

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**December 2022**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 12/31/2022**

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
<b>ASSETS</b>						
Cash and Cash Equivalents						
Cash in Checking	\$ 34,778	\$ 16,481	\$ 100	\$ -	\$ -	\$ 51,359
Cash in Savings	62,182	-		64,413	122,270	248,865
Total Cash	96,960	16,481	100	64,413	122,270	300,224
Prepaid Expenses	(90)					(90)
Property Taxes Receivable-net	9,831					9,831
Due From Other Funds	100	-				100
Total Assets	\$ 106,801	\$ 16,481	\$ 100	\$ 64,413	\$ 122,270	\$ 310,065
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ (100)
Due to Other Funds	-		100	-	-	100
Credit Card Charges	-					-
Total Liabilities	(100)	-	100	-	-	-
Deferred Inflows - Tax Revenue	7,549					7,549
<b>Fund Balances</b>						
Committed	-	16,481	-	64,413	122,270	203,164
Unassigned	99,352					99,352
Total Fund Balances	99,352	16,481	-	64,413	122,270	302,516
Total Liab., Deferrals & Fund Balance	\$ 106,801	\$ 16,481	\$ 100	\$ 64,413	\$ 122,270	\$ 310,065

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2022**

	Dec Month 2022	YTD Dec 2022	FYE 23 Budget	YTD over/ (under)
<b>Revenue</b>				
<b>41999 - Property Tax Revenue</b>				
41110 - Prop. Tax - Hebron Current Yr.	\$ 686	\$ 49,962	\$ 64,413	\$ (14,451)
41120 - Prop. Tax - Leb. Current Yr.	2,832	72,305	94,412	(22,107)
41210 - Back Taxes - Hebron	-	2,844		2,844
41220 - Back Taxes - Lebanon	-	1,554		1,554
41310 - Liens and Interest - Hebron	-	1,755		1,755
41320 - Liens & Interest - Lebanon	22	693		693
<b>Total 41999 - Total Property Tax Revenue</b>	<b>3,540</b>	<b>129,113</b>	<b>158,825</b>	<b>(29,712)</b>
<b>42000 - Misc. Revenue</b>				
42110 - Dock Rental Income			-	\$ -
42210 - Boat Pass Fee Income	-	45	-	45
42910 - Fines & Other Income	-	2,943	-	2,943
42300 - Interest Income	264	1,073	-	1,073
<b>Total 42000 - Total Misc. Revenue</b>	<b>264</b>	<b>4,061</b>	<b>-</b>	<b>4,061</b>
<b>Total Revenue</b>	<b>\$ 3,804</b>	<b>\$ 133,174</b>	<b>\$ 158,825</b>	<b>\$ (25,651)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2022**

	Dec Month 2022	YTD Dec 2022	FYE 23 Budget	YTD over/ (under)
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 458	\$ 2,748	\$ 5,496	\$ (2,748)
50120 · Tax Collection Sftwre/Support	-	2,888	2,888	(1)
50130 · Tax Lien Fees	-	-	50	(50)
50140 · Processing/Printing	-	1,450	1,950	(500)
50210 · Treasurer Fee	458	2,748	5,496	(2,748)
50220 · Secretary/Clerk Fee	458	2,748	5,496	(2,748)
50230 · Legal Fees	-	616	800	(184)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	-	3,050	(3,050)
50260 · Office Expense	-	458	800	(342)
50270 · Records Storage	-	960	1,000	(40)
50280 · Internet and Phone	20	120	440	(320)
50290 · Miscellaneous Admin. Exp.	-	683	550	133
50410 · Gen. Liability Insurance	-	9,855	11,000	(1,145)
50415 · Integrity Bond	-	-	215	(215)
50420 · Workers Comp. Insurance	-	-	3,000	(3,000)
50510 · Property Taxes - Hebron	-	9,016	9,000	16
50520 · Property Taxes - Lebanon	-	5,588	11,250	(5,662)
50610 · Website Management	-	360	500	(140)
50620 · Signage & Bulletin Boards	-	219	500	(281)
50630 · Mass Mailing & Newsletter	-	-	400	(400)
50710 · ALA Support	-	9,040	8,000	1,040
<b>Total 50020 · ALD Administrative Expenses</b>	<b>1,394</b>	<b>49,497</b>	<b>71,981</b>	<b>(22,484)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2022**

	Dec Month 2022	YTD Dec 2022	FYE 23 Budget	YTD over/ (under)
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	-	1,328	9,370	(8,043)
51030 · Barley Straw			500	(500)
51040 · Aquatic Plant Control	-	4,350	-	4,350
51050 · Limnologist Fees	-	8,042	10,950	(2,909)
51070 · Plunge Pools - new			1,000	(1,000)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense	-	144	-	144
51092 · Watershed and Storm Drain Management			-	-
52010 · Boat Inspections - In	-	504	550	(46)
52020 · Boat Inspections - Out	-	370	674	(304)
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	-	14,737	23,044	(8,307)

