

The Villages of Garrison Creek - MPMA
Balance Sheet
As of December 31, 2013

	<u>Dec 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
BBB Checking	25,195.67
Reserve Fund	
BBB Money Mkt	30,507.22
BBB-CD #13996	30,049.59
BBB CD #13997	30,067.62
BBB CD #14045	30,036.02
BBB CD #14046	30,045.02
Total Reserve Fund	<u>150,705.47</u>
Total Checking/Savings	175,901.14
Other Current Assets	
Prepaid Insurance	2,037.00
Total Other Current Assets	<u>2,037.00</u>
Total Current Assets	<u>177,938.14</u>
TOTAL ASSETS	<u>177,938.14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	4,826.78
Total Accounts Payable	<u>4,826.78</u>
Total Current Liabilities	<u>4,826.78</u>
Total Liabilities	4,826.78
Equity	
Retained Earnings	176,926.85
Net Income	-3,815.49
Total Equity	<u>173,111.36</u>
TOTAL LIABILITIES & EQUITY	<u>177,938.14</u>

1:32 PM

02/02/14

The Villages of Garrison Creek - MPMA
A/P Aging Summary
As of December 31, 2013

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Cascade Natural Gas	10.60	0.00	0.00	0.00	0.00	10.60
Columbia Rural Electric	1,262.64	0.00	0.00	0.00	0.00	1,262.64
Express Services Inc	566.44	0.00	0.00	0.00	0.00	566.44
Pacific Power	95.73	0.00	0.00	0.00	0.00	95.73
Smith Brothers Industries LLC	0.00	2,016.33	875.04	0.00	0.00	2,891.37
TOTAL	<u>1,935.41</u>	<u>2,016.33</u>	<u>875.04</u>	<u>0.00</u>	<u>0.00</u>	<u>4,826.78</u>

The Villages of Garrison Creek - MPMA
Profit & Loss Budget vs. Actual - Operating Fund
 January through December 2013

	<u>Jan - De...</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>% of B...</u>
Ordinary Income/Expense				
Income				
MPMA Operating Assessment	86,802.00	86,802.00	0.00	100.0%
Total Income	86,802.00	86,802.00	0.00	100.0%
Expense				
Administration				
Accounting	4,200.00	4,200.00	0.00	100.0%
ARC Expense	6,099.55	4,500.00	1,599.55	135.5%
Auditing	1,800.00	1,850.00	-50.00	97.3%
Board Expense	519.50	1,100.00	-580.50	47.2%
Communications	450.01	500.00	-49.99	90.0%
Insurance	3,952.75	4,000.00	-47.25	98.8%
Legal Fees	0.00	1,000.00	-1,000.00	0.0%
Miscellaneous Expense	111.09	200.00	-88.91	55.5%
Office Supplies	277.76	250.00	27.76	111.1%
Reserve Study	1,475.00	1,475.00	0.00	100.0%
Social Events	568.91	500.00	68.91	113.8%
Website	70.87	85.00	-14.13	83.4%
Total Administration	19,525.44	19,660.00	-134.56	99.3%
Contingency				
Contingency	0.00	7,167.00	-7,167.00	0.0%
Total Contingency	0.00	7,167.00	-7,167.00	0.0%
Irrigation Repairs-Maintenance				
Backflow Check	440.00	330.00	110.00	133.3%
Repairs	4,895.66	7,250.00	-2,354.34	67.5%
Total Irrigation Repairs-Maintenance	5,335.66	7,580.00	-2,244.34	70.4%
Landscape Maintenance Expense				
Contracted	25,524.80	28,145.00	-2,620.20	90.7%
Non-contracted	19,130.91			
Plant & Tree Replacement	3,333.72	1,000.00	2,333.72	333.4%
Repairs	81.16			
Special Projects	4,439.31	7,600.00	-3,160.69	58.4%
Total Landscape Maintenance Expense	52,509.90	36,745.00	15,764.90	142.9%
Utilities				
Electricity-Irrig & Ponds	7,160.30	6,468.00	692.30	110.7%
Electricity-Street Lights	9,025.08	9,050.00	-24.92	99.7%
Natural Gas	129.52	132.00	-2.48	98.1%
Total Utilities	16,314.90	15,650.00	664.90	104.2%
Total Expense	93,685.90	86,802.00	6,883.90	107.9%
Net Ordinary Income	-6,883.90	0.00	-6,883.90	100.0%
Net Income	-6,883.90	0.00	-6,883.90	100.0%

