

AMSTON LAKE DISTRICT
MONTHLY FINANCIAL REPORT FOR
MARCH 2019

Amston Lake District
Statement of Assets, Liabilities, Deferred Inflows and Fund Balances
As of 3/31/2019

	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	\$ 6,433	\$ 6,002	\$ 100				\$ 12,535
Cash in Savings	93,770			50,188	62,585	125,470	332,013
Total Cash	100,203	6,002	100	50,188	62,585	125,470	344,548
Prepaid Expenses	-						-
Property Taxes Receivable-net	16,332						16,332
Due From Other Funds	993	15,000					15,993
Total Assets	\$ 117,528	\$ 21,002	\$ 100	\$ 50,188	\$ 62,585	\$ 125,470	\$ 376,873
<u>LIABILITIES, DEFERRED INFLOWS & FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ 2,570						\$ 2,570
Due to Other Funds	15,000		100	188	235	470	15,993
Credit Card Charges	3,058						3,058
Total Liabilities	20,628	-	100	188	235	470	21,621
Deferred Inflows - Tax Revenue	13,283						13,283
Fund Balances							
Committed		21,002		50,000	62,350	125,000	258,352
Unassigned	83,617						83,617
Total Fund Balances	83,617	21,002	-	50,000	62,350	125,000	341,969
Total Liab., Def. Infl. & Fund Balances	\$ 117,528	\$ 21,002	\$ 100	\$ 50,188	\$ 62,585	\$ 125,470	\$ 376,873

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2019

	Month of Mar '19	YTD Jul '18 - Mar '19	Annual Budget	\$ Over Budget	% Over Budget
Revenue					
41999 - Property Tax Revenue					
41110 - Prop. Tax - Hebron Current Yr.	459	52,020	62,350	(10,330)	
41120 - Prop. Tax - Leb. Current Yr.	281	88,650	97,350	(8,700)	
41210 - Back Taxes - Hebron		3,537		3,537	
41220 - Back Taxes - Lebanon	293	5,399		5,399	
41310 - Liens and Interest - Hebron	31	1,842		1,842	
41320 - Liens & Interest - Lebanon	104	2,088		2,088	
Total 41999 - Total Property Tax Revenue	\$ 1,168	\$ 153,536	\$ 159,700	\$ (6,164)	-3.86%
42000 - Misc. Revenue					
42110 - Dock Rental Income			-	-	
42210 - Boat Pass Fee Income		105	-	105	
42910 - Fines & Other Income		995	-	995	
42300 - Interest Income - All Funds					
42310 - Interest Income - Gen. Savings	40	384	-	384	
42350 - Interest Income - Emergency Fd.	27	235	-	235	
42360 - Interest Income - Inv. Plant Fd	53	470	-	470	
42370 - Interest Income - Spec. Proj.	21	188	-	188	
Total 42300 - Interest Income - All Funds	141	1,277	-	1,277	
Total 42000 - Total Misc. Revenue	141	2,377	-	2,377	
Total Revenue	\$ 1,309	\$ 155,913	\$ 159,700	\$ (3,787)	-2.37%

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	Month of Mar '19	YTD Jul '18 - Mar '19	Annual Budget	\$ Over Budget	% Over Budget
Expenses					
50020 · ALD Administrative Expenses					
50110 · Tax Collector Fee	429	3,863	5,150	(1,287)	
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	3,862	5,150	(1,288)	
50220 · Secretary/Clerk Fee	343	3,090	4,120	(1,030)	
50230 · Legal Fees	(230)	933	1,000	(67)	
50240 · Legal Notices		-	200	(200)	
50250 · Accounting & Bkkping Fees		32	1,750	(1,718)	
50260 · Office Expense	104	432	800	(368)	
50270 · Records Storage		999	930	69	
50280 · Internet and Phone		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	1,076	48,507	63,000	(14,493)	-23.00%

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Lake Operations Expenses					
Lake Health					
51010 · Lake Health Projects/Plans		4,398	10,000	(5,602)	
51020 · Lake Water Testing	250	3,744	2,309	1,435	
51030 · Barley Straw	2,800	3,600	4,642	(1,042)	
51040 · Aquatic Plant Control		-	7,191	(7,191)	
51050 · Limnologist Fees		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	3,050	14,242	30,689	(16,447)	-53.59%

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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		-	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		-	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	750	5,900	3,218	2,682	
Subtotal - R & M - Properties	750	13,102	24,279	(11,177)	
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	750	14,172	26,201	(12,029)	-45.91%

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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)	-57.66%
Total Lake Operations Expense	\$ 3,800	\$ 44,422	\$ 94,700	\$ (50,278)	-53.09%
Special Projects - signs, fence & shed	-	4,148	7,000	(2,852)	-40.74%
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	5,800	10,900	18,000	(7,100)	
72210 · Leb. Road Sanding	400	900	2,000	(1,100)	
Total 70000 · Total Lebanon Road Expenses	6,200	19,250	35,000	(15,750)	-45.00%
Total All Expenses	11,076	116,327	199,700	(83,373)	-41.75%
Net Revenue Over/(Under) Expenditures	\$ (9,767)	\$ 39,586	\$ (40,000)	\$ 79,586	