

**AMSTON LAKE DISTRICT**  
**MONTHLY FINANCIAL REPORT FOR**  
**APRIL 2020**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 4/30/2020**

	General Fund	Lebanon Road Fund	Main Dam Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
<b>ASSETS</b>							
Cash and Cash Equivalents							\$ -
Cash in Checking	11,005	14,177	100				25,282
Cash in Savings	71,230	15,000		29,855	62,587	125,475	304,147
Total Cash	82,235	29,177	100	29,855	62,587	125,475	329,429
Prepaid Expenses	-						-
Property Taxes Receivable-net	14,559						14,559
Other Receivables - Boat Dock Rent	2,310						2,310
Due From Other Funds	952	-					952
<b>Total Assets</b>	<b>\$ 100,056</b>	<b>\$ 29,177</b>	<b>\$ 100</b>	<b>\$ 29,855</b>	<b>\$ 62,587</b>	<b>\$ 125,475</b>	<b>\$ 347,250</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>							
Accounts Payable	\$ 3,350	\$ 590		\$ -			\$ 3,940
Due to Other Funds			100	140	237	475	952
Credit Card Charges	\$ 16						16
<b>Total Liabilities</b>	<b>\$ 3,366</b>	<b>\$ 590</b>	<b>\$ 100</b>	<b>\$ 140</b>	<b>\$ 237</b>	<b>\$ 475</b>	<b>\$ 4,908</b>
Deferred Inflows - Tax Revenue							\$ 13,264
<b>Fund Balances</b>							
Committed		28,587	-	29,715	62,350	125,000	245,652
Unassigned	83,426						83,426
<b>Total Fund Balances</b>	<b>\$ 83,426</b>	<b>\$ 28,587</b>	<b>\$ -</b>	<b>\$ 29,715</b>	<b>\$ 62,350</b>	<b>\$ 125,000</b>	<b>\$ 329,078</b>
<b>Total Liab., Deferrals &amp; Fund Balance</b>	<b>\$ 100,056</b>	<b>\$ 29,177</b>	<b>\$ 100</b>	<b>\$ 29,855</b>	<b>\$ 62,587</b>	<b>\$ 125,475</b>	<b>\$ 347,250</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2020**

	Apr-20	YTD	Annual Budget	\$ Over Budget
<b>Revenue</b>				
<b>41999 · Property Tax Revenue</b>				
41110 · Prop. Tax - Hebron Current Yr.	760	55,825	62,350	(6,525)
41120 · Prop. Tax - Leb. Current Yr.	1,240	93,255	97,350	(4,095)
41210 · Back Taxes - Hebron	128	1,578		1,578
41220 · Back Taxes - Lebanon	602	3,040		3,040
41310 · Liens and Interest - Hebron	185	1,421		1,421
41320 · Liens & Interest - Lebanon	540	1,846		1,846
<b>Total 41999 · Total Property Tax Revenue</b>	<b>\$ 3,455</b>	<b>\$ 156,965</b>	<b>\$ 159,700</b>	<b>\$ (2,735)</b>
<b>42000 · Misc. Revenue</b>				
42110 · Dock Rental Income	2,310	2,310	-	2,310
42210 · Boat Pass Fee Income		180	-	180
42910 · Fines & Other Income	20	355	-	355
42300 · Interest Income - All Funds				-
42310 · Interest Income - Gen. Savings	14	366	-	366
42350 · Interest Income - Emergency Fd.	10	237	-	237
42360 · Interest Income - Inv. Plant Fd	21	475	-	475
42370 · Interest Income - Spec. Proj.	5	140	-	140
<b>Total 42300 · Interest Income - All Funds</b>	<b>50</b>	<b>1,218</b>	<b>-</b>	<b>1,218</b>
<b>Total 42000 · Total Misc. Revenue</b>	<b>2,380</b>	<b>4,063</b>	<b>-</b>	<b>4,063</b>
<b>Total Revenue</b>	<b>\$ 5,835</b>	<b>\$ 161,028</b>	<b>\$ 159,700</b>	<b>\$ 1,328</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2020**

	Apr-20	YTD	Annual Budget	\$ Over Budget
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	429	4,292	5,150	(858)
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	429	4,292	5,150	(858)
50220 · Secretary/Clerk Fee	343	3,433	4,120	(687)
50230 · Legal Fees	126	249	1,000	(751)
50240 · Legal Notices		63	150	(87)
50250 · Accounting & Bkpping Fees		234	200	34
50260 · Office Expense		620	800	(180)
50270 · Records Storage		948	1,000	(52)
50280 · Internet and Phone	20	160	300	(140)
50290 · Miscellaneous Admin. Exp.	16	231	750	(519)
50410 · Gen. Liability Insurance		8,416	8,200	216
50415 · Integrity Bond	(13)	160	180	(20)
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	244	363	400	(37)
50630 · Mass Mailing & Newsletter		30	500	(470)
50710 · ALA Support		8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>1,595</b>	<b>52,469</b>	<b>62,325</b>	<b>(9,856)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2020**

