

Mountain Lakes Chart of Accounts - Line & Content Descriptions

MASTER LISTING

Line No.	Line Description	Content Description
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GENERAL OPERATING REVENUES

4002-1	Building Permits	Revenue from zoning application fees
4003-1	Bath Recreation Fees	Revenue from yearly recreation fees paid by Bath residents (15 properties)
4005-1	Interest Revenue	Interest paid on District checking and ICS accounts
4006-3	Lodge Rental Income	Rental fees, deposit fees IN, deposit refunds OUT
4012-2	Boat Rentals Revenue	Revenue from canoe and kayak rental fees
4015-1	Misc. Revenue - GENOP	Map sales, insurance refunds, Haverhill admin cost reimbursement (2016), payt for damages (2016)
4016-2	Snack Revenue	Snack Bar sales revenue
4017-2	Misc. Revenue - REC	T-shirt sales revenue -- (2016) T-shirt revenue now goes to Rec. revolving fund
4018-1	Bath Water Service Fees	Water service revenue from out-of-District Bath customers
4020-1	Taxes Rec'd-Haverhill	Tax Revenue (billed and collected by Haverhill, paid to District twice yearly)

GENERAL OPERATING EXPENSES

5002-1	Commissioner	Commissioner stipend (paid quarterly)
5004-1	Treasurer	Treasurer stipend (paid quarterly)
5006-1	Clerk	Clerk stipend (paid yearly)
5008-1	Moderator	Moderator stipend (paid yearly)
5009-1	Zoning Officer	Zoning officer stipend (paid monthly)
5010-1	Admin. Assistant	Hourly wages for administrative assistant
5012-1	Maintenance Mgr	Hourly wages for maintenance manager
5013-1	Maintenance Asst	Hourly wages for maintenance assistant
5014-1	Prof Services - CPA	Accounting and consulting fees
5016-2	Rec Program Director	Hourly wages for Rec. program director
5018-2	Lifeguards	Hourly wages for lifeguards (incl. head lifeguard)
5019-2	Snack Bar	Snack bar inventory - food, drinks, ice cream, swim diapers, small toys (NOT T-shirts - see Rec. revolving fund)
5020-2	Snack Bar Attendants	Hourly wages for snack bar workers
5022-2	Lodge Attendant	Hourly wages for winter Lodge attendant
5026-1	FICA Expense - Gen Op	FICA for Maintenance Manager, Maintenance Assistant, and Admin. Assistant
5026-2	FICA Expense - Rec	FICA for Rec. workers - Rec. program director, lifeguards, snack bar workers, Lodge attendant
5028-1	Unemp Insurance	Unemployment Compensation insurance yearly contribution to Primex

