

The Villages of Garrison Creek - MPMA

Balance Sheet

As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	24,635.41
Total 1000 · Bank-Operating	24,635.41
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	118,510.20
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	204,094.25
Total Checking/Savings	228,729.66
Accounts Receivable	
1210 · Accounts Receivable	1,255.50
Total Accounts Receivable	1,255.50
Other Current Assets	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	-2.56
Total Other Current Assets	2,497.44
Total Current Assets	232,482.60
TOTAL ASSETS	232,482.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	10,974.70
Total Accounts Payable	10,974.70
Credit Cards	
2050 · VISA Credit Card	369.96
Total Credit Cards	369.96
Other Current Liabilities	
2070 · Dues Paid in Advance	57.00
Total Other Current Liabilities	57.00
Total Current Liabilities	11,401.66
Total Liabilities	11,401.66
Equity	
3000 · Retained Earnings	183,421.34
Net Income	37,659.60
Total Equity	221,080.94
TOTAL LIABILITIES & EQUITY	232,482.60

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
 January through February 2019

03/21/19

Accrual Basis

	Jan - Feb 19	Budget	% of Bud...
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	36,720.00	220,320.00	16.7%
Total Income	36,720.00	220,320.00	16.7%
Gross Profit	36,720.00	220,320.00	16.7%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	858.34	5,500.00	15.6%
7315 · Auditing	0.00	2,000.00	0.0%
7320 · Bank Service Charges	0.00	0.00	0.0%
7325 · Board Expense	323.66	500.00	64.7%
7335 · Communications/Phone	59.96	400.00	15.0%
7345 · Insurance	692.98	4,500.00	15.4%
7350 · Legal Fees	357.50	9,000.00	4.0%
7355 · LUS Monitoring & Secretarial	0.00	500.00	0.0%
7358 · Meeting Room Expense	0.00	1,200.00	0.0%
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	40.00	350.00	11.4%
7376 · Reserve Study	0.00	1,500.00	0.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	80.93	150.00	54.0%
Total 7300 · Administrative Expenses	2,413.37	26,350.00	9.2%
7400 · Contingency			
7410 · Contingency	0.00	22,032.00	0.0%
7410.01 · Tsfr to 7376 Reserve Study	0.00	-1,000.00	0.0%
7410.02 · Tsfr to 7315 Auditing	0.00	-200.00	0.0%
Total 7400 · Contingency	0.00	20,832.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	0.00	700.00	0.0%
7530 · Routine Inspections	0.00	1,972.00	0.0%
7540 · Repairs	0.00	7,000.00	0.0%
7560 · System Winterization	0.00	593.00	0.0%
Total 7500 · Irrigation System	0.00	10,265.00	0.0%
7600 · Grounds Maint-N of Creek			
7615 · Common Areas-Park Lawns			
7615.01 · Phase 1-Mowing & Fertilizer	536.41	3,062.00	17.5%
7615.02 · Phase 2-Mowing & Fertilizer	460.35	2,605.00	17.7%
7615.05 · Phase 5-Mowing & Fertilizer	722.89	3,603.00	20.1%
7615.06 · Phase 6-Mowing & Fertilizer	284.44	1,706.00	16.7%
7615.07 · Phase 7-Mowing & Fertilizer	775.38	6,228.00	12.4%
7615.08 · Phase 8-Mowing & Fertilizer	771.58	5,435.00	14.2%
7615.09 · Phase 9-Mowing & Fertilizer	1,449.24	8,696.00	16.7%
7615.10 · Phase 10-Mowing & Fertilizer	0.00	1,767.00	0.0%
Total 7615 · Common Areas-Park Lawns	5,000.29	33,102.00	15.1%
7619 · Common Areas-Other Landscaping			
7620 · Mowing GVW-Gazebo-ClkTower-etc	0.00	20,696.00	0.0%
7625 · Turf Sprays (Fert, Broadleaf)	0.00	2,912.00	0.0%
7626 · Tree Sprays (Insecticides)	0.00	2,938.00	0.0%
7627 · Weed Control (Sprays, weeding)	0.00	3,752.00	0.0%
7650 · Tree & shrub pruning & removal	0.00	17,829.00	0.0%
7655 · Plant & tree replacment	0.00	1,000.00	0.0%
7660 · Fall leaf & dead plant cleanup	0.00	3,224.00	0.0%
7663 · Firelane(s) Arborvita Maint	0.00	0.00	0.0%
7665 · Walking trails (N) Landscaping	0.00	4,000.00	0.0%
Total 7619 · Common Areas-Other Landscaping	0.00	56,351.00	0.0%

