

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

NOVEMBER 2019

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 11/30/2019

	General Fund	Lebanon Road Fund	Main Dam Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
ASSETS							
Cash and Cash Equivalents							\$ -
Cash in Checking	4,425	6,257	100				10,782
Cash in Savings	68,092	35,000		29,850	62,480	125,262	320,684
Total Cash	72,517	41,257	100	29,850	62,480	125,262	331,466
Prepaid Expenses	3,000						3,000
Property Taxes Receivable-net	14,428						14,428
Due From Other Funds	582	-					582
Total Assets	\$ 90,527	\$ 41,257	\$ 100	\$ 29,850	\$ 62,480	\$ 125,262	\$ 349,476
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES							
Accounts Payable	\$ 15,581	\$ 1,030		\$ 45			\$ 16,656
Due to Other Funds	-		100	90	130	262	582
Credit Card Charges	\$ 60						60
Total Liabilities	\$ 15,641	\$ 1,030	\$ 100	\$ 135	\$ 130	\$ 262	\$ 17,298
Deferred Inflows - Tax Revenue	\$ 13,264						\$ 13,264
Fund Balances							
Committed		40,227	-	29,715	62,350	125,000	257,292
Unassigned	61,622						61,622
Total Fund Balances	\$ 61,622	\$ 40,227	\$ -	\$ 29,715	\$ 62,350	\$ 125,000	\$ 318,914
Total Liab., Deferrals & Fund Balance	\$ 90,527	\$ 41,257	\$ 100	\$ 29,850	\$ 62,480	\$ 125,262	\$ 349,476

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Data
As of November 30, 2019

	YTD 2019	Annual Budget	\$ Over Budget
Revenue			
41999 · Property Tax Revenue			
41110 · Prop. Tax - Hebron Current Yr.	47,760	62,350	(14,590)
41120 · Prop. Tax - Leb. Current Yr.	69,494	97,350	(27,856)
41210 · Back Taxes - Hebron	1,135		1,135
41220 · Back Taxes - Lebanon	2,038		2,038
41310 · Liens and Interest - Hebron	569		569
41320 · Liens & Interest - Lebanon	920		920
Total 41999 · Total Property Tax Revenue	\$ 121,916	\$ 159,700	\$ (37,784)
42000 · Misc. Revenue			
42110 · Dock Rental Income		-	-
42210 · Boat Pass Fee Income	180	-	180
42910 · Fines & Other Income	310	-	310
42300 · Interest Income - All Funds			-
42310 · Interest Income - Gen. Savings	229	-	229
42350 · Interest Income - Emergency Fd.	131	-	131
42360 · Interest Income - Inv. Plant Fd	262	-	262
42370 · Interest Income - Spec. Proj.	90	-	90
Total 42300 · Interest Income - All Funds	712	-	712
Total 42000 · Total Misc. Revenue	1,202	-	1,202
Total Revenue	\$ 123,118	\$ 159,700	\$ (36,582)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Data
As of November 30, 2019

	YTD 2019	Annual Budget	\$ Over Budget
Expenses			
50020 · ALD Administrative Expenses			
50110 · Tax Collector Fee	2,146	5,150	(3,004)
50120 · Tax Collection Sftwre/Support		3,475	(3,475)
50130 · Tax Lien Fees	20	100	(80)
50140 · Processing/Printing	973	1,900	(927)
50210 · Treasurer Fee	2,146	5,150	(3,004)
50220 · Secretary/Clerk Fee	1,716	4,120	(2,404)
50230 · Legal Fees	41	1,000	(959)
50240 · Legal Notices	63	150	(87)
50250 · Accounting & Bkpping Fees		200	(200)
50260 · Office Expense	271	800	(529)
50270 · Records Storage	948	1,000	(52)
50280 · Internet and Phone	80	300	(220)
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	-
Total 50020 · ALD Administrative Expenses	44,955	62,325	(17,370)

