

AMSTON LAKE DISTRICT
MONTHLY FINANCIAL REPORT FOR
DECEMBER 2019

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 12/31/2019

	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	10,209	9,527	100				19,836
Cash in Savings	53,130	25,000		29,817	62,507	125,315	295,769
Total Cash	63,339	34,527	100	29,817	62,507	125,315	315,605
Prepaid Expenses	3,000						3,000
Property Taxes Receivable-net	14,428						14,428
Due From Other Funds	674	-					674
Total Assets	\$ 81,441	\$ 34,527	\$ 100	\$ 29,817	\$ 62,507	\$ 125,315	\$ 333,707
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES							
Accounts Payable	\$ 4,120	\$ -		\$ -			\$ 4,120
Due to Other Funds	-		100	102	157	315	674
Credit Card Charges	\$ 54						54
Total Liabilities	\$ 4,174	\$ -	\$ 100	\$ 102	\$ 157	\$ 315	\$ 4,848
Deferred Inflows - Tax Revenue	\$ 13,264						\$ 13,264
Fund Balances							
Committed		34,527	-	29,715	62,350	125,000	251,592
Unassigned	64,003						64,003
Total Fund Balances	\$ 64,003	\$ 34,527	\$ -	\$ 29,715	\$ 62,350	\$ 125,000	\$ 315,595
Total Liab., Deferrals & Fund Balance	\$ 81,441	\$ 34,527	\$ 100	\$ 29,817	\$ 62,507	\$ 125,315	\$ 333,707

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Data
As of December 31, 2019

	YTD 2019	Annual Budget	\$ Over Budget
Revenue			
41999 · Property Tax Revenue			
41110 · Prop. Tax - Hebron Current Yr.	48,348	62,350	(14,002)
41120 · Prop. Tax - Leb. Current Yr.	73,095	97,350	(24,255)
41210 · Back Taxes - Hebron	1,135		1,135
41220 · Back Taxes - Lebanon	2,071		2,071
41310 · Liens and Interest - Hebron	587		587
41320 · Liens & Interest - Lebanon	935		935
Total 41999 · Total Property Tax Revenue	\$ 126,171	\$ 159,700	\$ (33,529)
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	267	-	267
42350 · Interest Income - Emergency Fd.	157	-	157
42360 · Interest Income - Inv. Plant Fd	316	-	316
42370 · Interest Income - Spec. Proj.	102	-	102
Total 42300 · Interest Income - All Funds	842	-	842
Total 42000 · Total Misc. Revenue	1,332	-	1,332
Total Revenue	\$ 127,503	\$ 159,700	\$ (32,197)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Data
As of December 31, 2019

	YTD 2019	Annual Budget	\$ Over Budget
Expenses			
50020 · ALD Administrative Expenses			
50110 · Tax Collector Fee	2,575	5,150	(2,575)
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	2,575	5,150	(2,575)
50220 · Secretary/Clerk Fee	2,060	4,120	(2,060)
50230 · Legal Fees	41	1,000	(959)
50240 · Legal Notices	63	150	(87)
50250 · Accounting & Bkpping Fees	143	200	(57)
50260 · Office Expense	283	800	(517)
50270 · Records Storage	948	1,000	(52)
50280 · Internet and Phone	100	300	(200)
50290 · Miscellaneous Admin. Exp.	115	750	(635)
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	46,447	62,325	(15,878)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of December 31, 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 - Detail
As of December 31, 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	295	850	(555)
55190 · Lake-wide - Other R & M	160	4,000	(3,840)
55210 · Dam & Pond - Mow & Weed	-	-	-
55220 · Dam & Pond - Brush Removal	2,900	750	2,150
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)
55490 · Lollipop Beach - Misc. R & M	48	-	48
55510 · Right-of-Ways Mow & Weed	-	-	-
55590 · Right-of-Ways - Misc. R&M	650	500	150
55620 · Other Lots - Brush/Tree Clearin	-	-	-
Total Repairs & Maintenance	12,128	22,700	(10,572)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of December 31, 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	47	3,440	(3,393)
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	18,513	40,563	(22,050)
Total Lake Operations Expense	\$ 43,008	\$ 102,375	\$ (59,367)
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	5,000	18,000	(13,000)
72210 · Leb. Road Sanding	700	2,000	(1,300)
Total 70000 · Total Lebanon Road Expenses	17,345	45,000	(27,655)
Total All Expenses	123,225	226,125	(102,900)
Net Revenue Over/(Under) Expenditures	\$ 4,278	\$ (66,425)	\$ 70,703

* Paid from reserve funds

Amston Lake District Revenue and Expenditure Report - Summary

	Month of December 2019		Fiscal YTD December 2019	
	Actual	Actual	Budget	\$ Over Budget
Revenue				
Total Revenue	\$ 4,385	\$ 127,503	\$ 159,700	\$ (32,197)
Expenditures				
Total · ALD Administrative Expenses	1,492	46,447	62,325	(15,878)
Total Non Admin. Lake Expenses	512	43,008	102,375	(59,367)
Total · Lebanon Road Expenses	5,700	17,345	45,000	(27,655)
Total · Special Projects Expenses	-	16,425	16,425	-
Total Expenditures	7,704	123,225	226,125	(102,900)
Revenue Over/(Under) Expenditures	\$ (3,319)	\$ 4,278	\$ (66,425)	\$ 70,703
Transfer - General fund			40,000	
Transfer - Lebanon Roads funds			10,000	
Transfer - Special Projects funds			16,425	
Net Change in Fund Balances	(3,319)	4,278	-	70,703

**Amston Lake District
Change in Fund Balances
As of 12/31/2019**

	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): Dec. 31, 2019	3,048	17,655	(16,425)			4,278
Rounding	-					-
Other Intrafund Transfers	-		-	-		-
Fund Balance December 31, 2019	<u>\$ 64,003</u>	<u>\$ 34,527</u>	<u>\$ 29,715</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 315,595</u>