

**AMSTON LAKE DISTRICT**  
**MONTHLY FINANCIAL REPORT FOR**  
**MARCH 2020**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 3/31/2020**

	General Fund	Lebanon Road Fund	Main Dam Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
<b>ASSETS</b>							
Cash and Cash Equivalents							\$ -
Cash in Checking	14,218	17,727	100				32,045
Cash in Savings	71,216	15,000		29,851	62,576	125,454	304,097
Total Cash	85,434	32,727	100	29,851	62,576	125,454	336,142
Prepaid Expenses	3,000						3,000
Property Taxes Receivable-net	14,558						14,558
Due From Other Funds	916	-					916
<b>Total Assets</b>	<b>\$ 103,908</b>	<b>\$ 32,727</b>	<b>\$ 100</b>	<b>\$ 29,851</b>	<b>\$ 62,576</b>	<b>\$ 125,454</b>	<b>\$ 354,616</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>							
Accounts Payable	\$ 4,120	\$ -		\$ -			\$ 4,120
Due to Other Funds	-		100	136	226	454	916
Credit Card Charges	\$ 907						907
<b>Total Liabilities</b>	<b>\$ 5,027</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 136</b>	<b>\$ 226</b>	<b>\$ 454</b>	<b>\$ 5,943</b>
Deferred Inflows - Tax Revenue	\$ 13,264						\$ 13,264
<b>Fund Balances</b>							
Committed		32,727	-	29,715	62,350	125,000	249,792
Unassigned	85,617						85,617
<b>Total Fund Balances</b>	<b>\$ 85,617</b>	<b>\$ 32,727</b>	<b>\$ -</b>	<b>\$ 29,715</b>	<b>\$ 62,350</b>	<b>\$ 125,000</b>	<b>\$ 335,409</b>
<b>Total Liab., Deferrals &amp; Fund Balance</b>	<b>\$ 103,908</b>	<b>\$ 32,727</b>	<b>\$ 100</b>	<b>\$ 29,851</b>	<b>\$ 62,576</b>	<b>\$ 125,454</b>	<b>\$ 354,616</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of March 31, 2020**

	YTD	Annual Budget	\$ Over Budget
<b>Revenue</b>			
<b>41999 · Property Tax Revenue</b>			
41110 · Prop. Tax - Hebron Current Yr.	55,065	62,350	(7,285)
41120 · Prop. Tax - Leb. Current Yr.	92,015	97,350	(5,335)
41210 · Back Taxes - Hebron	1,449		1,449
41220 · Back Taxes - Lebanon	2,438		2,438
41310 · Liens and Interest - Hebron	1,236		1,236
41320 · Liens & Interest - Lebanon	1,307		1,307
<b>Total 41999 · Total Property Tax Revenue</b>	<b>\$ 153,510</b>	<b>\$ 159,700</b>	<b>\$ (6,190)</b>
<b>42000 · Misc. Revenue</b>			
42110 · Dock Rental Income		-	-
42210 · Boat Pass Fee Income	180	-	180
42910 · Fines & Other Income	335	-	335
42300 · Interest Income - All Funds			-
42310 · Interest Income - Gen. Savings	352	-	352
42350 · Interest Income - Emergency Fd.	227	-	227
42360 · Interest Income - Inv. Plant Fd	454	-	454
42370 · Interest Income - Spec. Proj.	135	-	135
<b>Total 42300 · Interest Income - All Funds</b>	<b>1,168</b>	<b>-</b>	<b>1,168</b>
<b>Total 42000 · Total Misc. Revenue</b>	<b>1,683</b>	<b>-</b>	<b>1,683</b>
<b>Total Revenue</b>	<b>\$ 155,193</b>	<b>\$ 159,700</b>	<b>\$ (4,507)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Data**  
**As of March 31, 2020**

	YTD	Annual Budget	\$ Over Budget
<b>Expenses</b>			
<b>50020 · ALD Administrative Expenses</b>			
50110 · Tax Collector Fee	3,863	5,150	(1,287)
50120 · Tax Collection Sftwre/Support		3,475	(3,475)
50130 · Tax Lien Fees	20	100	(80)
50140 · Processing/Printing	973	1,900	(927)
50210 · Treasurer Fee	3,862	5,150	(1,288)
50220 · Secretary/Clerk Fee	3,090	4,120	(1,030)
50230 · Legal Fees	123	1,000	(877)
50240 · Legal Notices	63	150	(87)
50250 · Accounting & Bkpping Fees	234	200	34
50260 · Office Expense	620	800	(180)
50270 · Records Storage	948	1,000	(52)
50280 · Internet and Phone	140	300	(160)
50290 · Miscellaneous Admin. Exp.	215	750	(535)
50410 · Gen. Liability Insurance	8,416	8,200	216
50415 · Integrity Bond	173	180	(7)
50510 · Property Taxes - Hebron	8,601	9,150	(549)
50520 · Property Taxes - Lebanon	11,384	11,750	(366)
50610 · Website Management	-	50	(50)
50620 · Signage & Bulletin Boards	119	400	(281)
50630 · Mass Mailing & Newsletter	30	500	(470)
50710 · ALA Support	8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>50,875</b>	<b>62,325</b>	<b>(11,450)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of March 31, 2020**

