

AMSTON LAKE DISTRICT
MONTHLY FINANCIAL REPORT FOR
February 2026

Amston Lake District
Statement of Assets, Liabilities and Fund Balances
As of 02/28/2026

	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	\$ 14,693	\$ 5,851	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 20,644
Cash in Savings	63,238	-	15,000	75,000	2,000	7,200	114,970	277,408
Total Cash	77,931	5,851	15,100	75,000	2,000	7,200	114,970	298,052
Prepaid Expenses	283							283
Property Taxes Receivable-net	3,345							3,345
Due From Other Funds	100	-						100
Total Assets	\$ 81,659	\$ 5,851	\$ 15,100	\$ 75,000	\$ 2,000	\$ 7,200	\$ 114,970	\$ 301,780
LIABILITIES & DEFERRED INFLOWS & FUND BALANCES								
Accounts Payable	\$ 7,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,182
Due to Other Funds	-		100	-	-	-	-	100
Credit Card Charges	59							59
Total Liabilities	7,241	-	100	-	-	-	-	7,341
Deferred Inflows - Tax Revenue	4,027							4,027
Fund Balances								
Committed	-	5,851	15,100	75,000	2,000	7,200	114,970	220,121
Unassigned	70,291							70,291
Total Fund Balances	70,291	5,851	15,100	75,000	2,000	7,200	114,970	290,412
Total Liab., Deferrals & Fund Balance	\$ 81,559	\$ 5,851	\$ 15,200	\$ 75,000	\$ 2,000	\$ 7,200	\$ 114,970	\$ 301,780

**Amston Lake District
Change in Fund Balances
As of 02/28/26**

	General Fund & Dams	Lebanon Road Fund	Main Dam Fund	Emergency Fund	Clubhouse Improvements	Dock Repairs/ Enhancements	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2025	\$ 36,868	\$ 1	\$ -	\$ 75,000	\$ -	\$ 2,200	\$ 114,420	\$ 228,489
YTD Net Income: February 28, 2026	\$ 64,124	\$ 650					\$ (2,850)	\$ 61,924
Transfers*	\$ (25,100)	\$ -	\$ 15,100	\$ -	\$ 2,000	\$ 5,000	\$ 3,000	\$ -
Rounding	\$ -							\$ -
Intrafund Transfers								\$ -
Fund Balance February 28, 2026	<u>\$ 75,892</u>	<u>\$ 651</u>	<u>\$ 15,100</u>	<u>\$ 75,000</u>	<u>\$ 2,000</u>	<u>\$ 7,200</u>	<u>\$ 114,570</u>	<u>\$ 290,413</u>

\$ (1)

*as per Article VII, Section 6 of the by-laws

Amston Lake District Revenue and Expenditure Report - Summary

	February Month 2026		Fiscal YTD February 2026	
	Actual	Actual	Budget	YTD Variance
General Fund				
Revenue	\$ 21,283	\$ 192,716	\$ 214,000	\$ (21,284)
Expenditures				
Administrative Expenses	2,053	71,594	91,750	(20,156)
Lake Operations Expenses	181	56,997	121,471	(64,474)
Total Expenditures	\$ 2,234	\$ 128,592	\$ 213,221	\$ (84,629)
Net Operating Over/(Under)	\$ 19,049	\$ 64,124	\$ 779	\$ 63,345
Road Fund				
Revenue	\$ -	\$ 30,000	\$ 40,000	\$ (10,000)
Total Expenditures	\$ 7,800	\$ 29,350	\$ 40,000	\$ (10,650)
Net Road Over/(Under)	\$ (7,800)	\$ 650	\$ -	\$ 650
Invasive Plant Fund				
Revenue	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 2,850	\$ -	\$ 2,850
Net Invasive Over/(Under)	\$ -	\$ (2,850)	\$ -	\$ (2,850)
Total Revenue	\$ 21,283	\$ 222,716	\$ 254,000	(31,284)
Total Expenditures	10,034	160,792	253,221	(92,429)
Net All Over/(Under)	\$ 11,249	\$ 61,924	\$ 779	61,145

