

The Villages of Garrison Creek - MPMA

Balance Sheet

As of April 30, 2016

	<u>Apr 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	30,692.89
Total 1000 · Bank-Operating	<u>30,692.89</u>
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	25,344.93
1150 · BBB-CD #13996	20,096.05
1155 · BBB CD #13997	30,121.80
1160 · BBB CD #14045	20,088.57
1165 · BBB CD #14046	30,101.44
Total 1100 · Bank-Reserve Fund	<u>125,752.79</u>
Total Checking/Savings	156,445.68
Other Current Assets	
1420 · Prepaid Insurance	707.00
1450 · Utility Billing Clearing Acct	0.40
Total Other Current Assets	<u>707.40</u>
Total Current Assets	<u>157,153.08</u>
<b>TOTAL ASSETS</b>	<b><u>157,153.08</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	11,547.45
Total Accounts Payable	<u>11,547.45</u>
Credit Cards	
2050 · VISA Credit Card	58.35
Total Credit Cards	<u>58.35</u>
Other Current Liabilities	
2310 · Accrued Expenses	6,474.50
Total Other Current Liabilities	<u>6,474.50</u>
Total Current Liabilities	<u>18,080.30</u>
Total Liabilities	18,080.30
Equity	
3000 · Retained Earnings	121,471.39
Net Income	17,601.39
Total Equity	<u>139,072.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>157,153.08</u></b>

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
**January through April 2016**

	Jan - Ap...	Budget	% of B...
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
5110 · Operating Assessment	45,252.00	136,416.00	33.2%
<b>Total Income</b>	45,252.00	136,416.00	33.2%
<b>Gross Profit</b>	45,252.00	136,416.00	33.2%
<b>Expense</b>			
7300 · Administrative Expenses			
7310 · Accounting	1,400.00	4,200.00	33.3%
7315 · Auditing	0.00	2,000.00	0.0%
7325 · Board Expense	0.00	1,000.00	0.0%
7335 · Communications/Phone	115.28	375.00	30.7%
7345 · Insurance	1,414.00	8,000.00	17.7%
7350 · Legal Fees	792.00	5,000.00	15.8%
7355 · LUS Monitoring & Secretarial	1,517.95	4,100.00	37.0%
7360 · Miscellaneous Expense	10.00	100.00	10.0%
7375 · Office Supplies	20.19	350.00	5.8%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	53.27	175.00	30.4%
<b>Total 7300 · Administrative Expenses</b>	5,322.69	25,650.00	20.8%
7400 · Contingency			
7410 · Contingency	0.00	6,820.00	0.0%
<b>Total 7400 · Contingency</b>	0.00	6,820.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	320.00	500.00	64.0%
7530 · Inspections, adjust, on-call	978.00	2,500.00	39.1%
7540 · Repairs	781.18	5,000.00	15.6%
7550 · System Startup	109.99	250.00	44.0%
7560 · System Winterization	0.00	350.00	0.0%
<b>Total 7500 · Irrigation System</b>	2,189.17	8,600.00	25.5%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	753.83	2,000.00	37.7%
7615.02 · Phase 2-Mowing & Fertilizer	645.10	1,800.00	35.8%
7615.05 · Phase 5-Mowing & Fertilizer	528.17	2,600.00	20.3%
7615.06 · Phase 6-Mowing & Fertilizer	196.00	2,000.00	9.8%
7615.07 · Phase 7-Mowing & Fertilizer	1,562.02	3,050.00	51.2%
7615.08 · Phase 8-Mowing & Fertilizer	666.68	4,100.00	16.3%
7615.10 · Phase 10-Mowing & Fertilizer	0.00	2,400.00	0.0%
<b>Total 7615 · Pocket Parks</b>	4,351.80	17,950.00	24.2%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	5,022.00	16,783.00	29.9%
7625 · Turf Sprays (Fert, Broadleaf)	707.00	2,520.00	28.1%
7626 · Tree Sprays (Insecticides)	2,092.00	2,604.00	80.3%
7627 · Weed Control (Sprays, weeding)	1,913.57	3,066.00	62.4%
7650 · Tree & shrub pruning & removal	2,849.00	10,496.00	27.1%
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) Arborvita Maint	0.00	630.00	0.0%
7665 · Sidewalks/walking trails-12 mo.	854.50	2,629.00	32.5%
<b>Total 7619 · Common Areas</b>	13,438.07	43,096.00	31.2%

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
**January through April 2016**

