

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

June 2023 Preliminary

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 06/30/2023

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 6,701	\$ 28,921	\$ 100	\$ -	\$ -	\$ 35,722
Cash in Savings	51,721	-		64,413	122,270	238,404
Total Cash	58,422	28,921	100	64,413	122,270	274,126
Prepaid Expenses	11,941					11,941
Property Taxes Receivable-net	9,771					9,771
Due From Other Funds	100	-				100
Total Assets	\$ 80,234	\$ 28,921	\$ 100	\$ 64,413	\$ 122,270	\$ 295,938
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 3,562	\$ -	\$ -	\$ -	\$ -	\$ 3,562
Due to Other Funds	-		100	-	-	100
Credit Card Charges	1,908					1,908
Total Liabilities	5,470	-	100	-	-	5,570
Deferred Inflows - Tax Revenue	7,549					7,549
Fund Balances						
Committed	-	28,921	-	64,413	122,270	215,604
Unassigned	67,215					67,215
Total Fund Balances	67,215	28,921	-	64,413	122,270	282,819
Total Liab., Deferrals & Fund Balance	\$ 80,234	\$ 28,921	\$ 100	\$ 64,413	\$ 122,270	\$ 295,938

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of June 30, 2023

	June Month 2023	YTD June 2023	FYE 23 Budget	YTD over/ (under)
Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 1,639	\$ 61,156	\$ 64,413	\$ (3,257)
41120 · Prop. Tax - Leb. Current Yr.	684	93,437	94,412	(975)
41210 · Back Taxes - Hebron	659	4,639		4,639
41220 · Back Taxes - Lebanon	(48)	2,878		2,878
41310 · Liens and Interest - Hebron	936	3,881		3,881
41320 · Liens & Interest - Lebanon	178	2,339		2,339
Total 41999 · Total Property Tax Revenue	4,048	168,329	158,825	9,504
42000 · Misc. Revenue				
42110 · Dock Rental Income	880	2,310	-	\$ 2,310
42210 · Boat Pass Fee Income	-	55	-	55
42910 · Fines & Other Income	-	2,943	-	2,943
42300 · Interest Income	352	3,051	-	3,051
Total 42000 · Total Misc. Revenue	1,232	8,359	-	8,359
Total Revenue	\$ 5,280	\$ 176,689	\$ 158,825	\$ 17,864

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of June 30, 2023

	June Month 2023	YTD June 2023	FYE 23 Budget	YTD over/ (under)
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 5,496	\$ 5,496	\$ -
50120 · Tax Collection Sftwre/Support	-	2,888	2,888	(1)
50130 · Tax Lien Fees	55	65	50	15
50140 · Processing/Printing	-	1,450	1,950	(500)
50210 · Treasurer Fee	458	5,496	5,496	-
50220 · Secretary/Clerk Fee	458	5,496	5,496	-
50230 · Legal Fees	180	1,156	800	356
50240 · Legal Notices			100	(100)
50250 · Accounting & Bkpping Fees	-	693	3,050	(2,357)
50260 · Office Expense	1,193	2,062	800	1,262
50270 · Records Storage	-	960	1,000	(40)
50280 · Internet and Phone	20	240	440	(200)
50290 · Miscellaneous Admin. Exp.	650	1,313	550	763
50410 · Gen. Liability Insurance	-	9,855	11,000	(1,145)
50415 · Integrity Bond	-	150	215	(65)
50420 · Workers Comp. Insurance	2,533	2,533	3,000	(467)
50510 · Property Taxes - Hebron		9,016	9,000	16
50520 · Property Taxes - Lebanon	-	11,035	11,250	(215)
50610 · Website Management	672	1,031	500	531
50620 · Signage & Bulletin Boards	345	963	500	463
50630 · Mass Mailing & Newsletter	58	202	400	(198)
50710 · ALA Support	-	9,040	8,000	1,040
Total 50020 · ALD Administrative Expenses	7,079	71,141	71,981	(840)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of June 30, 2023

	June Month 2023	YTD June 2023	FYE 23 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	1,238	4,114	9,370	(5,256)
51030 · Barley Straw			500	(500)
51040 · Aquatic Plant Control		4,700	-	4,700
51050 · Limnologist Fees	4,000	12,042	10,950	1,092
51070 · Plunge Pools - new			1,000	(1,000)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense	44	187	-	187
51092 · Watershed and Storm Drain Management	-	900	-	900
52010 · Boat Inspections - In	476	1,148	550	598
52020 · Boat Inspections - Out	30	430	674	(244)
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	5,788	23,521	23,044	477

