

## The Villages of Garrison Creek - MPMA

## Balance Sheet

As of April 30, 2017

05/15/17

Accrual Basis

	Apr 30, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Bank-Operating	
1025 · BBB Checking	39,153.90
<b>Total 1000 · Bank-Operating</b>	39,153.90
<b>1100 · Bank-Reserve Fund</b>	
1110 · BBB Money Mkt	45,793.08
1150 · BBB-CD #13996	20,110.12
1155 · BBB CD #13997	30,142.92
1160 · BBB CD #14045	20,102.66
1165 · BBB CD #14046	15,119.91
<b>Total 1100 · Bank-Reserve Fund</b>	131,268.69
<b>Total Checking/Savings</b>	170,422.59
<b>Accounts Receivable</b>	
1210 · Accounts Receivable	2,378.00
<b>Total Accounts Receivable</b>	2,378.00
<b>Other Current Assets</b>	
1430 · Phase IX Working Capital	2,500.00
1450 · Utility Billing Clearing Acct	0.57
<b>Total Other Current Assets</b>	2,500.57
<b>Total Current Assets</b>	175,301.16
<b>TOTAL ASSETS</b>	<b>175,301.16</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	9,571.95
<b>Total Accounts Payable</b>	9,571.95
<b>Other Current Liabilities</b>	
2310 · Accrued Expenses	6,474.50
<b>Total Other Current Liabilities</b>	6,474.50
<b>Total Current Liabilities</b>	16,046.45
<b>Total Liabilities</b>	16,046.45
<b>Equity</b>	
3000 · Retained Earnings	127,601.96
Net Income	31,652.75
<b>Total Equity</b>	159,254.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>175,301.16</b>

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
 January through April 2017

	Jan - Ap...	Budget	% of ...
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
5110 · Operating Assessment	63,867.65	142,956.00	44.7%
<b>Total Income</b>	63,867.65	142,956.00	44.7%
<b>Expense</b>			
7300 · Administrative Expenses			
7310 · Accounting	1,400.00	4,200.00	33.3%
7315 · Auditing	0.00	1,980.00	0.0%
7325 · Board Expense	285.00	680.00	41.9%
7335 · Communications/Phone	85.38	375.00	22.8%
7345 · Insurance	1,388.96	8,000.00	17.4%
7350 · Legal Fees	6,405.46	8,000.00	80.1%
7355 · LUS Monitoring & Secretarial	1,119.30	4,100.00	27.3%
7360 · Miscellaneous Expense	10.00		
7375 · Office Supplies	193.37	450.00	43.0%
7376 · Reserve Study	0.00	500.00	0.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	26.87	100.00	26.9%
<b>Total 7300 · Administrative Expenses</b>	10,914.34	28,735.00	38.0%
7400 · Contingency			
7410 · Contingency	0.00	1,254.00	0.0%
<b>Total 7400 · Contingency</b>	0.00	1,254.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	360.00	500.00	72.0%
7530 · Inspections, adjust, on-call	978.00	1,650.00	59.3%
7540 · Repairs	388.24	6,500.00	6.0%
7550 · System Startup	0.00	250.00	0.0%
7560 · System Winterization	0.00	500.00	0.0%
<b>Total 7500 · Irrigation System</b>	1,726.24	9,400.00	18.4%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	971.69	3,000.00	32.4%
7615.02 · Phase 2-Mowing & Fertilizer	852.93	2,600.00	32.8%
7615.05 · Phase 5-Mowing & Fertilizer	718.75	2,600.00	27.6%
7615.06 · Phase 6-Mowing & Fertilizer	440.58	1,200.00	36.7%
7615.07 · Phase 7-Mowing & Fertilizer	1,345.34	4,300.00	31.3%
7615.08 · Phase 8-Mowing & Fertilizer	1,383.30	4,200.00	32.9%
7615.09 · Phase 9-Mowing & Fertilizer	508.34		
7615.10 · Phase 10-Mow. Fert. Irrig. Rep.	317.40	500.00	63.5%
<b>Total 7615 · Pocket Parks</b>	6,538.33	18,400.00	35.5%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	5,022.00	16,783.00	29.9%
7621 · Open Space Maint-Phase 9	0.00	2,520.00	0.0%
7625 · Turf Sprays (Fert, Broadleaf)	707.00	2,604.00	27.2%
7626 · Tree Sprays (Insecticides)	2,092.00	3,066.00	68.2%
7627 · Weed Control (Sprays, weeding)	2,049.27		
7650 · Tree & shrub pruning & removal	3,262.05	13,496.00	24.2%
7655 · Plant & tree replacment	0.00	1,680.00	0.0%
7660 · Fall leaf & dead plant cleanup	0.00	2,688.00	0.0%
7663 · Firelane(s) Arbovita Maint	0.00	630.00	0.0%
7665 · Sidewalks/walking trails-12 mo.	854.50	3,600.00	23.7%
<b>Total 7619 · Common Areas</b>	13,986.82	47,067.00	29.7%