5030-1	Workers Comp	Workers Compensation insurance yearly contribution to Primex
5035-1	WGSB Dam Loan	Loan payments on 2007 Dam Improvement Project
5036-1	WGSB French Pond Loan	Loan payments on 1998 French Pond Road & Dam Project
5037-1	WGSB Water Loan	Loan Payments on 2005 Water Project
5038-1	PASS Lower Dam Loan	Loan Payments on 2015 Lower Dam Outlet Project
5042-1	Audit Expense	Fees paid for required annual audit of District accounts
5043-1	Health Insurance	District contribution to health insurance premiums for Maintance Manager
5046-1	Liability Insurance	Property and Liability insurance yearly contribution to Primex
5048-1	Office Software	Sage software, Adobe subscription, virus protection, website/domain fees, Reg. of Deeds access, tech services
5049-1	Office Supplies	Records storage supplies, printer & copier supplies, postage, paper, envelopes, pens, folders, etc.
5051-1	Phone/Internet - Gen Op	Office phone and internet service, beach wi-fi service
5051-2	Phone - Rec Pool	Pool phone for emergency (no long distance)
5051-3	Phone/Internet - Lodge	Lodge phone (no long distance) and wi-fi service
5052-1	Electricity - Gen Op	Electricity for office building
5052-2	Electricity - Rec	Electricity for pool house, pool pump
5052-3	Electricity - Lodge	Electricity for Lodge
5054-1	Fuel/Propane - Gen Op	Heating fuel for office building
5054-2	Fuel/Propane - Rec	Heating fuel for pump house, pool heater
5054-3	Fuel Oil - Lodge	Heating oil for Lodge
5056-1	Printing/Ad - Gen Op	Newspaper public notices (incl. ZBA til reimb), annual booklet printing costs, special copying fees (mylar, blueprints, etc.)
5058-1	Water Charge - Gen Op	Yearly water fee for office building
5058-2	Water Charge - Rec	Yearly water fee for pool
5058-3	Water Charge - Lodge	Yearly water fee for Lodge
5060-1	Consult/Training - Gen Op	NHMA & Primex Conferences; Budget & Finance Workshop; Primex, NHMA & DRA classes
5060-2	Consult/Training - Rec	Lifeguard cert & re-cert reimbursements, advanced training classes, expenses for lifeguard in-house training
5062-1	Fees/Registrations - Gen Op	NHMA, MMANH, and NHGFOA dues/membership fees; record check fees for non-Rec hires
5064-1	Facility Op - Gen Op	Trash removal, office pest control, inspection fees, repair/replacement parts, cleaning and operating supplies
5064-2	Facility Op - Rec	Portable toilets; Rec.employee ads/record checks/clothing/equipment; movie license; equipment & supplies for recreational use
5064-3	Facility Op - Lodge	Quarterly cleaning & pest control, inspection fees, repair/replacement parts, cleaning and operating supplies
5065-1	Snowplow/Mowing - Gen Op	Seasonal maintenance for District communal areas (office, causeway, parking lot, spillway, pool area, Edson Park,etc.)
5065-3	Snowplow/Mowing - Lodge	Seasonal maintenance for Lodge facilities (Lodge grounds, parking lot, sledding hill, baseball diamond, etc).
5066-1	Beautification/Wildlife	Plants, mulch, pots, landscaping timbers, weed control supplies, etc. for District communal areas
5067-1	Fireworks	Annual fireworks display on Labor Day weekend
5068-1	Special Events - Gen Op	Annual Meeting luncheon food and supplies costs, person of the year award

5068-2	Special Events - Rec	Expenses for Winterfest, 4th of July, Luau, Block Party, Octoberfest, Lodge Christmas Decorating Party
5072-1	Equip Purchase/Maint - Gen Op	Expenses to purchase/maintain tools & equipment used in District facilities operation
5072-3	Equip Purchase/Maint - Lodge	Expenses to purchase/maintain tools & equipment used in Lodge operation
5074-1	Mileage	Mileage for District travel (i.e. banking, post office, educational conferences/workshops)
5082-2	Beach/Pool Maintenance	Pool chemicals & equipment, raft/dock/boat/rack maintenance, sand maintenance/replacement, fence/gate maintenance
5095-1	Planning Board Admin	Administrative assistant wages for PB business
5096-1	Planning Board	Postage, mailing supplies, newspaper notices
WATER DEPT REVENUES		
2-4003	WD Hookups	Hookup fees for new homes
2-4005	WD Interest Revenue	Interest paid on Water Dept. checking and investment accounts
2-4019	Water Revenue - District	Revenue from DISTRICT residents yearly water fees - (2016) 306 homes x \$475
2-4019B	Water Revenue - Bath	Revenue from BATH residents yearly water fees - (2016) 15 homes x \$687
WATER DEPT EXPENSES		
2-5010	WD Admin Asst	WD portion of hourly wages for administrative assistant
2-5014	WD Prof Services - CPA	WD portion of accounting and consulting fees
2-5032	WD Bank Charge	Returned check fees
2-5039	WD FICA Expense	WD portion of FICA expenses
2-5040	WD Legal Expense	Recording fees,
2-5042	WD Audit Expense	WD portion of audit expenses
2-5046	WD Liability Insurance	WD portion of Liability insurance contribution to Primex
2-5047	WD Health Insurance	WD portion of health insurance contributions for Maintance Manager
2-5049	TRANSFER OUT - Cap Res	Amount to be transferred to WD Fund Balance/Water Surplus (in order to balance proprietary fund)
2-5050	WD Office Expense	WD portion of software & office supplies; WD postage & billing supplies; WD portion of annual booklet expense
2-5051	WD Telephone	Landline telephone service for chambers alarm, Don's emergency contact cell phone
2-5052	WD Electricity	Electricity for pump house and chambers
2-5054	WD Fuel/Propane	Fuel to heat pump house
2-5060	WD Consulting/Training	Classes and workshops for cert requirements, Operator Field Day workshops
2-5062	WD Fees/Registration	Water & VLAP testing; AWW, GSRWA & NHWWA dues; annual dam registration fees, Operator cert renewal fee
2-5064	WD Facility Maint	Chlorine, repair parts inventory, tools, snowplowing WD grounds, WD building/fence maintenance
2-5071	WD Emerycy To/From CRF	Water emergency/breaks paid from here, then reimbursed from CRF
2-5074	WD Truck Expenses	Truck fuel, repair costs, inspection, registration
2-5078	WD Equip Purchase/Maint	Water/trash pumps, testing equipment, leak detection equipment

