

# Village of Green Trails Association

## Balance Sheet For 1/31/2026

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### Operating Cash

1010 - Montgomery Bank - Board	\$31,324.45	
1012 - CAB Operating Account	\$92,033.38	

### Total Operating Cash

**\$123,357.83**

### Certificate of Deposit

1016 - CAB Money Market	\$16,249.00	
1021 - Montgomery CD 4/28/2026 3.75%	\$55,295.25	
1022 - Montgomery CD 04/28/2026 3.75%	\$55,295.25	
1023 - CAB 6 mth CD 7201 4/8/2026 3.60%	\$40,364.59	

### Total Certificate of Deposit

**\$167,204.09**

### Total Assets

**\$290,561.92**

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### Liabilites

3025 - Reserve for Road Maintenance - Synagogue	\$10,812.00	
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### Total Liabilites

**\$10,812.00**

### Equity

5010 - Net Assets - Unrestricted	\$279,202.42	
5520 - Current Year Net Income (Loss)	\$547.50	

### Total Equity

**\$279,749.92**

### Total Liabilities / Equity

**\$290,561.92**

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# Village of Green Trails Association

## Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
6310 - Assessment Income	1,679.00	13,212.50	(11,533.50)	1,679.00	13,212.50	(11,533.50)	158,550.00
<b>Total Income</b>	<b>1,679.00</b>	<b>13,212.50</b>	<b>(11,533.50)</b>	<b>1,679.00</b>	<b>13,212.50</b>	<b>(11,533.50)</b>	<b>158,550.00</b>
<b>Other Income</b>							
6340 - Interest/Late Fee Income	940.80	91.67	849.13	940.80	91.67	849.13	1,100.00
6910 - Bank Interest Income	129.27	466.67	(337.40)	129.27	466.67	(337.40)	5,600.00
<b>Total Other Income</b>	<b>1,070.07</b>	<b>558.34</b>	<b>511.73</b>	<b>1,070.07</b>	<b>558.34</b>	<b>511.73</b>	<b>6,700.00</b>
<b>Total Income</b>	<b>2,749.07</b>	<b>13,770.84</b>	<b>(11,021.77)</b>	<b>2,749.07</b>	<b>13,770.84</b>	<b>(11,021.77)</b>	<b>165,250.00</b>
<b>Operating Expense</b>							
<b>Administration</b>							
7010 - Management Fees	750.00	750.00	-	750.00	750.00	-	9,000.00
7020 - Collection Letter Expense Net	-	(125.00)	(125.00)	-	(125.00)	(125.00)	(1,500.00)
7140 - Accounting & Professional Fees	-	20.83	20.83	-	20.83	20.83	250.00
7160 - Legal Fees	(416.12)	379.17	795.29	(416.12)	379.17	795.29	4,550.00
7280 - Office Supplies	6.00	12.50	6.50	6.00	12.50	6.50	150.00
7310 - Miscellaneous Admin	-	75.00	75.00	-	75.00	75.00	900.00
7320 - P.O. Box and Website Fees	-	33.33	33.33	-	33.33	33.33	400.00
7335 - Copying & Printing - Annual Meeting & Trustee Election	-	150.00	150.00	-	150.00	150.00	1,800.00
7340 - Copying & Printing - Letters to Owners	6.69	83.33	76.64	6.69	83.33	76.64	1,000.00
<b>Total Administration</b>	<b>346.57</b>	<b>1,379.16</b>	<b>1,032.59</b>	<b>346.57</b>	<b>1,379.16</b>	<b>1,032.59</b>	<b>16,550.00</b>
<b>Grounds</b>							
8610 - Lawn Care & Mowing	-	-	-	-	-	-	55,000.00
8620 - Drainage & Erosion Control	-	1,500.00	1,500.00	-	1,500.00	1,500.00	18,000.00
8640 - Grounds Maintenance	1,855.00	4,666.67	2,811.67	1,855.00	4,666.67	2,811.67	56,000.00
8960 - Lake Maintenance	-	475.00	475.00	-	475.00	475.00	5,700.00
<b>Total Grounds</b>	<b>1,855.00</b>	<b>6,641.67</b>	<b>4,786.67</b>	<b>1,855.00</b>	<b>6,641.67</b>	<b>4,786.67</b>	<b>134,700.00</b>
<b>Insurance</b>							
9010 - Insurance	-	583.33	583.33	-	583.33	583.33	7,000.00
9020 - Fidelity Insurance	-	50.00	50.00	-	50.00	50.00	600.00
9030 - Directors & Officers Insurance	-	283.33	283.33	-	283.33	283.33	3,400.00
<b>Total Insurance</b>	<b>-</b>	<b>916.66</b>	<b>916.66</b>	<b>-</b>	<b>916.66</b>	<b>916.66</b>	<b>11,000.00</b>
<b>Total Expense</b>	<b>2,201.57</b>	<b>8,937.49</b>	<b>6,735.92</b>	<b>2,201.57</b>	<b>8,937.49</b>	<b>6,735.92</b>	<b>162,250.00</b>
<b>Operating Net Total</b>	<b>547.50</b>	<b>4,833.35</b>	<b>(4,285.85)</b>	<b>547.50</b>	<b>4,833.35</b>	<b>(4,285.85)</b>	<b>3,000.00</b>
<b>Net Total</b>	<b>547.50</b>	<b>4,833.35</b>	<b>(4,285.85)</b>	<b>547.50</b>	<b>4,833.35</b>	<b>(4,285.85)</b>	<b>3,000.00</b>

