

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

January 2025

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 01/31/2025

	General Fund	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Clubhouse Improvements	Dock Repairs/ Enhancements	Invasive Plant Fund	Total All Funds
ASSETS								
Cash and Cash Equivalents								
Cash in Checking	\$ 30,606	\$ 12,345	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 43,051
Cash in Savings	46,250	-		75,000	-	-	115,220	236,470
Total Cash	76,856	12,345	100	75,000	-	-	115,220	279,520
Prepaid Expenses	-							-
Property Taxes Receivable-net	1,808							1,808
Due From Other Funds	100	-						100
Total Assets	\$ 78,764	\$ 12,345	\$ 100	\$ 75,000	\$ -	\$ -	\$ 115,220	\$ 281,428
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES								
Accounts Payable	\$ 916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 916
Due to Other Funds	-		100	-	-	-	-	100
Credit Card Charges	98							98
Total Liabilities	1,014	-	100	-	-	-	-	1,114
Deferred Inflows - Tax Revenue	2,106							2,106
Fund Balances								
Committed	-	12,345	-	75,000	-	-	115,220	202,565
Unassigned	75,643							75,643
Total Fund Balances	75,643	12,345	-	75,000	-	-	115,220	278,208
Total Liab., Deferrals & Fund Balance	\$ 78,764	\$ 12,345	\$ 100	\$ 75,000	\$ -	\$ -	\$ 115,220	\$ 281,428

**Amston Lake District
Change in Fund Balances
As of 01/31/25**

	General Fund & Dams	Lebanon Road Fund	Emergency Fund	Clubhouse Improvements	Dock Repairs/ Enhancements	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2024	\$ 13,712	\$ 5,470	\$ 75,000	\$ -	\$ -	\$ 114,820	209,001
YTD Net Income: January 31, 2025	\$ 62,731	\$ 6,875				\$ (400)	\$ 69,206
Transfer per Budget	\$ (20,000)	\$ 20,000	\$ -	\$ -	\$ -		\$ -
Rounding	0						0
Intrafund Transfers							-
Fund Balance January 31, 2025	<u>\$ 56,443</u>	<u>\$ 32,345</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,420</u>	<u>\$ 278,208</u>
							\$ 0

Amston Lake District Revenue and Expenditure Report - Summary

	January		Fiscal YTD January 2025	
	Month 2025			
	Actual	Actual	Budget	YTD Variance
General Fund				
Revenue	\$ 28,077	\$ 180,362	\$ 197,500	\$ (17,138)
Expenditures				
Administrative Expenses	2,657	60,958	80,400	(19,442)
Lake Operations Expenses	8,360	56,673	116,480	(59,807)
Total Expenditures	\$ 11,017	\$ 117,631	\$ 196,880	\$ (79,249)
Net Operating Over/(Under)	\$ 17,060	\$ 62,731	\$ 620	\$ 62,111
Road Fund				
Revenue	\$ -	\$ 20,000	\$ 40,000	\$ (20,000)
Total Expenditures	\$ 2,625	\$ 13,125	\$ 36,000	\$ (22,875)
Net Road Over/(Under)	\$ (2,625)	\$ 6,875	\$ 4,000	\$ 2,875
Invasive Plant Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 400	\$ -	\$ 400
Net Invasive Over/(Under)	\$ -	\$ (400)	\$ -	\$ (400)
Total Revenue	\$ 28,077	\$ 200,362	\$ 237,500	(37,138)
Total Expenditures	13,642	131,156	232,880	(101,724)
Net All Over/(Under)	\$ 14,435	\$ 69,206	\$ 4,620	64,586

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of January 31, 2025

	January Month 2025	YTD January 2025	FYE 25 Budget	YTD over/ (under)
General Fund Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 7,782	\$ 77,839	\$ 95,500	\$ (17,661)
41120 · Prop. Tax - Leb. Current Yr. (Less Road revenue)	19,333	95,225	95,500	(275)
41210 · Back Taxes - Hebron	-	1,786		1,786
41220 · Back Taxes - Lebanon	333	840		840
41310 · Liens and Interest - Hebron	12	1,621	1,000	621
41320 · Liens & Interest - Lebanon	318	754	1,000	(246)
Total 41999 · Total Property Tax Revenue	27,778	178,064	193,000	(14,936)
42000 · Misc. Revenue				
42110 · Dock Rental Income	-	-	1,500	\$ (1,500)
42210 · Boat Pass Fee Income	-	40	-	40
42910 · Fines & Other Income	-	50	500	(450)
42300 · Interest Income	299	2,208	2,500	(293)
Total 42000 · Total Misc. Revenue	299	2,298	4,500	(2,203)
Total General Fund Revenue	\$ 28,077	\$ 180,362	\$ 197,500	\$ (17,138)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of January 31, 2025

