

## The Villages of Garrison Creek - MPMA

## Balance Sheet

As of May 31, 2020

	<u>May 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Bank-Operating	
1025 · BBB Checking	52,526.78
<b>Total 1000 · Bank-Operating</b>	52,526.78
<b>1100 · Bank-Reserve Fund</b>	
1110 · BBB Money Mkt	211,772.10
1150 · BBB-CD #13996	20,193.09
1155 · BBB CD #13997	30,290.06
1160 · BBB CD #14045	20,180.69
1165 · BBB CD #14046	15,190.59
<b>Total 1100 · Bank-Reserve Fund</b>	297,626.53
<b>Total Checking/Savings</b>	350,153.31
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	
1210 · Accounts Receivable	3,424.45
1290 · Allow for Uncollectible Accts	-2,379.85
<b>Total 1200 · Accounts Receivable</b>	1,044.60
<b>Total Accounts Receivable</b>	1,044.60
<b>Other Current Assets</b>	
1450 · Utility Billing Clearing Acct	-2.07
<b>Total Other Current Assets</b>	-2.07
<b>Total Current Assets</b>	351,195.84
<b>TOTAL ASSETS</b>	<b>351,195.84</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	14,252.64
<b>Total Accounts Payable</b>	14,252.64
<b>Credit Cards</b>	
2050 · VISA Credit Card	83.39
<b>Total Credit Cards</b>	83.39
<b>Other Current Liabilities</b>	
2070 · Dues Paid in Advance	622.00
<b>Total Other Current Liabilities</b>	622.00
<b>Total Current Liabilities</b>	14,958.03
<b>Total Liabilities</b>	14,958.03
<b>Equity</b>	
3000 · Retained Earnings	259,869.46
Net Income	76,368.35
<b>Total Equity</b>	336,237.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>351,195.84</b>

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
 January through May 2020

06/19/20

Accrual Basis

	Jan - May 20	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>5100 · Operating Income</b>			
5110 · Operating Assessment	77,040.00	184,900.00	41.7%
5115 · Finance Charges Income	169.18		
5120 · Bad Debt Recovery	192.71		
<b>Total 5100 · Operating Income</b>	<u>77,401.89</u>	<u>184,900.00</u>	<u>41.9%</u>
<b>Total Income</b>	<u>77,401.89</u>	<u>184,900.00</u>	<u>41.9%</u>
<b>Gross Profit</b>	77,401.89	184,900.00	41.9%
<b>Expense</b>			
<b>7300 · Administrative Expenses</b>			
7310 · Accounting	2,158.31	5,500.00	39.2%
7315 · Auditing	0.00	1,800.00	0.0%
7335 · Communications/Phone	148.53	350.00	42.4%
7345 · Insurance	1,732.45	4,200.00	41.2%
7350 · Legal Fees	4,807.00	5,000.00	96.1%
7355 · ARC Supplies	0.00	300.00	0.0%
7358 · Meeting Room Expense	375.00	1,500.00	25.0%
7360 · Miscellaneous Expense	116.00		
7361 · Newsletter	0.00	400.00	0.0%
7375 · Office Supplies	264.27	1,900.00	13.9%
7376 · Reserve Study	0.00	500.00	0.0%
7380 · Social Events	0.00	350.00	0.0%
7385 · Website	78.96	150.00	52.6%
<b>Total 7300 · Administrative Expenses</b>	<u>9,680.52</u>	<u>21,950.00</u>	<u>44.1%</u>
<b>7400 · Contingency</b>			
7410 · Contingency	0.00	10,457.00	0.0%
<b>Total 7400 · Contingency</b>	<u>0.00</u>	<u>10,457.00</u>	<u>0.0%</u>
<b>7500 · Irrigation System</b>			
7520 · Backflow Check	480.00	700.00	68.6%
7530 · Routine Inspections	821.65	1,972.00	41.7%
7540 · Repairs	959.92	7,000.00	13.7%
7560 · System Winterization	246.75	593.00	41.6%
<b>Total 7500 · Irrigation System</b>	<u>2,508.32</u>	<u>10,265.00</u>	<u>24.4%</u>
<b>7600 · Grounds Maint-N of Creek</b>			
<b>7615 · Common Areas-Park Lawns</b>			
7615.01 · Phase 1-Mowing & Fertilizer	1,276.05	3,181.00	40.1%
7615.02 · Phase 2-Mowing & Fertilizer	1,085.80	2,711.00	40.1%
7615.05 · Phase 5-Mowing & Fertilizer	2,188.53	3,650.00	60.0%
7615.06 · Phase 6-Mowing & Fertilizer	711.05	1,758.00	40.4%
7615.07 · Phase 7-Mowing & Fertilizer	2,595.25	6,145.00	42.2%
7615.08 · Phase 8-Mowing & Fertilizer	2,264.50	5,460.00	41.5%
7615.09 · Phase 9-Mowing & Fertilizer	3,623.30	8,957.00	40.5%
7615.10 · Phase 10-Mowing & Fertilizer	500.02	1,834.00	27.3%
<b>Total 7615 · Common Areas-Park Lawns</b>	<u>14,244.50</u>	<u>33,696.00</u>	<u>42.3%</u>
<b>7619 · Common Areas-Other Landscaping</b>			
7620 · Mowing GVW-Gazebo-ClkTower-etc	8,623.35	20,696.00	41.7%
7625 · Turf Sprays (Fert, Broadleaf)	1,213.40	2,912.00	41.7%
7626 · Tree Sprays (Insecticides)	1,224.15	2,938.00	41.7%
7627 · Weed Control (Sprays, weeding)	1,563.40	3,752.00	41.7%
7650 · Tree & shrub pruning & removal	6,826.99	17,000.00	40.2%
7655 · Plant & tree replacment	993.94	1,200.00	82.8%
7660 · Fall leaf & dead plant cleanup	1,343.35	3,224.00	41.7%
7665 · Walking trails (N) Landscaping	1,544.20	4,000.00	38.6%
<b>Total 7619 · Common Areas-Other Landscaping</b>	<u>23,332.78</u>	<u>55,722.00</u>	<u>41.9%</u>