	YTD	Annual Budget	\$ Over Budget
<b>Lake Operations Expenses</b>			
<b>Lake Health</b>			
51010 · Lake Health Projects/Plans		2,400	(2,400)
51020 · Lake Water Testing	6,009	16,762	(10,753)
51030 · Barley Straw	1,334	5,000	(3,666)
51040 · Aquatic Plant Control		-	-
51050 · Limnologist Fees	4,025	8,500	(4,475)
51070 · Plunge Pools - new	1,870	5,000	(3,130)
51080 · Fish Restocking		-	-
51090 · Other Lake Health Expense	135	150	(15)
52010 · Boat Inspections - In	70	800	(730)
52020 · Boat Inspections - Out	330	500	(170)
51000 · Total - Lake Health - Other		-	-
<b>Total 51000 · Total - Lake Health</b>	<b>13,773</b>	<b>39,112</b>	<b>(25,339)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of March 31, 2020**

	YTD	Annual Budget	\$ Over Budget
<b>Repairs &amp; Maintenance (R &amp; M)</b>			
55110 · Lake-wide - Mow & Weed	5,590	8,400	(2,810)
55120 · Lake-wide - Brush/Tree Clear	-	2,500	(2,500)
55150 · Plunge Pool Maintenance	575	2,600	(2,025)
55160 · Lake-wide Boat racks	295	850	(555)
55190 · Lake-wide - Misc. R & M	160	4,000	(3,840)
55210 · Dam & Pond - Mow & Weed	-	-	-
55220 · Dam & Pond - Brush Removal	1,950	750	1,200
55290 · Dam & Pond - Misc. R & M	1,150	-	1,150
55310 · Main Beach - Rake/Mow	200	800	(600)
55320 · Main Beach - Brush/Tree Clear	-	-	-
55330 · Main Beach - Sand & Landscape	-	-	-
55350 · Main Beach - Docks	250	750	(500)
55360 · Main Beach - Boat Racks	43	-	43
55390 · Main Beach - Misc. R & M	5	-	5
55410 · Lollipop Beach - Rake/Mow	200	800	(600)
55420 · Lollipop Beach - Brush Removal	950	-	950
55430 · Lollipop Beach - Sand & Landscape	-	-	-
55450 · Lollipop Beach - Docks	305	750	(445)
55490 · Lollipop Beach - Misc. R & M	48	-	48
55510 · Right-of-Ways Mow & Weed	-	-	-
55590 · Right-of-Ways - Misc. R&M	650	500	150
55620 · Other Lots - Brush/Tree Clearin	-	-	-
<b>Total Repairs &amp; Maintenance</b>	<b>12,371</b>	<b>22,700</b>	<b>(10,329)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of March 31, 2020**

	YTD	Annual Budget	\$ Over Budget
<b>All Other Lake Expenses</b>			
56110 · Security Patrols - Agency Fee	16,426	29,500	(13,074)
56210 · Lake Passes	46	3,440	(3,394)
56310 · Gate Monitoring	1,240	1,980	(740)
56910 · Security - Misc. Expense		52	(52)
57110 · Sanitation	800	1,630	(830)
59110 · Misc. Lake Expenses		3,961	(3,961)
<b>Total 59000 · Total - Other Lake Expenses</b>	<b>18,512</b>	<b>40,563</b>	<b>(22,051)</b>
<b>Total Lake Operations Expense</b>	<b>\$ 44,656</b>	<b>\$ 102,375</b>	<b>\$ (57,719)</b>
<b>Special Projects - Ryan Terrace repairs *</b>	<b>16,425</b>	<b>16,425</b>	<b>-</b>
<b>Lebanon Road Expenses</b>			
71110 · Lebanon Road Repairs	8,040	15,000	(6,960)
71120 · Lebanon Road Maintenance *	265	10,000	(9,735)
71310 · Lebanon Road Tree & Brush Clearing	3,340	-	3,340
72110 · Leb. Road Snow Plowing	6,500	18,000	(11,500)
72210 · Leb. Road Sanding	1,000	2,000	(1,000)
<b>Total 70000 · Total Lebanon Road Expenses</b>	<b>19,145</b>	<b>45,000</b>	<b>(25,855)</b>
<b>Total All Expenses</b>	<b>131,101</b>	<b>226,125</b>	<b>(95,024)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ 24,092</b>	<b>\$ (66,425)</b>	<b>\$ 90,517</b>

\* Paid from reserve funds

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of		Fiscal YTD March 2020	
	March 2020			
	Actual	Actual	Budget	\$ Over Budget
<b>Revenue</b>				
<b>Total Revenue</b>	\$ 5,776	\$ 155,193	\$ 159,700	\$ (4,507)
<b>Expenditures</b>				
Total - Administrative Expenses	1,519	50,875	62,325	(11,450)
Total - Lake Operations Expenses	880	44,656	102,375	(57,719)
Total - Lebanon Road Expenses	-	19,145	45,000	(25,855)
Total - Special Projects Expenses	-	16,425	16,425	-
<b>Total Expenditures</b>	2,399	131,101	226,125	(95,024)
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 3,377</b>	<b>\$ 24,092</b>	<b>\$ (66,425)</b>	<b>\$ 90,517</b>
Transfer - General fund			40,000	
Transfer - Lebanon Roads funds			10,000	
Transfer - Special Projects funds			16,425	
<b>Net Change in Fund Balances</b>	<b>3,377</b>	<b>24,092</b>	<b>-</b>	<b>90,517</b>



**Amston Lake District  
Change in Fund Balances  
As of 3/31/2020**

	General Fund	Lebanon Road Fund	Special Projects	Rainy Day Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2019	60,955	16,872	46,140	62,350	125,000	311,317
YTD Net Income/Expense): Mar 31, 2020	24,662	15,855	(16,425)			24,092
Rounding	-					-
Other Intrafund Transfers	-		-	-		-
Fund Balance March 31, 2020	<u>\$ 85,617</u>	<u>\$ 32,727</u>	<u>\$ 29,715</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 335,409</u>