

Amston Lake District
Balance Sheet - Governmental Funds
As of 2/28/2018

	General Fund	Lebanon Road Fund	Main Dam Fund	Future Projects	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS							
Cash and Cash Equivalents							
Cash in Checking	\$ 11,091	\$ 11,891	\$ 100				\$ 23,082
Cash in Savings	87,204			34,035	64,482	125,417	311,138
Total Cash	98,295	11,891	100	34,035	64,482	125,417	334,220
Prepaid Expenses							-
Property Taxes Receivable-net	11,406						11,406
Due From Other Funds	771	10,000		\$ 16,000			26,771
Total Assets	\$ 110,472	\$ 21,891	\$ 100	\$ 50,035	\$ 64,482	\$ 125,417	\$ 372,397
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES							
Accounts Payable & Accrued Expenses	\$ 2,109						\$ 2,109
Due to Other Funds	26,000		100	35	219	417	26,771
Credit Card Charges	108						108
Total Liabilities	28,217	-	100	35	219	417	28,988
Deferred Inflows - Tax Revenue	9,838						9,838
Fund Balances							
Committed		21,891		50,000	64,263	125,000	261,154
Unassigned	72,417		-	-			72,417
Total Fund Balances	72,417	21,891	-	50,000	64,263	125,000	333,571
Total Liab., Deferrals & Fund Balance	\$ 110,472	\$ 21,891	\$ 100	\$ 50,035	\$ 64,482	\$ 125,417	\$ 372,397

Amston Lake District Revenue and Expenditure Report - Summary

	Month of February 2018		Fiscal YTD February 2018	
	Actual	Actual	Annual Budget	\$ Over Budget
Revenue				
Total Revenue	\$ 9,395	\$ 188,297	\$ 213,525	\$ (25,228)
Expenditures				
Total · ALD Administrative Expenses	1,564	50,340	66,875	(16,535)
Total Non Admin. Lake Expenses	(100)	39,880	61,650	(21,770)
Total · Lebanon Road Expenses	1,900	20,430	35,000	(14,570)
Total · Main Dam Expenses		-		-
Total Expenditures	3,364	110,650	163,525	(52,875)
Revenue Over/(Under) Expenditures	\$ 6,031	\$ 77,647	\$ 50,000	
Future Projects - TBD			<u>50,000</u>	
Grand Total Budget			<u>213,525</u>	
Total Fund Balances - July 1, 2017		255,925		
Total Fund Balances - February 28, 2018		<u><u>\$ 333,572</u></u>		

**Amston Lake District
Revenue Expenditures Budget vs. Actual**

	Feb 2018	YTD Jul 2017 - Feb 2018	Annual Budget	\$ Over Budget
Revenue				
41999 · Total Revenue - Property Taxes				
41110 · Prop. Tax - Hebron Current Yr.	2,758.62	68,922.63	89,262.50	(20,339.87)
41120 · Prop. Tax - Leb. Current Yr.	4,822.79	107,573.17	124,262.50	(16,689.33)
41210 · Back Taxes - Hebron	540.31	2,965.28	-	2,965.28
41220 · Back Taxes - Lebanon	859.59	4,128.05	-	4,128.05
41310 · Liens and Interest - Hebron	336.47	1,634.56	-	1,634.56
41320 · Liens & Interest - Lebanon	502.04	1,767.29	-	1,767.29
Total 41999 · Total Revenue - Property Taxes	9,819.82	186,990.98	213,525.00	(26,534.02)
42000 · Total Misc. Revenue				
42110 · Dock Rental Income	-	200.00	-	200.00
42210 · Boat Pass Fee Income	-	155.00	-	155.00
42300 · Interest Income - All Funds				
42310 · Interest Income - Gen. Savings	30.55	279.28	-	279.28
42350 · Interest Income - Emergency Fd.	24.72	219.15	-	219.15
42360 · Interest Income - Inv. Plant Fd	48.09	416.94	-	416.94
42370 · Interest Income - Spec. Proj.	11.57	35.16	-	35.16
Total 42300 · Interest Income - All Funds	114.93	950.53	-	950.53
Total 42000 · Total Misc. Revenue	114.93	1,305.53	-	1,305.53
Total Revenue	9,934.75	188,296.51	213,525.00	(25,228.49)
Expense				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	416.67	3,333.34	5,000.00	(1,666.66)
50120 · Tax Collection Sftwre/Support	-	-	4,000.00	(4,000.00)
50130 · Tax Lien Fees	-	10.00	275.00	(265.00)
50140 · Processing/Printing	-	-	400.00	(400.00)
50210 · Treasurer Fee	416.66	3,333.32	5,000.00	(1,666.68)
50220 · Secretary/Clerk Fee	333.33	2,666.66	4,000.00	(1,333.34)

