

AMSTON LAKE DISTRICT
MONTHLY FINANCIAL REPORT FOR
APRIL 2019

Amston Lake District
Statement of Assets, Liabilities, Deferred Inflows and Fund Balances
As of 4/30/2019

	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	\$ 1,274	\$ 6,002	\$ 100				\$ 7,376
Cash in Savings	92,809			50,209	62,610	125,522	331,150
Total Cash	94,083	6,002	100	50,209	62,610	125,522	338,526
Prepaid Expenses	3,004						3,004
Property Taxes Receivable-net	16,332						16,332
Due From Other Funds	1,091	15,000					16,091
Total Assets	\$ 114,510	\$ 21,002	\$ 100	\$ 50,209	\$ 62,610	\$ 125,522	\$ 373,953
<u>LIABILITIES, DEFERRED INFLOWS & FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ 1,840	\$ 690					\$ 2,530
Due to Other Funds	15,000		100	209	260	522	16,091
Credit Card Charges	3						3
Total Liabilities	16,843	690	100	209	260	522	18,624
Deferred Inflows - Tax Revenue	13,283						13,283
Fund Balances							
Committed		20,312		50,000	62,350	125,000	257,662
Unassigned	84,384						84,384
Total Fund Balances	84,384	20,312	-	50,000	62,350	125,000	342,046
Total Liab., Def. Infl. & Fund Balances	\$ 114,510	\$ 21,002	\$ 100	\$ 50,209	\$ 62,610	\$ 125,522	\$ 373,953

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of April 30, 2019

	Month of Apr '19	YTD Jul '18 - Apr '19	Annual Budget	\$ Over Budget	% Over Budget
Revenue					
41999 - Property Tax Revenue					
41110 - Prop. Tax - Hebron Current Yr.	1,734	53,754	62,350	(8,596)	
41120 - Prop. Tax - Leb. Current Yr.	4,073	92,722	97,350	(4,628)	
41210 - Back Taxes - Hebron	47	3,584		3,584	
41220 - Back Taxes - Lebanon	306	5,705		5,705	
41310 - Liens and Interest - Hebron	193	2,036		2,036	
41320 - Liens & Interest - Lebanon	516	2,604		2,604	
Total 41999 - Total Property Tax Revenue	\$ 6,869	\$ 160,405	\$ 159,700	\$ 705	0.44%
42000 - Misc. Revenue					
42110 - Dock Rental Income			-	-	
42210 - Boat Pass Fee Income		105	-	105	
42910 - Fines & Other Income	(220)	775	-	775	
42300 - Interest Income - All Funds					
42310 - Interest Income - Gen. Savings	38	422	-	422	
42350 - Interest Income - Emergency Fd.	26	260	-	260	
42360 - Interest Income - Inv. Plant Fd	51	522	-	522	
42370 - Interest Income - Spec. Proj.	21	209	-	209	
Total 42300 - Interest Income - All Funds	136	1,413	-	1,413	
Total 42000 - Total Misc. Revenue	(84)	2,293	-	2,293	
Total Revenue	\$ 6,785	\$ 162,698	\$ 159,700	\$ 2,998	1.88%

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	Month of Apr '19	YTD Jul '18 - Apr '19	Annual Budget	\$ Over Budget	% Over Budget
Expenses					
50020 · ALD Administrative Expenses					
50110 · Tax Collector Fee	429	4,292	5,150	(858)	
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	428	4,292	5,150	(858)	
50220 · Secretary/Clerk Fee	343	3,433	4,120	(687)	
50230 · Legal Fees	(220)	713	1,000	(287)	
50240 · Legal Notices		-	200	(200)	
50250 · Accounting & Bkpping Fees		32	1,750	(1,718)	
50260 · Office Expense	58	490	800	(310)	
50270 · Records Storage		999	930	69	
50280 · Internet and Phone	20	100	300	(200)	
50290 · Miscellaneous Admin. Exp.		178	750	(572)	
50410 · Gen. Liability Insurance		8,001	7,600	401	
50415 · Integrity Bond		150	150	-	
50510 · Property Taxes - Hebron		8,692	9,000	(308)	
50520 · Property Taxes - Lebanon	(21)	10,172	11,500	(1,328)	
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	1,038	49,543	63,000	(13,457)	-21.36%

