

**Amston Lake District  
Balance Sheet - Governmental Funds  
As of 5/31/2018**

	General Fund	Lebanon Road Fund	Main Dam Fund	Future Projects	Emergency Fund	Invasive Plant Fund	Total All Funds
<b>ASSETS</b>							
Cash and Cash Equivalents							
Cash in Checking	\$ 10,167	\$ 15,351	\$ 100				\$ 25,618
Cash in Savings	67,306			46,084	64,563	125,575	303,528
Total Cash	77,473	15,351	100	46,084	64,563	125,575	329,146
Prepaid Expenses							-
Property Taxes Receivable-net	11,406						11,406
Due From Other Funds	1,059	-		4,000			5,059
Total Assets	\$ 89,938	\$ 15,351	\$ 100	\$ 50,084	\$ 64,563	\$ 125,575	\$ 345,611
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>							
Accounts Payable & Accrued Expenses	\$ 5,192	\$ -					\$ 5,192
Due to Other Funds	4,000		100	84	300	575	5,059
Credit Card Charges	889						889
Total Liabilities	10,081	-	100	84	300	575	11,140
Deferred Inflows - Tax Revenue	9,838	-	-	-	-	-	9,838
<b>Fund Balances</b>							
Committed		15,351		50,000	64,263	125,000	254,614
Unassigned	70,019		-	-			70,019
Total Fund Balances	70,019	15,351	-	50,000	64,263	125,000	324,633
Total Liab., Deferrals & Fund Balance	\$ 89,938	\$ 15,351	\$ 100	\$ 50,084	\$ 64,563	\$ 125,575	\$ 345,611

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of May 2018		Fiscal YTD May 2018	
	Actual	Actual	Annual Budget	\$ Over (Under)Budget
<b>Revenue</b>				
<b>Total Revenue</b>	\$ 8,385	\$ 215,543	\$ 213,525	\$ 2,018
<b>Expenditures</b>				
Total · ALD Administrative Expenses	4,824	57,782	66,875	(9,093)
Total Non Admin. Lake Expenses	14,542	63,482	61,650	1,832
Total · Lebanon Road Expenses	-	25,570	35,000	(9,430)
Total · Main Dam Expenses		-		-
<b>Total Expenditures</b>	19,366	146,834	163,525	(16,691)
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (10,981)</b>	<b>\$ 68,709</b>	<b>\$ 50,000</b>	<b>\$ 18,709</b>
<b>Future Projects - TBD</b>			50,000	
<b>Grand Total Budget</b>			213,525	
<b>Total Fund Balances - July 1, 2017</b>		255,924		
<b>Total Fund Balances - May 31, 2018</b>		<b>\$ 324,633</b>		