2-5094	WWL Water Purchases	Monthly base charges per contract, charges for actual water usage in excess of contract amount
2-5096	WD Contract Labor	Monthly vendor stand-by/on call fees as contracted with Horne Excavating & Harold Clough, other consultant fees
2-5097	WD Water Assistant	Hourly wages for water department assistant
2-5098	WD Water Dept Manager	Hourly wages for water department manager
2-5099	WD Bath Service Fee	portion of Bath residences' yearly water fee paid to Gen Op

Mountain Lakes District - GENERAL OPERATIONS

BUDGET WORKSHEET FOR 2017

With 2016 Balances as of September 30, 2016

(NOTE: Fiscal Year Runs Jan. 1 to Dec. 31)

	2016 YTD	2016 Budget	2017 Requested Budget	2017 BUDGET NOTES
Revenues				
4002-1 - BUILDING PERMITS	360.00	500.00	500.00	
4003-1 - BATH RECREATION FEES	1,250.00	1,000.00	1,000.00	
4005-1 - INTEREST REVENUE	40.73	50.00	50.00	
4006-3 - LODGE RENTAL INCOME	2,350.00	2,500.00	2,500.00	
4012-2 - BOAT RENTALS REVENUE	1,000.00	1,100.00	1,100.00	
4015-1 - MISC. REVENUE-GEN OP	1,470.00	250.00	250.00	
4016-2 - SNACK REVENUE	2,065.59	2,000.00	2,000.00	
4017-2 - MISC. REVENUE - REC.	0.00	300.00	0.00	
4018-1 - BATH WATER SVC FEES	3,180.00	3,240.00	3,375.00	15 customers X \$225 (guess)
4020-1 - TAXES RECD-HAVERHILL	113,277.00	226,554.00		
Total Revenues	124,993.32	237,494.00	10,775.00	
Expenditures				
5002-1 - COMMISSIONER	4,500.00	9,000.00	9,000.00	
5004-1 - TREASURER	250.00	500.00	500.00	
5006-1 - CLERK	75.00	75.00	75.00	
5008-1 - MODERATOR	75.00	75.00	75.00	
5009-1 - ZONING OFFICER	1,800.00	2,400.00	2,400.00	
5010-1 - ADMIN. ASSISTANT	8,955.07	10,840.00	10,840.00	Comm
5012-1 - MAINTENANCE MGR	19,678.75	28,458.00	28,458.00	Comm
5013-1 - MAINTENANCE ASSISTANT	1,657.75	2,500.00	2,500.00	DD
5014-1 - PROF. SERVICES - CPA	1,213.13	2,300.00	2,300.00	Comm