**The Villages of Garrison Creek - MPMA**  
**Profit & Loss Budget vs. Actual - Operating Fund**  
 January through May 2020

06/19/20

Accrual Basis

	<u>Jan - May 20</u>	<u>Budget</u>	<u>% of Budget</u>
<b>7670 · Common Areas-Other</b>			
7680 · Signage	398.50	1,500.00	26.6%
7681 · Ponds.	52.17	1,635.00	3.2%
7682 · Mailbox Maint/Repair	43.94		
7683 · Pest Spraying-Gazebo	250.01	1,000.00	25.0%
7686 · Parking Lot Maint	269.58		
7687 · Pavement Crack Sealing	0.00	3,000.00	0.0%
7688 · Pavement Repair	347.83		
7690 · Snow & Ice Removal.	1,695.71	3,000.00	56.5%
7693 · Street Lights-Repairs	0.00	300.00	0.0%
<b>Total 7670 · Common Areas-Other</b>	<u>3,057.74</u>	<u>10,435.00</u>	<u>29.3%</u>
<b>Total 7600 · Grounds Maint-N of Creek</b>	40,635.02	99,853.00	40.7%
<b>7800 · Grounds Maint-S of Creek</b>			
7815 · Mowing	355.33	750.00	47.4%
7862 · Tree Care	802.90	1,927.00	41.7%
7864 · Creek weed & blackberry control	93.35	224.00	41.7%
7865 · Walking trails (S) Landscaping	337.50	810.00	41.7%
<b>Total 7800 · Grounds Maint-S of Creek</b>	<u>1,589.08</u>	<u>3,711.00</u>	<u>42.8%</u>
<b>7900 · Utilities</b>			
7910 · Electricity-Irrig & Ponds	3,724.50	9,050.00	41.2%
7920 · Electricity-Street Lights	5,665.54	13,400.00	42.3%
7940 · Natural Gas	68.90	149.00	46.2%
7945 · Storm Water	33.80	1,000.00	3.4%
7949 · Water Allowance	3,845.20	9,200.00	41.8%
7950 · City Water	667.02	5,275.00	12.6%
7951 · City Utility Tax	74.17	590.00	12.6%
<b>Total 7900 · Utilities</b>	<u>14,079.13</u>	<u>38,664.00</u>	<u>36.4%</u>
<b>Total Expense</b>	<u>68,492.07</u>	<u>184,900.00</u>	<u>37.0%</u>
<b>Net Ordinary Income</b>	<u>8,909.82</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>8,909.82</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 May 2020**