**July 1, 2017 - May 31, 2018**

	<b>Actual</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Revenue</b>			
<b>41999 · Total Revenue - Property Taxes</b>			
<b>41110 · Prop. Tax - Hebron Current Yr.</b>	80,879	89,263	(8,384)
<b>41120 · Prop. Tax - Leb. Current Yr.</b>	117,354	124,263	(6,908)
<b>41210 · Back Taxes - Hebron</b>	3,794	-	3,794
<b>41220 · Back Taxes - Lebanon</b>	4,197	-	4,197
<b>41310 · Liens and Interest - Hebron</b>	3,104	-	3,104
<b>41320 · Liens &amp; Interest - Lebanon</b>	2,619	-	2,619
<b>Total 41999 · Total Revenue - Property Taxes</b>	<b>211,947</b>	<b>213,525</b>	<b>(1,578)</b>
<b>42000 · Total Misc. Revenue</b>			
<b>42110 · Dock Rental Income</b>	2,070	-	2,070
<b>42210 · Boat Pass Fee Income</b>	185	-	185
<b>42300 · Interest Income - All Funds</b>			
<b>42310 · Interest Income - Gen. Savings</b>	381	-	381
<b>42350 · Interest Income - Emergency Fd.</b>	300	-	300
<b>42360 · Interest Income - Inv. Plant Fd</b>	575	-	575
<b>42370 · Interest Income - Spec. Proj.</b>	84	-	84
<b>Total 42300 · Interest Income - All Funds</b>	1,340	-	1,340
<b>Total 42000 · Total Misc. Revenue</b>	<b>3,595</b>	<b>-</b>	<b>3,595</b>
<b>Total Revenue</b>	<b>215,543</b>	<b>213,525</b>	<b>2,018</b>
<b>Expense</b>			
<b>50020 · ALD Administrative Expenses</b>			
<b>50110 · Tax Collector Fee</b>	4,583	5,000	(417)
<b>50120 · Tax Collection Sftwre/Support</b>	-	4,000	(4,000)
<b>50130 · Tax Lien Fees</b>	20	275	(255)
<b>50140 · Processing/Printing</b>	-	400	(400)
<b>50210 · Treasurer Fee</b>	4,583	5,000	(417)
<b>50220 · Secretary/Clerk Fee</b>	3,667	4,000	(333)
<b>50230 · Legal Fees</b>	1,346	2,000	(655)

**July 1, 2017 - May 31, 2018**

	Actual	Budget	\$ Over Budget
<b>50240 · Legal Notices</b>	174	750	(576)
<b>50250 · Accounting &amp; Bkpping Fees</b>	1,820	3,100	(1,280)
<b>50260 · Office Expense</b>	1,335	950	385
<b>50270 · Records Storage</b>	900	800	100
<b>50280 · Internet and Phone</b>	600	600	-
<b>50290 · Miscellaneous Admin. Exp.</b>	339	900	(561)
<b>50410 · Gen. Liability Insurance</b>	7,582	8,000	(418)
<b>50415 · Integrity Bond</b>	150	-	150
<b>50510 · Property Taxes - Hebron</b>	8,590	12,000	(3,410)
<b>50520 · Property Taxes - Lebanon</b>	12,056	8,800	3,256
<b>50610 · Website Management</b>	320	1,500	(1,180)
<b>50620 · Signage &amp; Bulletin Boards</b>	1,340	400	940
<b>50630 · Mass Mailing &amp; Newsletter</b>	378	400	(22)
<b>50710 · ALA Support</b>	8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<u>57,782</u>	<u>66,875</u>	<u>(9,093)</u>
<b>59999 · Total Non Admin. Lake Exp.</b>			
<b>51000 · Total - Lake Health</b>			
<b>51010 · Lake Health Action Plans</b>	-	1,200	(1,200)
<b>51020 · Lake Water Testing</b>	2,465	2,500	(35)
<b>51030 · Barley Straw</b>	3,925	2,100	1,825
<b>51040 · Aquatic Plant Control</b>	-	2,000	(2,000)
<b>51050 · Limnologist Fees</b>	5,100	-	5,100
<b>51080 · Fish Restocking</b>	-	1,500	(1,500)
<b>51090 · Other Lake Health Expense</b>	188	1,000	(812)
<b>52010 · Boat Inspections - In</b>	330	800	(470)
<b>52020 · Boat Inspections - Out</b>	330	500	(170)
<b>51000 · Total - Lake Health - Other</b>	-	-	-
<b>Total 51000 · Total - Lake Health</b>	<u>12,338</u>	<u>11,600</u>	<u>738</u>

