

Villages of Garrison Creek
Funds Balance Sheet
 January 31, 2026

	MPMA	VILLAGES	RESERVE	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
1000 · Bank-Operating	105,054.46	65,173.81	0.00	170,228.27
1100 · Bank-Reserve Fund				
1110 · RF BBB MMK #0018	0.00	0.00	186,060.95	186,060.95
1115 · RF BBB CKG #6896	0.00	0.00	3,500.00	3,500.00
1120 · RF BNR SAV #1113	0.00	0.00	185,664.23	185,664.23
1121 · RF BNR CKG #7217	0.00	0.00	795.00	795.00
1130 · RF UMP CKG #7595	0.00	0.00	1,000.00	1,000.00
1131 · RF UMP CD #3305 13M 05-24-2024	0.00	0.00	88,641.87	88,641.87
1132 · RF UMP CD #9558 13M 05-24-2024	0.00	0.00	88,641.87	88,641.87
1133 · RF UMP CD #3684 13M 05-24-2024	0.00	0.00	86,841.33	86,841.33
Total 1100 · Bank-Reserve Fund	0.00	0.00	641,145.25	641,145.25
Total Checking/Savings	105,054.46	65,173.81	641,145.25	811,373.52
Accounts Receivable				
1210 · Accounts Receivable	2,562.89	0.00	0.00	2,562.89
1290 · Allow for Uncollectible Accts	-6,162.55	0.00	0.00	-6,162.55
Total Accounts Receivable	-3,599.66	0.00	0.00	-3,599.66
Other Current Assets				
1420 · Prepaid Insurance	261.11	0.00	0.00	261.11
Total Current Assets	101,715.91	65,173.81	641,145.25	808,034.97
TOTAL ASSETS	101,715.91	65,173.81	641,145.25	808,034.97
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	4,081.68	0.00	0.00	4,081.68
Total Accounts Payable	4,081.68	0.00	0.00	4,081.68
Credit Cards				
2050 · VISA Credit Card	2.73			2.73
2060 · RAMP Credit Card	812.82	0.00	0.00	812.82
Total Credit Cards	815.55	0.00	0.00	815.55
Other Current Liabilities				
2070 · Dues Paid in Advance	38,259.08	0.00	0.00	38,259.08
Total Other Current Liabilities	38,259.08	0.00	0.00	38,259.08
Total Current Liabilities	38,259.08	0.00	0.00	38,259.08
Total Liabilities	43,156.31	0.00	0.00	43,156.31
Equity				
Beginning Balance	51,997.39	60,123.14	627,596.28	739,716.81
Net Income This Year	6,562.21	5,050.67	13,548.97	25,161.85
Total Equity	58,559.60	65,173.81	641,145.25	764,878.66
TOTAL LIABILITIES & EQUITY	101,715.91	65,173.81	641,145.25	808,034.97