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of June 30, 2023

	June Month 2023	YTD June 2023	FYE 23 Budget	YTD over/ (under)
Repairs & Maintenance (R & M)				
55100 · Lake-wide - R & M - Other	\$ -	\$ 275	\$ -	\$ 275
55110 · Lake-wide - Mow & Weed	\$ 949	\$ 5,039	\$ 7,000	\$ (1,961)
55120 · Lake-wide - Brush/Tree Clear	-	1,150	-	1,150
55130 · Lake-wide - Landscape	-	4,748	-	4,748
55150 · Plunge Pool Maintenance	-	2,723	5,000	(2,277)
55160 · Lake-wide Boat racks			-	-
55190 · Lake-wide - Misc R & M		2,706	1,300	1,406
55210 · Dam & Pond - Mow & Weed	-	1,200	-	1,200
55220 · Dam & Pond - Brush Removal	-	700	5,000	(4,300)
55290 · Dam & Pond - Misc. R & M	1,242	14,851	6,000	8,851
55310 · Main Beach - Rake/Mow	-	-	-	-
55320 · Main Beach - Brush/Tree Clear		825	-	825
55330 · Main Beach - Sand & Landscape	-	-	1,100	(1,100)
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	-	1,953	-	1,953
55410 · Lollipop Beach - Rake/Mow			-	-
55420 · Lollipop Beach - Brush Removal		50	1,500	(1,450)
55430 · Lollipop Beach - Sand & Landscape	-	-	1,100	(1,100)
55450 · Lollipop Beach - Docks	200	200	750	(550)
55490 · Lollipop Beach - Misc. R & M	-	853	-	853
55510 · Right-of-Ways Mow & Weed			1,500	(1,500)
55590 · Right-of-Ways - Misc. R&M		3,612	1,500	2,112
55620 · Tree Management	-	2,516	2,500	16
Total Repairs & Maintenance	2,391	43,401	35,000	8,401

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of June 30, 2023

	June Month 2023	YTD June 2023	FYE 23 Budget	YTD over/ (under)
All Other Lake Expenses				
56120 · Beach Pass Checkers	\$ 6,960	\$ 21,480	\$ 20,000	\$ 1,480
56210 · Lake Passes	-	1,775	3,300	\$ (1,525)
56310 · Gate Monitoring	900	2,240	2,000	\$ 240
56910 · Security - Misc. Expense	38	102	400	\$ (298)
57110 · Sanitation	475	3,503	2,700	\$ 803
59110 · Misc. Lake Expenses	-	1,358	400	\$ 958
Total 59000 · Total - Other Lake Expenses	8,373	30,458	28,800	1,658
Total Lake Operations Expense	16,552	97,380	86,844	10,536
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	-	3,060	8,000	(4,940)
71310 · Lebanon RoadTree & Brush Clearing	-	-	-	-
72110 · Leb. Road Snow Plowing	-	2,000	18,000	(16,000)
72210 · Leb. Road Sanding	-	500	4,000	(3,500)
Total 70000 · Total Lebanon Road Expenses	-	5,560	30,000	(24,440)
Total All Expenses	\$ 23,631	\$ 174,080	\$ 188,825	\$ (14,745)
Net Revenue Over/(Under) Expenditures	\$ (18,351)	\$ 2,608	\$ (30,000)	\$ 32,608

Amston Lake District Revenue and Expenditure Report - Summary

	June Month 2023		Fiscal YTD June, 2023	
	Actual	Actual	Budget	YTD Variance
Total Revenue	\$ 5,280	\$ 176,689	\$ 158,825	\$ 17,864
Expenditures				
Total · ALD Administrative Expenses	7,079	71,141	71,981	(840)
Total Non Admin. Lake Expenses	16,552	97,380	86,844	10,536
Total · Lebanon Road Expenses	-	5,560	30,000	(24,440)
Total Expenditures	23,631	174,080	188,825	(14,745)
Revenue Over/(Under) Expenditures	\$ (18,351)	\$ 2,608	\$ (30,000)	\$ 32,608
Surplus Funds to be Spent	-	-	-	-
Net Revenue	\$ (18,351)	\$ 2,608	\$ (30,000)	\$ 32,608

**Amston Lake District
Change in Fund Balances
As of 06/30/23**

	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: June 2023	8,168	(5,560)			2,608
Transfer per Budget	10,437	30,000	(10,437)		
Rounding	-				-
Intrafund Transfers					-
Fund Balance June 30, 2023	<u>\$ 97,215</u>	<u>\$ 28,921</u>	<u>\$ 64,413</u>	<u>\$ 122,270</u>	<u>\$ 282,819</u>

\$ (0)

Assumes FYE 2023 Lebanon Road Fund taxes collected