1:32 PM
 02/02/14
 Accrual Basis

**The Villages of Garrison Creek - MPMA
 Profit & Loss Budget vs. Actual - Reserve Fund
 January through December 2013**

	<u>Jan - De...</u>	<u>Budget</u>	<u>% of B...</u>
Other Income/Expense			
Other Income			
MPMA Reserve Assessment	22,818.00	22,818.00	100.0%
Interest Income	191.40	381.00	50.2%
Total Other Income	<u>23,009.40</u>	<u>23,199.00</u>	<u>99.2%</u>
Other Expense			
Asphalt/Road Repair	5,315.81		
Benches	160.93		
Clock Tower/Pump House	401.82		
Creek Pump	1,163.38		
Pond Maintenance	2,985.90		
Sidewalks	391.32		
Walking Paths	9,521.83		
Reserve Budget	0.00	17,971.00	0.0%
Total Other Expense	<u>19,940.99</u>	<u>17,971.00</u>	<u>111.0%</u>
Net Other Income	<u>3,068.41</u>	<u>5,228.00</u>	<u>58.7%</u>
Net Income	<u><u>3,068.41</u></u>	<u><u>5,228.00</u></u>	<u><u>58.7%</u></u>

1:35 PM

02/02/14

Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
 January through December 2013

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
Administration					
Accounting					
Bill	1/25/2013		Blue Mtn Valley Business Services	January	350.00
Bill	2/25/2013		Blue Mtn Valley Business Services	February	350.00
Bill	3/25/2013		Blue Mtn Valley Business Services	March	350.00
Bill	4/25/2013		Blue Mtn Valley Business Services	April	350.00
Bill	5/25/2013		Blue Mtn Valley Business Services	May	350.00
Bill	6/25/2013		Blue Mtn Valley Business Services	Jun	350.00
Bill	7/25/2013		Blue Mtn Valley Business Services	Jul	350.00
Bill	8/25/2013		Blue Mtn Valley Business Services	Aug	350.00
Bill	9/25/2013		Blue Mtn Valley Business Services	Sep	350.00
Bill	10/25/2013		Blue Mtn Valley Business Services	Oct	350.00
Bill	11/25/2013		Blue Mtn Valley Business Services	Nov	350.00
Bill	12/26/2013		Blue Mtn Valley Business Services	December	350.00
Total Accounting					4,200.00
ARC Expense					
Bill	4/10/2013	12366489-8	Express Services Inc	ARC Patrol	345.28
Bill	4/25/2013	Exp Report	Cheri Windemuth	Rubber Stamp	66.25
Bill	4/25/2013	Exp Report	Cheri Windemuth	Printing	25.00
Bill	4/25/2013	Exp Report	Cheri Windemuth	Supplies	4.97
Bill	5/8/2013	12472131-7	Express Services Inc	ARC Office	695.24
Bill	5/22/2013	12534273-3	Express Services Inc	ARC Patrol	119.52
Bill	6/1/2013	Reimbursement	Donna Fisher	Fence Stain	40.28
Bill	7/24/2013	12802463-5	Express Services Inc	ARC Patrol	292.16
Bill	8/13/2013	Reimbursement	Cheri Windemuth	Postage	36.80
Bill	8/13/2013	Reimbursement	Cheri Windemuth	Printing	19.00
Bill	8/13/2013	Reimbursement	Cheri Windemuth	Supplies	3.55
Bill	9/4/2013	12983725-8	Express Services Inc	ARC Office	1,069.60
Bill	10/2/2013	13112311-9	Express Services Inc	ARC Patrol	345.28
Bill	10/9/2013	13146363-0	Express Services Inc	ARC Office	962.64
Bill	10/23/2013	13208582-0	Express Services Inc	ARC Patrol	637.44
Bill	11/6/2013	13234531-5	Express Services Inc	ARC Office	855.68
Bill	11/13/2013	13303534-5	Express Services Inc	ARC Patrol	121.38
Credit	11/13/2013	13303535-2	Express Services Inc	ARC Office	-106.96
Bill	12/22/2013	13546795-9	Express Services Inc	ARC Patrol	566.44
Total ARC Expense					6,099.55
Auditing					
Bill	3/25/2013	10700	Joseph H Vandal CPA PS	2012 Audit	1,800.00
Total Auditing					1,800.00
Board Expense					
Bill	4/12/2013		Secretary of State Corporations Divis...	Annual Filing Fee Non Profit Corp	10.00
Bill	10/18/2013	485196 - 6097093	Community Association Institute		124.00
Bill	10/24/2013		Blue Mtn Valley Business Services	Annual Meeting Notice expenses	187.60
Bill	11/25/2013		College Place Lions Club	Rent-VGC Annual Meeting 12/1/13	150.00
Bill	11/25/2013		Blue Mtn Valley Business Services	Handouts for annual meeting	47.90
Total Board Expense					519.50
Communications					
Bill	1/1/2013	Grasshopper	Don Coleman	Tel - Nov 2 stmt - grasshopper.com	31.05
Bill	1/1/2013	Grasshopper	Don Coleman	Tel - Dec 2 stmt - grasshopper.com	40.90
Bill	1/2/2013	Grasshopper	Don Coleman	Tel - Jan 2 stmt - grasshopper.com	41.05
Bill	2/2/2013	Grasshopper	Don Coleman	Tel - Feb 2 stmt - grasshopper.com	40.94
Bill	3/3/2013	Grasshopper	Don Coleman	Tel - Mar 2 stmt - grasshopper.com	40.94
Bill	4/7/2013		Grasshopper Group	Apr 2 statement	27.21
Bill	5/2/2013		Grasshopper Group	May 2 statement	27.66
Bill	6/2/2013		Grasshopper Group	Jun 2 statement	29.44
Bill	7/2/2013		Grasshopper Group	Jul 2 statement	28.71
Bill	8/2/2013		Grasshopper Group	Aug 2 statement	27.77
Bill	9/2/2013		Grasshopper Group	Sep 2 statement	28.43
Bill	10/2/2013		Grasshopper Group	Oct 2 statement	29.02
Bill	11/2/2013		Grasshopper Group	Nov 2 statement	28.85
Bill	12/2/2013		Grasshopper Group	Dec 2 statement	28.04
Bill	12/2/2013		Grasshopper Group		0.00
Total Communications					450.01