**July 1, 2017 - May 31, 2018**

	<b>Actual</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>55100 · Lake-wide R &amp; M</b>			
55110 · Lake-wide - Mow & Weed	4,725	7,050	(2,326)
55120 · Lake-wide - Brush/Tree Clear	-	1,350	(1,350)
55150 · Plunge Pool Maintenance	9,675		9,675
55160 · Lake-wide - Boat Racks	148	500	(352)
55180 · Buoys	-	200	(200)
55190 · Lake-wide - Other R & M	93	2,150	(2,057)
<b>Total 55100 · Lake-wide R &amp; M</b>	<b>14,640</b>	<b>11,250</b>	<b>3,390</b>
<b>55200 · Dam &amp; Pond R &amp; M</b>			
55210 · Dam & Pond - Mow & Weed	-	1,250	(1,250)
55220 · Dam & Pond - Brush Removal	1,600	1,000	600
55290 · Dam & Pond - Misc. R & M	1,950	1,000	950
<b>Total 55200 · Dam &amp; Pond R &amp; M</b>	<b>3,550</b>	<b>3,250</b>	<b>300</b>
<b>55300 · Main Beach - R &amp; M</b>			
55320 · Main Beach - Brush/Tree Clear	883	1,200	(317)
55330 · Main Beach - Sand & Landscape	600	-	600
55350 · Main Beach - Dock R & M	3,848	250	3,598
55390 · Main Beach - Misc. R & M	-	800	(800)
<b>Total 55300 · Main Beach - R &amp; M</b>	<b>5,331</b>	<b>2,250</b>	<b>3,081</b>
<b>55400 · Lollipop Beach - R &amp; M</b>			
55420 · Lollipop Beach - Brush Removal	650	150	500
55430 · Lollipop Beach - Sand & Landscape	300	-	300
55450 · Lollipop Beach - Boat Dock	1,175	200	975
55490 · Lollipop Beach - Misc. R & M	650	2,000	(1,350)
<b>Total 55400 · Lollipop Beach - R &amp; M</b>	<b>2,775</b>	<b>2,350</b>	<b>425</b>

**July 1, 2017 - May 31, 2018**

	<b>Actual</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>55500 · Right-of-Ways - R &amp; M</b>			
<b>55510 · ROW Mow &amp; Weed</b>	1,400	400	1,000
<b>55590 · Right-of-Ways - Misc. R&amp;M</b>	1,170		
<b>55500 · Right-of-Ways - R &amp; M - Other</b>	50		
<b>Total 55500 · Right-of-Ways - R &amp; M</b>	2,620	400	2,220
<b>55620 · Other Lots - Brush/Tree Clearin</b>	100	-	100
<b>Total 55600 · Other Lots - R &amp; M</b>	100	-	100
<b>Total 55899 · Total - Repairs &amp; Maintenance</b>	29,016	19,500	9,516
<b>59000 · Total - Other Lake Expenses</b>			
<b>56110 · Security Patrols - Agency Fee</b>	15,869	24,500	(8,631)
<b>56210 · Lake Passes</b>	3,221	3,200	21
<b>56310 · Gate Monitoring</b>	1,620	1,800	(180)
<b>56910 · Security - Misc. Expense</b>	6	250	(244)
<b>57110 · Sanitation</b>	1,200	800	400
<b>59110 · Misc. Lake Expenses</b>	210	-	210
<b>Total 59000 · Total - Other Lake Expenses</b>	22,127	30,550	(8,423)
<b>59999 · Total Non Admin. Lake Exp. - Other</b>	-	-	-
<b>Total 59999 · Total Non Admin. Lake Exp.</b>	63,482	61,650	1,832
<b>70000 · Total Lebanon Road Expenses</b>			
<b>71110 · Lebanon Road Repairs/Maintenance</b>	10,170	15,000	(4,830)
<b>72110 · Leb. Road Snow Plowing</b>	14,000	18,000	(4,000)
<b>72210 · Leb. Road Sanding</b>	1,400	2,000	(600)
<b>Total 70000 · Total Lebanon Road Expenses</b>	25,570	35,000	(9,430)
<b>Total Expense</b>	146,834	163,525	(16,691)
<b>Net Revenue Over/(Under) Expenditures</b>	<b>68,709</b>	<b>50,000</b>	<b>18,709</b>