

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**May 2023**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 05/31/2023**

	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	\$ 32,208	\$ 28,921	\$ 100	\$ -	\$ -	\$ 61,229
Cash in Savings	51,369	-		64,413	122,270	238,052
Total Cash	83,576	28,921	100	64,413	122,270	299,280
Prepaid Expenses	2,819					2,819
Property Taxes Receivable-net	9,831					9,831
Due From Other Funds	100	-				100
Total Assets	\$ 96,327	\$ 28,921	\$ 100	\$ 64,413	\$ 122,270	\$ 312,030
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ 3,117	\$ -	\$ -	\$ -	\$ -	\$ 3,117
Due to Other Funds	-		100	-	-	100
Credit Card Charges	94					94
Total Liabilities	3,211	-	100	-	-	3,311
Deferred Inflows - Tax Revenue	7,549					7,549
<b>Fund Balances</b>						
Committed	-	28,921	-	64,413	122,270	215,604
Unassigned	85,567					85,567
Total Fund Balances	85,567	28,921	-	64,413	122,270	301,170
Total Liab., Deferrals & Fund Balance	\$ 96,327	\$ 28,921	\$ 100	\$ 64,413	\$ 122,270	\$ 312,030

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

	May Month 2023	YTD May 2023	FYE 23 Budget	YTD over/ (under)
<b>Revenue</b>				
<b>41999 - Property Tax Revenue</b>				
41110 - Prop. Tax - Hebron Current Yr.	\$ 853	\$ 59,517	\$ 64,413	\$ (4,896)
41120 - Prop. Tax - Leb. Current Yr.	1,278	92,752	94,412	(1,660)
41210 - Back Taxes - Hebron	671	3,980		3,980
41220 - Back Taxes - Lebanon	-	2,926		2,926
41310 - Liens and Interest - Hebron	466	2,946		2,946
41320 - Liens & Interest - Lebanon	162	2,161		2,161
<b>Total 41999 - Total Property Tax Revenue</b>	<b>3,428</b>	<b>164,282</b>	<b>158,825</b>	<b>5,457</b>
<b>42000 - Misc. Revenue</b>				
42110 - Dock Rental Income	1,430	1,430	-	\$ 1,430
42210 - Boat Pass Fee Income	10	55	-	55
42910 - Fines & Other Income	-	2,943	-	2,943
42300 - Interest Income	353	2,699	-	2,699
<b>Total 42000 - Total Misc. Revenue</b>	<b>1,793</b>	<b>7,127</b>	<b>-</b>	<b>7,127</b>
<b>Total Revenue</b>	<b>\$ 5,221</b>	<b>\$ 171,409</b>	<b>\$ 158,825</b>	<b>\$ 12,584</b>

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

	May Month 2023	YTD May 2023	FYE 23 Budget	YTD over/ (under)
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 458	\$ 5,038	\$ 5,496	\$ (458)
50120 · Tax Collection Sftwre/Support	-	2,888	2,888	(1)
50130 · Tax Lien Fees	-	10	50	(40)
50140 · Processing/Printing	-	1,450	1,950	(500)
50210 · Treasurer Fee	458	5,038	5,496	(458)
50220 · Secretary/Clerk Fee	458	5,038	5,496	(458)
50230 · Legal Fees	180	976	800	176
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	693	3,050	(2,357)
50260 · Office Expense	94	869	800	69
50270 · Records Storage	-	960	1,000	(40)
50280 · Internet and Phone	20	220	440	(220)
50290 · Miscellaneous Admin. Exp.	(20)	663	550	113
50410 · Gen. Liability Insurance	351	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	-	618	500	118
50630 · Mass Mailing & Newsletter	-	145	400	(255)
50710 · ALA Support	-	9,040	8,000	1,040
<b>Total 50020 · ALD Administrative Expenses</b>	<b>1,999</b>	<b>64,061</b>	<b>71,981</b>	<b>(7,920)</b>

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

	May Month 2023	YTD May 2023	FYE 23 Budget	YTD over/ (under)
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	1,223	2,876	9,370	(6,494)
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	98	672	550	122
52020 · Boat Inspections - Out	-	400	674	(274)
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	<b>1,321</b>	<b>17,733</b>	<b>23,044</b>	<b>(5,311)</b>