# Village of Green Trails Association

## GL Trial Balance For 1/31/2026

	Beginning Balance	Current		Ending Balance
		Debit	Credit	
1010 - Montgomery Bank - Board	31,112.45	212.00	-	31,324.45
1012 - CAB Operating Account	91,611.17	4,028.61	3,606.40	92,033.38
1016 - CAB Money Market	16,246.93	2.07	-	16,249.00
1021 - Montgomery CD 4/28/2026 3.75%	55,295.25	-	-	55,295.25
1022 - Montgomery CD 04/28/2026 3.75%	55,295.25	-	-	55,295.25
1023 - CAB 6 mth CD 7201 4/8/2026 3.60%	40,241.37	123.22	-	40,364.59
3025 - Reserve for Road Maintenance - Synagogue	-10,600.00	-	212.00	-10,812.00
5010 - Net Assets - Unrestricted	-279,202.42	-	-	-279,202.42
6310 - Assessment Income	0.00	181.00	1,860.00	-1,679.00
6340 - Interest/Late Fee Income	0.00	-	940.80	-940.80
6910 - Bank Interest Income	0.00	-	129.27	-129.27
7010 - Management Fees	0.00	750.00	-	750.00
7160 - Legal Fees	0.00	807.71	1,223.83	-416.12
7280 - Office Supplies	0.00	6.00	-	6.00
7340 - Copying & Printing - Letters to Owners	0.00	6.69	-	6.69
8640 - Grounds Maintenance	0.00	1,855.00	-	1,855.00
<b>Net Total</b>	<b>0.00</b>	<b>7,972.30</b>	<b>7,972.30</b>	<b>0.00</b>

