82.00
Invoice	10/01/2018	1641	Stream, Tamara	Master Association Dues	82.00
Invoice	10/01/2018	1642	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	10/01/2018	1643	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	10/01/2018	1644	Warwick, James L	Master Association Dues	82.00
Invoice	10/01/2018	1645	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
General...	10/31/2018	152		Transfer	-6,292.00
Total 5110 · Operating Assessment					13,388.00
Total Income					13,388.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	10/25/2018		Blue Mtn Valley Business Services		466.67
Total 7310 · Accounting					466.67
7325 · Board Expense					
Bill	10/29/2018		Blue Mtn Valley Business Services		26.61
Total 7325 · Board Expense					26.61
7335 · Communications/Phone					
Credit ...	10/31/2018	10312018	Grasshopper Group		29.39
Total 7335 · Communications/Phone					29.39
7345 · Insurance					
Check	10/01/2018	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	10/31/2018	370471	Paine Hamblen LLP		195.00
Bill	10/31/2018	370470	Paine Hamblen LLP		65.00
Total 7350 · Legal Fees					260.00
Total 7300 · Administrative Expenses					1,129.16
7600 · Grounds Maint-N of Creek					
7615 · Pocket Parks					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	10/25/2018	2023685	Smith Brothers Industries LLC		268.21
Total 7615.01 · Phase 1-Mowing & Fertilizer					268.21

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

Type	Date	Num	Name	Memo	Amount
			7615.02 · Phase 2-Mowing & Fertilizer		
Bill	10/25/2018	2023685	Smith Brothers Industries LLC		230.17
			Total 7615.02 · Phase 2-Mowing & Fertilizer		230.17
			7615.06 · Phase 6-Mowing & Fertilizer		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...		142.22
			Total 7615.06 · Phase 6-Mowing & Fertilizer		142.22
			7615.07 · Phase 7-Mowing & Fertilizer		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...		387.69
			Total 7615.07 · Phase 7-Mowing & Fertilizer		387.69
			7615.08 · Phase 8-Mowing & Fertilizer		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...		385.89
			Total 7615.08 · Phase 8-Mowing & Fertilizer		385.89
			7615.09 · Phase 9-Mowing & Fertilizer		
Bill	10/29/2018	20691	Ike Muro's Landscaping and Irrigat...		130.43
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...		724.64
			Total 7615.09 · Phase 9-Mowing & Fertilizer		855.07
			Total 7615 · Pocket Parks		2,269.25
			7619 · Common Areas		
			7620 · Mowing GVW-Gazebo-ClkTower-etc		
Bill	10/31/2018	20688	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	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...	#16-Lawn Applic #5	707.00
			Total 7625 · Turf Sprays (Fert, Broadleaf)		707.00
			7650 · Tree & shrub pruning & removal		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...	#05-Tree work (N)	934.00
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...	#07-Trim shrubs	489.00
			Total 7650 · Tree & shrub pruning & removal		1,423.00
			7660 · Fall leaf & dead plant cleanup		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...	#12-Leaf pickup (N)	3,121.00
			Total 7660 · Fall leaf & dead plant cleanup		3,121.00
			Total 7619 · Common Areas		7,762.00
			7670 · Other Routine Maint.		
			7680 · Signage		
Bill	10/04/2018		SonBridge Community Center	Donation from Stan Smith	30.00
Bill	10/16/2018		Jim Murphy		94.60
Bill	10/23/2018		Jaso, Yvonne		46.46
			Total 7680 · Signage		171.06
			Total 7670 · Other Routine Maint.		171.06
			Total 7600 · Grounds Maint-N of Creek		10,202.31
			7800 · Grounds Maint-S of Creek		
			7862 · Tree Care		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...	#05-Tree work (S)	233.75
			Total 7862 · Tree Care		233.75
			7865 · Walking trails-12 mo.		
Bill	10/31/2018	20688	Ike Muro's Landscaping and Irrigat...	#12-Leaf Pickup (S)	783.00
			Total 7865 · Walking trails-12 mo.		783.00
			Total 7800 · Grounds Maint-S of Creek		1,016.75

