

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**April 2024**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 04/30/2024**

	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	\$ 10,421	\$ 14,495	\$ 100	\$ -	\$ -	\$ 25,016
Cash in Savings	25,864	-		75,000	115,220	216,084
Total Cash	<u>36,286</u>	<u>14,495</u>	<u>100</u>	<u>75,000</u>	<u>115,220</u>	<u>241,100</u>
Prepaid Expenses	-					-
Property Taxes Receivable-net	5,623					5,623
Due From Other Funds	100	-				100
Total Assets	<u>\$ 42,009</u>	<u>\$ 14,495</u>	<u>\$ 100</u>	<u>\$ 75,000</u>	<u>\$ 115,220</u>	<u>\$ 246,823</u>
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ 936	\$ -	\$ -	\$ -	\$ -	\$ 936
Due to Other Funds	-		100	-	-	100
Credit Card Charges	-					-
Total Liabilities	<u>936</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>1,036</u>
Deferred Inflows - Tax Revenue	<u>4,899</u>					<u>4,899</u>
<b>Fund Balances</b>						
Committed	-	14,495	-	75,000	115,220	204,715
Unassigned	36,174					36,174
Total Fund Balances	<u>36,174</u>	<u>14,495</u>	<u>-</u>	<u>75,000</u>	<u>115,220</u>	<u>240,888</u>
Total Liab., Deferrals & Fund Balance	<u>\$ 42,009</u>	<u>\$ 14,495</u>	<u>\$ 100</u>	<u>\$ 75,000</u>	<u>\$ 115,220</u>	<u>\$ 246,823</u>

**Amston Lake District**  
**Change in Fund Balances**  
**As of 04/30/24**

	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
YTD Net Income: April 30, 2024	\$ (18,556)	\$ (14,426)		\$ (7,450)	\$ (40,433)
Transfer per Budget	\$ (10,587)	\$ -	\$ 10,587		\$ -
Rounding	-				-
Intrafund Transfers					-
Fund Balance April 30, 2024	<u>\$ 36,574</u>	<u>\$ 14,495</u>	<u>\$ 75,000</u>	<u>\$ 114,820</u>	<u>\$ 240,889</u>
					\$ (0)

## Amston Lake District Revenue and Expenditure Report - Summary

	April Month 2024		Fiscal YTD April 2024	
	Actual	Actual	Budget	YTD Variance
<b>April 2024</b>				
<b>General Fund</b>				
Revenue	\$ 10,713	\$ 158,904	\$ 157,000	\$ 1,904
Expenditures				
Administrative Expenses	1,789	87,201	71,981	15,220
Lake Operations Expenses	3,528	90,259	86,844	3,415
<b>Total Expenditures</b>	<b>\$ 5,317</b>	<b>\$ 177,460</b>	<b>\$ 196,000</b>	<b>\$ (18,540)</b>
<b>Net Operating Over/(Under)</b>	<b>\$ 5,396</b>	<b>\$ (18,556)</b>	<b>\$ (39,000)</b>	<b>\$ 20,444</b>
<b>Road Fund</b>				
Revenue	\$ -	\$ 24,000	\$ 24,000	\$ -
Total Expenditures	\$ -	\$ 38,426	\$ 24,000	\$ 14,426
<b>Net Road Over/(Under)</b>	<b>\$ -</b>	<b>\$ (14,426)</b>	<b>\$ -</b>	<b>\$ (14,426)</b>
<b>Invasive Plant Fund</b>				
Revenue	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 7,450	\$ -	\$ 7,450
<b>Net Invasive Over/(Under)</b>	<b>\$ -</b>	<b>\$ (7,450)</b>	<b>\$ -</b>	<b>\$ (7,450)</b>
<b>Total Revenue</b>	<b>\$ 10,713</b>	<b>\$ 182,904</b>	<b>\$ 181,000</b>	<b>1,904</b>
<b>Total Expenditures</b>	<b>5,317</b>	<b>223,336</b>	<b>220,000</b>	<b>3,336</b>
<b>Net All Over/(Under)</b>	<b>\$ 5,396</b>	<b>\$ (40,432)</b>	<b>\$ (39,000)</b>	<b>(1,432)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2024**

	April Month 2024	YTD April 2024	FYE 24 Budget	YTD over/ (under)
<b>General Fund Revenue</b>				
<b>41999 · Property Tax Revenue</b>				
41110 · Prop. Tax - Hebron Current Yr.	\$ 5,271	69,666	\$ 75,000	\$ (5,334)
April 241120 · Prop. Tax - Leb. Current Yr. (Less Road revenue)	3,315	73,726	75,000	(1,274)
41210 · Back Taxes - Hebron	496	3,923		3,923
41220 · Back Taxes - Lebanon	44	2,553		2,553
41310 · Liens and Interest - Hebron	808	3,337	1,000	2,337
41320 · Liens & Interest - Lebanon	423	1,632	1,000	632
<b>Total 41999 · Total Property Tax Revenue</b>	<b>10,357</b>	<b>154,838</b>	<b>152,000</b>	<b>2,838</b>
<b>42000 · Misc. Revenue</b>				
42110 · Dock Rental Income	-	-	1,500	\$ (1,500)
42210 · Boat Pass Fee Income	20	85	-	85
42910 · Fines & Other Income	-	300	1,000	(700)
42300 · Interest Income	336	3,681	2,500	1,181
<b>Total 42000 · Total Misc. Revenue</b>	<b>356</b>	<b>4,066</b>	<b>5,000</b>	<b>(934)</b>
<b>Total General Fund Revenue</b>	<b>\$ 10,713</b>	<b>\$ 158,904</b>	<b>\$ 157,000</b>	<b>\$ 1,904</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2024**

