

Walker Lake Shores Landowners Association
LAKE-ROAD-MEMBER: Budget vs Actual as of June 30, 2026

				BUDGET	as of 6-30-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					TOTAL	
											LAKE	ROAD	MEMBER	W SHORE	CAP IMP		
INCOME																	
45000		Investments									44.0785% ¹	50.6820% ¹	5.2395% ¹			100%	
	45010		Dividends	\$ 11,000.00	\$ 5,760.58	\$ 4,899.80	\$ 526.00	\$ 334.78			as entered from each reserve statement						
	45030		Interest - Savings, Short-Term CD	\$ 150.00	\$ 81.65	\$ 30.83	\$ 10.49			\$ 40.33	as entered from each reserve statement						
	45035		Building Reserve Interest	\$ 50.00	\$ 42.71	\$ 38.17		\$ 4.54			89.4%		10.6%			100%	
Total 45000 - Investments				\$ 11,200.00	\$ 5,884.94	\$ 4,968.80	\$ 536.49	\$ 339.32		\$ 40.33	5884.94						
46400		Other Types of Income		\$ 3,000.00		\$ -		\$ -			89.4%		10.6%				
	46401		Clubhouse Usage fees	\$ 900.00	\$ 800.00	\$ 715.01		\$ 84.99			89.4% ²		10.6% ²			100%	
	46403		Social Income			\$ -	\$ -	\$ -			100.0%					100%	
		46403a	Program Committee	\$ 2,200.00	\$ 40.00			\$ 40.00						100.0%		100%	
	46404		Women's Club Donations	\$ 75.00		\$ -	\$ -	\$ -						100.0%		100%	
	46420		Advertisement Sales	\$ 100.00	\$ -	\$ -	\$ -	\$ -			44.1%	50.7%	5.2%				
	46440		Rental annual administrative fee	\$ 1,350.00	\$ 450.00	\$ 198.35	\$ 228.07	\$ 23.58			44.1%	50.7%	5.2%			100%	
	46445		Rental annual lease fee	\$ 1,000.00	\$ 200.00	\$ 88.16	\$ 101.36	\$ 10.48			44.1%	50.7%	5.2%			100%	
	46430		Miscellaneous Revenue		\$ 300.86		\$ 300.86				as entered based on entry details						
	46450		Resale Certificate	\$ 5,400.00	\$ 1,600.00	\$ 705.26	\$ 810.91	\$ 83.83			44.0785%	50.682%	5.240%			100%	
	46460		Capital Improvement Fees	\$ 22,000.00	\$ 13,488.36	\$ -	\$ -	\$ -	\$ -	\$ 13,488.36					100%	100%	
	46480		Court Filing Fees	\$ 1,000.00	\$ 141.75	\$ 141.75	\$ -	\$ -			100.0%					100%	
	46490		Returned Check Charges		\$ 8.94	\$ 3.94	\$ 4.53	\$ 0.47			44.078%	50.7%	5.2%				
Total 46400 - Other Types of Income				\$ 37,025.00	\$ 17,029.91	\$ 1,852.46	\$ 1,445.74	\$ 243.35	\$ -	\$ 13,488.36	17029.91						
47200		WLLA Assessment Income															
	47230		Lake Assessment Income	\$ 143,350.00	\$ 118,358.48	\$ 118,358.48	\$ -	\$ -			100.0%					100%	
	47231		Assessment Income (Spongy Moth Suppression)		\$ 476.72	\$ 476.72					100.0%						
	47232		Road Assessment Income	\$ 110,800.00	\$ 92,719.33	\$ -	\$ 92,719.33	\$ -				100.0%				100%	
	47233		Amenity Access Fee	\$ 50,250.00	\$ 43,918.90	\$ -	\$ 43,918.90	\$ -				100.0%					
	47235		Membership Income	\$ 19,600.00	\$ 14,125.72	\$ -	\$ -	\$ 14,125.72					100.0%			100%	
	47250		Finance Charges	\$ 12,000.00	\$ 3,020.13	\$ 1,331.23	\$ 1,530.66	\$ 158.24			44.0785%	50.682%	5.2395%			100%	
	47200		WLLA Assessment Income - Other		\$ -	\$ -	\$ -	\$ -			44.0785%	50.682%	5.2395%			100%	
Total 47200 - Assessment Income				\$ 336,000.00	\$ 272,619.28	\$ 120,166.43	\$ 138,168.89	\$ 14,283.96			272619.28						
