

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

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 10/31/2019**

	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	4,985	6,257	100				11,342
Cash in Savings	73,048	35,000		29,838	62,455	125,211	325,552
Total Cash	78,033	41,257	100	29,838	62,455	125,211	336,894
Prepaid Expenses	3,000						3,000
Property Taxes Receivable-net	14,428						14,428
Due From Other Funds	494	-					494
<b>Total Assets</b>	<b>\$ 95,955</b>	<b>\$ 41,257</b>	<b>\$ 100</b>	<b>\$ 29,838</b>	<b>\$ 62,455</b>	<b>\$ 125,211</b>	<b>\$ 354,816</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>							
Accounts Payable	\$ 14,955						\$ 14,955
Due to Other Funds	-		100	78	105	211	494
Credit Card Charges	\$ 60						60
<b>Total Liabilities</b>	<b>\$ 15,015</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 78</b>	<b>\$ 105</b>	<b>\$ 211</b>	<b>\$ 15,509</b>
Deferred Inflows - Tax Revenue	\$ 13,264						\$ 13,264
<b>Fund Balances</b>							
Committed		41,257	-	29,760	62,350	125,000	258,367
Unassigned	67,676						67,676
<b>Total Fund Balances</b>	<b>\$ 67,676</b>	<b>\$ 41,257</b>	<b>\$ -</b>	<b>\$ 29,760</b>	<b>\$ 62,350</b>	<b>\$ 125,000</b>	<b>\$ 326,043</b>
<b>Total Liab., Deferrals &amp; Fund Balance</b>	<b>\$ 95,955</b>	<b>\$ 41,257</b>	<b>\$ 100</b>	<b>\$ 29,838</b>	<b>\$ 62,455</b>	<b>\$ 125,211</b>	<b>\$ 354,816</b>

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

	Oct-19	YTD 2019	Annual Budget	\$ Over Budget
<b>Revenue</b>				
<b>41999 · Property Tax Revenue</b>				
41110 · Prop. Tax - Hebron Current Yr.	1,667	48,000	62,350	(14,350)
41120 · Prop. Tax - Leb. Current Yr.	560	67,970	97,350	(29,380)
41210 · Back Taxes - Hebron	137	739		739
41220 · Back Taxes - Lebanon	64	2,014		2,014
41310 · Liens and Interest - Hebron	105	384		384
41320 · Liens & Interest - Lebanon	20	855		855
<b>Total 41999 · Total Property Tax Revenue</b>	<b>\$ 2,553</b>	<b>\$ 119,962</b>	<b>\$ 159,700</b>	<b>\$ (39,738)</b>
<b>42000 · Misc. Revenue</b>				
42110 · Dock Rental Income			-	-
42210 · Boat Pass Fee Income	5	180	-	180
42910 · Fines & Other Income	-	310	-	310
42300 · Interest Income - All Funds				-
42310 · Interest Income - Gen. Savings	52	185	-	185
42350 · Interest Income - Emergency Fd.	27	105	-	105
42360 · Interest Income - Inv. Plant Fd	53	211	-	211
42370 · Interest Income - Spec. Proj.	16	78	-	78
<b>Total 42300 · Interest Income - All Funds</b>	<b>148</b>	<b>579</b>	<b>-</b>	<b>579</b>
<b>Total 42000 · Total Misc. Revenue</b>	<b>153</b>	<b>1,069</b>	<b>-</b>	<b>1,069</b>
<b>Total Revenue</b>	<b>\$ 2,706</b>	<b>\$ 121,031</b>	<b>\$ 159,700</b>	<b>\$ (38,669)</b>

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

	Oct-19	YTD 2019	Annual Budget	\$ Over Budget
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	429	1,717	5,150	(3,433)
50120 · Tax Collection Sftwre/Support			3,475	(3,475)
50130 · Tax Lien Fees			100	(100)
50140 · Processing/Printing	275	973	1,900	(927)
50210 · Treasurer Fee	429	1,717	5,150	(3,433)
50220 · Secretary/Clerk Fee	343	1,373	4,120	(2,747)
50230 · Legal Fees	41	41	1,000	(959)
50240 · Legal Notices	-	63	150	(87)
50250 · Accounting & Bkpping Fees			200	(200)
50260 · Office Expense	144	247	800	(553)
50270 · Records Storage	-	948	1,000	(52)
50280 · Internet and Phone	20	60	300	(240)
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	-	119	400	(281)
50630 · Mass Mailing & Newsletter	-	30	500	(470)
50710 · ALA Support	-	8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>1,682</b>	<b>43,690</b>	<b>62,325</b>	<b>(18,635)</b>