FOR MANAGEMENT USE ONLY

Villages of Garrison Creek Operating Fund - Budget vs. Actual

January 2026

Accrual Basis

	Jan 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5100 · Operating Income-HOA				
5110 · Dues-Operating Assessment	19,200.00	230,400.00	-211,200.00	8.3%
5130 · Interest Income	44.51	500.00	-455.49	8.9%
5140 · Misc Income	249.00	10,000.00	-9,751.00	2.5%
5150 · Landscaping/Yard Care	12,155.00	145,860.00	-133,705.00	8.3%
Total 5100 · Operating Income-HOA	31,648.51	386,760.00	-355,111.49	8.2%
Total Income	31,648.51	386,760.00	-355,111.49	8.2%
Gross Profit	31,648.51	386,760.00	-355,111.49	8.2%
Expense				
7300 · Administrative Expenses				
7310 · Accounting	1,400.00	15,000.00	-13,600.00	9.3%
7315 · Auditing	0.00	4,400.00	-4,400.00	0.0%
7320 · Bank Service Charges	15.00	150.00	-135.00	10.0%
7335 · Communications/Phone	14.17	225.00	-210.83	6.3%
7336 · Dues & Subscriptions	306.66	3,500.00	-3,193.34	8.8%
7340 · Income Tax	0.00	2,500.00	-2,500.00	0.0%
7345 · Insurance	0.00	6,750.00	-6,750.00	0.0%
7350 · Legal Fees	137.50	9,500.00	-9,362.50	1.4%
7358 · Meeting Room Expense	0.00	1,750.00	-1,750.00	0.0%
7360 · Miscellaneous Expense	10.00			
7375 · Office Supplies	0.00	4,000.00	-4,000.00	0.0%
7376 · Reserve Study	0.00	1,650.00	-1,650.00	0.0%
7380 · Social Events	0.00	1,000.00	-1,000.00	0.0%
7385 · Website	33.63	245.00	-211.37	13.7%
Total 7300 · Administrative Expenses	1,916.96	50,670.00	-48,753.04	3.8%
7400 · Contingency				
7410 · Contingency	0.00	400.00	-400.00	0.0%
Total 7400 · Contingency	0.00	400.00	-400.00	0.0%
7500 · Irrigation System				
7520 · Backflow Check	0.00	1,250.00	-1,250.00	0.0%
7535 · Startup, Inspect, Winterize	224.07	3,250.00	-3,025.93	6.9%
7540 · Repairs	26.01	7,500.00	-7,473.99	0.3%
7550 · System Startup	0.00	1,490.00	-1,490.00	0.0%
Total 7500 · Irrigation System	250.08	13,490.00	-13,239.92	1.9%
7605 · CA Landscape Maint. (C)				
7605.01 · Maint. Contract Park 1	334.00	4,288.56	-3,954.56	7.8%
7605.02 · Maint. Contract Park 2	334.00	4,288.56	-3,954.56	7.8%
7605.05 · Maint. Contract Park 5	334.00	4,288.56	-3,954.56	7.8%
7605.06 · Maint. Contract Park 6	199.82	2,565.86	-2,366.04	7.8%
7605.07 · Maint. Contract Park 7	754.15	9,683.50	-8,929.35	7.8%
7605.08 · Maint. Contract Park 8	782.81	10,051.58	-9,268.77	7.8%
7605.09 · Maint. Contract Park 9	998.78	12,823.95	-11,825.17	7.8%
7605.10 · Maint. Contract Islands10	41.34	530.72	-489.38	7.8%
7605.11 · Maint. Contract GVW Pkwy	3,845.62	49,378.36	-45,532.74	7.8%
7605.12 · Maint Contract Walk Trails	857.68	11,477.89	-10,620.21	7.5%
Total 7605 · CA Landscape Maint. (C)	8,482.20	109,377.54	-100,895.34	7.8%
7610 · CA Fertilizer & Sprays (C)				
7610.01 · Fert/Spray Contract Park 1	0.00	552.00	-552.00	0.0%
7610.02 · Fert/Spray Contract Park 2	0.00	552.00	-552.00	0.0%
7610.05 · Fert/Spray Contract Park 5	0.00	720.00	-720.00	0.0%
7610.06 · Fert/Spray Contract Park 6	0.00	328.00	-328.00	0.0%
7610.07 · Fert/Spray Contract Park 7	0.00	1,200.00	-1,200.00	0.0%
7610.08 · Fert/Spray Contract Park 8	0.00	1,100.00	-1,100.00	0.0%
7610.09 · Fert/Spray Contract Park 9	0.00	572.00	-572.00	0.0%
7610.10 · Fert/Spray Contract Islands 10	0.00	750.00	-750.00	0.0%
7610.11 · Fert/Spray Contract GVW Pkwy	174.24	3,100.00	-2,925.76	5.6%
7610.12 · Fert/Spray Contract Walk Trails	0.00	550.00	-550.00	0.0%
7610.14 · Fert/Spray Contract General	0.00	300.00	-300.00	0.0%
7610.15 · Front Lawn Treatments	0.00	30,000.00	-30,000.00	0.0%
Total 7610 · CA Fertilizer & Sprays (C)	174.24	39,724.00	-39,549.76	0.4%
7619 · Common Areas-Gen'l Landscaping				
7650 · Tree & shrub pruning & removal	0.00	1,200.00	-1,200.00	0.0%
Total 7619 · Common Areas-Gen'l Landscaping	0.00	1,200.00	-1,200.00	0.0%

