

**Amston Lake District**  
**DRAFT Statement of Assets, Liabilities and Fund Balances**  
**As of 8/31/2018**

|   | General Fund      | Lebanon Road Fund | Main Dam Fund | Future Projects  | Rainy Day Fund   | Invasive Plant Fund | Total All Funds   |
|---|-------------------|-------------------|---------------|------------------|------------------|---------------------|-------------------|
| <b>ASSETS</b>   |                   |                   |               |                  |                  |                     |                   |
| Cash and Cash Equivalents                                     |                   |                   |               |                  |                  |                     | \$ -              |
| Cash in Checking  | 369               | 5,251             | 100           |                  |                  |                     | 5,720             |
| Cash in Savings   | 130,955           |                   |               | 50,042           | 62,403           | 125,106             | 368,506           |
| Total Cash  | 131,324           | 5,251             | 100           | 50,042           | 62,403           | 125,106             | 374,226           |
| Prepaid Expenses  | -                 |                   |               |                  |                  |                     | -                 |
| Property Taxes Receivable-net                                 | 11,779            |                   |               |                  |                  |                     | 11,779            |
| Due From Other Funds  | 301               |                   |               |                  |                  |                     | 301               |
| <b>Total Assets</b>   | <b>\$ 143,404</b> | <b>\$ 5,251</b>   | <b>\$ 100</b> | <b>\$ 50,042</b> | <b>\$ 62,403</b> | <b>\$ 125,106</b>   | <b>\$ 386,306</b> |
| <b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b> |                   |                   |               |                  |                  |                     |                   |
| Accounts Payable  | \$ 5,222          |                   |               |                  |                  |                     | \$ 5,222          |
| Due to Other Funds  | -                 |                   | 100           | 42               | 53               | 106                 | 301               |
| Credit Card Charges   | \$ 103            |                   |               |                  |                  |                     | 103               |
| <b>Total Liabilities</b>                                      | <b>\$ 5,325</b>   | <b>\$ -</b>       | <b>\$ 100</b> | <b>\$ 42</b>     | <b>\$ 53</b>     | <b>\$ 106</b>       | <b>\$ 5,626</b>   |
| Deferred Inflows - Tax Revenue                                | \$ 9,838          |                   |               |                  |                  |                     | \$ 9,838          |
| <b>Fund Balances</b>  |                   |                   |               |                  |                  |                     |                   |
| Committed   |                   | 5,251             | -             | 50,000           | 62,350           | 125,000             | 242,601           |
| Unassigned  | 128,241           |                   |               |                  |                  |                     | 128,241           |
| Total Fund Balances   | \$ 128,241        | \$ 5,251          | \$ -          | \$ 50,000        | \$ 62,350        | \$ 125,000          | \$ 370,842        |
| <b>Total Liab., Deferrals &amp; Fund Balance</b>              | <b>\$ 143,404</b> | <b>\$ 5,251</b>   | <b>\$ 100</b> | <b>\$ 50,042</b> | <b>\$ 62,403</b> | <b>\$ 125,106</b>   | <b>\$ 386,306</b> |

## Amston Lake District Revenue and Expenditure Report - Summary

|  | Month of         |                  | Fiscal YTD August 2018 |                |
|--|------------------|------------------|------------------------|----------------|
|  | August 2018      | August 2018      | Budget                 | \$ Over Budget |
| <b>Revenue</b>                           |                  |                  |                        |                |
| <b>Total Revenue</b>                     | \$ 23,815        | \$ 118,353       | \$ 159,700             | \$ (41,347)    |
| <b>Expenditures</b>                      |                  |                  |                        |                |
| Total · ALD Administrative Expenses      | 1,794            | 29,895           | 63,000                 | (33,105)       |
| Total Non Admin. Lake Expenses           | 8,327            | 18,693           | 101,700                | (83,007)       |
| Total · Lebanon Road Expenses            |                  | -                | 35,000                 | (35,000)       |
| Total · Main Dam Expenses                |                  | -                |                        | -              |
| <b>Total Expenditures</b>                | 10,121           | 48,588           | 199,700                | (151,112)      |
| <b>Revenue Over/(Under) Expenditures</b> | <b>\$ 13,694</b> | <b>\$ 69,765</b> | <b>\$ (40,000)</b>     |                |
| <b>Surplus funds - Prior Years</b>       |                  |                  | <u>40,000</u>          |                |
| <b>Grand Total Budget</b>                |                  |                  | <u>239,700</u>         |                |

