

The Village of Green Trails Board of Park Trustees  
Actual vs Budget Y-T-D December 31, 2013

	Budget 2013	January Activity	February Activity	March Activity	April Activity	May Activity	June Activity	July Activity	August Activity	September Activity	October Activity	November Activity	December Activity	Actual 12/31/2013	Variance From Budget YTD Over/(Under)
<b>Ordinary Income/Expense</b>															
<b>Income</b>															
Assessment Income	\$ 85,000.00	-	-	-	35,836.20	39,520.00	13,800.00	3,243.80	1,950.00	150.00	450.00	300.00	1,700.00	96,950.00	11,950.00
Recording & Release Fees	\$ -	-	-	-	55.00	55.00	-	165.00	-	-	55.00	110.00	715.00	1,155.00	1,155.00
Other Income	\$ -	-	-	647.00	6,075.00	-	-	-	-	-	117.00	-	364.20	7,203.20	7,203.20
Interest Income CVTO & Montgomery Bank	\$ -	-	-	-	11.00	15.00	18.00	61.63	22.83	1.00	39.00	12.00	772.76	953.22	953.22
<b>Total Income</b>	<b>\$ 85,000.00</b>	<b>7.92</b>	<b>7.12</b>	<b>653.21</b>	<b>41,984.06</b>	<b>39,596.58</b>	<b>13,823.92</b>	<b>3,477.42</b>	<b>1,979.18</b>	<b>157.57</b>	<b>667.57</b>	<b>428.14</b>	<b>3,558.74</b>	<b>106,341.43</b>	<b>21,341.43</b>
<b>Expense</b>															
<b>Expenditures</b>															
<b>Common Ground Expense</b>															
Common Ground Clean Up	\$ 25,000.00	-	1,925.00	647.00	-	10,221.50	-	4,108.50	4,690.00	5,211.00	1,300.00	7,528.00	685.00	36,316.00	11,316.00
Lake Maintenance	\$ 3,000.00	-	-	-	-	796.00	405.00	422.00	435.00	888.00	360.00	-	-	3,306.00	306.00
Lawn & Landscape	\$ 29,800.00	-	-	-	-	2,949.00	3,600.00	5,247.00	5,197.00	2,524.00	2,975.00	1,200.00	549.00	24,241.00	(5,559.00)
Plantings (Trees & Shrubs)	\$ -	500.00	-	-	-	-	-	-	-	-	-	-	-	500.00	500.00
<b>Total Common Ground Expense</b>	<b>\$ 59,300.00</b>	<b>500.00</b>	<b>1,925.00</b>	<b>647.00</b>	<b>-</b>	<b>13,966.50</b>	<b>4,005.00</b>	<b>9,777.50</b>	<b>10,322.00</b>	<b>8,623.00</b>	<b>4,635.00</b>	<b>8,728.00</b>	<b>1,234.00</b>	<b>64,363.00</b>	<b>5,063.00</b>
<b>Utility Vehicle Expense</b>															
Utility Vehicle	\$ 1,500.00	238.60	-	14,661.99	29.27	-	-	-	-	-	-	-	451.20	15,381.06	13,881.06
<b>Total Vehicle Expense</b>	<b>\$ 1,500.00</b>	<b>238.60</b>	<b>-</b>	<b>14,661.99</b>	<b>29.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>451.20</b>	<b>15,381.06</b>	<b>13,881.06</b>
<b>Insurance</b>															
