

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**APRIL 2021**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 4/30/2021**

	General Fund	Lebanon Road Fund	Main Dam Fund	Rainy Day Fund	Invasive Plant Fund	Total All Funds
<b>ASSETS</b>						
Cash and Cash Equivalents						
Cash in Checking	\$ 29,110	\$ 26,991	\$ 100	\$ -	\$ -	\$ 56,201
Cash in Savings	61,265	-		62,350	125,000	248,615
Total Cash	90,375	26,991	100	62,350	125,000	304,816
Prepaid Expenses	3,000	0				3,000
Property Taxes Receivable-net	12,170					12,170
Due From Other Funds	690	-				690
Total Assets	<u>\$ 106,235</u>	<u>\$ 26,991</u>	<u>\$ 100</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 320,676</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ 1,551	\$ -	\$ -	\$ -	\$ -	\$ 1,551
Due to Other Funds	-	590	100	-	-	690
Credit Card Charges	2,960					2,960
Total Liabilities	4,511	590	100	-	-	5,201
Deferred Inflows - Tax Revenue	11,372					11,372
<b>Fund Balances</b>						
Committed		26,992	-	62,350	125,000	214,342
Unassigned	89,860					89,860
Total Fund Balances	89,860	26,992	-	62,350	125,000	304,202
Total Liab., Deferrals & Fund Balance	<u>\$ 105,743</u>	<u>\$ 27,582</u>	<u>\$ 100</u>	<u>\$ 62,350</u>	<u>\$ 125,000</u>	<u>\$ 320,775</u>

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

	Month of April 2021	YTD Apr 2021	Annual Budget	\$ Over Budget
<b>Revenue</b>				
<b>41999 - Property Tax Revenue (1)</b>				
41110 - Prop. Tax - Hebron Current Yr.	\$ 3,523	\$ 54,753	\$ 67,350	\$ (12,597)
41120 - Prop. Tax - Leb. Current Yr.	1,284	93,192	92,350	842
41210 - Back Taxes - Hebron	702	1,562		1,562
41220 - Back Taxes - Lebanon		3,162		3,162
41310 - Liens and Interest - Hebron	643	1,589		1,589
41320 - Liens & Interest - Lebanon	50	1,904		1,904
<b>Total 41999 - Total Property Tax Revenue (1)</b>	<b>6,202</b>	<b>156,162</b>	<b>159,700</b>	<b>(3,538)</b>
<b>42000 - Misc. Revenue</b>				
42110 - Dock Rental Income		-	-	\$ -
42210 - Boat Pass Fee Income		-	-	-
42910 - Fines & Other Income		534	-	534
42300 - Interest Income	31	370	-	370
<b>Total 42000 - Total Misc. Revenue</b>	<b>31</b>	<b>904</b>	<b>-</b>	<b>904</b>
<b>Total Revenue</b>	<b>\$ 6,233</b>	<b>\$ 157,066</b>	<b>\$ 159,700</b>	<b>\$ (2,634)</b>

(1) Revenue postings in April may not reflect correct breakdown by Town. To be adjusted in May.

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

	Month of April 2021	YTD Apr 2021	Annual Budget	\$ Over Budget
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 440	\$ 4,400	\$ 5,280	\$ (880)
50120 · Tax Collection Sftwre/Support		1,550	2,300	(750)
50130 · Tax Lien Fees		(7)	50	(57)
50140 · Processing/Printing		1,382	1,900	(518)
50210 · Treasurer Fee	440	4,400	5,280	(880)
50220 · Secretary/Clerk Fee	440	4,400	5,280	(880)
50230 · Legal Fees	1,031	2,291	500	1,791
50240 · Legal Notices		-	100	(100)
50250 · Accounting & Bkpping Fees		316	490	(174)
50260 · Office Expense	97	429	700	(271)
50270 · Records Storage		948	1,000	(52)
50280 · Internet and Phone	20	315	300	15
50290 · Miscellaneous Admin. Exp.		242	500	(258)
50410 · Gen. Liability Insurance		8,903	9,000	(97)
50415 · Integrity Bond		150	160	(10)
50420 · Workers Comp. Insurance	2,914	2,914	-	2,914
50510 · Property Taxes - Hebron		8,434	9,000	(566)
50520 · Property Taxes - Lebanon		10,920	11,600	(680)
50610 · Website Management	200	233	1,200	(967)
50620 · Signage & Bulletin Boards		89	600	(511)
50630 · Mass Mailing & Newsletter			1,000	(1,000)
50710 · ALA Support		8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>5,582</b>	<b>60,309</b>	<b>64,240</b>	<b>(3,931)</b>

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

	Month of April 2021	YTD Apr 2021	Annual Budget	\$ Over Budget
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51010 · Lake Health Projects/Plans	\$ -	\$ -	\$ 2,000	\$ (2,000)
51020 · Lake Water Testing	68	4,461	14,000	(9,539)
51030 · Barley Straw	7	7	2,000	(1,993)
51040 · Aquatic Plant Control		-	-	-
51050 · Limnologist Fees	375	9,125	13,000	(3,875)
51070 · Plunge Pools - new		2,000	7,000	(5,000)
51080 · Fish Restocking		-	-	-
51090 · Other Lake Health Expense	22	22	200	(178)
51091 · Lake Equipment	-	115	-	115
52010 · Boat Inspections - In		252	500	(248)
52020 · Boat Inspections - Out		410	400	10
51000 · Total - Lake Health - Other		-	-	-
<b>Total 51000 · Total - Lake Health</b>	<b>472</b>	<b>16,392</b>	<b>39,100</b>	<b>(22,708)</b>

