

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

					BUDGET	as of 7-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					TOTAL
												LAKE	ROAD	MEMBER	W SHORE	CAP IMP	
		INCOME															
45000		Investments										43.8376%	¹ 50.9973%	¹ 5.1652%	¹		100%
	45010		Dividends		\$ 11,000.00	\$ 6,905.88	\$ 5,896.33	\$ 613.08	\$ 396.47			as entered from each reserve statement					
	45030		Interest - Savings, Short-Term CD		\$ 150.00	\$ 92.07	\$ 32.69	\$ 11.57			\$ 47.81	as entered from each reserve statement					
	45035		Building Reserve Interest		\$ 50.00	\$ 50.73	\$ 45.38		\$ 5.35			89.5%		10.5%			100%
Total 45000 - Investments					\$ 11,200.00	\$ 7,048.68	\$ 5,974.40	\$ 624.65	\$ 401.82		\$ 47.81	7048.68					
46400		Other Types of Income			\$ 3,000.00		\$ -		\$ -			89.5%		10.5%			
	46401		Clubhouse Usage fees		\$ 900.00	\$ 950.00	\$ 849.86		\$ 100.14			89.5%	²	10.5%	²		100%
	46403		Social Income				\$ -	\$ -	\$ -			100.0%					100%
		46403a	Program Committee		\$ 2,200.00	\$ 110.00			\$ 110.00					100.0%			100%
	46404		Women's Club Donations		\$ 75.00		\$ -	\$ -	\$ -					100.0%			100%
	46420		Advertisement Sales		\$ 100.00	\$ -	\$ -	\$ -	\$ -			43.8%	51.0%	5.2%			
	46440		Rental annual administrative fee		\$ 1,350.00	\$ 750.00	\$ 328.78	\$ 382.48	\$ 38.74			43.8%	51.0%	5.2%			100%
	46445		Rental annual lease fee		\$ 1,000.00	\$ 400.00	\$ 175.35	\$ 203.99	\$ 20.66			43.8%	51.0%	5.2%			100%
	46430		Miscellaneous Revenue			\$ 300.86		\$ 300.86				as entered based on entry details					
	46450		Resale Certificate		\$ 5,400.00	\$ 2,600.00	\$ 1,139.78	\$ 1,325.93	\$ 134.29			43.8376%	50.997%	5.165%			100%
	46460		Capital Improvement Fees		\$ 22,000.00	\$ 14,748.36	\$ -	\$ -	\$ -	\$ -	\$ 14,748.36					100%	100%
	46480		Court Filing Fees		\$ 1,000.00	\$ 141.75	\$ 141.75	\$ -	\$ -			100.0%					100%
	46490		Returned Check Charges			\$ 8.94	\$ 3.92	\$ 4.56	\$ 0.46			43.838%	51.0%	5.2%			
Total 46400 - Other Types of Income					\$ 37,025.00	\$ 20,009.91	\$ 2,639.44	\$ 2,217.82	\$ 404.29	\$ -	\$ 14,748.36	20009.91					
47200		WLLA Assessment Income															
	47230		Lake Assessment Income		\$ 143,350.00	\$ 123,688.87	\$ 123,688.87	\$ -	\$ -			100.0%					100%
	47231		Assessment Income (Spongy Moth Suppression)			\$ 476.72	\$ 476.72					100.0%					
	47232		Road Assessment Income		\$ 110,800.00	\$ 98,560.86	\$ -	\$ 98,560.86	\$ -				100.0%				100%
	47233		Amenity Access Fee		\$ 50,250.00	\$ 45,882.22	\$ -	\$ 45,882.22	\$ -				100.0%				
	47235		Membership Income		\$ 19,600.00	\$ 14,628.42	\$ -	\$ -	\$ 14,628.42					100.0%			100%
	47250		Finance Charges		\$ 12,000.00	\$ 3,579.82	\$ 1,567.96	\$ 1,825.71	\$ 186.15			43.8%	51.0%	5.2%			100%
	47200		WLLA Assessment Income - Other			\$ -	\$ -	\$ -	\$ -			43.8%	51.0%	5.2%			100%
Total 47200 - Assessment Income					\$ 336,000.00	\$ 286,816.91	\$ 125,733.55	\$ 146,268.79	\$ 14,814.57			286816.91					
47236		West Shore Beach Income			\$ 4,679.26	³ \$ 1,978.98	\$ -			\$ 1,978.98					100%		100%
