

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

FEBRUARY 2019

Amston Lake District
Statement of Assets, Liabilities, Deferred Inflows and Fund Balances
As of 2/28/2019

	General Fund	Lebanon Road Fund	Main Dam Fund	Future Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
<u>ASSETS</u>							
Cash and Cash Equivalents							
Cash in Checking	\$ 5,564	\$ 4,202	\$ 100				\$ 9,866
Cash in Savings	101,730			50,167	62,558	125,417	339,872
Total Cash	107,294	4,202	100	50,167	62,558	125,417	349,738
Prepaid Expenses	973						973
Property Taxes Receivable-net	16,332						16,332
Due From Other Funds	892	23,000					23,892
Total Assets	\$ 125,491	\$ 27,202	\$ 100	\$ 50,167	\$ 62,558	\$ 125,417	\$ 390,935
<u>LIABILITIES, DEFERRED INFLOWS & FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ 1,853						\$ 1,853
Due to Other Funds	23,000		100	167	208	417	23,892
Credit Card Charges	172						172
Total Liabilities	25,025	-	100	167	208	417	25,917
Deferred Inflows - Tax Revenue	13,283						13,283
Fund Balances							
Committed		27,202		50,000	62,350	125,000	264,552
Unassigned	87,183						87,183
Total Fund Balances	87,183	27,202	-	50,000	62,350	125,000	351,735
Total Liab., Def. Infl. & Fund Balances	\$ 125,491	\$ 27,202	\$ 100	\$ 50,167	\$ 62,558	\$ 125,417	\$ 390,935

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2019

	Month of Feb '19	YTD Jul '18 - Feb '19	Annual Budget	\$ Over Budget
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	354	51,561	62,350	(10,789)
41120 - Prop. Tax - Leb. Current Yr.	2,021	88,369	97,350	(8,981)
41210 - Back Taxes - Hebron		3,537		3,537
41220 - Back Taxes - Lebanon	94	5,106		5,106
41310 - Liens and Interest - Hebron		1,811		1,811
41320 - Liens & Interest - Lebanon	58	1,984		1,984
Total 41999 - Total Property Tax Revenue	\$ 2,527	\$ 152,368	\$ 159,700	\$ (7,332)
42000 - Misc. Revenue				
42110 - Dock Rental Income			-	-
42210 - Boat Pass Fee Income	5	105	-	105
42910 - Fines & Other Income	(598)	995	-	995
42300 - Interest Income - All Funds				
42310 - Interest Income - Gen. Savings	39	343	-	343
42350 - Interest Income - Emergency Fd.	24	208	-	208
42360 - Interest Income - Inv. Plant Fd	48	417	-	417
42370 - Interest Income - Spec. Proj.	19	167	-	167
Total 42300 - Interest Income - All Funds	130	1,135	-	1,135
Total 42000 - Total Misc. Revenue	(463)	2,235	-	2,235
Total Revenue	\$ 2,064	\$ 154,603	\$ 159,700	\$ (5,097)

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	Month of Feb '19	YTD Jul '18 - Feb '19	Annual Budget	\$ Over Budget
Expenses				
50020 - ALD Administrative Expenses				
50110 - Tax Collector Fee	429	3,433	5,150	(1,717)
50120 - Tax Collection Sftwre/Support			1,750	(1,750)
50130 - Tax Lien Fees			100	(100)
50140 - Processing/Printing			2,200	(2,200)
50210 - Treasurer Fee	429	3,433	5,150	(1,717)
50220 - Secretary/Clerk Fee	343	2,747	4,120	(1,373)
50230 - Legal Fees		1,163	1,000	163
50240 - Legal Notices		-	200	(200)
50250 - Accounting & Bkkping Fees		32	1,750	(1,718)
50260 - Office Expense	(38)	328	800	(472)
50270 - Records Storage		999	930	69
50280 - Internet and Phone	20	80	300	(220)
50290 - Miscellaneous Admin. Exp.		178	750	(572)
50410 - Gen. Liability Insurance		8,001	7,600	401
50415 - Integrity Bond		150	150	-
50510 - Property Taxes - Hebron		8,692	9,000	(308)
50520 - Property Taxes - Lebanon		10,196	11,500	(1,304)
50610 - Website Management			50	(50)
50620 - Signage & Bulletin Boards			1,000	(1,000)
50630 - Mass Mailing & Newsletter			1,500	(1,500)
50710 - ALA Support		8,000	8,000	-
Total 50020 - ALD Administrative Expenses	1,183	47,431	63,000	(15,569)

