

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 6/30/2017

	General Fund	Lebanon Road Fund	Main Dam Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
ASSETS							
Cash and Cash Equivalents							\$ -
Cash in Checking	27,425	5,921	18,843				52,189
Cash in Savings	25			25	76,207	125,584	201,841
Total Cash	27,450	5,921	18,843	25	76,207	125,584	254,030
Prepaid Expenses	8,387						8,387
Property Taxes Receivable-net	15,045						15,045
Due From Other Funds	32,574						32,574
Total Assets	\$ 83,456	\$ 5,921	\$ 18,843	\$ 25	\$ 76,207	\$ 125,584	\$ 310,036
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES							
Accounts Payable	\$ 4,470						\$ 4,470
Due to Other Funds	-		31,617	25	348	584	32,574
Credit Card Charges	\$ 319						319
Total Liabilities	\$ 4,789	\$ -	\$ 31,617	\$ 25	\$ 348	\$ 584	\$ 37,363
Deferred Inflows - Tax Revenue	\$ 13,538						\$ 13,538
Fund Balances							
Committed		5,921	(12,774)		75,859	125,000	194,006
Unassigned	65,129						65,129
Total Fund Balances	\$ 65,129	\$ 5,921	\$ (12,774)	\$ -	\$ 75,859	\$ 125,000	\$ 259,135
Total Liab., Deferrals & Fund Balance	\$ 83,456	\$ 5,921	\$ 18,843	\$ 25	\$ 76,207	\$ 125,584	\$ 310,036

**Amston Lake District
Lebanon Roads Fund
For the Twelve Months Ended June 30, 2017**

	Budgeted Activity	Unbudgeted Activity	Total Road Funds
Beginning balance - 7/1/16	\$ 17,000.00	\$ 12,641.50	\$ 29,641.50
Source of funds - current year transfer per budget	23,000.00	-	23,000.00
Use of funds - expenditures	(40,000.00)	(6,720.00)	(46,720.00)
Net change for the year	(17,000.00)	(6,720.00)	(23,720.00)
Ending balance - 6/30/17	\$ -	\$ 5,921.50	\$ 5,921.50
Cash in checking account - 6/30/17			<u>\$ 5,921.50</u>

Amston Lake District Revenue and Expenditure Report - Summary

	Month of June 2017			12 Months Ended 6/30/17		
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget
Revenue						
Total Revenue	2,526	611	1,915	185,970	174,717	11,253
Expenditures						
Total · ALD Administrative Expenses	1,973	1,909	64	58,318	67,217	(8,899)
Total Non Admin. Lake Expenses	8,908	9,217	(309)	61,211	63,300	(2,089)
Total · Lebanon Road Expenses	-	-	-	46,720	40,000	6,720
Total · Main Dam Expenses	1,950	-	1,950	1,950	-	1,950
Total · Special Projects	-	-	-	12,350	21,200	(8,850)
Total Expenditures	12,831	11,126	1,705	180,549	191,717	(11,168)
Revenue Over/(Under) Expenditures	\$ (10,305)	\$ (10,515)	\$ 210	\$ 5,421	\$ (17,000)	\$ 22,421

