

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

September 2023

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 09/30/2023

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
ASSETS						
Cash and Cash Equivalents						
Cash in Checking	\$ 35,803	\$ 26,395	\$ 100	\$ -	\$ -	\$ 62,298
Cash in Savings	42,252	-		75,000	122,270	239,522
Total Cash	78,055	26,395	100	75,000	122,270	301,820
Prepaid Expenses	-					-
Property Taxes Receivable-net	5,623					5,623
Due From Other Funds	100	-				100
Total Assets	\$ 83,778	\$ 26,395	\$ 100	\$ 75,000	\$ 122,270	\$ 307,543
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES						
Accounts Payable	\$ 1,659	\$ -	\$ -	\$ -	\$ -	\$ 1,659
Due to Other Funds	-		100	-	-	100
Credit Card Charges	379					379
Total Liabilities	2,038	-	100	-	-	2,138
Deferred Inflows - Tax Revenue	4,899					4,899
Fund Balances						
Committed	-	26,395	-	75,000	122,270	223,665
Unassigned	76,841					76,841
Total Fund Balances	76,841	26,395	-	75,000	122,270	300,506
Total Liab., Deferrals & Fund Balance	\$ 83,778	\$ 26,395	\$ 100	\$ 75,000	\$ 122,270	\$ 307,543

**Amston Lake District
Change in Fund Balances
As of 09/30/23**

	General Fund & Dam	Lebanon Road Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2023	\$ 65,717	\$ 28,921	\$ 64,413	\$ 122,270	281,321
Net Income: September 2023	21,712	(2,526)			19,186
Transfer per Budget	(10,587)	-	10,587		-
Rounding	-				-
Intrafund Transfers					-
Fund Balance September 30, 2023	<u>\$ 76,842</u>	<u>\$ 26,395</u>	<u>\$ 75,000</u>	<u>\$ 122,270</u>	<u>\$ 300,507</u>

\$ (0)

Assumes FYE 2024 Lebanon Road Fund taxes collected

Amston Lake District Revenue and Expenditure Report - Summary

	September Month 2023	Fiscal YTD September 2023		
	Actual	Actual	Budget	YTD Variance
Total Revenue	\$ 4,806	\$ 131,246	\$ 181,000	\$ (49,754)
Expenditures				
Total · ALD Administrative Expenses	16,661	52,084	91,400	(39,316)
Total Non Admin. Lake Expenses	10,629	45,451	104,600	(59,149)
Total · Lebanon Road Expenses	14,526	14,526	24,000	(9,474)
Total Expenditures	41,815	112,061	220,000	(107,939)
Revenue Over/(Under) Expenditures	\$ (37,009)	\$ 19,186	\$ (39,000)	\$ 58,186
Surplus Funds to be Spent	-	-	-	-
Net Revenue	\$ (37,009)	\$ 19,186	\$ (39,000)	\$ 58,186

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2023

	September Month 2023	YTD September 2023	FYE 24 Budget	YTD over/ (under)
Revenue				
41999 - Property Tax Revenue				
41110 - Prop. Tax - Hebron Current Yr.	\$ 891	\$ 53,787	\$ 75,000	\$ (21,213)
41120 - Prop. Tax - Leb. Current Yr.	1,199	71,567	99,000	(27,433)
41210 - Back Taxes - Hebron	1,263	2,103		2,103
41220 - Back Taxes - Lebanon	131	1,067		1,067
41310 - Liens and Interest - Hebron	868	1,260	1,000	260
41320 - Liens & Interest - Lebanon	81	283	1,000	(717)
Total 41999 - Total Property Tax Revenue	4,433	130,068	176,000	(45,932)
42000 - Misc. Revenue				
42110 - Dock Rental Income	-	-	1,500	\$ (1,500)
42210 - Boat Pass Fee Income	-	60	-	60
42910 - Fines & Other Income	-	-	1,000	(1,000)
42300 - Interest Income	373	1,118	2,500	(1,382)
Total 42000 - Total Misc. Revenue	373	1,178	5,000	(3,822)
Total Revenue	\$ 4,806	\$ 131,246	\$ 181,000	\$ (49,754)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2023