	2016 YTD	2016 Budget	2017 Requested Budget	2017 BUDGET NOTES
5016-2 - REC. PROGRAM DIRECTOR	3,285.00	4,000.00	5,000.00	↑↑ ? LK
5018-2 - LIFEGUARDS	12,874.80	13,000.00	13,000.00	? LK
5019-2 - SNACK BAR	1,143.51	750.00	1,200.00	↑↑ ? LK
5020-2 - SNACK ATTENDANTS	5,988.74	3,000.00	4,000.00	↑↑ ? LK
5022-2 - LODGE ATTENDANT	0.00	850.00	850.00	? LK
5026-1 - FICA EXPENSE-GEN OP	4,808.10	5,400.00	5,400.00	
5026-2 - FICA EXPENSE-REC	1,335.30	1,250.00	1,450.00	? LK-depends on Rec. wages
5028-1 - UNEMP INSURANCE	0.00	500.00	500.00	(credit at Primex 2016)
5030-1 - WORKERS COMP	0.00	2,610.00	2,500.00	(credit at Primex 2016)
5035-1 - WGSB DAM LOAN	4,196.90	8,339.00	8,139.00	
5036-1 - WGSB FRENCH POND LOAN	7,874.49	15,650.00	15,229.00	
5037-1 - WGSB WATER LOAN	32,771.23	32,772.00	31,975.00	
5038-1 - PASS LOWER DAM LOAN	11,554.27	0.00	20,000.00	↑↑ from fund balances 2016, same in 2017??
5042-1 - AUDIT EXPENSE	3,030.10	3,500.00	3,500.00	
5043-1 - HEALTH INSURANCE	2,500.00	3,000.00	3,000.00	KG?
5046-1 - LIABILITY INSURANCE	1,801.00	4,500.00	3,000.00	↓↓
5048-1 - OFFICE SOFTWARE	1,213.72	2,200.00	1,800.00	↓↓
5049-1 - OFFICE SUPPLIES	1,127.32	1,200.00	1,500.00	↑↑
5051-1 - PHONE/INTERNET-GEN OP	2,249.32	2,500.00	2,500.00	
5051-2 - PHONE-REC POOL	187.11	150.00	250.00	↑↑
5051-3 - PHONE/INTERNET-LODGE	697.29	1,050.00	1,050.00	
5052-1 - ELECTRICITY-GEN OP	2,757.25	3,800.00	3,800.00	
5052-2 - ELECTRICITY-REC	917.81	1,200.00	1,200.00	
5052-3 - ELECTRICITY-LODGE	824.41	1,000.00	1,000.00	
5054-1 - FUEL/PROPANE-GEN OP	425.27	2,500.00	2,500.00	
5054-2 - FUEL/PROPANE-REC	489.41	1,000.00	1,000.00	
5054-3 - FUEL OIL-LODGE	2,098.64	4,600.00	4,600.00	
5056-1 - PRINTING/AD-GEN OP	446.33	700.00	700.00	
5058-1 - WATER CHARGE-GEN OP	475.00	475.00	475.00	
5058-2 - WATER CHARGE-REC	475.00	475.00	475.00	

	2016 YTD	2016 Budget	2017 Requested Budget	2017 BUDGET NOTES
5058-3 - WATER CHARGE-LODGE	475.00	475.00	475.00	
5060-1 - CONSULT/TRAINNG-GENOP	234.66	350.00	1,000.00	↑↑ Primex Conf for all?
5060-2 - CONSULT/TRAINING-REC	0.00	750.00	750.00	
5062-1 - FEES/REGISTRTRS-GENOP	590.00	800.00	800.00	
5064-1 - FACILITY OPER-GEN OP	3,028.10	7,000.00	7,000.00	DD
5064-2 - FACILITY OPER-REC	3,887.67	2,000.00	2,000.00	DD
5064-3 - FACILITY OPER-LODGE	1,717.65	1,500.00	1,500.00	↑↑ DD - Increased cleaning, pest control expenses?
5065-1 - SNOWPLOW/MOWING-GENOP	1,251.67	2,500.00	2,500.00	DD
5065-3 - SNOWPLOW/MOWING-LODGE	1,155.00	2,000.00	2,000.00	DD
5066-1 - BEAUTIFICATN/WILDLIFE	914.88	1,250.00	1,250.00	RR
5067-1 - FIREWORKS	2,000.00	2,200.00	2,200.00	
5068-1 - SPECIAL EVENTS-GENOP	454.35	500.00	500.00	
5068-2 - SPECIAL EVENTS-REC	165.79	550.00	550.00	LK
5072-3 - EQUIP PUR/MAINT-LODGE	1,293.42	1,500.00	1,500.00	DD
5074-1 - MILEAGE	298.00	300.00	500.00	↑↑ Primex Conf for all?
5082-2 - BEACH/POOL MAINT.	3,950.49	3,000.00	3,000.00	DD/LK
5095-1 - PLANNING BOARD ADMIN	884.07	1,500.00	1,500.00	
5096-1 - PLANNING BOARD	203.67	200.00	200.00	
LODGE RENOVATION PROJECTS	13,424.41	0.00	0.00	
Total Expenditures	181,680.85	206,494.00	226,966.00	

Mountain Lakes - WATER DEPARTMENT

BUDGET WORKSHEET for 2017

With 2016 Balances as of September 30, 2016

(Note: Fiscal Year Runs Jan. 1 to Dec. 31)

