

Walker Lake Shores Landowners Association LAKE-ROAD-MEMBER: Budget vs Actual as of November 30, 2022

										%						
				BUDGET	TOTAL as of 11-30-22	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
65000	Operations															
65001	Miscellaneous Expense					\$ -	\$ -	\$ -			70.0%		30.0%			100%
65010	Books, Subscriptions, Reference			\$475.00	\$ 442.00	\$ 309.40	\$ -	\$ 132.60			70.0%		30.0%			100%
65020	Postage, Mailing Service			\$1,000.00	\$ 749.07	\$ 749.07	\$ -	\$ -			100.0%					100%
65030	Printing and Copying			\$500.00		\$ -	\$ -	\$ -			70.0%		30.0%			
65035	Software			\$600.00	\$ 383.34	\$ 268.34		\$ 115.00			70.0%		30.0%			
65040	Supplies			\$300.00	\$ 170.08	\$ 119.06	\$ -	\$ 51.02			70.0%		30.0%			100%
65045	Office			\$2,300.00	\$ 3,817.86	\$ 2,672.50	\$ -	\$ 1,145.36			70.0%		30.0%			100%
65050	Telephone, Telecommunications			\$1,407.00	\$ 1,281.36	\$ 896.95	\$ -	\$ 384.41			70.0%		30.0%			100%
65060	Social					\$ -	\$ -	\$ -			100.0%					100%
	65060a	Program Committee		\$1,000.00	\$ 1,205.49	\$ -	\$ -	\$ 1,205.49					100.0%			100%
	65060b	Nominating Committee				\$ -	\$ -	\$ -					100.0%			100%
	65060	Social - Other				\$ -	\$ -	\$ -			100.0%					100%
	Total 65060 - Social			\$1,000.00	\$ 1,205.49	\$ -	\$ -	\$ 1,205.49	\$ -	\$ -						
65070	Utilities			\$5,000.00	\$ 5,372.63	\$ 3,760.84	\$ -	\$ 1,611.79			70.0%		30.0%			100%
65075	Trash Removal					\$ -	\$ -	\$ -			70.0%		30.0%			100%
	65075a	Clubhouse Beach Trash Removal		\$80.00	\$45.00	\$ 31.50		\$ 13.50			70.0%		30.0%			100%
	65075b	West Shore Beach Trash Removal		\$80.00	\$45.00				\$ 45.00					100%		100%
	65075c	Tennis Court Trash Removal		\$80.00	\$45.00	\$ -	\$ -	\$ 45.00					100.0%			100%
	65075d	Beach & Grounds Trash Removal		\$80.00	\$45.00	\$ 45.00					100.0%					100%
	65075	Trash Removal - Other		\$560.00	\$307.50	\$ 215.25	\$ -	\$ 92.25	\$ -	\$ -	70.0%		30.0%			100%
	Total 65075 - Trash Removal			\$880.00	\$487.50	\$291.75	\$0.00	\$150.75	\$45.00	\$0.00						
65080	Security			\$500.00	\$ 431.51	\$ 302.06	\$ -	\$ 129.45			70.0%		30.0%			100%
	65081	Security Patrols		\$20,000.00	\$ 22,628.21	\$ 22,628.21					100.0%					100%
65085	Repairs (Office)			\$5,127.50	³	\$ -	\$ -	\$ -			70.0%		30.0%			100%
65090	Bank Service Charges			\$200.00	\$ 221.50	\$ 10.50	\$ 206.50	\$ 4.50								
	65091	Merchant Account Fees			\$ -	\$ -	\$ -	\$ -			45.1%	48.3%	6.6%			100%
	65090	Bank Service Charges			\$ -	\$ -	\$ -	\$ -			45.1%	48.3%	6.6%			100%
	65300	Road				\$ -	\$ 603.39	\$ -				100.0%				100%
		65310	Snow Plowing	\$35,000.00	\$ 29,167.00	\$ -	\$ 29,167.00	\$ -				100.0%				100%
		65312	Snow Plowing Materials	\$8,500.00	\$ 13,335.87	\$ -	\$ 13,335.87	\$ -				100.0%				100%
		65321	Road Repair	\$90,420.00	\$ 22,787.50	\$ -	\$ 22,787.50	\$ -				100.0%				100%
		65350	Culverts & Drainage	\$5,000.00			\$ -	\$ -				100.0%				100%
		65300														
	Total 65300 - Road			\$141,920.00	\$ 65,893.76	\$ -	\$ 65,893.76	\$ -								