	September Month 2023	YTD September 2023	FYE 24 Budget	YTD over/ (under)
Expenses				
50020 · ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 1,374	\$ 5,500	\$ (4,126)
50120 · Tax Collection Sftwre/Support	3,032	3,032	3,000	32
50130 · Tax Lien Fees			50	(50)
50140 · Processing/Printing	376	1,429	1,500	(71)
50210 · Treasurer Fee	458	1,374	5,500	(4,126)
50220 · Secretary/Clerk Fee	458	1,374	5,500	(4,126)
50230 · Legal Fees	-	-	800	(800)
50240 · Legal Notices	-	66	100	(34)
50250 · Accounting & Bkpping Fees	-	-	3,000	(3,000)
50260 · Office Expense	79	173	850	(677)
50270 · Records Storage	1,008	1,008	1,050	(42)
50280 · Internet and Phone	20	60	250	(190)
50290 · Miscellaneous Admin. Exp.	125	1,681	500	1,181
50410 · Gen. Liability Insurance	10,287	10,287	10,000	287
50415 · Integrity Bond	-	-	200	(200)
50420 · Workers Comp. Insurance	-	-	3,000	(3,000)
50510 · Property Taxes - Hebron	-	9,440	9,100	340
50520 · Property Taxes - Lebanon	-	11,229	11,100	129
50610 · Website Management	360	360	500	(140)
50620 · Signage & Bulletin Boards	-	197	500	(303)
50630 · Mass Mailing & Newsletter	-	-	400	(400)
50710 · ALA Support	-	9,000	29,000	(20,000)
Total 50020 · ALD Administrative Expenses	16,661	52,084	91,400	(39,316)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2023

	September Month 2023	YTD September 2023	FYE 24 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
51010 · Lake Health Projects/Plans	\$ -	\$ -	\$ -	\$ -
51020 · Lake Water Testing	816	4,119	7,000	(2,881)
51030 · Barley Straw			500	(500)
51040 · Aquatic Plant Control			-	-
51050 · Limnologist Fees	-	9,104	30,600	(21,496)
51070 · Plunge Pools - new			5,700	(5,700)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense	20	20	500	(480)
51092 · Watershed and Storm Drain Management	-	-	-	-
52010 · Boat Inspections - In	42	154	740	(586)
52020 · Boat Inspections - Out	40	80	460	(380)
51000 · Total - Lake Health - Other			-	-
Total 51000 · Total - Lake Health	918	13,477	45,500	(32,023)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of September 30, 2023

	September Month 2023	YTD September 2023	FYE 24 Budget	YTD over/ (under)
Repairs & Maintenance (R & M)				
55100 · Lake-wide - R & M - Other	\$ -	\$ -	\$ -	\$ -
55110 · Lake-wide - Mow & Weed	\$ 1,209	\$ 4,072	\$ 4,500	\$ (429)
55120 · Lake-wide - Brush/Tree Clear	-	-	-	-
55130 · Lake-wide - Landscape	450	2,700	7,500	(4,800)
55150 · Plunge Pool Maintenance	1,375	6,100	5,000	1,100
55160 · Lake-wide Boat racks	1,162	1,817	4,000	(2,183)
55190 · Lake-wide - Misc R & M	-	500	5,000	(4,500)
55210 · Dam & Pond - Mow & Weed	-	-	1,200	(1,200)
55320 · Main Beach - Brush/Tree Clear	-	650	-	650
55330 · Main Beach - Sand & Landscape	-	-	-	-
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	-	-	-	-
55450 · Lollipop Beach - Docks	-	-	750	(750)
55490 · Lollipop Beach - Misc. R & M	-	-	-	-
55510 · Right-of-Ways Mow & Weed	-	-	-	-
55590 · Right-of-Ways - Misc. R&M	-	-	2,500	(2,500)
55620 · Tree Management	-	-	-	-
Total Repairs & Maintenance	4,195	15,838	31,200	(15,362)

Amston Lake District
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As of September 30, 2023

	September Month 2023	YTD September 2023	FYE 24 Budget	YTD over/ (under)
All Other Lake Expenses				
56120 · Beach Pass Checkers	\$ 4,140	\$ 13,020	\$ 20,000	\$ (6,980)
56210 · Lake Passes	-	-	2,000	\$ (2,000)
56310 · Gate Monitoring	900	1,675	2,000	\$ (325)
56910 · Security - Misc. Expense	-	15	200	\$ (185)
57110 · Sanitation	475	1,425	3,300	\$ (1,875)
59110 · Misc. Lake Expenses	-	-	400	\$ (400)
Total 59000 · Total - Other Lake Expenses	5,515	16,135	27,900	(11,765)
Total Lake Operations Expense	10,629	45,451	104,600	(59,149)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	14,526	14,526	3,000	11,526
71310 · Lebanon Road Tree & Brush Clearing	-	-	-	-
72110 · Leb. Road Snow Plowing	-	-	18,000	(18,000)
72210 · Leb. Road Sanding	-	-	3,000	(3,000)
Total 70000 · Total Lebanon Road Expenses	14,526	14,526	24,000	(9,474)
Total All Expenses	\$ 41,815	\$ 112,061	\$ 220,000	\$ (107,939)
Net Revenue Over/(Under) Expenditures	\$ (37,009)	\$ 19,186	\$ (39,000)	\$ 58,186