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
 January through December 2013

Type	Date	Num	Name	Memo	Amount
Insurance					
General ...	1/31/2013	27		From Prepaid Ins	319.30
General ...	2/28/2013	29		From Prepaid Ins	319.30
General ...	3/31/2013	32		From Prepaid Ins	319.30
General ...	4/25/2013	37		From Prepaid Ins	319.30
General ...	5/25/2013	40		From Prepaid Ins	319.30
General ...	6/25/2013	42		From Prepaid Ins	319.25
General ...	7/25/2013	45		From Prepaid Ins	339.50
General ...	8/31/2013	47		From Prepaid Ins	339.50
General ...	9/30/2013	49		From Prepaid Ins	339.50
General ...	10/31/2013	51		From Prepaid Ins	339.50
General ...	11/25/2013	53		From Prepaid Ins	339.50
General ...	12/31/2013	55		From Prepaid Ins	339.50
Total Insurance					3,952.75
Miscellaneous Expense					
Deposit	3/4/2013			Ck for 3070.44 deposited as 3070.40	0.04
Bill	9/3/2013		Donna Fisher	Farewell-Cheri Windemuth	28.63
Credit M...	9/27/2013	795	Village VII	Stop payment fee reimb	25.00
Bill	10/18/2013		Postmaster	Post office annual Box 694 rental fee	60.00
General ...	12/31/2013	61		Clear bal of misc receivables-util rebilling	-2.58
Total Miscellaneous Expense					111.09
Office Supplies					
Bill	1/2/2013	Staples	Blue Mtn Valley Business Services	File folders	10.88
Bill	1/7/2013	Amazon	Blue Mtn Valley Business Services	Voucher checks	52.34
Bill	1/8/2013	Amazon	Blue Mtn Valley Business Services	Check envelopes	25.24
Bill	1/23/2013	Pontarolo's	Blue Mtn Valley Business Services	Typewriter ribbon-1099 forms	14.91
Bill	6/7/2013	Reimbursement	Don Coleman	Folders; 1 ream paper	40.17
Bill	6/19/2013		Postmaster	Postage	18.40
Bill	9/24/2013		Postmaster	Postage	18.40
Bill	10/24/2013		Blue Mtn Valley Business Services	Postage	95.22
Bill	11/25/2013		Blue Mtn Valley Business Services	Postage-forwarding address service from mtg notices	2.20
Total Office Supplies					277.76
Reserve Study					
Bill	5/15/2013	VGCR-41409-CO	The Management Trust	50% Deposit on \$1475, 2014 reserve study	737.50
Bill	10/9/2013	VGCR-41409-CO	The Management Trust	50% balance 2014 reserve study	737.50
Total Reserve Study					1,475.00
Social Events					
Bill	4/14/2013		Nancy Nichols	April hot dogs & kites	187.80
Bill	6/7/2013	Reimbursement	Nancy Nichols	Jun-asparagus feed	149.59
Bill	9/12/2013		Nancy Nichols	Sep-applefest	138.91
Bill	12/23/2013		Nancy Nichols	Dec-Caroling	92.61
Total Social Events					568.91
Website					
Bill	1/1/2013	1&1 Internet	Steve Haynal	12/31/2012 - 06/30/2013	29.94
Bill	2/25/2013	1&1 Internet	Steve Haynal	01/02/2013 - 01/02/2014	10.99
Bill	7/21/2013	1&1 Internet	Steve Haynal	06/30/2013-12/31/2013 Basic Fee	29.94
Total Website					70.87
Total Administration					19,525.44
Irrigation Repairs-Maintenance					
Backflow Check					
Bill	6/30/2013	112361	A-1 Plumbing	Testing	440.00
Total Backflow Check					440.00
Repairs					
Bill	3/8/2013	60519	Doyle Electric	Check out/repair sump pumps	1,076.53
Bill	4/26/2013	2013274	Smith Brothers Industries LLC	Sprinkler start-up	762.98
Bill	4/29/2013	2013292	Smith Brothers Industries LLC	Irrigation repairs-GVW	49.73
Bill	5/13/2013	2013357	Smith Brothers Industries LLC	Irrigation repairs	58.70
Bill	5/21/2013	2013376	Smith Brothers Industries LLC	Irrigation repairs	78.26
Bill	5/21/2013	2013381	Smith Brothers Industries LLC	Irrigation repairs	494.15
Bill	5/23/2013	2013389	Smith Brothers Industries LLC	Irrigation repairs	143.21
Bill	5/24/2013	2013405	Smith Brothers Industries LLC	Irrigation repairs	40.11
Bill	6/7/2013	Reimbursement	Don Coleman	Parts-irrigation system	582.43
Bill	6/10/2013	2013475	Smith Brothers Industries LLC	Irrigation repairs	276.86
Bill	6/16/2013	Reimbursement	Don Coleman	Parts-irrigation system	17.84
Bill	6/18/2013	Home Depot	Don Coleman	Parts-irrigation system	19.31
Bill	6/18/2013	2013498	Smith Brothers Industries LLC	Irrigation repairs	164.19
Bill	6/28/2013		Don Coleman	Parts-irrigation system	89.76
Bill	6/30/2013	112361	A-1 Plumbing	Backflow supplies	32.61
Bill	7/16/2013	2013643	Smith Brothers Industries LLC	Irrigation Repairs	195.88

