

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

MARCH 2022

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of March 31, 2022

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 30,101	\$ 27,481	\$ 100	\$ -	\$ -	\$ 57,682
Cash in Savings	62,907	-		74,850	125,000	262,757
Total Cash	93,008	27,481	100	74,850	125,000	320,439
Prepaid Expenses	3,000					3,000
Property Taxes Receivable-net	16,780					16,780
Due From Other Funds	100	-				100
Total Assets	\$ 112,888	\$ 27,481	\$ 100	\$ 74,850	\$ 125,000	\$ 340,319
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 3,187	\$ -	\$ -	\$ -	\$ -	\$ 3,187
Due to Other Funds	-	-	100	-	-	100
Credit Card Charges	327					327
Total Liabilities	3,514	-	100	-	-	3,614
Deferred Inflows - Tax Revenue	12,876					12,876
Fund Balances						
Committed	-	27,481	-	74,850	125,000	227,331
Unassigned	96,498					96,498
Total Fund Balances	96,498	27,481	-	74,850	125,000	323,829
Total Liab., Deferrals & Fund Balance	\$ 112,888	\$ 27,481	\$ 100	\$ 74,850	\$ 125,000	\$ 340,319

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2022

	Month of Mar 2022	YTD Mar 2022	Annual Budget	\$ Over Budget
Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 6,540	\$ 66,384	\$ 74,850	\$ (8,466)
41120 · Prop. Tax - Leb. Current Yr.	5,745	87,466	94,850	(7,384)
41210 · Back Taxes - Hebron	266	4,988		4,988
41220 · Back Taxes - Lebanon	26	2,964		2,964
41310 · Liens and Interest - Hebron	546	4,112		4,112
41320 · Liens & Interest - Lebanon	441	1,721		1,721
Total 41999 · Total Property Tax Revenue	13,564	167,635	169,700	(2,065)
42000 · Misc. Revenue				
42110 · Dock Rental Income			-	\$ -
42210 · Boat Pass Fee Income	-		-	-
42910 · Fines & Other Income	-	1,095	-	1,095
42300 · Interest Income	11	98	-	98
Total 42000 · Total Misc. Revenue	11	1,193	-	1,193
Total Revenue	\$ 13,575	\$ 168,828	\$ 169,700	\$ (872)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2022

	Month of Mar 2022	YTD Mar 2022	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 449	\$ 4,039	\$ 5,386	\$ (1,347)
50120 · Tax Collection Sftwre/Support	-	-	2,750	(2,750)
50130 · Tax Lien Fees	-	30	53	(23)
50140 · Processing/Printing	-	1,333	1,766	(433)
50210 · Treasurer Fee	449	4,039	5,386	(1,347)
50220 · Secretary/Clerk Fee	449	4,039	5,385	(1,346)
50230 · Legal Fees	44	766	500	266
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	723	500	223
50260 · Office Expense	-	341	800	(459)
50270 · Records Storage	-	963	1,340	(377)
50280 · Internet and Phone	20	295	570	(275)
50290 · Miscellaneous Admin. Exp.	-	362	415	(53)
50410 · Gen. Liability Insurance	-	8,981	9,000	(19)
50415 · Integrity Bond	160	160	150	10
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	-	8,022	8,000	22
Total 50020 · ALD Administrative Expenses	1,571	54,020	67,000	(12,980)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2022

	Month of Mar 2022	YTD Mar 2022	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	-	8,468	19,145	(10,677)
51030 · Barley Straw			1,000	(1,000)
51040 · Aquatic Plant Control	-	1,500	-	1,500
51050 · Limnologist Fees	-	3,275	10,950	(7,675)
51070 · Plunge Pools - new			6,000	(6,000)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense			-	-
51092 · Watershed and Storm Drain Mgt.	-	4,175	318	3,857
52010 · Boat Inspections - In	-	448	780	(332)
52020 · Boat Inspections - Out	-	510	460	50
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	-	18,376	38,653	(20,277)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2022

