

The Villages of Garrison Creek - MPMA
Balance Sheet
 As of December 31, 2015

	<u>Dec 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank-Operating	
1025 · BBB Checking	18,397.87
Total 1000 · Bank-Operating	18,397.87
1100 · Bank-Reserve Fund	
1110 · BBB Money Mkt	16,941.79
1150 · BBB-CD #13996	20,092.50
1155 · BBB CD #13997	30,116.49
1160 · BBB CD #14045	20,085.03
1165 · BBB CD #14046	30,096.13
Total 1100 · Bank-Reserve Fund	117,331.94
Total Checking/Savings	135,729.81
Accounts Receivable	
1210 · Accounts Receivable	1,560.00
Total Accounts Receivable	1,560.00
Other Current Assets	
1420 · Prepaid Insurance	2,121.00
1450 · Utility Billing Clearing Acct	-1.57
1510 · Deposits	63.00
Total Other Current Assets	2,182.43
Total Current Assets	139,472.24
TOTAL ASSETS	139,472.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	8,950.26
Total Accounts Payable	8,950.26
Credit Cards	
2050 · VISA Credit Card	58.38
Total Credit Cards	58.38
Other Current Liabilities	
2310 · Accrued Expenses	8,992.21
Total Other Current Liabilities	8,992.21
Total Current Liabilities	18,000.85
Total Liabilities	18,000.85
Equity	
3000 · Retained Earnings	123,661.52
Net Income	-2,190.13
Total Equity	121,471.39
TOTAL LIABILITIES & EQUITY	139,472.24

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
January through December 2015

	<u>Jan - Dec 15</u>	<u>Budget</u>	<u>% of Bu...</u>
Ordinary Income/Expense			
Income			
5110 · Operating Assessment	130,668.00	129,108.00	101.2%
Total Income	130,668.00	129,108.00	101.2%
Expense			
7300 · Administrative Expenses			
7310 · Accounting	4,200.00	4,200.00	100.0%
7315 · Auditing	1,800.00	2,000.00	90.0%
7325 · Board Expense	714.95	1,000.00	71.5%
7335 · Communications/Phone	418.96	500.00	83.8%
7345 · Insurance	4,158.00	6,000.00	69.3%
7350 · Legal Fees	2,508.16	1,000.00	250.8%
7355 · LUS Monitoring & Secretarial	3,757.58	4,056.00	92.6%
7360 · Miscellaneous Expense	9.75		
7375 · Office Supplies	489.65	650.00	75.3%
7380 · Social Events	188.23	500.00	37.6%
7385 · Website	91.55	200.00	45.8%
Total 7300 · Administrative Expenses	18,336.83	20,106.00	91.2%
7400 · Contingency			
7410 · Contingency	0.00	317.00	0.0%
Total 7400 · Contingency	0.00	317.00	0.0%
7500 · Irrigation System			
7520 · Backflow Check	312.61	500.00	62.5%
7530 · Inspections, adjust, on-call	2,019.74	2,500.00	80.8%
7540 · Repairs	6,107.90	6,400.00	95.4%
7550 · System Startup	221.01	250.00	88.4%
7560 · System Winterization	489.00	350.00	139.7%
Total 7500 · Irrigation System	9,150.26	10,000.00	91.5%
7600 · Grounds Maint-N of Creek			
7615 · Pocket Parks			
7615.00 · Group Budget	0.00	17,950.00	0.0%
7615.01 · Phase 1-Mowing & Fertilizer	2,554.50		
7615.02 · Phase 2-Mowing & Fertilizer	2,192.00		
7615.05 · Phase 5-Mowing & Fertilizer	2,864.11		
7615.06 · Phase 6-Mowing & Fertilizer	2,178.01		
7615.07 · Phase 7-Mowing & Fertilizer	4,462.10		
7615.08 · Phase 8-Mowing & Fertilizer	5,104.15		
7615.10 · Phase 10-Mow. Fert. Irrig. Rep.	1,804.74		
Total 7615 · Pocket Parks	21,159.61	17,950.00	117.9%
7619 · Common Areas			
7620 · Mowing GVW-Gazebo-ClkTower-etc	20,088.00	19,980.00	100.5%
7625 · Turf Sprays (Fert, Broadleaf)	2,828.00	3,000.00	94.3%
7626 · Tree Sprays (Insecticides)	3,244.32	3,100.00	104.7%
7627 · Weed Control (Sprays, weeding)	3,642.00	3,650.00	99.8%
7630 · Merit for designated trees	0.00	0.00	0.0%
7640 · Dormant oils for desig'd trees	0.00	0.00	0.0%
7650 · Tree & shrub pruning & removal	16,127.42	11,900.00	135.5%
7655 · Plant & tree replacment	904.83	2,000.00	45.2%
7660 · Fall leaf & dead plant cleanup	3,563.76	3,200.00	111.4%
7663 · Firelane(s) Arborvita Maint	0.00	750.00	0.0%
7665 · Sidewalks/walking trails-12 mo.	4,337.16	3,130.00	138.6%
Total 7619 · Common Areas	54,735.49	50,710.00	107.9%