	2016 YTD	2016 Budget	2017 Requested Budget	2017 BUDGET NOTES
Revenues				
2-4003 - WD HOOKUPS	\$ 0.00	\$ 1,200.00	1,200.00	
2-4005 - WD INTEREST REVENUE	2,760.67	750.00	750.00	
2-4019 - WATER REVENUE-DISTRICT	146,925.03	144,875.00	145,350.00	306 customers X \$475 (guess)
2-4019B - WATER REVENUE-BATH	10,305.00	10,305.00	10,500.00	15 customers X \$700 (guess)
Total Revenues	159,990.70	157,130.00	157,800.00	

Expenditures				
2-5010 - WD ADMIN ASSISTANT	9,839.19	10,840.00	11,000.00	Comm
2-5014 - WD PROF SERVICES-CPA	331.62	2,300.00	2,250.00	Comm
2-5032 - WD BANK CHARGE	10.00	0.00	0.00	
2-5039 - WD FICA EXPENSE	2,400.00	3,350.00	3,350.00	
2-5040 - WD LEGAL EXPENSE	32.94	750.00	500.00	⇓
2-5042 - WD AUDIT EXPENSE	3,030.10	3,500.00	3,500.00	
2-5046 - WD LIABILITY INSURANC	1,801.00	4,027.00	3,000.00	⇓
2-5047 - WD HEALTH INSURANCE	1,500.00	3,000.00	3,000.00	
2-5049 - TRANSFER OUT-Cap Res	1,352.00	1,352.00	0.00	
2-5050 - WD OFFICE EXPENSE	1,693.77	1,400.00	2,000.00	↑↑ increased software & postage expense
2-5051 - WD TELEPHONE	1,030.53	1,200.00	1,200.00	↑↑ increased cost
2-5052 - WD ELECTRICITY	9,344.77	9,000.00	10,000.00	↑↑ increased cost + heavy usage again in 2017?
2-5054 - WD FUEL/PROPANE	731.62	1,200.00	1,200.00	
2-5060 - WD CONSULT/TRAIN	145.00	300.00	300.00	
2-5062 - WD FEES/REGISTRATION	2,073.00	2,800.00	2,800.00	any extra water testing in 2017?
2-5064 - WD FACILITY MAINT	2,362.29	5,000.00	5,000.00	
2-5074 - WD TRUCK EXPENSES	6,209.32	5,000.00	5,000.00	

	2016 YTD	2016 Budget	2017 Requested Budget	2017 BUDGET NOTES
2-5078 - WD EQUIP PURCH/MAINT	1,440.84	4,000.00	4,000.00	
2-5094 - WWL WATER PURCHASES	54,226.50	45,000.00	45,000.00	maybe increase based on 2016 usage & WWL price hike?
2-5096 - WD CONTRACT LABOR	15,783.00	19,000.00	19,000.00	
2-5097 - WD WATER ASSISTANT	1,657.75	2,500.00	2,500.00	DD
2-5098 - WD WATER DEPT MANAGER	19,678.76	28,431.00	30,000.00	Comm
2-5099 - WD BATH SERVICE FEE	3,180.00	3,180.00	3,200.00	Comm
Total Expenses	139,854.00	157,130.00	157,800.00	

Mountain Lakes District Fund Report

As of the Month ending September 30, 2016

BANK ACCOUNTS *		
Account Type	Account Name	Balance **
Checking	Mountain Lakes District - General Op/General Fund	\$18,998.05
ICS Sweep Acct.	General Op Investment Account	\$10,156.79
Checking	Mountain Lakes Water Department - Water Fund	\$78,754.83
Money Market	Water Department Investment Account	\$100,214.68
Checking	Mountain Lakes Recreation - Recreation Revolving Account	\$1,924.99
TOTAL		\$210,049.34

TRUSTEE ACCOUNTS ***		
Account Type	Account Name	Balance
Capital Reserve Fund	Mountain Lakes Recreational Facilities	\$1,017.56
Capital Reserve Fund	Mountain Lakes Facility Maint, Improvement, & Equipment	\$10,414.80
Capital Reserve Fund	Mountain Lakes Water Department Capital Improvement	\$47,868.64
Capital Reserve Fund	Mountain Lakes Water Emergency Fund	\$8,612.96
Capital Reserve Fund	Mountain Lakes General Op Legal Expenses	\$12,132.50
Capital Reserve Fund	Mountain Lakes Planning Board Legal Expenses	\$206.00
Capital Reserve Fund	Mountain Lakes Forestry Management Fund	\$3,117.86
Capital Reserve Fund	Mountain Lakes Master Plan Update	\$10,342.87
Capital Reserve Fund	Mountain Lakes District Vehicle Purchase, Maint. & Equip	\$9,992.10
Capital Reserve Fund	Mountain Lakes Future Dam Projects	\$4,996.05
TOTAL		\$108,701.34