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
 January through December 2013

Type	Date	Num	Name	Memo	Amount	
Bill	7/16/2013	2013642	Smith Brothers Industries LLC	Irrigation Repairs	185.01	
Bill	7/29/2013		Smith Brothers Industries LLC	Irrigation Repairs	34.02	
Bill	8/3/2013	16468	Diamond Cut Landscaping	Replace broken sprinkler head	63.16	
Bill	8/5/2013		Ron Hines	Reimbursement	106.34	
Bill	8/9/2013	2013780	Smith Brothers Industries LLC	Irrigation Repairs	70.49	
Bill	8/14/2013	2013784	Smith Brothers Industries LLC	Irrigation Repairs	166.58	
Bill	8/23/2013	2013888	Smith Brothers Industries LLC	Irrigation Repairs	77.72	
Bill	9/3/2013	2013908	Smith Brothers Industries LLC	Irrigation repairs	109.79	
Total Repairs					4,895.66	
Total Irrigation Repairs-Maintenance					5,335.66	
Landscape Maintenance Expense						
Contracted						
Bill	1/4/2013	20120879	Smith Brothers Industries LLC	Jan	2,104.83	
Bill	2/4/2013	20120920	Smith Brothers Industries LLC	Feb	2,104.83	
Bill	2/25/2013	2013134	Smith Brothers Industries LLC	Feb 25-28 (4 days) between contracts	276.80	
Bill	3/1/2013	2013079	Smith Brothers Industries LLC	Mar-common areas	1,813.25	
Bill	3/1/2013	2013121	Smith Brothers Industries LLC	Mar-wilderness area	203.08	
General ...	3/5/2013	31	Diamond Cut Landscaping	Reverse accrual for 11/1/12	-155.28	
Bill	3/5/2013	15831	11/1/12 only	Diamond Cut Landscaping	November 2012 (billed in March 2013)	155.28
Bill	4/1/2013	2013099	Smith Brothers Industries LLC	Apr-common areas	1,813.25	
Bill	4/1/2013	2013122	Smith Brothers Industries LLC	Apr-wilderness area	203.08	
Bill	5/1/2013	2013220	Smith Brothers Industries LLC	May-wilderness area	203.08	
Bill	5/1/2013	2013221	Smith Brothers Industries LLC	May-common areas	1,813.25	
Bill	6/1/2013	2013471	Smith Brothers Industries LLC	Jun-common areas	1,813.25	
Bill	6/1/2013	2013470	Smith Brothers Industries LLC	Jun-wilderness area	203.08	
Bill	7/1/2013	2013623	Smith Brothers Industries LLC	Jul-common areas	1,813.25	
Bill	7/1/2013	2013622	Smith Brothers Industries LLC	Jul-wilderness area	203.08	
Bill	8/1/2013	2013751	Smith Brothers Industries LLC	Aug-common areas	1,813.25	
Bill	8/1/2013	2013750	Smith Brothers Industries LLC	Aug-wilderness area	203.08	
Bill	9/3/2013	2013916	Smith Brothers Industries LLC	Sep-common areas	1,813.25	
Bill	9/3/2013	2013915	Smith Brothers Industries LLC	Sep-wilderness area	203.08	
Bill	10/1/2013	2014046	Smith Brothers Industries LLC	Oct common areas	1,813.25	
Bill	10/1/2013	2014047	Smith Brothers Industries LLC	Oct wilderness area	203.08	
Bill	10/25/2013	2014218	Smith Brothers Industries LLC	Clean up pocket park	521.76	
Bill	10/25/2013	2014219	Smith Brothers Industries LLC	Tree/shrub insecticide	353.28	
