

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

	Nov 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	6,178.35
Total 1000 · Bank-Operating	6,178.35
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	97,630.14
1150 · BBB-CD #13996	20,134.74
1155 · BBB CD #13997	30,183.62
1160 · BBB CD #14045	20,127.27
1165 · BBB CD #14046	15,138.42
Total 1100 · Bank-Reserve Fund	183,214.19
Total Checking/Savings	189,392.54
Accounts Receivable	
1210 · Accounts Receivable	902.00
Total Accounts Receivable	902.00
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	-0.90
Total Other Current Assets	2,499.10
Total Current Assets	192,793.64
TOTAL ASSETS	192,793.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	9,210.06
Total Accounts Payable	9,210.06
Credit Cards	
2050 · VISA Credit Card	58.48
Total Credit Cards	58.48
Other Current Liabilities	
2310 · Accrued Expenses	13,485.00
Total Other Current Liabilities	13,485.00
Total Current Liabilities	22,753.54
Total Liabilities	22,753.54
Equity	
3000 · Retained Earnings	161,305.80
Net Income	8,734.30
Total Equity	170,040.10
TOTAL LIABILITIES & EQUITY	192,793.64

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

12/27/18

Accrual Basis

	Jan - Nov 18	Budget	% of Budget
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	148,672.92	162,624.00	91.4%
Total Income	148,672.92	162,624.00	91.4%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	5,033.37	5,500.00	91.5%
7315 · Auditing	0.00	1,750.00	0.0%
7325 · Board Expense	870.18	750.00	116.0%
7335 · Communications/Phone	324.00		
7345 · Insurance	3,811.51	4,500.00	84.7%
7350 · Legal Fees	24,529.27	20,960.00	117.0%
7355 · LUS Monitoring & Secretarial	798.56	3,500.00	22.8%
7360 · Miscellaneous Expense	22.00	100.00	22.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	317.00	350.00	90.6%
7376 · Reserve Study	500.00	500.00	100.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	146.87	125.00	117.5%
Total 7300 · Administrative Expenses	36,352.76	38,785.00	93.7%
7400 · Contingency			
7410 · Contingency	0.00	0.00	0.0%
Total 7400 · Contingency	0.00	0.00	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 · Common Areas-Park Lawns			
7615.01 · Phase 1-Mowing & Fertilizer	2,874.44	3,218.00	89.3%
7615.02 · Phase 2-Mowing & Fertilizer	2,481.05	2,762.00	89.8%
7615.05 · Phase 5-Mowing & Fertilizer	2,824.86	3,603.00	78.4%
7615.06 · Phase 6-Mowing & Fertilizer	1,524.50	1,706.00	89.4%
7615.07 · Phase 7-Mowing & Fertilizer	4,164.99	4,652.00	89.5%
7615.08 · Phase 8-Mowing & Fertilizer	4,190.39	4,260.00	98.4%
7615.09 · Phase 9-Mowing & Fertilizer	7,291.16	8,696.00	83.8%
7615.10 · Phase 10-Mowing & Fertilizer	1,497.87	1,873.00	80.0%
Total 7615 · Common Areas-Park Lawns	26,849.26	30,770.00	87.3%
7619 · Common Areas-Other Landscaping			
7620 · Mowing GVW-Gazebo-ClkTower-etc	20,577.00	20,691.00	99.4%
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 (N) Landscaping	6,581.81	3,706.00	177.6%
Total 7619 · Common Areas-Other Landscaping	59,140.19	50,980.00	116.0%
7670 · Common Areas-Other			
7675 · Bridges.	83.15		
7680 · Signage	171.06	110.00	155.5%
7681 · Ponds.	1,322.54	1,300.00	101.7%
7683 · Pest Spraying-Gazebo	1,000.04	375.00	266.7%
7685 · Pest Spraying-Other	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		

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

	Jan - Nov 18	Budget	% of Budget
Total 7670 · Common Areas-Other	6,403.35	4,660.00	137.4%
Total 7600 · Grounds Maint-N of Creek	92,392.80	86,410.00	106.9%
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 (S) Landscaping	783.00	806.00	97.1%
7866 · Misc	9.26		
Total 7800 · Grounds Maint-S of Creek	3,914.58	4,396.00	89.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	8,303.39	9,200.00	90.3%
7920 · Electricity-Street Lights	11,739.06	12,540.00	93.6%
7940 · Natural Gas	129.96	130.00	100.0%
7950 · City Water	3,564.99		
7951 · City Utility Tax	396.07		
Total 7900 · Utilities	24,133.47	21,870.00	110.3%
Total Expense	165,548.38	162,624.00	101.8%
Net Ordinary Income	-16,875.46	0.00	100.0%
Net Income	-16,875.46	0.00	100.0%

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

	<u>Jan - Nov 18</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	69,212.00	75,504.00	91.7%
9020 · Interest Income	108.82	75.00	145.1%
Total Other Income	69,320.82	75,579.00	91.7%
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	25,609.76	-664.00	-3,856.9%
Net Income	25,609.76	-664.00	-3,856.9%

