

# Village of Green Trails Association

## Balance Sheet For 12/31/2023

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### Operating Cash

1010 - Montgomery Bank - Board	\$26,042.35	
1012 - CAB Operating Account	\$47,675.03	

### Total Operating Cash

**\$73,717.38**

### Certificate of Deposit

1020 - CAB CD 10/7/2024	\$51,803.62	
1021 - Montgomery CD 1/28/2024	\$50,496.55	
1022 - Montgomery CD 1/28/2024	\$50,496.55	

### Total Certificate of Deposit

**\$152,796.72**

### Total Assets

**\$226,514.10**

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### Liabilites

3025 - Reserve for Road Maintenance - Synagogue	\$5,512.00	
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### Total Liabilites

**\$5,512.00**

### Equity

5010 - Net Assets - Unrestricted	\$241,282.26	
5520 - Current Year Net Income (Loss)	(\$20,280.16)	

### Total Equity

**\$221,002.10**

### Total Liabilities / Equity

**\$226,514.10**

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# Village of Green Trails Association

## Statement of Revenues and Expenses 12/1/2023 - 12/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
6310 - Assessment Income	599.55	11,737.50	(11,137.95)	149,951.14	140,850.00	9,101.14	140,850.00
<b>Total Income</b>	<b>599.55</b>	<b>11,737.50</b>	<b>(11,137.95)</b>	<b>149,951.14</b>	<b>140,850.00</b>	<b>9,101.14</b>	<b>140,850.00</b>
<b>Other Income</b>							
6340 - Interest/Late Fee Income	20.70	83.37	(62.67)	2,326.13	1,000.00	1,326.13	1,000.00
6910 - Bank Interest Income	204.32	100.00	104.32	1,444.99	1,200.00	244.99	1,200.00
<b>Total Other Income</b>	<b>225.02</b>	<b>183.37</b>	<b>41.65</b>	<b>3,771.12</b>	<b>2,200.00</b>	<b>1,571.12</b>	<b>2,200.00</b>
<b>Total Income</b>	<b>824.57</b>	<b>11,920.87</b>	<b>(11,096.30)</b>	<b>153,722.26</b>	<b>143,050.00</b>	<b>10,672.26</b>	<b>143,050.00</b>
<b>Operating Expense</b>							
<b>Administration</b>							
7010 - Management Fees	670.00	708.37	38.37	8,040.00	8,500.00	460.00	8,500.00
7020 - Collection Letter Expense Net	(75.00)	62.50	137.50	(212.69)	750.00	962.69	750.00
7140 - Accounting & Professional Fees	-	25.00	25.00	345.65	300.00	(45.65)	300.00
7160 - Legal Fees	-	250.00	250.00	1,037.00	3,000.00	1,963.00	3,000.00
7280 - Office Supplies	-	100.00	100.00	373.17	1,200.00	826.83	1,200.00
7305 - Bank Fee	-	4.13	4.13	85.00	50.00	(35.00)	50.00
7310 - Miscellaneous Admin	25.00	25.00	-	242.51	300.00	57.49	300.00
7320 - P.O. Box	-	33.37	33.37	388.00	400.00	12.00	400.00
7330 - Copying & Printing - Newsletter	-	91.63	91.63	-	1,100.00	1,100.00	1,100.00
7335 - Copying & Printing - Annual Meeting & Trustee Election	-	116.63	116.63	2,141.34	1,400.00	(741.34)	1,400.00
7340 - Copying & Printing - Letters to Owners	7.83	83.37	75.54	186.63	1,000.00	813.37	1,000.00
<b>Total Administration</b>	<b>627.83</b>	<b>1,500.00</b>	<b>872.17</b>	<b>12,626.61</b>	<b>18,000.00</b>	<b>5,373.39</b>	<b>18,000.00</b>
<b>Grounds</b>							
8610 - Lawn Care & Mowing	-	4,250.00	4,250.00	49,976.00	51,000.00	1,024.00	51,000.00
8620 - Drainage & Erosion Control	-	2,500.00	2,500.00	-	30,000.00	30,000.00	30,000.00
8640 - Grounds Maintenance	8,029.75	5,000.00	(3,029.75)	69,215.75	60,000.00	(9,215.75)	60,000.00
8960 - Lake Maintenance	-	441.63	441.63	4,419.00	5,300.00	881.00	5,300.00
<b>Total Grounds</b>	<b>8,029.75</b>	<b>12,191.63</b>	<b>4,161.88</b>	<b>123,610.75</b>	<b>146,300.00</b>	<b>22,689.25</b>	<b>146,300.00</b>
<b>Insurance</b>							
9010 - Insurance	-	1,416.63	1,416.63	17,358.35	17,000.00	(358.35)	17,000.00
<b>Total Insurance</b>	<b>-</b>	<b>1,416.63</b>	<b>1,416.63</b>	<b>17,358.35</b>	<b>17,000.00</b>	<b>(358.35)</b>	<b>17,000.00</b>
<b>Total Expense</b>	<b>8,657.58</b>	<b>15,108.26</b>	<b>6,450.68</b>	<b>153,595.71</b>	<b>181,300.00</b>	<b>27,704.29</b>	<b>181,300.00</b>
<b>Operating Net Total</b>	<b>(7,833.01)</b>	<b>(3,187.39)</b>	<b>(4,645.62)</b>	<b>126.55</b>	<b>(38,250.00)</b>	<b>38,376.55</b>	<b>(38,250.00)</b>

