

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

SEPTEMBER 2019

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 9/30/2019

	General Fund	Lebanon Road Fund	Main Dam Fund	Future Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
ASSETS							
Cash and Cash Equivalents							\$ -
Cash in Checking	2,761	872	100				3,733
Cash in Savings	82,995	51,000		38,521	62,429	125,158	360,103
Total Cash	85,756	51,872	100	38,521	62,429	125,158	363,836
Prepaid Expenses	3,000						3,000
Property Taxes Receivable-net	14,428						14,428
Due From Other Funds	398	-					398
Total Assets	\$ 103,582	\$ 51,872	\$ 100	\$ 38,521	\$ 62,429	\$ 125,158	\$ 381,662
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES							
Accounts Payable	\$ 15,576						\$ 15,576
Due to Other Funds	-		100	61	79	158	398
Credit Card Charges	\$ -						-
Total Liabilities	\$ 15,576	\$ -	\$ 100	\$ 61	\$ 79	\$ 158	\$ 15,974
Deferred Inflows - Tax Revenue	\$ 13,264						\$ 13,264
Fund Balances							
Committed		51,872	-	38,460	62,350	125,000	277,682
Unassigned	74,742						74,742
Total Fund Balances	\$ 74,742	\$ 51,872	\$ -	\$ 38,460	\$ 62,350	\$ 125,000	\$ 352,424
Total Liab., Deferrals & Fund Balance	\$ 103,582	\$ 51,872	\$ 100	\$ 38,521	\$ 62,429	\$ 125,158	\$ 381,662

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

	Sep-19	YTD 2019	Annual Budget	\$ Over Budget
Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	542	46,333	62,350	(16,017)
41120 · Prop. Tax - Leb. Current Yr.	(170)	67,409	97,350	(29,941)
41210 · Back Taxes - Hebron	-	602		602
41220 · Back Taxes - Lebanon	230	1,951		1,951
41310 · Liens and Interest - Hebron	21	279		279
41320 · Liens & Interest - Lebanon	68	836		836
Total 41999 · Total Property Tax Revenue	\$ 691	\$ 117,410	\$ 159,700	\$ (42,290)
42000 · Misc. Revenue				
42110 · Dock Rental Income			-	-
42210 · Boat Pass Fee Income	-	175	-	175
42910 · Fines & Other Income	-	310	-	310
42300 · Interest Income - All Funds				-
42310 · Interest Income - Gen. Savings	54	133	-	133
42350 · Interest Income - Emergency Fd.	26	79	-	79
42360 · Interest Income - Inv. Plant Fd	51	158	-	158
42370 · Interest Income - Spec. Proj.	19	61	-	61
Total 42300 · Interest Income - All Funds	150	431	-	431
Total 42000 · Total Misc. Revenue	150	916	-	916
Total Revenue	\$ 841	\$ 118,326	\$ 159,700	\$ (41,374)

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

	Sep-19	YTD 2019	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	429	1,288	5,150	(3,862)
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	1,288	5,150	(3,862)
50220 · Secretary/Clerk Fee	343	1,030	4,120	(3,090)
50230 · Legal Fees			1,000	(1,000)
50240 · Legal Notices	-	63	150	(87)
50250 · Accounting & Bkpping Fees			200	(200)
50260 · Office Expense	49	102	800	(698)
50270 · Records Storage	-	948	1,000	(52)
50280 · Internet and Phone	-	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	117	119	400	(281)
50630 · Mass Mailing & Newsletter	30	30	500	(470)
50710 · ALA Support	-	8,000	8,000	-
Total 50020 · ALD Administrative Expenses	1,398	42,007	62,325	(20,318)

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

	Sep-19	YTD 2019	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans			2,400	(2,400)
51020 · Lake Water Testing	1,467	2,341	16,762	(14,421)
51030 · Barley Straw			5,000	(5,000)
51040 · Aquatic Plant Control			-	-
51050 · Limnologist Fees			8,500	(8,500)
51070 · Plunge Pools - new	-	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			-	-
Total 51000 · Total - Lake Health	1,467	4,211	39,112	(37,645)

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

	Sep-19	YTD 2019	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed	869	3,042	8,400	(5,358)
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	300	300	750	(450)
55230 · Dam & Pond - Landscaping			-	-
55310 · Main Beach - Rake/Mow	-	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	-	200	800	(600)
55420 · Lollipop Beach - Brush Removal	200	650	-	650
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			-	-
	1,369	5,027	22,700	(17,673)
55350 · Main Beach - Dock R & M			-	-
55450 · Lollipop Beach - Dock R&M			-	-
Total Repairs & Maintenance	1,369	5,027	22,700	(17,673)

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

	Sep-19	YTD 2019	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56110 · Security Patrols - Agency Fee	1,072	16,426	29,500	(13,074)
56210 · Lake Passes	6	28	3,440	(3,412)
56310 · Gate Monitoring	40	1,240	1,980	(740)
56910 · Security - Misc. Expense			52	(52)
57110 · Sanitation	-	600	1,630	(1,030)
59110 · Misc. Lake Expenses			3,961	(3,961)
Total 59000 · Total - Other Lake Expenses	1,118	18,294	40,563	(22,269)
59999 · Total Non Admin. Lake Exp. - Other	-	-	-	(77,587)
Total Lake Operations Expense	\$ 3,954	\$ 27,532	\$ 102,375	\$ (77,587)
Special Projects - Ryan Terrace repairs	7,325	7,680	-	7,325
Lebanon Road Expenses				
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)
Total 70000 · Total Lebanon Road Expenses	-	-	45,000	(45,000)
Total All Expenses	12,677	77,219	209,700	(135,580)
Net Revenue Over/(Under) Expenditures	\$ (11,836)	\$ 41,107	\$ (50,000)	\$ 94,206

Amston Lake District Revenue and Expenditure Report - Summary

	Month of September 2019		Fiscal YTD September 2019	
	Actual	Actual	Budget	\$ Over Budget
Revenue				
Total Revenue	\$ 840	\$ 118,326	\$ 159,700	\$ (41,374)
Expenditures				
Total · ALD Administrative Expenses	1,397	42,007	63,000	(20,993)
Total Non Admin. Lake Expenses	3,954	27,532	101,700	(74,168)
Total · Lebanon Road Expenses		-	45,000	(45,000)
Total · Special Projects Expenses	7,325	7,680	20,355	(12,675)
Total Expenditures	12,676	77,219	230,055	(152,836)
Revenue Over/(Under) Expenditures	\$ (11,836)	\$ 41,107	\$ (70,355)	\$ 111,462
Transfer - General fund			40,000	
Transfer - Lebanon Roads funds			10,000	
Transfer - Special Projects funds			20,355	
Net Change in Fund Balances	(11,836)	41,107	-	111,462

**Amston Lake District
Change in Fund Balances
As of 9/30/2019**

	General Fund	Lebanon Road Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2019	60,955	16,872	46,140	62,350	125,000	311,317
YTD Net Income/Expense): Sept. 30, 2019	13,787	35,000	(7,680)			41,107
Rounding						-
Other Intrafund Transfers	-		-	-		-
Fund Balance September 30, 2019	<u>\$ 74,742</u>	<u>\$ 51,872</u>	<u>\$ 38,460</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 352,424</u>