

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

September 2022

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 9/30/2022

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 56,768	\$ 19,481	\$ 100	\$ -	\$ -	\$ 76,349
Cash in Savings	61,537	-		64,413	122,270	248,220
Total Cash	118,305	19,481	100	64,413	122,270	324,569
Prepaid Expenses	(90)					(90)
Property Taxes Receivable-net	9,831					9,831
Due From Other Funds	100	-				100
Total Assets	\$ 128,146	\$ 19,481	\$ 100	\$ 64,413	\$ 122,270	\$ 334,410
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 7,856	\$ -	\$ -	\$ -	\$ -	\$ 7,856
Due to Other Funds	-		100	-	-	100
Credit Card Charges	318					318
Total Liabilities	8,174	-	100	-	-	8,274
Deferred Inflows - Tax Revenue	7,549					7,549
Fund Balances						
Committed	-	19,481	-	64,413	122,270	206,164
Unassigned	112,423					112,423
Total Fund Balances	112,423	19,481	-	64,413	122,270	318,587
Total Liab., Deferrals & Fund Balance	\$ 128,146	\$ 19,481	\$ 100	\$ 64,413	\$ 122,270	\$ 334,410

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2022

	Sep Month 2022	YTD Sep 2022	FYE 23 Budget	YTD over/ (under)
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	\$ 264	\$ 48,252	\$ 64,413	\$ (16,161)
41120 - Prop. Tax - Leb. Current Yr.	984	68,595	94,412	(25,817)
41210 - Back Taxes - Hebron	-	1,959		1,959
41220 - Back Taxes - Lebanon	48	1,224		1,224
41310 - Liens and Interest - Hebron	13	951		951
41320 - Liens & Interest - Lebanon	27	510		510
Total 41999 - Total Property Tax Revenue	1,336	121,491	158,825	(37,334)
42000 - Misc. Revenue				
42110 - Dock Rental Income			-	\$ -
42210 - Boat Pass Fee Income	40	45	-	45
42910 - Fines & Other Income	2,911	2,943	-	2,943
42300 - Interest Income	172	429	-	429
Total 42000 - Total Misc. Revenue	3,123	3,417	-	3,417
Total Revenue	\$ 4,459	\$ 124,908	\$ 158,825	\$ (33,917)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2022

	Sep Month 2022	YTD Sep 2022	FYE 23 Budget	YTD over/ (under)
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 1,374	\$ 5,496	\$ (4,122)
50120 · Tax Collection Sftwre/Support	-	2,888	2,888	-
50130 · Tax Lien Fees	-	-	50	(50)
50140 · Processing/Printing	-	1,450	1,950	(500)
50210 · Treasurer Fee	458	1,374	5,496	(4,122)
50220 · Secretary/Clerk Fee	458	1,374	5,496	(4,122)
50230 · Legal Fees	-	616	800	(184)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	-	3,050	(3,050)
50260 · Office Expense	18	399	800	(401)
50270 · Records Storage	-	960	1,000	(40)
50280 · Internet and Phone	20	60	440	(380)
50290 · Miscellaneous Admin. Exp.	494	504	550	(46)
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	-	121	500	(379)
50630 · Mass Mailing & Newsletter	-	-	400	(400)
50710 · ALA Support	-	8,000	8,000	-
Total 50020 · ALD Administrative Expenses	1,906	43,939	71,981	(28,042)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2022

	Sep Month 2022	YTD Sep 2022	FYE 23 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	107	1,328	9,370	(8,042)
51030 · Barley Straw			500	(500)
51040 · Aquatic Plant Control	1,000	1,700	-	1,700
51050 · Limnologist Fees	1,943	7,036	10,950	(3,914)
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	70	504	550	(46)
52020 · Boat Inspections - Out	20	40	674	(634)
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	3,140	10,608	23,044	(12,436)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2022

	Sep Month 2022	YTD Sep 2022	FYE 23 Budget	YTD over/ (under)
Repairs & Maintenance (R & M)				
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	2,240	4,198	-	4,198
55150 · Plunge Pool Maintenance	1,561	1,561	5,000	(3,439)
55160 · Lake-wide Boat racks			-	-
55190 · Lake-wide - Misc R & M		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	-	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
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	520	520	1,500	(980)
55620 · Tree Management	-	-	2,500	(2,500)
Total Repairs & Maintenance	4,321	14,741	35,000	(20,259)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2022

	Sep Month 2022	YTD Sep 2022	FYE 23 Budget	YTD over/ (under)
All Other Lake Expenses				
56120 · Beach Pass Checkers	\$ 2,820	\$ 14,520	\$ 20,000	\$ (5,480)
56210 · Lake Passes	40	40	3,300	(3,260)
56310 · Gate Monitoring	720	1,340	2,000	(660)
56910 · Security - Misc. Expense	-	64	400	(336)
57110 · Sanitation	-	1,039	2,700	(1,661)
59110 · Misc. Lake Expenses	90	240	400	(160)
Total 59000 · Total - Other Lake Expenses	3,670	17,243	28,800	(11,557)
Total Lake Operations Expense	11,131	42,592	86,844	(44,252)
Lebanon Road Expenses				
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)
Total 70000 · Total Lebanon Road Expenses	-	-	30,000	(30,000)
Total All Expenses	\$ 13,037	\$ 86,531	\$ 188,825	\$ (102,294)
Net Revenue Over/(Under) Expenditures	\$ (8,578)	\$ 38,377	\$ (30,000)	\$ 68,377

Amston Lake District Revenue and Expenditure Report - Summary

	September Month 2022	Fiscal YTD September 30, 2022		
	Actual	Actual	Budget	YTD Variance
Total Revenue	\$ 4,459	\$ 124,908	\$ 158,825	\$ (33,917)
Expenditures				
Total · ALD Administrative Expenses	1,906	43,939	71,981	(28,042)
Total Non Admin. Lake Expenses	11,130	42,592	86,844	(44,252)
Total · Lebanon Road Expenses	-	-	30,000	(30,000)
Total Expenditures	13,036	86,531	188,825	(102,294)
Revenue Over/(Under) Expenditures	\$ (8,577)	\$ 38,377	\$ (30,000)	\$ 68,377
Surplus Funds to be Spent	-	-	-	-
Net Revenue	\$ (8,577)	\$ 38,377	\$ (30,000)	\$ 68,377

**Amston Lake District
Change in Fund Balances
As of 9/30/2022**

	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: September 2022	23,377	15,000			38,377
Transfer per Budget	10,437		(10,437)		
Fund Balance August 31, 2021	<u>\$ 112,424</u>	<u>\$ 19,481</u>	<u>\$ 64,413</u>	<u>\$ 122,270</u>	<u>\$ 318,588</u>

\$ (1)

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