

## The Villages of Garrison Creek - MPMA

## Balance Sheet

As of June 30, 2016

	<u>Jun 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	33,047.90
Total 1000 · Bank-Operating	33,047.90
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	26,344.97
1150 · BBB-CD #13996	20,099.51
1155 · BBB CD #13997	30,126.99
1160 · BBB CD #14045	20,092.02
1165 · BBB CD #14046	30,106.62
Total 1100 · Bank-Reserve Fund	126,770.11
Total Checking/Savings	159,818.01
Accounts Receivable	
1210 · Accounts Receivable	2,340.00
Total Accounts Receivable	2,340.00
Other Current Assets	
1450 · Utility Billing Clearing Acct	0.39
Total Other Current Assets	0.39
Total Current Assets	162,158.40
<b>TOTAL ASSETS</b>	<b>162,158.40</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	14,927.64
Total Accounts Payable	14,927.64
Credit Cards	
2050 · VISA Credit Card	59.24
Total Credit Cards	59.24
Other Current Liabilities	
2310 · Accrued Expenses	9,583.00
Total Other Current Liabilities	9,583.00
Total Current Liabilities	24,569.88
Total Liabilities	24,569.88
Equity	
3000 · Retained Earnings	121,471.39
Net Income	16,117.13
Total Equity	137,588.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>162,158.40</b>

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

	Jan - Ju...	Budget	% of B...
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
5110 · Operating Assessment	70,218.00	136,416.00	51.5%
<b>Total Income</b>	70,218.00	136,416.00	51.5%
<b>Gross Profit</b>	70,218.00	136,416.00	51.5%
<b>Expense</b>			
7300 · Administrative Expenses			
7310 · Accounting	2,100.00	4,200.00	50.0%
7315 · Auditing	0.00	2,000.00	0.0%
7325 · Board Expense	0.00	1,000.00	0.0%
7335 · Communications/Phone	174.52	375.00	46.5%
7345 · Insurance	2,121.00	8,000.00	26.5%
7350 · Legal Fees	900.90	5,000.00	18.0%
7355 · LUS Monitoring & Secretarial	2,036.66	4,100.00	49.7%
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>	7,416.54	25,650.00	28.9%
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	1,304.00	2,500.00	52.2%
7540 · Repairs	4,518.31	5,000.00	90.4%
7550 · System Startup	109.99	250.00	44.0%
7560 · System Winterization	0.00	350.00	0.0%
<b>Total 7500 · Irrigation System</b>	6,252.30	8,600.00	72.7%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.01 · Phase 1-Mowing & Fertilizer	1,239.67	2,000.00	62.0%
7615.02 · Phase 2-Mowing & Fertilizer	1,071.56	1,800.00	59.5%
7615.05 · Phase 5-Mowing & Fertilizer	1,456.27	2,600.00	56.0%
7615.06 · Phase 6-Mowing & Fertilizer	392.00	2,000.00	19.6%
7615.07 · Phase 7-Mowing & Fertilizer	2,304.41	3,050.00	75.6%
7615.08 · Phase 8-Mowing & Fertilizer	1,332.56	4,100.00	32.5%
7615.10 · Phase 10-Mow. Fert. Irrig. Rep.	143.84	2,400.00	6.0%
<b>Total 7615 · Pocket Parks</b>	7,940.31	17,950.00	44.2%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	10,044.00	16,783.00	59.8%
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)	3,642.00	3,066.00	118.8%
7650 · Tree & shrub pruning & removal	6,452.12	10,496.00	61.5%
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.	1,952.50	2,629.00	74.3%
<b>Total 7619 · Common Areas</b>	25,021.67	43,096.00	58.1%