Bill	11/1/2013	2014227	Smith Brothers Industries LLC	Nov wilderness area	203.08	
Bill	11/1/2013	2014228	Smith Brothers Industries LLC	Nov common areas	1,813.25	
Bill	11/27/2013	2014310	Smith Brothers Industries LLC	Dec common areas	1,813.25	
Bill	11/27/2013	2014309	Smith Brothers Industries LLC	Dec wilderness area	203.08	
Total Contracted					25,524.80	
Non-contracted						
Bill	3/18/2013	404945	Duran's Lawn Care	Larch St flower bed weeding	120.00	
Bill	5/1/2013	15984	Diamond Cut Landscaping	Phase VIII flower beds/turf maintenance	310.37	
Bill	5/2/2013	174357	Duran's Lawn Care	Trim trees on Larch St	871.20	
Bill	5/7/2013	174360	Duran's Lawn Care	Trim trees on Larch St	5,052.96	
Bill	5/21/2013	15830	Diamond Cut Landscaping	Clean up in phase VIII around transformer and lots	304.92	
Bill	5/31/2013	174362	Duran's Lawn Care	Weeding, spraying, dripline, tree/bush removal	2,315.31	
Bill	6/7/2013	16140	Diamond Cut Landscaping	Phase VIII common area mowing	98.01	
Bill	7/8/2013	777452	Duran's Lawn Care	Ph 8 weeding/trimming/cutting grass	652.20	
Bill	7/8/2013	777454	Duran's Lawn Care	Trim weeping willows-phase 5 park	195.66	
Bill	7/8/2013	777455	Duran's Lawn Care	Larch St berm irrigation lines/weeding	434.80	
Bill	7/8/2013	777557	Duran's Lawn Care	Weeding/cleanup	456.54	
Bill	7/22/2013	777560	Duran's Lawn Care	Weeding	521.76	
Bill	7/29/2013	777559	Duran's Lawn Care	Weeding/mowing Phase VIII-common areas	521.76	
Bill	8/2/2013	16421	Diamond Cut Landscaping	Mow Phase VIII common areas	108.90	
Bill	8/26/2013	688360	Duran's Lawn Care	Trim trail bushes; remove trees	3,127.68	
Bill	9/11/2013	16612	Diamond Cut Landscaping	Weeding-commons in Phase 8	114.35	
Bill	9/26/2013	686916	Duran's Lawn Care	Storm trees, weeding, move stop sign	2,347.92	
Bill	10/3/2013	11707	Diamond Cut Landscaping	Weedeat along sidewalk and road phase 8	228.69	
Bill	11/18/2013	584406	Duran's Lawn Care	Cleanup, branches, trimming shrubs, mowing	913.08	
Bill	12/1/2013		Town & Country Tree Service	Remove 2 trees: Poplar, Paradise	434.80	
Total Non-contracted					19,130.91	
Plant & Tree Replacement						
Bill	3/6/2013	15829	Diamond Cut Landscaping	Replace trees/arbs in Orchard area Phase VIII/remove ...	2,294.75	
Bill	5/3/2013	8004	Wenzel Nursery	2 trees - Western Red Cedar	265.77	
Bill	6/1/2013	Reimbursement	Donna Fisher	Plants-common areas	379.84	
Bill	6/3/2013	8272	Wenzel Nursery	Shrubs-common areas	55.65	
Bill	6/18/2013	8384	Wenzel Nursery	Shrubs	289.58	
Bill	6/24/2013	Walmart	Donna Fisher	Flowers-common areas	22.04	
Bill	6/24/2013	8406	Wenzel Nursery	Columnar Japanese Holly	26.09	
Total Plant & Tree Replacement					3,333.72	