49900		Uncategorized Income					\$ -	\$ -	\$ -			100.000%					
					TOTAL INCOME	\$ 388,904.26	\$ 315,854.48	\$ 134,347.40	\$ 149,111.25	\$ 15,620.68	\$ 1,978.98	\$ 14,796.17	315854.48				
		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	\$ 568.50	\$ 568.50	\$ -	\$ -			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	\$ 14,286.41	\$ 14,286.41	\$ -	\$ -								
65000		Operations															
	65001		Miscellaneous Expense: Community Development Study		\$ 10,000.00	⁴ \$ -	\$ -	\$ -	\$ -			100.0%					100%
	65010		Books, Subscriptions, Reference		\$ 420.00	\$ 15.00	\$ 13.42	\$ -	\$ 1.58			89.5%		10.5%			100%

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					BUDGET	as of 7-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
	65020		Postage, Mailing Service		\$ 1,800.00	\$ 1,470.79	\$ 1,470.79	\$ -	\$ -			100.0%					100%
	65030		Printing and Copying		\$ 500.00	\$ -	\$ -	\$ -	\$ -			89.5%		10.5%			
	65035		Software		\$ 2,400.00	\$ 1,491.63	\$ 1,334.40	\$ -	\$ 157.23			89.5%		10.5%			
	65040		Supplies		\$ 200.00	\$ 959.53	\$ 858.39	\$ -	\$ 101.14			89.5%		10.5%			100%
	65045		Office		\$ 3,400.00	\$ 627.26	\$ 561.14	\$ -	\$ 66.12			89.5%		10.5%			100%
	65050		Telephone, Telecommunications		\$ 1,450.00	\$ 771.54	\$ 690.22	\$ -	\$ 81.32			89.5%		10.5%			100%
		65060a	Program Committee		\$ 2,200.00	\$ 686.73	\$ -	\$ -	\$ 686.73					100.0%			100%
		65060b	Nominating Committee		\$ 300.00	\$ -	\$ -	\$ -	\$ -								
	Total 65060 - Social				\$ 2,500.00	\$ 686.73	\$ -	\$ -	\$ 686.73	\$ -	\$ -						
	65070		Utilities		\$ 7,600.00	\$ 2,955.44	\$ 2,643.92	\$ -	\$ 311.52			89.5%		10.5%			100%
	65075		Trash Removal				\$ -	\$ -	\$ -			89.5%		10.5%			100%
		65075a	Clubhouse Beach Trash Removal		\$84.00	\$71.01	\$ 63.53		\$ 7.48			89.5%		10.5%			100%
		65075b	West Shore Beach Trash Removal		\$84.00	\$71.01	\$ 61.79			\$ 9.22		87.0%	³		13.0%	³	100%
		65075c	Tennis Court Trash Removal		\$84.00	\$71.01	\$ -	\$ -	\$ 71.01					100.0%			100%
		65075d	Beach & Grounds Trash Removal		\$84.00	\$71.01	\$ 71.01					100.0%					
		65075	Trash Removal - Other		\$400.00	\$239.03	\$ 213.83	\$ -	\$ 25.20	\$ -	\$ -	89.5%		10.5%			100%
	Total 65075 - Trash Removal				\$736.00	\$523.07	\$ 410.16	\$0.00	\$ 103.69	\$9.22	\$0.00						
	65080		Security		\$ 5,000.00	\$ 267.55	\$ 239.35	\$ -	\$ 28.20			89.5%		10.5%			100%
			Security Cameras (split among 5 areas)				\$ -			\$ -		80.0%	⁵		20.0%	⁴	
	65085		Repairs (office)		\$ 3,750.00		\$ -	\$ -	\$ -			89.5%		10.5%			100%
	65090		Bank Service Charges				\$ -	\$ -	\$ -			43.8%	51.0%	5.2%			100%
		65091	Merchant Account Fees			\$ 70.00	\$ 30.69	\$ 35.70	\$ 3.62			43.8%	51.0%	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	\$ 27,430.00	\$ -	\$ 27,430.00	\$ -				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	\$ 59,146.56	\$ -	\$ 59,146.56	\$ -								
	65390		Equipment				\$ -		\$ -			89.5%		10.5%			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	\$ 664.50	\$ 594.46		\$ 70.04			89.5%		10.5%			100%