LIABILITY ACCOUNTS		
Account Type	Account Name	Balance
Loan (WGSB)	2007 Dam Improvement Project	\$65,620.37
Loan (WGSB)	1998 French Pond Road & Dam Project	\$36,232.48
Loan (WGSB)	2005 Water Project	\$250,000.00
Loan (Passumpsic)	2015 Lower Dam Outlet Project	\$219,012.38
TOTAL		\$570,865.23

* The District maintains separate cash accounts for the two main funds: General Fund and Water Dept. Fund. Each of those funds also has a corresponding investment fund to comply with the FDIC deposit limitation.

** Please note these are cash account balances only. For information on the District's fund balances (also known as "fund surplus"), please see the 2014 Financial Statements and Independent Auditor's Report from Vachon Clukay & Co., PC

*** Held by Charter Bank and Trust and administered by the Trustee of the Trust Fund. Commissioners are authorized agents to expend.

Mountain Lakes District General Fund
Budgeted Statement of Revenues and Expenditures
For the Months Ending September 30, 2016

	2016 Year to Date	2016 Budget	Balance Remaining	Percent Remaining
Revenues				
4002-1 - BUILDING PERMITS	\$ 360.00	500.00	140.00	28.00
4003-1 - BATH RECREATION FEES	1,250.00	1,000.00	(250.00)	(25.00)
4005-1 - INTEREST REVENUE	40.73	50.00	9.27	18.54
4006-3 - LODGE RENTAL INCOME	2,350.00	2,500.00	150.00	6.00
4012-2 - BOAT RENTALS REVENUE	1,000.00	1,100.00	100.00	9.09
4015-1 - MISC. REVENUE-GEN OP	1,470.00	250.00	(1,220.00)	(488.00)
4016-2 - SNACK REVENUE	2,065.59	2,000.00	(65.59)	(3.28)
4017-2 - MISC. REVENUE - REC.	0.00	300.00	300.00	100.00
4018-1 - BATH WATER SVC FEES	3,180.00	3,240.00	60.00	1.85
4020-1 - TAXES RECD-HAVERHILL	113,277.00	226,554.00	113,277.00	50.00
Total Revenues, Gains & Other Support	124,993.32	237,494.00	112,500.68	47.37
Expenditures				
5002-1 - COMMISSIONER	4,500.00	9,000.00	4,500.00	50.00
5004-1 - TREASURER	250.00	500.00	250.00	50.00
5006-1 - CLERK	75.00	75.00	0.00	0.00
5008-1 - MODERATOR	75.00	75.00	0.00	0.00
5009-1 - ZONING OFFICER	1,800.00	2,400.00	600.00	25.00
5010-1 - ADMIN. ASSISTANT	8,955.07	10,840.00	1,884.93	17.39
5012-1 - MAINTENANCE MGR	19,678.75	28,458.00	8,779.25	30.85
5013-1 - MAINTENANCE ASSISTANT	1,657.75	2,500.00	842.25	33.69
5014-1 - PROF. SERVICES - CPA	1,213.13	2,300.00	1,086.87	47.26
5016-2 - REC. PROGRAM DIRECTOR	3,285.00	4,000.00	715.00	17.88
5018-2 - LIFEGUARDS	12,874.80	13,000.00	125.20	0.96
5019-2 - SNACK BAR	1,143.51	750.00	(393.51)	(52.47)
5020-2 - SNACK ATTENDANTS	5,988.74	3,000.00	(2,988.74)	(99.62)

Mountain Lakes District General Fund
Budgeted Statement of Revenues and Expenditures
For the Months Ending September 30, 2016

