

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

March 2023

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 03/31/2023

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 40,701	\$ 28,921	\$ 100	\$ -	\$ -	\$ 69,721
Cash in Savings	50,686	-		64,413	122,270	237,369
Total Cash	91,387	28,921	100	64,413	122,270	307,091
Prepaid Expenses	(90)					(90)
Property Taxes Receivable-net	9,831					9,831
Due From Other Funds	100	-				100
Total Assets	\$ 101,229	\$ 28,921	\$ 100	\$ 64,413	\$ 122,270	\$ 316,932
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 2,989	\$ -	\$ -	\$ -	\$ -	\$ 2,989
Due to Other Funds	-		100	-	-	100
Credit Card Charges	212					212
Total Liabilities	3,200	-	100	-	-	3,300
Deferred Inflows - Tax Revenue	7,549					7,549
Fund Balances						
Committed	-	28,921	-	64,413	122,270	215,604
Unassigned	90,479					90,479
Total Fund Balances	90,479	28,921	-	64,413	122,270	306,083
Total Liab., Deferrals & Fund Balance	\$ 101,229	\$ 28,921	\$ 100	\$ 64,413	\$ 122,270	\$ 316,932

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2023

	Mar Month 2023	YTD Mar 2023	FYE 23 Budget	YTD over/ (under)
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	\$ 3,600	\$ 57,337	\$ 64,413	\$ (7,076)
41120 - Prop. Tax - Leb. Current Yr.	2,639	88,550	94,412	(5,862)
41210 - Back Taxes - Hebron	276	3,121		3,121
41220 - Back Taxes - Lebanon	972	2,526		2,526
41310 - Liens and Interest - Hebron	438	2,251		2,251
41320 - Liens & Interest - Lebanon	740	1,532		1,532
Total 41999 - Total Property Tax Revenue	8,665	155,317	158,825	(3,508)
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	336	2,017	-	2,017
Total 42000 - Total Misc. Revenue	336	5,005	-	5,005
Total Revenue	\$ 9,001	\$ 160,322	\$ 158,825	\$ 1,497

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2023

	Mar Month 2023	YTD Mar 2023	FYE 23 Budget	YTD over/ (under)
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 4,122	\$ 5,496	\$ (1,374)
50120 · Tax Collection Sftwre/Support	-	2,888	2,888	(1)
50130 · Tax Lien Fees	10	10	50	(40)
50140 · Processing/Printing	-	1,450	1,950	(500)
50210 · Treasurer Fee	458	4,122	5,496	(1,374)
50220 · Secretary/Clerk Fee	458	4,122	5,496	(1,374)
50230 · Legal Fees	-	661	800	(139)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	693	3,050	(2,357)
50260 · Office Expense	180	712	800	(88)
50270 · Records Storage	-	960	1,000	(40)
50280 · Internet and Phone	20	180	440	(260)
50290 · Miscellaneous Admin. Exp.	-	683	550	133
50410 · Gen. Liability Insurance	-	9,855	11,000	(1,145)
50415 · Integrity Bond	-	150	215	(65)
50420 · Workers Comp. Insurance	-	-	3,000	(3,000)
50510 · Property Taxes - Hebron	-	9,016	9,000	16
50520 · Property Taxes - Lebanon	-	11,035	11,250	(215)
50610 · Website Management	-	360	500	(140)
50620 · Signage & Bulletin Boards	48	267	500	(233)
50630 · Mass Mailing & Newsletter	145	145	400	(255)
50710 · ALA Support	-	9,040	8,000	1,040
Total 50020 · ALD Administrative Expenses	1,777	60,470	71,981	(11,511)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2023

	Mar Month 2023	YTD Mar 2023	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		4,700	-	4,700
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
51092 · Watershed and Storm Drain Management	-	900	-	900
52010 · Boat Inspections - In	-	504	550	(46)
52020 · Boat Inspections - Out	-	390	674	(284)
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	-	16,007	23,044	(7,037)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2023