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

	Jan - Ju...	Budget	% of B...
7670 · Other Routine Maint.			
7680 · Signage	0.00	500.00	0.0%
7681 · Ponds.	2,305.40	2,500.00	92.2%
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>2,305.40</b>	<b>3,925.00</b>	<b>58.7%</b>
<b>Total 7600 · Grounds Maint-N of Creek</b>	<b>35,267.38</b>	<b>64,971.00</b>	<b>54.3%</b>
7800 · Grounds Maint-S of Creek			
7815 · Mowing	0.00	2,000.00	0.0%
7862 · Tree Care	1,723.08	3,000.00	57.4%
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%
<b>Total 7800 · Grounds Maint-S of Creek</b>	<b>5,063.61</b>	<b>12,000.00</b>	<b>42.2%</b>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	4,422.13	8,600.00	51.4%
7920 · Electricity-Street Lights	5,050.95	9,600.00	52.6%
7940 · Natural Gas	66.13	175.00	37.8%
<b>Total 7900 · Utilities</b>	<b>9,539.21</b>	<b>18,375.00</b>	<b>51.9%</b>
<b>Total Expense</b>	<b>63,539.04</b>	<b>136,416.00</b>	<b>46.6%</b>
<b>Net Ordinary Income</b>	<b>6,678.96</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>6,678.96</b>	<b>0.00</b>	<b>100.0%</b>

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

	<u>Jan - Ju...</u>	<u>Budget</u>	<u>% of ...</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9010 · Reserve Assessment	13,728.00	27,456.00	50.0%
9020 · Interest Income	37.75	1,084.00	3.5%
<b>Total Other Income</b>	<u>13,765.75</u>	<u>28,540.00</u>	<u>48.2%</u>
<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	500.02	378.00	132.3%
9550 · Irrigation System in Creek	532.51		
9574 · Reserve Study	0.00	1,251.00	0.0%
9580 · S of Creek-Cottonwd Tree Remov.	3,077.25	16,500.00	18.7%
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>	<u>4,327.58</u>	<u>51,546.00</u>	<u>8.4%</u>
<b>Net Other Income</b>	<u>9,438.17</u>	<u>-23,006.00</u>	<u>-41.0%</u>
<b>Net Income</b>	<u><u>9,438.17</u></u>	<u><u>-23,006.00</u></u>	<u><u>-41.0%</u></u>

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

June 2016

Type	Date	Num	Name	Memo	Amount
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>5110 - Operating Assessment</b>					
Invoice	06/01/2016	1054	Phase Five Development	Master Association Dues	134.00
Invoice	06/01/2016	1055	Village I	Master Association Dues	1,273.00
Invoice	06/01/2016	1056	Village II	Master Association Dues	1,608.00
Invoice	06/01/2016	1057	Village V	Master Association Dues	1,809.00
Invoice	06/01/2016	1058	Village VI	Master Association Dues	2,613.00
Invoice	06/01/2016	1059	Village VII	Master Association Dues	2,814.00
Invoice	06/01/2016	1060	Village VIII	Master Association Dues	2,077.00
Invoice	06/01/2016	1061	Village X	Master Association Dues	1,273.00
Invoice	06/09/2016	1062	Garrison Creek LLC	Jan 2016 - 39 Unoccupied Lots	390.00
Invoice	06/09/2016	1062	Garrison Creek LLC	Feb 2016 - 39 Unoccupied Lots	390.00
Invoice	06/09/2016	1062	Garrison Creek LLC	Mar 2016 - 39 Unoccupied Lots	390.00
Invoice	06/09/2016	1062	Garrison Creek LLC	Apr 2016 - 39 Unoccupied Lots	390.00
Invoice	06/09/2016	1062	Garrison Creek LLC	May 2016 - 39 Unoccupied Lots	390.00
Invoice	06/09/2016	1062	Garrison Creek LLC	Jun 2016 - 39 Unoccupied Lots	390.00
General ...	06/30/2016	127		Transfer	-2,288.00
Total 5110 - Operating Assessment					13,653.00
Total Income					13,653.00
Gross Profit					13,653.00
<b>Expense</b>					
<b>7300 - Administrative Expenses</b>					
<b>7310 - Accounting</b>					
Bill	06/25/2016		Blue Mtn Valley Business Services		350.00
Total 7310 - Accounting					350.00
<b>7335 - Communications/Phone</b>					
Credit C...	06/30/2016		Grasshopper Group		29.59
Total 7335 - Communications/Phone					29.59
<b>7345 - Insurance</b>					
General ...	06/30/2016	126		From Prepaid Ins	353.50
Total 7345 - Insurance					353.50
<b>7350 - Legal Fees</b>					
Bill	06/20/2016	WA1182	Walla Walla Title Company	Clock tower encumbrances search fee	108.90
Total 7350 - Legal Fees					108.90
<b>7355 - LUS Monitoring &amp; Secretarial</b>					
Bill	06/08/2016	17414935-1	Express Services Inc	Parking observer	102.38
Bill	06/22/2016	17479198-8	Express Services Inc	Parking observer	54.60
Bill	06/29/2016	17505161-4	Express Services Inc	Parking observer	81.90
Total 7355 - LUS Monitoring & Secretarial					238.88
Total 7300 - Administrative Expenses					1,080.87
<b>7500 - Irrigation System</b>					
<b>7530 - Inspections, adjust, on-call</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#02-Check irrigation system	326.00
Total 7530 - Inspections, adjust, on-call					326.00
<b>7540 - Repairs</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Install sprinkler valve by little pond	378.28
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Install sprinkler value Phase 6 pocket park	356.54
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Fixed 6 sprinkler heads by clock circle	94.57
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Install timer by little pond	236.97
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Fix water leak Phase 7	747.86
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Find broken pipe on Creekside Drive	152.18
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Fix broken pipe on Creekside Drive	617.42
Total 7540 - Repairs					2,583.82
Total 7500 - Irrigation System					2,909.82
<b>7600 - Grounds Maint-N of Creek</b>					
<b>7615 - Pocket Parks</b>					
<b>7615.01 - Phase 1-Mowing &amp; Fertilizer</b>					
Bill	06/27/2016	2019189	Smith Brothers Industries LLC	01	242.92
Total 7615.01 - Phase 1-Mowing & Fertilizer					242.92

