

The Villages of Garrison Creek - MPMA

Balance Sheet

As of August 1, 2016

	<u>Aug 1, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	28,558.42
Total 1000 · Bank-Operating	28,558.42
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	28,633.66
1150 · BBB-CD #13996	20,099.51
1155 · BBB CD #13997	30,126.99
1160 · BBB CD #14045	20,095.57
1165 · BBB CD #14046	30,111.91
Total 1100 · Bank-Reserve Fund	129,067.64
Total Checking/Savings	157,626.06
Accounts Receivable	
1210 · Accounts Receivable	29,963.91
Total Accounts Receivable	29,963.91
Other Current Assets	
1450 · Utility Billing Clearing Acct	0.49
Total Other Current Assets	0.49
Total Current Assets	187,590.46
TOTAL ASSETS	187,590.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	26,347.68
Total Accounts Payable	26,347.68
Credit Cards	
2050 · VISA Credit Card	96.68
Total Credit Cards	96.68
Other Current Liabilities	
2310 · Accrued Expenses	11,273.25
Total Other Current Liabilities	11,273.25
Total Current Liabilities	37,717.61
Total Liabilities	37,717.61
Equity	
3000 · Retained Earnings	121,471.39
Net Income	28,401.46
Total Equity	149,872.85
TOTAL LIABILITIES & EQUITY	187,590.46

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

	Jan - Au...	Budget	% of B...
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	92,955.67	136,416.00	68.1%
Total Income	92,955.67	136,416.00	68.1%
Gross Profit	92,955.67	136,416.00	68.1%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	2,800.00	4,200.00	66.7%
7315 · Auditing	0.00	2,000.00	0.0%
7320 · Bank Service Charges	2.00		
7325 · Board Expense	0.00	1,000.00	0.0%
7335 · Communications/Phone	233.00	375.00	62.1%
7345 · Insurance	2,815.60	8,000.00	35.2%
7350 · Legal Fees	2,851.90	5,000.00	57.0%
7355 · LUS Monitoring & Secretarial	2,200.46	4,100.00	53.7%
7360 · Miscellaneous Expense	12.71	100.00	12.7%
7375 · Office Supplies	159.03	350.00	45.4%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	91.55	175.00	52.3%
Total 7300 · Administrative Expenses	11,166.25	25,650.00	43.5%
7400 · Contingency			
7410 · Contingency	0.00	6,820.00	0.0%
Total 7400 · Contingency	0.00	6,820.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	320.00	500.00	64.0%
7530 · Inspections, adjust, on-call	1,630.00	2,500.00	65.2%
7540 · Repairs	5,659.27	5,000.00	113.2%
7550 · System Startup	109.99	250.00	44.0%
7560 · System Winterization	0.00	350.00	0.0%
Total 7500 · Irrigation System	7,719.26	8,600.00	89.8%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	1,725.51	2,000.00	86.3%
7615.02 · Phase 2-Mowing & Fertilizer	1,498.02	1,800.00	83.2%
7615.05 · Phase 5-Mowing & Fertilizer	2,196.80	2,600.00	84.5%
7615.06 · Phase 6-Mowing & Fertilizer	588.00	2,000.00	29.4%
7615.07 · Phase 7-Mowing & Fertilizer	2,992.21	3,050.00	98.1%
7615.08 · Phase 8-Mowing & Fertilizer	1,998.44	4,100.00	48.7%
7615.10 · Phase 10-Mow. Fert. Irrig. Rep.	143.84	2,400.00	6.0%
Total 7615 · Pocket Parks	11,142.82	17,950.00	62.1%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	15,066.00	16,783.00	89.8%
7625 · Turf Sprays (Fert, Broadleaf)	2,121.00	2,520.00	84.2%
7626 · Tree Sprays (Insecticides)	2,853.00	2,604.00	109.6%
7627 · Weed Control (Sprays, weeding)	3,642.00	3,066.00	118.8%
7650 · Tree & shrub pruning & removal	10,207.76	10,496.00	97.3%
7655 · Plant & tree replacment	132.05	1,680.00	7.9%
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.	3,049.50	2,629.00	116.0%
Total 7619 · Common Areas	37,071.31	43,096.00	86.0%