	Month of Mar 2022	YTD Mar 2022	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed (1)	\$ -	\$ 4,181	\$ 7,000	\$ (2,819)
55130 · Lake-wide - Landscape	-	-	6,200	(6,200)
55150 · Plunge Pool Maintenance	-	4,100	2,600	1,500
55160 · Lake-wide Boat racks	-	-	850	(850)
55190 · Lake-wide - Other R & M	120	165	4,000	(3,835)
55220 · Dam & Pond - Brush Removal	-	4,450	750	3,700
55310 · Main Beach - Rake/Mow	-	-	800	(800)
55330 · Main Beach - Sand & Landscape	-	400	-	400
55350 · Main Beach - Docks	-	50	750	(700)
55390 · Main Beach - Misc. R & M	20	70	-	70
55410 · Lollipop Beach - Rake/Mow	-	-	800	(800)
55420 · Lollipop Beach - Brush Removal	-	1,800	-	1,800
55430 · Lollipop Beach - Sand & Landscape	-	750	-	750
55450 · Lollipop Beach - Docks	-	-	750	(750)
55490 · Lollipop Beach - Misc. R & M	-	100	-	100
55510 · Right-of-Ways Mow & Weed	-	759	-	759
55590 · Right-of-Ways - Misc. R&M	-	2,080	500	1,580
55620 · Tree Management	-	3,900	7,500	(3,600)
Subtotal	140	22,805	32,500	(9,695)
55180 · Buoys	-	-	-	-
55360 · Boat Racks/Boat Removal	-	-	-	-
55350 · Main Beach - Dock R & M	-	-	-	-
55450 · Lollipop Beach - Boat Dock	-	-	-	-
Total Repairs & Maintenance	140	22,805	32,500	(9,695)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2022

	Month of Mar 2022	YTD Mar 2022	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56120 · Security Patrols - Residents	\$ -	\$ 12,240	\$ 29,500	\$ (17,260)
56210 · Lake Passes	-	111	2,850	(2,739)
56310 · Gate Monitoring	-	1,360	2,000	(640)
56910 · Security - Misc. Expense	-	778	400	378
57110 · Sanitation	-	1,001	1,505	(504)
59110 · Misc. Lake Expenses			397	(397)
Total 59000 · Total - Other Lake Expenses	-	15,490	36,652	(21,162)
Total Lake Operations Expense	140	56,671	107,805	(51,134)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	-	7,711	18,000	(10,289)
71310 · Lebanon Road Tree & Brush Clearing			-	-
72110 · Leb. Road Snow Plowing	-	10,300	18,000	(7,700)
72210 · Leb. Road Sanding	-	1,500	4,000	(2,500)
Total 70000 · Total Lebanon Road Expenses	-	19,511	40,000	(20,489)
Total All Expenses	\$ 1,711	\$ 130,202	\$ 214,805	\$ (84,603)
Net Revenue Over/(Under) Expenditures	\$ 11,864	\$ 38,626	\$ (45,105)	\$ 83,731

Amston Lake District Revenue and Expenditure Report - Summary

	Month of March 2022	Fiscal YTD March 31, 2022		
	Actual	Actual	Budget	Difference
Total Revenue	\$ 13,575	\$ 168,829	\$ 169,700	\$ (871)
Expenditures				
Total · ALD Administrative Expenses	1,570	54,020	67,000	(12,980)
Total Non Admin. Lake Expenses	141	56,672	107,805	(51,133)
Total · Lebanon Road Expenses	-	19,511	40,000	(20,489)
Total Expenditures	1,711	130,203	214,805	(84,602)
Revenue Over/(Under) Expenditures	\$ 11,864	\$ 38,626	\$ (45,105)	\$ 83,731
Surplus Funds to be Spent	-	-	45,105	50,000
Net Revenue	\$ 11,864	\$ 38,626	\$ -	\$ 133,731

**Amston Lake District
Change in Fund Balances
As of March 31, 2022**

	General Fund & Dam	Lebanon Road Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2021	\$ 70,862	\$ 26,991	\$ 62,350	\$ 125,000	\$ 285,203
YTD Net Income: March 31, 2022	38,137	489			38,626
Transfer - per budget	(12,500)		12,500		-
Rounding	-				-
Intrafund Transfers					-
Rounding	(1)	1			-
Fund Balance March 31, 2022	<u>\$ 96,498</u>	<u>\$ 27,481</u>	<u>\$ 74,850</u>	<u>\$ 125,000</u>	<u>\$ 323,829</u>

Assumes all current year Lebanon Road Fund taxes of 20,000 were collected