47236		West Shore Beach Income		\$ 4,679.26 ³	\$ 1,734.98	\$ -			\$ 1,734.98					100%		100%	
49900		Uncategorized Income				\$ -	\$ -	\$ -			100.000%						
TOTAL INCOME				\$ 388,904.26	\$ 297,269.11	\$ 126,987.70	\$ 140,151.12	\$ 14,866.63	\$ 1,734.98	\$ 13,528.69	297269.11						
EXPENSES																	
62100		Professional Services															
	62100		Professional Services - Other		\$ 500.00	\$ 500.00	\$ -	\$ -			100.0%					100%	
	62110		Accounting Fees	\$ 7,500.00	\$ 8,875.00	\$ 8,875.00	\$ -	\$ -			100.0%					100%	
	62140		Legal Fees	\$ 12,000.00	\$ 458.50	\$ 458.50	\$ -	\$ -			100.0%					100%	
		62141	Special Counsel								100.0%					100%	
		62142	Legal Expenses	\$ 5,000.00	\$ 4,342.91	\$ 4,342.91					100.0%					100%	
Total 62100 - Professional Services				\$ 24,500.00	\$ 14,176.41	\$ 14,176.41	\$ -	\$ -									
65000		Operations															
	65001		Miscellaneous Expense: Community Development Study	\$ 10,000.00 ⁴	\$ -	\$ -	\$ -	\$ -			100.0%					100%	
	65010		Books, Subscriptions, Reference	\$ 420.00	\$ 9.50	\$ 8.49	\$ -	\$ 1.01			89.4%		10.6%			100%	

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					BUDGET	as of 6-30-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
	65020		Postage, Mailing Service		\$ 1,800.00	\$ 1,002.79	\$ 1,002.79	\$ -	\$ -			100.0%					100%
	65030		Printing and Copying		\$ 500.00	\$ -	\$ -	\$ -	\$ -			89.4%		10.6%			
	65035		Software		\$ 2,400.00	\$ 1,491.63	\$ 1,333.16	\$ -	\$ 158.47			89.4%		10.6%			
	65040		Supplies		\$ 200.00	\$ 865.17	\$ 773.25	\$ -	\$ 91.92			89.4%		10.6%			100%
	65045		Office		\$ 3,400.00	\$ 627.26	\$ 560.62	\$ -	\$ 66.64			89.4%		10.6%			100%
	65050		Telephone, Telecommunications		\$ 1,450.00	\$ 661.17	\$ 590.93	\$ -	\$ 70.24			89.4%		10.6%			100%
		65060a	Program Committee		\$ 2,200.00		\$ -	\$ -	\$ -					100.0%			100%
		65060b	Nominating Committee		\$ 300.00	\$ -	\$ -	\$ -	\$ -								
	Total 65060 - Social				\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	65070		Utilities		\$ 7,600.00	\$ 2,709.04	\$ 2,421.23	\$ -	\$ 287.81			89.4%		10.6%			100%
	65075		Trash Removal				\$ -	\$ -	\$ -			89.4%		10.6%			100%
		65075a	Clubhouse Beach Trash Removal		\$84.00	\$21.38	\$ 19.11		\$ 2.27			89.4%		10.6%			100%
		65075b	West Shore Beach Trash Removal		\$84.00	\$21.38	\$ 18.60			\$ 2.78		87.0%	³		13.0%	³	100%
		65075c	Tennis Court Trash Removal		\$84.00	\$21.37	\$ -	\$ -	\$ 21.37					100.0%			100%
		65075d	Beach & Grounds Trash Removal		\$84.00		\$ -					100.0%					
		65075	Trash Removal - Other		\$400.00	\$297.33	\$ 265.74	\$ -	\$ 31.59	\$ -	\$ -	89.4%		10.6%			100%
	Total 65075 - Trash Removal				\$736.00	\$361.46	\$ 303.45	\$0.00	\$ 55.23	\$2.78	\$0.00						
	65080		Security		\$ 5,000.00	\$ 267.55	\$ 239.13	\$ -	\$ 28.42			89.4%		10.6%			100%
			Security Cameras (split among 5 areas)				\$ -			\$ -		80.0%	⁵		20.0%	⁴	
	65085		Repairs (office)		\$ 3,750.00		\$ -	\$ -	\$ -			89.4%		10.6%			100%