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

	YTD 2019	Annual Budget	\$ Over Budget
Lake Operations Expenses			
Lake Health			
51010 · Lake Health Projects/Plans		2,400	(2,400)
51020 · Lake Water Testing	5,797	16,762	(10,965)
51030 · Barley Straw	800	5,000	(4,200)
51040 · Aquatic Plant Control		-	-
51050 · Limnologist Fees	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	70	800	(730)
52020 · Boat Inspections - Out	330	500	(170)
51000 · Total - Lake Health - Other		-	-
Total 51000 · Total - Lake Health	12,367	39,112	(26,745)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Details
As of November 30, 2019

	YTD 2019	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)			
55110 · Lake-wide - Mow & Weed	5,590	8,400	(2,810)
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	4,000	(3,840)
55210 · Dam & Pond - Mow & Weed	-	-	-
55220 · Dam & Pond - Brush Removal	2,750	750	2,000
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	250	750	(500)
55390 · Main Beach - Misc. R & M	5	-	5
55410 · Lollipop Beach - Rake/Mow	200	800	(600)
55420 · Lollipop Beach - Brush Removal	950	-	950
55430 · Lollipop Beach - Sand & Landscape	-	-	-
55450 · Lollipop Beach - Docks	305	750	(445)
55590 · Right-of-Ways - Misc. R&M	650	500	150
55620 · Other Lots - Brush/Tree Clearin	-	-	-
Total Repairs & Maintenance	11,635	22,700	(11,065)

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

	YTD 2019	Annual Budget	\$ Over Budget
All Other Lake Expenses			
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	800	1,630	(830)
59110 · Misc. Lake Expenses		3,961	(3,961)
Total 59000 · Total - Other Lake Expenses	18,494	40,563	(22,069)
Total Lake Operations Expense	\$ 42,496	\$ 102,375	\$ (59,879)
Special Projects - Ryan Terrace repairs *	16,425	16,425	-
Lebanon Road Expenses			
71110 · Lebanon Road Repairs	8,040	15,000	(6,960)
71120 · Lebanon Road Maintenance *	265	10,000	(9,735)
71310 · Lebanon Road Tree & Brush Clearing	3,340	-	3,340
72110 · Leb. Road Snow Plowing		18,000	(18,000)
72210 · Leb. Road Sanding		2,000	(2,000)
Total 70000 · Total Lebanon Road Expenses	11,645	45,000	(33,355)
Total All Expenses	115,521	226,125	(110,604)
Net Revenue Over/(Under) Expenditures	\$ 7,597	\$ (66,425)	\$ 74,022

* Paid from reserve funds

Amston Lake District Revenue and Expenditure Report - Summary

	Month of November 2019		Fiscal YTD November 2019	
	Actual	Actual	Budget	\$ Over Budget
Revenue				
Total Revenue	\$ 2,637	\$ 123,118	\$ 159,700	\$ (36,582)
Expenditures				
Total · ALD Administrative Expenses	1,266	44,955	62,325	(17,370)
Total Non Admin. Lake Expenses	6,877	42,496	102,375	(59,879)
Total · Lebanon Road Expenses	1,030	11,645	45,000	(33,355)
Total · Special Projects Expenses	45	16,425	16,425	-
Total Expenditures	9,218	115,521	226,125	(110,604)
Revenue Over/(Under) Expenditures	\$ (6,581)	\$ 7,597	\$ (66,425)	\$ 74,022
Transfer - General fund			40,000	
Transfer - Lebanon Roads funds			10,000	
Transfer - Special Projects funds			16,425	
Net Change in Fund Balances	(6,581)	7,597	-	74,022

**Amston Lake District
Change in Fund Balances
As of 11/30/2019**

	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): Nov. 30, 2019	667	23,355	(16,425)			7,597
Rounding	-					-
Other Intrafund Transfers	-		-	-		-
Fund Balance November 30, 2019	<u>\$ 61,622</u>	<u>\$ 40,227</u>	<u>\$ 29,715</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 318,914</u>