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
 January through April 2017

	<u>Jan - Ap...</u>	<u>Budget</u>	<u>% of ...</u>
<b>7670 · Other Routine Maint.</b>			
7680 · Signage	0.00	1,000.00	0.0%
7681 · Ponds.	1,289.20	2,500.00	51.6%
7683 · Gazebo Pest Spraying	0.00	750.00	0.0%
7685 · Bridge Pest Spraying	0.00	1,500.00	0.0%
7687 · Pavement Crack Sealing	0.00	600.00	0.0%
7689 · Sidewalks.	0.00	1,000.00	0.0%
7690 · Snow Removal.	2,114.20		
7691 · Drainage Maintenance	1,045.68		
7693 · Street Lights	549.86		
<b>Total 7670 · Other Routine Maint.</b>	<u>4,998.94</u>	<u>7,350.00</u>	<u>68.0%</u>
<b>Total 7600 · Grounds Maint-N of Creek</b>	<u>25,524.09</u>	<u>72,817.00</u>	<u>35.1%</u>
<b>7800 · Grounds Maint-S of Creek</b>			
7815 · Mowing	0.00	2,000.00	0.0%
7862 · Tree Care	467.50	3,000.00	15.6%
7864 · Creek weed & blackberry control	673.50	4,000.00	16.8%
7865 · Walking trails-12 mo.	0.00	1,500.00	0.0%
<b>Total 7800 · Grounds Maint-S of Creek</b>	<u>1,141.00</u>	<u>10,500.00</u>	<u>10.9%</u>
<b>7900 · Utilities</b>			
7910 · Electricity-Irrig & Ponds	2,992.11	9,200.00	32.5%
7920 · Electricity-Street Lights	4,182.07	10,900.00	38.4%
7940 · Natural Gas	42.40	150.00	28.3%
<b>Total 7900 · Utilities</b>	<u>7,216.58</u>	<u>20,250.00</u>	<u>35.6%</u>
<b>Total Expense</b>	<u>46,522.25</u>	<u>142,956.00</u>	<u>32.5%</u>
<b>Net Ordinary Income</b>	<u>17,345.40</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>17,345.40</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Reserve Fund**  
 January through April 2017

	<u>Jan - Apr 17</u>	<u>Budget</u>	<u>% of ...</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9010 · Reserve Assessment	15,675.00	62,700.00	25.0%
9020 · Interest Income	17.35	672.00	2.6%
<b>Total Other Income</b>	<u>15,692.35</u>	<u>63,372.00</u>	<u>24.8%</u>
<b>Other Expense</b>			
9502 · Asphalt Sealcoat and Repairs	0.00	4,165.00	0.0%
9505 · Bark Dust Replacement	0.00	3,300.00	0.0%
9550 · Irrigation System in Creek	0.00	751.00	0.0%
9553 · Pole Lights & Entry Lights	0.00	4,500.00	0.0%
9580 · S of Creek-Cottonwd Tree Remov.	0.00	14,077.00	0.0%
9581 · S of Creek-Tree Replacement	0.00	2,000.00	0.0%
9582 · S of Creek-Willow Tree Thinning	0.00	2,000.00	0.0%
9587 · Pond Maintenance.	1,385.00	1,259.00	110.0%
<b>Total Other Expense</b>	<u>1,385.00</u>	<u>32,052.00</u>	<u>4.3%</u>
<b>Net Other Income</b>	<u>14,307.35</u>	<u>31,320.00</u>	<u>45.7%</u>
<b>Net Income</b>	<u><u>14,307.35</u></u>	<u><u>31,320.00</u></u>	<u><u>45.7%</u></u>

