

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**December 2023**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 12/31/2023**

	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	\$ 18,537	\$ 13,770	\$ 100	\$ -	\$ -	\$ 32,407
Cash in Savings	50,451	-		75,000	115,220	240,671
Total Cash	68,988	13,770	100	75,000	115,220	273,078
Prepaid Expenses	-					-
Property Taxes Receivable-net	5,623					5,623
Due From Other Funds	100	-				100
Total Assets	\$ 74,711	\$ 13,770	\$ 100	\$ 75,000	\$ 115,220	\$ 278,801
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-		100	-	-	100
Credit Card Charges	238					238
Total Liabilities	238	-	100	-	-	338
Deferred Inflows - Tax Revenue	4,899					4,899
<b>Fund Balances</b>						
Committed	-	13,770	-	75,000	115,220	203,990
Unassigned	69,574					69,574
Total Fund Balances	69,574	13,770	-	75,000	115,220	273,564
Total Liab., Deferrals & Fund Balance	\$ 74,711	\$ 13,770	\$ 100	\$ 75,000	\$ 115,220	\$ 278,801

**Amston Lake District  
Change in Fund Balances  
As of 12/31/23**

	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: December 2023	14,444	(15,151)		(7,050)	(7,757)
Transfer per Budget	(10,587)	-	10,587		-
Rounding	(0)				(0)
Intrafund Transfers					-
Fund Balance December 31, 2023	<u>\$ 69,574</u>	<u>\$ 13,770</u>	<u>\$ 75,000</u>	<u>\$ 115,220</u>	<u>\$ 273,564</u>

\$ 0

Assumes FYE 2024 Lebanon Road Fund taxes collected

## Amston Lake District Revenue and Expenditure Report - Summary

	December Month 2023	Fiscal YTD December 2023		
	Actual	Actual	Budget	YTD Variance
<b>Total Revenue</b>	<b>\$ 5,514</b>	<b>\$ 140,873</b>	<b>\$ 181,000</b>	<b>\$ (40,127)</b>
<b>Expenditures</b>				
Total · ALD Administrative Expenses	1,678	57,214	91,400	(34,186)
Total Non Admin. Lake Expenses	240	64,264	104,600	(40,336)
Total · Lebanon Road Expenses	-	27,151	24,000	3,151
<b>Total Expenditures</b>	<b>1,918</b>	<b>148,630</b>	<b>220,000</b>	<b>(71,370)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 3,596</b>	<b>\$ (7,757)</b>	<b>\$ (39,000)</b>	<b>\$ 31,243</b>
<b>Surplus Funds to be Spent</b>	-	-	-	-
<b>Net Revenue</b>	<b>\$ 3,596</b>	<b>\$ (7,757)</b>	<b>\$ (39,000)</b>	<b>\$ 31,243</b>

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

	December Month 2023	YTD December 2023	FYE 24 Budget	YTD over/ (under)
<b>Revenue</b>				
<b>41999 - Property Tax Revenue</b>				
41110 - Prop. Tax - Hebron Current Yr.	\$ 1,200	\$ 55,964	\$ 75,000	\$ (19,036)
41120 - Prop. Tax - Leb. Current Yr.	2,577	75,087	99,000	(23,913)
41210 - Back Taxes - Hebron	-	2,754		2,754
41220 - Back Taxes - Lebanon	800	1,838		1,838
41310 - Liens and Interest - Hebron	26	1,837	1,000	837
41320 - Liens & Interest - Lebanon	434	761	1,000	(239)
<b>Total 41999 - Total Property Tax Revenue</b>	<b>5,037</b>	<b>138,241</b>	<b>176,000</b>	<b>(37,759)</b>
<b>42000 - Misc. Revenue</b>				
42110 - Dock Rental Income	-	-	1,500	\$ (1,500)
42210 - Boat Pass Fee Income	-	65	-	65
42910 - Fines & Other Income	90	300	1,000	(700)
42300 - Interest Income	388	2,267	2,500	(233)
<b>Total 42000 - Total Misc. Revenue</b>	<b>478</b>	<b>2,632</b>	<b>5,000</b>	<b>(2,368)</b>
<b>Total Revenue</b>	<b>\$ 5,514</b>	<b>\$ 140,873</b>	<b>\$ 181,000</b>	<b>\$ (40,127)</b>

