

**AMSTON LAKE DISTRICT**  
**MONTHLY FINANCIAL REPORT FOR**  
**AUGUST 2019**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 8/31/2019**

	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	13,561	872	100				14,533
Cash in Savings	76,082	51,000		50,043	62,403	125,106	364,634
Total Cash	89,643	51,872	100	50,043	62,403	125,106	379,167
Prepaid Expenses	3,000						3,000
Property Taxes Receivable-net	16,352						16,352
Due From Other Funds	4,517	-					4,517
<b>Total Assets</b>	<b>\$ 113,512</b>	<b>\$ 51,872</b>	<b>\$ 100</b>	<b>\$ 50,043</b>	<b>\$ 62,403</b>	<b>\$ 125,106</b>	<b>\$ 403,036</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>							
Accounts Payable	\$ 17,521						\$ 17,521
Due to Other Funds	-		100	4,258	53	106	4,517
Credit Card Charges	\$ -						-
<b>Total Liabilities</b>	<b>\$ 17,521</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 4,258</b>	<b>\$ 53</b>	<b>\$ 106</b>	<b>\$ 22,038</b>
Deferred Inflows - Tax Revenue	\$ 13,283						\$ 13,283
<b>Fund Balances</b>							
Committed		51,872	-	45,785	62,350	125,000	285,007
Unassigned	82,708						82,708
Total Fund Balances	\$ 82,708	\$ 51,872	\$ -	\$ 45,785	\$ 62,350	\$ 125,000	\$ 367,715
<b>Total Liab., Deferrals &amp; Fund Balance</b>	<b>\$ 113,512</b>	<b>\$ 51,872</b>	<b>\$ 100</b>	<b>\$ 50,043</b>	<b>\$ 62,403</b>	<b>\$ 125,106</b>	<b>\$ 403,036</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of August 31, 2019**

	August 2019	YTD 2019	Annual Budget	\$ Over Budget
<b>Revenue</b>				
<b>41999 · Property Tax Revenue</b>				
41110 · Prop. Tax - Hebron Current Yr.	10,479	45,792	62,350	(16,558)
41120 · Prop. Tax - Leb. Current Yr.	11,372	67,579	97,350	(29,771)
41210 · Back Taxes - Hebron	171	602		602
41220 · Back Taxes - Lebanon	634	1,720		1,720
41310 · Liens and Interest - Hebron	60	258		258
41320 · Liens & Interest - Lebanon	257	768		768
<b>Total 41999 · Total Property Tax Revenue</b>	<b>\$ 22,973</b>	<b>\$ 116,719</b>	<b>\$ 159,700</b>	<b>\$ (42,981)</b>
<b>42000 · Misc. Revenue</b>				
42110 · Dock Rental Income			-	-
42210 · Boat Pass Fee Income	35	175	-	175
42910 · Fines & Other Income	40	310	-	310
42300 · Interest Income - All Funds				-
42310 · Interest Income - Gen. Savings	54	79	-	79
42350 · Interest Income - Emergency Fd.	27	53	-	53
42360 · Interest Income - Inv. Plant Fd	53	106	-	106
42370 · Interest Income - Spec. Proj.	21	43	-	43
<b>Total 42300 · Interest Income - All Funds</b>	<b>155</b>	<b>281</b>	<b>-</b>	<b>281</b>
<b>Total 42000 · Total Misc. Revenue</b>	<b>230</b>	<b>766</b>	<b>-</b>	<b>766</b>
<b>Total Revenue</b>	<b>\$ 23,203</b>	<b>\$ 117,485</b>	<b>\$ 159,700</b>	<b>\$ (42,215)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of August 31, 2019**

	August 2019	YTD 2019	Annual Budget	\$ Over Budget
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	429	858	5,150	(4,292)
50120 · Tax Collection Sftwre/Support			3,475	(3,475)
50130 · Tax Lien Fees			100	(100)
50140 · Processing/Printing	-	698	1,900	(1,202)
50210 · Treasurer Fee	429	858	5,150	(4,292)
50220 · Secretary/Clerk Fee	343	687	4,120	(3,433)
50230 · Legal Fees			1,000	(1,000)
50240 · Legal Notices	63	63	150	(87)
50250 · Accounting & Bkpping Fees			200	(200)
50260 · Office Expense	35	54	800	(746)
50270 · Records Storage	-	948	1,000	(52)
50280 · Internet and Phone	20	40	300	(260)
50290 · Miscellaneous Admin. Exp.			750	(750)
50410 · Gen. Liability Insurance	-	8,416	8,200	216
50415 · Integrity Bond			180	(180)
50510 · Property Taxes - Hebron	-	8,601	9,150	(549)
50520 · Property Taxes - Lebanon	-	11,384	11,750	(366)
50610 · Website Management			50	(50)
50620 · Signage & Bulletin Boards	2	2	400	(398)
50630 · Mass Mailing & Newsletter			500	(500)
50710 · ALA Support	8,000	8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>9,322</b>	<b>40,609</b>	<b>62,325</b>	<b>(21,716)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of August 31, 2019**

	August 2019	YTD 2019	Annual Budget	\$ Over Budget
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51010 · Lake Health Projects/Plans			2,400	(2,400)
51020 · Lake Water Testing		874	16,762	(15,888)
51030 · Barley Straw			5,000	(5,000)
51040 · Aquatic Plant Control			-	-
51050 · Limnologist Fees			8,500	(8,500)
51070 · Plunge Pools - new	1,870	1,870	5,000	(3,130)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense			150	(150)
52010 · Boat Inspections - In			800	(800)
52020 · Boat Inspections - Out			500	(500)
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	<b>1,870</b>	<b>2,744</b>	<b>39,112</b>	<b>(37,242)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of August 31, 2019**