06/19/20

Accrual Basis

	<u>Jan - May 20</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9010 · Reserve Assessment	69,960.00	167,900.00	41.7%
9020 · Interest Income	172.54	285.00	60.5%
<b>Total Other Income</b>	<u>70,132.54</u>	<u>168,185.00</u>	<u>41.7%</u>
<b>Other Expense</b>			
1005-0 · Bridges Paint Wood Surfaces	0.00	1,404.00	0.0%
1106-0 · Bridges 1,2,3 Repair	456.53	3,000.00	15.2%
1008-0 · Clock Tower Paint/Repair	0.00	2,785.00	0.0%
1025-0 · Gazebo - Paint	0.00	1,918.00	0.0%
1029-0 · Irrigation Backflow Devices	0.00	836.00	0.0%
1050-0 · Pavement Seal Coat Master	0.00	9,715.00	0.0%
1062-0 · Pond Large - Liner - Replace	0.00	155,020.00	0.0%
1063-0 · Pond Small - Liner - Replace	2,217.48	15,000.00	14.8%
1069-0 · Cottonwood Tree Removal 2019	0.00	5,000.00	0.0%
1072-0 · Cottonwood Tree Removal 2020	0.00	14,063.00	0.0%
1073-0 · Replacement Tree Planting 2020	0.00	2,363.00	0.0%
1074-0 · Willow Tree Thinning 2020	0.00	2,363.00	0.0%
1086-0 · Tree Care Roots & Trimming	0.00	20,000.00	0.0%
1096-0 · Walking Trails Bark Dust/ChipRk	0.00	3,676.00	0.0%
1103-0 · GVW & Walking Trails-Grinding	0.00	15,000.00	0.0%
<b>Total Other Expense</b>	<u>2,674.01</u>	<u>252,143.00</u>	<u>1.1%</u>
<b>Net Other Income</b>	<u>67,458.53</u>	<u>-83,958.00</u>	<u>-80.3%</u>
<b>Net Income</b>	<u><u>67,458.53</u></u>	<u><u>-83,958.00</u></u>	<u><u>-80.3%</u></u>

