

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 4/30/2017

	General Fund	Lebanon Road Fund	Main Dam Fund	Invasive Plant Fund	Rainy Day Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						\$ -
Cash in Checking	50,941	6,511	18,843			76,295
Cash in Savings	529			125,480	76,143	202,152
Total Cash	<u>51,470</u>	<u>6,511</u>	<u>18,843</u>	<u>125,480</u>	<u>76,143</u>	<u>278,447</u>
Prepaid Expenses - Benches	(95)					(95)
Property Taxes Receivable-net *	15,045					15,045
Due From Other Funds	<u>24,828</u>					<u>24,828</u>
Total Assets	<u>\$ 91,248</u>	<u>\$ 6,511</u>	<u>\$ 18,843</u>	<u>\$ 125,480</u>	<u>\$ 76,143</u>	<u>\$ 318,225</u>
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 4,013	\$ 590				\$ 4,603
Due to Other Funds	-		24,063	480	285	24,828
Credit Card Charges	\$ 2,059					2,059
Total Liabilities	<u>\$ 6,072</u>	<u>\$ 590</u>	<u>\$ 24,063</u>	<u>\$ 480</u>	<u>\$ 285</u>	<u>\$ 31,490</u>
Deferred Inflows - Tax Revenue *	<u>\$ 13,538</u>					<u>\$ 13,538</u>
Fund Balances						
Committed		5,921	(5,220)	125,000	75,858	201,559
Unassigned	71,638					71,638
Total Fund Balances	<u>\$ 71,638</u>	<u>\$ 5,921</u>	<u>\$ (5,220)</u>	<u>\$ 125,000</u>	<u>\$ 75,858</u>	<u>\$ 273,197</u>
Total Liab., Deferrals & Fund Balance	<u>\$ 91,248</u>	<u>\$ 6,511</u>	<u>\$ 18,843</u>	<u>\$ 125,480</u>	<u>\$ 76,143</u>	<u>\$ 318,225</u>

* Property taxes receivable and Deferred tax revenue are only adjusted at the end of the fiscal year, therefore, these are the 6/30/16 balances.

Amston Lake District Revenue and Expenditure Report Summary

	Month of April 2017			10 Months Ended 4/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
Revenue							
Total 41000 Property Tax Revenue	11,233	-	11,233	176,325	171,767	4,558	171,767
Total 42000 Other Income	82	131	(49)	835	1,708	(873)	2,950
Total Revenue	11,315	131	11,184	177,160	173,475	3,685	174,717
Expenditures							
Total 50020 · ALD Administrative Expenses	5,908	1,914	3,994	54,104	63,393	(9,289)	67,217
Total 51000 · Lake Health	1,960	2,331	(371)	11,315	12,677	(1,362)	14,500
Total 52000 Repairs & Maintenance	2,220	700	1,520	11,965	15,650	(3,685)	18,650
Total 59000 · Other Lake Mgt. Expenses	791	150	641	21,224	18,150	3,074	30,150
59999 Total Non Admin. Lake Expenses	4,971	3,181	1,790	44,504	46,477	(1,973)	63,300
70000 · Lebanon Road Expenses							
71110 · Lebanon Road Repairs	-	1,000	(1,000)	30,200	20,000	10,200	20,000
71210 · Lebanon Road Maint.	590	-	590	2,620	-	2,620	-
72110 · Leb. Road Snow Plowing	-	1,000	(1,000)	12,800	20,000	(7,200)	20,000
72210 · Leb. Road Sanding	-	-	-	1,100	-	1,100	-
Total 70000 · Lebanon Road Expenses	590	2,000	(1,410)	46,720	40,000	6,720	40,000
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	11,469	7,095	4,374	157,678	171,070	(13,392)	191,717
Revenue Over/(Under) Expenditures	\$ (154)	\$ (6,964)	\$ 6,810	\$ 19,482	\$ 2,405	\$ 17,077	\$ (17,000)

Amston Lake District Revenue and Expenditure Report

	Month of April 2017			10 Months Ended 4/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
Revenue							
Property Tax Revenue							
41110 · Prop. Tax - Hebron Current Yr.	\$ 5,854	\$ -	\$ 5,854	\$ 69,854	\$ 74,384	\$ (4,530)	\$ 74,384
41120 · Prop. Tax - Leb. Current Yr.	3,096	-	3,096	93,118	97,383	(4,265)	97,384
41210 · Back Taxes - Hebron	880	-	880	4,372	-	4,372	-
41220 · Back Taxes - Lebanon	-	-	-	2,969	-	2,969	-
41310 · Liens and Interest - Back Taxes	1,403	-	1,403	6,012	-	6,012	-
Total Property Tax Revenue	11,233	-	11,233	176,325	171,767	4,558	171,767
42110 · Dock Rental Income	-	-	-	(100)	400	(500)	1,400
42210 · Boat Pass Fee Income	-	-	-	90	-	90	-
42350 · Interest Income - Rainy Day Fd.	31	21	10	285	208	77	250
42360 · Interest Income - Inv. Plant Fd	51	50	1	480	500	(20)	600
42390 · Interest Income - Fish Fd.	-	-	-	-	-	-	-
42910 · Other Revenue	-	60	(60)	80	600	(520)	700
Total Revenue	11,315	131	11,184	177,160	173,475	3,685	174,717

