

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

MAY 2022

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of May 31, 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	\$ 26,678	\$ 27,481	\$ 100	\$ -	\$ -	\$ 54,259
Cash in Savings	62,928	-		74,850	125,000	262,778
Total Cash	89,606	27,481	100	74,850	125,000	317,037
Prepaid Expenses	(100)					(100)
Property Taxes Receivable-net	16,800					16,800
Due From Other Funds	100	-				100
Total Assets	\$ 106,406	\$ 27,481	\$ 100	\$ 74,850	\$ 125,000	\$ 333,837
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 3,265	\$ -	\$ -	\$ -	\$ -	\$ 3,265
Due to Other Funds	-	-	100	-	-	100
Credit Card Charges	410					410
Total Liabilities	3,675	-	100	-	-	3,775
Deferred Inflows - Tax Revenue	12,876					12,876
Fund Balances						
Committed	-	27,481	-	74,850	125,000	227,331
Unassigned	89,855					89,855
Total Fund Balances	89,855	27,481	-	74,850	125,000	317,186
Total Liab., Deferrals & Fund Balance	\$ 106,406	\$ 27,481	\$ 100	\$ 74,850	\$ 125,000	\$ 333,837

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

	Month of May 2022	YTD May 2022	Annual Budget	\$ Over Budget
Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 1,292	\$ 69,596	\$ 74,850	\$ (5,254)
41120 · Prop. Tax - Leb. Current Yr.	492	88,265	94,850	(6,585)
41210 · Back Taxes - Hebron	638	7,076		7,076
41220 · Back Taxes - Lebanon	197	3,311		3,311
41310 · Liens and Interest - Hebron	358	5,458		5,458
41320 · Liens & Interest - Lebanon	232	2,435		2,435
Total 41999 · Total Property Tax Revenue	3,209	176,141	169,700	6,441
42000 · Misc. Revenue				
42110 · Dock Rental Income	1,650		-	\$ -
42210 · Boat Pass Fee Income	5		-	-
42910 · Fines & Other Income	-	1,095	-	1,095
42300 · Interest Income	11	109	-	109
Total 42000 · Total Misc. Revenue	1,666	1,204	-	1,204
Total Revenue	\$ 4,875	\$ 177,345	\$ 169,700	\$ 7,645

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

	Month of May 2022	YTD May 2022	Annual Budget	\$ Over Budget
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 449	\$ 4,488	\$ 5,386	\$ (898)
50120 · Tax Collection Sftwre/Support	-	-	2,750	(2,750)
50130 · Tax Lien Fees	-	30	53	(23)
50140 · Processing/Printing	343	1,333	1,766	(433)
50210 · Treasurer Fee	448	4,488	5,386	(898)
50220 · Secretary/Clerk Fee	449	4,488	5,385	(897)
50230 · Legal Fees	(17)	766	500	266
50240 · Legal Notices	62		100	(100)
50250 · Accounting & Bkpping Fees		723	500	223
50260 · Office Expense	193	316	800	(484)
50270 · Records Storage		963	1,340	(377)
50280 · Internet and Phone	20	315	570	(255)
50290 · Miscellaneous Admin. Exp.	-	405	415	(10)
50410 · Gen. Liability Insurance		8,981	9,000	(19)
50415 · Integrity Bond	-	160	150	10
50420 · Workers Comp. Insurance	(4)	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	-	141	500	(359)
50630 · Mass Mailing & Newsletter	345	367	500	(133)
50710 · ALA Support	-	8,022	8,000	22
Total 50020 · ALD Administrative Expenses	2,288	57,858	67,000	(9,142)

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

	Month of May 2022	YTD May 2022	Annual Budget	\$ Over Budget
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	400	9,053	19,145	(10,092)
51030 · Barley Straw			1,000	(1,000)
51040 · Aquatic Plant Control	-	1,500	-	1,500
51050 · Limnologist Fees	3,000	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	98	448	780	(332)
52020 · Boat Inspections - Out	10	510	460	50
51000 · Total - Lake Health - Other	20		-	-
Total 51000 · Total - Lake Health	3,528	21,461	38,653	(17,192)

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

	Month of May 2022	YTD May 2022	Annual Budget	\$ Over Budget
Repairs & Maintenance (R & M)				
55110 · Lake-wide - Mow & Weed	\$ 1,209	\$ 4,396	\$ 7,000	\$ (2,604)
55130 · Lake-wide - Landscape		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	32	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	150	400	-	400
55350 · Main Beach - Docks	100	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	150	750	-	750
55450 · Lollipop Beach - Docks	100		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	-	2,912	500	2,412
55620 · Tree Management	-	3,900	7,500	(3,600)
Subtotal	1,741	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	1,741	24,422	32,500	(8,078)

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

	Month of May 2022	YTD May 2022	Annual Budget	\$ Over Budget
All Other Lake Expenses				
56120 · Security Patrols - Residents	\$ -	\$ 12,240	\$ 29,500	\$ (17,260)
56210 · Lake Passes	-	3,141	2,850	291
56310 · Gate Monitoring	-	1,360	2,000	(640)
56910 · Security - Misc. Expense	43	778	400	378
57110 · Sanitation	347	1,398	1,505	(107)
59110 · Misc. Lake Expenses	449		397	(397)
Total 59000 · Total - Other Lake Expenses	839	18,917	36,652	(17,735)
Total Lake Operations Expense	6,108	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	\$ 8,396	\$ 142,169	\$ 214,805	\$ (72,636)
Net Revenue Over/(Under) Expenditures	\$ (3,521)	\$ 35,176	\$ (45,105)	\$ 80,281

Amston Lake District Revenue and Expenditure Report - Summary

	Month of May 2022	Fiscal YTD May 31, 2022		
	Actual	Actual	Budget	Difference
Total Revenue	\$ 4,875	\$ 182,220	\$ 169,700	\$ 12,520
Expenditures				
Total · ALD Administrative Expenses	2,288	59,817	67,000	(7,183)
Total Non Admin. Lake Expenses	6,108	70,909	107,805	(36,896)
Total · Lebanon Road Expenses	-	19,511	40,000	(20,489)
Total Expenditures	8,396	150,237	214,805	(64,568)
Revenue Over/(Under) Expenditures	\$ (3,521)	\$ 31,983	\$ (45,105)	\$ 77,088
Surplus Funds to be Spent	-	-	45,105	50,000
Net Revenue	\$ (3,521)	\$ 31,983	\$ -	\$ 127,088

**Amston Lake District
Change in Fund Balances
As of May 31, 2022**

	General & Dam Funds	Lebanon Roads 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: May 31, 2022	31,494	489			31,983
Transfer - per budget	(12,500)		12,500		-
Rounding	-				-
Intrafund Transfers					-
Rounding	(1)	1			-
Fund Balance May 31, 2022	<u>\$ 89,855</u>	<u>\$ 27,481</u>	<u>\$ 74,850</u>	<u>\$ 125,000</u>	<u>\$ 317,186</u>

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