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**April 2017**

Type	Date	Num	Name	Memo	Amount
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>5110 · Operating Assessment</b>					
Invoice	04/01/2017	1160	Village I	Master Association Dues	1,558.00
Invoice	04/01/2017	1161	Village II	Master Association Dues	1,968.00
Invoice	04/01/2017	1162	Village V	Master Association Dues	2,214.00
Invoice	04/01/2017	1163	Village VI	Master Association Dues	3,198.00
Invoice	04/01/2017	1164	Village VII	Master Association Dues	3,444.00
Invoice	04/01/2017	1165	Village VIII	Master Association Dues	2,542.00
Invoice	04/01/2017	1166	Village IX	Master Association Dues	656.00
Invoice	04/01/2017	1167	Village X	Master Association Dues	1,558.00
Invoice	04/01/2017	1168	Phase Five Development	Master Association Dues	164.00
Invoice	04/01/2017	1169	Garrison Creek LLC	Unoccupied Lots - Phase 9	1,968.00
Invoice	04/01/2017	1170	Pahlisch Homes Inc	Unoccupied Lots - Phase 9 (01 02 10 24 25 26 27)	574.00
Total 5110 · Operating Assessment					19,844.00
Total Income					19,844.00
<b>Expense</b>					
<b>7300 · Administrative Expenses</b>					
<b>7310 · Accounting</b>					
Bill	04/25/2017		Blue Mtn Valley Business Services		350.00
Total 7310 · Accounting					350.00
<b>7345 · Insurance</b>					
Check	04/01/2017	ACH	American Family Insurance		347.24
Total 7345 · Insurance					347.24
<b>7350 · Legal Fees</b>					
Bill	04/12/2017	354708	Paine Hamblen LLP	March	2,598.06
Bill	04/30/2017	355316	Paine Hamblen LLP		419.40
Total 7350 · Legal Fees					3,017.46
<b>7355 · LUS Monitoring &amp; Secretarial</b>					
Bill	04/05/2017	18734882-6	Express Services Inc		81.90
Bill	04/12/2017	18761001-9	Express Services Inc		81.90
Bill	04/19/2017	18796230	Express Services Inc		81.90
Bill	04/23/2017	18821999	Express Services Inc		81.90
Bill	04/30/2017	18857120	Express Services Inc		81.90
Total 7355 · LUS Monitoring & Secretarial					409.50
<b>7360 · Miscellaneous Expense</b>					
Bill	04/30/2017		Secretary of State Corporations Di...	Annual Report	10.00
Total 7360 · Miscellaneous Expense					10.00
<b>7375 · Office Supplies</b>					
Bill	04/09/2017		Dick Cook {2}	Copies/postage	72.96
Bill	04/10/2017		Postmaster	Stamps	19.60
Bill	04/30/2017		Dick Cook {2}	Copies	10.76
Total 7375 · Office Supplies					103.32
Total 7300 · Administrative Expenses					4,237.52
<b>7500 · Irrigation System</b>					
<b>7520 · Backflow Check</b>					
Bill	04/24/2017	126760	A-1 Plumbing		360.00
Total 7520 · Backflow Check					360.00

