

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

September 2021

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 9/30/2021

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 22,568	\$ 36,991	\$ 100	\$ -	\$ -	\$ 59,659
Cash in Savings	75,341	-		62,350	125,000	262,691
Total Cash	97,909	36,991	100	62,350	125,000	322,350
Prepaid Expenses	4,037					4,037
Property Taxes Receivable-net	16,780					16,780
Due From Other Funds	100	-				100
Total Assets	\$ 118,826	\$ 36,991	\$ 100	\$ 62,350	\$ 125,000	\$ 343,267
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 1,537	\$ -	\$ -	\$ -	\$ -	\$ 1,537
Due to Other Funds	-		100	-	-	100
Credit Card Charges	800					800
Total Liabilities	2,337	-	100	-	-	2,437
Deferred Inflows - Tax Revenue	12,876					12,876
Fund Balances						
Committed	-	36,991	-	62,350	125,000	224,341
Unassigned	103,613					103,613
Total Fund Balances	103,613	36,991	-	62,350	125,000	327,954
Total Liab., Deferrals & Fund Balance	\$ 118,826	\$ 36,991	\$ 100	\$ 62,350	\$ 125,000	\$ 343,267

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2021

	Month of Sep 2021	YTD Sep 2021	Annual Budget	\$ Over Budget
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	\$ 612	\$ 52,350	\$ 74,850	\$ (22,500)
41120 - Prop. Tax - Leb. Current Yr.	45	63,723	94,850	(31,127)
41210 - Back Taxes - Hebron	44	2,727		2,727
41220 - Back Taxes - Lebanon	144	3,127		3,127
41310 - Liens and Interest - Hebron	63	1,821		1,821
41320 - Liens & Interest - Lebanon	133	645		645
Total 41999 - Total Property Tax Revenue	1,041	124,393	169,700	(45,307)
42000 - Misc. Revenue				
42110 - Dock Rental Income			-	\$ -
42210 - Boat Pass Fee Income	-		-	-
42910 - Fines & Other Income	-	-	-	-
42300 - Interest Income	11	33	-	33
Total 42000 - Total Misc. Revenue	11	33	-	33
Total Revenue	\$ 1,052	\$ 124,426	\$ 169,700	\$ (45,274)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2021

	Month of Sep 2021	YTD Sep 2021	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 898	\$ 1,795	\$ 5,386	\$ (3,591)
50120 · Tax Collection Sftwre/Support	-	-	2,750	(2,750)
50130 · Tax Lien Fees	-	-	53	(53)
50140 · Processing/Printing	-	1,059	1,766	(707)
50210 · Treasurer Fee	448	1,346	5,386	(4,040)
50220 · Secretary/Clerk Fee	449	1,346	5,385	(4,039)
50230 · Legal Fees	84	126	500	(374)
50240 · Legal Notices			100	(100)
50250 · Accounting & Bkpping Fees			500	(500)
50260 · Office Expense	42	217	800	(583)
50270 · Records Storage		963	1,340	(377)
50280 · Internet and Phone	40	80	570	(490)
50290 · Miscellaneous Admin. Exp.	300	322	415	(93)
50410 · Gen. Liability Insurance		8,981	9,000	(19)
50415 · Integrity Bond			150	(150)
50420 · Workers Comp. Insurance			2,764	(2,764)
50510 · Property Taxes - Hebron		8,434	8,687	(253)
50520 · Property Taxes - Lebanon		10,997	11,248	(251)
50610 · Website Management			1,200	(1,200)
50620 · Signage & Bulletin Boards		129	500	(371)
50630 · Mass Mailing & Newsletter	-	367	500	(133)
50710 · ALA Support		8,000	8,000	-
Total 50020 · ALD Administrative Expenses	2,261	44,162	67,000	(22,838)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2021

	Month of Sep 2021	YTD Sep 2021	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	600	5,855	19,145	(13,290)
51030 · Barley Straw			1,000	(1,000)
51040 · Aquatic Plant Control	-	1,500	-	1,500
51050 · Limnologist Fees	-	1,525	10,950	(9,425)
51070 · Plunge Pools - new			6,000	(6,000)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense			-	-
51092 · Watershed and Storm Drain Management			318	(318)
52010 · Boat Inspections - In	-	84	780	(696)
52020 · Boat Inspections - Out	-	10	460	(450)
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	600	8,974	38,653	(29,679)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2021