Expenditures

50020 · ALD Administrative Expenses							
50110 · Tax Collector Fee	-	417	(417)	3,750	4,167	(417)	5,000
50120 · Tax Collection Sftwre/Support	1,500	300	1,200	1,500	3,000	(1,500)	3,600
50130 · Tax Lien Fees	-	23	(23)	40	229	(189)	275
50140 · Processing/Printing	1,790	-	1,790	1,790	500	1,290	500
50210 · Treasurer Fee	-	417	(417)	3,750	4,167	(417)	5,000
50220 · Secretary/Clerk Fee	973	324	649	2,919	3,243	(324)	3,892
50230 · Legal Fees	737	167	570	1,135	1,667	(532)	2,000
50240 · Legal Notices	-	41	(41)	-	716	(716)	800
50250 · Accounting & Bkping Fees	-	-	-	-	3,100	(3,100)	3,100
50260 · Office Expense	197	24	173	1,024	1,137	(113)	1,185
50270 · Records Storage	-	-	-	1,050	750	300	750
50280 · Internet and Phone	-	40	(40)	500	400	100	480
50290 · Miscellaneous Admin. Exp.	171	40	131	192	400	(208)	475
50410 · Gen. Liability Insurance	-	-	-	7,362	7,200	162	7,200
50415 · Integrity Bond	-	-	-	150	-	150	-
50510 · Property Taxes - Hebron	-	-	-	10,645	15,000	(4,355)	15,000

Amston Lake District Revenue and Expenditure Report

	Month of April 2017			10 Months Ended 4/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
50520 · Property Taxes - Lebanon	-	-	-	8,786	8,800	(14)	8,800
50610 · Website Management	540	80	460	1,340	800	540	960
50620 · Signage & Bulletin Boards	-	-	-	-	700	(700)	700
50630 · Mass Mailing & Newsletter	-	42	(42)	171	417	(246)	500
50710 · ALA Support	-	-	-	8,000	7,000	1,000	7,000
50020 · ALD Adm. - Other	-	-	-	-	-	-	-
Total 50020 · ALD Administrative Expenses	5,908	1,914	3,994	54,104	63,393	(9,289)	67,217
51000 · Lake Health							
51010 · Lake Health Action Plans	-	250	(250)	-	750	(750)	1,000
51020 · Lake Water Testing	-	-	-	1,765	1,900	(135)	2,900
51030 · Barley Straw	1,960	2,000	(40)	2,460	2,300	160	2,300
51040 · Aquatic Plant Control	-	-	-	6,150	6,150	-	6,150
51090 · Other Lake Health Expense	-	81	(81)	-	702	(702)	900
52010 · Boat Inspections - In	-	-	-	470	500	(30)	750
52020 · Boat Inspections - Out	-	-	-	470	375	95	500
Total 51000 · Lake Health	1,960	2,331	(371)	11,315	12,677	(1,362)	14,500
55100 · Lake-wide R & M							
55110 · Lake-wide - Mow & Weed	195	-	195	2,744	3,250	(506)	4,000
55120 · Lake-wide - Brush/Tree Clear	-	-	-	-	800	(800)	1,400
55130 · Lake-wide - Landscaping	-	-	-	-	-	-	-
55160 · Lake-wide - Boat Racks	-	-	-	-	300	(300)	300
55180 · Buoys	-	-	-	261	100	161	100
55190 · Lake-wide - Other R & M	-	250	(250)	250	1,200	(950)	1,200
Total 55100 · Lake-wide R & M	195	250	(55)	3,255	5,650	(2,395)	7,000
55200 · Dam & Pond R & M							
55210 · Dam & Pond - Mow & Weed	-	-	-	-	-	-	-
55220 · Dam & Pond - Brush Removal	-	-	-	500	1,000	(500)	1,000
55230 · Dam & Pond - Landscaping	-	-	-	-	500	(500)	500
55290 · Dam & Pond - Misc. R & M	-	-	-	-	500	(500)	500
Total 55200 · Dam & Pond R & M	-	-	-	500	2,000	(1,500)	2,000
55300 · Main Beach - R & M							
55310 · Main Beach - Mow & Weed	-	-	-	-	-	-	-
55320 · Main Beach - Brush/Tree Clear	-	-	-	800	700	100	700