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

	December Month 2023	YTD December 2023	FYE 24 Budget	YTD over/ (under)
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 458	\$ 2,748	\$ 5,500	\$ (2,752)
50120 · Tax Collection Sftwre/Support	-	3,032	3,000	32
50130 · Tax Lien Fees	-	-	50	(50)
50140 · Processing/Printing	-	1,732	1,500	232
50210 · Treasurer Fee	458	2,748	5,500	(2,752)
50220 · Secretary/Clerk Fee	458	2,748	5,500	(2,752)
50230 · Legal Fees	47	272	800	(529)
50240 · Legal Notices	-	66	100	(34)
50250 · Accounting & Bkpping Fees	-	50	3,000	(2,950)
50260 · Office Expense	238	410	850	(440)
50270 · Records Storage	-	1,008	1,050	(42)
50280 · Internet and Phone	20	120	250	(130)
50290 · Miscellaneous Admin. Exp.	-	1,763	500	1,263
50410 · Gen. Liability Insurance	-	10,180	10,000	180
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	-	471	500	(29)
50620 · Signage & Bulletin Boards	-	197	500	(303)
50630 · Mass Mailing & Newsletter	-	-	400	(400)
50710 · ALA Support	-	9,000	29,000	(20,000)
<b>Total 50020 · ALD Administrative Expenses</b>	<b>1,678</b>	<b>57,214</b>	<b>91,400</b>	<b>(34,186)</b>

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

	December Month 2023	YTD December 2023	FYE 24 Budget	YTD over/ (under)
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51010 · Lake Health Projects/Plans	\$ -	\$ -	\$ -	\$ -
51020 · Lake Water Testing	-	4,511	7,000	(2,489)
51030 · Barley Straw	-	-	500	(500)
51040 · Aquatic Plant Control	-	7,050	-	7,050
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	500	(480)
51092 · Watershed and Storm Drain Management	-	-	-	-
52010 · Boat Inspections - In	-	466	740	(274)
52020 · Boat Inspections - Out	-	444	460	(16)
51000 · Total - Lake Health - Other	-	-	-	-
<b>Total 51000 · Total - Lake Health</b>	<b>-</b>	<b>21,595</b>	<b>45,500</b>	<b>(23,905)</b>

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

	December Month 2023	YTD December 2023	FYE 24 Budget	YTD over/ (under)
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55100 · Lake-wide - R & M - Other	\$ -	\$ -	\$ -	\$ -
55110 · Lake-wide - Mow & Weed	\$ -	\$ 4,761	\$ 4,500	\$ 261
55120 · Lake-wide - Brush/Tree Clear	-	50	-	50
55130 · Lake-wide - Landscape	240	6,540	7,500	(960)
55150 · Plunge Pool Maintenance	-	9,050	5,000	4,050
55160 · Lake-wide Boat racks	-	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	-	1,500	-	1,500
<b>Total Repairs &amp; Maintenance</b>	<b>240</b>	<b>26,068</b>	<b>31,200</b>	<b>(5,132)</b>



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**As of December 31, 2023**

	December Month 2023	YTD December 2023	FYE 24 Budget	YTD over/ (under)
<b>All Other Lake Expenses</b>				
56120 · Beach Pass Checkers	\$ -	\$ 13,020	\$ 20,000	\$ (6,980)
56210 · Lake Passes	-	-	2,000	\$ (2,000)
56310 · Gate Monitoring	-	1,675	2,000	\$ (325)
56910 · Security - Misc. Expense	-	31	200	\$ (169)
57110 · Sanitation	-	1,425	3,300	\$ (1,875)
59110 · Misc. Lake Expenses	-	450	400	\$ 50
<b>Total 59000 · Total - Other Lake Expenses</b>	-	16,601	27,900	(11,299)
<b>Total Lake Operations Expense</b>	240	64,264	104,600	(40,336)
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs/Maintenance	-	27,151	3,000	24,151
71310 · Lebanon Road Tree & Brush Clearing	-	-	-	-
72110 · Leb. Road Snow Plowing	-	-	18,000	(18,000)
72210 · Leb. Road Sanding	-	-	3,000	(3,000)
<b>Total 70000 · Total Lebanon Road Expenses</b>	-	27,151	24,000	3,151
<b>Total All Expenses</b>	\$ 1,918	\$ 148,630	\$ 220,000	\$ (71,370)
<b>Net Revenue Over/(Under) Expenditures</b>	\$ 3,596	\$ (7,757)	\$ (39,000)	\$ 31,243