# Village of Green Trails Association

## Statement of Revenues and Expenses 12/1/2023 - 12/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Non Operating Expense</b>							
<b>Expense</b>							
9990 - Excess of Dam Remediation Costs over Settlement	-	-	-	20,406.71	-	(20,406.71)	-
<b>Total Expense</b>	-	-	-	<b>20,406.71</b>	-	<b>(20,406.71)</b>	-
<b>Total Expense</b>	-	-	-	<b>20,406.71</b>	-	<b>(20,406.71)</b>	-
<b>Non Operating Net Total</b>	-	-	-	<b>(20,406.71)</b>	-	<b>(20,406.71)</b>	-
<b>Net Total</b>	<b>(7,833.01)</b>	<b>(3,187.39)</b>	<b>(4,645.62)</b>	<b>(20,280.16)</b>	<b>(38,250.00)</b>	<b>17,969.84</b>	<b>(38,250.00)</b>

# Village of Green Trails Association

GL Trial Balance For 12/1/2023 - 12/31/2023

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
1010 - Montgomery Bank - Board		25,830.35	212.00	-	26,042.35
Date	Description		Debit	Credit	Type
12/31/2023	montgomery bank		212.00	-	GL Entry
1012 - CAB Operating Account		55,709.88	6,993.73	15,028.58	47,675.03
Date	Description		Debit	Credit	Type
12/01/2023	4748949 - COMMUNITY PROPERTY MANAGEMENT (CPM)		-	670.00	Invoice
12/04/2023	76938 - Terrill Enterprises		-	2,305.00	Invoice
12/04/2023	76937 - Terrill Enterprises		-	1,575.00	Invoice
12/08/2023	Batched Check		307.25	-	Owner Payment
12/11/2023	4789935 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Non CAB Acct		-	25.00	Invoice
12/11/2023	76940 - Terrill Enterprises		-	1,925.00	Invoice
12/11/2023	76943 - Terrill Enterprises		-	2,224.75	Invoice
12/11/2023	Batched Check		288.00	-	Owner Payment
12/14/2023	76922 - Terrill Enterprises		6,296.00	-	Invoice
12/15/2023	76922 - Terrill Enterprises		-	6,296.00	Invoice
12/18/2023	994098873 - Southdata Inc - Mailings		-	.95	Invoice
12/18/2023	994094223 - Southdata Inc - Mailings		-	6.88	Invoice
12/20/2023	Check		100.00	-	Owner Payment
12/29/2023	December Interest		2.48	-	GL Entry
1020 - CAB CD 10/7/2024		51,601.78	201.84	-	51,803.62
Date	Description		Debit	Credit	Type
12/07/2023	December Interest		201.84	-	GL Entry
1021 - Montgomery CD 1/28/2024		50,496.55	-	-	50,496.55
Date	Description		Debit	Credit	Type
1022 - Montgomery CD 1/28/2024		50,496.55	-	-	50,496.55
Date	Description		Debit	Credit	Type
3025 - Reserve for Road Maintenance - Synagogue		-5,300.00	-	212.00	-5,512.00
Date	Description		Debit	Credit	Type
12/31/2023	montgomery bank		-	212.00	GL Entry

