

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

DECEMBER 2018

Amston Lake District
Statement of Assets, Liabilities, Deferred Inflows and Fund Balances
As of 12/31/2018

	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	\$ 7,721	\$ 3,732	\$ 100	\$ -	\$ -	\$ -	\$ 11,553
Cash in Savings	100,649			50,126	62,508	125,315	338,598
Total Cash	108,370	3,732	100	50,126	62,508	125,315	350,151
Prepaid Expenses	-						-
Property Taxes Receivable-net	16,332						16,332
Due From Other Funds	699	28,000					28,699
Total Assets	\$ 125,401	\$ 31,732	\$ 100	\$ 50,126	\$ 62,508	\$ 125,315	\$ 395,182
<u>LIABILITIES, DEFERRED INFLOWS & FUND BALANCES</u>							
Liabilities							
Accounts Payable	\$ 4,955	\$ 1,030	\$ -	\$ -	\$ -	\$ -	\$ 5,985
Due to Other Funds	28,000	-	100	126	158	315	28,699
Credit Card Charges	-						-
Total Liabilities	32,955	1,030	100	126	158	315	34,684
Deferred Inflows - Tax Revenue	13,283						13,283
Fund Balances							
Committed		30,702	-	50,000	62,350	125,000	268,052
Unassigned	79,163						79,163
Total Fund Balances	79,163	30,702	-	50,000	62,350	125,000	347,215
Total Liab., Def. Infl. & Fund Balances	\$ 125,401	\$ 31,732	\$ 100	\$ 50,126	\$ 62,508	\$ 125,315	\$ 395,182

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 12/31/2018

	Month of Dec 2018	YTD Jul -Dec 2018	Annual Budget	\$ Over Budget
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	783	47,100	62,350	(15,250)
41120 - Prop. Tax - Leb. Current Yr.	3,265	72,002	97,350	(25,348)
41210 - Back Taxes - Hebron	-	3,537		3,537
41220 - Back Taxes - Lebanon	1,164	4,389		4,389
41310 - Liens and Interest - Hebron	16	1,781		1,781
41320 - Liens & Interest - Lebanon	609	1,506		1,506
Total 41999 - Total Property Tax Revenue	\$ 5,837	\$ 130,315	\$ 159,700	\$ (29,385)
42000 - Misc. Revenue				
42110 - Dock Rental Income	-	-	-	-
42210 - Boat Pass Fee Income	-	100	-	100
42300 - Interest Income - All Funds				
42310 - Interest Income - Gen. Savings	43	262	-	262
42350 - Interest Income - Emergency Fd.	27	158	-	158
42360 - Interest Income - Inv. Plant Fd	53	316	-	316
42370 - Interest Income - Spec. Proj.	21	126	-	126
Total 42300 - Interest Income - All Funds	144	862	-	862
Total 42000 - Total Misc. Revenue	144	962	-	962
Total Revenue	\$ 5,981	\$ 131,277	\$ 159,700	\$ (28,423)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 12/31/2018

	Month of Dec 2018	YTD Jul -Dec 2018	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	429	2,575	5,150	(2,575)
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	2,575	5,150	(2,575)
50220 · Secretary/Clerk Fee	343	2,060	4,120	(2,060)
50230 · Legal Fees	-	713	1,000	(287)
50240 · Legal Notices	-	-	200	(200)
50250 · Accounting & Bkpping Fees	-	-	1,750	(1,750)
50260 · Office Expense	4	216	800	(584)
50270 · Records Storage	-	999	930	69
50280 · Internet and Phone	20	40	300	(260)
50290 · Miscellaneous Admin. Exp.	-	178	750	(572)
50410 · Gen. Liability Insurance	-	8,001	7,600	401
50415 · Integrity Bond	150	150	150	-
50510 · Property Taxes - Hebron	-	4,695	9,000	(4,305)
50520 · Property Taxes - Lebanon	-	5,174	11,500	(6,326)
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	1,376	35,376	63,000	(27,624)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 12/31/2018

	Month of Dec 2018	YTD Jul -Dec 2018	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Action Plans	-	-	10,000	(10,000)
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	-	-	-	-
51090 · Other Lake Health Expense	-	4,398	5,367	(969)
52010 · Boat Inspections - In	-	290	751	(461)
52020 · Boat Inspections - Out	-	410	429	(19)
Total 51000 · Total - Lake Health	-	9,392	30,689	(21,297)
Repairs & Maintenance				
55110 · Lake-wide - Mow & Weed	1,680	5,590	6,429	(839)
55150 · Plunge Pool Maintenance	-	250	7,701	(7,451)
55160 · Lake-wide - Boat Racks	-	570	52	518
55180 · Buoys	-	-	-	-
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	(1,780)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 12/31/2018

	Month of Dec 2018	YTD Jul -Dec 2018	Annual Budget	\$ Over Budget
55320 · Main Beach - Brush/Tree Clear	-	450	778	(328)
55350 · Main Beach - Dock R & M	250	250	1,288	(1,038)
55390 · Main Beach - Misc. R & M	-	129	-	129
55410 · Lollipop Beach - Mow & Weed	-	300	-	300
55420 · Lollipop Beach - Brush Removal	-	800	698	102
55450 · Lollipop Beach - Boat Dock	250	250	1,182	(932)
55490 · Lollipop Beach - Misc. R & M	-	-	644	(644)
55510 · Right-of-Ways Mow & Weed	-	-	1,900	(1,900)
55590 · Right-of-Ways - Misc. R&M	-	2,900	-	2,900
55620 · Other Lots - Brush/Tree Clearin	-	-	1,718	(1,718)
Total 55899 · Total - Repairs & Maintenance	2,180	12,285	26,201	(13,916)
All Other Lake Expenses				
56110 · Security Patrols - Agency Fee	-	13,956	30,708	(16,752)
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	-	16,008	37,810	(21,802)
Total Lake Operations Expense	\$ 2,180	\$ 37,685	\$ 94,700	\$ (57,015)
Special Projects	-	3,835	7,000	(3,165)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of 12/31/2018

	Month of Dec 2018	YTD Jul -Dec 2018	Annual Budget	\$ Over Budget
Lebanon Road Expenses				
71110 - Lebanon Road Repairs/Maintenance	-	6,420	14,000	(7,580)
71310 - Lebanon Road Tree & Brush Clearing	1,030	1,030	1,000	30
72110 - Leb. Road Snow Plowing	-	2,000	18,000	(16,000)
72210 - Leb. Road Sanding	-	100	2,000	(1,900)
Total 70000 - Total Lebanon Road Expenses	1,030	9,550	35,000	(25,450)
Total All Expenses	4,586	86,446	199,700	(113,254)
Net Revenue Over/(Under) Expenditures	\$ 1,396	\$ 44,831	\$ (40,000)	\$ 84,831