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
 January through December 2013

Type	Date	Num	Name	Memo	Amount
Repairs					
Bill	4/1/2013	L&G True Value	Dick Cook {2}	Secure fountain-west pond	52.83
Bill	4/1/2013	Home Depot	Don Coleman	Pond bench repair	28.33
Total Repairs					81.16
Special Projects					
Bill	4/16/2013	19494	Best Pest Control	Gazebo insecticide spray 4/16/2013	97.83
Bill	5/1/2013	7993	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/2/2013	8000	Wenzel Nursery	Small bark, 8 yards	330.45
Bill	5/3/2013	8003	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/3/2013	8011	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/3/2013	8013	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/6/2013	8036	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/6/2013	8038	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/6/2013	8042	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/6/2013	8047	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	5/7/2013	8051	Wenzel Nursery	Small bark, 10 yards	413.06
Bill	7/10/2013	20393	Best Pest Control	Gazebo insecticide spray 7/10/2013	97.83
Bill	9/13/2013	21138	Best Pest Control	Gazebo insecticide spray 9/13/2013	97.83
Bill	9/13/2013	21138	Best Pest Control	Bridge insecticide spray 9/13/2013	97.83
Total Special Projects					4,439.31
Total Landscape Maintenance Expense					52,509.90
Utilities					
Electricity-Irrig & Ponds					
General ...	1/7/2013	39	Pacific Power	Avg Mo Exp for monthly delayed billing	11.36
General ...	1/7/2013	39	Columbia Rural Electric	Avg Mo Exp for monthly delayed billing	555.35
Bill	2/4/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	34.40
Bill	2/4/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	2/4/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.53
Bill	2/4/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	166.18
Bill	2/4/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	233.18
Bill	2/4/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	2/4/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.68
Bill	2/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.38
Bill	3/4/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	34.24
Bill	3/4/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	3/4/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.44
Bill	3/4/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	149.39
Bill	3/4/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	225.50
Bill	3/4/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	3/4/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.77
Bill	3/12/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.50
Bill	4/3/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	34.50
Bill	4/3/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	4/3/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.53
Bill	4/3/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	151.94
Bill	4/3/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	227.68
Bill	4/3/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	4/3/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.68
Bill	4/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.39
Bill	5/3/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	44.89
Bill	5/3/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	5/3/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.44
Bill	5/3/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	149.58
Bill	5/3/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	233.72
Bill	5/3/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	5/3/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.87
Bill	5/9/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.60
Bill	6/20/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	96.04
Bill	6/20/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	6/20/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.71
Bill	6/20/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	145.50
Bill	6/20/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	237.23
Bill	6/20/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	37.06
Bill	6/20/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	38.67
Bill	6/29/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.82
Bill	7/2/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	103.23
Bill	7/2/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	7/2/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.71
Bill	7/2/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	139.71
Bill	7/2/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	212.03
Bill	7/2/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.96
Bill	7/2/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	37.06
Bill	7/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.90
Bill	8/2/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	158.34
Bill	8/2/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.49

1:35 PM

02/02/14

Accrual Basis

The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Operating Fund
 January through December 2013

