

**AMSTON LAKE DISTRICT**  
**MONTHLY FINANCIAL REPORT FOR**  
**DECEMBER 2021**

**Amston Lake District**  
**Statement of Assets, Liabilities and Fund Balances**  
**As of December 31, 2021**

	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	\$ 16,596	\$ 28,521	\$ 100	\$ -	\$ -	\$ 45,217
Cash in Savings	62,874	-		74,850	125,000	262,724
Total Cash	79,470	28,521	100	74,850	125,000	307,941
Prepaid Expenses	3,000					3,000
Property Taxes Receivable-net	16,780					16,780
Due From Other Funds	100	-				100
Total Assets	\$ 99,350	\$ 28,521	\$ 100	\$ 74,850	\$ 125,000	\$ 327,821
<b>LIABILITIES &amp; DEFERRED INFLOWS &amp; FUND BALANCES</b>						
Accounts Payable	\$ 3,121	\$ -	\$ -	\$ -	\$ -	\$ 3,121
Due to Other Funds	-		100	-	-	100
Credit Card Charges	156					156
Total Liabilities	3,277	-	100	-	-	3,377
Deferred Inflows - Tax Revenue	12,876					12,876
<b>Fund Balances</b>						
Committed	-	30,311	-	74,850	125,000	230,161
Unassigned	81,407					81,407
Total Fund Balances	81,407	30,311	-	74,850	125,000	311,568
Total Liab., Deferrals & Fund Balance	\$ 97,560	\$ 30,311	\$ 100	\$ 74,850	\$ 125,000	\$ 327,821

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2021**

	Month of Dec 2021	YTD Dec 2021	Annual Budget	\$ Over Budget
<b>Revenue</b>				
<b>41999 - Property Tax Revenue</b>				
41110 - Prop. Tax - Hebron Current Yr.	\$ 2,020	\$ 55,119	\$ 74,850	\$ (19,731)
41120 - Prop. Tax - Leb. Current Yr.	1,547	66,294	94,850	(28,556)
41210 - Back Taxes - Hebron	1,757	4,484		4,484
41220 - Back Taxes - Lebanon	-	2,871		2,871
41310 - Liens and Interest - Hebron	1,591	3,442		3,442
41320 - Liens & Interest - Lebanon	21	997		997
<b>Total 41999 - Total Property Tax Revenue</b>	<b>6,936</b>	<b>133,207</b>	<b>169,700</b>	<b>(36,493)</b>
<b>42000 - Misc. Revenue</b>				
42110 - Dock Rental Income			-	\$ -
42210 - Boat Pass Fee Income	-		-	-
42910 - Fines & Other Income	-	1,095	-	1,095
42300 - Interest Income	11	66	-	66
<b>Total 42000 - Total Misc. Revenue</b>	<b>11</b>	<b>1,161</b>	<b>-</b>	<b>1,161</b>
<b>Total Revenue</b>	<b>\$ 6,947</b>	<b>\$ 134,368</b>	<b>\$ 169,700</b>	<b>\$ (35,332)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2021**

	Month of Dec 2021	YTD Dec 2021	Annual Budget	\$ Over Budget
<b>Expenses</b>				
<b>50020 · ALD Administrative Expenses</b>				
50110 · Tax Collector Fee	\$ 449	\$ 2,693	\$ 5,386	\$ (2,693)
50120 · Tax Collection Sftwre/Support	-	-	2,750	(2,750)
50130 · Tax Lien Fees	-	-	53	(53)
50140 · Processing/Printing	-	1,333	1,766	(433)
50210 · Treasurer Fee	448	2,693	5,386	(2,693)
50220 · Secretary/Clerk Fee	449	2,693	5,385	(2,692)
50230 · Legal Fees	86	464	500	(36)
50240 · Legal Notices			100	(100)
50250 · Accounting & Bkpping Fees			500	(500)
50260 · Office Expense	41	285	800	(515)
50270 · Records Storage		963	1,340	(377)
50280 · Internet and Phone	135	235	570	(335)
50290 · Miscellaneous Admin. Exp.	62	384	415	(31)
50410 · Gen. Liability Insurance		8,981	9,000	(19)
50415 · Integrity Bond			150	(150)
50420 · Workers Comp. Insurance			2,764	(2,764)
50510 · Property Taxes - Hebron		8,434	8,687	(253)
50520 · Property Taxes - Lebanon		10,997	11,248	(251)
50610 · Website Management			1,200	(1,200)
50620 · Signage & Bulletin Boards		129	500	(371)
50630 · Mass Mailing & Newsletter	-	367	500	(133)
50710 · ALA Support		8,000	8,000	-
<b>Total 50020 · ALD Administrative Expenses</b>	<b>1,670</b>	<b>48,651</b>	<b>67,000</b>	<b>(18,349)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2021**

	Month of Dec 2021	YTD Dec 2021	Annual Budget	\$ Over Budget
<b>Lake Operations Expenses</b>				
<b>Lake Health</b>				
51010 · Lake Health Projects/Plans	\$ -		\$ -	\$ -
51020 · Lake Water Testing	-	8,468	19,145	(10,677)
51030 · Barley Straw			1,000	(1,000)
51040 · Aquatic Plant Control	-	1,500	-	1,500
51050 · Limnologist Fees	-	3,275	10,950	(7,675)
51070 · Plunge Pools - new			6,000	(6,000)
51080 · Fish Restocking			-	-
51090 · Other Lake Health Expense			-	-
51092 · Watershed and Storm Drain Mgt.	-	2,300	318	1,982
52010 · Boat Inspections - In	-	364	780	(416)
52020 · Boat Inspections - Out	-	490	460	30
51000 · Total - Lake Health - Other			-	-
<b>Total 51000 · Total - Lake Health</b>	-	16,397	38,653	(22,256)