**Amston Lake District
Revenue Expenditures Budget vs. Actual**

	Feb 2018	YTD Jul 2017 - Feb 2018	Annual Budget	\$ Over Budget
50230 · Legal Fees	-	320.00	2,000.00	(1,680.00)
50240 · Legal Notices	-	117.38	750.00	(632.62)
50250 · Accounting & Bkpping Fees	-	1,820.30	3,100.00	(1,279.70)
50260 · Office Expense	107.99	457.64	950.00	(492.36)
50270 · Records Storage	-	900.00	800.00	100.00
50280 · Internet and Phone	40.00	480.00	600.00	(120.00)
50290 · Miscellaneous Admin. Exp.	-	246.69	900.00	(653.31)
50410 · Gen. Liability Insurance	-	7,582.00	8,000.00	(418.00)
50415 · Integrity Bond	-	150.00	-	150.00
50510 · Property Taxes - Hebron	-	8,589.57	12,000.00	(3,410.43)
50520 · Property Taxes - Lebanon	249.70	10,672.98	8,800.00	1,872.98
50610 · Website Management	-	320.00	1,500.00	(1,180.00)
50620 · Signage & Bulletin Boards	-	1,339.85	400.00	939.85
50630 · Mass Mailing & Newsletter	-	-	400.00	(400.00)
50710 · ALA Support	-	8,000.00	8,000.00	-
Total 50020 · ALD Administrative Expenses	1,564.35	50,339.73	66,875.00	(16,535.27)
59999 · Total Non Admin. Lake Exp.				
51000 · Total - Lake Health				
51010 · Lake Health Action Plans	-	-	1,200.00	(1,200.00)
51020 · Lake Water Testing	-	951.00	2,500.00	(1,549.00)
51030 · Barley Straw	-	725.00	2,100.00	(1,375.00)
51040 · Aquatic Plant Control	-	-	2,000.00	(2,000.00)
51050 · Limnologist Fees	-	1,300.00	-	1,300.00
51080 · Fish Restocking	-	-	1,500.00	(1,500.00)
51090 · Other Lake Health Expense	-	-	1,000.00	(1,000.00)
52010 · Boat Inspections - In	-	330.00	800.00	(470.00)
52020 · Boat Inspections - Out	-	330.00	500.00	(170.00)
51000 · Total - Lake Health - Other	-	-	-	-
Total 51000 · Total - Lake Health	-	3,636.00	11,600.00	(7,964.00)

