

Walker Lake Shores Landowners Association
LAKE-ROAD-MEMBER: Budget vs Actual as of January 31, 2026

			BUDGET	as of 1-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					TOTAL	
										LAKE	ROAD	MEMBER	W SHORE	CAP IMP		
INCOME																
45000	Investments									44.3569%	48.9134%	6.7297%				100%
	45010	Dividends	\$ 11,000.00	\$ 957.24	\$ 826.18	\$ 86.88	\$ 44.18			as entered from each reserve statement						
	45030	Interest - Savings, Short-Term CD	\$ 150.00	\$ 13.71	\$ 4.47	\$ 2.92			\$ 6.32	as entered from each reserve statement						
	45035	Building Reserve Interest	\$ 50.00	\$ 5.48	\$ 4.76		\$ 0.72			86.8%		13.2%				100%
Total 45000 - Investments			\$ 11,200.00	\$ 976.43	\$ 835.41	\$ 89.80	\$ 44.90		\$ 6.32	976.43						
46400	Other Types of Income		\$ 3,000.00		\$ -		\$ -			86.8%		13.2%				
	46401	Clubhouse Usage fees	\$ 900.00	\$ 150.00	\$ 130.24		\$ 19.76			86.8%		13.2%				100%
	46403	Social Income			\$ -	\$ -	\$ -			100.0%						100%
	46403a	Program Committee	\$ 2,200.00				\$ -					100.0%				100%
	46404	Women's Club Donations	\$ 75.00		\$ -	\$ -	\$ -					100.0%				100%
	46420	Advertisement Sales	\$ 100.00	\$ -	\$ -	\$ -	\$ -			44.4%	48.9%	6.7%				
	46440	Rental annual administrative fee	\$ 1,350.00	\$ 150.00	\$ 66.54	\$ 73.37	\$ 10.09			44.4%	48.9%	6.7%				100%
	46445	Rental annual lease fee	\$ 1,000.00	\$ 100.00	\$ 44.36	\$ 48.91	\$ 6.73			44.4%	48.9%	6.7%				100%
	46430	Miscellaneous Revenue		\$ 200.00		\$ 200.00				as entered based on entry details						
	46450	Resale Certificate	\$ 5,400.00		\$ -	\$ -	\$ -			44.3569%	48.913%	6.730%				100%
	46460	Capital Improvement Fees	\$ 22,000.00	\$ 6,720.00	\$ -	\$ -	\$ -	\$ -	\$ 6,720.00						100%	100%
	46480	Court Filing Fees	\$ 1,000.00		\$ -	\$ -	\$ -			100.0%						100%
	46490	Returned Check Charges		\$ -	\$ -	\$ -	\$ -			44.357%	48.9%	6.7%				
Total 46400 - Other Types of Income			\$ 37,025.00	\$ 7,320.00	\$ 241.13	\$ 322.28	\$ 36.58	\$ -	\$ 6,720.00	7320.00						
47200	WLLA Assessment Income															
	47230	Lake Assessment Income	\$ 143,350.00	\$ 27,088.85	\$ 27,088.85	\$ -	\$ -			100.0%						100%
	47231	Assessment Income (Spongy Moth Suppression)		\$ 200.99	\$ 200.99					100.0%						
	47232	Road Assessment Income	\$ 110,800.00	\$ 20,002.33	\$ -	\$ 20,002.33	\$ -				100.0%					100%
	47233	Amenity Access Fee	\$ 50,250.00	\$ 10,090.81	\$ -	\$ 10,090.81	\$ -				100.0%					
	47235	Membership Income	\$ 19,600.00	\$ 4,140.32	\$ -	\$ -	\$ 4,140.32					100.0%				100%
	47250	Finance Charges	\$ 12,000.00	\$ 887.13	\$ 393.50	\$ 433.93	\$ 59.70			44.357%	48.913%	6.730%				100%
	47200	WLLA Assessment Income - Other		\$ -	\$ -	\$ -	\$ -			44.357%	48.913%	6.730%				100%
Total 47200 - Assessment Income			\$ 336,000.00	\$ 62,410.43	\$ 27,683.34	\$ 30,527.07	\$ 4,200.02			62410.43						
47236	West Shore Beach Income		\$ 4,679.26	\$ 106.00	\$ -			\$ 106.00							100%	100%
49900	Uncategorized Income				\$ -	\$ -	\$ -			100.000%						
TOTAL INCOME			\$ 388,904.26	\$ 70,812.86	\$ 28,759.88	\$ 30,939.15	\$ 4,281.51	\$ 106.00	\$ 6,726.32	70812.86						
EXPENSES																
62100	Professional Services															
	62100	Professional Services - Other			\$ -	\$ -	\$ -			100.0%						100%
	62110	Accounting Fees	\$ 7,500.00		\$ -	\$ -	\$ -			100.0%						100%
