

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**August 2022**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 8/31/2022**

	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	\$ 64,697	\$ 4,481	\$ 100	\$ -	\$ -	\$ 69,278
Cash in Savings	50,928	15,000		74,850	122,270	263,048
Total Cash	115,625	19,481	100	74,850	122,270	332,326
Prepaid Expenses	(90)					(90)
Property Taxes Receivable-net	16,840					16,840
Due From Other Funds	100	-				100
Total Assets	\$ 132,475	\$ 19,481	\$ 100	\$ 74,850	\$ 122,270	\$ 349,176
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ 6,075	\$ -	\$ -	\$ -	\$ -	\$ 6,075
Due to Other Funds	-		100	-	-	100
Credit Card Charges	1,130					1,130
Total Liabilities	7,205	-	100	-	-	7,305
Deferred Inflows - Tax Revenue	12,876					12,876
<b>Fund Balances</b>						
Committed	-	19,481	-	74,850	122,270	216,601
Unassigned	112,394					112,394
Total Fund Balances	112,394	19,481	-	74,850	122,270	328,995
Total Liab., Deferrals & Fund Balance	\$ 132,475	\$ 19,481	\$ 100	\$ 74,850	\$ 122,270	\$ 349,176

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

	Aug Month 2022	YTD Aug 2022	FYE 23 Budget	YTD over/ (under)
<b>Revenue</b>				
<b>41999 - Property Tax Revenue</b>				
41110 - Prop. Tax - Hebron Current Yr.	\$ 11,344	\$ 47,988	\$ 64,413	\$ (16,425)
41120 - Prop. Tax - Leb. Current Yr.	5,672	67,611	94,412	(26,801)
41210 - Back Taxes - Hebron	38	1,959		1,959
41220 - Back Taxes - Lebanon	663	1,176		1,176
41310 - Liens and Interest - Hebron	141	938		938
41320 - Liens & Interest - Lebanon	287	484		484
<b>Total 41999 - Total Property Tax Revenue</b>	<b>18,144</b>	<b>120,156</b>	<b>158,825</b>	<b>(38,669)</b>
<b>42000 - Misc. Revenue</b>				
42110 - Dock Rental Income			-	\$ -
42210 - Boat Pass Fee Income	-	5	-	5
42910 - Fines & Other Income	-	32	-	32
42300 - Interest Income	144	256	-	256
<b>Total 42000 - Total Misc. Revenue</b>	<b>144</b>	<b>293</b>	<b>-</b>	<b>293</b>
<b>Total Revenue</b>	<b>\$ 18,288</b>	<b>\$ 120,449</b>	<b>\$ 158,825</b>	<b>\$ (38,376)</b>

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

	Aug Month 2022	YTD Aug 2022	FYE 23 Budget	YTD over/ (under)
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 458	\$ 916	\$ 5,496	\$ (4,580)
50120 · Tax Collection Sftwre/Support	2,888	2,888	2,888	-
50130 · Tax Lien Fees	-	-	50	(50)
50140 · Processing/Printing	1,450	1,450	1,950	(500)
50210 · Treasurer Fee	916	916	5,496	(4,580)
50220 · Secretary/Clerk Fee	916	916	5,496	(4,580)
50230 · Legal Fees	616	616	800	(184)
50240 · Legal Notices			100	(100)
50250 · Accounting & Bkpping Fees			3,050	(3,050)
50260 · Office Expense	184	233	800	(567)
50270 · Records Storage	960	960	1,000	(40)
50280 · Internet and Phone	20	40	440	(400)
50290 · Miscellaneous Admin. Exp.	70	10	550	(540)
50410 · Gen. Liability Insurance	9,855	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		121	500	(379)
50630 · Mass Mailing & Newsletter	-	-	400	(400)
50710 · ALA Support		8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>18,332</b>	<b>41,885</b>	<b>71,981</b>	<b>(30,096)</b>

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

	Aug Month 2022	YTD Aug 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	549	1,221	9,370	(8,149)
51030 · Barley Straw			500	(500)
51040 · Aquatic Plant Control	700	700	-	700
51050 · Limnologist Fees	3,006	5,093	10,950	(5,857)
51070 · Plunge Pools - new			1,000	(1,000)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense			-	-
51092 · Watershed and Storm Drain Management			-	-
52010 · Boat Inspections - In	42	434	550	(116)
52020 · Boat Inspections - Out	10	20	674	(654)
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	<b>4,307</b>	<b>7,468</b>	<b>23,044</b>	<b>(15,576)</b>