**Villages of Garrison Creek
Operating Fund - Budget vs. Actual**

January 2026

Accrual Basis

	Jan 26	Budget	\$ Over Budget	% of Budget
7670 · Common Areas-Other				
7680 · Signage	0.00	500.00	-500.00	0.0%
7681 · Ponds.	0.00	450.00	-450.00	0.0%
7682 · Mailbox Maint/Repair	454.66			
7690 · Snow & Ice Removal.	0.00	5,500.00	-5,500.00	0.0%
7691 · Drainage Maintenance	0.00	1,000.00	-1,000.00	0.0%
7692 · Equipment Maintenance/Repair	0.00	700.00	-700.00	0.0%
Total 7670 · Common Areas-Other	454.66	8,150.00	-7,695.34	5.6%
7700 · Front Yards Landscaping				
7715 · Mowing	10,484.48	80,000.00	-69,515.52	13.1%
7720 · Weeding	0.00	7,500.00	-7,500.00	0.0%
7768 · Cleanup and vegetation disposal	0.00	10,000.00	-10,000.00	0.0%
7785 · Irrigation repairs	0.00	5,000.00	-5,000.00	0.0%
Total 7700 · Front Yards Landscaping	10,484.48	102,500.00	-92,015.52	10.2%
7800 · Common Areas-South of Creek				
7815 · Mowing	0.00	500.00	-500.00	0.0%
7868 · Storm Cleanup	0.00	500.00	-500.00	0.0%
7885 · Irrigation Repairs	0.00	498.04	-498.04	0.0%
Total 7800 · Common Areas-South of Creek	0.00	1,498.04	-1,498.04	0.0%
7900 · Utilities				
7910 · Electricity-Irrig & Ponds	608.01	10,200.00	-9,591.99	6.0%
7920 · Electricity-Street Lights	1,599.25	15,650.00	-14,050.75	10.2%
7940 · Natural Gas	21.20	180.00	-158.80	11.8%
7945 · Storm Water	8.70	150.00	-141.30	5.8%
7949 · Water Allowance	933.33	11,200.00	-10,266.67	8.3%
7950 · City Water	132.15	4,500.00	-4,367.85	2.9%
7951 · City Utility Tax	21.04	510.42	-489.38	4.1%
Total 7900 · Utilities	3,323.68	42,390.42	-39,066.74	7.8%
Total Expense	25,086.30	369,400.00	-344,313.70	6.8%
Net Ordinary Income	6,562.21	17,360.00	-10,797.79	37.8%
Net Income	6,562.21	17,360.00	-10,797.79	37.8%

**Villages of Garrison Creek
YTD Operating Fund Expense Detail
January 2026**

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
7300 · Administrative Expenses					
7310 · Accounting					
Bill	01/31/2026	2127	Brewer Enterprises, LLC	January 2026 bookkeeping	1,400.00
	Total 7310 · Accounting				1,400.00
7320 · Bank Service Charges					
Check	01/30/2026			Service Charge	15.00
	Total 7320 · Bank Service Charges				15.00
7335 · Communications/Phone					
Credit C...	01/10/2026		MailChimp		14.17
	Total 7335 · Communications/Phone				14.17
7350 · Legal Fees					
Bill	01/02/2026	24889	Hawkins Law, PLLC		137.50
	Total 7350 · Legal Fees				137.50
7360 · Miscellaneous Expense					
Credit C...	01/13/2026		Property Records Lookup	Property records lookup fee - administrative expense	5.00
Credit C...	01/29/2026		Property Records Lookup	Property records lookup fee - administrative expense	5.00
	Total 7360 · Miscellaneous Expense				10.00
7385 · Website					
Credit C...	01/13/2026		IONOS (1and1 Internet Inc)		30.90
Credit C...	01/27/2026		IONOS (1and1 Internet Inc)		2.73
	Total 7385 · Website				33.63
	Total 7300 · Administrative Expenses				1,610.30
7500 · Irrigation System					
7540 · Repairs					
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	26.01
	Total 7540 · Repairs				26.01
	Total 7500 · Irrigation System				26.01
7605 · CA Landscape Maint. (C)					
7605.01 · Maint. Contract Park 1					
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	334.00
	Total 7605.01 · Maint. Contract Park 1				334.00
7605.02 · Maint. Contract Park 2					
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	334.00
	Total 7605.02 · Maint. Contract Park 2				334.00
7605.05 · Maint. Contract Park 5					
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	334.00
	Total 7605.05 · Maint. Contract Park 5				334.00