	65090		Bank Service Charges				\$ -	\$ -	\$ -			44.1%	50.7%	5.2%			100%
		65091	Merchant Account Fees			\$ 60.00	\$ 26.45	\$ 30.41	\$ 3.14			44.1%	50.7%	5.2%			
		65300	Road														
			65310 Snow Plowing		\$ 39,270.00	\$ 25,332.00	\$ -	\$ 25,332.00	\$ -				100.0%				100%
			65312 Snow Plowing Materials		\$ 12,300.00	\$ 6,384.56	\$ -	\$ 6,384.56	\$ -				100.0%				100%
			65321 Road Repair		\$ 105,950.00	\$ 9,125.00	\$ -	\$ 9,125.00	\$ -				100.0%				100%
			65350 Culverts & Drainage		\$ 6,000.00	\$ -	\$ -	\$ -	\$ -				100.0%				100%
			65300 Road - Other		\$ 3,000.00		\$ -	\$ -	\$ -				100.0%				100%
	Total 65300 - Road				\$ 166,520.00	\$ 40,841.56	\$ -	\$ 40,841.56	\$ -								
	65390		Equipment				\$ -		\$ -			89.4%		10.6%			100%
		65400	Lake Expense														
			65410 Lake Consultant		\$ 18,570.00	\$ 10,511.25	\$ 9,146.15	\$ -	\$ -	\$ 1,365.10		87.0%			13.0%		100%
			65420 Water Testing			\$ 42.58	\$ 42.58	\$ -	\$ -			100.0%					
			65420a Clubhouse Beach Water Testing		\$ 1,200.00	\$ 221.50	\$ 197.97		\$ 23.53			89.4%		10.6%			100%
			65420b West Shore Beach Water Testing		\$ 1,200.00	\$ 221.50	\$ 192.73			\$ 28.77		87.0%			13.0%		100%
	Total 65400 Water Testing				\$ 2,400.00	\$ 485.58	\$ 433.28	\$ -	\$ 23.53	\$ 28.77	\$ -						
			65440 Lake Stocking				\$ -		\$ -	\$ -		87.0%			13.0%		100%
			65450 Misc Lake Expense (fish habitat)		\$ 3,500.00		\$ -	\$ -	\$ -			100.0%					100%
			65430 Drainage				\$ -		\$ -	\$ -		87.0%			13.0%		
			65480 Dam		\$ 2,650.00	\$ 4,314.38	\$ 3,754.07		\$ -	\$ 560.31		87.0%			13.0%		100%
			65400 Lake Expenses - Other				\$ -	\$ -	\$ -			100.0%					100%
	Total 65400 - Lake Expense				\$ 27,120.00	\$ 15,311.21	\$ 13,333.51	\$ -	\$ 23.53	\$ 1,954.17							
	65500		Beach & Common Grounds				\$ -	\$ -	\$ -			100.0%					100%
			65500a Clubhouse Beach Expenses		\$ 3,000.00	\$ 2,540.61	\$ 2,270.70	\$ -	\$ 269.91			89.4%		10.6%			100%
			65500b West Shore Beach Expenses		\$ 11,500.00	\$ 1,127.79	\$ 890.17		\$ -	\$ 237.62		87.0%	excluding tags: MP tags 100% MP			13.0%	100%
			65500c Tennis Court		\$ 50.00	⁶ \$ -			\$ -					100.0%			100%

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					BUDGET	as of 6-30-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL	
			65500	Beach & Grounds - Other	\$ 6,342.00	\$ 688.93	\$ 688.93	\$ -				100.0%					100%	
			Total 65500 - Beach & Grounds		\$ 20,892.00	\$ 4,357.33	\$ 3,849.80	\$ -	\$ 269.91	\$ 237.62	\$ -							
	65600		Clubhouse Expense		\$ 2,500.00	\$ 1,684.63	\$ 1,505.66	\$ -	\$ 178.97			89.4%		10.6%			100%	
				Clubhouse flooring replacement	\$ 10,000.00		\$ -		\$ -			89.4%		10.6%				
Total 65000 - Operations					\$ 266,788.00	\$ 70,250.30	\$ 25,948.46	\$ 40,871.97	\$ 1,235.30	\$ 2,194.57	\$ -	70250.30						
65002		Interest Expense																
65100		Other Types of Expenses																
		60300	Taxes		\$ 4,500.00	⁷ \$ -	\$ -	\$ -	\$ -			85.0%	9.2%	5.8%				