	62140	Legal Fees	\$ 12,000.00		\$ -	\$ -	\$ -			100.0%						100%
	62141	Special Counsel								100.0%						100%
	62142	Legal Expenses	\$ 5,000.00		\$ -					100.0%						100%
Total 62100 - Professional Services			\$ 24,500.00	\$ -	\$ -	\$ -	\$ -									
65000	Operations															
	65001	Miscellaneous Expense: Community Development Study	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -			100.0%						100%
	65010	Books, Subscriptions, Reference	\$ 420.00	\$ 5.00	\$ 4.34	\$ -	\$ 0.66			86.8%		13.2%				100%

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				BUDGET	as of 1-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
	65020		Postage, Mailing Service	\$ 1,800.00		\$ -	\$ -	\$ -			100.0%					100%
	65030		Printing and Copying	\$ 500.00	\$ -	\$ -	\$ -	\$ -			86.8%		13.2%			
	65035		Software	\$ 2,400.00		\$ -		\$ -			86.8%		13.2%			
	65040		Supplies	\$ 200.00		\$ -	\$ -	\$ -			86.8%		13.2%			100%
	65045		Office	\$ 3,400.00		\$ -	\$ -	\$ -			86.8%		13.2%			100%
	65050		Telephone, Telecommunications	\$ 1,450.00	\$ 110.01	\$ 95.52	\$ -	\$ 14.49			86.8%		13.2%			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	\$ 295.77	\$ 256.81	\$ -	\$ 38.96			86.8%		13.2%			100%
	65075		Trash Removal			\$ -	\$ -	\$ -			86.8%		13.2%			100%
		65075a	Clubhouse Beach Trash Removal	\$84.00		\$ -		\$ -			86.8%		13.2%			100%
		65075b	West Shore Beach Trash Removal	\$84.00		\$ -			\$ -		87.0%	3		13.0%	3	100%
		65075c	Tennis Court Trash Removal	\$84.00		\$ -	\$ -	\$ -					100.0%			100%
		65075d	Beach & Grounds Trash Removal	\$84.00		\$ -					100.0%					100%
		65075	Trash Removal - Other	\$400.00	\$58.30	\$ 50.62	\$ -	\$ 7.68	\$ -	\$ -	86.8%		13.2%			100%
	Total 65075 - Trash Removal			\$736.00	\$58.30	\$ 50.62	\$0.00	\$ 7.68	\$0.00	\$0.00						
	65080		Security	\$ 5,000.00		\$ -	\$ -	\$ -			86.8%		13.2%			100%
			Security Cameras (split among 5 areas)			\$ -			\$ -		80.0%	5		20.0%	4	
	65085		Repairs (office)	\$ 3,750.00		\$ -	\$ -	\$ -			86.8%		13.2%			100%
	65090		Bank Service Charges			\$ -	\$ -	\$ -			44.4%	48.9%	6.7%			100%
		65091	Merchant Account Fees		\$ 10.00	\$ 4.44	\$ 4.89	\$ 0.67			44.4%	48.9%	6.7%			
		65300	Road													
		65310	Snow Plowing	\$ 39,270.00	\$ 6,333.00	\$ -	\$ 6,333.00	\$ -				100.0%				100%
		65312	Snow Plowing Materials	\$ 12,300.00	\$ 2,636.12	\$ -	\$ 2,636.12	\$ -				100.0%				100%
		65321	Road Repair	\$ 105,950.00		\$ -	\$ -	\$ -				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	\$ 8,969.12	\$ -	\$ 8,969.12	\$ -								
	65390		Equipment			\$ -		\$ -			86.8%		13.2%			100%
		65400	Lake Expense													
		65410	Lake Consultant	\$ 18,570.00		\$ -	\$ -	\$ -	\$ -		87.0%			13.0%		100%
		65420	Water Testing			\$ -	\$ -	\$ -								
			65420a Clubhouse Beach Water Testing	\$ 1,200.00		\$ -		\$ -			86.8%		13.2%			100%
			65420b West Shore Beach Water Testing	\$ 1,200.00		\$ -			\$ -		87.0%			13.0%		100%
	Total 65400 Water Testing			\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
		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%		100%
		65480	Dam	\$ 2,650.00		\$ -		\$ -	\$ -		87.0%			13.0%		100%
		65400	Lake Expenses - Other			\$ -	\$ -	\$ -			100.0%					100%
	Total 65400 - Lake Expense			\$ 27,120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
	65500		Beach & Common Grounds			\$ -	\$ -	\$ -			100.0%					100%