	Mar Month 2023	YTD Mar 2023	FYE 23 Budget	YTD over/ (under)
Repairs & Maintenance (R & M)				
55100 · Lake-wide - R & M - Other	\$ -	\$ 275	\$ -	\$ 275
55110 · Lake-wide - Mow & Weed	\$ -	\$ 2,451	\$ 7,000	\$ (4,549)
55120 · Lake-wide - Brush/Tree Clear	-	1,150	-	1,150
55130 · Lake-wide - Landscape	-	4,198	-	4,198
55150 · Plunge Pool Maintenance	-	2,723	5,000	(2,277)
55160 · Lake-wide Boat racks	-	-	-	-
55190 · Lake-wide - Misc R & M	160	2,706	1,300	1,406
55210 · Dam & Pond - Mow & Weed	-	1,200	-	1,200
55220 · Dam & Pond - Brush Removal	-	100	5,000	(4,900)
55290 · Dam & Pond - Misc. R & M	-	7,750	6,000	1,750
55310 · Main Beach - Rake/Mow	-	-	-	-
55320 · Main Beach - Brush/Tree Clear	-	475	-	475
55330 · Main Beach - Sand & Landscape	-	-	1,100	(1,100)
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	1,203	1,653	-	1,653
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	-	-	750	(750)
55490 · Lollipop Beach - Misc. R & M	428	728	-	728
55510 · Right-of-Ways Mow & Weed	-	-	1,500	(1,500)
55590 · Right-of-Ways - Misc. R&M	980	3,462	1,500	1,962
55620 · Tree Management	-	2,516	2,500	16
Total Repairs & Maintenance	2,772	31,438	35,000	(3,562)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of March 31, 2023

	Mar Month 2023	YTD Mar 2023	FYE 23 Budget	YTD over/ (under)
All Other Lake Expenses				
56120 · Beach Pass Checkers	\$ -	\$ 14,520	\$ 20,000	\$ (5,480)
56210 · Lake Passes	1,735	1,775	3,300	\$ (1,525)
56310 · Gate Monitoring	-	1,340	2,000	\$ (660)
56910 · Security - Misc. Expense	-	64	400	\$ (336)
57110 · Sanitation	88	2,077	2,700	\$ (623)
59110 · Misc. Lake Expenses	509	1,198	400	\$ 798
Total 59000 · Total - Other Lake Expenses	2,332	20,975	28,800	(7,825)
	-	64	400	(336)
Total Lake Operations Expense	5,104	68,419	86,844	(18,425)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	-	3,060	8,000	(4,940)
71310 · Lebanon Road Tree & 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	\$ 6,880	\$ 134,450	\$ 188,825	\$ (54,375)
Net Revenue Over/(Under) Expenditures	\$ 2,121	\$ 25,872	\$ (30,000)	\$ 55,872

Amston Lake District Revenue and Expenditure Report - Summary

	March Month 2023	Fiscal YTD March, 2023		
	Actual	Actual	Budget	YTD Variance
Total Revenue	\$ 9,001	\$ 160,322	\$ 158,825	\$ 1,497
Expenditures				
Total · ALD Administrative Expenses	1,777	60,470	71,981	(11,511)
Total Non Admin. Lake Expenses	5,104	68,419	86,844	(18,425)
Total · Lebanon Road Expenses	-	5,560	30,000	(24,440)
Total Expenditures	6,880	134,450	188,825	(54,375)
Revenue Over/(Under) Expenditures	\$ 2,121	\$ 25,872	\$ (30,000)	\$ 55,872
Surplus Funds to be Spent	-	-	-	-
Net Revenue	\$ 2,121	\$ 25,872	\$ (30,000)	\$ 55,872

**Amston Lake District
Change in Fund Balances
As of 03/31/23**

	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: March 2023	31,432	(5,560)			25,872
Transfer per Budget	10,437	30,000	(10,437)		
Rounding	-				-
Intrafund Transfers					-
Fund Balance December 31, 2022	<u>\$ 120,479</u>	<u>\$ 28,921</u>	<u>\$ 64,413</u>	<u>\$ 122,270</u>	<u>\$ 306,083</u>

\$ (0)

Assumes FYE 2023 Lebanon Road Fund taxes collected