	Month of Sep 2021	YTD Sep 2021	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed	\$ 1,109	\$ 3,042	\$ 7,000	\$ (3,958)
55130 · Lake-wide - Landscape	-	-	6,200	(6,200)
55150 · Plunge Pool Maintenance	580	1,080	2,600	(1,520)
55160 · Lake-wide Boat racks			850	(850)
55190 · Lake-wide - Other R & M	-	43	4,000	(3,957)
55220 · Dam & Pond - Brush Removal	2,925	4,450	750	3,700
55310 · Main Beach - Rake/Mow	-	-	800	(800)
55330 · Main Beach - Sand & Landscape	-	400	-	400
55350 · Main Beach - Docks	-	51	750	(699)
55390 · Main Beach - Misc. R & M	-	50	-	50
55410 · Lollipop Beach - Rake/Mow			800	(800)
55420 · Lollipop Beach - Brush Removal	-	1,800	-	1,800
55430 · Lollipop Beach - Sand & Landscape	-	350	-	350
55450 · Lollipop Beach - Docks			750	(750)
55590 · Right-of-Ways - Misc. R&M	600	1,080	500	580
55620 · Tree Management	-	1,500	7,500	(6,000)
Subtotal	5,214	13,846	32,500	(18,654)
55180 · Buoys			-	-
55360 · Boat Racks/Boat Removal			-	-
55350 · Main Beach - Dock R & M			-	-
55450 · Lollipop Beach - Boat Dock			-	-
Total Repairs & Maintenance	5,214	13,846	32,500	(18,654)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2021

	Month of Sep 2021	YTD Sep 2021	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56120 · Security Patrols - Residents	\$ 2,400	\$ 12,240	\$ 29,500	\$ (17,260)
56210 · Lake Passes	-	75	2,850	(2,775)
56310 · Gate Monitoring	120	1,360	2,000	(640)
56910 · Security - Misc. Expense	-	18	400	(382)
57110 · Sanitation	500	1,000	1,505	(505)
59110 · Misc. Lake Expenses			397	(397)
Total 59000 · Total - Other Lake Expenses	3,020	14,693	36,652	(21,959)
Total Lake Operations Expense	8,834	37,513	107,805	(70,292)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance			18,000	(18,000)
71310 · Lebanon Road Tree & Brush Clearing			-	-
72110 · Leb. Road Snow Plowing			18,000	(18,000)
72210 · Leb. Road Sanding			4,000	(4,000)
Total 70000 · Total Lebanon Road Expenses	-		40,000	(40,000)
Total All Expenses	\$ 11,095	\$ 81,675	\$ 214,805	\$ (133,130)
Net Revenue Over/(Under) Expenditures	\$ (10,043)	\$ 42,751	\$ (45,105)	\$ 87,856

Amston Lake District Revenue and Expenditure Report - Summary

	Month of September 2021	Fiscal YTD September 30, 2021		
	Actual	Actual	Budget	Difference
Total Revenue	\$ 1,052	\$ 124,426	\$ 169,700	\$ (45,274)
Expenditures				
Total · ALD Administrative Expenses	2,261	44,162	67,000	(22,838)
Total Non Admin. Lake Expenses	8,834	37,513	107,805	(70,292)
Total · Lebanon Road Expenses	-	-	40,000	(40,000)
Total Expenditures	11,095	81,675	214,805	(133,130)
Revenue Over/(Under) Expenditures	\$ (10,043)	\$ 42,751	\$ (45,105)	\$ 87,856
Surplus Funds to be Spent	-	-	45,105	50,000
Net Revenue	\$ (10,043)	\$ 42,751	\$ -	\$ 137,856

**Amston Lake District
Change in Fund Balances
As of 9/30/2021**

	General Fund & Dam	Lebanon Road Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2021	\$ 70,861	\$ 26,991	\$ 62,350	\$ 125,000	\$ 285,202
YTD Net Income: September 30, 2021	32,751	10,000			42,751
Rounding	1				1
Fund Balance September 30, 2021	<u>\$ 103,613</u>	<u>\$ 36,991</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 327,954</u>

Assumes Lebanon Road Fund taxes of 10,000 collected in July 2021