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Lake Operations Expenses					
Lake Health					
51010 · Lake Health Projects/Plans		4,398	10,000	(5,602)	
51020 · Lake Water Testing	1,656	5,400	2,309	3,091	
51030 · Barley Straw	500	4,100	4,642	(542)	
51040 · Aquatic Plant Control		-	7,191	(7,191)	
51050 · Limnologist Fees		1,800	-	1,800	
51090 · Other Lake Health Expense		-	5,367	(5,367)	
52010 · Boat Inspections - In		290	751	(461)	
52020 · Boat Inspections - Out		410	429	(19)	
Total 51000 · Total - Lake Health	2,156	16,398	30,689	(14,291)	-46.57%

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Repairs & Maintenance (R & M)					
55110 · Lake-wide - Mow & Weed	195	5,785	6,429	(644)	
55120 · Lake-wide - Brush/Tree Clear		-		-	
55150 · Plunge Pool Maintenance	660	910	6,601	(5,691)	
55190 · Lake-wide - Other R & M		83	-	83	
55210 · Dam & Pond - Mow & Weed		-	-	-	
55220 · Dam & Pond - Brush Removal	500	900	1,718	(818)	
55230 · Dam & Pond - Landscaping		-	-	-	
55290 · Dam & Pond - Misc. R & M		-	2,093	(2,093)	
55320 · Main Beach - Brush/Tree Clear		450	1,078	(628)	
55330 · Main Beach - Sand & Landscape		-	-	-	
55390 · Main Beach - Misc. R & M		129	-	129	
55410 · Lollipop Beach - Mow & Weed		300	-	300	
55420 · Lollipop Beach - Brush Removal		-	898	(898)	
55430 · Lollipop Beach - Sand & Landscape		-	-	-	
55490 · Lollipop Beach - Misc. R & M		-	344	(344)	
55510 · Right-of-Ways Mow & Weed		-	1,900	(1,900)	
55590 · Right-of-Ways - Misc. R&M	400	6,300	3,218	3,082	
Subtotal - R & M - Properties	1,755	14,857	24,279	(9,422)	
55180 · Buoys		-	-	-	
55160 · Boat Racks/Boat Removal		570	852	(282)	
55350 · Main Beach - Dock R & M	370	620	570	50	
55490 · Lollipop Beach - Misc. R & M	250	250	-	250	
55450 · Lollipop Beach - Boat Dock	250	500	500	-	
Total Repairs & Maintenance	2,625	16,797	26,201	(9,404)	-35.89%

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	Month of Apr '19	YTD Jul '18 - Apr '19	Annual Budget	\$ Over Budget	% Over Budget
All Other Lake Expenses					
56110 · Security Patrols - Agency Fee		13,956	30,708	(16,752)	
56120 · Security Patrols - Residents		-	-	-	
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	933	1,630	(697)	
59110 · Misc. Lake Expenses		25	-	25	
Total 59000 · Total - Other Lake Expenses	200	16,208	37,810	(21,602)	-57.13%
Total Lake Operations Expense	\$ 4,981	\$ 49,403	\$ 94,700	\$ (45,297)	-47.83%
Special Projects - signs, fence & shed	-	4,148	7,000	(2,852)	-40.74%
Lebanon Road Expenses					
71110 · Lebanon Road Repairs/Maintenance	-	6,420	14,000	(7,580)	
71310 · Lebanon Road Tree & Brush Clearing	690	1,720	1,000	720	
72110 · Leb. Road Snow Plowing	-	10,900	18,000	(7,100)	
72210 · Leb. Road Sanding	-	900	2,000	(1,100)	
Total 70000 · Total Lebanon Road Expenses	690	19,940	35,000	(15,060)	-43.03%
Total All Expenses	6,709	123,035	199,700	(76,665)	-38.39%
Net Revenue Over/(Under) Expenditures	\$ 77	\$ 39,663	\$ (40,000)	\$ 79,663	