**Amston Lake District**  
**Profit & Loss Budget vs. Actual**  
July through August 2018

|   |                  |                   | TOTAL             |                   |
|---|------------------|-------------------|-------------------|-------------------|
|   | Aug 18           | Jul - Aug 18      | Budget            | \$ Over Budget    |
| <b>Income</b>                                       |                  |                   |                   |                   |
| 41999 · Total Revenue - Property Taxes              |                  |                   |                   |                   |
| 41110 · Prop. Tax - Hebron Current Yr.              | 9,768.50         | 45,164.65         | 62,350.00         | -17,185.35        |
| 41120 · Prop. Tax - Leb. Current Yr.                | 11,654.38        | 66,998.55         | 97,350.00         | -30,351.45        |
| 41210 · Back Taxes - Hebron                         | 856.28           | 1,989.59          |                   |                   |
| 41220 · Back Taxes - Lebanon                        | 903.22           | 2,378.15          |                   |                   |
| 41310 · Liens and Interest - Hebron                 | 241.59           | 970.83            |                   |                   |
| 41320 · Liens & Interest - Lebanon                  | 233.33           | 500.75            |                   |                   |
| <b>Total 41999 · Total Revenue - Property Taxes</b> | <b>23,657.30</b> | <b>118,002.52</b> | <b>159,700.00</b> | <b>-41,697.48</b> |
| 42000 · Total Misc. Revenue                         |                  |                   |                   |                   |
| 42210 · Boat Pass Fee Income                        | 15.00            | 80.00             |                   |                   |
| 42310 · Interest Income - Gen. Savings              | 42.03            | 68.42             |                   |                   |
| 42350 · Interest Income - Emergency Fd.             | 26.49            | 53.43             |                   |                   |
| 42360 · Interest Income - Inv. Plant Fd             | 53.10            | 106.31            |                   |                   |
| 42370 · Interest Income - Spec. Proj.               | 21.24            | 42.49             |                   |                   |
| <b>Total 42300 · Interest Income - All Funds</b>    | <b>142.86</b>    | <b>270.65</b>     |                   |                   |
| <b>Total 42000 · Total Misc. Revenue</b>            | <b>157.86</b>    | <b>350.65</b>     |                   |                   |
| <b>Total Income</b>                                 | <b>23,815.16</b> | <b>118,353.17</b> | <b>159,700.00</b> | <b>-41,346.83</b> |
| <b>Expense</b>                                      |                  |                   |                   |                   |
| 50020 · ALD Administrative Expenses                 |                  |                   |                   |                   |
| 50110 · Tax Collector Fee                           | 429.17           | 858.34            | 5,150.00          | -4,291.66         |
| 50120 · Tax Collection Sftwre/Support               | 0.00             | 0.00              | 1,750.00          | -1,750.00         |
| 50130 · Tax Lien Fees                               | 0.00             | 0.00              | 100.00            | -100.00           |
| 50140 · Processing/Printing                         | 0.00             | 0.00              | 2,200.00          | -2,200.00         |
| 50210 · Treasurer Fee                               | 429.17           | 858.34            | 5,150.00          | -4,291.66         |
| 50220 · Secretary/Clerk Fee                         | 343.33           | 686.66            | 4,120.00          | -3,433.34         |
| 50230 · Legal Fees                                  | 432.50           | 432.50            | 1,000.00          | -567.50           |
| 50240 · Legal Notices                               | 0.00             | 0.00              | 200.00            | -200.00           |
| 50250 · Accounting & Bkpping Fees                   | 0.00             | 0.00              | 1,750.00          | -1,750.00         |
| 50260 · Office Expense                              | 112.99           | 123.47            | 800.00            | -676.53           |
| 50270 · Records Storage                             | 0.00             | 999.00            | 930.00            | 69.00             |
| 50280 · Internet and Phone                          | 20.00            | 40.00             | 300.00            | -260.00           |
| 50290 · Miscellaneous Admin. Exp.                   | 26.93            | 26.93             | 750.00            | -723.07           |
| 50410 · Gen. Liability Insurance                    | 0.00             | 8,001.00          | 7,600.00          | 401.00            |
| 50415 · Integrity Bond                              | 0.00             | 0.00              | 150.00            | -150.00           |
| 50510 · Property Taxes - Hebron                     | 0.00             | 4,694.97          | 9,000.00          | -4,305.03         |
| 50520 · Property Taxes - Lebanon                    | 0.00             | 5,174.11          | 11,500.00         | -6,325.89         |
| 50610 · Website Management                          | 0.00             | 0.00              | 50.00             | -50.00            |
| 50620 · Signage & Bulletin Boards                   | 0.00             | 0.00              | 1,000.00          | -1,000.00         |
| 50630 · Mass Mailing & Newsletter                   | 0.00             | 0.00              | 1,500.00          | -1,500.00         |
| 50710 · ALA Support                                 | 0.00             | 8,000.00          | 8,000.00          | 0.00              |
| 50020 · ALD Administrative Expenses - Other         | 0.00             | 0.00              | 0.00              | 0.00              |
| <b>Total 50020 · ALD Administrative Expenses</b>    | <b>1,794.09</b>  | <b>29,895.32</b>  | <b>63,000.00</b>  | <b>-33,104.68</b> |
| 59999 · Total Non Admin. Lake Exp.                  |                  |                   |                   |                   |
| 51000 · Total - Lake Health                         |                  |                   |                   |                   |
| 51010 · Lake Health Action Plans                    | 0.00             | 0.00              | 10,000.00         | -10,000.00        |
| 51020 · Lake Water Testing                          | 0.00             | 2,018.00          | 2,309.00          | -291.00           |
| 51030 · Barley Straw                                | 800.00           | 800.00            | 4,642.00          | -3,842.00         |
| 51050 · Limnologist Fees                            | 0.00             | 0.00              | 7,191.00          | -7,191.00         |