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
January through February 2019

	Jan - Feb 19	Budget	% of Bud...
7670 · Common Areas-Other			
7680 · Signage	0.00	1,500.00	0.0%
7681 · Ponds.	0.00	1,350.00	0.0%
7683 · Pest Spraying-Gazebo	0.00	375.00	0.0%
7685 · Pest Spraying-Other	0.00	375.00	0.0%
7687 · Pavement Crack Sealing	0.00	2,000.00	0.0%
7689 · Sidewalk Repairs (N)	0.00	1,000.00	0.0%
7690 · Snow Removal.	1,663.33	1,500.00	110.9%
7691 · Drainage Maintenance	0.00	100.00	0.0%
7693 · Street Lights-Repairs	0.00	300.00	0.0%
Total 7670 · Common Areas-Other	1,663.33	8,500.00	19.6%
Total 7600 · Grounds Maint-N of Creek	6,663.62	97,953.00	6.8%
7800 · Grounds Maint-S of Creek			
7815 · Mowing	0.00	2,000.00	0.0%
7862 · Tree Care	0.00	2,000.00	0.0%
7864 · Creek weed & blackberry control	0.00	224.00	0.0%
7865 · Walking trails (S) Landscaping	0.00	810.00	0.0%
Total 7800 · Grounds Maint-S of Creek	0.00	5,034.00	0.0%
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	1,420.34	9,200.00	15.4%
7920 · Electricity-Street Lights	2,149.70	12,900.00	16.7%
7940 · Natural Gas	27.56	130.00	21.2%
7945 · Storm Water	13.12	12,000.00	0.1%
7949 · Water Allowance	1,542.88	14,606.00	10.6%
7950 · City Water	215.46		
7951 · City Utility Tax	23.94		
Total 7900 · Utilities	5,393.00	48,836.00	11.0%
Total Expense	14,469.99	209,270.00	6.9%
Net Ordinary Income	22,250.01	11,050.00	201.4%
Net Income	22,250.01	11,050.00	201.4%

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Accrual Basis

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Reserve Fund
 January through February 2019

	Jan - Feb 19	Budget	% of ...
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	15,360.00	92,160.00	16.7%
9020 · Interest Income	49.59	135.00	36.7%
Total Other Income	15,409.59	92,295.00	16.7%
Other Expense			
1020-0 · Paint Bridges Wood Surfaces	0.00	1,337.00	0.0%
1023-0 · Paint/Repair Clock Tower	0.00	2,652.00	0.0%
1042-0 · Rep GVW & Walk'g Path Concrete	0.00	3,000.00	0.0%
1045-0 · Repl Ph I & II Light Pole Fixt.	0.00	4,774.00	0.0%
1070-6 · Pavement Seal Coat Phase VI	0.00	10,772.00	0.0%
1076-0 · Repl Lrg Pond Liner or Dredge	0.00	25,750.00	0.0%
1077-0 · Rep Sm. Pond Liner or Dredge	0.00	10,238.00	0.0%
1083-0 · S of Creek-Cottonwd Tree Remove	0.00	5,000.00	0.0%
1084-0 · S of Creek-Tree Replacement.	0.00	1,000.00	0.0%
1085-0 · S of Creek-Willow Tree Thin'g	0.00	1,000.00	0.0%
1097-0 · Repl Pond Sump Pump 3/4 HP	0.00	5,641.00	0.0%
1100-0 · Tree Care-Roots & Trimming.	0.00	5,000.00	0.0%
1110-0 · Bark Dust Replacement.	0.00	3,501.00	0.0%
Total Other Expense	0.00	79,665.00	0.0%
Net Other Income	15,409.59	12,630.00	122.0%
Net Income	15,409.59	12,630.00	122.0%