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2026

	February Month 2026	YTD February 2026	FYE 26 Budget	YTD over/ (under)
General Fund Revenue				
41999 · Property Tax Revenue				
41110 · Prop. Tax - Hebron Current Yr.	\$ 9,514	\$ 86,382	\$ 104,500	\$ (18,118)
41120 · Prop. Tax - Leb. Current Yr. (Less Road revenue)	10,281	100,686	104,500	(3,814)
41210 · Back Taxes - Hebron	442	733		733
41220 · Back Taxes - Lebanon	-	78		78
41310 · Liens and Interest - Hebron	435	755	1,000	(245)
41320 · Liens & Interest - Lebanon	271	520	1,000	(480)
Total 41999 · Total Property Tax Revenue	20,943	189,153	211,000	(21,847)
42000 · Misc. Revenue				
42210 · Boat Pass Fee Income	-	20	-	20
42910 · Fines & Other Income	-	380	500	(120)
42300 · Interest Income	340	3,163	2,500	663
Total 42000 · Total Misc. Revenue	340	3,563	3,000	563
Total General Fund Revenue	\$ 21,283	\$ 192,716	\$ 214,000	\$ (21,284)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2026

	February Month 2026	YTD February 2026	FYE 26 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	-	3,350	3,500	(150)
50130 · Tax Lien Fees	-	42	100	(58)
50140 · Processing/Printing	-	1,405	2,200	(795)
50210 · Treasurer Fee	458	3,664	5,500	(1,836)
50220 · Secretary/Clerk Fee	458	3,664	5,500	(1,836)
50230 · Legal Fees	150	494	1,500	(1,006)
50240 · Legal Notices	-	206	150	56
50250 · Accounting & Bkkping Fees	-	1,177	2,000	(823)
50260 · Office Expense	109	527	1,000	(473)
50270 · Records Storage	-	1,080	1,100	(20)
50280 · Internet and Phone	20	160	250	(90)
50290 · Miscellaneous Admin. Exp.	400	1,233	2,000	(767)
50410 · Gen. Liability Insurance	-	8,780	11,000	(2,220)
50415 · Integrity Bond	-	-	200	(200)
50420 · Workers Comp. Insurance	-	(896)	3,000	(3,896)
50510 · Property Taxes - Hebron	-	10,481	11,000	(519)
50520 · Property Taxes - Lebanon	-	15,074	17,000	(1,926)
50610 · Website Management	-	490	750	(260)
50620 · Signage & Bulletin Boards	-	-	750	(750)
50630 · Mass Mailing & Newsletter	-	-	750	(750)
50710 · ALA Support	-	17,000	17,000	-
Total ALD Administrative Expenses	2,053	71,594	91,750	(20,156)

Amston Lake District
Amston Lake District Revenue and Expenditure Report - Detail
As of February 28, 2026

	February Month 2026	YTD February 2026	FYE 26 Budget	YTD over/ (under)
Lake Operations Expenses				
Lake Health				
51020 · Lake Water Testing	-	3,102	10,606	(7,504)
51030 · Barley Straw	-	-	-	-
51050 · Limnologist Fees	-	14,068	34,300	(20,233)
51090 · Other Lake Health Expense	-	1,870	3,540	(1,670)
52010 · Boat Inspections - In	-	330	1,500	(1,170)
52020 · Boat Inspections - Out	-	720	1,125	(405)
Total - Lake Health	-	20,090	51,071	(30,982)
Beaches and Rows R & M				
55110 · Lake-wide - Mow & Weed	\$ -	\$ 6,735	\$ 9,000	\$ (2,265)
55130 · Lake-wide - Landscape	-	2,775	6,000	(3,225)
55160 · Lake-wide Boat racks	-	-	1,000	(1,000)
55190 · Lake-wide - Misc R & M	-	1,973	2,300	(327)
55320 · Main Beach - Brush/Tree Clear	-	-	-	-
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	-	-	-	-
57110 · Sanitation	-	1,553	3,000	\$ (1,447)
Total Repairs & Maintenance	-	13,036	21,300	(8,264)