65390	Equipment				\$ 826.79	\$ 578.75		\$ 248.04			70.0%		30.0%			100%
	65400	Lake Expense				\$ -	\$ -	\$ -			100.0%					100%
		65410	Lake Consultant	\$16,800.00	\$ 17,700.00	\$ 17,700.00	\$ -	\$ -			100.0%					100%
		65420	Water Testing			\$ -	\$ -	\$ -								
		65420a	Clubhouse Beach Water Testing	\$500.00	\$ 895.00	\$ 626.50		\$ 268.50			70.0%		30.0%			100%
		65420b	West Shore Beach Water Testing	\$500.00	\$ 895.00				\$ 895.00	\$ -				100%		100%
	Total 65400 Water Testing			\$1,000.00	\$ 1,790.00	\$ 626.50	\$ -	\$ 268.50	\$ 895.00	\$ -						
		65440	Lake Stocking		\$ 4,021.64	\$ 4,021.64	\$ -	\$ -			100.0%					100%
		65450	Misc Lake Expense			\$ -	\$ -	\$ -			100.0%					100%
		65430	Drainage			\$ -	\$ -	\$ -			100.0%					100%
		65480	Dam	\$76,500.00	\$ 4,470.50	\$ 4,470.50	\$ -	\$ -			100.0%					100%
	Total 65400 - Lake Expense			\$94,300.00	\$ 27,982.14	\$ 26,818.64	\$ -	\$ 268.50	\$ 895.00							
65500	Beach & Common Grounds					\$ -	\$ -	\$ -			100.0%					100%
		65500a	Clubhouse Beach Expenses	\$3,801.00	\$ 3,107.79	\$ 2,175.45	\$ -	\$ 932.34			70.0%		30.0%			100%
		65500b	West Shore Beach Expenses	\$3,249.00	\$ 1,299.24				\$ 1,299.24					100%		100%
		65500c	Tennis Court	\$750.00	\$ 662.01			\$ 662.01					100.0%			100%
		65500	Beach & Grounds - Other	\$15,541.00	\$ 3,535.62	\$ 3,535.62	\$ -	\$ -			100.0%					100%
	Total 65500 - Beach & Grounds			\$23,341.00	\$ 8,604.66	\$ 5,711.07	\$ -	\$ 1,594.35	\$ 1,299.24	\$ -						

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										BUDGET	TOTAL as of 11-30-22	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL	
65600	Clubhouse Expense									\$15,400.00	\$ 2,536.89 ⁴	\$ 1,775.82	\$ -	\$ 761.07			70.0%			30.0%			100%
Total 65000 - Operations										\$314,250.50	\$ 143,034.79	\$ 66,892.97	\$ 66,100.26	\$ 7,802.33	\$ 2,239.24	\$ -	143034.79						
65002	Interest Expense																						
	Road Interest									\$1,200.00	\$ 970.58	\$ -	\$ 970.58	\$ -				100.0%				100%	
	Capital Improvement Interest											\$ -	\$ -	\$ -	\$ -						100%	100%	
	Lake Interest											\$ -	\$ -	\$ -		100.0%						100%	
	Interest Expense - Other											\$ -	\$ -	\$ -		45.1%	48.3%	6.6%				100%	
	Total 65002 Interest Expense									\$1,200.00	\$ 970.58	\$ -	\$ 970.58	\$ -	\$ -	970.58							
65100	Other Types of Expenses																						
	60300 Taxes									\$0.00		\$ -	\$ -	\$ -		45.1%	48.3%	6.6%				100%	
	65120 Insurance - Liability, D & O									\$14,500.00	\$ 15,292.00	\$ 10,082.34		\$ 5,054.33	\$ 155.33	all other premium			Clubhouse beach, D&O, Group accident + 30% property	W Shore direct premium only		100%	
	65121 State Workers Insurance Fund									\$877.00	\$ 1,527.00	\$ 1,068.90	\$ -	\$ 458.10		70.0%		30.0%				100%	
	65160 Other Costs									\$100.00		\$ -	\$ -	\$ -		70.0%		30.0%				100%	
	65100 Other Types of Expenses - Other											\$ -	\$ -	\$ -		70.0%		30.0%				100%	