General Liability, D&O, UV& D&O Extension, Crime	\$ 5,190.00	-	99.75	-	-	-	-	5,464.80	-	-	-	-	-	5,464.80	-
<b>Total Insurance</b>	<b>\$ 5,190.00</b>	<b>-</b>	<b>99.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,464.80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,564.55</b>	<b>(374.55)</b>
<b>Legal &amp; Professional Fees</b>															
Accounting Fees	\$ 350.00	-	-	292.00	3,584.72	3,956.50	1,438.80	411.54	224.28	15.10	75.90	193.20	301.28	10,493.32	(10,143.32)
Legal/Attorney Fees	\$ 2,500.00	2,750.00	-	-	-	1,475.00	1,444.00	758.00	-	-	-	1,375.00	400.00	8,202.00	(5,702.00)
Survey Fees	\$ 500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	500.00
<b>Total Legal &amp; Professional Fees</b>	<b>\$ 3,350.00</b>	<b>2,750.00</b>	<b>-</b>	<b>292.00</b>	<b>3,584.72</b>	<b>5,431.50</b>	<b>2,882.80</b>	<b>1,169.54</b>	<b>224.28</b>	<b>15.10</b>	<b>75.90</b>	<b>1,568.20</b>	<b>701.28</b>	<b>18,695.32</b>	<b>(15,345.32)</b>
<b>Other Expenditures</b>															
Miscellaneous	\$ 500.00	-	-	-	-	60.00	-	-	-	-	-	-	-	60.00	(440.00)
Trustee Compensation	\$ 1,440.00	-	-	-	-	-	-	-	-	-	-	-	1,311.63	1,311.63	(128.37)
<b>Total Other Expenditures</b>	<b>\$ 1,940.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,311.63</b>	<b>1,371.63</b>	<b>568.37</b>
<b>Operations</b>															
Postage	\$ -	-	292.10	-	-	-	291.64	-	-	-	-	-	-	-	583.74
Printing and Copying	\$ 200.00	-	-	-	-	-	-	-	-	-	-	-	-	-	(200.00)
Supplies	\$ 100.00	40.00	279.40	-	-	-	-	-	-	-	-	-	325.24	644.64	544.64
Website Expense	\$ 250.00	-	-	-	-	-	-	-	-	-	-	-	-	-	(250.00)
<b>Total Operations</b>	<b>\$ 550.00</b>	<b>40.00</b>	<b>571.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325.24</b>	<b>1,228.38</b>	<b>(678.38)</b>
<b>Total Expense</b>	<b>\$ 71,830.00</b>	<b>3,528.60</b>	<b>2,596.25</b>	<b>15,600.99</b>	<b>3,613.99</b>	<b>19,458.00</b>	<b>7,179.44</b>	<b>16,411.84</b>	<b>10,546.28</b>	<b>8,638.10</b>	<b>4,710.90</b>	<b>10,296.20</b>	<b>4,023.35</b>	<b>106,603.94</b>	<b>(34,773.94)</b>
Reserve	\$ 13,170.00	-	-	-	-	-	-	-	-	-	-	-	-	-	13,170.00
<b>Net Income</b>	<b>\$ -</b>	<b>(3,520.68)</b>	<b>(2,589.13)</b>	<b>(14,947.78)</b>	<b>38,370.07</b>	<b>20,138.58</b>	<b>6,644.48</b>	<b>(12,934.42)</b>	<b>(8,567.10)</b>	<b>(8,480.53)</b>	<b>(4,043.33)</b>	<b>(9,868.06)</b>	<b>(464.61)</b>	<b>(262.51)</b>	