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
February 2019

03/14/19

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	02/01/2019	1767	Village I	Master Association Dues	2,061.50
Invoice	02/01/2019	1768	Village II	Master Association Dues	2,604.00
Invoice	02/01/2019	1769	Village V	Master Association Dues	2,929.50
Invoice	02/01/2019	1770	Village VI	Master Association Dues	4,231.50
Invoice	02/01/2019	1771	Village VII	Master Association Dues	4,557.00
Invoice	02/01/2019	1772	Village VIII	Master Association Dues	3,363.50
Invoice	02/01/2019	1773	Village IX	Master Association Dues	3,472.00
Invoice	02/01/2019	1774	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (16 17 18 29 31 32 34)	759.50
Invoice	02/01/2019	1775	Benzel, Mark & Kristine Weatherill	Master Association Dues	108.50
Invoice	02/01/2019	1776	Chung, Steve & Christine	Master Association Dues	108.50
Invoice	02/01/2019	1777	Cohan, Ted & Heidi	Master Association Dues	108.50
Invoice	02/01/2019	1778	Coleman, Donald & Debbie	Master Association Dues	108.50
Invoice	02/01/2019	1779	Cress, John & Pam	Master Association Dues	108.50
Invoice	02/01/2019	1780	Harvey, Lisa	Master Association Dues	108.50
Invoice	02/01/2019	1781	Liu, Mark and Jaco, Angela	Master Association Dues	108.50
Invoice	02/01/2019	1782	Merriman, Leigh	Master Association Dues	108.50
Invoice	02/01/2019	1783	Murphy, Ryan D & Sarah L	Master Association Dues	108.50
Invoice	02/01/2019	1784	Rohde, Eric & Angela	Master Association Dues	108.50
Invoice	02/01/2019	1785	Roth, Allan & Diana	Master Association Dues	108.50
Invoice	02/01/2019	1786	Shaw, Haven Gene & Mary Jane	Master Association Dues	108.50
Invoice	02/01/2019	1787	Smith, Robert & Shana	Master Association Dues	108.50
Invoice	02/01/2019	1788	Stiles, Eugene	Master Association Dues	108.50
Invoice	02/01/2019	1789	Stream, Tamara	Master Association Dues	108.50
Invoice	02/01/2019	1790	Thomas, Don & Phalba	Master Association Dues	108.50
Invoice	02/01/2019	1791	Tilstra, Lorraine & Douglas	Master Association Dues	108.50
Invoice	02/01/2019	1792	Warwick, James L	Master Association Dues	108.50
Invoice	02/01/2019	1793	Wright, Jeffrey L & Sue E	Master Association Dues	108.50
General...	02/28/2019	153		Transfer	-7,680.00
Total 5110 · Operating Assessment					18,360.00
Total Income					18,360.00
Gross Profit					18,360.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	02/25/2019		Blue Mtn Valley Business Services		416.67
Total 7310 · Accounting					416.67
7325 · Board Expense					
Credit ...	02/28/2019		Community Association Institute	CAI Memberships (Board & Leaders)	310.00
Total 7325 · Board Expense					310.00
7335 · Communications/Phone					
Credit ...	02/02/2019		Grasshopper Group		29.72
Credit ...	02/28/2019		Grasshopper Group		30.24
Total 7335 · Communications/Phone					59.96
7345 · Insurance					
Check	02/01/2019	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
7350 · Legal Fees					
Bill	02/28/2019	373687	Paine Hamblen LLP		357.50
Total 7350 · Legal Fees					357.50
7385 · Website					
Credit ...	02/01/2019	2022777958	1and1 Internet Inc		80.93
Total 7385 · Website					80.93
Total 7300 · Administrative Expenses					1,571.55