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All Other Lake Expenses				
51070 · Plunge Pools - new	-	-	-	-
55150 · Plunge Pool Maintenance	-	1,900	9,000	(7,100)
55210 · Dam & Pond - Mow & Weed	-	1,725	2,500	(775)
55220 · Dam & Pond - Brush Removal	-	-	-	-
55230 · Dam & Pond - Landscaping	-	-	-	-
55290 · Dam & Pond - Misc. R & M	-	-	500	(500)
55310 · Main Beach - Rake/Mow	-	-	-	-
55350 · Main Beach - Docks	-	-	500	(500)
55390 · Main Beach - Misc. R & M	-	-	-	-
55410 · Consultants	-	-	-	-
55450 · Lollipop Beach - Docks	-	-	-	-
55620 · Tree Management	-	1,200	1,500	(300)
56120 · Beach Pass Checkers	\$ -	\$ 14,768	\$ 29,000	\$ (14,232)
56210 · Lake Passes	181	2,579	2,500	\$ 79
56310 · Gate Monitoring	-	1,700	2,100	\$ (400)
56910 · Security - Misc. Expense	-	-	500	\$ (500)
59110 · Misc. Lake Expenses	-	-	1,000	\$ (1,000)
Total - Other Lake Expenses	181	23,872	49,100	(25,228)
Total Lake Operations Expense	181	56,997	121,471	(64,474)
Total General Fund Expenses	\$ 2,234	\$ 128,592	\$ 213,221	\$ (84,629)
Net Operating Over/(Under)	\$ 19,049	\$ 64,124	\$ 779	\$ 63,345

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Road Fund Revenue				
Property Tax Revenue				
41120 · Prop. Tax - Leb. Current Yr. (Road portion)		30,000	40,000	(10,000)
Total Road Fund Tax Revenue	-	30,000	40,000	(10,000)
Lebanon Road Expenses				
71110 · Lebanon Road Repairs/Maintenance	800	11,250	19,000	(7,750)
72110 · Leb. Road Snow Plowing	6,300	15,300	18,000	(2,700)
72210 · Leb. Road Sanding	700	2,800	3,000	(200)
Total Lebanon Road Expenses	7,800	29,350	40,000	(10,650)
Net Road Revenue Over/(Under) Expenditures	\$ (7,800)	\$ 650	\$ -	\$ 650

Invasive Plant Fund

42000 · Misc. Revenue				
42910 · Fines & Other Income	-	-	-	-
Total 42000 · Total Misc. Revenue	-	-	-	-
Invasive Plant Fund Expenses				
51040 · Aquatic Plant Control	-	2,850	-	2,850
Total Invasive Plant Fund Expenses	-	2,850	-	2,850
Net Plant Fund Over/(Under) Expenditures	\$ -	\$ (2,850)	\$ -	\$ (2,850)

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As of February 28, 2026

	February Month 2026	YTD February 2026	FYE 26 Budget	YTD over/ (under)
Dock Fund				
42000 · Misc. Revenue				
42110 · Dock Rental Income	-	-	2,500	\$ (2,500)
Total 42000 · Total Misc. Revenue	-	-	2,500	(2,500)
Dock Fund Expenses				
55610 · Dock Expenses	-	-	-	\$ -
Total Dock Fund Expenses	-	-	-	-
Net Dock Fund Over/(Under) Expenditures	\$ -	\$ -	\$ 2,500	\$ (2,500)
 Net All Revenue Over/(Under) Expenditures	 \$ 11,249	 \$ 61,924	 \$ 3,279	 \$ 58,645