Type	Date	Num	Name	Memo	Amount
Bill	8/2/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.71
Bill	8/2/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	130.60
Bill	8/2/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	209.91
Bill	8/2/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	37.15
Bill	8/2/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	37.34
Bill	8/9/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.04
Bill	9/2/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	204.51
Bill	9/2/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	9/2/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.71
Bill	9/2/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	120.07
Bill	9/2/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	216.14
Bill	9/2/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	37.25
Bill	9/2/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	37.06
Bill	9/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	12.25
Bill	10/2/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	140.12
Bill	10/2/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.69
Bill	10/2/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.63
Bill	10/2/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	123.38
Bill	10/2/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	207.26
Bill	10/2/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.96
Bill	10/2/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	37.06
Bill	10/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.67
Bill	11/4/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	34.50
Bill	11/4/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	11/4/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.53
Bill	11/4/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	140.75
Bill	11/4/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	223.81
Bill	11/4/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	11/4/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.68
Bill	11/7/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.56
Bill	12/3/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	34.61
Bill	12/3/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	12/3/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.44
Bill	12/3/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	152.89
Bill	12/3/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	229.13
Bill	12/3/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	12/3/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.68
Bill	12/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.88
Deposit	12/20/2013	28910	Columbia Rural Electric	Patronage Dividends - 11.9% of 2012 balance - Membe...	-41.46
Bill	12/31/2013		Columbia Rural Electric	Acct 9970 - Meter 17395955	36.08
Bill	12/31/2013		Columbia Rural Electric	Acct 9971 - Meter 17445442	29.36
Bill	12/31/2013		Columbia Rural Electric	Acct 11751 - Meter 17424009	37.53
Bill	12/31/2013		Columbia Rural Electric	Acct 11752 - Meter 17424571	155.17
Bill	12/31/2013		Columbia Rural Electric	Acct 12021 - Meter 17446117	234.63
Bill	12/31/2013		Columbia Rural Electric	Acct 12022 - Meter 17423992	36.68
Bill	12/31/2013		Columbia Rural Electric	Acct 16683 - Meter 17445119	36.68
Bill	12/31/2013		Pacific Power	Acct 24655280-0012 - Meter 66546714	11.87
General ...	12/31/2013	60	Pacific Power	Reverse GENJRNL 39	-11.36
General ...	12/31/2013	60	Columbia Rural Electric	Reverse GENJRNL 39	-555.35
Total Electricity-Irrig & Ponds					7,160.30
Electricity-Street Lights					
General ...	1/7/2013	39	Pacific Power	Avg Mo Exp for monthly delayed billing	70.78
General ...	1/7/2013	39	Columbia Rural Electric	Avg Mo Exp for monthly delayed billing	693.33
Bill	2/4/2013		Columbia Rural Electric	Acct 9972 - Street Lights	693.71
Bill	2/11/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	37.67
Bill	2/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	24.47
Bill	2/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	17.08
Bill	3/4/2013		Columbia Rural Electric	Acct 9972 - Street Lights	684.38
Bill	3/12/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	36.64
Bill	3/12/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	23.98
Bill	3/12/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	16.83
Bill	4/3/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	4/10/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	32.47
Bill	4/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	21.55
Bill	4/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	15.77
Bill	5/3/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	5/9/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	29.92
Bill	5/9/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	20.37
Bill	5/9/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	15.02
Bill	6/20/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	6/29/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	28.27
Bill	6/29/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	18.12
Bill	6/29/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	14.70
Bill	7/2/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	7/10/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	29.15
Bill	7/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	18.73
Bill	7/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	14.88

1:35 PM

02/02/14

Accrual Basis

The Villages of Garrison Creek - MPMA Transactions - P&L Statement - Operating Fund January through December 2013

Type	Date	Num	Name	Memo	Amount
Bill	8/2/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	8/9/2013		Pacific Power	Acct 25263175-0012 - Meter 66568587	28.74
Bill	8/9/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	18.65
Bill	8/9/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	14.70
Bill	9/2/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	9/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	20.56
Bill	9/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	15.66
Bill	9/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66568587	32.72
Bill	10/2/2013		Columbia Rural Electric	Acct 9972 - Street Lights	687.13
Bill	10/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	20.88
Bill	10/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	15.76
Bill	10/10/2013		Pacific Power	Acct 24655280-0012 - Meter 66568587	33.43
Bill	11/4/2013		Columbia Rural Electric	Acct 9972 - Street Lights	668.67
Bill	11/7/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	21.84
Bill	11/7/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	16.08
Bill	11/7/2013		Pacific Power	Acct 24655280-0012 - Meter 66568587	35.45
Bill	12/3/2013		Columbia Rural Electric	Acct 9972 - Street Lights	688.04
Bill	12/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	25.04
Bill	12/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	17.15
Bill	12/11/2013		Pacific Power	Acct 24655280-0012 - Meter 66568587	42.28
Deposit	12/20/2013	28909	Columbia Rural Electric	Patronage Dividends - 11.9% of 2012 balance - Member...	-74.56
Bill	12/31/2013		Columbia Rural Electric	Acct 9972 - Street Lights	696.51
Bill	12/31/2013		Pacific Power	Acct 24655280-0012 - Meter 66576526	25.23
Bill	12/31/2013		Pacific Power	Acct 24655280-0012 - Meter 66546664	16.21
Bill	12/31/2013		Pacific Power	Acct 24655280-0012 - Meter 66568587	42.42
General ...	12/31/2013	60	Pacific Power	Reverse GENJRNL 39	-70.78
General ...	12/31/2013	60	Columbia Rural Electric	Reverse GENJRNL 39	-693.33
Total Electricity-Street Lights					9,025.08
Natural Gas					
General ...	1/7/2013	39	Cascade Natural Gas	Avg Mo Exp for monthly delayed billing	10.74
Bill	2/1/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	3/5/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	4/4/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	5/9/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	11.37
Bill	6/20/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	7/5/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	8/7/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	11.37
Bill	9/5/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	10/10/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	11/4/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	11.38
Bill	12/5/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
Bill	12/31/2013		Cascade Natural Gas	Acct 71959100000 - Meter 472632359	10.60
General ...	12/31/2013	60	Cascade Natural Gas	Reverse GENJRNL 39	-10.74
Total Natural Gas					129.52
Total Utilities					16,314.90
Total Expense					93,685.90
Net Ordinary Income					-93,685.90
Net Income					-93,685.90

