

AMSTON LAKE DISTRICT

MONTHLY FINANCIAL REPORT FOR

May 2025

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 05/31/2025

	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	\$ 15,825	\$ 2,270	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 18,194
Cash in Savings	48,210	-		75,000	-	-	114,420	237,630
Total Cash	64,035	2,270	100	75,000	-	-	114,420	255,825
Prepaid Expenses	(167)							(167)
Property Taxes Receivable-net	1,808							1,808
Due From Other Funds	100	-						100
Total Assets	\$ 65,776	\$ 2,270	\$ 100	\$ 75,000	\$ -	\$ -	\$ 114,420	\$ 257,565
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES								
Accounts Payable	\$ 10,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,579
Due to Other Funds	-		100	-	-	-	-	100
Credit Card Charges	151							151
Total Liabilities	10,730	-	100	-	-	-	-	10,830
Deferred Inflows - Tax Revenue	2,106							2,106
Fund Balances								
Committed	-	2,270	-	75,000	-	-	114,420	191,690
Unassigned	52,940							52,940
Total Fund Balances	52,940	2,270	-	75,000	-	-	114,420	244,629
Total Liab., Deferrals & Fund Balance	\$ 65,776	\$ 2,270	\$ 100	\$ 75,000	\$ -	\$ -	\$ 114,420	\$ 257,565

Amston Lake District
Change in Fund Balances
As of 05/31/25

	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: May 31, 2025	\$ 39,227	\$ (3,200)				\$ (400)	\$ 35,627
Transfer per Budget	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Rounding	0						0
Intrafund Transfers							-
Fund Balance May 31, 2025	<u>\$ 52,940</u>	<u>\$ 2,270</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,420</u>	<u>\$ 244,629</u>
							\$ 0

Amston Lake District Revenue and Expenditure Report - Summary

	May Month 2025		Fiscal YTD May 2025	
	Actual	Actual	Budget	YTD Variance
General Fund				
Revenue	\$ 1,561	\$ 195,145	\$ 197,500	\$ (2,355)
Expenditures				
Administrative Expenses	2,017	69,984	80,400	(10,416)
Lake Operations Expenses	9,082	85,934	116,480	(30,546)
Total Expenditures	\$ 11,100	\$ 155,918	\$ 196,880	\$ (40,962)
Net Operating Over/(Under)	\$ (9,539)	\$ 39,227	\$ 620	\$ 38,607
Road Fund				
Revenue	\$ -	\$ 32,000	\$ 40,000	\$ (8,000)
Total Expenditures	\$ 4,640	\$ 35,200	\$ 36,000	\$ (800)
Net Road Over/(Under)	\$ (4,640)	\$ (3,200)	\$ 4,000	\$ (7,200)
Invasive Plant Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 400	\$ -	\$ 400
Net Invasive Over/(Under)	\$ -	\$ (400)	\$ -	\$ (400)
Total Revenue	\$ 1,561	\$ 227,145	\$ 237,500	(10,355)
Total Expenditures	15,740	191,518	232,880	(41,362)
Net All Over/(Under)	\$ (14,179)	\$ 35,627	\$ 4,620	31,007

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

	May Month 2025	YTD May 2025	FYE 25 Budget	YTD over/ (under)
General Fund Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 697	\$ 88,907	\$ 95,500	\$ (6,593)
41120 · Prop. Tax - Leb. Current Yr. (Less Road revenue)	413	93,439	95,500	(2,061)
41210 · Back Taxes - Hebron	-	3,509		3,509
41220 · Back Taxes - Lebanon	-	1,083		1,083
41310 · Liens and Interest - Hebron	100	3,474	1,000	2,474
41320 · Liens & Interest - Lebanon	50	1,275	1,000	275
Total 41999 · Total Property Tax Revenue	1,261	191,687	193,000	(1,313)
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	300	3,368	2,500	868
Total 42000 · Total Misc. Revenue	300	3,458	4,500	(1,042)
Total General Fund Revenue	\$ 1,561	\$ 195,145	\$ 197,500	\$ (2,355)