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**May 2020**

06/19/20

Accrual Basis

Type	Date	Num	Name	Memo	Amount
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>5100 · Operating Income</b>					
<b>5110 · Operating Assessment</b>					
Invoice	05/01/2020	2156	Village I	Master Association Dues	2,327.50
Invoice	05/01/2020	2157	Village II	Master Association Dues	2,940.00
Invoice	05/01/2020	2158	Village V	Master Association Dues	3,307.50
Invoice	05/01/2020	2159	Village VI	Master Association Dues	4,777.50
Invoice	05/01/2020	2160	Village VII	Master Association Dues	5,145.00
Invoice	05/01/2020	2161	Village VIII	Master Association Dues	3,797.50
Invoice	05/01/2020	2162	Village IX	Master Association Dues	4,777.50
Invoice	05/01/2020	2163	Benzel, Mark & Kristine Weatherill	Master Association Dues	122.50
Invoice	05/01/2020	2164	Chung, Steve & Christine	Master Association Dues	122.50
Invoice	05/01/2020	2165	Coleman, Donald & Debbie	Master Association Dues	122.50
Invoice	05/01/2020	2166	Cress, John & Pam	Master Association Dues	122.50
Invoice	05/01/2020	2167	Harvey, Lisa	Master Association Dues	122.50
Invoice	05/01/2020	2168	Rohde, Eric & Angela	Master Association Dues	122.50
Invoice	05/01/2020	2169	Roth, Allan & Diana	Master Association Dues	122.50
Invoice	05/01/2020	2170	Shaw, Haven Gene & Mary Jane	Master Association Dues	122.50
Invoice	05/01/2020	2171	Stiles, Eugene	Master Association Dues	122.50
Invoice	05/01/2020	2172	Stream, Tamara	Master Association Dues	122.50
Invoice	05/01/2020	2173	Thomas, Don & Phalba	Master Association Dues	122.50
Invoice	05/01/2020	2174	Tilstra, Lorraine & Douglas	Master Association Dues	122.50
Invoice	05/01/2020	2175	Warwick, James L	Master Association Dues	122.50
Invoice	05/01/2020	2176	Wright, Jeffrey L & Sue E	Master Association Dues	122.50
Invoice	05/01/2020	2177	Miller, Brian John & Maki N	Master Association Dues	122.50
Invoice	05/01/2020	2178	Cassetto, Kimberly S & Jonathan M	Master Association Dues	122.50
Invoice	05/01/2020	2179	Giammalva, Sam & Barbara	Master Association Dues	122.50
Invoice	05/01/2020	2180	Messenger, Jonathan & Sierra	Master Association Dues	122.50
Invoice	05/01/2020	2181	Gilliland, Richard & Dafney	Master Association Dues	122.50
General...	05/31/2020	176		Transfer	-13,992.00
Total 5110 · Operating Assessment					15,408.00
<b>5115 · Finance Charges Income</b>					
Invoice	05/31/2020	FC 31	Warwick, James L	Finance Charges on Overdue Balance	33.43
Total 5115 · Finance Charges Income					33.43
Total 5100 · Operating Income					15,441.43
Total Income					15,441.43
Gross Profit					15,441.43
<b>Expense</b>					
<b>7300 · Administrative Expenses</b>					
<b>7310 · Accounting</b>					
Bill	05/25/2020		Blue Mtn Valley Business Services		441.67
Total 7310 · Accounting					441.67
<b>7335 · Communications/Phone</b>					
Credit ...	05/31/2020		Grasshopper Group		28.88
Total 7335 · Communications/Phone					28.88
<b>7345 · Insurance</b>					
Check	05/01/2020	ACH	American Family Insurance		346.49
Total 7345 · Insurance					346.49
<b>7360 · Miscellaneous Expense</b>					
Credit ...	05/12/2020		Secretary of State Corporations D...		10.00
Total 7360 · Miscellaneous Expense					10.00
<b>7385 · Website</b>					
Credit ...	05/01/2020	2027950322	IONOS (1and1 Internet Inc)		14.75
Total 7385 · Website					14.75
Total 7300 · Administrative Expenses					841.79
<b>7500 · Irrigation System</b>					

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**May 2020**

06/19/20

Accrual Basis

Type	Date	Num	Name	Memo	Amount
<b>7520 · Backflow Check</b>					
Bill	05/14/2020	209563	A-1 Plumbing		360.00
Bill	05/14/2020	209572	A-1 Plumbing		40.00
Bill	05/14/2020	209574	A-1 Plumbing		40.00
Bill	05/27/2020	209864	A-1 Plumbing		40.00
Total 7520 · Backflow Check					480.00
<b>7530 · Routine Inspections</b>					
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#01-Check pumps/sprinkler system	56.00
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#02-Check irrigation system	108.33
Total 7530 · Routine Inspections					164.33
<b>7540 · Repairs</b>					
Bill	05/05/2020	18848	Diamond Cut Landscaping	Replace sprinkler head	87.12
Bill	05/14/2020	209563	A-1 Plumbing		135.89
Bill	05/26/2020		Dick Cook {2}		26.02
Bill	05/31/2020	24105	Ike Muro's Landscaping and Irriga...	GVW-Sprinkler repairs	45.64
Bill	05/31/2020	24105	Ike Muro's Landscaping and Irriga...	Sprinkler repairs	173.92
Total 7540 · Repairs					468.59
<b>7560 · System Winterization</b>					
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#03-Winterize sprinkler system	49.35
Total 7560 · System Winterization					49.35
Total 7500 · Irrigation System					1,162.27
<b>7600 · Grounds Maint-N of Creek</b>					
<b>7615 · Common Areas-Park Lawns</b>					
<b>7615.01 · Phase 1-Mowing &amp; Fertilizer</b>					
Bill	05/26/2020	2026252	Smith Brothers Industries LLC		255.21
Total 7615.01 · Phase 1-Mowing & Fertilizer					255.21
<b>7615.02 · Phase 2-Mowing &amp; Fertilizer</b>					
Bill	05/26/2020	2026251	Smith Brothers Industries LLC		217.16
Total 7615.02 · Phase 2-Mowing & Fertilizer					217.16
<b>7615.05 · Phase 5-Mowing &amp; Fertilizer</b>					
Bill	05/04/2020	18767	Diamond Cut Landscaping	April	348.48
Bill	05/31/2020	18876	Diamond Cut Landscaping		348.48
Total 7615.05 · Phase 5-Mowing & Fertilizer					696.96
<b>7615.06 · Phase 6-Mowing &amp; Fertilizer</b>					
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...		142.21
Total 7615.06 · Phase 6-Mowing & Fertilizer					142.21
<b>7615.07 · Phase 7-Mowing &amp; Fertilizer</b>					
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...		519.05
Total 7615.07 · Phase 7-Mowing & Fertilizer					519.05
<b>7615.08 · Phase 8-Mowing &amp; Fertilizer</b>					
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...		452.90
Total 7615.08 · Phase 8-Mowing & Fertilizer					452.90
<b>7615.09 · Phase 9-Mowing &amp; Fertilizer</b>					
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...		724.66
Total 7615.09 · Phase 9-Mowing & Fertilizer					724.66
<b>7615.10 · Phase 10-Mowing &amp; Fertilizer</b>					
Bill	05/31/2020	174736	Lawns Plus		165.22
Total 7615.10 · Phase 10-Mowing & Fertilizer					165.22
Total 7615 · Common Areas-Park Lawns					3,173.37
<b>7619 · Common Areas-Other Landscaping</b>					
<b>7620 · Mowing GVW-Gazebo-ClkTower-etc</b>					

