

**AMSTON LAKE DISTRICT**

**MONTHLY FINANCIAL REPORT FOR**

**May 2024**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of 05/31/2024**

	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	\$ 16,541	\$ 7,670	\$ 100	\$ -	\$ -	\$ 24,311
Cash in Savings	26,212	-		75,000	115,220	216,432
Total Cash	42,753	7,670	100	75,000	115,220	240,743
Prepaid Expenses	403					403
Property Taxes Receivable-net	5,623					5,623
Due From Other Funds	100	-				100
Total Assets	\$ 48,879	\$ 7,670	\$ 100	\$ 75,000	\$ 115,220	\$ 246,869
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ 6,709	\$ -	\$ -	\$ -	\$ -	\$ 6,709
Due to Other Funds	-		100	-	-	100
Credit Card Charges	265					265
Total Liabilities	6,975	-	100	-	-	7,075
Deferred Inflows - Tax Revenue	4,899					4,899
<b>Fund Balances</b>						
Committed	-	7,670	-	75,000	115,220	197,890
Unassigned	37,005					37,005
Total Fund Balances	37,005	7,670	-	75,000	115,220	234,895
Total Liab., Deferrals & Fund Balance	\$ 48,879	\$ 7,670	\$ 100	\$ 75,000	\$ 115,220	\$ 246,869

**Amston Lake District**  
**Change in Fund Balances**  
**As of 05/31/24**

	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: May 31, 2024	\$ (16,150)	\$ (22,826)		\$ (7,450)	\$ (46,426)
Transfer per Budget	\$ (10,587)	\$ -	\$ 10,587		\$ -
Rounding	-				-
Intrafund Transfers					-
Fund Balance May 31, 2024	<u>\$ 38,981</u>	<u>\$ 6,095</u>	<u>\$ 75,000</u>	<u>\$ 114,820</u>	<u>\$ 234,896</u>
					\$ (0)

## Amston Lake District Revenue and Expenditure Report - Summary

	May Month 2024		Fiscal YTD May 2024	
	Actual	Actual	Budget	YTD Variance
<b>April 2024</b>				
<b>General Fund</b>				
Revenue	\$ 5,955	\$ 164,859	\$ 157,000	\$ 7,859
Expenditures				
Administrative Expenses	2,152	89,353	91,400	(2,047)
Lake Operations Expenses	1,397	91,656	104,600	(12,944)
<b>Total Expenditures</b>	<b>\$ 3,548</b>	<b>\$ 181,009</b>	<b>\$ 196,000</b>	<b>\$ (14,991)</b>
<b>Net Operating Over/(Under)</b>	<b>\$ 2,407</b>	<b>\$ (16,150)</b>	<b>\$ (39,000)</b>	<b>\$ 22,850</b>
<b>Road Fund</b>				
Revenue	\$ -	\$ 24,000	\$ 24,000	\$ -
Total Expenditures	\$ 8,400	\$ 46,826	\$ 24,000	\$ 22,826
<b>Net Road Over/(Under)</b>	<b>\$ (8,400)</b>	<b>\$ (22,826)</b>	<b>\$ -</b>	<b>\$ (22,826)</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>\$ 5,955</b>	<b>\$ 188,859</b>	<b>\$ 181,000</b>	<b>7,859</b>
<b>Total Expenditures</b>	<b>11,948</b>	<b>235,285</b>	<b>220,000</b>	<b>15,285</b>
<b>Net All Over/(Under)</b>	<b>\$ (5,993)</b>	<b>\$ (46,426)</b>	<b>\$ (39,000)</b>	<b>(7,426)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of May 31, 2024**