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2022**

	Dec Month 2022	YTD Dec 2022	FYE 23 Budget	YTD over/ (under)
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55100 · Lake-wide - R & M - Other	\$ -	\$ 275	\$ -	\$ 275
55110 · Lake-wide - Mow & Weed	\$ 813	\$ 2,451	\$ 7,000	\$ (4,549)
55120 · Lake-wide - Brush/Tree Clear	1,050	1,150	-	1,150
55130 · Lake-wide - Landscape	-	4,198	-	4,198
55150 · Plunge Pool Maintenance	-	2,723	5,000	(2,277)
55160 · Lake-wide Boat racks	-	-	-	-
55190 · Lake-wide - Misc R & M	-	2,013	1,300	713
55210 · Dam & Pond - Mow & Weed	-	1,200	-	1,200
55220 · Dam & Pond - Brush Removal	-	-	5,000	(5,000)
55230 · Dam & Pond - Landscaping	-	-	-	-
55290 · Dam & Pond - Misc. R & M	-	7,750	6,000	1,750
55310 · Main Beach - Rake/Mow	-	-	-	-
55330 · Main Beach - Sand & Landscape	-	-	1,100	(1,100)
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	-	450	-	450
55410 · Lollipop Beach - Rake/Mow	-	-	-	-
55420 · Lollipop Beach - Brush Removal	-	-	1,500	(1,500)
55430 · Lollipop Beach - Sand & Landscape	-	-	1,100	(1,100)
55450 · Lollipop Beach - Docks	-	-	750	(750)
55490 · Lollipop Beach - Misc. R & M	-	300	-	300
55510 · Right-of-Ways Mow & Weed	-	-	1,500	(1,500)
55590 · Right-of-Ways - Misc. R&M	-	2,482	1,500	982
55620 · Tree Management	-	-	2,500	(2,500)
<b>Total Repairs &amp; Maintenance</b>	<b>1,863</b>	<b>24,992</b>	<b>35,000</b>	<b>(10,008)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2022**

	Dec Month 2022	YTD Dec 2022	FYE 23 Budget	YTD over/ (under)
<b>All Other Lake Expenses</b>				
56120 · Beach Pass Checkers	\$ -	\$ 14,520	\$ 20,000	\$ (5,480)
56210 · Lake Passes	-	40	3,300	(3,260)
56310 · Gate Monitoring	-	1,340	2,000	(660)
56910 · Security - Misc. Expense	-	64	400	(336)
57110 · Sanitation	-	1,989	2,700	(711)
59110 · Misc. Lake Expenses	261	690	400	290
<b>Total 59000 · Total - Other Lake Expenses</b>	<b>261</b>	<b>18,643</b>	<b>28,800</b>	<b>(10,157)</b>
<b>Total Lake Operations Expense</b>	<b>2,123</b>	<b>58,371</b>	<b>86,844</b>	<b>(28,473)</b>
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs/Maintenance	-	3,000	8,000	(5,000)
71310 · Lebanon Road Tree & Brush Clearing	-	-	-	-
72110 · Leb. Road Snow Plowing	-	-	18,000	(18,000)
72210 · Leb. Road Sanding	-	-	4,000	(4,000)
<b>Total 70000 · Total Lebanon Road Expenses</b>	<b>-</b>	<b>3,000</b>	<b>30,000</b>	<b>(27,000)</b>
<b>Total All Expenses</b>	<b>\$ 3,517</b>	<b>\$ 110,869</b>	<b>\$ 188,825</b>	<b>\$ (77,956)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ 287</b>	<b>\$ 22,305</b>	<b>\$ (30,000)</b>	<b>\$ 52,305</b>

## Amston Lake District Revenue and Expenditure Report - Summary

	December Month 2022	Fiscal YTD December 31, 2022		
	Actual	Actual	Budget	YTD Variance
<b>Total Revenue</b>	<b>\$ 3,804</b>	<b>\$ 133,174</b>	<b>\$ 158,825</b>	<b>\$ (25,651)</b>
<b>Expenditures</b>				
Total · ALD Administrative Expenses	1,394	49,497	71,981	(22,484)
Total Non Admin. Lake Expenses	2,123	58,371	86,844	(28,473)
Total · Lebanon Road Expenses	-	3,000	30,000	(27,000)
<b>Total Expenditures</b>	<b>3,517</b>	<b>110,869</b>	<b>188,825</b>	<b>(77,956)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 287</b>	<b>\$ 22,305</b>	<b>\$ (30,000)</b>	<b>\$ 52,305</b>
<b>Surplus Funds to be Spent</b>	-	-	-	-
<b>Net Revenue</b>	<b>\$ 287</b>	<b>\$ 22,305</b>	<b>\$ (30,000)</b>	<b>\$ 52,305</b>



**Amston Lake District  
Change in Fund Balances  
As of 11/30/2022**

	General Fund & Dam	Lebanon Road Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2022	\$ 78,610	\$ 4,481	\$ 74,850	\$ 122,270	280,211
Net Income: December 2022	25,305	(3,000)			22,305
Transfer per Budget	10,437	15,000	(10,437)		
Rounding	-				-
Intrafund Transfers					-
Fund Balance December 31, 2022	<u>\$ 114,352</u>	<u>\$ 16,481</u>	<u>\$ 64,413</u>	<u>\$ 122,270</u>	<u>\$ 302,516</u>

\$ (0)

Assumes Lebanon Road Fund taxes of 15,000 collected in July 2022