	Jan - Ap...	Budget	% of B...
7670 · Other Routine Maint.			
7680 · Signage	0.00	500.00	0.0%
7681 · Ponds.	1,272.78	2,500.00	50.9%
7684 · Rodents.	0.00	125.00	0.0%
7689 · Sidewalks.	0.00	400.00	0.0%
7693 · Street Lights	0.00	400.00	0.0%
<b>Total 7670 · Other Routine Maint.</b>	<b>1,272.78</b>	<b>3,925.00</b>	<b>32.4%</b>
<b>Total 7600 · Grounds Maint-N of Creek</b>	<b>19,062.65</b>	<b>64,971.00</b>	<b>29.3%</b>
7800 · Grounds Maint-S of Creek			
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	3,000.00	0.0%
<b>Total 7800 · Grounds Maint-S of Creek</b>	<b>1,141.00</b>	<b>12,000.00</b>	<b>9.5%</b>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	2,857.81	8,600.00	33.2%
7920 · Electricity-Street Lights	3,303.48	9,600.00	34.4%
7940 · Natural Gas	42.40	175.00	24.2%
<b>Total 7900 · Utilities</b>	<b>6,203.69</b>	<b>18,375.00</b>	<b>33.8%</b>
<b>Total Expense</b>	<b>33,919.20</b>	<b>136,416.00</b>	<b>24.9%</b>
<b>Net Ordinary Income</b>	<b>11,332.80</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>11,332.80</b>	<b>0.00</b>	<b>100.0%</b>

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Reserve Fund**  
**January through April 2016**

	<u>Jan - A...</u>	<u>Budget</u>	<u>% of ...</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9010 · Reserve Assessment	9,152.00	27,456.00	33.3%
9020 · Interest Income	19.16	1,084.00	1.8%
<b>Total Other Income</b>	<b>9,171.16</b>	<b>28,540.00</b>	<b>32.1%</b>
<b>Other Expense</b>			
9502 · Asphalt Sealcoat and Repairs	0.00	10,867.00	0.0%
9505 · Bark Dust Replacement	0.00	13,545.00	0.0%
9527 · Bridge Spraying for PestControl	0.00	1,511.00	0.0%
9529 · Clock Tower Paint	0.00	1,259.00	0.0%
9530 · Gate Controllers	0.00	1,678.00	0.0%
9531 · Gates Maint & Painting	0.00	1,259.00	0.0%
9537 · Gazebo Spraying	250.01	378.00	66.1%
9550 · Irrigation System in Creek	532.51		
9574 · Reserve Study	0.00	1,251.00	0.0%
9580 · S of Creek-Cottonwd Tree Remov.	1,902.25	16,500.00	11.5%
9581 · S of Creek-Tree Replacement	0.00	798.00	0.0%
9582 · S of Creek-Willow Tree Thinning	0.00	2,000.00	0.0%
9583 · Tree Work	217.80		
9584 · Sump Pump Maintenance	0.00	500.00	0.0%
<b>Total Other Expense</b>	<b>2,902.57</b>	<b>51,546.00</b>	<b>5.6%</b>
<b>Net Other Income</b>	<b>6,268.59</b>	<b>-23,006.00</b>	<b>-27.2%</b>
<b>Net Income</b>	<b><u>6,268.59</u></b>	<b><u>-23,006.00</u></b>	<b><u>-27.2%</u></b>

