

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

February 2025

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 02/28/2025

	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	\$ 33,574	\$ 8,845	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 42,519
Cash in Savings	46,520	-		75,000	-	-	115,220	236,740
Total Cash	80,094	8,845	100	75,000	-	-	115,220	279,259
Prepaid Expenses	-							-
Property Taxes Receivable-net	1,808							1,808
Due From Other Funds	100	-						100
Total Assets	\$ 82,002	\$ 8,845	\$ 100	\$ 75,000	\$ -	\$ -	\$ 115,220	\$ 281,167
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES								
Accounts Payable	\$ 5,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,038
Due to Other Funds	-		100	-	-	-	-	100
Credit Card Charges	82							82
Total Liabilities	5,120	-	100	-	-	-	-	5,220
Deferred Inflows - Tax Revenue	2,106							2,106
Fund Balances								
Committed	-	8,845	-	75,000	-	-	115,220	199,065
Unassigned	74,776							74,776
Total Fund Balances	74,776	8,845	-	75,000	-	-	115,220	273,841
Total Liab., Deferrals & Fund Balance	\$ 82,002	\$ 8,845	\$ 100	\$ 75,000	\$ -	\$ -	\$ 115,220	\$ 281,167

**Amston Lake District
Change in Fund Balances
As of 02/28/25**

	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: February 28, 2025	\$ 64,464	\$ 775				\$ (400)	\$ 64,839
Transfer per Budget	\$ (20,000)	\$ 20,000	\$ -	\$ -	\$ -		\$ -
Rounding	0						0
Intrafund Transfers							-
Fund Balance February 28, 2025	<u>\$ 58,176</u>	<u>\$ 26,245</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,420</u>	<u>\$ 273,841</u>
							\$ 0

Amston Lake District Revenue and Expenditure Report - Summary

	February Month 2025		Fiscal YTD February 2025	
	Actual	Actual	Budget	YTD Variance
General Fund				
Revenue	\$ 5,720	\$ 186,082	\$ 197,500	\$ (11,418)
Expenditures				
Administrative Expenses	1,481	62,439	80,400	(17,961)
Lake Operations Expenses	2,506	59,178	116,480	(57,302)
Total Expenditures	\$ 3,987	\$ 121,618	\$ 196,880	\$ (75,262)
Net Operating Over/(Under)	\$ 1,733	\$ 64,464	\$ 620	\$ 63,844
Road Fund				
Revenue	\$ -	\$ 20,000	\$ 40,000	\$ (20,000)
Total Expenditures	\$ 6,100	\$ 19,225	\$ 36,000	\$ (16,775)
Net Road Over/(Under)	\$ (6,100)	\$ 775	\$ 4,000	\$ (3,225)
Invasive Plant Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 400	\$ -	\$ 400
Net Invasive Over/(Under)	\$ -	\$ (400)	\$ -	\$ (400)
Total Revenue	\$ 5,720	\$ 206,082	\$ 237,500	(31,418)
Total Expenditures	10,087	141,243	232,880	(91,637)
Net All Over/(Under)	\$ (4,367)	\$ 64,839	\$ 4,620	60,219

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2025

	February Month 2025	YTD February 2025	FYE 25 Budget	YTD over/ (under)
General Fund Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 2,260	\$ 80,099	\$ 95,500	\$ (15,401)
41120 · Prop. Tax - Leb. Current Yr. (Less Road revenue)	2,834	98,059	95,500	2,559
41210 · Back Taxes - Hebron	222	2,007		2,007
41220 · Back Taxes - Lebanon	-	840		840
41310 · Liens and Interest - Hebron	131	1,752	1,000	752
41320 · Liens & Interest - Lebanon	3	757	1,000	(243)
Total 41999 · Total Property Tax Revenue	5,450	183,514	193,000	(9,486)
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	270	2,478	2,500	(22)
Total 42000 · Total Misc. Revenue	270	2,568	4,500	(1,932)
Total General Fund Revenue	\$ 5,720	\$ 186,082	\$ 197,500	\$ (11,418)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2025

	February Month 2025	YTD February 2025	FYE 25 Budget	YTD over/ (under)
General Fund Expenses				
ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 3,664	\$ 5,500	\$ (1,836)
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	3,664	5,500	(1,836)
50220 · Secretary/Clerk Fee	458	3,664	5,500	(1,836)
50230 · Legal Fees	-	614	1,000	(387)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	5	1,112	2,000	(888)
50260 · Office Expense	77	815	900	(85)
50270 · Records Storage	-	1,032	1,100	(68)
50280 · Internet and Phone	20	160	250	(90)
50290 · Miscellaneous Admin. Exp.	5	1,208	2,000	(792)
50410 · Gen. Liability Insurance	-	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	1,481	62,439	80,400	(17,961)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2025

	February Month 2025	YTD February 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	-	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	-	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 February 28, 2025

	February Month 2025	YTD February 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	2,475	2,534	2,100	\$ 434
56310 · Gate Monitoring	-	1,600	2,100	\$ (500)
56910 · Security - Misc. Expense	-	47	200	\$ (153)
59110 · Misc. Lake Expenses	31	639	1,000	\$ (361)
Total - Other Lake Expenses	2,506	24,662	41,900	(17,238)
Total Lake Operations Expense	2,506	59,178	116,480	(57,302)
Total General Fund Expenses	\$ 3,987	\$ 121,618	\$ 196,880	\$ (75,262)
Net Operating Over/(Under)	\$ 1,733	\$ 64,464	\$ 620	\$ 63,844

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	February Month 2025	YTD February 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	-	9,425	15,000	(5,575)
72110 · Leb. Road Snow Plowing	4,500	7,500	18,000	(10,500)
72210 · Leb. Road Sanding	1,600	2,300	3,000	(700)
Total Lebanon Road Expenses	6,100	19,225	36,000	(16,775)
Net Road Revenue Over/(Under) Expenditures	\$ (6,100)	\$ 775	\$ 4,000	\$ (3,225)
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	\$ (4,367)	\$ 64,839	\$ 4,620	\$ 60,219