**The Village of Green Trails Board of Park Trustees**  
**Balance Sheet y-t-d , December 31, 2013**

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**Assets**

Current Assets

City & Village Tax Office	\$	14,414.18
Montgomery Bank Operating Account		15,114.53
Montgomery Bank Capital Improvement Account		43,220.67
Montgomery Bank Reserve Account		<u>27,051.52</u>
	\$	99,800.90

Fixed Assets

Polaris Ranger 2013	\$	13,661.99
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Total Assets	<u>\$</u>	<u>113,462.89</u>
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**Park Trustees of the Village of Green Trails**  
**Profit & Loss Budget vs. Actual**  
January through December 2013

	<u>Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Assessment Income	\$85,000.00
<b>Total Income</b>	<u>\$85,000.00</u>
<b>Expense</b>	
ATV Expense	\$ 1,500.00
<b>Expenditures</b>	
<b>Common Ground Expense</b>	
Common Ground Clean Up	\$25,000.00
Lake Maintenance	\$ 3,000.00
Lawn & Landscape	<u>\$29,800.00</u>
<b>Total Common Ground Expense</b>	\$57,800.00
<b>Insurance</b>	
ATV Insurance	\$ 190.00
Insurance - Liability, D and O	<u>\$ 5,000.00</u>
<b>Total Insurance</b>	\$ 5,190.00
<b>Legal &amp; Professional Fees</b>	
Accounting Fees	\$ 350.00
Attorney Fees	\$ 2,500.00
Survey Fees	<u>\$ 500.00</u>
<b>Total Legal &amp; Professional Fees</b>	\$ 3,350.00
Misc.	\$ 500.00
Printing	\$ 200.00
Trustee Compensation	<u>\$ 1,440.00</u>
<b>Total Expenditures</b>	\$68,480.00
<b>Operations</b>	
Printing and Copying	\$ 200.00
Supplies	\$ 100.00
Website Expense	<u>\$ 250.00</u>
<b>Total Operations</b>	<u>\$ 550.00</u>
<b>Total Expense</b>	<u>\$70,530.00</u>
<b>Net Ordinary Income</b>	<u>\$14,470.00</u>
Transfer to Capital Improvements	<u>\$10,000.00</u>
<b>Net Income</b>	<u><u>\$ 4,470.00</u></u>

The Village of Green Trails Board of Park Trustees

Income & Expense

Y-T-D 2013

Name	Date	Account	Description	Amount	Balance
<b>Income</b>					
<b>Assessment Income</b>					
Assessments	4/1/2013	CVTO	Assessment Income	35,836.20	35,836.20
Assessments	5/1/2013	CVTO	Assessment Income	39,520.00	75,356.20
Assessments	6/1/2013	CVTO	Assessment Income	13,800.00	89,156.20
Assessments	7/1/2013	CVTO	Assessment Income	3,243.80	92,400.00
Assessments	8/1/2013	CVTO	Assessment Income	1,950.00	94,350.00
Assessments	9/1/2013	CVTO	Assessment Income	150.00	94,500.00
Assessments	10/1/2013	CVTO	Assessment Income	450.00	94,950.00
Assessments	11/1/2013	CVTO	Assessment Income	300.00	95,250.00
Assessments	12/1/2013	CVTO	Assessment Income	1,700.00	96,950.00
<b>Total Assessment</b>				<u>96,950.00</u>	<u>96,950.00</u>
<b>Recording &amp; Release Fees</b>					
Recording & Release Fees	4/1/2013	CVTO	Recording & Release Fees	55.00	55.00
Recording & Release Fees	5/1/2013	CVTO	Recording & Release Fees	55.00	110.00
Recording & Release Fees	7/1/2013	CVTO	Recording & Release Fees	165.00	275.00
Recording & Release Fees	10/1/2013	CVTO	Recording & Release Fees	55.00	330.00
Recording & Release Fees	11/1/2013	CVTO	Recording & Release Fees	110.00	440.00
Recording & Release Fees	12/1/2013	CVTO	Recording & Release Fees	715.00	716.00
<b>Total Recording &amp; Release Fees</b>				<u>1,155.00</u>	<u>1,155.00</u>
<b>Other Income</b>					
Insurance reimbursement	3/14/2013	Montgomery	Reimbursement	647.00	647.00
Utility Vehicle	4/1/2013	Montgomery	Proceeds of ATV sale	6,075.00	6,722.00
Legal costs recovered	10/1/2013	CVTO	Legal Fees	117.00	6,839.00
Legal costs recovered	12/1/2013	CVTO	Legal Fees	364.20	7,203.20
<b>Total Other Income</b>				<u>7,203.20</u>	<u>7,203.20</u>
<b>Interest Income</b>					
City & Village Taxing Office	4/1/2013	CVTO	Interest	11.00	11.00
City & Village Taxing Office	5/1/2013	CVTO	Interest	15.00	26.00
City & Village Taxing Office	6/1/2013	CVTO	Interest	18.00	44.00
City & Village Taxing Office	7/1/2013	CVTO	Interest	61.63	105.63