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2021**

	Month of Dec 2021	YTD Dec 2021	Annual Budget	\$ Over Budget
<b>Repairs &amp; Maintenance (R &amp; M)</b>				
55110 · Lake-wide - Mow & Weed	\$ -	\$ 4,702	\$ 7,000	\$ (2,298)
55130 · Lake-wide - Landscape	-	-	6,200	(6,200)
55150 · Plunge Pool Maintenance	-	4,100	2,600	1,500
55160 · Lake-wide Boat racks	-	-	850	(850)
55190 · Lake-wide - Other R & M	-	43	4,000	(3,957)
55220 · Dam & Pond - Brush Removal	-	4,450	750	3,700
55310 · Main Beach - Rake/Mow	-	-	800	(800)
55330 · Main Beach - Sand & Landscape	-	400	-	400
55350 · Main Beach - Docks	-	50	750	(700)
55390 · Main Beach - Misc. R & M	-	50	-	50
55410 · Lollipop Beach - Rake/Mow	-	-	800	(800)
55420 · Lollipop Beach - Brush Removal	-	1,800	-	1,800
55430 · Lollipop Beach - Sand & Landscape	400	750	-	750
55450 · Lollipop Beach - Docks	-	-	750	(750)
55490 · Lollipop Beach - Misc. R & M	-	100	-	100
55510 · Right-of-Ways Mow & Weed	-	759	-	759
55590 · Right-of-Ways - Misc. R&M	1,000	2,080	500	1,580
55620 · Tree Management	-	1,500	7,500	(6,000)
<b>Subtotal</b>	<b>1,400</b>	<b>20,784</b>	<b>32,500</b>	<b>(11,716)</b>
55180 · Buoys	-	-	-	-
55360 · Boat Racks/Boat Removal	-	-	-	-
55350 · Main Beach - Dock R & M	-	-	-	-
55450 · Lollipop Beach - Boat Dock	-	-	-	-
<b>Total Repairs &amp; Maintenance</b>	<b>1,400</b>	<b>20,784</b>	<b>32,500</b>	<b>(11,716)</b>

**Amston Lake District**  
**Amston Lake District Revenue and Expenditure Report - Detail**  
**As of December 31, 2021**

	Month of Dec 2021	YTD Dec 2021	Annual Budget	\$ Over Budget
<b>All Other Lake Expenses</b>				
56120 · Security Patrols - Residents	\$ -	\$ 12,240	\$ 29,500	\$ (17,260)
56210 · Lake Passes	-	111	2,850	(2,739)
56310 · Gate Monitoring	-	1,360	2,000	(640)
56910 · Security - Misc. Expense	-	778	400	378
57110 · Sanitation	-	1,001	1,505	(504)
59110 · Misc. Lake Expenses			397	(397)
<b>Total 59000 · Total - Other Lake Expenses</b>	-	15,490	36,652	(21,162)
<b>Total Lake Operations Expense</b>	1,400	52,671	107,805	(55,134)
<b>Lebanon Road Expenses</b>				
71110 · Lebanon Road Repairs/Maintenance	-	6,681	18,000	(11,319)
71310 · Lebanon Road Tree & Brush Clearing			-	-
72110 · Leb. Road Snow Plowing			18,000	(18,000)
72210 · Leb. Road Sanding			4,000	(4,000)
<b>Total 70000 · Total Lebanon Road Expenses</b>	-	6,681	40,000	(33,319)
<b>Total All Expenses</b>	\$ 3,070	\$ 108,003	\$ 214,805	\$ (106,802)
<b>Net Revenue Over/(Under) Expenditures</b>	<b>\$ 3,877</b>	<b>\$ 26,365</b>	<b>\$ (45,105)</b>	<b>\$ 71,470</b>

## Amston Lake District Revenue and Expenditure Report - Summary

	Month of December 2021	Fiscal YTD December 31, 2021		
	Actual	Actual	Budget	Difference
<b>Total Revenue</b>	<b>\$ 6,948</b>	<b>\$ 134,368</b>	<b>\$ 169,700</b>	<b>\$ (35,332)</b>
<b>Expenditures</b>				
Total · ALD Administrative Expenses	1,671	48,651	67,000	(18,349)
Total Non Admin. Lake Expenses	1,400	52,671	107,805	(55,134)
Total · Lebanon Road Expenses	-	6,681	40,000	(33,319)
<b>Total Expenditures</b>	<b>3,071</b>	<b>108,003</b>	<b>214,805</b>	<b>(106,802)</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 3,877</b>	<b>\$ 26,365</b>	<b>\$ (45,105)</b>	<b>\$ 71,470</b>
<b>Surplus Funds to be Spent</b>	-	-	45,105	50,000
<b>Net Revenue</b>	<b>\$ 3,877</b>	<b>\$ 26,365</b>	<b>\$ -</b>	<b>\$ 121,470</b>



**Amston Lake District  
Change in Fund Balances  
As of December 31, 2021**

	General Fund & Dam	Lebanon Road Fund	Emergency Fund	Invasive Plant Fund	Total All Funds
Fund Balance - July 1, 2021	\$ 70,862	\$ 26,991	\$ 62,350	\$ 125,000	\$ 285,203
YTD Net Income: December 31, 2021	23,046	3,319			26,365
Transfer - per budget	(12,500)		12,500		-
Rounding	(1)	1			-
Fund Balance December 31, 2021	<u>\$ 81,407</u>	<u>\$ 30,311</u>	<u>\$ 74,850</u>	<u>\$ 125,000</u>	<u>\$ 311,568</u>

Assumes Lebanon Road Fund taxes of 10,000 collected in July 2021