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

	May Month 2023	YTD May 2023	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	\$ 1,164	\$ 4,090	\$ 7,000	\$ (2,910)
55120 · Lake-wide - Brush/Tree Clear	-	1,150	-	1,150
55130 · Lake-wide - Landscape	-	4,748	-	4,748
55150 · Plunge Pool Maintenance	-	2,723	5,000	(2,277)
55160 · Lake-wide Boat racks	-	-	-	-
55190 · Lake-wide - Misc R & M	-	2,706	1,300	1,406
55210 · Dam & Pond - Mow & Weed	-	1,200	-	1,200
55220 · Dam & Pond - Brush Removal	350	700	5,000	(4,300)
55290 · Dam & Pond - Misc. R & M	5,858	13,608	6,000	7,608
55310 · Main Beach - Rake/Mow	-	-	-	-
55320 · Main Beach - Brush/Tree Clear	-	825	-	825
55330 · Main Beach - Sand & Landscape	-	-	1,100	(1,100)
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	300	1,953	-	1,953
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	125	853	-	853
55510 · Right-of-Ways Mow & Weed	-	-	1,500	(1,500)
55590 · Right-of-Ways - Misc. R&M	-	3,612	1,500	2,112
55620 · Tree Management	-	2,516	2,500	16
<b>Total Repairs &amp; Maintenance</b>	<b>7,797</b>	<b>41,010</b>	<b>35,000</b>	<b>6,010</b>

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

	May Month 2023	YTD May 2023	FYE 23 Budget	YTD over/ (under)
<b>All Other Lake Expenses</b>				
56120 · Beach Pass Checkers	\$ -	\$ 14,520	\$ 20,000	\$ (5,480)
56210 · Lake Passes	-	1,775	3,300	\$ (1,525)
56310 · Gate Monitoring	-	1,340	2,000	\$ (660)
56910 · Security - Misc. Expense	-	64	400	\$ (336)
57110 · Sanitation	950	3,028	2,700	\$ 328
59110 · Misc. Lake Expenses	-	1,358	400	\$ 958
<b>Total 59000 · Total - Other Lake Expenses</b>	<b>950</b>	<b>22,085</b>	<b>28,800</b>	<b>(6,715)</b>
<b>Total Lake Operations Expense</b>	<b>10,069</b>	<b>80,827</b>	<b>86,844</b>	<b>(6,017)</b>
<b>Lebanon Road Expenses</b>				
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)
<b>Total 70000 · Total Lebanon Road Expenses</b>	<b>-</b>	<b>5,560</b>	<b>30,000</b>	<b>(24,440)</b>
<b>Total All Expenses</b>	<b>\$ 12,068</b>	<b>\$ 150,449</b>	<b>\$ 188,825</b>	<b>\$ (38,376)</b>
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ (6,846)</b>	<b>\$ 20,960</b>	<b>\$ (30,000)</b>	<b>\$ 50,960</b>

## Amston Lake District Revenue and Expenditure Report - Summary

	May Month 2023	Fiscal YTD May, 2023		
	Actual	Actual	Budget	YTD Variance
<b>Total Revenue</b>	\$ 5,221	\$ 171,409	\$ 158,825	\$ 12,584
<b>Expenditures</b>				
Total · ALD Administrative Expenses	1,999	64,061	71,981	(7,920)
Total Non Admin. Lake Expenses	10,069	80,827	86,844	(6,017)
Total · Lebanon Road Expenses	-	5,560	30,000	(24,440)
<b>Total Expenditures</b>	<b>12,068</b>	<b>150,449</b>	<b>188,825</b>	<b>(38,376)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (6,846)</b>	<b>\$ 20,960</b>	<b>\$ (30,000)</b>	<b>\$ 50,960</b>
<b>Surplus Funds to be Spent</b>	-	-	-	-
<b>Net Revenue</b>	<b>\$ (6,846)</b>	<b>\$ 20,960</b>	<b>\$ (30,000)</b>	<b>\$ 50,960</b>



**Amston Lake District  
Change in Fund Balances  
As of 05/31/23**

	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: May 2023	26,520	(5,560)			20,960
Transfer per Budget	10,437	30,000	(10,437)		
Rounding	-				-
Intrafund Transfers					-
Fund Balance December 31, 2022	<u>\$ 115,567</u>	<u>\$ 28,921</u>	<u>\$ 64,413</u>	<u>\$ 122,270</u>	<u>\$ 301,171</u>

\$ (0)

Assumes FYE 2023 Lebanon Road Fund taxes collected