	2016 Year to Date	2016 Budget	Balance Remaining	Percent Remaining
5022-2 - LODGE ATTENDANT	0.00	850.00	850.00	100.00
5026-1 - FICA EXPENSE-GEN OP	4,808.10	5,400.00	591.90	10.96
5026-2 - FICA EXPENSE-REC	1,335.30	1,250.00	(85.30)	(6.82)
5028-1 - UNEMP INSURANCE	0.00	500.00	500.00	100.00
5030-1 - WORKERS COMP	0.00	2,610.00	2,610.00	100.00
5035-1 - WGSB DAM LOAN	4,196.90	8,339.00	4,142.10	49.67
5036-1 - WGSB FRENCH POND LOAN	7,874.49	15,650.00	7,775.51	49.68
5037-1 - WGBS WATER LOAN	32,771.23	32,772.00	0.77	0.00
5038-1 - PASS LOWER DAM LOAN *	11,554.27	0.00	(11,554.27)	0.00
5042-1 - AUDIT EXPENSE	3,030.10	3,500.00	469.90	13.43
5043-1 - HEALTH INSURANCE	2,500.00	3,000.00	500.00	16.67
5046-1 - LIABILITY INSURANCE	1,801.00	4,500.00	2,699.00	59.98
5048-1 - OFFICE SOFTWARE	1,213.72	2,200.00	986.28	44.83
5049-1 - OFFICE SUPPLIES	1,127.32	1,200.00	72.68	6.06
5051-1 - PHONE/INTERNET-GEN OP	2,249.32	2,500.00	250.68	10.03
5051-2 - PHONE-REC POOL	187.11	150.00	(37.11)	(24.74)
5051-3 - PHONE/INTERNET-LODGE	697.29	1,050.00	352.71	33.59
5052-1 - ELECTRICITY-GEN OP	2,757.25	3,800.00	1,042.75	27.44
5052-2 - ELECTRICITY-REC	917.81	1,200.00	282.19	23.52
5052-3 - ELECTRICITY-LODGE	824.41	1,000.00	175.59	17.56
5054-1 - FUEL/PROPANE-GEN OP	425.27	2,500.00	2,074.73	82.99
5054-2 - FUEL/PROPANE-REC	489.41	1,000.00	510.59	51.06
5054-3 - FUEL OIL-LODGE	2,098.64	4,600.00	2,501.36	54.38
5056-1 - PRINTING/AD-GEN OP	446.33	700.00	253.67	36.24
5058-1 - WATER CHARGE-GEN OP	475.00	475.00	0.00	0.00
5058-2 - WATER CHARGE-REC	475.00	475.00	0.00	0.00
5058-3 - WATER CHARGE-LODGE	475.00	475.00	0.00	0.00
5060-1 - CONSULT/TRAINNG-GENOP	234.66	350.00	115.34	32.95
5060-2 - CONSULT/TRAINING-REC	0.00	750.00	750.00	100.00

Mountain Lakes District General Fund
Budgeted Statement of Revenues and Expenditures
For the Months Ending September 30, 2016

	2016 Year to Date	2016 Budget	Balance Remaining	Percent Remaining
5062-1 - FEES/REGISTRRTNS-GENOP	590.00	800.00	210.00	26.25
5064-1 - FACILITY OPER-GEN OP	3,028.10	7,000.00	3,971.90	56.74
5064-2 - FACILITY OPER-REC	3,887.67	2,000.00	(1,887.67)	(94.38)
5064-3 - FACILITY OPER-LODGE	1,717.65	1,500.00	(217.65)	(14.51)
5065-1 - SNOWPLOW/MOWING-GENOP	1,251.67	2,500.00	1,248.33	49.93
5065-3 - SNOWPLOW/MOWING-LODGE	1,155.00	2,000.00	845.00	42.25
5066-1 - BEAUTIFICATN/WILDLIFE	914.88	1,250.00	335.12	26.81
5067-1 - FIREWORKS	2,000.00	2,200.00	200.00	9.09
5068-1 - SPECIAL EVENTS-GENOP	454.35	500.00	45.65	9.13
5068-2 - SPECIAL EVENTS-REC	165.79	550.00	384.21	69.86
5072-3 - EQUIP PUR/MAINT-LODGE	1,293.42	1,500.00	206.58	13.77
5074-1 - MILEAGE	298.00	300.00	2.00	0.67
5082-2 - BEACH/POOL MAINT.	3,950.49	3,000.00	(950.49)	(31.68)
5095-1 - PLANNING BOARD ADMIN	884.07	1,500.00	615.93	41.06
5096-1 - PLANNING BOARD	203.67	200.00	(3.67)	(1.84)
LODGE RENOVATION PROJECTS *	13,424.41	0.00	(13,424.41)	0.00
(* Special Warrant Articles - shown for disclosure only)				
Total Expenditures	<u>168,256.44</u>	<u>206,494.00</u>	<u>38,237.56</u>	18.52
Excess Revenues Over Expenditures	<u>(\$ 43,263.12)</u>	<u>31,000.00</u>	<u>74,263.12</u>	239.56