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Profit & Loss Budget vs. Actual - Operating Fund
January through December 2015

	<u>Jan - Dec 15</u>	<u>Budget</u>	<u>% of Bu...</u>
7670 · Other Routine Maint.			
7670 · Group Budget	0.00	0.00	0.0%
7679 · Event Canopies	217.71	250.00	87.1%
7680 · Signage	287.88		
7681 · Ponds.	1,272.77	2,500.00	50.9%
7684 · Rodents.	70.66	125.00	56.5%
7689 · Sidewalks.	14.73	500.00	2.9%
7693 · Street Lights	400.01	500.00	80.0%
Total 7670 · Other Routine Maint.	<u>2,263.76</u>	<u>3,875.00</u>	<u>58.4%</u>
Total 7600 · Grounds Maint-N of Creek	<u>78,158.86</u>	<u>72,535.00</u>	<u>107.8%</u>
7800 · Grounds Maint-S of Creek			
7815 · Mowing	88.88	1,000.00	8.9%
7862 · Tree Care	1,870.00	2,000.00	93.5%
7864 · Creek weed & blackberry control	2,212.47	2,250.00	98.3%
7865 · Walking trails-12 mo.	1,104.26	2,750.00	40.2%
Total 7800 · Grounds Maint-S of Creek	<u>5,275.61</u>	<u>8,000.00</u>	<u>65.9%</u>
7900 · Utilities			
7910 · Electricity-Irrig & Ponds	8,726.39	8,500.00	102.7%
7920 · Electricity-Street Lights	10,673.21	9,500.00	112.3%
7930 · Gas and Electric	0.00	150.00	0.0%
7940 · Natural Gas	128.04		
Total 7900 · Utilities	<u>19,527.64</u>	<u>18,150.00</u>	<u>107.6%</u>
Total Expense	<u>130,449.20</u>	<u>129,108.00</u>	<u>101.0%</u>
Net Ordinary Income	<u>218.80</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>218.80</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 December 2015

	<u>Jan - Dec 15</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
9010 · Reserve Assessment	7,308.00	7,308.00	100.0%
9020 · Interest Income	80.61	125.00	64.5%
Total Other Income	<u>7,388.61</u>	<u>7,433.00</u>	<u>99.4%</u>
Other Expense			
9502 · Asphalt Sealcoat and Repairs	1,851.51	10,000.00	18.5%
9505 · Bark Dust Replacement	0.00	12,000.00	0.0%
9526 · Bridge 3 Repairs	66.02		
9527 · Bridge Spraying for PestControl	0.00	1,440.00	0.0%
9531 · Gates Maint & Painting	190.23	1,200.00	15.9%
9537 · Gazebo Spraying	1,000.04	360.00	277.8%
9547 · Irrigation Repair Reserve	3,909.17	4,000.00	97.7%
9574 · Reserve Study	0.00	1,000.00	0.0%
9579 · Signage.	851.92		
9580 · S of Creek-Cottonwd Tree Remov.	1,195.70		
9583 · Tree Work	326.70		
9586 · Well System in Clocktower	406.25		
Total Other Expense	<u>9,797.54</u>	<u>30,000.00</u>	<u>32.7%</u>
Net Other Income	<u>-2,408.93</u>	<u>-22,567.00</u>	<u>10.7%</u>
Net Income	<u><u>-2,408.93</u></u>	<u><u>-22,567.00</u></u>	<u><u>10.7%</u></u>