	January Month 2025	YTD January 2025	FYE 25 Budget	YTD over/ (under)
General Fund Expenses				
ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 3,206	\$ 5,500	\$ (2,294)
50120 · Tax Collection Sftwre/Support	-	3,170	3,250	(80)
50130 · Tax Lien Fees	-	-	100	(100)
50140 · Processing/Printing	-	1,799	2,000	(201)
50210 · Treasurer Fee	458	3,206	5,500	(2,294)
50220 · Secretary/Clerk Fee	458	3,206	5,500	(2,294)
50230 · Legal Fees	-	614	1,000	(387)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	1,107	1,107	2,000	(893)
50260 · Office Expense	-	738	900	(162)
50270 · Records Storage	-	1,032	1,100	(68)
50280 · Internet and Phone	20	140	250	(110)
50290 · Miscellaneous Admin. Exp.	20	1,203	2,000	(797)
50410 · Gen. Liability Insurance	136	8,498	11,000	(2,502)
50415 · Integrity Bond	-	-	200	(200)
50420 · Workers Comp. Insurance	-	(600)	3,000	(3,600)
50510 · Property Taxes - Hebron	-	9,812	10,000	(188)
50520 · Property Taxes - Lebanon	-	14,389	16,500	(2,111)
50610 · Website Management	-	113	500	(387)
50620 · Signage & Bulletin Boards	-	267	500	(233)
50630 · Mass Mailing & Newsletter	-	58	500	(443)
50710 · ALA Support	-	9,000	9,000	-
Total ALD Administrative Expenses	2,657	60,958	80,400	(19,442)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of January 31, 2025

	January Month 2025	YTD January 2025	FYE 25 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
51020 · Lake Water Testing	-	3,506	10,455	(6,949)
51030 · Barley Straw	-	-	-	-
51050 · Limnologist Fees	8,360	18,535	38,550	(20,015)
51090 · Other Lake Health Expense	-	-	600	(600)
52010 · Boat Inspections - In	-	657	1,200	(543)
52020 · Boat Inspections - Out	-	825	825	-
Total - Lake Health	8,360	23,523	51,630	(28,107)
Beaches and Rows R & M				
55110 · Lake-wide - Mow & Weed	\$ -	\$ 6,216	\$ 9,000	\$ (2,785)
55130 · Lake-wide - Landscape	-	3,600	5,000	(1,400)
55160 · Lake-wide Boat racks	-	-	1,500	(1,500)
55190 · Lake-wide - Misc R & M	-	180	3,300	(3,120)
55320 · Main Beach - Brush/Tree Clear	-	-	650	(650)
55330 · Main Beach - Sand & Landscape	-	-	-	-
55420 · Lollipop Beach - Brush Removal	-	-	-	-
55430 · Lollipop Beach - Sand & Landscape	-	-	-	-
55490 · Lollipop Beach - Misc. R & M	-	-	-	-
55510 · Right-of-Ways Mow & Weed	-	-	-	-
55590 · Right-of-Ways - Misc. R&M	-	30	-	30
57110 · Sanitation	-	968	3,500	\$ (2,532)
Total Repairs & Maintenance	-	10,993	22,950	(11,957)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of January 31, 2025

	January Month 2025	YTD January 2025	FYE 25 Budget	YTD over/ (under)
All Other Lake Expenses				
51070 · Plunge Pools - new	-	-	-	-
55150 · Plunge Pool Maintenance	-	1,600	6,500	(4,900)
55210 · Dam & Pond - Mow & Weed	-	1,200	2,500	(1,300)
55290 · Dam & Pond - Misc. R & M	-	-	-	-
55350 · Main Beach - Docks	-	-	500	(500)
55410 · Consultants	-	163	3,000	(2,838)
55450 · Lollipop Beach - Docks	-	428	-	428
55610 · Dock Expenses	-	-	-	\$ -
55620 · Tree Management	-	-	1,500	(1,500)
56120 · Beach Pass Checkers	\$ -	\$ 16,452	\$ 22,500	\$ (6,048)
56210 · Lake Passes	-	59	2,100	\$ (2,041)
56310 · Gate Monitoring	-	1,600	2,100	\$ (500)
56910 · Security - Misc. Expense	-	47	200	\$ (153)
59110 · Misc. Lake Expenses	-	609	1,000	\$ (391)
Total - Other Lake Expenses	-	22,157	41,900	(19,744)
Total Lake Operations Expense	8,360	56,673	116,480	(59,807)
Total General Fund Expenses	\$ 11,017	\$ 117,631	\$ 196,880	\$ (79,249)
Net Operating Over/(Under)	\$ 17,060	\$ 62,731	\$ 620	\$ 62,111

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	January Month 2025	YTD January 2025	FYE 25 Budget	YTD over/ (under)
Road Fund Revenue				
Property Tax Revenue				
41120 · Prop. Tax - Leb. Current Yr. (Road portion)		20,000	40,000	(20,000)
Total Road Fund Tax Revenue	-	20,000	40,000	(20,000)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	625	9,425	15,000	(5,575)
72110 · Leb. Road Snow Plowing	1,500	3,000	18,000	(15,000)
72210 · Leb. Road Sanding	500	700	3,000	(2,300)
Total Lebanon Road Expenses	2,625	13,125	36,000	(22,875)
Net Road Revenue Over/(Under) Expenditures	\$ (2,625)	\$ 6,875	\$ 4,000	\$ 2,875
Invasive Plant Fund				
42000 · Misc. Revenue				
42910 · Fines & Other Income	-	-	-	-
Total 42000 · Total Misc. Revenue	-	-	-	-
Invasive Plant Fund Expenses				
51040 · Aquatic Plant Control	-	400	-	400
Total Invasive Plant Fund Expenses	-	400	-	400
Net Plant Fund Over/(Under) Expenditures	\$ -	\$ (400)	\$ -	\$ (400)
Net All Revenue Over/(Under) Expenditures	\$ 14,435	\$ 69,206	\$ 4,620	\$ 64,586