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

April 2016

Type	Date	Num	Name	Memo	Amount
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>5110 - Operating Assessment</b>					
Invoice	04/01/2016	1038	Phase Five Development	Master Association Dues	134.00
Invoice	04/01/2016	1039	Village I	Master Association Dues	1,273.00
Invoice	04/01/2016	1040	Village II	Master Association Dues	1,608.00
Invoice	04/01/2016	1041	Village V	Master Association Dues	1,809.00
Invoice	04/01/2016	1042	Village VI	Master Association Dues	2,613.00
Invoice	04/01/2016	1043	Village VII	Master Association Dues	2,814.00
Invoice	04/01/2016	1044	Village VIII	Master Association Dues	2,077.00
Invoice	04/01/2016	1045	Village X	Master Association Dues	1,273.00
General ...	04/30/2016	122		Transfer	-2,288.00
Total 5110 - Operating Assessment					11,313.00
Total Income					11,313.00
Gross Profit					11,313.00
<b>Expense</b>					
<b>7300 - Administrative Expenses</b>					
<b>7310 - Accounting</b>					
Bill	04/25/2016		Blue Mtn Valley Business Services		350.00
Total 7310 - Accounting					350.00
<b>7335 - Communications/Phone</b>					
Credit C...	04/01/2016		Grasshopper Group		29.41
Credit C...	04/30/2016		Grasshopper Group		28.94
Total 7335 - Communications/Phone					58.35
<b>7345 - Insurance</b>					
General ...	04/30/2016	121		From Prepaid Ins	353.50
Total 7345 - Insurance					353.50
<b>7355 - LUS Monitoring &amp; Secretarial</b>					
Bill	04/03/2016	17147414-1	Express Services Inc	Parking Observer	136.50
Bill	04/10/2016	17173197-9	Express Services Inc	Parking Observer	75.08
Bill	04/17/2016	17202374-9	Express Services Inc	Parking Observer	54.60
Bill	04/24/2016	17229288-0	Express Services Inc	Parking Observer	102.38
Total 7355 - LUS Monitoring & Secretarial					368.56
<b>7360 - Miscellaneous Expense</b>					
Bill	04/17/2016		Secretary of State Corporations Divis...	Annual Report	10.00
Total 7360 - Miscellaneous Expense					10.00
Total 7300 - Administrative Expenses					1,140.41
<b>7500 - Irrigation System</b>					
<b>7520 - Backflow Check</b>					
Bill	04/21/2016	122289	A-1 Plumbing		320.00
Total 7520 - Backflow Check					320.00
<b>7540 - Repairs</b>					
Bill	04/25/2016	119092	Dunning Irrigation Supply		40.54
Bill	04/30/2016	19064-1	Ike Muro's Landscaping and Irrigation		616.32
Total 7540 - Repairs					656.86
<b>7550 - System Startup</b>					
Bill	04/04/2016	14900	Diamond Cut Landscaping	05	109.99
Total 7550 - System Startup					109.99
Total 7500 - Irrigation System					1,086.85
<b>7600 - Grounds Maint-N of Creek</b>					
<b>7615 - Pocket Parks</b>					
<b>7615.01 - Phase 1-Mowing &amp; Fertilizer</b>					
Bill	04/26/2016	2018692	Smith Brothers Industries LLC		242.93
Total 7615.01 - Phase 1-Mowing & Fertilizer					242.93
<b>7615.02 - Phase 2-Mowing &amp; Fertilizer</b>					
Bill	04/26/2016	2018692	Smith Brothers Industries LLC		206.70
Total 7615.02 - Phase 2-Mowing & Fertilizer					206.70

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**April 2016**

Type	Date	Num	Name	Memo	Amount
<b>7615.05 · Phase 5-Mowing &amp; Fertilizer</b>					
Bill	04/30/2016	15199	Diamond Cut Landscaping	05	283.14
Total 7615.05 · Phase 5-Mowing & Fertilizer					283.14
<b>7615.06 · Phase 6-Mowing &amp; Fertilizer</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation		98.00
Total 7615.06 · Phase 6-Mowing & Fertilizer					98.00
<b>7615.07 · Phase 7-Mowing &amp; Fertilizer</b>					
Bill	04/01/2016	156977	Lawns Plus		334.80
Bill	04/30/2016	157208	Lawns Plus		334.80
Total 7615.07 · Phase 7-Mowing & Fertilizer					669.60
<b>7615.08 · Phase 8-Mowing &amp; Fertilizer</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation		333.34
Total 7615.08 · Phase 8-Mowing & Fertilizer					333.34
Total 7615 · Pocket Parks					1,833.71
<b>7619 · Common Areas</b>					
<b>7620 · Mowing GVW-Gazebo-ClkTower-etc</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#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	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#13-Lawn Applic #1	707.00
Total 7625 · Turf Sprays (Fert, Broadleaf)					707.00
<b>7626 · Tree Sprays (Insecticides)</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#06-Tree systemic	598.00
Total 7626 · Tree Sprays (Insecticides)					598.00
<b>7627 · Weed Control (Sprays, weeding)</b>					
Bill	04/01/2016	14898	Diamond Cut Landscaping	05	92.57
Total 7627 · Weed Control (Sprays, weeding)					92.57
<b>7650 · Tree &amp; shrub pruning &amp; removal</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#05-Tree work (N)	935.00
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#07-Trim shrubs	489.00
Total 7650 · Tree & shrub pruning & removal					1,424.00
<b>7665 · Sidewalks/walking trails-12 mo.</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#09-Weed control (Larch)	244.50
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#11-Weed control (ponds)	305.00
Total 7665 · Sidewalks/walking trails-12 mo.					549.50
Total 7619 · Common Areas					5,882.07
Total 7600 · Grounds Maint-N of Creek					7,715.78
<b>7800 · Grounds Maint-S of Creek</b>					
<b>7862 · Tree Care</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#05-Tree work (S)	233.75
Total 7862 · Tree Care					233.75
<b>7864 · Creek weed &amp; blackberry control</b>					
Bill	04/30/2016	19064-2	Ike Muro's Landscaping and Irrigation	#10-Trim blackberries	456.50
Total 7864 · Creek weed & blackberry control					456.50
Total 7800 · Grounds Maint-S of Creek					690.25