City & Village Taxing Office	8/1/2013	CVTO	Interest	22.83	128.46
City & Village Taxing Office	9/1/2013	CVTO	Interest	1.00	129.46
City & Village Taxing Office	10/1/2013	CVTO	Interest	39.00	168.46
City & Village Taxing Office	11/1/2013	CVTO	Interest	12.00	180.46
City & Village Taxing Office	12/1/2013	CVTO	Interest	772.76	772.76
				<u>953.22</u>	<u>953.22</u>
Montgomery Bank Capital Improve	1/31/2013	Montgomery	Interest	5.31	5.31
Montgomery Bank Capital Improve	2/28/2013	Montgomery	Interest	4.76	10.07
Montgomery Bank Capital Improve	3/29/2013	Montgomery	Interest	3.77	13.84
Montgomery Bank Capital Improve	4/30/2013	Montgomery	Interest	4.16	18.00
Montgomery Bank Capital Improve	5/31/2013	Montgomery	Interest	4.03	22.03
Montgomery Bank Capital Improve	6/28/2013	Montgomery	Interest	3.64	25.67
Montgomery Bank Capital Improve	7/31/2013	Montgomery	Interest	4.30	29.97
Montgomery Bank Capital Improve	8/30/2013	Montgomery	Interest	3.91	33.88
Montgomery Bank Capital Improve	9/30/2013	Montgomery	Interest	4.04	37.92
Montgomery Bank Capital Improve	10/31/2013	Montgomery	Interest	4.04	41.96
Montgomery Bank Capital Improve	11/29/2013	Montgomery	Interest	3.78	45.74
Montgomery Bank Capital Improve	12/31/2013	Montgomery	Interest	4.17	49.91
				<u>49.91</u>	<u>49.91</u>
Montgomery Bank Reserve	1/31/2013	Montgomery	Interest	2.61	2.61
Montgomery Bank Reserve	2/28/2013	Montgomery	Interest	2.36	4.97
Montgomery Bank Reserve	3/29/2013	Montgomery	Interest	2.44	7.41
Montgomery Bank Reserve	4/30/2013	Montgomery	Interest	2.70	10.11
Montgomery Bank Reserve	5/31/2013	Montgomery	Interest	2.55	12.66
Montgomery Bank Reserve	6/29/2013	Montgomery	Interest	2.28	14.94
Montgomery Bank Reserve	7/31/2013	Montgomery	Interest	2.69	17.63
Montgomery Bank Reserve	8/30/2013	Montgomery	Interest	2.44	20.07
Montgomery Bank Reserve	9/30/2013	Montgomery	Interest	2.53	22.60
Montgomery Bank Reserve	10/31/2013	Montgomery	Interest	2.53	25.13
Montgomery Bank Reserve	11/29/2013	Montgomery	Interest	2.36	27.49
Montgomery Bank Reserve	12/31/2013	Montgomery	Interest	2.61	30.10
				<u>30.10</u>	<u>30.10</u>
<b>Total Interest</b>				1,033.23	1,033.23
<b>Total Income</b>				<u>106,341.43</u>	<u>106,341.43</u>

# Expenses

## Common Ground Clean Up

Terrill Landscaping Contracting	2/22/2013	Montgomery	Common Ground Maint.	1,925.00	1,925.00
Terrill Landscaping Contracting	3/14/2013	Montgomery	Common Ground Maint.	647.00	2,572.00
Terrill Landscaping Contracting	5/1/2013	Montgomery	Common Ground Maint.	8,005.50	10,577.50
Terrill Landscaping Contracting	5/8/2013	CVTO	Common Ground Maint.	2,216.00	12,793.50
Terrill Landscaping Contracting	7/15/2013	CVTO	Common Ground Maint.	1,763.00	14,556.50
Terrill Landscaping Contracting	7/22/2013	CVTO	Common Ground Maint.	2,345.50	16,902.00
Terrill Landscaping Contracting	8/19/2013	CVTO	Common Ground Maint.	4,690.00	21,592.00
Terrill Landscaping Contracting	9/23/2013	CVTO	Common Ground Maint.	5,211.00	26,803.00
Terrill Landscaping Contracting	10/11/2013	CVTO	Common Ground Maint.	1,300.00	28,103.00
Terrill Landscaping Contracting	11/15/2013	CVTO	Common Ground Maint.	7,528.00	35,631.00
Terrill Landscaping Contracting	12/24/2013	CVTO	Common Ground Maint.	685.00	36,316.00

