

AMSTON LAKE DISTRICT
MONTHLY FINANCIAL REPORT FOR
MARCH 2021

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 3/31/2021

	General Fund	Lebanon Road Fund	Main Dam Fund	Rainy Day Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 33,801	\$ 29,082	\$ 100	\$ -	\$ -	\$ 62,983
Cash in Savings	61,234	-		62,350	125,000	248,584
Total Cash	95,035	29,082	100	62,350	125,000	311,567
Prepaid Expenses	3,000	0				3,000
Property Taxes Receivable-net	12,440					12,440
Due From Other Funds	690	-				690
Total Assets	<u>\$ 111,165</u>	<u>\$ 29,082</u>	<u>\$ 100</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 327,697</u>
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 5,636	\$ -	\$ -	\$ -	\$ -	\$ 5,636
Due to Other Funds	-	590	100	-	-	690
Credit Card Charges	134					134
Total Liabilities	5,770	590	100	-	-	6,460
Deferred Inflows - Tax Revenue	11,372					11,372
Fund Balances						
Committed		28,492	-	62,350	125,000	215,842
Unassigned	94,023					94,023
Total Fund Balances	94,023	28,492	-	62,350	125,000	309,865
Total Liab., Deferrals & Fund Balance	<u>\$ 111,165</u>	<u>\$ 29,082</u>	<u>\$ 100</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 327,697</u>

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2021

	Month of March 2021	YTD Mar 2021	Annual Budget	\$ Over Budget
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	\$ 485	\$ 51,230	\$ 67,350	\$ (16,120)
41120 - Prop. Tax - Leb. Current Yr.	492	91,908	92,350	(442)
41210 - Back Taxes - Hebron		860		860
41220 - Back Taxes - Lebanon		3,162		3,162
41310 - Liens and Interest - Hebron	66	946		946
41320 - Liens & Interest - Lebanon	33	1,854		1,854
Total 41999 - Total Property Tax Revenue	1,076	149,960	159,700	(9,740)
42000 - Misc. Revenue				
42110 - Dock Rental Income		-	-	\$ -
42210 - Boat Pass Fee Income		-	-	-
42910 - Fines & Other Income		534	-	534
42300 - Interest Income	32	339	-	339
Total 42000 - Total Misc. Revenue	32	873	-	873
Total Revenue	\$ 1,108	\$ 150,833	\$ 159,700	\$ (8,867)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2021

	Month of March 2021	YTD Mar 2021	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 440	\$ 3,960	\$ 5,280	\$ (1,320)
50120 · Tax Collection Sftwre/Support		1,550	2,300	(750)
50130 · Tax Lien Fees		(7)	50	(57)
50140 · Processing/Printing		1,382	1,900	(518)
50210 · Treasurer Fee	440	3,960	5,280	(1,320)
50220 · Secretary/Clerk Fee	440	3,960	5,280	(1,320)
50230 · Legal Fees	84	1,260	500	760
50240 · Legal Notices		-	100	(100)
50250 · Accounting & Bkpping Fees	91	316	490	(174)
50260 · Office Expense	115	361	700	(339)
50270 · Records Storage		948	1,000	(52)
50280 · Internet and Phone	20	295	300	(5)
50290 · Miscellaneous Admin. Exp.		242	500	(258)
50410 · Gen. Liability Insurance		8,903	9,000	(97)
50415 · Integrity Bond		150	160	(10)
50510 · Property Taxes - Hebron		8,434	9,000	(566)
50520 · Property Taxes - Lebanon		10,920	11,600	(680)
50610 · Website Management		33	1,200	(1,167)
50620 · Signage & Bulletin Boards		89	600	(511)
50630 · Mass Mailing & Newsletter			1,000	(1,000)
50710 · ALA Support		8,000	8,000	-
Total 50020 · ALD Administrative Expenses	1,630	54,756	64,240	(9,484)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2021

	Month of March 2021	YTD Mar 2021	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -	\$ -	\$ 2,000	\$ (2,000)
51020 · Lake Water Testing	2,030	4,393	14,000	(9,607)
51030 · Barley Straw		-	2,000	(2,000)
51040 · Aquatic Plant Control		-	-	-
51050 · Limnologist Fees		8,750	13,000	(4,250)
51070 · Plunge Pools - new		2,000	7,000	(5,000)
51080 · Fish Restocking		-	-	-
51090 · Other Lake Health Expense		-	200	(200)
51091 · Lake Equipment	115	115	-	115
52010 · Boat Inspections - In		252	500	(248)
52020 · Boat Inspections - Out		410	400	10
51000 · Total - Lake Health - Other		-	-	-
Total 51000 · Total - Lake Health	2,145	15,920	39,100	(23,180)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2021