														D&O + Group Accident + Tennis + (13.0% Clubhouse beach & clubhouse)	W Shore Beach + Dam + Lake premiums (59/473)			
		65120	Insurance - Liability, D & O		\$ 19,800.00	\$ 21,116.00	\$ 16,355.97	\$ -	\$ 4,507.27	\$ 252.76		all other premium					100%	
		65121	State Workers Insurance Fund		\$ 2,200.00	\$ -	\$ -	\$ -	\$ -			89.4%		10.6%			100%	
		65160	Other Costs		\$ 100.00	\$ -	\$ -	\$ -	\$ -			89.4%		10.6%			100%	
		65100	Other Types of Expenses - Other				\$ -	\$ -	\$ -			89.4%		10.6%			100%	
		Total 65100 - Other Types of Expenses			\$ 26,600.00	\$ 21,116.00	\$ 16,355.97	\$ -	\$ 4,507.27	\$ 252.76								
66000		Payroll Expenses			\$ 23,500.00	\$ 10,615.68	\$ 9,487.87	\$ -	\$ 1,127.81			89.4%		10.6%			100%	
	66100	Payroll Software Subscription					\$ -	\$ -	\$ -			89.4%		10.6%			100%	
Total 6600 - Payroll Expenses					\$23,500.00	\$10,615.68	\$ 9,487.87	\$ -	\$ 1,127.81			89.4%		10.6%			100%	
68300		Travel and Meetings					\$ -		\$ -			89.4%		10.6%				
	68310	Conference, Convention, Meeting					\$ -		\$ -			89.4%		10.6%				
70000		Capital Improvement			\$ 40,000.00	\$ -	\$ -	\$ -	\$ -		\$ -					100%	100%	
				TOTAL EXPENSES	\$ 381,388.00	\$ 116,158.39	\$ 65,968.71	\$ 40,871.97	\$ 6,870.38	\$ 2,447.33	\$ -	116158.39						
				NET INCOME BEFORE INTER-FUND TRANSFER	\$ 7,516.26	\$ 181,110.72	\$ 61,018.98	\$ 99,279.15	\$ 7,996.25	\$ (712.35)	\$ 13,528.69	181110.72						
INTER-FUND TRANSFERS:			2026 RESERVE CONTRIBUTIONS & DRAWS:															
				Contribution to Lake Reserve	(7,361.91)													
				Contribution to Tennis Reserve)	(7,147.89)													
				contribution to Building Reserve; 88:12 Lake:Member	(20,000.00)							88.0%		12.0%				
				Draw from Building Reserve \$13.5K flooring; 88:12 Lake:Member	13,500.00							88.0%		12.0%				
				Contribution to Road Reserve	(4,456.46)													
				Capital Improvement withdrawn from CapImp Fund	17,950.00													
				NET INCOME / (LOSS)	\$0.00	\$181,110.72	\$61,018.98	\$99,279.15	\$7,996.25	-\$712.35	\$13,528.69	181110.72						
	KEY:																	
	¹ Total of each assessment type divided by total assessment income																	
	² Admin/overhead is calculated as a % of income Lake:Member																	
	³ MP share is calculated as MP property owners/WL, PALS and MP property owners (59/473)																	
	⁴ Spongy Moth Suppression: includes treatment of 82 acres of common area (82 acres x \$101/acre = \$8,282)																	
	⁵ Security Cameras (split among 5 areas, ie: W. Shore = 1/5)																	
	⁶ Catch up contributions for 2020, '21, '22, and '23 for \$5000 tennis court maintenance in spring '25 ('24 contribution to be made Jan '25)																	
	⁷ Interest income drives the taxable income. Taxes are distributed across the silos of L-R-M as a % of total interest income. Cap Imp interest is excluded due to restrictions on usage of those dollars.																	