

Amston Lake District
Statement of Assets, Liabilities, Deferred Inflows and Fund Balances
As of 11/30/2018

| | General Fund | Lebanon Road Fund | Main Dam Fund | Future Projects | Rainy Day Fund | Invasive Plant Fund | Total All Funds |
|---|--------------|-------------------|---------------|-----------------|----------------|---------------------|-----------------|
| <u>ASSETS</u> | | | | | | | |
| Cash and Cash Equivalents | | | | | | | |
| Cash in Checking | \$ 5,072 | \$ 3,732 | \$ 100 | \$ - | \$ - | \$ - | \$ 8,904 |
| Cash in Savings | 100,606 | | | 50,105 | 62,481 | 125,262 | 338,454 |
| Total Cash | 105,678 | 3,732 | 100 | 50,105 | 62,481 | 125,262 | 347,358 |
| Prepaid Expenses | - | | | | | | - |
| Property Taxes Receivable-net | 16,332 | | | | | | 16,332 |
| Due From Other Funds | 598 | 28,000 | | | | | 28,598 |
| Total Assets | \$ 122,608 | \$ 31,732 | \$ 100 | \$ 50,105 | \$ 62,481 | \$ 125,262 | \$ 392,288 |
| <u>LIABILITIES, DEFERRED INFLOWS & FUND BALANCES</u> | | | | | | | |
| Liabilities | | | | | | | |
| Accounts Payable | \$ 1,853 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,853 |
| Due to Other Funds | 28,000 | - | 100 | 105 | 131 | 262 | 28,598 |
| Credit Card Charges | 2,735 | | | | | | 2,735 |
| Total Liabilities | 32,588 | - | 100 | 105 | 131 | 262 | 33,186 |
| Deferred Inflows - Tax Revenue | 13,283 | | | | | | 13,283 |
| Fund Balances | | | | | | | |
| Committed | | 31,732 | - | 50,000 | 62,350 | 125,000 | 269,082 |
| Unassigned | 76,737 | | | | | | 76,737 |
| Total Fund Balances | 76,737 | 31,732 | - | 50,000 | 62,350 | 125,000 | 345,819 |
| Total Liab., Def. Infl. & Fund Balances | \$ 122,608 | \$ 31,732 | \$ 100 | \$ 50,105 | \$ 62,481 | \$ 125,262 | \$ 392,288 |

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 11/30/2018

| | Month of Nov 2018 | YTD Jul -Nov 2018 | Annual Budget | \$ Over Budget |
|--|----------------------|----------------------|-------------------|--------------------|
| Revenue | | | | |
| 41999 - Property Tax Revenue | | | | |
| 41110 - Prop. Tax - Hebron Current Yr. | 578 | 46,317 | 62,350 | (16,033) |
| 41120 - Prop. Tax - Leb. Current Yr. | 989 | 68,737 | 97,350 | (28,613) |
| 41210 - Back Taxes - Hebron | 32 | 3,537 | | 3,537 |
| 41220 - Back Taxes - Lebanon | 98 | 3,225 | | 3,225 |
| 41310 - Liens and Interest - Hebron | 35 | 1,766 | | 1,766 |
| 41320 - Liens & Interest - Lebanon | 19 | 897 | | 897 |
| Total 41999 - Total Property Tax Revenue | \$ 1,751 | \$ 124,479 | \$ 159,700 | \$ (35,221) |
| 42000 - Misc. Revenue | | | | |
| 42110 - Dock Rental Income | - | - | - | - |
| 42210 - Boat Pass Fee Income | - | 100 | - | 100 |
| 42300 - Interest Income - All Funds | | | | |
| 42310 - Interest Income - Gen. Savings | 47 | 219 | - | 219 |
| 42350 - Interest Income - Emergency Fd. | 26 | 131 | - | 131 |
| 42360 - Interest Income - Inv. Plant Fd | 51 | 262 | - | 262 |
| 42370 - Interest Income - Spec. Proj. | 21 | 105 | - | 105 |
| Total 42300 - Interest Income - All Funds | 145 | 717 | - | 717 |
| Total 42000 - Total Misc. Revenue | 145 | 817 | - | 817 |
| Total Revenue | \$ 1,896 | \$ 125,296 | \$ 159,700 | \$ (34,404) |

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 11/30/2018

| | Month of Nov 2018 | YTD Jul -Nov 2018 | Annual Budget | \$ Over Budget |
|--|----------------------|----------------------|------------------|-------------------|
| Expenses | | | | |
| 50020 · ALD Administrative Expenses | | | | |
| 50110 · Tax Collector Fee | 429 | 2,146 | 5,150 | (3,004) |
| 50120 · Tax Collection Sftwre/Support | - | - | 1,750 | (1,750) |
| 50130 · Tax Lien Fees | - | - | 100 | (100) |
| 50140 · Processing/Printing | - | - | 2,200 | (2,200) |
| 50210 · Treasurer Fee | 429 | 2,146 | 5,150 | (3,004) |
| 50220 · Secretary/Clerk Fee | 343 | 1,716 | 4,120 | (2,404) |
| 50230 · Legal Fees | - | 713 | 1,000 | (287) |
| 50240 · Legal Notices | - | - | 200 | (200) |
| 50250 · Accounting & Bkpping Fees | - | - | 1,750 | (1,750) |
| 50260 · Office Expense | 56 | 212 | 800 | (588) |
| 50270 · Records Storage | - | 999 | 930 | 69 |
| 50280 · Internet and Phone | 20 | 20 | 300 | (280) |
| 50290 · Miscellaneous Admin. Exp. | (105) | 178 | 750 | (572) |
| 50410 · Gen. Liability Insurance | - | 8,001 | 7,600 | 401 |
| 50415 · Integrity Bond | - | - | 150 | (150) |
| 50510 · Property Taxes - Hebron | - | 4,695 | 9,000 | (4,305) |
| 50520 · Property Taxes - Lebanon | - | 5,174 | 11,500 | (6,326) |
| 50610 · Website Management | - | - | 50 | (50) |
| 50620 · Signage & Bulletin Boards | - | - | 1,000 | (1,000) |
| 50630 · Mass Mailing & Newsletter | - | - | 1,500 | (1,500) |
| 50710 · ALA Support | - | 8,000 | 8,000 | - |
| Total 50020 · ALD Administrative Expenses | 1,173 | 34,000 | 63,000 | (29,000) |