	Month of March 2021	YTD Mar 2021	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed		\$ 4,059	\$ 8,400	\$ (4,341)
55120 · Lake-wide - Brush/Tree Clear			2,500	(2,500)
55130 · Lake-wide - Landscape		2,540	-	2,540
55150 · Plunge Pool Maintenance		1,500	2,600	(1,100)
55160 · Lake-wide Boat racks		300	850	(550)
55180 · Buoys			-	-
55190 · Lake-wide - Other R & M		41	4,000	(3,959)
55210 · Dam & Pond - Mow & Weed			-	-
55220 · Dam & Pond - Brush Removal		900	750	150
55310 · Main Beach - Rake/Mow		50	800	(750)
55330 · Main Beach - Sand & Landscape		200	-	200
55350 · Main Beach - Docks		332	750	(418)
55390 · Main Beach - Misc. R & M		64	-	64
55410 · Lollipop Beach - Rake/Mow			800	(800)
55420 · Lollipop Beach - Brush Removal		200	-	200
55430 · Lollipop Beach - Sand & Landscape		442	-	442
55450 · Lollipop Beach - Docks	105	437	750	(313)
55490 · Lollipop Beach - Misc. R & M			-	-
55510 · Right-of-Ways Mow & Weed			-	-
55590 · Right-of-Ways - Misc. R&M	-	1,200	500	700
55620 · Other Lots - Brush/Tree Clearin			-	-
Total Repairs & Maintenance	105	12,265	22,700	(10,435)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2021

	Month of March 2021	YTD Mar 2021	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56110 · Security Patrols - Agency Fee	\$ 223	\$ 18,510	\$ 32,760	\$ (14,250)
56210 · Lake Passes		174	500	(326)
56310 · Gate Monitoring		1,380	2,000	(620)
56910 · Security - Misc. Expense		135	-	135
57110 · Sanitation		800	1,200	(400)
59110 · Misc. Lake Expenses		100	2,200	(2,100)
Total 59000 · Total - Other Lake Expenses	223	21,099	38,660	(17,561)
Total Lake Operations Expense	2,473	49,284	100,460	(51,176)
90900 - Ryan Terrace repairs	-	529	-	529
Lebanon Road Expenses				
71110 · Lebanon Road Repairs		10,640	15,000	(4,360)
71120 · Lebanon Road Maintenance			10,000	(10,000)
71310 · Lebanon Road Tree & Brush Clearing	590	1,620	-	1,620
72110 · Leb. Road Snow Plowing	6,800	10,800	18,000	(7,200)
72210 · Leb. Road Sanding	900	1,600	2,000	(400)
Total 70000 · Total Lebanon Road Expenses	8,290	24,660	45,000	(20,340)
Total All Expenses	\$ 12,393	\$ 129,229	\$ 209,700	\$ (80,471)
Net Revenue Over/(Under) Expenditures	\$ (11,285)	\$ 21,604	\$ (50,000)	\$ 71,604

Amston Lake District Revenue and Expenditure Report - Summary

	Month of March 2021	Fiscal YTD March 31. 2021		
	Actual	Actual	Budget	Difference
Total Revenue	\$ 1,108	\$ 150,833	\$ 159,700	\$ (8,867)
Expenditures				
Total · ALD Administrative Expenses	1,630	54,756	64,240	(9,484)
Total Non Admin. Lake Expenses	2,473	49,284	100,460	(51,176)
Total · Lebanon Road Expenses	590	24,660	45,000	(20,340)
Total · Ryan Terrace*	-	529	530	(1)
Total Expenditures	4,693	129,229	210,230	(81,001)
Revenue Over/(Under) Expenditures	\$ (3,585)	\$ 21,604	\$ (50,530)	\$ 72,134
Surplus Funds Spent	-	-	50,530	50,000
Net Revenue	\$ (3,585)	\$ 21,604	\$ -	\$ 122,134

* Special Project surplus funds only

**Amston Lake District
Change in Fund Balances
As of 3/31/2021**

	General Fund & Dam	Lebanon Road Fund	Future Projects *	Rainy Day Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2020	\$ 53,045	\$ 18,152	\$ 29,715	\$ 62,350	\$ 125,000	\$ 288,262
YTD Net Income: March 31, 2021 **	11,264	10,340	-			21,604
Rounding	(1)					(1)
Intrafund Transfers *	29,715		(29,715)			-
Fund Balance March 31, 2021	<u>\$ 94,023</u>	<u>\$ 28,492</u>	<u>\$ -</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 309,865</u>

* Future Projects were combined with General Fund in March 2021

** Assumes Lebanon Road Fund taxes of \$35,000 collected in July 2020