# Village of Green Trails Association

GL Trial Balance For 12/1/2023 - 12/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
5010 - Net Assets - Unrestricted	-241,282.26	-	-	-241,282.26
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
6310 - Assessment Income	-149,351.59	-	599.55	-149,951.14
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/08/2023	Check	-	230.00	Owner Payment
12/11/2023	Check	-	269.55	Owner Payment
12/20/2023	Check	-	100.00	Owner Payment
6340 - Interest/Late Fee Income	-2,305.43	-	20.70	-2,326.13
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/08/2023	Check	-	20.70	Owner Payment
6910 - Bank Interest Income	-1,240.67	-	204.32	-1,444.99
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/07/2023	December Interest	-	201.84	GL Entry
12/29/2023	December Interest	-	2.48	GL Entry
7010 - Management Fees	7,370.00	670.00	-	8,040.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/01/2023	4748949 - COMMUNITY PROPERTY MANAGEMENT (CPM)	670.00	-	Invoice
7020 - Collection Letter Expense Net	-137.69	-	75.00	-212.69
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/08/2023	Check	-	56.55	Owner Payment
12/11/2023	Check	-	18.45	Owner Payment
7140 - Accounting & Professional Fees	345.65	-	-	345.65
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
7160 - Legal Fees	1,037.00	-	-	1,037.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>

# Village of Green Trails Association

GL Trial Balance For 12/1/2023 - 12/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
7280 - Office Supplies	373.17	-	-	373.17
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
7305 - Bank Fee	85.00	-	-	85.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
7310 - Miscellaneous Admin	217.51	25.00	-	242.51
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/11/2023	4789935 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Non CAB Acct	25.00	-	Invoice
7320 - P.O. Box	388.00	-	-	388.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
7335 - Copying & Printing - Annual Meeting & Trustee Election	2,141.34	-	-	2,141.34
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
7340 - Copying & Printing - Letters to Owners	178.80	7.83	-	186.63
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/18/2023	994098873 - Southdata Inc - Mailings	.95	-	Invoice
12/18/2023	994094223 - Southdata Inc - Mailings	6.88	-	Invoice
8610 - Lawn Care & Mowing	49,976.00	10,176.00	10,176.00	49,976.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/04/2023	76938 - Terrill Enterprises	2,305.00	-	Invoice
12/04/2023	76937 - Terrill Enterprises	1,575.00	-	Invoice
12/14/2023	76922 - Terrill Enterprises	-	6,296.00	Invoice
12/15/2023	76922 - Terrill Enterprises	6,296.00	-	Invoice
12/31/2023	76938 - Terrill Enterprises	-	2,305.00	Invoice
12/31/2023	76937 - Terrill Enterprises	-	1,575.00	Invoice
8640 - Grounds Maintenance	61,186.00	8,029.75	-	69,215.75
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/11/2023	76943 - Terrill Enterprises	2,224.75	-	Invoice

# Village of Green Trails Association

GL Trial Balance For 12/1/2023 - 12/31/2023

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
8640 - Grounds Maintenance	61,186.00	8,029.75	-	69,215.75
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
12/11/2023	76940 - Terrill Enterprises	1,925.00	-	Invoice
12/31/2023	76938 - Terrill Enterprises	2,305.00	-	Invoice
12/31/2023	76937 - Terrill Enterprises	1,575.00	-	Invoice
8960 - Lake Maintenance	4,419.00	-	-	4,419.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
9010 - Insurance	17,358.35	-	-	17,358.35
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
9990 - Excess of Dam Remediation Costs over Settlement	20,406.71	-	-	20,406.71
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
<b>Net Total</b>		<b>0.00</b>	<b>26,316.15</b>	<b>26,316.15</b>
				<b>0.00</b>