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

	Oct-19	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	1,656	3,997	16,762	(12,765)
51030 · Barley Straw	800	800	5,000	(4,200)
51040 · Aquatic Plant Control			-	-
51050 · Limnologist Fees	3,500	3,500	8,500	(5,000)
51070 · Plunge Pools - new	-	1,870	5,000	(3,130)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense			150	(150)
52010 · Boat Inspections - In	28	28	800	(772)
52020 · Boat Inspections - Out	170	170	500	(330)
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	<b>6,154</b>	<b>10,365</b>	<b>39,112</b>	<b>(28,747)</b>

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

	Oct-19	YTD 2019	Annual Budget	\$ Over Budget
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55110 · Lake-wide - Mow & Weed	674	3,716	8,400	(4,684)
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	160	160	4,000	(3,840)
55210 · Dam & Pond - Mow & Weed			-	-
55220 · Dam & Pond - Brush Removal	250	550	750	(200)
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	300	950	-	950
55430 · Lollipop Beach - Sand & Landscape			-	-
55450 · Lollipop Beach - Docks	-	55	750	(695)
55590 · Right-of-Ways - Misc. R&M	350	350	500	(150)
55620 · Other Lots - Brush/Tree Clearin			-	-
<b>Total Repairs &amp; Maintenance</b>	1,734	6,761	22,700	(15,939)

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

	Oct-19	YTD 2019	Annual Budget	\$ Over Budget
<b>All Other Lake Expenses</b>				
56110 · Security Patrols - Agency Fee	-	16,426	29,500	(13,074)
56210 · Lake Passes	-	28	3,440	(3,412)
56310 · Gate Monitoring	-	1,240	1,980	(740)
56910 · Security - Misc. Expense			52	(52)
57110 · Sanitation	200	800	1,630	(830)
59110 · Misc. Lake Expenses			3,961	(3,961)
<b>Total 59000 · Total - Other Lake Expenses</b>	200	18,494	40,563	(22,069)
<b>Total Lake Operations Expense</b>	\$ 8,088	\$ 35,620	\$ 102,375	\$ (66,755)
<b>Special Projects - Ryan Terrace repairs *</b>	8,700	16,380	16,380	-
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs	8,040	8,040	15,000	(6,960)
71120 · Lebanon Road Maintenance *	265	265	10,000	(9,735)
71310 · Lebanon Road Tree & Brush Clearing	2,310	2,310	-	2,310
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>	10,615	10,615	45,000	(34,385)
<b>Total All Expenses</b>	29,085	106,305	226,080	(119,776)
<b>Net Revenue Over/(Under) Expenditures</b>	\$ (26,379)	\$ 14,727	\$ (66,380)	\$ 81,107

\* Paid from reserve funds

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of October 2019		Fiscal YTD October 2019	
	Actual	Actual	Budget	\$ Over Budget
<b>Revenue</b>				
<b>Total Revenue</b>	\$ 2,706	\$ 121,031	\$ 159,700	\$ (38,669)
<b>Expenditures</b>				
Total · ALD Administrative Expenses	1,682	43,690	62,325	(18,635)
Total Non Admin. Lake Expenses	8,088	35,620	102,375	(66,755)
Total · Lebanon Road Expenses	10,615	10,615	45,000	(34,385)
Total · Special Projects Expenses	8,700	16,380	-	16,380
<b>Total Expenditures</b>	29,085	106,305	209,700	(103,395)
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (26,379)</b>	<b>\$ 14,726</b>	<b>\$ (50,000)</b>	<b>\$ 64,726</b>
Transfer - General fund			40,000	
Transfer - Lebanon Roads funds			10,000	
Transfer - Special Projects funds			-	
<b>Net Change in Fund Balances</b>	<b>(26,379)</b>	<b>14,726</b>	<b>-</b>	<b>64,726</b>



**Amston Lake District  
Change in Fund Balances  
As of 10/31/2019**

	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): Oct. 31, 2019	6,721	24,385	(16,380)			14,726
Rounding	-					-
Other Intrafund Transfers	-		-	-		-
Fund Balance October 31, 2019	<u>\$ 67,676</u>	<u>\$ 41,257</u>	<u>\$ 29,760</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 326,043</u>