Villages of Garrison Creek
YTD Operating Fund Expense Detail
January 2026

Accrual Basis

Type	Date	Num	Name	Memo	Amount
	7605.06 · Maint. Contract Park 6				
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	199.82
	Total 7605.06 · Maint. Contract Park 6				199.82
	7605.07 · Maint. Contract Park 7				
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	754.15
	Total 7605.07 · Maint. Contract Park 7				754.15
	7605.08 · Maint. Contract Park 8				
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	782.81
	Total 7605.08 · Maint. Contract Park 8				782.81
	7605.09 · Maint. Contract Park 9				
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	998.78
	Total 7605.09 · Maint. Contract Park 9				998.78
	7605.10 · Maint. Contract Islands10				
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	41.34
	Total 7605.10 · Maint. Contract Islands10				41.34
	7605.11 · Maint. Contract GVW Pkwy				
Bill	01/01/2026	3181	Tree Amigos Landscaping	MPMA Contract - Common areas	3,845.62
	Total 7605.11 · Maint. Contract GVW Pkwy				3,845.62
	7605.12 · Maint Contract Walk Trails				
Bill	01/01/2026	3180	Tree Amigos Landscaping		857.68
	Total 7605.12 · Maint Contract Walk Trails				857.68
	Total 7605 · CA Landscape Maint. (C)				8,482.20
	7610 · CA Fertilizer & Sprays (C)				
	7610.11 · Fert/Spray Contract GVW Pkwy				
Bill	01/27/2026	3103	Page's Landscaping Service	Jan 20. A systemic insecticide and fertilizer was injected into the root zone of backy...	174.24
	Total 7610.11 · Fert/Spray Contract GVW Pkwy				174.24
	Total 7610 · CA Fertilizer & Sprays (C)				174.24
	7670 · Common Areas-Other				
	7682 · Mailbox Maint/Repair				
Credit C...	01/30/2026		Walla Walla Saw		454.66
	Total 7682 · Mailbox Maint/Repair				454.66
	Total 7670 · Common Areas-Other				454.66