## Total Common Ground Clean Up

36,316.00 36,316.00

## Lake Maintenance

Lake Management	5/9/2013	CVTO	Common Ground Maint.	796.00	796.00
Lake Management	6/14/2013	CVTO	Common Ground Maint.	405.00	1,201.00
Lake Management	7/18/2013	CVTO	Common Ground Maint.	422.00	1,623.00
Lake Management	8/5/2013	CVTO	Common Ground Maint.	435.00	2,058.00
Lake Management	9/6/2013	CVTO	Common Ground Maint.	444.00	2,502.00
Lake Management	9/23/2013	CVTO	Common Ground Maint.	444.00	2,946.00
Lake Management	10/18/2013	CVTO	Common Ground Maint.	360.00	360.00

## Total Lake Maintenance

3,306.00 3,306.00

## Lawn & Landscape

Terrill Landscape Contracting	5/1/2013	Montgomery	Common Ground Maint.	1,200.00	1,200.00
Terrill Landscape Contracting	5/8/2013	Montgomery	Common Ground Maint.	1,749.00	2,949.00
Terrill Landscape Contracting	6/12/2013	CVTO	Common Ground Maint.	2,400.00	5,349.00
Terrill Landscape Contracting	6/12/2013	CVTO	Common Ground Maint.	1,200.00	6,549.00
Terrill Landscape Contracting	7/15/2013	CVTO	Common Ground Maint.	5,247.00	11,796.00
Terrill Landscape Contracting	8/19/2013	CVTO	Common Ground Maint.	5,197.00	16,993.00
Terrill Landscape Contracting	9/23/2013	CVTO	Common Ground Maint.	2,524.00	19,517.00
Terrill Landscape Contracting	10/11/2013	CVTO	Common Ground Maint.	2,975.00	22,492.00
Terrill Landscape Contracting	11/15/2013	CVTO	Common Ground Maint.	1,200.00	23,692.00
Terrill Landscape Contracting	12/24/2013	CVTO	Common Ground Maint.	549.00	24,241.00

## Total Lawn & Landscape

24,241.00 24,241.00

## Plantings (Trees, Shrubs, Prairie)

Forest Releaf	1/18/2013	Montgomery	Common Ground Maint.	500.00	500.00
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## Total Plantings