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Accrual Basis

The Villages of Garrison Creek - MPMA Transactions - P&L Statement - Operating Fund February 2019

Type	Date	Num	Name	Memo	Amount
7600 · Grounds Maint-N of Creek					
7615 · Common Areas-Park Lawns					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	02/25/2019	2024157	Smith Brothers Industries LLC		268.20
					<u>268.20</u>
			Total 7615.01 · Phase 1-Mowing & Fertilizer		
7615.02 · Phase 2-Mowing & Fertilizer					
Bill	02/25/2019	2024157	Smith Brothers Industries LLC		230.18
					<u>230.18</u>
			Total 7615.02 · Phase 2-Mowing & Fertilizer		
7615.05 · Phase 5-Mowing & Fertilizer					
Bill	02/28/2019		Senske Services	714296 Prepay 2019	722.89
					<u>722.89</u>
			Total 7615.05 · Phase 5-Mowing & Fertilizer		
7615.06 · Phase 6-Mowing & Fertilizer					
Bill	02/28/2019	20827	Ike Muro's Landscaping and Irrigat...		142.22
					<u>142.22</u>
			Total 7615.06 · Phase 6-Mowing & Fertilizer		
7615.07 · Phase 7-Mowing & Fertilizer					
Bill	02/28/2019	20827	Ike Muro's Landscaping and Irrigat...		387.69
					<u>387.69</u>
			Total 7615.07 · Phase 7-Mowing & Fertilizer		
7615.08 · Phase 8-Mowing & Fertilizer					
Bill	02/28/2019	20827	Ike Muro's Landscaping and Irrigat...		385.69
					<u>385.69</u>
			Total 7615.08 · Phase 8-Mowing & Fertilizer		
7615.09 · Phase 9-Mowing & Fertilizer					
Bill	02/28/2019	20827	Ike Muro's Landscaping and Irrigat...		724.62
					<u>724.62</u>
			Total 7615.09 · Phase 9-Mowing & Fertilizer		
			Total 7615 · Common Areas-Park Lawns		2,861.49
7670 · Common Areas-Other					
7690 · Snow Removal.					
Bill	02/28/2019	20827	Ike Muro's Landscaping and Irrigat...	GVW	991.58
Bill	02/28/2019	20827	Ike Muro's Landscaping and Irrigat...	Other Streets	671.75
					<u>1,663.33</u>
			Total 7690 · Snow Removal.		1,663.33
			Total 7670 · Common Areas-Other		4,524.82
			Total 7600 · Grounds Maint-N of Creek		
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	02/01/2019		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.96
Bill	02/28/2019		Columbia Rural Electric	Acct 9970 - Meter 17395955	92.51
Bill	02/28/2019		Columbia Rural Electric	Acct 9971 - Meter 17445442	48.30
Bill	02/28/2019		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.11
Bill	02/28/2019		Columbia Rural Electric	Acct 11752 - Meter 17424571	160.02
Bill	02/28/2019		Columbia Rural Electric	Acct 12021 - Meter 17446117	204.45
Bill	02/28/2019		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.38
Bill	02/28/2019		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.46
					<u>694.19</u>
			Total 7910 · Electricity-Irrig & Ponds		
7920 · Electricity-Street Lights					
Bill	02/01/2019		Pacific Power	Acct 24655280-0012 - Meter 66576526	17.36
Bill	02/01/2019		Pacific Power	Acct 24655280-0012 - Meter 66546664	13.50
Bill	02/01/2019		Pacific Power	Acct 24655280-0012 - Meter 66568587	23.23
Bill	02/28/2019		Columbia Rural Electric	Acct 9972 - Street Lights	1,015.28
					<u>1,069.37</u>
			Total 7920 · Electricity-Street Lights		
7940 · Natural Gas					
Bill	02/28/2019		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
					<u>13.78</u>
			Total 7940 · Natural Gas		