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

11/20/18

Accrual Basis

October 2018

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	10/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.03
Bill	10/31/2018		Columbia Rural Electric	Acct 9970 - Meter 17395955	134.34
Bill	10/31/2018		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.39
Bill	10/31/2018		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.21
Bill	10/31/2018		Columbia Rural Electric	Acct 11752 - Meter 17424571	139.61
Bill	10/31/2018		Columbia Rural Electric	Acct 12021 - Meter 17446117	227.45
Bill	10/31/2018		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.30
Bill	10/31/2018		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.38
Total 7910 · Electricity-Irrig & Ponds					738.71
7920 · Electricity-Street Lights					
Bill	10/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66576526	16.42
Bill	10/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.10
Bill	10/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66568587	21.40
Bill	10/31/2018		Columbia Rural Electric	Acct 9972 - Street Lights	1,020.82
Total 7920 · Electricity-Street Lights					1,071.74
7940 · Natural Gas					
Bill	10/31/2018		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
Total 7940 · Natural Gas					13.78
7950 · City Water					
Bill	10/31/2018		City of College Place - 11674		63.15
Bill	10/31/2018		City of College Place - 12005		150.27
Bill	10/31/2018		City of College Place - 12006		77.67
Total 7950 · City Water					291.09
7951 · City Utility Tax					
Bill	10/31/2018		City of College Place - 11674		7.02
Bill	10/31/2018		City of College Place - 12005		16.69
Bill	10/31/2018		City of College Place - 12006		8.63
Total 7951 · City Utility Tax					32.34
Total 7900 · Utilities					2,147.66
Total Expense					14,495.88
Net Ordinary Income					-1,107.88
Net Income					-1,107.88

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	10/31/2018	152		Transfer	6,292.00
Total 9010 · Reserve Assessment					6,292.00
9020 · Interest Income					
Deposit	10/31/2018		Baker Boyer Bank	Deposit	7.34
Total 9020 · Interest Income					7.34
Total Other Income					6,299.34
Net Other Income					6,299.34
Net Income					6,299.34

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Liu, Mark and Jaco, Angela	0.00	82.00	82.00	-82.00	0.00	82.00
Village VII	0.00	-30.00	0.00	0.00	0.00	-30.00
Roth, Allan & Diana	0.00	-82.00	0.00	0.00	0.00	-82.00
Stiles, Eugene	0.00	82.00	82.00	0.00	164.00	328.00
Warwick, James L	0.00	82.00	82.00	0.00	656.00	820.00
TOTAL	0.00	134.00	246.00	-82.00	820.00	1,118.00

The Villages of Garrison Creek - MPMA
A/P Aging Summary
 As of October 31, 2018

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Best Pest Control	0.00	250.01	0.00	0.00	0.00	250.01
Blue Mtn Valley Business Services	493.28	0.00	0.00	0.00	0.00	493.28
Cascade Natural Gas	13.78	0.00	0.00	0.00	0.00	13.78
City of College Place - 11674	70.17	0.00	0.00	0.00	0.00	70.17
City of College Place - 12005	166.96	0.00	0.00	0.00	0.00	166.96
City of College Place - 12006	86.30	0.00	0.00	0.00	0.00	86.30
Columbia Rural Electric	1,746.50	0.00	0.00	0.00	0.00	1,746.50
Ike Muro's Landscaping and Irrigation	6,265.87	0.00	0.00	0.00	0.00	6,265.87
Jaso, Yvonne	46.46	0.00	0.00	0.00	0.00	46.46
Paine Hamblen LLP	260.00	0.00	0.00	0.00	0.00	260.00
Smith Brothers Industries LLC	498.38	0.00	0.00	0.00	0.00	498.38
SonBridge Community Center	0.00	30.00	0.00	0.00	0.00	30.00
TOTAL	<u>9,647.70</u>	<u>280.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,927.71</u>