

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

APRIL 2022

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of April 30, 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	\$ 26,537	\$ 27,481	\$ 100	\$ -	\$ -	\$ 54,118
Cash in Savings	62,917	-		74,850	125,000	262,767
Total Cash	89,454	27,481	100	74,850	125,000	316,885
Prepaid Expenses	3,000					3,000
Property Taxes Receivable-net	16,800					16,800
Due From Other Funds	100	-				100
Total Assets	\$ 109,354	\$ 27,481	\$ 100	\$ 74,850	\$ 125,000	\$ 336,785
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 2,829	\$ -	\$ -	\$ -	\$ -	\$ 2,829
Due to Other Funds	-	-	100	-	-	100
Credit Card Charges	601					601
Total Liabilities	3,430	-	100	-	-	3,530
Deferred Inflows - Tax Revenue	12,876					12,876
Fund Balances						
Committed	-	27,481	-	74,850	125,000	227,331
Unassigned	93,048					93,048
Total Fund Balances	93,048	27,481	-	74,850	125,000	320,379
Total Liab., Deferrals & Fund Balance	\$ 109,354	\$ 27,481	\$ 100	\$ 74,850	\$ 125,000	\$ 336,785

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of April 30, 2022

	Month of Apr 2022	YTD Apr 2022	Annual Budget	\$ Over Budget
Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 3,212	\$ 69,596	\$ 74,850	\$ (5,254)
41120 · Prop. Tax - Leb. Current Yr.	798	88,265	94,850	(6,585)
41210 · Back Taxes - Hebron	2,088	7,076		7,076
41220 · Back Taxes - Lebanon	348	3,311		3,311
41310 · Liens and Interest - Hebron	1,346	5,458		5,458
41320 · Liens & Interest - Lebanon	714	2,435		2,435
Total 41999 · Total Property Tax Revenue	8,506	176,141	169,700	6,441
42000 · Misc. Revenue				
42110 · Dock Rental Income			-	\$ -
42210 · Boat Pass Fee Income	-		-	-
42910 · Fines & Other Income	-	1,095	-	1,095
42300 · Interest Income	10	109	-	109
Total 42000 · Total Misc. Revenue	10	1,204	-	1,204
Total Revenue	\$ 8,516	\$ 177,345	\$ 169,700	\$ 7,645

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of April 30, 2022

	Month of Apr 2022	YTD Apr 2022	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 448	\$ 4,488	\$ 5,386	\$ (898)
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	4,488	5,386	(898)
50220 · Secretary/Clerk Fee	449	4,488	5,385	(897)
50230 · Legal Fees	-	766	500	266
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	723	500	223
50260 · Office Expense	(25)	316	800	(484)
50270 · Records Storage	-	963	1,340	(377)
50280 · Internet and Phone	20	315	570	(255)
50290 · Miscellaneous Admin. Exp.	43	405	415	(10)
50410 · Gen. Liability Insurance	-	8,981	9,000	(19)
50415 · Integrity Bond	-	160	150	10
50420 · Workers Comp. Insurance	2,441	2,441	2,764	(323)
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	12	141	500	(359)
50630 · Mass Mailing & Newsletter	-	367	500	(133)
50710 · ALA Support	-	8,022	8,000	22
Total 50020 · ALD Administrative Expenses	3,837	57,858	67,000	(9,142)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of April 30, 2022

	Month of Apr 2022	YTD Apr 2022	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	584	9,053	19,145	(10,092)
51030 · Barley Straw			1,000	(1,000)
51040 · Aquatic Plant Control	-	1,500	-	1,500
51050 · Limnologist Fees	2,500	5,775	10,950	(5,175)
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	3,084	21,461	38,653	(17,192)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of April 30, 2022

	Month of Apr 2022	YTD Apr 2022	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed	\$ 215	\$ 4,396	\$ 7,000	\$ (2,604)
55130 · Lake-wide - Landscape	570	570	6,200	(5,630)
55150 · Plunge Pool Maintenance	-	4,100	2,600	1,500
55160 · Lake-wide Boat racks	-	-	850	(850)
55190 · Lake-wide - Other R & M	-	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	-	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	832	2,912	500	2,412
55620 · Tree Management	-	3,900	7,500	(3,600)
Subtotal	1,617	24,422	32,500	(8,078)
55180 · Buoys	-	-	-	-
55360 · Boat Racks/Boat Removal	-	-	-	-
55350 · Main Beach - Dock R & M	-	-	-	-
55450 · Lollipop Beach - Boat Dock	-	-	-	-
Total Repairs & Maintenance	1,617	24,422	32,500	(8,078)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of April 30, 2022

	Month of Apr 2022	YTD Apr 2022	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56120 · Security Patrols - Residents	\$ -	\$ 12,240	\$ 29,500	\$ (17,260)
56210 · Lake Passes	3,030	3,141	2,850	291
56310 · Gate Monitoring	-	1,360	2,000	(640)
56910 · Security - Misc. Expense	-	778	400	378
57110 · Sanitation	398	1,398	1,505	(107)
59110 · Misc. Lake Expenses			397	(397)
Total 59000 · Total - Other Lake Expenses	3,428	18,917	36,652	(17,735)
Total Lake Operations Expense	8,129	64,800	107,805	(43,005)
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	\$ 11,966	\$ 142,169	\$ 214,805	\$ (72,636)
Net Revenue Over/(Under) Expenditures	\$ (3,450)	\$ 35,176	\$ (45,105)	\$ 80,281

Amston Lake District Revenue and Expenditure Report - Summary

	Month of April 2022	Fiscal YTD April 30, 2022		
	Actual	Actual	Budget	Difference
Total Revenue	\$ 8,516	\$ 177,345	\$ 169,700	\$ 7,645
Expenditures				
Total · ALD Administrative Expenses	3,837	57,857	67,000	(9,143)
Total Non Admin. Lake Expenses	8,129	64,801	107,805	(43,004)
Total · Lebanon Road Expenses	-	19,511	40,000	(20,489)
Total Expenditures	11,966	142,169	214,805	(72,636)
Revenue Over/(Under) Expenditures	\$ (3,450)	\$ 35,176	\$ (45,105)	\$ 80,281
Surplus Funds to be Spent	-	-	45,105	50,000
Net Revenue	\$ (3,450)	\$ 35,176	\$ -	\$ 130,281

**Amston Lake District
Change in Fund Balances
As of April 30, 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: April 30, 2022	34,687	489			35,176	34687
Transfer - per budget	(12,500)		12,500		-	
Rounding	-				-	
Intrafund Transfers					-	
Rounding	(1)	1			-	
Fund Balance April 30, 2022	<u>\$ 93,048</u>	<u>\$ 27,481</u>	<u>\$ 74,850</u>	<u>\$ 125,000</u>	<u>\$ 320,379</u>	

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