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**April 2017**

Type	Date	Num	Name	Memo	Amount
<b>7540 · Repairs</b>					
Bill	04/24/2017	126760	A-1 Plumbing		48.92
Bill	04/30/2017		Dick Cook {2}	Dispose of old creek irrigation hose	18.13
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...		284.79
Total 7540 · Repairs					351.84
Total 7500 · Irrigation System					711.84
<b>7600 · Grounds Maint-N of Creek</b>					
<b>7615 · Pocket Parks</b>					
<b>7615.01 · Phase 1-Mowing &amp; Fertilizer</b>					
Bill	04/25/2017	2020752	Smith Brothers Industries LLC	01	242.92
Total 7615.01 · Phase 1-Mowing & Fertilizer					242.92
<b>7615.02 · Phase 2-Mowing &amp; Fertilizer</b>					
Bill	04/25/2017	2020752	Smith Brothers Industries LLC	02	213.23
Total 7615.02 · Phase 2-Mowing & Fertilizer					213.23
<b>7615.05 · Phase 5-Mowing &amp; Fertilizer</b>					
Bill	04/30/2017	16460	Diamond Cut Landscaping	05	103.46
Bill	04/30/2017	16459	Diamond Cut Landscaping	05	353.93
Total 7615.05 · Phase 5-Mowing & Fertilizer					457.39
<b>7615.06 · Phase 6-Mowing &amp; Fertilizer</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	06	122.29
Total 7615.06 · Phase 6-Mowing & Fertilizer					122.29
<b>7615.07 · Phase 7-Mowing &amp; Fertilizer</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	07	337.87
Total 7615.07 · Phase 7-Mowing & Fertilizer					337.87
<b>7615.08 · Phase 8-Mowing &amp; Fertilizer</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	08	358.71
Total 7615.08 · Phase 8-Mowing & Fertilizer					358.71
<b>7615.09 · Phase 9-Mowing &amp; Fertilizer</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	09	254.17
Total 7615.09 · Phase 9-Mowing & Fertilizer					254.17
<b>7615.10 · Phase 10-Mow. Fert. Irrig. Rep.</b>					
Bill	04/30/2017	162037	Lawns Plus		165.22
Total 7615.10 · Phase 10-Mow. Fert. Irrig. Rep.					165.22
Total 7615 · Pocket Parks					2,151.80
<b>7619 · Common Areas</b>					
<b>7620 · Mowing GVW-Gazebo-ClkTower-etc</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#04-Mow GVW grass	2,511.00
Total 7620 · Mowing GVW-Gazebo-ClkTower-etc					2,511.00
<b>7625 · Turf Sprays (Fert, Broadleaf)</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#13-Lawn Applic #1	707.00
Total 7625 · Turf Sprays (Fert, Broadleaf)					707.00
<b>7626 · Tree Sprays (Insecticides)</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#06-Tree systemic	598.00
Total 7626 · Tree Sprays (Insecticides)					598.00