**Amston Lake District**  
**Profit & Loss Budget vs. Actual**  
July through August 2018

|  | TOTAL           |                  |                   |                   |
|--|-----------------|------------------|-------------------|-------------------|
|  | Aug 18          | Jul - Aug 18     | Budget            | \$ Over Budget    |
| 51070 · Plunge Pools (New)                             | 0.00            | 0.00             | 5,367.00          | -5,367.00         |
| 51090 · Other Lake Health Expense                      | 400.00          | 400.00           | 0.00              | 400.00            |
| 52010 · Boat Inspections - In                          | 56.00           | 182.00           | 751.00            | -569.00           |
| 52020 · Boat Inspections - Out                         | 10.00           | 50.00            | 429.00            | -379.00           |
| <b>Total 51000 · Total - Lake Health</b>               | <b>1,266.00</b> | <b>3,450.00</b>  | <b>30,689.00</b>  | <b>-27,239.00</b> |
| <b>55899 · Total - Repairs &amp; Maintenance</b>       |                 |                  |                   |                   |
| 55100 · Lake-wide R & M                                |                 |                  |                   |                   |
| 55110 · Lake-wide - Mow & Weed                         | 869.00          | 1,977.50         | 6,429.00          | -4,451.50         |
| 55150 · Plunge Pool Maintenance                        | 0.00            | 0.00             | 7,701.00          | -7,701.00         |
| 55160 · Lake-wide - Boat Racks                         | 0.00            | 0.00             | 52.00             | -52.00            |
| 55190 · Lake-wide - Other R & M                        | 0.00            | 82.86            |                   |                   |
| <b>Total 55100 · Lake-wide R &amp; M</b>               | <b>869.00</b>   | <b>2,060.36</b>  | <b>14,182.00</b>  | <b>-12,121.64</b> |
| 55200 · Dam & Pond R & M                               |                 |                  |                   |                   |
| 55220 · Dam & Pond - Brush Removal                     | 0.00            | 0.00             | 1,718.00          | -1,718.00         |
| 55290 · Dam & Pond - Repairs and Maint.                | 0.00            | 313.00           | 2,093.00          | -1,780.00         |
| <b>Total 55200 · Dam &amp; Pond R &amp; M</b>          | <b>0.00</b>     | <b>313.00</b>    | <b>3,811.00</b>   | <b>-3,498.00</b>  |
| 55300 · Main Beach - R & M                             |                 |                  |                   |                   |
| 55320 · Main Beach - Brush/Tree Clear                  | 0.00            | 0.00             | 778.00            | -778.00           |
| 55350 · Main Beach - Dock R & M                        | 0.00            | 0.00             | 1,288.00          | -1,288.00         |
| 55390 · Main Beach - Misc. R & M                       | 0.00            | 100.00           |                   |                   |
| <b>Total 55300 · Main Beach - R &amp; M</b>            | <b>0.00</b>     | <b>100.00</b>    | <b>2,066.00</b>   | <b>-1,966.00</b>  |
| 55400 · Lollipop Beach - R & M                         |                 |                  |                   |                   |
| 55410 · Lollipop Beach - Mow & Weed                    | 300.00          | 300.00           |                   |                   |
| 55420 · Lollipop Beach - Brush Removal                 | 0.00            | 0.00             | 698.00            | -698.00           |
| 55450 · Lollipop Beach - Boat Dock                     | 0.00            | 0.00             | 1,182.00          | -1,182.00         |
| 55490 · Lollipop Beach - Misc. R & M                   | 0.00            | 0.00             | 644.00            | -644.00           |