Mountain Lakes Water Department
 Budgeted Statement of Revenues and Expenditures
 For the Months Ending September 30, 2016

	2016 Year to Date	2016 Budget	Balance Remaining	Percent Remaining
Revenues				
2-4003 - WD HOOKUPS	\$ 0.00	\$ 1,200.00	1,200.00	100.00
2-4005 - WD INTEREST REVENUE	2,760.67	750.00	(2,010.67)	(268.09)
2-4019 - WATER REVENUE-DISTRIC	146,925.03	144,875.00	(2,050.03)	(1.42)
2-4019B - WATER REVENUE-BATH	10,305.00	10,305.00	0.00	0.00
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Total Revenues, Gains & Other Support	159,990.70	157,130.00	(2,860.70)	(1.82)
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Expenditures				
2-5010 - WD ADMIN ASSISTANT	9,839.19	10,840.00	1,000.81	9.23
2-5014 - WD PROF SERVICES-CPA	331.62	2,300.00	1,968.38	85.58
2-5032 - WD BANK CHARGE	10.00	0.00	(10.00)	0.00
2-5039 - WD FICA EXPENSE	0.00	3,350.00	3,350.00	100.00
2-5040 - WD LEGAL EXPENSE	32.94	750.00	717.06	95.61
2-5042 - WD AUDIT EXPENSE	3,030.10	3,500.00	469.90	13.43
2-5046 - WD LIABILITY INSURANC	1,801.00	4,027.00	2,226.00	55.28
2-5047 - WD HEALTH INSURANCE	1,500.00	3,000.00	1,500.00	50.00
2-5049 - TRANSFER OUT-Cap Res	1,352.00	1,352.00	0.00	0.00
2-5050 - WD OFFICE EXPENSE	1,693.77	1,400.00	(293.77)	(20.98)
2-5051 - WD TELEPHONE	1,030.53	1,200.00	169.47	14.12
2-5052 - WD ELECTRICITY	9,344.77	9,000.00	(344.77)	(3.83)
2-5054 - WD FUEL/PROPANE	731.62	1,200.00	468.38	39.03
2-5060 - WD CONSULT/TRAIN	145.00	300.00	155.00	51.67
2-5062 - WD FEES/REGISTRATION	2,073.00	2,800.00	727.00	25.96
2-5064 - WD FACILITY MAINT	2,362.29	5,000.00	2,637.71	52.75
2-5071 - WD EMERGCY TO/FROM CR	2,853.50	0.00	(2,853.50)	0.00
2-5074 - WD TRUCK EXPENSES	6,209.32	5,000.00	(1,209.32)	(24.19)
2-5078 - WD EQUIP PURCH/MAINT	1,440.84	4,000.00	2,559.16	63.98
2-5094 - WWL WATER PURCHASES	54,226.50	45,000.00	(9,226.50)	(20.50)
2-5096 - WD CONTRACT LABOR	15,783.00	19,000.00	3,217.00	16.93

Mountain Lakes Water Department
 Budgeted Statement of Revenues and Expenditures
 For the Months Ending September 30, 2016

	2016 Year to Date	2016 Budget	Balance Remaining	Percent Remaining
2-5097 - WD WATER ASSISTANT	1,657.75	2,500.00	842.25	33.69
2-5098 - WD WATER DEPT MANAGER	19,678.76	28,431.00	8,752.24	30.78
2-5099 - WD BATH SERVICE FEE	3,180.00	3,180.00	0.00	0.00
2-5299 - 2015 Lower Dam Outlet *	8,125.00	0.00	(8,125.00)	0.00
2-6000 - Transfer Out Cap Res *	7,850.41	0.00	(7,850.41)	0.00
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Total Expenditures	140,307.50	157,130.00	16,822.50	10.71
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Excess Revenues Over Expenditures	\$ 19,683.20	\$ 0.00	(19,683.20)	0.00
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* Not included in 2016 budget totals