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

12/27/18

Accrual Basis

November 2018

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	11/01/2018	1684	Village I	Master Association Dues	1,558.00
Invoice	11/01/2018	1685	Village II	Master Association Dues	1,968.00
Invoice	11/01/2018	1686	Village V	Master Association Dues	2,214.00
Invoice	11/01/2018	1687	Village VI	Master Association Dues	3,198.00
Invoice	11/01/2018	1688	Village VII	Master Association Dues	3,444.00
Invoice	11/01/2018	1689	Village VIII	Master Association Dues	2,542.00
Invoice	11/01/2018	1690	Village IX	Master Association Dues	2,542.00
Invoice	11/01/2018	1691	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (16 17 18 29 31 32 33 34)	656.00
Invoice	11/01/2018	1692	Benzel, Mark & Kristine Weatherill	Master Association Dues	82.00
Invoice	11/01/2018	1693	Chung, Steve & Christine	Master Association Dues	82.00
Invoice	11/01/2018	1694	Cohan, Ted & Heidi	Master Association Dues	82.00
Invoice	11/01/2018	1695	Coleman, Donald & Debbie	Master Association Dues	82.00
Invoice	11/01/2018	1696	Cress, John & Pam	Master Association Dues	82.00
Invoice	11/01/2018	1697	Harvey, Lisa	Master Association Dues	82.00
Invoice	11/01/2018	1698	Liu, Mark and Jaco, Angela	Master Association Dues	82.00
Invoice	11/01/2018	1699	Merriman, Leigh	Master Association Dues	82.00
Invoice	11/01/2018	1700	Murphy, Ryan D & Sarah L	Master Association Dues	82.00
Invoice	11/01/2018	1701	Rohde, Eric & Angela	Master Association Dues	82.00
Invoice	11/01/2018	1702	Roth, Allan & Diana	Master Association Dues	82.00
Invoice	11/01/2018	1703	Shaw, Haven Gene & Mary Jane	Master Association Dues	82.00
Invoice	11/01/2018	1704	Smith, Robert & Shana	Master Association Dues	82.00
Invoice	11/01/2018	1705	Stiles, Eugene	Master Association Dues	82.00
Invoice	11/01/2018	1706	Stream, Tamara	Master Association Dues	82.00
Invoice	11/01/2018	1707	Thomas, Don & Phalba	Master Association Dues	82.00
Invoice	11/01/2018	1708	Tilstra, Lorraine & Douglas	Master Association Dues	82.00
Invoice	11/01/2018	1709	Warwick, James L	Master Association Dues	82.00
Invoice	11/01/2018	1710	Wright, Jeffrey L & Sue E	Master Association Dues	82.00
General...	11/30/2018	153		Transfer	-6,292.00
Total 5110 · Operating Assessment					13,388.00
Total Income					13,388.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	11/25/2018		Blue Mtn Valley Business Services		466.67
Total 7310 · Accounting					466.67
7325 · Board Expense					
Bill	11/02/2018		Postmaster	Postage-annual meeting notice	165.43
Bill	11/06/2018		Dick Cook {2}	Copying for annual meeting	212.90
Bill	11/15/2018		Jim Murphy	Land Use Standards-350 copies	81.19
Bill	11/18/2018		Dick Cook {2}	Copies 11/18	74.05
Total 7325 · Board Expense					533.57
7335 · Communications/Phone					
Credit ...	11/30/2018		Grasshopper Group		29.09
Total 7335 · Communications/Phone					29.09
7345 · Insurance					
Check	11/01/2018	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
General...	11/30/2018			Budget Adjustment - \$3960 fr Contingency - 11/30/18	
Total 7350 · Legal Fees					0.00
7360 · Miscellaneous Expense					
Check	11/30/2018		Baker Boyer Bank		12.00
Total 7360 · Miscellaneous Expense					12.00
7376 · Reserve Study					
Bill	11/02/2018	15813	Reserve Data Analysis		500.00
Total 7376 · Reserve Study					500.00