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

April 2016

Type	Date	Num	Name	Memo	Amount
<b>7900 · Utilities</b>					
<b>7910 · Electricity-Irrig &amp; Ponds</b>					
Bill	04/30/2016		Columbia Rural Electric	Acct 9970 - Meter 17395955	116.83
Bill	04/30/2016		Columbia Rural Electric	Acct 9971 - Meter 17445442	33.39
Bill	04/30/2016		Columbia Rural Electric	Acct 11751 - Meter 17424009	51.18
Bill	04/30/2016		Columbia Rural Electric	Acct 11752 - Meter 17424571	198.39
Bill	04/30/2016		Columbia Rural Electric	Acct 12021 - Meter 17446117	221.43
Bill	04/30/2016		Columbia Rural Electric	Acct 12022 - Meter 17423992	50.18
Bill	04/30/2016		Columbia Rural Electric	Acct 16683 - Meter 17445119	50.09
Bill	04/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.91
Total 7910 · Electricity-Irrig & Ponds					734.40
<b>7920 · Electricity-Street Lights</b>					
Bill	04/30/2016		Columbia Rural Electric	Acct 9972 - Street Lights	826.53
Bill	04/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66576526	15.74
Bill	04/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.88
Bill	04/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66568587	21.01
Total 7920 · Electricity-Street Lights					876.16
<b>7940 · Natural Gas</b>					
Bill	04/30/2016		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Total 7940 · Natural Gas					10.60
Total 7900 · Utilities					1,621.16
Total Expense					12,254.45
Net Ordinary Income					-941.45
<b>Net Income</b>					<b>-941.45</b>

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

April 2016

Type	Date	Num	Name	Memo	Amount
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>9010 · Reserve Assessment</b>					
General ...	04/30/2016	122		Transfer	2,288.00
Total 9010 · Reserve Assessment					2,288.00
<b>9020 · Interest Income</b>					
Deposit	04/30/2016		Baker Boyer Bank - Int Inc	Deposit	0.45
Total 9020 · Interest Income					0.45
Total Other Income					2,288.45
<b>Other Expense</b>					
<b>9580 · S of Creek-Cottonwd Tree Remov.</b>					
Bill	04/21/2016		Town & Country Tree Service		1,902.25
Total 9580 · S of Creek-Cottonwd Tree Remov.					1,902.25
Total Other Expense					1,902.25
Net Other Income					386.20
<b>Net Income</b>					<b>386.20</b>



**The Villages of Garrison Creek - MPMA**  
**A/P Aging Summary**  
**As of April 30, 2016**

	<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	320.00	0.00	0.00	0.00	320.00
Blue Mtn Valley Business Services	350.00	0.00	0.00	0.00	0.00	350.00
Cascade Natural Gas	10.60	0.00	0.00	0.00	0.00	10.60
Columbia Rural Electric	1,548.02	0.00	0.00	0.00	0.00	1,548.02
Diamond Cut Landscaping	283.14	0.00	0.00	0.00	0.00	283.14
Dunning Irrigation Supply	40.54	0.00	0.00	0.00	0.00	40.54
Express Services Inc	102.38	266.18	0.00	0.00	0.00	368.56
Ike Muro's Landscaping and Irrigation	5,542.66	0.00	0.00	0.00	0.00	5,542.66
Lawns Plus	334.80	334.80	0.00	0.00	0.00	669.60
Pacific Power	0.00	62.45	0.00	0.00	0.00	62.45
Smith Brothers Industries LLC	449.63	0.00	0.00	0.00	0.00	449.63
Town & Country Tree Service	1,902.25	0.00	0.00	0.00	0.00	1,902.25
<b>TOTAL</b>	<b>10,564.02</b>	<b>983.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,547.45</b>