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**April 2017**

Type	Date	Num	Name	Memo	Amount
<b>7627 · Weed Control (Sprays, weeding)</b>					
Bill	04/01/2017	19496	Ike Muro's Landscaping and Irrigat...		228.27
Total 7627 · Weed Control (Sprays, weeding)					228.27
<b>7650 · Tree &amp; shrub pruning &amp; removal</b>					
Bill	04/01/2017	19496	Ike Muro's Landscaping and Irrigat...		413.05
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#05-Tree work (N)	935.00
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#07-Trim shrubs	489.00
Total 7650 · Tree & shrub pruning & removal					1,837.05
<b>7665 · Sidewalks/walking trails-12 mo.</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#09-Weed control (Larch)	244.50
Bill	04/30/2017	19513	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					6,430.82
<b>7670 · Other Routine Maint.</b>					
<b>7693 · Street Lights</b>					
Bill	04/18/2017	15-2221	Hays Electric		549.86
Total 7693 · Street Lights					549.86
Total 7670 · Other Routine Maint.					549.86
Total 7600 · Grounds Maint-N of Creek					9,132.48
<b>7800 · Grounds Maint-S of Creek</b>					
<b>7862 · Tree Care</b>					
Bill	04/30/2017	19513	Ike Muro's Landscaping and Irrigat...	#05-Tree work (S)	233.75
Total 7862 · Tree Care					233.75
<b>7864 · Creek weed &amp; blackberry control</b>					
Bill	04/30/2017	19513	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
<b>7900 · Utilities</b>					
<b>7910 · Electricity-Irrig &amp; Ponds</b>					
Bill	04/01/2017		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.77
Bill	04/30/2017		Columbia Rural Electric	Acct 9970 - Meter 17395955	92.71
Bill	04/30/2017		Columbia Rural Electric	Acct 9971 - Meter 17445442	47.70
Bill	04/30/2017		Columbia Rural Electric	Acct 11751 - Meter 17424009	59.02
Bill	04/30/2017		Columbia Rural Electric	Acct 11752 - Meter 17424571	201.72
Bill	04/30/2017		Columbia Rural Electric	Acct 12021 - Meter 17446117	208.96
Bill	04/30/2017		Columbia Rural Electric	Acct 12022 - Meter 17423992	58.30
Bill	04/30/2017		Columbia Rural Electric	Acct 16683 - Meter 17445119	58.38
Bill	04/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.56
Total 7910 · Electricity-Irrig & Ponds					752.12
<b>7920 · Electricity-Street Lights</b>					
Bill	04/01/2017		Pacific Power	Acct 24655280-0012 - Meter 66576526	16.46
Bill	04/01/2017		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.26
Bill	04/01/2017		Pacific Power	Acct 24655280-0012 - Meter 66568587	21.06
Bill	04/30/2017		Columbia Rural Electric	Acct 9972 - Street Lights	997.08
Bill	04/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66576526	15.76
Bill	04/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.72
Bill	04/30/2017		Pacific Power	Acct 24655280-0012 - Meter 66568587	20.63
Total 7920 · Electricity-Street Lights					1,095.97

The Villages of Garrison Creek - MPMA  
Transactions - P&L Statement - Operating Fund  
April 2017

Type	Date	Num	Name	Memo	Amount
Bill	04/30/2017		Cascade Natural Gas		10.60
			Total 7940 · Natural Gas		10.60
			Total 7900 · Utilities		1,858.69
			Total Expense		16,630.78
			Net Ordinary Income		3,213.22
			<b>Net Income</b>		<b>3,213.22</b>



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05/15/17

Accrual Basis

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Reserve Fund**  
April 2017

Type	Date	Num	Name	Memo	Amount
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>9020 · Interest Income</b>					
Deposit	04/02/2017		Baker Boyer Bank - Int Inc	Deposit	1.15
Total 9020 · Interest Income					1.15
Total Other Income					1.15
Net Other Income					1.15
<b>Net Income</b>					<b>1.15</b>

**The Villages of Garrison Creek - MPMA**  
**A/R Aging Summary**  
 As of April 30, 2017

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Garrison Creek LLC	0.00	1,968.00	0.00	0.00	0.00	1,968.00
Pahlisch Homes Inc	0.00	574.00	-82.00	0.00	-82.00	410.00
<b>TOTAL</b>	<b>0.00</b>	<b>2,542.00</b>	<b>-82.00</b>	<b>0.00</b>	<b>-82.00</b>	<b>2,378.00</b>

**The Villages of Garrison Creek - MPMA**  
**A/P Aging Summary**  
As of April 30, 2017

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
A-1 Plumbing	0.00	408.92	0.00	0.00	0.00	408.92
Cascade Natural Gas	10.60	0.00	0.00	0.00	0.00	10.60
Columbia Rural Electric	1,723.87	0.00	0.00	0.00	0.00	1,723.87
Diamond Cut Landscaping	457.39	0.00	0.00	0.00	0.00	457.39
Express Services Inc	163.80	245.70	0.00	0.00	0.00	409.50
Ike Muro's Landscaping and Irrigation	5,852.83	0.00	0.00	0.00	0.00	5,852.83
Lawns Plus	165.22	0.00	0.00	0.00	0.00	165.22
Pacific Power	61.67	62.55	0.00	0.00	0.00	124.22
Paine Hamblen LLP	419.40	0.00	0.00	0.00	0.00	419.40
<b>TOTAL</b>	<b><u>8,854.78</u></b>	<b><u>717.17</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>9,571.95</u></b>