	May Month 2024	YTD May 2024	FYE 24 Budget	YTD over/ (under)
<b>General Fund Revenue</b>				
<b>41999 · Property Tax Revenue</b>				
41110 · Prop. Tax - Hebron Current Yr.	\$ 2,369	72,035	\$ 75,000	\$ (2,965)
41120 · Prop. Tax - Leb. Current Yr. (Less Road revenue)	1,088	74,814	75,000	(186)
41210 · Back Taxes - Hebron	225	4,148		4,148
41220 · Back Taxes - Lebanon	-	2,553		2,553
41310 · Liens and Interest - Hebron	446	3,783	1,000	2,783
41320 · Liens & Interest - Lebanon	130	1,762	1,000	762
<b>Total 41999 · Total Property Tax Revenue</b>	<b>4,257</b>	<b>159,096</b>	<b>152,000</b>	<b>7,096</b>
<b>42000 · Misc. Revenue</b>				
42110 · Dock Rental Income	1,320	1,320	1,500	\$ (180)
42210 · Boat Pass Fee Income	30	115	-	115
42910 · Fines & Other Income	-	300	1,000	(700)
42300 · Interest Income	348	4,028	2,500	1,528
<b>Total 42000 · Total Misc. Revenue</b>	<b>1,698</b>	<b>5,763</b>	<b>5,000</b>	<b>763</b>
<b>Total General Fund Revenue</b>	<b>\$ 5,955</b>	<b>\$ 164,859</b>	<b>\$ 157,000</b>	<b>\$ 7,859</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of May 31, 2024**

	May Month 2024	YTD May 2024	FYE 24 Budget	YTD over/ (under)
<b>General Fund Expenses</b>				
<b>ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 458	\$ 5,038	\$ 5,500	\$ (462)
50120 · Tax Collection Sftwre/Support	-	3,032	3,000	32
50130 · Tax Lien Fees	25	25	50	(25)
50140 · Processing/Printing	-	1,732	1,500	232
50210 · Treasurer Fee	458	5,038	5,500	(462)
50220 · Secretary/Clerk Fee	458	5,038	5,500	(462)
50230 · Legal Fees	47	876	800	76
50240 · Legal Notices	-	66	100	(34)
50250 · Accounting & Bkpping Fees	-	835	3,000	(2,165)
50260 · Office Expense	341	1,043	850	193
50270 · Records Storage	-	1,008	1,050	(42)
50280 · Internet and Phone	20	220	250	(30)
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	-	454	500	(46)
50630 · Mass Mailing & Newsletter	345	345	400	(55)
50710 · ALA Support	-	29,000	29,000	-
<b>Total ALD Administrative Expenses</b>	<b>2,152</b>	<b>89,353</b>	<b>91,400</b>	<b>(2,047)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of May 31, 2024**

	May Month 2024	YTD May 2024	FYE 24 Budget	YTD over/ (under)
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51020 · Lake Water Testing	714	6,920	7,000	(80)
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>714</b>	<b>41,271</b>	<b>39,800</b>	<b>1,471</b>
<b>Beaches and Rows R &amp; M</b>				
55110 · Lake-wide - Mow & Weed	\$ 949	\$ 5,925	\$ 4,500	\$ 1,425
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	-	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	434	2,898	3,300	\$ (402)
<b>Total Repairs &amp; Maintenance</b>	<b>1,383</b>	<b>21,889</b>	<b>26,800</b>	<b>(4,911)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
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	May Month 2024	YTD May 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	(700)	(250)	400	\$ (650)
<b>Total - Other Lake Expenses</b>	<b>(700)</b>	<b>28,496</b>	<b>38,000</b>	<b>(9,504)</b>
<b>Total Lake Operations Expense</b>	<b>1,397</b>	<b>91,656</b>	<b>104,600</b>	<b>(12,944)</b>
<b>Total General Fund Expenses</b>	<b>\$ 3,548</b>	<b>\$ 181,009</b>	<b>\$ 196,000</b>	<b>\$ (14,991)</b>
<b>Net Operating Over/(Under)</b>	<b>\$ 2,407</b>	<b>\$ (16,150)</b>	<b>\$ (39,000)</b>	<b>\$ 22,850</b>

**Road Fund Revenue**



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	May Month 2024	YTD May 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	8,400	39,426	3,000	36,426
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>	8,400	46,826	24,000	22,826
<b>Net Road Revenue Over/(Under) Expenditures</b>	<b>\$ (8,400)</b>	<b>\$ (22,826)</b>	<b>\$ -</b>	<b>\$ (22,826)</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>\$ (5,993)</b>	<b>\$ (46,426)</b>	<b>\$ (39,000)</b>	<b>\$ (7,426)</b>