

AMSTON LAKE DISTRICT
MONTHLY FINANCIAL REPORT FOR
MAY 2019

Amston Lake District
Statement of Assets, Liabilities, Deferred Inflows and Fund Balances
As of 5/31/2019

	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	\$ 3,767	\$ 1,872	\$ 100				\$ 5,739
Cash in Savings	89,847			50,230	62,637	125,575	328,289
Total Cash	93,614	1,872	100	50,230	62,637	125,575	334,028
Prepaid Expenses	3,004						3,004
Property Taxes Receivable-net	16,332						16,332
Due From Other Funds	1,192	15,000					16,192
Total Assets	\$ 114,142	\$ 16,872	\$ 100	\$ 50,230	\$ 62,637	\$ 125,575	\$ 369,556
<u>LIABILITIES, DEFERRED INFLOWS & FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ 7,438						\$ 7,438
Due to Other Funds	15,000		100	230	287	575	16,192
Credit Card Charges	247						247
Total Liabilities	22,685	-	100	230	287	575	23,877
Deferred Inflows - Tax Revenue	13,283						13,283
Fund Balances							
Committed		16,872		50,000	62,350	125,000	254,222
Unassigned	78,174						78,174
Total Fund Balances	78,174	16,872	-	50,000	62,350	125,000	332,396
Total Liab., Def. Infl. & Fund Balances	\$ 114,142	\$ 16,872	\$ 100	\$ 50,230	\$ 62,637	\$ 125,575	\$ 369,556

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

	Month of May '19	YTD Jul '18 - May '19	Annual Budget	\$ Over Budget
Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	2,186	55,939	62,350	(6,411)
41120 · Prop. Tax - Leb. Current Yr.	795	93,517	97,350	(3,833)
41210 · Back Taxes - Hebron	1,571	5,154		5,154
41220 · Back Taxes - Lebanon	215	5,921		5,921
41310 · Liens and Interest - Hebron	1,030	3,066		3,066
41320 · Liens & Interest - Lebanon	205	2,809		2,809
Total 41999 · Total Property Tax Revenue	\$ 6,002	\$ 166,406	\$ 159,700	\$ 6,706
42000 · Misc. Revenue				
42110 · Dock Rental Income	1,980	1,980	-	1,980
42210 · Boat Pass Fee Income	25	130	-	130
42910 · Fines & Other Income	-	775	-	775
42300 · Interest Income - All Funds				
42310 · Interest Income - Gen. Savings	38	460	-	460
42350 · Interest Income - Emergency Fd.	27	287	-	287
42360 · Interest Income - Inv. Plant Fd	53	575	-	575
42370 · Interest Income - Spec. Proj.	21	230	-	230
Total 42300 · Interest Income - All Funds	139	1,552	-	1,552
Total 42000 · Total Misc. Revenue	2,144	4,437	-	4,437
Total Revenue	\$ 8,146	\$ 170,843	\$ 159,700	\$ 11,143

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

	Month of May '19	YTD Jul '18 - May '19	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	429	4,721	5,150	(429)
50120 · Tax Collection Sftwre/Support		-	1,750	(1,750)
50130 · Tax Lien Fees	50	50	100	(50)
50140 · Processing/Printing		-	2,200	(2,200)
50210 · Treasurer Fee	429	4,721	5,150	(429)
50220 · Secretary/Clerk Fee	343	3,777	4,120	(343)
50230 · Legal Fees	-	712	1,000	(288)
50240 · Legal Notices	62	62	200	(138)
50250 · Accounting & Bkpping Fees	220	252	1,750	(1,498)
50260 · Office Expense	154	643	800	(157)
50270 · Records Storage		999	930	69
50280 · Internet and Phone	20	120	300	(180)
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	-	10,174	11,500	(1,326)
50610 · Website Management		-	50	(50)
50620 · Signage & Bulletin Boards	143	143	1,000	(857)
50630 · Mass Mailing & Newsletter	324	324	1,500	(1,176)
50710 · ALA Support		8,000	8,000	-
Total 50020 · ALD Administrative Expenses	2,175	51,719	63,000	(11,281)

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

	Month of May '19	YTD Jul '18 - May '19	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 - Lake Health Projects/Plans		4,398	10,000	(5,602)
51020 - Lake Water Testing	1,328	6,728	2,309	4,419
51030 - Barley Straw	-	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	1,328	17,726	30,689	(12,963)

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

	Month of May '19	YTD Jul '18 - May '19	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed	869	6,654	6,429	225
55120 · Lake-wide - Brush/Tree Clear		-		-
55150 · Plunge Pool Maintenance	950	1,860	6,601	(4,741)
55190 · Lake-wide - Other R & M		83	-	83
55210 · Dam & Pond - Mow & Weed		-	-	-
55220 · Dam & Pond - Brush Removal	-	900	1,718	(818)
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	100	100	-	100
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	100	100	-	100
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	2,750	9,050	3,218	5,832
55620 · Other Lots - Brush/Tree Clearin	114	114	-	114
	4,883	19,740	24,279	(4,539)
55180 · Buoys	237	237	-	237
55360 · Boat Racks/Boat Removal	452	1,022	852	170
55350 · Main Beach - Dock R & M	100	720	570	150
55490 · Lollipop Beach - Misc. R & M	-	250	-	250
55450 · Lollipop Beach - Boat Dock	100	600	500	100
Total Repairs & Maintenance	5,772	22,569	26,201	(3,632)

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

	Month of May '19	YTD Jul '18 - May '19	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56110 · Security Patrols - Agency Fee	556	14,512	30,708	(16,196)
56120 · Security Patrols - Residents		-	-	-
56210 · Lake Passes	2,570	2,584	3,440	(856)
56310 · Gate Monitoring		1,280	1,980	(700)
56910 · Security - Misc. Expense		-	52	(52)
57110 · Sanitation	200	1,133	1,630	(497)
59110 · Misc. Lake Expenses		25	-	25
Total 59000 · Total - Other Lake Expenses	3,326	19,534	37,810	(18,276)
Total Lake Operations Expense	\$ 10,426	\$ 59,829	\$ 94,700	\$ (34,871)
Special Projects - signs, fence & shed	1,754	5,902	7,000	(1,098)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	3,440	9,860	14,000	(4,140)
71310 · Lebanon Road Tree & Brush Clearing	-	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	3,440	23,380	35,000	(11,620)
Total All Expenses	17,795	140,830	199,700	(58,870)
Net Revenue Over/(Under) Expenditures	\$ (9,649)	\$ 30,013	\$ (40,000)	\$ 70,013