	August 2019	YTD 2019	Annual Budget	\$ Over Budget
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55110 · Lake-wide - Mow & Weed	1,064	2,173	8,400	(6,227)
55120 · Lake-wide - Brush/Tree Clear	-	-	2,500	(2,500)
55150 · Plunge Pool Maintenance	-	575	2,600	(2,025)
55160 · Lake-wide Boat racks	-	-	850	(850)
55190 · Lake-wide - Other R & M	-	-	4,000	(4,000)
55210 · Dam & Pond - Mow & Weed	-	-	-	-
55220 · Dam & Pond - Brush Removal	-	-	750	(750)
55230 · Dam & Pond - Landscaping	-	-	-	-
55310 · Main Beach - Rake/Mow	100	200	800	(600)
55320 · Main Beach - Brush/Tree Clear	-	-	-	-
55330 · Main Beach - Sand & Landscape	-	-	-	-
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	-	5	-	5
55410 · Lollipop Beach - Rake/Mow	100	200	800	(600)
55420 · Lollipop Beach - Brush Removal	-	450	-	450
55430 · Lollipop Beach - Sand & Landscape	-	-	-	-
55450 · Lollipop Beach - Docks	-	55	750	(695)
55590 · Right-of-Ways - Misc. R&M	-	-	500	(500)
55620 · Other Lots - Brush/Tree Clearin	-	-	-	-
	1,264	3,658	22,700	(19,042)
55350 · Main Beach - Dock R & M	-	-	-	-
55450 · Lollipop Beach - Dock R&M	-	-	-	-
<b>Total Repairs &amp; Maintenance</b>	1,264	3,658	22,700	(19,042)

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of August 31, 2019**

	August 2019	YTD 2019	Annual Budget	\$ Over Budget
<b>All Other Lake Expenses</b>				
56110 · Security Patrols - Agency Fee	7,434	15,354	29,500	(14,146)
56210 · Lake Passes	-	22	3,440	(3,418)
56310 · Gate Monitoring	620	1,200	1,980	(780)
56910 · Security - Misc. Expense			52	(52)
57110 · Sanitation	400	600	1,630	(1,030)
59110 · Misc. Lake Expenses			3,961	(3,961)
<b>Total 59000 · Total - Other Lake Expenses</b>	<b>8,454</b>	<b>17,176</b>	<b>40,563</b>	<b>(23,387)</b>
<b>59999 · Total Non Admin. Lake Exp. - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(79,671)</b>
<b>Total Lake Operations Expense</b>	<b>\$ 11,588</b>	<b>\$ 23,578</b>	<b>\$ 102,375</b>	<b>\$ (79,671)</b>
<b>Special Projects - Ryan Terrace repairs</b>	<b>-</b>	<b>355</b>	<b>-</b>	<b>-</b>
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs			15,000	(15,000)
71120 · Lebanon Road Maintenance			10,000	(10,000)
71310 · Lebanon Road Tree & Brush Clearing			-	-
72110 · Leb. Road Snow Plowing			18,000	(18,000)
72210 · Leb. Road Sanding			2,000	(2,000)
<b>Total 70000 · Total Lebanon Road Expenses</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>(45,000)</b>
<b>Total All Expenses</b>	<b>20,910</b>	<b>64,542</b>	<b>209,700</b>	<b>(146,387)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ 2,293</b>	<b>\$ 52,943</b>	<b>\$ (50,000)</b>	<b>\$ 104,172</b>

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of August 2019		Fiscal YTD August 2019	
	Actual	Actual	Budget	\$ Over Budget
<b>Revenue</b>				
<b>Total Revenue</b>	\$ 23,204	\$ 117,485	\$ 159,700	\$ (42,215)
<b>Expenditures</b>				
Total · ALD Administrative Expenses	9,322	40,610	63,000	(22,390)
Total Non Admin. Lake Expenses	11,588	23,577	101,700	(78,123)
Total · Lebanon Road Expenses		-	45,000	(45,000)
Total · Special Projects Expenses	-	355	20,355	(20,000)
<b>Total Expenditures</b>	20,910	64,542	230,055	(165,513)
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 2,294</b>	<b>\$ 52,943</b>	<b>\$ (70,355)</b>	<b>\$ 123,298</b>
<b>Transfer - General fund</b>			40,000	
<b>Transfer - Lebanon Roads funds</b>			10,000	
<b>Transfer - Special Projects funds</b>		355	20,355	
<b>Net Change in Fund Balances</b>	2,294	53,298	-	123,298



**Amston Lake District  
Change in Fund Balances  
As of 8/31/2019**

	General Fund	Lebanon Road Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
Fund Balance Unadjusted- July 1, 2019	60,551	16,871	50,000	62,350	125,000	314,772
Adjustment per Special Meeting for Ryan Terrace Repairs FYE 6/30/19	3,860		(3,860)			-
YTD Net Income/Expense): Aug. 31, 2019	18,298	35,000	(355)			52,943
Rounding	(1)	1				-
Other Intrafund Transfers	-		-	-		-
Fund Balance August 31, 2019	<u>\$ 82,708</u>	<u>\$ 51,872</u>	<u>\$ 45,785</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 367,715</u>