Amston Lake District Revenue and Expenditure Report

	Month of April 2017			10 Months Ended 4/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
55330 · Main Beach - Sand & Landscaping	-	-	-	-	750	(750)	750
55350 · Main Beach - Dock R & M	-	-	-	140	300	(160)	300
55360 · Main Beach - Boat Racks R & M	-	-	-	-	-	-	-
55390 · Main Beach - Misc. R & M	2,025	-	2,025	3,125	800	2,325	1,000
Total 55300 · Main Beach - R & M	2,025	-	2,025	4,065	2,550	1,515	2,750
55400 · Lollipop Beach - R & M							
55410 · Lollipop Beach - Mow & Weed	-	-	-	-	-	-	-
55420 · Lollipop Beach - Brush Removal	-	-	-	2,300	500	1,800	500
55430 · Lollipop Beach - Sand & Landsc.	-	-	-	-	750	(750)	750
55450 · Lollipop Beach - Boat Dock	-	-	-	140	150	(10)	150
55490 · Lollipop Beach - Misc. R & M	-	-	-	-	500	(500)	500
Total 55400 · Lollipop Beach - R & M	-	-	-	2,440	1,900	540	1,900
55500 · Right-of-Ways - R & M							
55510 · ROW Mow & Weed	-	450	(450)	1,455	3,550	(2,095)	5,000
Total 55500 · Right-of-Ways - R & M	-	450	(450)	1,455	3,550	(2,095)	5,000
55600 · Other Lots - R & M							
55620 · Oth. Lots - Brush/Tree Clearing	-	-	-	250	-	250	-
Total 55600 · Other Lots - R & M	-	-	-	250	-	250	-
59000 · Other Lake Mgt. Expenses							
56110 · Security Patrols - Agency Fee	-	-	-	4,824	9,000	(4,176)	13,500
56120 · Security Patrols - Residents	690	-	690	11,962	7,400	4,562	10,900
56210 · Lake Passes	101	-	101	2,663	200	2,463	3,400
56310 · Gate Monitoring	-	100	(100)	1,005	1,300	(295)	2,100
56910 · Security - Misc. Expense	-	50	(50)	16	150	(134)	150
57110 · Sanitation	-	-	-	754	100	654	100
59110 · Misc. Lake Mgt. Expenses	-	-	-	-	-	-	-
Total 59000 · Other Lake Mgt. Expenses	791	150	641	21,224	18,150	3,074	30,150
59999 Total Non Admin. Lake Expenses	4,971	3,181	1,790	44,504	46,477	(1,973)	63,300
70000 · Lebanon Road Expenses							
71110 · Lebanon Road Repairs	-	1,000	(1,000)	30,200	20,000	10,200	20,000
71210 · Lebanon Road Maint.	590	-	590	2,620	-	2,620	-
72110 · Leb. Road Snow Plowing	-	1,000	(1,000)	12,800	20,000	(7,200)	20,000

Amston Lake District Revenue and Expenditure Report

	Month of April 2017			10 Months Ended 4/30/17			2016-2017
	Actual	Budget	\$ Over Budget	YTD Actual	YTD Budget	\$ Over Budget	Annual Budget
72210 · Leb. Road Sanding	-	-	-	1,100	-	1,100	-
Total 70000 · Lebanon Road Expenses	590	2,000	(1,410)	46,720	40,000	6,720	40,000
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	11,469	7,095	4,374	157,678	171,070	(13,392)	191,717
Revenue Over/(Under) Expenditures	\$ (154)	\$ (6,964)	\$ 6,810	\$ 19,482	\$ 2,405	\$ 17,077	\$ (17,000)
Expenditures paid using Lebanon Road Fund Balance (Reserves)							17,000
Net Revenue Over/(Under) Expenditures				\$ 19,482			\$ -
Fund Balances as of July 1, 2016				\$ 253,715			
Fund Balances as of April 30, 2017				\$ 273,197			
March 31 YTD Net Revenue				\$ 19,616			
April Net Loss				(154)			
Credit card charges corrected retroactively				20			
April 30 YTD Net Revenue				\$ 19,482			

**Amston Lake District
Lebanon Roads Fund Activity
As of 4/30/2017**

	Road Fund - Current Yr Activity	Road Fund - Noncurrent	Total Road Funds
Lebanon Roads Fund Balance - 7/1/16	\$ 17,000.00	\$ 12,641.50	\$ 29,641.50
Plus: Current year approved tax funding	23,000.00	-	23,000.00
Subtotal	\$ 40,000.00	\$ 12,641.50	\$ 52,641.50
Less: Current year actual spending to date	(46,720.00)	-	(46,720.00)
Subtotal	(6,720.00)	12,641.50	5,921.50
Transfer to cover amount spent in excess of approved budget	6,720.00	(6,720.00)	-
Lebanon Roads Fund Balance - 4/30/17	\$ -	\$ 5,921.50	\$ 5,921.50
Cash in checking account - 4/30/17			\$ 6,511.50
Less: April invoice - paid in May			(590.00)
Adjusted Cash Balance - Lebanon Roads Fund			\$ 5,921.50