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

	<u>Jan - Au...</u>	<u>Budget</u>	<u>% of B...</u>
7670 · Other Routine Maint.			
7680 · Signage	57.67	500.00	11.5%
7681 · Ponds.	2,767.60	2,500.00	110.7%
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%
Total 7670 · Other Routine Maint.	<u>2,825.27</u>	<u>3,925.00</u>	<u>72.0%</u>
Total 7600 · Grounds Maint-N of Creek	<u>51,039.40</u>	<u>64,971.00</u>	<u>78.6%</u>
7800 · Grounds Maint-S of Creek			
7815 · Mowing	0.00	2,000.00	0.0%
7862 · Tree Care	2,190.58	3,000.00	73.0%
7864 · Creek weed & blackberry control	3,340.53	4,000.00	83.5%
7865 · Walking trails-12 mo.	0.00	3,000.00	0.0%
Total 7800 · Grounds Maint-S of Creek	<u>5,531.11</u>	<u>12,000.00</u>	<u>46.1%</u>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	6,011.49	8,600.00	69.9%
7920 · Electricity-Street Lights	6,770.38	9,600.00	70.5%
7940 · Natural Gas	87.33	175.00	49.9%
Total 7900 · Utilities	<u>12,869.20</u>	<u>18,375.00</u>	<u>70.0%</u>
Total Expense	<u>88,325.22</u>	<u>136,416.00</u>	<u>64.7%</u>
Net Ordinary Income	<u>4,630.45</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>4,630.45</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 August 2016

	<u>Jan - Aug 16</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	18,304.00	27,456.00	66.7%
9020 · Interest Income	56.11	1,084.00	5.2%
Total Other Income	18,360.11	28,540.00	64.3%
Other Expense			
9502 · Asphalt Sealcoat and Repairs	9,524.17	10,867.00	87.6%
9505 · Bark Dust Replacement	3,282.74	13,545.00	24.2%
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	750.03	378.00	198.4%
9550 · Irrigation System in Creek	532.51		
9553 · Pole Lights & Entry Lights	1,781.51		
9574 · Reserve Study	0.00	1,251.00	0.0%
9580 · S of Creek-Cottonwd Tree Remov.	14,572.28	16,500.00	88.3%
9581 · S of Creek-Tree Replacement	696.55	798.00	87.3%
9582 · S of Creek-Willow Tree Thinning	3,777.32	2,000.00	188.9%
9583 · Tree Work	217.80		
9584 · Sump Pump Maintenance	0.00	500.00	0.0%
Total Other Expense	35,134.91	51,546.00	68.2%
Net Other Income	-16,774.80	-23,006.00	72.9%
Net Income	-16,774.80	-23,006.00	72.9%

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

August 2016

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Income					
5110 · Operating Assessment					
Invoice	08/01/2016	1072	Phase Five Development	Master Association Dues	134.00
Invoice	08/01/2016	1073	Village I	Master Association Dues	1,273.00
Invoice	08/01/2016	1074	Village II	Master Association Dues	1,608.00
Invoice	08/01/2016	1075	Village V	Master Association Dues	1,809.00
Invoice	08/01/2016	1076	Village VI	Master Association Dues	2,613.00
Invoice	08/01/2016	1077	Village VII	Master Association Dues	2,814.00
Invoice	08/01/2016	1078	Village VIII	Master Association Dues	2,077.00
Invoice	08/01/2016	1079	Village X	Master Association Dues	1,273.00
Invoice	08/01/2016	1080	Village IX	Master Association Dues	67.00
General ...	08/31/2016	129		Transfer	-2,288.00
Total 5110 · Operating Assessment					11,380.00
Total Income					11,380.00
Gross Profit					11,380.00
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	08/25/2016		Blue Mtn Valley Business Services		350.00
Total 7310 · Accounting					350.00
7335 · Communications/Phone					
Credit C...	08/31/2016		Grasshopper Group		29.67
Total 7335 · Communications/Phone					29.67
7345 · Insurance					
Check	08/01/2016	ACH	American Family Insurance		347.24
Total 7345 · Insurance					347.24
7350 · Legal Fees					
Bill	08/31/2016	14990	Hawkins Law		560.00
Total 7350 · Legal Fees					560.00
7375 · Office Supplies					
Bill	08/09/2016		Postmaster		18.80
Bill	08/31/2016		Cassie Siegal		120.04
Total 7375 · Office Supplies					138.84
Total 7300 · Administrative Expenses					1,425.75
7500 · Irrigation System					
7530 · Inspections, adjust, on-call					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#02-Check irrigation system	326.00
Total 7530 · Inspections, adjust, on-call					326.00
7540 · Repairs					
Bill	08/07/2016		Ron Hines	S of Creek	121.64
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	07	18.20
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation		705.46
Total 7540 · Repairs					845.30
Total 7500 · Irrigation System					1,171.30
7600 · Grounds Maint-N of Creek					
7615 · Pocket Parks					
7615.01 · Phase 1-Mowing & Fertilizer					
Bill	08/25/2016	2019474	Smith Brothers Industries LLC	01	242.92
Total 7615.01 · Phase 1-Mowing & Fertilizer					242.92
7615.02 · Phase 2-Mowing & Fertilizer					
Bill	08/25/2016	2019474	Smith Brothers Industries LLC	02	213.23
Total 7615.02 · Phase 2-Mowing & Fertilizer					213.23