# Village of Green Trails Association

GL Trial Balance For 1/1/2026 - 1/31/2026

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
1010 - Montgomery Bank - Board		31,112.45	212.00	-	31,324.45
Date	Description		Debit	Credit	Type
01/12/2026	Montgomery Activity		212.00	-	GL Entry
1012 - CAB Operating Account		91,611.17	4,028.61	3,606.40	92,033.38
Date	Description		Debit	Credit	Type
01/02/2026	7790915 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Mgmt Fee - Accounting		-	750.00	Invoice
01/05/2026	994710448 - Southdata Inc - 12/4/25 - 12/14/25 Collection mailing services		-	6.69	Invoice
01/07/2026	Batched Check		3,843.63	-	Owner Payment
01/14/2026	Batched Credit Distribution		181.00	181.00	Credit Distribution
01/14/2026	6450 - ELIA M. ELLIS, ATTORNEY AT LAW - 01/26 Lgl- Arrowhead Mini Tree, Clayman, Weber		-	242.71	Invoice
01/14/2026	7825442 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Invoices		-	6.00	Invoice
01/14/2026	7825442 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Collection Letter Fees		-	80.00	Invoice
01/20/2026	78031 - Terrill Enterprises - 12/24/25 One-time fall leaf clean-up		-	1,855.00	Invoice
01/22/2026	363766 - Danna McKittrick, P.C. - Legal services - Matter: Village of Green Trails		-	485.00	Invoice
01/30/2026	January Interest		3.98	-	GL Entry
1016 - CAB Money Market		16,246.93	2.07	-	16,249.00
Date	Description		Debit	Credit	Type
01/30/2026	January Interest		2.07	-	GL Entry
1021 - Montgomery CD 4/28/2026 3.75%		55,295.25	-	-	55,295.25
Date	Description		Debit	Credit	Type
1022 - Montgomery CD 04/28/2026 3.75%		55,295.25	-	-	55,295.25
Date	Description		Debit	Credit	Type
1023 - CAB 6 mth CD 7201 4/8/2026 3.60%		40,241.37	123.22	-	40,364.59
Date	Description		Debit	Credit	Type
01/08/2026	January Interest		123.22	-	GL Entry

# Village of Green Trails Association

## GL Trial Balance For 1/1/2026 - 1/31/2026

		Beginning Balance	Current		Ending Balance
			Debit	Credit	
3025 - Reserve for Road Maintenance - Synagogue		-10,600.00	-	212.00	-10,812.00
Date	Description		Debit	Credit	Type
01/12/2026	Montgomery Activity		-	212.00	GL Entry
5010 - Net Assets - Unrestricted		-279,202.42	-	-	-279,202.42
Date	Description		Debit	Credit	Type
6310 - Assessment Income		0.00	181.00	1,860.00	-1,679.00
Date	Description		Debit	Credit	Type
01/07/2026	Batched Check		-	1,860.00	Owner Payment
01/14/2026	Credit Distribution		181.00	-	Credit Distribution
6340 - Interest/Late Fee Income		0.00	-	940.80	-940.80
Date	Description		Debit	Credit	Type
01/07/2026	Check		-	940.80	Owner Payment
6910 - Bank Interest Income		0.00	-	129.27	-129.27
Date	Description		Debit	Credit	Type
01/08/2026	January Interest		-	123.22	GL Entry
01/30/2026	Batched January Interest		-	6.05	GL Entry
7010 - Management Fees		0.00	750.00	-	750.00
Date	Description		Debit	Credit	Type
01/02/2026	7790915 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Mgmt Fee - Accounting		750.00	-	Invoice
7160 - Legal Fees		0.00	807.71	1,223.83	-416.12
Date	Description		Debit	Credit	Type
01/07/2026	Check		-	1,042.83	Owner Payment
01/14/2026	6450 - ELIA M. ELLIS, ATTORNEY AT LAW - 01/26 Lgl- Arrowhead Mini Tree, Clayman, Weber		242.71	-	Invoice
01/14/2026	Credit Distribution		-	181.00	Credit Distribution
01/14/2026	7825442 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Collection Letter Fees		80.00	-	Invoice
01/22/2026	363766 - Danna McKittrick, P.C. - Legal services - Matter: Village of Green Trails		485.00	-	Invoice

# Village of Green Trails Association

GL Trial Balance For 1/1/2026 - 1/31/2026

	Beginning Balance	Current		Ending Balance
	Debit	Credit	Debit	Credit
7280 - Office Supplies	0.00	6.00	-	6.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
01/14/2026	7825442 - COMMUNITY PROPERTY MANAGEMENT (CPM) - Invoices	6.00	-	Invoice
7340 - Copying & Printing - Letters to Owners	0.00	6.69	-	6.69
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
01/05/2026	994710448 - Southdata Inc - 12/4/25 - 12/14/25 Collection mailing services	6.69	-	Invoice
8640 - Grounds Maintenance	0.00	1,855.00	-	1,855.00
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Type</b>
01/20/2026	78031 - Terrill Enterprises - 12/24/25 One-time fall leaf clean-up	1,855.00	-	Invoice
<b>Net Total</b>		<b>0.00</b>	<b>7,972.30</b>	<b>7,972.30</b>
				<b>0.00</b>