500.00 500.00

## Utility Vehicle

Repair Reimbursement DK	1/18/2013	Montgomery	Utility Vehicle	238.60	238.60
St. Louis Power Sports	2/28/2013	Montgomery	Utility Vehicle	13,661.99	13,900.59
St. Louis Power Sports	2/28/2013	Montgomery	Utility Vehicle	1,000.00	14,900.59
Trustee Reimbursement DK	3/14/2013	Montgomery	Fuel	29.27	14,929.86
Trustee Reimbursement DK	12/16/2013	CVTO	Repairs/Parts	451.20	451.20
<b>Total Utility Vehicle</b>				<b>15,381.06</b>	<b>15,381.06</b>
<b>Insurance - Liability,D&amp;O,Utility Vehicle</b>					
DeWitt Ins. Agency Liability	2/22/2013	Montgomery	Insurance	99.75	99.75
DeWitt Ins. Agency Crime	7/22/2013	CVTO	Insurance	4,674.80	4,774.55
DeWitt Inc. Agency Mgmt. Liability	7/22/2013	CVTO	Insurance	790.00	5,564.55
<b>Total Insurance</b>				<b>5,564.55</b>	<b>5,564.55</b>
<b>Accounting Fees</b>					
Della O. Jay, CPA	3/14/2013	Montgomery	Accounting Fees	292.00	292.00
City & Village Tax Office	4/30/2013	CVTO	Accounting Fees	3,584.72	3,876.72
Montgomery Bank	5/10/2013	Montgomery	Accounting Fees	3.00	3,879.72
City & Village Tax Office	5/31/2013	CVTO	Accounting Fees	3,953.50	7,833.22
City & Village Tax Office	6/4/2013	CVTO	Accounting Fees	30.00	7,863.22
City & Village Tax Office	6/19/2013	CVTO	Accounting Fees	27.00	7,887.22
City & Village Tax Office	6/30/2013	CVTO	Accounting Fees	1,381.80	9,272.02
City & Village Tax Office	7/24/2013	CVTO	Accounting Fees	81.00	9,353.02
City & Village Tax Office	7/31/2013	CVTO	Accounting Fees	330.54	9,683.56
City & Village Tax Office	8/31/2013	CVTO	Accounting Fees	224.28	9,907.84
City & Village Tax Office	9/30/2013	CVTO	Accounting Fees	15.10	9,922.94
City & Village Tax Office	10/17/2013	CVTO	Accounting Fees	27.00	9,949.94
City & Village Tax Office	10/31/2013	CVTO	Accounting Fees	48.90	9,998.84
City & Village Tax Office	11/26/2013	CVTO	Accounting Fees	162.00	10,160.84
City & Village Tax Office	11/30/2013	CVTO	Accounting Fees	31.20	10,192.04
City & Village Tax Office	12/31/2013	CVTO	Accounting Fees	54.00	10,246.04
City & Village Tax Office	12/31/2013	CVTO	Accounting Fees	247.28	10,493.32
<b>Total Accounting Fees</b>				<b>10,493.32</b>	<b>10,493.32</b>
<b>Legal/Attorney Fees</b>					
Gillespie, Hetlage & Coughlin, LLC	1/18/2013	Montgomery	Attorney Fees	2,750.00	2,750.00
Gillespie, Hetlage & Coughlin, LLC	5/9/2013	Montgomery	Attorney Fees	1,475.00	4,225.00
Gillespie, Hetlage & Coughlin, LLC	6/27/2013	CVTO	Attorney Fees	1,444.00	5,669.00
Sandberg, Phoenix & VonGontard	7/11/2013	CVTO	Attorney Fees	758.00	6,427.00
Gillespie, Hetlage & Coughlin, LLC	11/11/2013	CVTO	Attorney Fees	1,375.00	7,802.00
Gillespie, Hetlage & Coughlin, LLC	12/19/2013	CVTO	Attorney Fees	400.00	8,202.00
<b>Total Legal/Attorney Fees</b>				<b>8,202.00</b>	<b>8,202.00</b>
<b>Other Expenditures</b>					
Trustee Reimbursement HR	5/11/2013	Montgomery	Miscellaneous	60.00	60.00

Edgewild Restaurant	12/4/2013	Montgomery	Compensation	1,311.63	1,371.63
<b>Total Other Expenditures</b>				<u>1,371.63</u>	<u>1,371.63</u>
<b>Operations</b>				-	
Trustee Reimbursement DK	1/18/2013	Montgomery	Supplies	40.00	40.00
Postage	2/27/2013	CVTO	Supplies	292.10	332.10
General Office & Copy Supplies	2/27/2013	CVTO	Supplies	279.40	611.50
City & Village Tax Office	6/4/2013	CVTO	Postage	291.64	903.14
Trustee Reimbursement DK	12/16/2013	CVTO	Supplies	325.24	1,228.38
<b>Total Operations</b>				<u>1,228.38</u>	<u>1,228.38</u>
<b>Total Expense</b>				<u><b>106,603.94</b></u>	<u><b>106,603.94</b></u>
<b>Net Income</b>				<u><b>(262.51)</b></u>	<u><b>(262.51)</b></u>