	April Month 2024	YTD April 2024	FYE 24 Budget	YTD over/ (under)
<b>General Fund Expenses</b>				
<b>ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 458	\$ 4,580	\$ 5,500	\$ (920)
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	4,580	5,500	(920)
50220 · Secretary/Clerk Fee	458	4,580	5,500	(920)
50230 · Legal Fees	279	830	800	30
50240 · Legal Notices	-	66	100	(34)
50250 · Accounting & Bkpping Fees	-	835	3,000	(2,165)
50260 · Office Expense	61	702	850	(148)
50270 · Records Storage	-	1,008	1,050	(42)
50280 · Internet and Phone	20	200	250	(50)
50290 · Miscellaneous Admin. Exp.	-	1,788	500	1,288
50410 · Gen. Liability Insurance	-	10,316	10,000	316
50415 · Integrity Bond	-	-	200	(200)
50420 · Workers Comp. Insurance	-	2,359	3,000	(641)
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	56	454	500	(46)
50630 · Mass Mailing & Newsletter	-	-	400	(400)
50710 · ALA Support	-	29,000	29,000	-
<b>Total ALD Administrative Expenses</b>	<b>1,789</b>	<b>87,201</b>	<b>91,400</b>	<b>(4,199)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2024**

	April Month 2024	YTD April 2024	FYE 24 Budget	YTD over/ (under)
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51020 · Lake Water Testing	1,695	6,206	7,000	(794)
51030 · Barley Straw			500	(500)
51050 · Limnologist Fees	-	32,719	30,600	2,119
51090 · Other Lake Health Expense	-	722	500	222
52010 · Boat Inspections - In	-	466	740	(274)
52020 · Boat Inspections - Out	-	444	460	(16)
<b>Total - Lake Health</b>	<b>1,695</b>	<b>40,557</b>	<b>39,800</b>	<b>757</b>
<b>Beaches and Rows R &amp; M</b>				
55110 · Lake-wide - Mow & Weed	\$ 215	\$ 4,976	\$ 4,500	\$ 476
55120 · Lake-wide - Brush/Tree Clear	-	-	-	-
55130 · Lake-wide - Landscape	-	6,590	7,500	(910)
55160 · Lake-wide Boat racks	-	1,817	4,000	(2,183)
55190 · Lake-wide - Misc R & M	579	4,009	5,000	(991)
55320 · Main Beach - Brush/Tree Clear	-	650	-	650
55590 · Right-of-Ways - Misc. R&M	-	-	2,500	(2,500)
57110 · Sanitation	1,039	2,464	3,300	\$ (836)
<b>Total Repairs &amp; Maintenance</b>	<b>1,833</b>	<b>20,506</b>	<b>26,800</b>	<b>(6,294)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2024**

	April Month 2024	YTD April 2024	FYE 24 Budget	YTD over/ (under)
<b>All Other Lake Expenses</b>				
51070 · Plunge Pools - new	-	5,600	5,700	(100)
55150 · Plunge Pool Maintenance	-	3,450	5,000	(1,550)
55210 · Dam & Pond - Mow & Weed	-	1,200	1,200	-
55290 · Dam & Pond - Misc. R & M	-	300	-	300
55350 · Main Beach - Docks	-	-	750	(750)
55390 · Main Beach - Misc. R & M	-	-	-	-
55450 · Lollipop Beach - Docks	-	-	750	(750)
55620 · Tree Management	-	1,500	-	1,500
56120 · Beach Pass Checkers	\$ -	\$ 13,020	\$ 20,000	\$ (6,980)
56210 · Lake Passes	-	1,970	2,000	\$ (30)
56310 · Gate Monitoring	-	1,675	2,000	\$ (325)
56910 · Security - Misc. Expense	-	31	200	\$ (169)
59110 · Misc. Lake Expenses	-	450	400	\$ 50
<b>Total - Other Lake Expenses</b>	-	29,196	38,000	(8,804)
<b>Total Lake Operations Expense</b>	3,528	90,259	104,600	(14,341)
<b>Total General Fund Expenses</b>	\$ 5,317	\$ 177,460	\$ 196,000	\$ (18,540)
<b>Net Operating Over/(Under)</b>	\$ 5,396	\$ (18,556)	\$ (39,000)	\$ 20,444

**Road Fund Revenue**



**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of April 30, 2024**

	April Month 2024	YTD April 2024	FYE 24 Budget	YTD over/ (under)
<b>Property Tax Revenue</b>				
41120 · Prop. Tax - Leb. Current Yr. (Road portion)	-	24,000	24,000	-
<b>Total Road Fund Tax Revenue</b>	-	24,000	24,000	-
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs/Maintenance	-	31,026	3,000	28,026
72110 · Leb. Road Snow Plowing	-	6,300	18,000	(11,700)
72210 · Leb. Road Sanding	-	1,100	3,000	(1,900)
<b>Total Lebanon Road Expenses</b>	-	38,426	24,000	14,426
<b>Net Road Revenue Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (14,426)</b>	<b>\$ -</b>	<b>\$ (14,426)</b>
<b>Invasive Plant Fund</b>				
<b>42000 · Misc. Revenue</b>				
42910 · Fines & Other Income	-	-	-	-
<b>Total 42000 · Total Misc. Revenue</b>	-	-	-	-
<b>Invasive Plant Fund Expenses</b>				
51040 · Aquatic Plant Control	-	7,450	-	7,450
<b>Total Invasive Plant Fund Expenses</b>	-	7,450	-	7,450
<b>Net Plant Fund Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (7,450)</b>	<b>\$ -</b>	<b>\$ (7,450)</b>
<b>Net All Revenue Over/(Under) Expenditures</b>	<b>\$ 5,396</b>	<b>\$ (40,432)</b>	<b>\$ (39,000)</b>	<b>\$ (1,432)</b>