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	Month of Feb '19	YTD Jul '18 - Feb '19	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 - Lake Health Projects/Plans		4,398	10,000	(5,602)
51020 - Lake Water Testing		3,494	2,309	1,185
51030 - Barley Straw		800	4,642	(3,842)
51040 - Aquatic Plant Control			7,191	(7,191)
51050 - Limnologist Fees	1,800	1,800	-	1,800
51090 - Other Lake Health Expense			5,367	(5,367)
52010 - Boat Inspections - In		290	751	(461)
52020 - Boat Inspections - Out		410	429	(19)
Total 51000 - Total - Lake Health	1,800	11,192	30,689	(19,497)

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Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed		5,590	6,429	(839)
55120 · Lake-wide - Brush/Tree Clear				-
55150 · Plunge Pool Maintenance		250	6,601	(6,351)
55190 · Lake-wide - Other R & M		83	-	83
55210 · Dam & Pond - Mow & Weed			-	-
55220 · Dam & Pond - Brush Removal		400	1,718	(1,318)
55230 · Dam & Pond - Landscaping			-	-
55290 · Dam & Pond - Misc. R & M	(313)	-	2,093	(2,093)
55320 · Main Beach - Brush/Tree Clear		450	1,078	(628)
55330 · Main Beach - Sand & Landscape				-
55390 · Main Beach - Misc. R & M		129	-	129
55410 · Lollipop Beach - Mow & Weed		300	-	300
55420 · Lollipop Beach - Brush Removal	(800)	-	898	(898)
55430 · Lollipop Beach - Sand & Landscape			-	-
55490 · Lollipop Beach - Misc. R & M			344	(344)
55510 · Right-of-Ways Mow & Weed			1,900	(1,900)
55590 · Right-of-Ways - Misc. R&M	1,800	5,150	3,218	1,932
55620 · Other Lots - Brush/Tree Clearin			-	-
Subtotal - R & M - Properties	687	12,352	24,279	(11,927)
55180 · Buoys			-	-
55160 · Boat Racks/Boat Removal		570	852	(282)
55350 · Main Beach - Dock R & M		250	570	(320)
55450 · Lollipop Beach - Boat Dock		250	500	(250)
Total Repairs & Maintenance	687	13,422	26,201	(12,779)

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	Month of Feb '19	YTD Jul '18 - Feb '19	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56110 · Security Patrols - Agency Fee		13,956	30,708	(16,752)
56120 · Security Patrols - Residents			-	-
56210 · Lake Passes		14	3,440	(3,426)
56310 · Gate Monitoring		1,280	1,980	(700)
56910 · Security - Misc. Expense			52	(52)
57110 · Sanitation		733	1,630	(897)
59110 · Misc. Lake Expenses		25	-	25
Total 59000 · Total - Other Lake Expenses	-	16,009	37,810	(21,801)
Total Lake Operations Expense	\$ 2,487	\$ 40,622	\$ 94,700	\$ (54,078)
Special Projects - signs, fence & shed	313	4,148	7,000	(2,852)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	-	6,420	14,000	(7,580)
71310 · Lebanon Road Tree & Brush Clearing	-	1,030	1,000	30
72110 · Leb. Road Snow Plowing	1,600	5,100	18,000	(12,900)
72210 · Leb. Road Sanding	200	500	2,000	(1,500)
Total 70000 · Total Lebanon Road Expenses	1,800	13,050	35,000	(21,950)
Total All Expenses	5,783	105,251	199,700	(94,449)
Net Revenue Over/(Under) Expenditures	\$ (3,719)	\$ 49,352	\$ (40,000)	\$ 89,352