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**May 2020**

06/19/20

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#04-Mow GVW grass	1,724.67
			Total 7620 · Mowing GVW-Gazebo-ClkTower-etc		1,724.67
			<b>7625 · Turf Sprays (Fert, Broadleaf)</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#13-Lawn Applic #1	60.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#14-Lawn Applic #2	60.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#15-Lawn Applic #4	60.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#16-Lawn Applic #5	60.67
			Total 7625 · Turf Sprays (Fert, Broadleaf)		242.68
			<b>7626 · Tree Sprays (Insecticides)</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#06-Tree systemic	102.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Dormant Oil	32.58
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#19-Tree Applic #1-Insecticides	32.58
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#20-Tree Applic #2-Insecticides	56.00
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#23-Tree Applic #1-Dorman Oil (Larch)	11.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#24-Tree Applic #2-Insecticides (Larch)	9.33
			Total 7626 · Tree Sprays (Insecticides)		244.83
			<b>7627 · Weed Control (Sprays, weeding)</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#17-Weed spray-ornamental beds (Mar)	130.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#18-Weed spray-ornamental beds (Jun)	130.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#21-Weed spray (Larch) (Mar)	25.67
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#22-Weed spray (Larch) (Jun)	25.67
			Total 7627 · Weed Control (Sprays, weeding)		312.68
			<b>7650 · Tree &amp; shrub pruning &amp; removal</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#05-Tree work (N)	642.08
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#07-Trim shrubs	336.00
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#08-Trim arborvitaes (Larch)	91.00
Bill	05/31/2020	24105	Ike Muro's Landscaping and Irriga...	2 loads branches to dump	505.46
			Total 7650 · Tree & shrub pruning & removal		1,574.54
			<b>7655 · Plant &amp; tree replacment</b>		
Bill	05/20/2020		John Jaso	Gazebo plants/trees	633.05
Bill	05/20/2020		John Jaso	Trees/shrubs	360.89
			Total 7655 · Plant & tree replacment		993.94
			<b>7660 · Fall leaf &amp; dead plant cleanup</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#12-Leaf pickup (N)	268.67
			Total 7660 · Fall leaf & dead plant cleanup		268.67
			<b>7665 · Walking trails (N) Landscaping</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#09-Weed control (Larch)	125.92
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#11-Weed control (ponds)	182.92
			Total 7665 · Walking trails (N) Landscaping		308.84
			Total 7619 · Common Areas-Other Landscaping		5,670.85
			<b>7670 · Common Areas-Other</b>		
			<b>7680 · Signage</b>		
Bill	05/26/2020		Dick Cook {2}		359.37
			Total 7680 · Signage		359.37
			<b>7681 · Ponds.</b>		
Bill	05/20/2020		John Jaso	Pond algae control	52.17
			Total 7681 · Ponds.		52.17
			Total 7670 · Common Areas-Other		411.54
			Total 7600 · Grounds Maint-N of Creek		9,255.76
			<b>7800 · Grounds Maint-S of Creek</b>		
			<b>7815 · Mowing</b>		
Bill	05/01/2020	49133559	Pape Machinery		271.19
Bill	05/20/2020		John Jaso	Gas for riding lawn mower	84.14