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 11/30/2018

| | Month of Nov 2018 | YTD Jul -Nov 2018 | Annual Budget | \$ Over Budget |
|--|----------------------|----------------------|------------------|-------------------|
| Lake Operations Expenses | | | | |
| Lake Health | | | | |
| 51010 · Lake Health Action Plans | - | - | 10,000 | (10,000) |
| 51020 · Lake Water Testing | 1,476 | 3,494 | 2,309 | 1,185 |
| 51030 · Barley Straw | - | 800 | 4,642 | (3,842) |
| 51040 · Aquatic Plant Control | - | - | 7,191 | (7,191) |
| 51050 · Limnologist Fees | - | - | - | - |
| 51090 · Other Lake Health Expense | 3,900 | 4,398 | 5,367 | (969) |
| 52010 · Boat Inspections - In | 14 | 290 | 751 | (461) |
| 52020 · Boat Inspections - Out | 320 | 410 | 429 | (19) |
| Total 51000 · Total - Lake Health | 5,710 | 9,392 | 30,689 | (21,297) |
| Repairs & Maintenance | | | | |
| 55110 · Lake-wide - Mow & Weed | - | 3,911 | 6,429 | (2,518) |
| 55150 · Plunge Pool Maintenance | - | 250 | 7,701 | (7,451) |
| 55160 · Lake-wide - Boat Racks | 570 | 570 | 52 | 518 |
| 55180 · Buoys | - | - | - | - |
| 55190 · Lake-wide - Other R & M | - | 83 | - | 83 |
| 55210 · Dam & Pond - Mow & Weed | - | - | - | - |
| 55220 · Dam & Pond - Brush Removal | - | 400 | 1,718 | (1,318) |
| 55230 · Dam & Pond - Landscaping | - | - | - | - |
| 55290 · Dam & Pond - Misc. R & M | - | 313 | 2,093 | (1,780) |

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 11/30/2018

| | Month of Nov 2018 | YTD Jul -Nov 2018 | Annual Budget | \$ Over Budget |
|--|----------------------|----------------------|------------------|--------------------|
| 55320 · Main Beach - Brush/Tree Clear | - | 450 | 778 | (328) |
| 55350 · Main Beach - Dock R & M | - | - | 1,288 | (1,288) |
| 55390 · Main Beach - Misc. R & M | 22 | 129 | - | 129 |
| 55410 · Lollipop Beach - Mow & Weed | - | 300 | - | 300 |
| 55420 · Lollipop Beach - Brush Removal | - | 800 | 698 | 102 |
| 55450 · Lollipop Beach - Boat Dock | - | - | 1,182 | (1,182) |
| 55490 · Lollipop Beach - Misc. R & M | - | - | 644 | (644) |
| 55510 · Right-of-Ways Mow & Weed | - | - | 1,900 | (1,900) |
| 55590 · Right-of-Ways - Misc. R&M | 2,450 | 2,900 | - | 2,900 |
| 55620 · Other Lots - Brush/Tree Clearin | - | - | 1,718 | (1,718) |
| Total 55899 · Total - Repairs & Maintenance | 3,042 | 10,106 | 26,201 | (16,095) |
| All Other Lake Expenses | | | | |
| 56110 · Security Patrols - Agency Fee | - | 13,956 | 30,708 | (16,752) |
| 56210 · Lake Passes | - | 14 | 3,440 | (3,426) |
| 56310 · Gate Monitoring | - | 1,280 | 1,980 | (700) |
| 56910 · Security - Misc. Expense | - | - | 52 | (52) |
| 57110 · Sanitation | 200 | 733 | 1,630 | (897) |
| 59110 · Misc. Lake Expenses | - | 25 | - | 25 |
| Total 59000 · Total - Other Lake Expenses | 200 | 16,008 | 37,810 | (21,802) |
| Total Lake Operations Expense | \$ 8,952 | \$ 35,506 | \$ 94,700 | \$ (59,194) |
| Special Projects | 3,800 | 3,835 | 7,000 | (3,165) |

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 11/30/2018

| | Month of Nov 2018 | YTD Jul -Nov 2018 | Annual Budget | \$ Over Budget |
|--|----------------------|----------------------|--------------------|-------------------|
| Lebanon Road Expenses | | | | |
| 71110 - Lebanon Road Repairs/Maintenance | - | 6,420 | 14,000 | (7,580) |
| 71310 - Lebanon Road Tree & Brush Clearing | - | - | 1,000 | (1,000) |
| 72110 - Leb. Road Snow Plowing | 2,000 | 2,000 | 18,000 | (16,000) |
| 72210 - Leb. Road Sanding | 100 | 100 | 2,000 | (1,900) |
| Total 70000 - Total Lebanon Road Expenses | 2,100 | 8,520 | 35,000 | (26,480) |
| Total All Expenses | 16,025 | 81,861 | 199,700 | (117,839) |
| Net Revenue Over/(Under) Expenditures | \$ (14,129) | \$ 43,435 | \$ (40,000) | \$ 83,435 |