Amston Lake District Revenue and Expenditure Report - Detail

	Month of June 2017			12 Months Ended 6/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
Revenue							
Property Tax Revenue							
41110 · Prop. Tax - Hebron Current Yr.	\$ -	\$ -	\$ -	\$ 72,175	\$ 74,384	\$ (2,209)	\$ 74,384
41120 · Prop. Tax - Leb. Current Yr.	1,014	-	1,014	94,993	97,383	(2,390)	97,384
41210 · Back Taxes - Hebron	-	-	-	4,574	-	4,574	-
41220 · Back Taxes - Lebanon	637	-	637	4,214	-	4,214	-
41310 · Liens and Interest - Back Taxes	377	-	377	7,097	-	7,097	-
Total Property Tax Revenue	2,028	-	2,028	183,053	171,767	11,286	171,767
42350 · Interest Income - Rainy Day Fd.	31	21	10	348	250	98	250
42360 · Interest Income - Inv. Plant Fd	52	50	2	584	600	(16)	600
42390 · Interest Income - Fish Fd.	-	-	-	-	-	-	-
42910 · Other Revenue	-	40	(40)	80	700	(620)	700
42110 · Dock Rental Income	400	500	(100)	1,800	1,400	400	1,400
42210 · Boat Pass Fee Income	15	-	15	105	-	105	-
Total Revenue	2,526	611	1,915	185,970	174,717	11,253	174,717
Expenditures							
50020 · ALD Administrative Expenses							
50110 · Tax Collector Fee	-	417	(417)	5,000	5,000	-	5,000
50120 · Tax Collection Sftwre/Support	-	300	(300)	1,000	3,600	(2,600)	3,600
50130 · Tax Lien Fees	130	23	107	170	275	(105)	275
50140 · Processing/Printing	-	-	-	1,790	500	1,290	500
50210 · Treasurer Fee	1,250	417	833	5,000	5,000	-	5,000
50220 · Secretary/Clerk Fee	-	324	(324)	2,919	3,892	(973)	3,892
50230 · Legal Fees	40	167	(127)	1,392	2,000	(608)	2,000
50240 · Legal Notices	-	41	(41)	66	800	(734)	800
50250 · Accounting & Bkping Fees	(9)	-	(9)	150	3,100	(2,950)	3,100
50260 · Office Expense	182	24	158	1,290	1,185	105	1,185
50270 · Records Storage	-	-	-	1,050	750	300	750
50280 · Internet and Phone	-	40	(40)	620	480	140	480
50290 · Miscellaneous Admin. Exp.	200	35	165	783	475	308	475
50410 · Gen. Liability Insurance	-	-	-	7,362	7,200	162	7,200
50415 · Integrity Bond	-	-	-	150	-	150	-

Amston Lake District Revenue and Expenditure Report - Detail

	Month of June 2017			12 Months Ended 6/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
50510 · Property Taxes - Hebron	-	-	-	10,645	15,000	(4,355)	15,000
50520 · Property Taxes - Lebanon	-	-	-	8,786	8,800	(14)	8,800
50610 · Website Management	80	80	-	1,500	960	540	960
50620 · Signage & Bulletin Boards	-	-	-	290	700	(410)	700
50630 · Mass Mailing & Newsletter	100	42	58	355	500	(145)	500
50710 · ALA Support	-	-	-	8,000	7,000	1,000	7,000
50020 · ALD Adm. - Other	-	-	-	-	-	-	-
Total 50020 · ALD Administrative Expenses	1,973	1,909	64	58,318	67,217	(8,899)	67,217
51000 · Lake Health							
51010 · Lake Health Action Plans	-	-	-	-	1,000	(1,000)	1,000
51020 · Lake Water Testing	-	500	(500)	1,765	2,900	(1,135)	2,900
51030 · Barley Straw	280	-	280	3,090	2,300	790	2,300
51040 · Aquatic Plant Control	-	-	-	6,150	6,150	-	6,150
51080 · Fish Restocking	150	-	150	150	-	150	-
51090 · Other Lake Health Expense	-	117	(117)	-	900	(900)	900
52010 · Boat Inspections - In	294	150	144	834	750	84	750
52020 · Boat Inspections - Out	40	50	(10)	510	500	10	500
Total 51000 · Lake Health	764	817	(53)	12,499	14,500	(2,001)	14,500
55100 · Lake-wide R & M							
55110 · Lake-wide - Mow & Weed	1,064	500	564	4,917	4,000	917	4,000
55120 · Lake-wide - Brush/Tree Clear	-	400	(400)	-	1,400	(1,400)	1,400
55130 · Lake-wide - Landscaping	-	-	-	-	-	-	-
55150 - Plunge pools/Catch basins	-	-	-	-	-	-	-
55160 · Lake-wide - Boat Racks	105	-	105	105	300	(195)	300
55180 · Buoys	24	-	24	285	100	185	100
55190 · Lake-wide - Other R & M	-	-	-	400	1,200	(800)	1,200
Total 55100 · Lake-wide R & M	1,193	900	293	5,707	7,000	(1,293)	7,000
55200 · Dam & Pond R & M							
55210 · Dam & Pond - Mow & Weed	-	-	-	-	-	-	-
55220 · Dam & Pond - Brush Removal	250	-	250	750	1,000	(250)	1,000
55230 · Dam & Pond - Landscaping	-	-	-	-	500	(500)	500
55290 · Dam & Pond - Misc. R & M	-	-	-	1,200	500	700	500
Total 55200 · Dam & Pond R & M	250	-	250	1,950	2,000	(50)	2,000