**The Villages of Garrison Creek - MPMA**  
**Transactions - P&L Statement - Operating Fund**  
**May 2020**

06/19/20

Accrual Basis

Type	Date	Num	Name	Memo	Amount
			Total 7815 · Mowing		355.33
			<b>7862 · Tree Care</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#05-Tree work (S)	160.58
			Total 7862 · Tree Care		160.58
			<b>7864 · Creek weed &amp; blackberry control</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#25-Weed spray (Reparian Zone-S)	18.67
			Total 7864 · Creek weed & blackberry control		18.67
			<b>7865 · Walking trails (S) Landscaping</b>		
Bill	05/31/2020	24104	Ike Muro's Landscaping and Irriga...	#12-Leaf Pickup (S)	67.50
			Total 7865 · Walking trails (S) Landscaping		67.50
			Total 7800 · Grounds Maint-S of Creek		602.08
			<b>7900 - Utilities</b>		
			<b>7910 · Electricity-Irrig &amp; Ponds</b>		
Bill	05/01/2020		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.99
Bill	05/31/2020		Columbia Rural Electric	Acct 9970 - Meter 17395955	167.27
Bill	05/31/2020		Columbia Rural Electric	Acct 9971 - Meter 17445442	49.54
Bill	05/31/2020		Columbia Rural Electric	Acct 11751 - Meter 17424009	64.48
Bill	05/31/2020		Columbia Rural Electric	Acct 11752 - Meter 17424571	66.41
Bill	05/31/2020		Columbia Rural Electric	Acct 12021 - Meter 17446117	244.14
Bill	05/31/2020		Columbia Rural Electric	Acct 12022 - Meter 17423992	63.76
Bill	05/31/2020		Columbia Rural Electric	Acct 16683 - Meter 17445119	63.68
			Total 7910 · Electricity-Irrig & Ponds		732.27
			<b>7920 · Electricity-Street Lights</b>		
Bill	05/01/2020		Pacific Power	Acct 24655280-0012 - Meter 66576526	17.22
Bill	05/01/2020		Pacific Power	Acct 24655280-0012 - Meter 66546664	12.94
Bill	05/01/2020		Pacific Power	Acct 24655280-0012 - Meter 66568587	19.60
Bill	05/31/2020		Columbia Rural Electric	Acct 9972 - Street Lights	1,080.16
			Total 7920 · Electricity-Street Lights		1,129.92
			<b>7940 · Natural Gas</b>		
Bill	05/31/2020		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	13.78
			Total 7940 · Natural Gas		13.78
			<b>7945 · Storm Water</b>		
Bill	05/31/2020		City of College Place - 12005		6.76
			Total 7945 · Storm Water		6.76
			<b>7949 · Water Allowance</b>		
Invoice	05/01/2020	2156	Village I	Water Allowance	59.47
Invoice	05/01/2020	2157	Village II	Water Allowance	75.12
Invoice	05/01/2020	2158	Village V	Water Allowance	84.51
Invoice	05/01/2020	2159	Village VI	Water Allowance	122.07
Invoice	05/01/2020	2160	Village VII	Water Allowance	131.46
Invoice	05/01/2020	2161	Village VIII	Water Allowance	294.81
			Total 7949 · Water Allowance		767.44
			<b>7950 · City Water</b>		
Bill	05/31/2020		City of College Place - 12005		37.22
Bill	05/31/2020		City of College Place - 12006		37.22
Bill	05/31/2020		City of College Place - 11674		111.21
			Total 7950 · City Water		185.65
			<b>7951 · City Utility Tax</b>		
Bill	05/31/2020		City of College Place - 12005		4.14
Bill	05/31/2020		City of College Place - 12006		4.14
Bill	05/31/2020		City of College Place - 11674		12.36
			Total 7951 · City Utility Tax		20.64
			Total 7900 · Utilities		2,856.46



The Villages of Garrison Creek - MPMA  
Transactions - P&L Statement - Operating Fund  
May 2020

