

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

November 2022

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 11/30/2022

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 36,587	\$ 16,481	\$ 100	\$ -	\$ -	\$ 53,168
Cash in Savings	61,918	-		64,413	122,270	248,601
Total Cash	98,505	16,481	100	64,413	122,270	301,769
Prepaid Expenses	(90)					(90)
Property Taxes Receivable-net	9,831					9,831
Due From Other Funds	100	-				100
Total Assets	\$ 108,346	\$ 16,481	\$ 100	\$ 64,413	\$ 122,270	\$ 311,610
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 1,732	\$ -	\$ -	\$ -	\$ -	\$ 1,732
Due to Other Funds	-		100	-	-	100
Credit Card Charges	-					-
Total Liabilities	1,732	-	100	-	-	1,832
Deferred Inflows - Tax Revenue	7,549					7,549
Fund Balances						
Committed	-	16,481	-	64,413	122,270	203,164
Unassigned	99,065					99,065
Total Fund Balances	99,065	16,481	-	64,413	122,270	302,229
Total Liab., Deferrals & Fund Balance	\$ 108,346	\$ 16,481	\$ 100	\$ 64,413	\$ 122,270	\$ 311,610

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

	Nov Month 2022	YTD Nov 2022	FYE 23 Budget	YTD over/ (under)
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	\$ 94	\$ 49,275	\$ 64,413	\$ (15,138)
41120 - Prop. Tax - Leb. Current Yr.	453	69,473	94,412	(24,939)
41210 - Back Taxes - Hebron	-	2,844		2,844
41220 - Back Taxes - Lebanon	-	1,554		1,554
41310 - Liens and Interest - Hebron	10	1,755		1,755
41320 - Liens & Interest - Lebanon	15	672		672
Total 41999 - Total Property Tax Revenue	571	125,573	158,825	(33,252)
42000 - Misc. Revenue				
42110 - Dock Rental Income			-	\$ -
42210 - Boat Pass Fee Income	-	45	-	45
42910 - Fines & Other Income	-	2,943	-	2,943
42300 - Interest Income	212	809	-	809
Total 42000 - Total Misc. Revenue	212	3,797	-	3,797
Total Revenue	\$ 783	\$ 129,370	\$ 158,825	\$ (29,455)

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

	Nov Month 2022	YTD Nov 2022	FYE 23 Budget	YTD over/ (under)
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 2,290	\$ 5,496	\$ (3,206)
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	2,290	5,496	(3,206)
50220 · Secretary/Clerk Fee	458	2,290	5,496	(3,206)
50230 · Legal Fees	-	616	800	(184)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	-	3,050	(3,050)
50260 · Office Expense	59	458	800	(342)
50270 · Records Storage	-	960	1,000	(40)
50280 · Internet and Phone	20	100	440	(340)
50290 · Miscellaneous Admin. Exp.	179	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	1,040	9,040	8,000	1,040
Total 50020 · ALD Administrative Expenses	2,672	48,103	71,981	(23,878)

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

	Nov Month 2022	YTD Nov 2022	FYE 23 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
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	-	144
51092 · Watershed and Storm Drain Management			-	-
52010 · Boat Inspections - In	-	504	550	(46)
52020 · Boat Inspections - Out	330	370	674	(304)
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	474	14,737	23,044	(8,307)

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

	Nov Month 2022	YTD Nov 2022	FYE 23 Budget	YTD over/ (under)
Repairs & Maintenance (R & M)				
55100 · Lake-wide - R & M - Other	\$ -	\$ 275	\$ -	\$ 275
55110 · Lake-wide - Mow & Weed	\$ -	\$ 1,639	\$ 7,000	\$ (5,362)
55120 · Lake-wide - Brush/Tree Clear	100	100	-	100
55130 · Lake-wide - Landscape	-	4,198	-	4,198
55150 · Plunge Pool Maintenance	1,162	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	923	2,482	1,500	982
55620 · Tree Management	-	-	2,500	(2,500)
Total Repairs & Maintenance	2,185	23,130	35,000	(11,870)

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

	Nov Month 2022	YTD Nov 2022	FYE 23 Budget	YTD over/ (under)
All Other Lake Expenses				
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	189	429	400	29
Total 59000 · Total - Other Lake Expenses	189	18,382	28,800	(10,418)
Total Lake Operations Expense	2,848	56,248	86,844	(30,596)
Lebanon Road Expenses				
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)
Total 70000 · Total Lebanon Road Expenses	-	3,000	30,000	(27,000)
Total All Expenses	\$ 5,520	\$ 107,351	\$ 188,825	\$ (81,474)
Net Revenue Over/(Under) Expenditures	\$ (4,736)	\$ 22,019	\$ (30,000)	\$ 52,019

Amston Lake District Revenue and Expenditure Report - Summary

	November Month 2022	Fiscal YTD November 30, 2022		
	Actual	Actual	Budget	YTD Variance
Total Revenue	\$ 783	\$ 129,370	\$ 158,825	\$ (29,455)
Expenditures				
Total · ALD Administrative Expenses	2,672	48,103	71,981	(23,878)
Total Non Admin. Lake Expenses	2,848	56,248	86,844	(30,596)
Total · Lebanon Road Expenses	-	3,000	30,000	(27,000)
Total Expenditures	5,520	107,351	188,825	(81,474)
Revenue Over/(Under) Expenditures	\$ (4,736)	\$ 22,019	\$ (30,000)	\$ 52,019
Surplus Funds to be Spent	-	-	-	-
Net Revenue	\$ (4,736)	\$ 22,019	\$ (30,000)	\$ 52,019

**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: November 2022	25,019	(3,000)			22,019
Transfer per Budget	10,437	15,000	(10,437)		
Rounding	-				-
Intrafund Transfers					-
Fund Balance August 31, 2021	<u>\$ 114,066</u>	<u>\$ 16,481</u>	<u>\$ 64,413</u>	<u>\$ 122,270</u>	<u>\$ 302,230</u>

\$ (0)

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