Amston Lake District Revenue and Expenditure Report - Detail

	Month of June 2017			12 Months Ended 6/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
55300 · Main Beach - R & M							
55310 · Main Beach - Mow & Weed	-	-	-	-	-	-	-
55320 · Main Beach - Brush/Tree Clear	-	-	-	800	700	100	700
55330 · Main Beach - Sand & Landscaping	-	-	-	1,704	750	954	750
55350 · Main Beach - Dock R & M	-	-	-	140	300	(160)	300
55360 · Main Beach - Boat Racks R & M	-	-	-	-	-	-	-
55390 · Main Beach - Misc. R & M	-	200	(200)	3,125	1,000	2,125	1,000
Total 55300 · Main Beach - R & M	-	200	(200)	5,769	2,750	3,019	2,750
55400 · Lollipop Beach - R & M							
55410 · Lollipop Beach - Mow & Weed	-	-	-	45	-	45	-
55420 · Lollipop Beach - Brush Removal	-	-	-	2,375	500	1,875	500
55430 · Lollipop Beach - Sand & Landsc.	-	-	-	1,150	750	400	750
55450 · Lollipop Beach - Boat Dock	-	-	-	140	150	(10)	150
55490 · Lollipop Beach - Misc. R & M	50	-	50	50	500	(450)	500
Total 55400 · Lollipop Beach - R & M	50	-	50	3,760	1,900	1,860	1,900
55500 · Right-of-Ways - R & M							
55510 · ROW Mow & Weed	135	1,000	(865)	1,590	5,000	(3,410)	5,000
55500 · ROW R&M	1,300	-	1,300	1,750	-	1,750	-
Total 55500 · Right-of-Ways - R & M	1,435	1,000	435	3,340	5,000	(1,660)	5,000
55600 · Other Lots - R & M							
55620 · Oth. Lots - Brush/Tree Clearing	-	-	-	250	-	250	-
Total 55600 · Other Lots - R & M	-	-	-	250	-	250	-
Total R& M	2,928	2,100	828	20,776	18,650	2,126	18,650
59000 · Other Lake Mgt. Expenses							
56110 · Security Patrols - Agency Fee	4,764	2,500	2,264	9,588	13,500	(3,912)	13,500
56120 · Security Patrols - Residents	-	3,000	(3,000)	12,592	10,900	1,692	10,900
56210 · Lake Passes	2	400	(398)	3,002	3,400	(398)	3,400
56310 · Gate Monitoring	450	400	50	1,545	2,100	(555)	2,100
56910 · Security - Misc. Expense	-	-	-	16	150	(134)	150
57110 · Sanitation	-	-	-	993	100	893	100
59110 · Misc. Lake Mgt. Expenses	-	-	-	200	-	200	-
Total 59000 · Other Lake Mgt. Expenses	5,216	6,300	(1,084)	27,936	30,150	(2,214)	30,150

Amston Lake District Revenue and Expenditure Report - Detail

	Month of June 2017			12 Months Ended 6/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
59999 Total Non Admin. Lake Expenses	8,908	9,217	(309)	61,211	63,300	(2,089)	63,300
70000 · Lebanon Road Expenses							
71110 · Lebanon Road Repairs	-	-	-	30,200	20,000	10,200	20,000
71210 · Lebanon Road Maint.	-	-	-	2,620	-	2,620	-
72110 · Leb. Road Snow Plowing	-	-	-	12,800	20,000	(7,200)	20,000
72210 · Leb. Road Sanding	-	-	-	1,100	-	1,100	-
Total 70000 · Lebanon Road Expenses	-	-	-	46,720	40,000	6,720	40,000
80000 · Main Dam Expenses							
80100 · Main Dam Emergency Plan	1,950	-	1,950	1,950	-	1,950	-
Total 80000 · Main Dam Expenses	1,950	-	1,950	1,950	-	1,950	-
90000 · Special Projects							
90100 · Lake Dredging	-	-	-	-	-	-	-
90200 · Deepwd Road Work - Hebron	-	-	-	12,100	12,100	-	12,100
90300 · Docks and Moorings	-	-	-	250	9,100	(8,850)	9,100
Total 90000 · Special Projects	-	-	-	12,350	21,200	(8,850)	21,200
Total Expenditures	12,831	11,126	1,705	180,549	191,717	(11,168)	191,717
Revenue Over/(Under) Expenditures	\$ (10,305)	\$ (10,515)	\$ 210	\$ 5,421	\$ (17,000)	\$ 22,421	\$ (17,000)
Expenditures paid using Lebanon Road Fund Balance (Reserves)							17,000
							\$ -