1:36 PM

02/02/14

Accrual Basis

**The Villages of Garrison Creek - MPMA
Transactions - P&L Statement - Reserve Fund
January through December 2013**

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
Asphalt/Road Repair					
Check	6/20/2013	2261	American Rock Products	Rock for drains	378.28
Bill	7/8/2013	777453	Duran's Lawn Care	Upper gates storm drains-phase 10	434.80
Bill	7/8/2013	777456	Duran's Lawn Care	Lower storm drains on GVW	3,402.31
Bill	7/31/2013	777558	Duran's Lawn Care	Work on road drains	326.10
Bill	9/6/2013	2013926	Smith Brothers Industries LLC	Spray road edges	257.68
Bill	11/30/2013		VGC-Phase X	Relocate irrig heads for storm drain work	168.80
Bill	12/1/2013	374622	Duran's Lawn Care	Install road drain rocks	347.84
Total Asphalt/Road Repair					5,315.81
Benches					
Bill	6/10/2013		Thor Bakland	Labor & Stain - 7 park benches	160.93
Total Benches					160.93
Clock Tower/Pump House					
Bill	4/11/2013		LeFore Painting	Repaint Pump House	401.82
Total Clock Tower/Pump House					401.82
Creek Pump					
Bill	9/3/2013	2013907	Smith Brothers Industries LLC	Filter screen replacement	1,163.38
Total Creek Pump					1,163.38
Pond Maintenance					
Bill	5/1/2013	551752	Beaver Bark & Rock	300 floater hyacinths; treatment supplies for pond	1,823.47
Bill	6/7/2013	Reimbursement	Don Coleman	Bricks for pond	13.05
Bill	6/12/2013	1051	Les's Pump & Electrical Inc	Pond 1hp pump repair-electrical connections	108.70
Bill	6/28/2013		Don Coleman	Tubing	55.56
Bill	7/2/2013	568155	Beaver Bark & Rock	Pond chemicals-Green Clean Pro	593.80
Bill	7/22/2013	777560	Duran's Lawn Care	Pond cleanup	260.88
Bill	12/1/2013	374622	Duran's Lawn Care	Weed removal	130.44
Total Pond Maintenance					2,985.90
Sidewalks					
Bill	7/8/2013	777451	Duran's Lawn Care	Cleanup/restore dirt/grass to sidewalk edges	391.32
Total Sidewalks					391.32
Walking Paths					
Bill	3/6/2013	404939	Duran's Lawn Care	Clean up N side of creek in Phase VII	609.84
Bill	3/18/2013	404944	Duran's Lawn Care	Pick up branches on field	150.00
Bill	6/7/2013	055452	Duran's Lawn Care	Tree & root removal, cleanup branches, lay bark	3,826.24
Bill	6/14/2013	Amer Rock 186508	Don Coleman	3/4" top course	123.01
Bill	6/14/2013	Amer Rock 186498	Don Coleman	Exterior concrete	791.34
Bill	6/14/2013	1142	All in 1 Enterprises, LLC	Repour panels	2,331.58
Bill	7/26/2013	1123	Botimer & Associates LLC	Concrete removal-walking paths	1,645.96
Bill	10/13/2013	Reimbursement	Dick Cook {2}	Grass re-seeding along creek walking path	43.86
Total Walking Paths					9,521.83
Total Other Expense					19,940.99
Net Other Income					-19,940.99
Net Income					-19,940.99