| <b>Total 55400 · Lollipop Beach - R &amp; M</b>        | <b>300.00</b>   | <b>300.00</b>    | <b>2,524.00</b>   | <b>-2,224.00</b>  |
| 55500 · Right-of-Ways - R & M                          |                 |                  |                   |                   |
| 55510 · ROW Mow & Weed                                 | 0.00            | 0.00             | 1,900.00          | -1,900.00         |
| <b>Total 55500 · Right-of-Ways - R &amp; M</b>         | <b>0.00</b>     | <b>0.00</b>      | <b>1,900.00</b>   | <b>-1,900.00</b>  |
| 55600 · Other Lots - R & M                             |                 |                  |                   |                   |
| 55620 · Other Lots - Brush/Tree Clearin                | 0.00            | 0.00             | 1,718.00          | -1,718.00         |
| <b>Total 55600 · Other Lots - R &amp; M</b>            | <b>0.00</b>     | <b>0.00</b>      | <b>1,718.00</b>   | <b>-1,718.00</b>  |
| <b>Total 55899 · Total - Repairs &amp; Maintenance</b> | <b>1,169.00</b> | <b>2,773.36</b>  | <b>26,201.00</b>  | <b>-23,427.64</b> |
| <b>59000 · Total - Other Lake Expenses</b>             |                 |                  |                   |                   |
| 56110 · Security Patrols - Agency Fee                  | 5,691.99        | 11,435.39        | 30,708.00         | -19,272.61        |
| 56210 · Lake Passes                                    | 0.00            | 14.00            | 3,440.00          | -3,426.00         |
| 56310 · Gate Monitoring                                | 0.00            | 620.00           | 1,980.00          | -1,360.00         |
| 56910 · Security - Misc. Expense                       | 0.00            | 0.00             | 52.00             | -52.00            |
| 57110 · Sanitation                                     | 200.00          | 400.00           | 1,630.00          | -1,230.00         |
| 59110 · Misc. Lake Expenses                            | 0.00            | 0.00             | 7,000.00          | -7,000.00         |
| <b>Total 59000 · Total - Other Lake Expenses</b>       | <b>5,891.99</b> | <b>12,469.39</b> | <b>44,810.00</b>  | <b>-32,340.61</b> |
| <b>59999 · Total Non Admin. Lake Exp. - Other</b>      | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       |
| <b>Total 59999 · Total Non Admin. Lake Exp.</b>        | <b>8,326.99</b> | <b>18,692.75</b> | <b>101,700.00</b> | <b>-83,007.25</b> |
| <b>70000 · Total Lebanon Road Expenses</b>             |                 |                  |                   |                   |
| 71110 · Lebanon Road Repairs                           | 0.00            | 0.00             | 14,000.00         | -14,000.00        |
| 71310 · Leb. Rd. Tree & Brush Clearing                 | 0.00            | 0.00             | 1,000.00          | -1,000.00         |
| 72110 · Leb. Road Snow Plowing                         | 0.00            | 0.00             | 18,000.00         | -18,000.00        |
| 72210 · Leb. Road Sanding                              | 0.00            | 0.00             | 2,000.00          | -2,000.00         |

**Amston Lake District**  
**Profit & Loss Budget vs. Actual**  
July through August 2018

|  | <b>TOTAL</b>     |                     |                   |                       |
|--|------------------|---------------------|-------------------|-----------------------|
|  | <b>Aug 18</b>    | <b>Jul - Aug 18</b> | <b>Budget</b>     | <b>\$ Over Budget</b> |
| <b>Total 70000 - Total Lebanon Road Expenses</b> | 0.00             | 0.00                | 35,000.00         | -35,000.00            |
| <b>Total Expense</b>                             | 10,121.08        | 48,588.07           | 199,700.00        | -151,111.93           |
| <b>Net Income</b>                                | <b>13,694.08</b> | <b>69,765.10</b>    | <b>-40,000.00</b> | <b>109,765.10</b>     |