**Amston Lake District
Revenue Expenditures Budget vs. Actual**

	Feb 2018	YTD Jul 2017 - Feb 2018	Annual Budget	\$ Over Budget
55899 · Total - Repairs & Maintenance				
55100 · Lake-wide R & M				
55110 · Lake-wide - Mow & Weed	-	3,660.50	7,050.00	(3,389.50)
55120 · Lake-wide - Brush/Tree Clear	-	-	1,350.00	(1,350.00)
55150 · Plunge Pool Maintenance	7,175.00	7,175.00		7,175.00
55160 · Lake-wide - Boat Racks	-	48.00	500.00	(452.00)
55180 · Buoys	-	-	200.00	(200.00)
55190 · Lake-wide - Other R & M	-	-	2,150.00	(2,150.00)
Total 55100 · Lake-wide R & M	7,175.00	10,883.50	11,250.00	(366.50)
55200 · Dam & Pond R & M				
80100 · Main Dam Emergency Plan		-	-	-
55210 · Dam & Pond - Mow & Weed	-	-	1,250.00	(1,250.00)
55220 · Dam & Pond - Brush Removal	-	1,600.00	1,000.00	600.00
55230 · Dam & Pond - Landscaping	-	-	-	-
55290 · Dam & Pond - Misc. R & M	-	1,950.00	1,000.00	950.00
Total 55200 · Dam & Pond R & M	-	3,550.00	3,250.00	300.00
55300 · Main Beach - R & M				
55320 · Main Beach - Brush/Tree Clear	-	803.00	1,200.00	(397.00)
55350 · Main Beach - Dock R & M	-	925.00	250.00	675.00
55390 · Main Beach - Misc. R & M	-	-	800.00	(800.00)
Total 55300 · Main Beach - R & M	-	1,728.00	2,250.00	(522.00)
55400 · Lollipop Beach - R & M				
55420 · Lollipop Beach - Brush Removal	-	650.00	150.00	500.00
55450 · Lollipop Beach - Boat Dock	(100.00)	825.00	200.00	625.00
55490 · Lollipop Beach - Misc. R & M	(2,475.00)	650.00	2,000.00	(1,350.00)
Total 55400 · Lollipop Beach - R & M	(2,575.00)	2,125.00	2,350.00	(225.00)
55500 · Right-of-Ways - R & M				
55510 · ROW Mow & Weed	(1,250.00)	-	400.00	(400.00)
55590 · Right-of-Ways - Misc. R&M	-	470.00		

**Amston Lake District
Revenue Expenditures Budget vs. Actual**

	Feb 2018	YTD Jul 2017 - Feb 2018	Annual Budget	\$ Over Budget
55500 · Right-of-Ways - R & M - Other	(3,450.00)	50.00		
Total 55500 · Right-of-Ways - R & M	(4,700.00)	520.00	400.00	120.00
55600 · Other Lots - R & M				
55620 · Other Lots - Brush/Tree Clearin	-	100.00	-	100.00
Total 55600 · Other Lots - R & M	-	100.00	-	100.00
Total 55899 · Total - Repairs & Maintenance	(100.00)	18,906.50	19,500.00	(593.50)
59000 · Total - Other Lake Expenses				
56110 · Security Patrols - Agency Fee	-	13,995.25	11,000.00	2,995.25
56120 · Security Patrols - Residents	-	-	13,500.00	(13,500.00)
56210 · Lake Passes	-	705.69	3,200.00	(2,494.31)
56310 · Gate Monitoring	-	1,620.00	1,800.00	(180.00)
56910 · Security - Misc. Expense	-	6.15	250.00	(243.85)
57110 · Sanitation	-	800.00	800.00	-
59110 · Misc. Lake Expenses	-	210.31	-	210.31
Total 59000 · Total - Other Lake Expenses	-	17,337.40	30,550.00	(13,212.60)
59999 · Total Non Admin. Lake Exp. - Other	-	-	-	-
Total 59999 · Total Non Admin. Lake Exp.	(100.00)	39,879.90	61,650.00	(21,770.10)
70000 · Total Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	-	10,630.00	15,000.00	(4,370.00)
72110 · Leb. Road Snow Plowing	1,500.00	9,000.00	18,000.00	(9,000.00)
72210 · Leb. Road Sanding	400.00	800.00	2,000.00	(1,200.00)
Total 70000 · Total Lebanon Road Expenses	1,900.00	20,430.00	35,000.00	(14,570.00)
Total Expense	3,364.35	110,649.63	163,525.00	(52,875.37)
Net Revenue Over/(Under) Expenditures	6,570.40	77,646.88	50,000.00	27,646.88