		65500a	Clubhouse Beach Expenses	\$ 3,000.00	\$ 1,697.84	\$ 1,474.18	\$ -	\$ 223.66			86.8%		13.2%			100%
		65500b	West Shore Beach Expenses	\$ 11,500.00	\$ 104.76	\$ -			\$ 104.76		87.0%	excluding tags: MP tags 100% MP		13.0%		100%
		65500c	Tennis Court	\$ 50.00	\$ -			\$ -					100.0%			100%

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		BUDGET	as of 1-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL		
	65500	Beach & Grounds - Other	\$ 6,342.00		\$ -	\$ -			100.0%					100%		
		Total 65500 - Beach & Grounds	\$ 20,892.00	\$ 1,802.60	\$ 1,474.18	\$ -	\$ 223.66	\$ 104.76	\$ -							
	65600	Clubhouse Expense	\$ 2,500.00	\$ -	\$ -	\$ -			86.8%		13.2%			100%		
		Clubhouse flooring replacement	\$ 10,000.00		\$ -	\$ -			86.8%		13.2%					
		Total 65000 - Operations	\$ 266,788.00	\$ 11,250.80	\$ 1,885.91	\$ 8,974.01	\$ 286.12	\$ 104.76	\$ -	11250.80						
65002		Interest Expense														
65100		Other Types of Expenses														
	60300	Taxes	\$ 4,500.00	\$ -	\$ -	\$ -			86.1%	9.3%	4.6%					
	65120	Insurance - Liability, D & O	\$ 19,800.00	\$ -	\$ (5,314.88)	\$ -	\$ 5,051.72	\$ 263.16		all other premium	D&O + Group Accident + Tennis + (13.0% Clubhouse beach & clubhouse)	W Shore Beach + Dam + Lake premiums (60/462)		100%		
	65121	State Workers Insurance Fund	\$ 2,200.00	\$ -	\$ -	\$ -			86.8%		13.2%			100%		
	65160	Other Costs	\$ 100.00	\$ -	\$ -	\$ -			86.8%		13.2%			100%		
	65100	Other Types of Expenses - Other			\$ -	\$ -	\$ -		86.8%		13.2%			100%		
		Total 65100 - Other Types of Expenses	\$ 26,600.00	\$ -	\$ (5,314.88)	\$ -	\$ 5,051.72	\$ 263.16								
66000		Payroll Expenses	\$ 23,500.00	\$ 1,626.93	\$ 1,412.61	\$ -	\$ 214.32		86.8%		13.2%			100%		
	66100	Payroll Software Subscription			\$ -	\$ -	\$ -		86.8%		13.2%			100%		
		Total 6600 - Payroll Expenses	\$23,500.00	\$1,626.93	\$ 1,412.61	\$ -	\$ 214.32		86.8%		13.2%			100%		
68300		Travel and Meetings			\$ -	\$ -			86.8%		13.2%					
	68310	Conference, Convention, Meeting			\$ -	\$ -			86.8%		13.2%					
70000		Capital Improvement	\$ 40,000.00	\$ -	\$ -	\$ -		\$ -					100%	100%		
		TOTAL EXPENSES	\$ 381,388.00	\$ 12,877.73	\$ (2,016.36)	\$ 8,974.01	\$ 5,552.16	\$ 367.92	\$ -	12877.73						
		NET INCOME BEFORE INTER-FUND TRANSFER	\$ 7,516.26	\$ 57,935.13	\$ 30,776.25	\$ 21,965.14	\$ (1,270.66)	\$ (261.92)	\$ 6,726.32	57935.13						
INTER-FUND TRANSFERS:		2025 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	\$57,935.13	\$30,776.25	\$21,965.14	-\$1,270.66	-\$261.92	\$6,726.32	57935.13						
	KEY:															
	¹	Total of each assessment type divided by total assessment income													2025 YEAR END FUND BALANCE RECOMMENDATIONS:	
	²	Admin/overhead is calculated as a % of income Lake:Member			\$21,694.20	Transfer from Checking to Lake Reserve										
	³	MP share is calculated as MP property owners/WL, PALS and MP property owners (60/462)			\$5,651.60	Transfer from Checking to Tennis Reserve										
	⁴	Spongy Moth Suppression: includes treatment of 82 acres of common area (82 acres x \$101/acre = \$8,282)			\$40,000	Transfer from Checking to Building Reserve										
	⁵	Security Cameras (split among 5 areas, ie: W. Shore = 1/5)			\$22,835.25	Transfer from Road Reserve to Checking										
	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.														