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

Type	Date	Num	Name	Memo	Amount
Total 7300 · Administrative Expenses					1,887.82
7400 · Contingency					
7410 · Contingency					
General...	11/30/2018			Budget Adjustment - \$3960 to Legal Fees - 11/30/18	
Total 7410 · Contingency					0.00
Total 7400 · Contingency					0.00
7600 · Grounds Maint-N of Creek					
7615 · Common Areas-Park Lawns					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	11/25/2018	2023975	Smith Brothers Industries LLC		268.21
Total 7615.01 · Phase 1-Mowing & Fertilizer					268.21
7615.02 · Phase 2-Mowing & Fertilizer					
Bill	11/25/2018	2023975	Smith Brothers Industries LLC		230.17
Total 7615.02 · Phase 2-Mowing & Fertilizer					230.17
7615.06 · Phase 6-Mowing & Fertilizer					
Bill	11/30/2018		Ike Muro's Landscaping and Irrigat...		142.22
Total 7615.06 · Phase 6-Mowing & Fertilizer					142.22
7615.07 · Phase 7-Mowing & Fertilizer					
Bill	11/30/2018		Ike Muro's Landscaping and Irrigat...		387.69
Total 7615.07 · Phase 7-Mowing & Fertilizer					387.69
7615.08 · Phase 8-Mowing & Fertilizer					
Bill	11/30/2018		Ike Muro's Landscaping and Irrigat...		385.89
Total 7615.08 · Phase 8-Mowing & Fertilizer					385.89
7615.09 · Phase 9-Mowing & Fertilizer					
Bill	11/30/2018		Ike Muro's Landscaping and Irrigat...		724.64
Total 7615.09 · Phase 9-Mowing & Fertilizer					724.64
7615.10 · Phase 10-Mowing & Fertilizer					
Bill	11/19/2018	166545	Lawns Plus	Oct/Nov	165.22
Total 7615.10 · Phase 10-Mowing & Fertilizer					165.22
Total 7615 · Common Areas-Park Lawns					2,304.04
7619 · Common Areas-Other Landscaping					
7620 · Mowing GVW-Gazebo-ClkTower-etc					
Bill	11/30/2018		Ike Muro's Landscaping and Irrigat...	#04-Mow GVW grass	489.00
Total 7620 · Mowing GVW-Gazebo-ClkTower-etc					489.00
Total 7619 · Common Areas-Other Landscaping					489.00
Total 7600 · Grounds Maint-N of Creek					2,793.04
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	11/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.02
Bill	11/30/2018		Columbia Rural Electric	Acct 9970 - Meter 17395955	93.71
Bill	11/30/2018		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.39
Bill	11/30/2018		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.21
Bill	11/30/2018		Columbia Rural Electric	Acct 11752 - Meter 17424571	134.01
Bill	11/30/2018		Columbia Rural Electric	Acct 12021 - Meter 17446117	219.83
Bill	11/30/2018		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.38
Bill	11/30/2018		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.38
Total 7910 · Electricity-Irrig & Ponds					684.93
7920 · Electricity-Street Lights					
Bill	11/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66576526	16.86
Bill	11/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.33
Bill	11/01/2018		Pacific Power	Acct 24655280-0012 - Meter 66568587	22.18
Bill	11/30/2018		Columbia Rural Electric	Acct 9972 - Street Lights	1,005.52

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

Type	Date	Num	Name	Memo	Amount
				Total 7920 · Electricity-Street Lights	1,057.89
				7940 · Natural Gas	
Bill	11/30/2018		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
				Total 7940 · Natural Gas	13.78
				7950 · City Water	
Bill	11/30/2018		City of College Place - 11674		34.11
Bill	11/30/2018		City of College Place - 12005		34.11
Bill	11/30/2018		City of College Place - 12006		34.11
				Total 7950 · City Water	102.33
				7951 · City Utility Tax	
Bill	11/30/2018		City of College Place - 11674		3.79
Bill	11/30/2018		City of College Place - 12005		3.79
Bill	11/30/2018		City of College Place - 12006		3.79
				Total 7951 · City Utility Tax	11.37
				Total 7900 · Utilities	1,870.30
				Total Expense	6,551.16
				Net Ordinary Income	6,836.84
				Net Income	6,836.84

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

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General...	11/30/2018	153		Transfer	6,292.00
Total 9010 · Reserve Assessment					6,292.00
9020 · Interest Income					
Deposit	11/01/2018		Baker Boyer Bank	Deposit	3.55
Deposit	11/01/2018		Baker Boyer Bank	Deposit	9.13
Deposit	11/01/2018		Baker Boyer Bank	Deposit	3.55
Deposit	11/01/2018		Baker Boyer Bank	Deposit	2.67
Total 9020 · Interest Income					18.90
Total Other Income					6,310.90
Net Other Income					6,310.90
Net Income					6,310.90

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

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Roth, Allan & Diana	0.00	0.00	-82.00	0.00	0.00	-82.00
Stiles, Eugene	0.00	82.00	0.00	0.00	0.00	82.00
Warwick, James L	0.00	82.00	82.00	82.00	656.00	902.00
TOTAL	<u>0.00</u>	<u>164.00</u>	<u>0.00</u>	<u>82.00</u>	<u>656.00</u>	<u>902.00</u>

The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of November 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	13.78	0.00	0.00	0.00	0.00	13.78
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	1,677.43	0.00	0.00	0.00	0.00	1,677.43
Dick Cook {2}	0.00	74.05	0.00	0.00	0.00	74.05
Ike Muro's Landscaping and Irrigation	6,135.44	0.00	0.00	0.00	0.00	6,135.44
Lawns Plus	0.00	165.22	0.00	0.00	0.00	165.22
Pacific Power	0.00	65.39	0.00	0.00	0.00	65.39
Smith Brothers Industries LLC	498.38	0.00	0.00	0.00	0.00	498.38
TOTAL	<u>8,905.40</u>	<u>304.66</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,210.06</u>