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

	Aug Month 2022	YTD Aug 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	\$ -	\$ 949	\$ 7,000	\$ (6,051)
55120 · Lake-wide - Brush/Tree Clear			-	-
55130 · Lake-wide - Landscape	1,359	1,959	-	1,959
55150 · Plunge Pool Maintenance	-	-	5,000	(5,000)
55160 · Lake-wide Boat racks			-	-
55190 · Lake-wide - Misc R & M	1,863	2,013	1,300	713
55210 · Dam & Pond - Mow & Weed			-	-
55220 · Dam & Pond - Brush Removal	-	-	5,000	(5,000)
55230 · Dam & Pond - Landscaping			-	-
55290 · Dam & Pond - Misc. R & M	1,200	4,475	6,000	(1,525)
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	-	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	-	300
55510 · Right-of-Ways Mow & Weed			1,500	(1,500)
55590 · Right-of-Ways - Misc. R&M	-	-	1,500	(1,500)
55620 · Tree Management	-	-	2,500	(2,500)
<b>Total Repairs &amp; Maintenance</b>	<b>5,172</b>	<b>10,421</b>	<b>35,000</b>	<b>(24,579)</b>

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

	Aug Month 2022	YTD Aug 2022	FYE 23 Budget	YTD over/ (under)
<b>All Other Lake Expenses</b>				
56120 · Beach Pass Checkers	\$ 5,820	\$ 11,700	\$ 20,000	\$ (8,300)
56210 · Lake Passes	-	-	3,300	(3,300)
56310 · Gate Monitoring	620	620	2,000	(1,380)
56910 · Security - Misc. Expense	-	64	400	(336)
57110 · Sanitation	1,039	1,039	2,700	(1,661)
59110 · Misc. Lake Expenses		150	400	(250)
<b>Total 59000 · Total - Other Lake Expenses</b>	<b>7,479</b>	<b>13,573</b>	<b>28,800</b>	<b>(15,228)</b>
<b>Total Lake Operations Expense</b>	<b>16,957</b>	<b>31,461</b>	<b>86,844</b>	<b>(55,383)</b>
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs/Maintenance			8,000	(8,000)
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>30,000</b>	<b>(30,000)</b>
<b>Total All Expenses</b>	<b>\$ 35,289</b>	<b>\$ 73,347</b>	<b>\$ 188,825</b>	<b>\$ (115,478)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ (17,001)</b>	<b>\$ 47,102</b>	<b>\$ (30,000)</b>	<b>\$ 77,102</b>

## Amston Lake District Revenue and Expenditure Report - Summary

	August Month 2022	Fiscal YTD August 31, 2022		
	Actual	Actual	Budget	YTD Variance
<b>Total Revenue</b>	<b>\$ 18,288</b>	<b>\$ 120,449</b>	<b>\$ 158,825</b>	<b>\$ (38,376)</b>
<b>Expenditures</b>				
Total · ALD Administrative Expenses	18,332	41,885	71,981	(30,096)
Total Non Admin. Lake Expenses	16,957	31,461	86,844	(55,383)
Total · Lebanon Road Expenses	-	-	30,000	(30,000)
<b>Total Expenditures</b>	<b>35,289</b>	<b>73,347</b>	<b>188,825</b>	<b>(115,478)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (17,001)</b>	<b>\$ 47,102</b>	<b>\$ (30,000)</b>	<b>\$ 77,102</b>
<b>Surplus Funds to be Spent</b>	-	-	-	-
<b>Net Revenue</b>	<b>\$ (17,001)</b>	<b>\$ 47,102</b>	<b>\$ (30,000)</b>	<b>\$ 77,102</b>



**Amston Lake District  
Change in Fund Balances  
As of 8/31/2022**

	General Fund & Dam	Lebanon Road Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2022	\$ 80,292	\$ 4,481	\$ 74,850	\$ 122,270	281,893
YTD Net Income: August 31, 2022	32,103	15,000			47,103
Fund Balance August 31, 2021	<u>\$ 112,395</u>	<u>\$ 19,481</u>	<u>\$ 74,850</u>	<u>\$ 122,270</u>	<u>\$ 328,996</u>

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