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

	Month of April 2021	YTD Apr 2021	Annual Budget	\$ Over Budget
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55110 · Lake-wide - Mow & Weed	\$ 195	\$ 4,254	\$ 8,400	\$ (4,146)
55120 · Lake-wide - Brush/Tree Clear			2,500	(2,500)
55130 · Lake-wide - Landscape		2,540	-	2,540
55150 · Plunge Pool Maintenance	1,800	3,300	2,600	700
55160 · Lake-wide Boat racks	1,833	2,133	850	1,283
55180 · Buoys			-	-
55190 · Lake-wide - Other R & M	98	202	4,000	(3,798)
55210 · Dam & Pond - Mow & Weed			-	-
55220 · Dam & Pond - Brush Removal		900	750	150
55310 · Main Beach - Rake/Mow		50	800	(750)
55330 · Main Beach - Sand & Landscape		200	-	200
55350 · Main Beach - Docks		332	750	(418)
55390 · Main Beach - Misc. R & M		-	-	-
55410 · Lollipop Beach - Rake/Mow			800	(800)
55420 · Lollipop Beach - Brush Removal		200	-	200
55430 · Lollipop Beach - Sand & Landscape		442	-	442
55450 · Lollipop Beach - Docks	-	437	750	(313)
55490 · Lollipop Beach - Misc. R & M			-	-
55510 · Right-of-Ways Mow & Weed			-	-
55590 · Right-of-Ways - Misc. R&M	-	1,200	500	700
55620 · Other Lots - Brush/Tree Clearin			-	-
<b>Total Repairs &amp; Maintenance</b>	<b>3,926</b>	<b>16,190</b>	<b>22,700</b>	<b>(6,510)</b>

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

	Month of April 2021	YTD Apr 2021	Annual Budget	\$ Over Budget
<b>All Other Lake Expenses</b>				
56110 · Security Patrols - Agency Fee	\$ 255	\$ 18,510	\$ 32,760	\$ (14,250)
56210 · Lake Passes		174	500	(326)
56310 · Gate Monitoring		1,380	2,000	(620)
56910 · Security - Misc. Expense		391	-	391
57110 · Sanitation	190	990	1,200	(210)
59110 · Misc. Lake Expenses		100	2,200	(2,100)
<b>Total 59000 · Total - Other Lake Expenses</b>	<b>445</b>	<b>21,545</b>	<b>38,660</b>	<b>(17,115)</b>
<b>Total Lake Operations Expense</b>	<b>4,843</b>	<b>54,127</b>	<b>100,460</b>	<b>(46,333)</b>
<b>90900 - Ryan Terrace repairs</b>	<b>-</b>	<b>529</b>	<b>-</b>	<b>529</b>
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs	1,500	12,140	15,000	(2,860)
71120 · Lebanon Road Maintenance			10,000	(10,000)
71310 · Lebanon Road Tree & Brush Clearing	-	1,620	-	1,620
72110 · Leb. Road Snow Plowing	-	10,800	18,000	(7,200)
72210 · Leb. Road Sanding	-	1,600	2,000	(400)
<b>Total 70000 · Total Lebanon Road Expenses</b>	<b>1,500</b>	<b>26,160</b>	<b>45,000</b>	<b>(18,840)</b>
<b>Total All Expenses</b>	<b>\$ 11,925</b>	<b>\$ 141,125</b>	<b>\$ 209,700</b>	<b>\$ (68,575)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ (5,692)</b>	<b>\$ 15,941</b>	<b>\$ (50,000)</b>	<b>\$ 65,941</b>

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of April 2021	Fiscal YTD April 30, 2021		
	Actual	Actual	Budget	Difference
<b>Total Revenue</b>	<b>\$ 6,233</b>	<b>\$ 157,066</b>	<b>\$ 159,700</b>	<b>\$ (2,634)</b>
<b>Expenditures</b>				
Total · ALD Administrative Expenses	5,582	60,309	64,240	(3,931)
Total Non Admin. Lake Expenses	4,843	54,127	100,460	(46,333)
Total · Lebanon Road Expenses	1,500	26,160	45,000	(18,840)
Total · Ryan Terrace*	-	529	530	(1)
<b>Total Expenditures</b>	<b>11,925</b>	<b>141,125</b>	<b>210,230</b>	<b>(69,105)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (5,692)</b>	<b>\$ 15,941</b>	<b>\$ (50,530)</b>	<b>\$ 66,471</b>
<b>Surplus Funds Spent</b>	-	-	50,530	(50,530)
<b>Net Revenue</b>	<b>\$ (5,692)</b>	<b>\$ 15,941</b>	<b>\$ -</b>	<b>\$ 15,941</b>

\* Special Project surplus funds only

**Amston Lake District  
Change in Fund Balances  
As of 4/30/2021**

	General Fund & Dam	Lebanon Road Fund	Future Projects *	Rainy Day Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2020	\$ 53,045	\$ 18,152	\$ 29,715	\$ 62,350	\$ 125,000	\$ 288,262
YTD Net Income: April 30, 2021 **	7,101	8,840	-			15,941
Rounding	(1)					(1)
Intrafund Transfers *	29,715		(29,715)			-
<b>Fund Balance April 30, 2021</b>	<b>\$ 89,860</b>	<b>\$ 26,992</b>	<b>\$ -</b>	<b>\$ 62,350</b>	<b>\$ 125,000</b>	<b>\$ 304,202</b>

\* Future Projects were combined with the General Fund in March 2021

\*\* Assumes Lebanon Road Fund taxes of \$35,000 collected in July 2020