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

Type	Date	Num	Name	Memo	Amount
<b>7615.02 · Phase 2-Mowing &amp; Fertilizer</b>					
Bill	06/27/2016	2019189	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	06/30/2016	15455	Diamond Cut Landscaping	05	283.14
Bill	06/30/2016	15454	Diamond Cut Landscaping	05	95.00
Total 7615.05 · Phase 5-Mowing & Fertilizer					378.14
<b>7615.06 · Phase 6-Mowing &amp; Fertilizer</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	06	98.00
Total 7615.06 · Phase 6-Mowing & Fertilizer					98.00
<b>7615.07 · Phase 7-Mowing &amp; Fertilizer</b>					
Bill	06/30/2016	157099	Lawns Plus	07	334.80
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	07-10% of Phase 7 Irrigation contract	18.20
Total 7615.07 · Phase 7-Mowing & Fertilizer					353.00
<b>7615.08 · Phase 8-Mowing &amp; Fertilizer</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	08	332.94
Total 7615.08 · Phase 8-Mowing & Fertilizer					332.94
Total 7615 · Pocket Parks					1,618.23
<b>7619 · Common Areas</b>					
<b>7620 · Mowing GVW-Gazebo-ClkTower-etc</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#04-Mow GVW grass	2,511.00
Total 7620 · Mowing GVW-Gazebo-ClkTower-etc					2,511.00
<b>7627 · Weed Control (Sprays, weeding)</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#18-Weed spray-ornamental beds (Jun)	1,522.00
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#22-Weed spray (Larch) (Jun)	299.00
Total 7627 · Weed Control (Sprays, weeding)					1,821.00
<b>7650 · Tree &amp; shrub pruning &amp; removal</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#05-Tree work (N)	935.00
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#07-Trim shrubs	489.00
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#08-Trim arborvitae (Larch)	516.00
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Remove tree by Phase 6 walking path	173.92
Total 7650 · Tree & shrub pruning & removal					2,113.92
<b>7665 · Sidewalks/walking trails-12 mo.</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	#09-Weed control (Larch)	244.50
Bill	06/30/2016	19141	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					6,994.42
<b>7670 · Other Routine Maint.</b>					
<b>7681 · Ponds.</b>					
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Clean up pond	836.96
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Clean up pond	195.66
Total 7681 · Ponds.					1,032.62
Total 7670 · Other Routine Maint.					1,032.62
Total 7600 · Grounds Maint-N of Creek					9,645.27
<b>7800 · Grounds Maint-S of Creek</b>					
<b>7862 · Tree Care</b>					
Bill	06/30/2016	19141	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	06/30/2016	1	Kooskooskie Commons	BlkBerries,bushes,limbs-storm damage,treetops	1,380.00
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Took 11 loads of tree limbs etc to dump	538.07
Bill	06/30/2016	19141	Ike Muro's Landscaping and Irrigation	Dump fee-11 loads of tree limbs etc	748.96
Total 7864 · Creek weed & blackberry control					2,667.03
Total 7800 · Grounds Maint-S of Creek					2,900.78