	Total 65100 - Other Types of Expenses									\$15,477.00	\$ 16,819.00	\$ 11,151.24	\$ -	\$ 5,512.43	\$ 155.33								
66000	Payroll Expenses									\$18,750.00	\$ 19,199.67	\$ 13,439.77	\$ -	\$ 5,759.90		70.0%		30.0%				100%	
	66100 Payroll Software Subscription									\$486.56		\$ -	\$ -	\$ -		70.0%		30.0%				100%	
	66000 Payroll Expenses - Other											\$ -	\$ -	\$ -		70.0%		30.0%				100%	
Total 6600 - Payroll Expenses										\$19,236.56	\$ 19,199.67	\$ 13,439.77	\$ -	\$ 5,759.90		70.0%		30.0%				100%	
68300	Travel and Meetings																						
	68310 Conference, Convention, Meeting																						
	68320 Travel																						
70000	Capital Improvement									\$16,000.00			\$ -	\$ -		\$ -						100%	100%
99998	69800 Uncategorized Expenses											\$ -	\$ -	\$ -		45.1%	48.3%	6.6%				100%	
TOTAL EXPENSES										\$387,921.56	\$ 200,549.32	\$ 112,009.25	\$ 67,070.84	\$ 19,074.66	\$ 2,394.57	\$ -	200549.32						
NET INCOME BEFORE INTER-FUND TRANSFER										(\$75,152.21)	\$ 122,282.40	\$ 24,602.42	\$ 77,279.80	\$ 4,000.20	\$ 1,215.16	\$ 15,184.82	122282.40						
2021 Surplus/Deficit, carried over to 2022 operations (BOD authorized 2-19-22)											\$ 2,856.29		\$ 3,336.36	\$ (480.07)			\$2,856.29						
INTER-FUND TRANSFERS:																							
	Draw from Road Reserve (for '22 operations)									\$3,739.50													
	Draw from Building Reserve for Office roof (per '22 budget)									\$18,500.00	\$ 845.00	\$ 591.50		\$ 253.50									
	\$1000/year Reserve contribution for tennis court contribution to Building Reserve; 70:30 Lake:Member									(\$1,000.00)	\$ (1,000.00)	\$ (3,054.94)		\$ (1,309.26)									
	Lake Reserve (draw \$75K for pipe repair per '22 budget)									\$75,000.00 ⁵													
	Lake Reserve ('22 budgeted contribution \$16,819.66)									(\$16,819.66)													
	Draw from Capital Improvement Fund toward Phase II Salt Shed Replacement									\$5,995.00													
LOAN PRINCIPAL PAID: Commercial ("Road") Loan & Line Of Credit Principal										(\$5,898.43)	\$ (24,897.97)		\$ (24,897.97)										
NET INCOME / (LOSS)										\$0.00 ⁶	\$95,721.52	\$22,138.98	\$ 55,718.19	\$1,464.37	\$1,215.16	\$15,184.82	95721.52						
KEY: ¹ Total of each assessment type divided by total assessment income																							
² Budgeted amounts for Interest Accounts 45010, 45030 & 45035 combined.													\$ 5,830.00	1 @ snow plowing salt & anti-skid culvert repair									
³ Office Repairs: \$4900 Roof + \$62.50 AC Service + \$165 Honey Dipper													\$ 3,600.00										
⁴ Clubhouse Repairs: \$13,600 Roof + \$1,800 misc.																							
⁵ \$75,000 from Lake reserves budgeted for the pipe repair in the 2022 budget.																							
⁶ Net Deficit for Operating Account/General Checking													\$ 9,430.00	55,718.19 - 9,430 = 46,288.19		BOLD TEXT ENTRIES ARE PROJECTIONS TO YEAR END.							