

Amston Lake District
Balance Sheet - Governmental Funds
As of 6/30/2018

	General Fund	Lebanon Road Fund	Main Dam Fund	Rainy Day Fund	Special Projects	Invasive Plant Fund	Total All Funds
ASSETS							
Cash and Cash Equivalents							\$ -
Cash in Checking	10,134	5,251	100				15,485
Cash in Savings	44,830			64,589	50,103	125,627	285,149
Total Cash	54,964	5,251	100	64,589	50,103	125,627	300,634
Prepaid Expenses	8,901						8,901
Property Taxes Receivable-net	16,735						16,735
Due From Other Funds	1,156						1,156
Total Assets	\$ 81,756	\$ 5,251	\$ 100	\$ 64,589	\$ 50,103	\$ 125,627	\$ 327,426
LIABILITIES & DEFERRED INFLOWS OF RESOURCES & FUND BALANCES							
Accounts Payable/Accrued Expenses	\$ 10,569						\$ 10,569
Due to Other Funds	-		100	326	103	627	1,156
Credit Card Charges	\$ 35						35
Total Liabilities	\$ 10,604	\$ -	\$ 100	\$ 326	\$ 103	\$ 627	\$ 11,760
Deferred Inflows - Tax Revenue							\$ 13,283
Fund Balances							
Committed		5,251		64,263	50,000	125,000	244,514
Unassigned	57,869		-				57,869
Total Fund Balances	\$ 57,869	\$ 5,251	\$ -	\$ 64,263	\$ 50,000	\$ 125,000	\$ 302,383
Total Liab., Deferred Inflows of Resources and Fund Balances	\$ 81,756	\$ 5,251	\$ 100	\$ 64,589	\$ 50,103	\$ 125,627	\$ 327,426

Amston Lake District Revenue and Expenditure Report
Statement of Revenue, Expenditures and Changes in Fund Balance -
Governmental Funds
For the Year Ended June 30, 2018

	Actual	Budget	Variance
Revenue			
Property Tax Revenue			
Property Tax - Hebron	\$ 85,555	\$ 89,263	\$ (3,708)
Property Tax - Lebanon	123,461	124,262	(801)
Liens and Interest	6,024	-	6,024
Total Property Tax Revenue	215,041	213,525	1,516
Interest Income	1,462	-	1,462
Dock Rental & Miscellaneous	2,754	-	2,754
Total Revenue	219,257	213,525	5,732
Expenditures			
Administrative Expenses			
Secretary/clerk	4,000	4,000	-
Treasurer	5,000	5,000	-
Office supplies, record storage & misc.	3,192	3,250	(58)
Accounting and legal	3,166	5,100	(1,934)
Total Administrative	15,358	17,350	-1,992
Tax Collection			
Tax Collector Fee	5,000	5,000	-
Tax Collection Sftwre/Support	3,217	4,000	(783)
Tax Lien Fees	80	275	(195)
Tax Bills - Processing/Printing	179	1,150	(971)
	8,476	10,425	(1,949)
Insurance and Taxes			
Gen. Liability Insurance	7,582	8,000	(418)
Integrity Bond	150	-	150
Property Taxes - Hebron	8,590	8,800	(210)
Property Taxes - Lebanon	12,056	12,000	56
Total Insurance and Taxes	28,377	28,800	(423)
Other Expenditures			
ALA Support	8,000	8,000	-
Communications	2,223	2,300	(77)
Total Other	10,223	10,300	(77)
Total Administration	62,434	66,875	(4,441)
Lake Health			
Lake Health Action Plans	-	1,200	(1,200)
Limnologist Fees	5,100	-	5,100
Lake Water Testing	2,465	2,500	(35)
Barley Straw	3,925	2,100	1,825
Aquatic Plant Control	-	2,000	(2,000)
All Other Lake Health Expense	1,356	3,800	(2,444)

Amston Lake District Revenue and Expenditure Report
Statement of Revenue, Expenditures and Changes in Fund Balance -
Governmental Funds
For the Year Ended June 30, 2018

	Actual	Budget	Variance
Total Lake Health	12,846	11,600	1,246
Property Repairs and Maintenance	30,335	19,500	10,835
All Other Expenses			
Security	24,316	24,500	(184)
Sanitation	1,400	800	600
Lake Passes	3,221	3,200	21
Gate Monitoring and other	2,576	2,050	526
Total Other Expenses	31,514	30,550	964
Other Projects			
Lebanon - Road repairs and plowing	35,670	35,000	670
Special Projects	-	50,000	(50,000)
Main Dam Expenses	-	-	-
Total Other Projects	35,670	85,000	(49,330)
Total Expenditures	172,799	213,525	(40,726)
Revenue Over/(Under) Expenditures	\$ 46,458	\$ -	\$ 46,458
Beginning Fund Balance - All funds	255,925		
Ending Fund Balance - All funds	\$ 302,383		