1:53 PM

07/13/16

Accrual Basis

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

June 2016

Type	Date	Num	Name	Memo	Amount
<b>7900 · Utilities</b>					
<b>7910 · Electricity-Irrig &amp; Ponds</b>					
Bill	06/30/2016		Columbia Rural Electric	Acct 9970 - Meter 17395955	167.09
Bill	06/30/2016		Columbia Rural Electric	Acct 9971 - Meter 17445442	34.40
Bill	06/30/2016		Columbia Rural Electric	Acct 11751 - Meter 17424009	51.18
Bill	06/30/2016		Columbia Rural Electric	Acct 11752 - Meter 17424571	162.56
Bill	06/30/2016		Columbia Rural Electric	Acct 12021 - Meter 17446117	246.46
Bill	06/30/2016		Columbia Rural Electric	Acct 12022 - Meter 17423992	50.29
Bill	06/30/2016		Columbia Rural Electric	Acct 16683 - Meter 17445119	50.49
Bill	06/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66546714	13.02
Total 7910 · Electricity-Irrig & Ponds					775.49
<b>7920 · Electricity-Street Lights</b>					
Bill	06/30/2016		Columbia Rural Electric	Acct 9972 - Street Lights	825.47
Bill	06/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66576526	15.29
Bill	06/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.65
Bill	06/30/2016		Pacific Power	Acct 24655280-0012 - Meter 66568587	19.74
Total 7920 · Electricity-Street Lights					873.15
<b>7940 · Natural Gas</b>					
Bill	06/30/2016		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Total 7940 · Natural Gas					10.60
Total 7900 · Utilities					1,659.24
Total Expense					18,195.98
Net Ordinary Income					-4,542.98
<b>Net Income</b>					<b>-4,542.98</b>

2:01 PM

07/13/16

Accrual Basis

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

June 2016

Type	Date	Num	Name	Memo	Amount
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>9010 - Reserve Assessment</b>					
General ...	06/30/2016	127		Transfer	2,288.00
Total 9010 - Reserve Assessment					2,288.00
<b>9020 - Interest Income</b>					
Deposit	06/28/2016		Baker Boyer Bank - Int Inc	Deposit	0.63
Deposit	06/30/2016		Baker Boyer Bank - Int Inc	Deposit	0.68
Total 9020 - Interest Income					1.31
Total Other Income					2,289.31
<b>Other Expense</b>					
<b>9580 - S of Creek-Cottonwd Tree Remov.</b>					
Bill	06/30/2016		Bill Belo		375.00
Bill	06/30/2016	Bill Belo Reimb	Cassie Siegal	Bill Belo	800.00
Total 9580 - S of Creek-Cottonwd Tree Remov.					1,175.00
Total Other Expense					1,175.00
Net Other Income					1,114.31
<b>Net Income</b>					<b>1,114.31</b>



2:04 PM

07/13/16

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

---

	<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	2,340.00	0.00	0.00	0.00	2,340.00
<b>TOTAL</b>	<b>0.00</b>	<b>2,340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,340.00</b>

2:03 PM

07/13/16

# The Villages of Garrison Creek - MPMA

## A/P Aging Summary

As of June 30, 2016

---

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 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
Columbia Rural Electric	1,587.94	0.00	0.00	0.00	0.00	1,587.94
Diamond Cut Landscaping	378.14	0.00	0.00	0.00	0.00	378.14
Express Services Inc	136.50	102.38	0.00	0.00	0.00	238.88
Ike Muro's Landscaping and Irrigation	10,021.53	0.00	0.00	0.00	0.00	10,021.53
Kooskooskie Commons	1,380.00	0.00	0.00	0.00	0.00	1,380.00
Lawns Plus	334.80	0.00	0.00	0.00	0.00	334.80
Pacific Power	60.70	0.00	0.00	0.00	0.00	60.70
Smith Brothers Industries LLC	456.15	0.00	0.00	0.00	0.00	456.15
Walla Walla Title Company	108.90	0.00	0.00	0.00	0.00	108.90
<b>TOTAL</b>	<b><u>14,825.26</u></b>	<b><u>102.38</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>14,927.64</u></b>