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

Type	Date	Num	Name	Memo	Amount
7615.05 - Phase 5-Mowing & Fertilizer					
Bill	08/31/2016	15745	Diamond Cut Landscaping	05 July	283.14
Bill	08/31/2016	15745	Diamond Cut Landscaping	05 August	353.93
Bill	08/31/2016	15721	Diamond Cut Landscaping	05	103.46
Total 7615.05 - Phase 5-Mowing & Fertilizer					740.53
7615.06 - Phase 6-Mowing & Fertilizer					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	06	98.00
Total 7615.06 - Phase 6-Mowing & Fertilizer					98.00
7615.07 - Phase 7-Mowing & Fertilizer					
Bill	08/31/2016	157344	Lawns Plus		334.80
Total 7615.07 - Phase 7-Mowing & Fertilizer					334.80
7615.08 - Phase 8-Mowing & Fertilizer					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	08	332.94
Total 7615.08 - Phase 8-Mowing & Fertilizer					332.94
Total 7615 - Pocket Parks					1,962.42
7619 - Common Areas					
7620 - Mowing GVW-Gazebo-ClkTower-etc					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#04-Mow GVW grass	2,511.00
Total 7620 - Mowing GVW-Gazebo-ClkTower-etc					2,511.00
7625 - Turf Sprays (Fert, Broadleaf)					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#15-Lawn Applic #4	707.00
Total 7625 - Turf Sprays (Fert, Broadleaf)					707.00
7650 - Tree & shrub pruning & removal					
Bill	08/29/2016		Town & Country Tree Service		380.45
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#05-Tree work (N)	935.00
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#07-Trim shrubs	489.00
Total 7650 - Tree & shrub pruning & removal					1,804.45
7665 - Sidewalks/walking trails-12 mo.					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#09-Weed control (Larch)	244.50
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#11-Weed control (ponds)	304.00
Total 7665 - Sidewalks/walking trails-12 mo.					548.50
Total 7619 - Common Areas					5,570.95
7670 - Other Routine Maint.					
7680 - Signage					
Bill	08/31/2016		Cassie Siegal		57.67
Total 7680 - Signage					57.67
7681 - Ponds.					
Bill	08/23/2016	KIE 151298	Paul Davisson	Pond pump	41.77
Total 7681 - Ponds.					41.77
Total 7670 - Other Routine Maint.					99.44
Total 7600 - Grounds Maint-N of Creek					7,632.81
7800 - Grounds Maint-S of Creek					
7862 - Tree Care					
Bill	08/31/2016	19258	Ike Muro's Landscaping and Irrigation	#05-Tree work (S)	233.75
Total 7862 - Tree Care					233.75
Total 7800 - Grounds Maint-S of Creek					233.75