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 03/14/19
 Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
 February 2019

Type	Date	Num	Name	Memo	Amount
7945 · Storm Water					
Bill	02/28/2019		City of College Place - 12005		6.56
	Total 7945 · Storm Water				6.56
7949 · Water Allowance					
Invoice	02/01/2019	1767	Village I	Water Allowance	59.47
Invoice	02/01/2019	1768	Village II	Water Allowance	75.12
Invoice	02/01/2019	1769	Village V	Water Allowance	84.51
Invoice	02/01/2019	1770	Village VI	Water Allowance	122.07
Invoice	02/01/2019	1771	Village VII	Water Allowance	131.46
Invoice	02/01/2019	1772	Village VIII	Water Allowance	294.81
	Total 7949 · Water Allowance				767.44
7950 · City Water					
Bill	02/28/2019		City of College Place - 11674		35.91
Bill	02/28/2019		City of College Place - 12005		35.91
Bill	02/28/2019		City of College Place - 12006		35.91
	Total 7950 · City Water				107.73
7951 · City Utility Tax					
Bill	02/28/2019		City of College Place - 11674		3.99
Bill	02/28/2019		City of College Place - 12005		3.99
Bill	02/28/2019		City of College Place - 12006		3.99
	Total 7951 · City Utility Tax				11.97
	Total 7900 · Utilities				2,671.04
	Total Expense				8,767.41
	Net Ordinary Income				9,592.59
	Net Income				9,592.59

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03/14/19

Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Reserve Fund
February 2019

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 - Reserve Assessment					
General...	02/28/2019	153		Transfer	7,680.00
Total 9010 - Reserve Assessment					7,680.00
9020 - Interest Income					
Deposit	02/28/2019		Baker Boyer Bank - Int Inc	Deposit	25.75
Total 9020 - Interest Income					25.75
Total Other Income					7,705.75
Net Other Income					7,705.75
Net Income					7,705.75

The Villages of Garrison Creek - MPMA
Accounts Receivable
As of February 28, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
	0.00	1.00	0.00	0.00	0.00	1.00
	0.00	53.00	0.00	0.00	0.00	53.00
	0.00	0.50	0.00	0.00	0.00	0.50
	0.00	108.50	108.50	82.00	902.00	1,201.00
TOTAL	0.00	163.00	108.50	82.00	902.00	1,255.50

The Villages of Garrison Creek - MPMA
Accounts Payable
As of February 28, 2019

	<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	416.67	0.00	0.00	0.00	0.00	416.67
Cascade Natural Gas	13.78	0.00	0.00	0.00	0.00	13.78
City of College Place - 11674	39.90	0.00	0.00	0.00	0.00	39.90
City of College Place - 12005	46.46	0.00	0.00	0.00	0.00	46.46
City of College Place - 12006	39.90	0.00	0.00	0.00	0.00	39.90
Columbia Rural Electric	1,696.51	0.00	0.00	0.00	0.00	1,696.51
Ike Muro's Landscaping and Irrigation	7,798.55	0.00	0.00	0.00	0.00	7,798.55
Pacific Power	0.00	67.05	0.00	0.00	0.00	67.05
Paine Hamblen LLP	357.50	0.00	0.00	0.00	0.00	357.50
Smith Brothers Industries LLC	498.38	0.00	0.00	0.00	0.00	498.38
TOTAL	<u>10,907.65</u>	<u>67.05</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,974.70</u>

The Villages of Garrison Creek - MPMA
Dues Paid in Advance
As of February 28, 2019

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
XXXXXXXXXX	0.00	-57.00	0.00	0.00	0.00	-57.00
TOTAL	<u>0.00</u>	<u>-57.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-57.00</u>