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Type	Date	Num	Name	Memo	Amount
				Total Expense	14,718.36
				Net Ordinary Income	723.07
<b>Net Income</b>					<b>723.07</b>

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**The Villages of Garrison Creek - MPMA  
Transactions - P&L Statement - Reserve Fund  
May 2020**

Type	Date	Num	Name	Memo	Amount
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>9010 · Reserve Assessment</b>					
General...	05/31/2020	176		Transfer	13,992.00
Total 9010 · Reserve Assessment					13,992.00
<b>9020 · Interest Income</b>					
Deposit	05/01/2020		Baker Boyer Bank - Int Inc	Deposit	13.06
Deposit	05/01/2020		Baker Boyer Bank - Int Inc	Deposit	11.41
Deposit	05/01/2020		Baker Boyer Bank - Int Inc	Deposit	26.04
Deposit	05/01/2020		Baker Boyer Bank - Int Inc	Deposit	8.44
Deposit	05/31/2020		Baker Boyer Bank - Int Inc	Deposit	8.61
Total 9020 · Interest Income					67.56
Total Other Income					14,059.56
<b>Other Expense</b>					
<b>1063-0 · Pond Small - Liner - Replace</b>					
Bill	05/31/2020	24105	Ike Muro's Landscaping and Irriga...	Small pond fabric/sprinklers	1,521.80
Bill	05/31/2020	24105	Ike Muro's Landscaping and Irriga...	Small pond duck ramp	97.83
Bill	05/31/2020	24105	Ike Muro's Landscaping and Irriga...	Small pond crushed rock	597.85
Total 1063-0 · Pond Small - Liner - Replace					2,217.48
Total Other Expense					2,217.48
Net Other Income					11,842.08
<b>Net Income</b>					<b>11,842.08</b>

The Villages of Garrison Creek - MPMA  
**Accounts Receivable**  
As of May 31, 2020

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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>
Warwick, James L	33.43	122.50	152.95	30.03	3,085.54	3,424.45
<b>TOTAL</b>	<u><b>33.43</b></u>	<u><b>122.50</b></u>	<u><b>152.95</b></u>	<u><b>30.03</b></u>	<u><b>3,085.54</b></u>	<u><b>3,424.45</b></u>

## The Villages of Garrison Creek - MPMA

## Accounts Payable

As of May 31, 2020

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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	615.89	0.00	0.00	0.00	615.89
Blue Mtn Valley Business Services	441.67	0.00	0.00	0.00	0.00	441.67
Cascade Natural Gas	13.78	0.00	0.00	0.00	0.00	13.78
City of College Place - 11674	123.57	0.00	0.00	0.00	0.00	123.57
City of College Place - 12005	48.12	0.00	0.00	0.00	0.00	48.12
City of College Place - 12006	41.36	0.00	0.00	0.00	0.00	41.36
Columbia Rural Electric	1,799.44	0.00	0.00	0.00	0.00	1,799.44
Diamond Cut Landscaping	348.48	435.60	0.00	0.00	0.00	784.08
Ike Muro's Landscaping and Irrigation	9,413.20	0.00	0.00	0.00	0.00	9,413.20
Lawns Plus	165.22	0.00	0.00	0.00	0.00	165.22
Pacific Power	0.00	62.75	0.00	0.00	0.00	62.75
Pape Machinery	0.00	271.19	0.00	0.00	0.00	271.19
Smith Brothers Industries LLC	472.37	0.00	0.00	0.00	0.00	472.37
<b>TOTAL</b>	<b><u>12,867.21</u></b>	<b><u>1,385.43</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>14,252.64</u></b>

**The Villages of Garrison Creek - MPMA**  
**Dues Paid in Advance**  
**As of May 31, 2020**

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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>
Gilliland, Richard & Dafney	0.00	-122.50	-122.50	0.00	0.00	-245.00
Kelter, Scott & Leyla	0.00	-245.00	0.00	0.00	0.00	-245.00
Miller, Brian John & Maki N	0.00	-122.50	0.00	0.00	0.00	-122.50
Roth, Allan & Diana	0.00	-9.50	0.00	0.00	0.00	-9.50
<b>TOTAL</b>	<b>0.00</b>	<b>-499.50</b>	<b>-122.50</b>	<b>0.00</b>	<b>0.00</b>	<b>-622.00</b>