			65420b West Shore Beach Water Testing		\$ 1,200.00	\$ 664.50	\$ 578.20			\$ 86.30		87.0%			13.0%		100%
	Total 65400 Water Testing				\$ 2,400.00	\$ 1,371.58	\$ 1,215.24	\$ -	\$ 70.04	\$ 86.30	\$ -						
			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	\$ 4,648.53	\$ 4,044.82		\$ -	\$ 603.71		87.0%			13.0%		100%
			65400 Lake Expenses - Other				\$ -	\$ -	\$ -			100.0%					100%
	Total 65400 - Lake Expense				\$ 27,120.00	\$ 16,531.36	\$ 14,406.22	\$ -	\$ 70.04	\$ 2,055.10							
	65500		Beach & Common Grounds				\$ -	\$ -	\$ -			100.0%					100%
		65500a	Clubhouse Beach Expenses		\$ 3,000.00	\$ 2,683.71	\$ 2,400.83	\$ -	\$ 282.88			89.5%		10.5%			100%
		65500b	West Shore Beach Expenses		\$ 11,500.00	\$ 1,270.89	\$ 1,014.68		\$ -	\$ 256.21		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 7-31-2026	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	\$ 4,643.53	\$ 4,104.45	\$ -	\$ 282.88	\$ 256.21	\$ -							
	65600		Clubhouse Expense		\$ 2,500.00	\$ 1,984.63	\$ 1,775.44	\$ -	\$ 209.19			89.5%		10.5%			100%	
				Clubhouse flooring replacement	\$ 10,000.00		\$ -		\$ -			89.5%		10.5%				
Total 65000 - Operations					\$ 266,788.00	\$ 92,144.62	\$ 28,538.58	\$ 59,182.26	\$ 2,103.26	\$ 2,320.53	\$ -	92144.62						
65002		Interest Expense																
65100		Other Types of Expenses																
		60300	Taxes		\$ 4,500.00	⁷ \$ -	\$ -	\$ -	\$ -			85.3%	8.9%	5.7%				
		65120	Insurance - Liability, D & O		\$ 19,800.00	\$ 21,116.00	\$ 16,355.97	\$ -	\$ 4,507.27	\$ 252.76	all other premium			D&O + Group Accident + Tennis + (13.0% Clubhouse beach & clubhouse)	W Shore Beach + Dam + Lake premiums (59/473)		100%	
		65121	State Workers Insurance Fund		\$ 2,200.00	\$ -	\$ -	\$ -	\$ -			89.5%		10.5%			100%	
		65160	Other Costs		\$ 100.00	\$ -	\$ -	\$ -	\$ -			89.5%		10.5%			100%	
		65100	Other Types of Expenses - Other				\$ -	\$ -	\$ -			89.5%		10.5%			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	\$ 12,000.37	\$ 10,735.46	\$ -	\$ 1,264.91			89.5%		10.5%			100%	
	66100	Payroll Software Subscription					\$ -	\$ -	\$ -			89.5%		10.5%			100%	
Total 6600 - Payroll Expenses					\$23,500.00	\$12,000.37	\$ 10,735.46	\$ -	\$ 1,264.91			89.5%		10.5%			100%	
68300		Travel and Meetings					\$ -		\$ -			89.5%		10.5%				
	68310	Conference, Convention, Meeting					\$ -		\$ -			89.5%		10.5%				
70000		Capital Improvement			\$ 40,000.00	\$ -	\$ -	\$ -	\$ -		\$ -					100%	100%	
				TOTAL EXPENSES	\$ 381,388.00	\$ 139,547.40	\$ 69,916.42	\$ 59,182.26	\$ 7,875.44	\$ 2,573.28	\$ -	139547.40						
				NET INCOME BEFORE INTER-FUND TRANSFER	\$ 7,516.26	\$ 176,307.08	\$ 64,430.98	\$ 89,929.00	\$ 7,745.24	\$ (594.30)	\$ 14,796.17	176307.08						
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	\$176,307.08	\$64,430.98	\$89,929.00	\$7,745.24	-\$594.30	\$14,796.17	176307.08						
	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/W/L, 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.																	