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

	May Month 2025	YTD May 2025	FYE 25 Budget	YTD over/ (under)
General Fund Expenses				
ALD Administrative Expenses				
50110 · Tax Collector Fee	\$ 458	\$ 5,038	\$ 5,500	\$ (462)
50120 · Tax Collection Sftwre/Support	-	3,170	3,250	(80)
50130 · Tax Lien Fees	35	55	100	(45)
50140 · Processing/Printing	-	1,799	2,000	(201)
50210 · Treasurer Fee	458	5,038	5,500	(462)
50220 · Secretary/Clerk Fee	458	5,038	5,500	(462)
50230 · Legal Fees	-	758	1,000	(243)
50240 · Legal Notices	-	-	100	(100)
50250 · Accounting & Bkpping Fees	-	1,112	2,000	(888)
50260 · Office Expense	243	1,132	900	232
50270 · Records Storage	-	1,032	1,100	(68)
50280 · Internet and Phone	20	220	250	(30)
50290 · Miscellaneous Admin. Exp.	-	1,208	2,000	(792)
50410 · Gen. Liability Insurance	-	8,498	11,000	(2,502)
50415 · Integrity Bond	-	-	200	(200)
50420 · Workers Comp. Insurance	-	1,654	3,000	(1,346)
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	-	516	500	16
50630 · Mass Mailing & Newsletter	345	403	500	(98)
50710 · ALA Support	-	9,000	9,000	-
Total ALD Administrative Expenses	2,017	69,984	80,400	(10,416)

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

	May Month 2025	YTD May 2025	FYE 25 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
51020 · Lake Water Testing	1,141	5,892	10,455	(4,563)
51030 · Barley Straw			-	-
51050 · Limnologist Fees	-	31,250	38,550	(7,300)
51090 · Other Lake Health Expense	-	-	600	(600)
52010 · Boat Inspections - In	30	687	1,200	(513)
52020 · Boat Inspections - Out	-	825	825	-
Total - Lake Health	1,171	38,654	51,630	(12,976)
Beaches and Rows R & M				
55110 · Lake-wide - Mow & Weed	\$ 1,829	\$ 8,045	\$ 9,000	\$ (956)
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	531	906	3,300	(2,394)
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	(30)	-	-	-
55510 · Right-of-Ways Mow & Weed	-	-	-	-
55590 · Right-of-Ways - Misc. R&M	(30)	-	-	-
57110 · Sanitation	776	1,744	3,500	\$ (1,756)
Total Repairs & Maintenance	3,076	14,294	22,950	(8,656)

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

	May Month 2025	YTD May 2025	FYE 25 Budget	YTD over/ (under)
All Other Lake Expenses				
51070 · Plunge Pools - new	-	-	-	-
55150 · Plunge Pool Maintenance	-	4,250	6,500	(2,250)
55210 · Dam & Pond - Mow & Weed	-	1,200	2,500	(1,300)
55220 · Dam & Pond - Brush Removal	-	-	-	-
55230 · Dam & Pond - Landscaping	-	-	-	-
55290 · Dam & Pond - Misc. R & M	-	-	-	-
55310 · Main Beach - Rake/Mow	-	-	-	-
55350 · Main Beach - Docks	-	-	500	(500)
55390 · Main Beach - Misc. R & M	-	-	-	-
55410 · Consultants	-	163	3,000	(2,838)
55450 · Lollipop Beach - Docks	-	428	-	428
55610 · Dock Expenses	-	-	-	\$ -
55620 · Tree Management	4,800	4,800	1,500	3,300
56120 · Beach Pass Checkers	\$ -	\$ 16,452	\$ 22,500	\$ (6,048)
56210 · Lake Passes	-	2,534	2,100	\$ 434
56310 · Gate Monitoring	-	1,600	2,100	\$ (500)
56910 · Security - Misc. Expense	-	151	200	\$ (49)
59110 · Misc. Lake Expenses	35	1,408	1,000	\$ 408
Total - Other Lake Expenses	4,835	32,985	41,900	(8,915)
Total Lake Operations Expense	9,082	85,934	116,480	(30,546)
Total General Fund Expenses	\$ 11,100	\$ 155,918	\$ 196,880	\$ (40,962)
Net Operating Over/(Under)	\$ (9,539)	\$ 39,227	\$ 620	\$ 38,607

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Road Fund Revenue				
Property Tax Revenue				
41120 · Prop. Tax - Leb. Current Yr. (Road portion)		32,000	40,000	(8,000)
Total Road Fund Tax Revenue	-	32,000	40,000	(8,000)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	4,640	25,400	15,000	10,400
72110 · Leb. Road Snow Plowing	-	7,500	18,000	(10,500)
72210 · Leb. Road Sanding	-	2,300	3,000	(700)
Total Lebanon Road Expenses	4,640	35,200	36,000	(800)
Net Road Revenue Over/(Under) Expenditures	\$ (4,640)	\$ (3,200)	\$ 4,000	\$ (7,200)
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	\$ (14,179)	\$ 35,627	\$ 4,620	\$ 31,007