Villages of Garrison Creek
YTD Operating Fund Expense Detail
January 2026

Accrual Basis

Type	Date	Num	Name	Memo	Amount
7900 · Utilities					
7910 · Electricity-Irrig & Ponds					
Bill	01/14/2026	Jan 26 -24655280...	Pacific Power	Acct 24655280-0012 - Meter 66546714	18.09
Bill	01/30/2026	Jan 26 - 9970	Columbia Rural Electric	Acct 9970 - Meter 17103074	117.49
Bill	01/30/2026	Jan 26 - 9971	Columbia Rural Electric	Acct 9971 - Meter 17445442	68.90
Bill	01/30/2026	Jan 26 - 11751	Columbia Rural Electric	Acct 11751 - Meter 17424009	79.50
Bill	01/30/2026	Jan 26 - 11752	Columbia Rural Electric	Acct 11752 - Meter 17424571	80.52
Bill	01/30/2026	Jan 26 - 12021	Columbia Rural Electric	Acct 12021 - Meter 17446117	83.66
Bill	01/30/2026	Jan 26 - 12022	Columbia Rural Electric	Acct 12022 - Meter 17423992	79.50
Bill	01/30/2026	Jan 26 - 16683	Columbia Rural Electric	Acct 16683 - Meter 98509501	80.35
Total 7910 · Electricity-Irrig & Ponds					608.01
7920 · Electricity-Street Lights					
Bill	01/14/2026	Jan 26 -24655280...	Pacific Power	Acct 24655280-0012 - Meter 66576526	36.58
Bill	01/14/2026	Jan 26 -24655280...	Pacific Power	Acct 24655280-0012 - Meter 66546664	19.25
Bill	01/14/2026	Jan 26 -24655280...	Pacific Power	Acct 24655280-0012 - Meter 66568587	30.22
Bill	01/30/2026	Jan 26 - 9972	Columbia Rural Electric	Acct 9972 - Street Lights	1,036.20
Bill	01/30/2026	Jan 26 - 9972	Columbia Rural Electric	GVW	477.00
Total 7920 · Electricity-Street Lights					1,599.25
7940 · Natural Gas					
Bill	01/07/2026	Dec 25 - 7195910...	Cascade Natural Gas	Acct 71959100000 - Meter 472744559	21.20
Total 7940 · Natural Gas					21.20
7945 · Storm Water					
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000596-10	Jan 26 - 1000040400	8.70
Total 7945 · Storm Water					8.70
7949 · Water Allowance					
General...	01/31/2026			Water Allow	933.33
Total 7949 · Water Allowance					933.33
7950 · City Water					
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000592-00	Jan 26 - 1000040400	44.05
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000592-00	Jan 26 - 1000040400	0.00
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000596-10	Jan 26 - 1000040400	44.05
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000599-00	Jan 26 - 1000040400	44.05
Total 7950 · City Water					132.15
7951 · City Utility Tax					
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000592-00	Jan 26 - 1000040400	6.58
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000596-10	Jan 26 - 1000040400	7.88
Bill	01/26/2026	Jan 26 - 1000059...	City of CP 10-000599-00	Jan 26 - 1000040400	6.58
Total 7951 · City Utility Tax					21.04
Total 7900 · Utilities					3,323.68
Total Expense					14,071.09
Net Ordinary Income					-14,071.09
Net Income					-14,071.09

Villages of Garrison Creek
Budget* vs. Actual - Reserve Fund
***Budget represents Reserve Study Projections**

Accrual Basis

	Jan 26	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
9000 · Reserve Income				
9010 · Dues-Reserve Assessment	17,520.00	210,240.00	-192,720.00	8.3%
Total 9000 · Reserve Income	17,520.00	210,240.00	-192,720.00	8.3%
Total Other Income	17,520.00	210,240.00	-192,720.00	8.3%
Other Expense				
9100 · Reserve Expenditures				
Grounds				
R1015 · Street Signs - Replace	33.48			
R1135 · Landscape - Refurbish Allotment	348.16			
R1157 · Backflow Preventor				
R11572 · Design & Fabrication	3,589.39			
Total R1157 · Backflow Preventor	3,589.39			
Total Grounds	3,971.03			
Total 9100 · Reserve Expenditures	3,971.03			
Total Other Expense	3,971.03			
Net Other Income	13,548.97	210,240.00	-196,691.03	6.4%
Net Income	13,548.97	210,240.00	-196,691.03	6.4%

**Villages of Garrison Creek
YTD Reserve Fund Expense Detail
January 2026**

Accrual Basis

Type	Date	Num	Name	Memo	Amount
Other Income/Expense					
Other Expense					
9100 · Reserve Expenditures					
Grounds					
R1015 · Street Signs - Replace					
Credit C...	01/06/2026		HOME DEPOT	Signage repair/replacement. Reserve expense	33.48
	Total R1015 · Street Signs - Replace				33.48
R1135 · Landscape - Refurbish Allotment					
Credit C...	01/13/2026		Wenzel Nursery	Plants and nursery supplies. Reserve expense	348.16
	Total R1135 · Landscape - Refurbish Allotment				348.16
R1157 · Backflow Preventor					
R11572 · Design & Fabrication					
Bill	01/20/2026	4323	Edwards & Mechanical & Welding LLC		3,589.39
	Total R11572 · Design & Fabrication				3,589.39
	Total R1157 · Backflow Preventor				3,589.39
	Total Grounds				3,971.03
	Total 9100 · Reserve Expenditures				3,971.03
	Total Other Expense				3,971.03
	Net Other Income				-3,971.03
Net Income					-3,971.03