	Apr-20	YTD	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	5,015	11,024	16,762	(5,738)
51030 · Barley Straw		1,334	5,000	(3,666)
51040 · Aquatic Plant Control			-	-
51050 · Limnologist Fees		4,025	8,500	(4,475)
51070 · Plunge Pools - new		1,870	5,000	(3,130)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense		135	150	(15)
52010 · Boat Inspections - In		70	800	(730)
52020 · Boat Inspections - Out		330	500	(170)
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	5,015	18,788	39,112	(20,324)

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2020**

	Apr-20	YTD	Annual Budget	\$ Over Budget
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55110 · Lake-wide - Mow & Weed	195	5,785	8,400	(2,615)
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 - Misc. R & M		160	4,000	(3,840)
55210 · Dam & Pond - Mow & Weed			-	-
55220 · Dam & Pond - Brush Removal		1,950	750	1,200
55290 · Dam & Pond - Misc. R & M		1,150	-	1,150
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)
55360 · Main Beach - Boat Racks		43	-	43
55390 · Main Beach - Misc. R & M	42	47	-	47
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	1,180	1,830	500	1,330
55620 · Other Lots - Brush/Tree Clearin			-	-
<b>Total Repairs &amp; Maintenance</b>	<b>1,417</b>	<b>13,788</b>	<b>22,700</b>	<b>(8,912)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2020**

	Apr-20	YTD	Annual Budget	\$ Over Budget
<b>All Other Lake Expenses</b>				
56110 · Security Patrols - Agency Fee		16,426	29,500	(13,074)
56210 · Lake Passes		46	3,440	(3,394)
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)
<b>Total 59000 · Total - Other Lake Expenses</b>		<b>18,512</b>	<b>40,563</b>	<b>(22,051)</b>
<b>Total Lake Operations Expense</b>	<b>\$ 6,432</b>	<b>\$ 51,088</b>	<b>\$ 102,375</b>	<b>\$ (51,287)</b>
<b>Special Projects - Ryan Terrace repairs *</b>	<b>-</b>	<b>16,425</b>	<b>16,425</b>	<b>-</b>
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs	2,820	10,860	15,000	(4,140)
71120 · Lebanon Road Maintenance	730	995	10,000	(9,005)
71310 · Lebanon Road Tree & Brush Clearing	590	3,930	-	3,930
72110 · Leb. Road Snow Plowing		6,500	18,000	(11,500)
72210 · Leb. Road Sanding		1,000	2,000	(1,000)
<b>Total 70000 · Total Lebanon Road Expenses</b>	<b>4,140</b>	<b>23,285</b>	<b>45,000</b>	<b>(21,715)</b>
<b>Total All Expenses</b>	<b>12,167</b>	<b>143,267</b>	<b>226,125</b>	<b>(82,858)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ (6,332)</b>	<b>\$ 17,761</b>	<b>\$ (66,425)</b>	<b>\$ 84,186</b>

\* Paid from reserve funds

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of April 2020		Fiscal YTD April 2020	
	Actual	Actual	Budget	\$ Over Budget
<b>Revenue</b>				
<b>Total Revenue</b>	\$ 5,836	\$ 161,029	\$ 159,700	\$ 1,329
<b>Expenditures</b>				
Total - Administrative Expenses	1,594	52,469	62,325	(9,856)
Total - Lake Operations Expenses	6,433	51,089	102,375	(51,286)
Total - Lebanon Road Expenses	4,140	23,285	45,000	(21,715)
Total - Special Projects Expenses	-	16,425	16,425	-
<b>Total Expenditures</b>	12,167	143,268	226,125	(82,857)
<b>Revenue Over/(Under) Expenditures</b>	\$ (6,331)	\$ 17,761	\$ (66,425)	\$ 84,186
Transfer - General fund			40,000	
Transfer - Lebanon Roads funds			10,000	
Transfer - Special Projects funds			16,425	
<b>Net Change in Fund Balances</b>	(6,331)	17,761	-	84,186



**Amston Lake District  
Change in Fund Balances  
As of 4/30/2020**

	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): April 30, 2020	22,470	11,715	(16,425)			17,760
Rounding	1					1
Other Intrafund Transfers	-		-	-		-
Fund Balance April 30, 2020	<u>\$ 83,426</u>	<u>\$ 28,587</u>	<u>\$ 29,715</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 329,078</u>