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Accrual Basis

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

August 2016

Type	Date	Num	Name	Memo	Amount
7900 - Utilities					
7910 - Electricity-Irrig & Ponds					
Bill	08/31/2016		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.82
Bill	08/31/2016		Columbia Rural Electric	Acct 9970 - Meter 17395955	198.64
Bill	08/31/2016		Columbia Rural Electric	Acct 9971 - Meter 17445442	34.44
Bill	08/31/2016		Columbia Rural Electric	Acct 11751 - Meter 17424009	51.34
Bill	08/31/2016		Columbia Rural Electric	Acct 11752 - Meter 17424571	150.42
Bill	08/31/2016		Columbia Rural Electric	Acct 12021 - Meter 17446117	258.78
Bill	08/31/2016		Columbia Rural Electric	Acct 12022 - Meter 17423992	50.51
Bill	08/31/2016		Columbia Rural Electric	Acct 16683 - Meter 17445119	50.39
Total 7910 - Electricity-Irrig & Ponds					807.34
7920 - Electricity-Street Lights					
Bill	08/31/2016		Pacific Power	Acct 24655280-0012 - Meter 66576526	15.65
Bill	08/31/2016		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.77
Bill	08/31/2016		Pacific Power	Acct 24655280-0012 - Meter 66568587	20.74
Bill	08/31/2016		Columbia Rural Electric	Acct 9972 - Street Lights	795.36
Total 7920 - Electricity-Street Lights					844.52
7940 - Natural Gas					
Bill	08/31/2016		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Total 7940 - Natural Gas					10.60
Total 7900 - Utilities					1,662.46
Total Expense					12,126.07
Net Ordinary Income					-746.07
Net Income					-746.07

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Accrual Basis

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

August 2016

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Income					
9010 · Reserve Assessment					
General ...	08/31/2016	129		Transfer	2,288.00
Total 9010 · Reserve Assessment					2,288.00
9020 · Interest Income					
Deposit	08/01/2016		Baker Boyer Bank - Int Inc	Deposit	5.29
Deposit	08/01/2016		Baker Boyer Bank - Int Inc	Deposit	3.55
Deposit	08/03/2016		Baker Boyer Bank - Int Inc	Deposit	3.53
Deposit	08/03/2016		Baker Boyer Bank - Int Inc	Deposit	5.30
Total 9020 · Interest Income					17.67
Total Other Income					2,305.67
Other Expense					
9502 · Asphalt Sealcoat and Repairs					
Bill	08/18/2016	664	Klicker Enterprises		9,021.23
Bill	08/29/2016	672	Klicker Enterprises		502.94
Total 9502 · Asphalt Sealcoat and Repairs					9,524.17
9505 · Bark Dust Replacement					
Bill	08/31/2016	19262	Ike Muro's Landscaping and Irrigation		3,282.74
Total 9505 · Bark Dust Replacement					3,282.74
9580 · S of Creek-Cottonwd Tree Remov.					
Bill	08/29/2016		Town & Country Tree Service		11,495.03
Total 9580 · S of Creek-Cottonwd Tree Remov.					11,495.03
9581 · S of Creek-Tree Replacement					
Bill	08/31/2016		Cassie Siegal		696.55
Total 9581 · S of Creek-Tree Replacement					696.55
9582 · S of Creek-Willow Tree Thinning					
Bill	08/29/2016		Town & Country Tree Service	Hollert-1018 Creekside-cost share	-407.63
Bill	08/29/2016		Town & Country Tree Service		4,511.05
Bill	08/29/2016		Town & Country Tree Service	Hernandez-1000 Creekside-cost share	-326.10
Total 9582 · S of Creek-Willow Tree Thinning					3,777.32
Total Other Expense					28,775.81
Net Other Income					-26,470.14
Net Income					-26,470.14

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The Villages of Garrison Creek - MPMA
A/R Aging Summary
As of August 31, 2016

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

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The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of August 31, 2016

	<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	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
Cassie Siegal	874.26	0.00	0.00	0.00	0.00	874.26
Columbia Rural Electric	1,589.88	0.00	0.00	0.00	0.00	1,589.88
Diamond Cut Landscaping	740.53	0.00	0.00	0.00	0.00	740.53
Hawkins Law	560.00	0.00	0.00	0.00	0.00	560.00
Ike Muro's Landscaping and Irrigation	8,932.34	0.00	0.00	0.00	0.00	8,932.34
Klicker Enterprises	502.94	0.00	0.00	0.00	0.00	502.94
Lawns Plus	334.80	0.00	0.00	0.00	0.00	334.80
Pacific Power	61.98	0.00	0.00	0.00	0.00	61.98
Paul Davisson	41.77	0.00	0.00	0.00	0.00	41.77
Smith Brothers Industries LLC	456.15	0.00	0.00	0.00	0.00	456.15
TOTAL	<u>14,455.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,455.25</u>