

Walker Lake Shores Landowners Association
 LAKE-ROAD-MEMBER: Budget vs Actual as of June 30, 2025

					BUDGET	as of 6-30-2025	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	% <div> LAKEROADMEMBERW SHORECAP IMP </div>					TOTAL
		INCOME															
45000		Investments										43.892%	¹ 49.678%	¹ 6.430%	¹		100%
	45010		Dividends			\$ 6,326.77	\$ 5,436.20	\$ 715.55	\$ 175.02			as entered from each reserve statement					
	45030		Interest - Savings, Short-Term CD		\$ 10,250.00	\$ 56.99	\$ 22.95	\$ 7.82			\$ 26.22	as entered from each reserve statement					
	45035		Building Reserve Interest			\$ 27.40	\$ 23.90		\$ 3.50			87.2%		12.8%			100%
Total 45000 - Investments					\$ 10,250.00	\$ 6,411.16	\$ 5,483.05	\$ 723.37	\$ 178.52		\$ 26.22	6411.16					
46400		Other Types of Income				\$ 1,810.75	\$ 1,579.38		\$ 231.37			87.2%		12.8%			
	46401		Clubhouse Usage fees		\$ 600.00	\$ 115.00	\$ 100.31		\$ 14.69			87.2%	²		12.8%	²	100%
	46403		Social Income				\$ -	\$ -	\$ -			100.0%					100%
	46403a		Program Committee		\$ 2,200.00	\$ 46.00			\$ 46.00					100.0%			100%
	46404		Women's Club Donations		\$ 100.00	\$ -	\$ -	\$ -	\$ -					100.0%			100%
	46420		Advertisement Sales		\$ 100.00	\$ -	\$ -	\$ -	\$ -			43.9%	49.7%	6.4%			
	46440		Rental annual administrative fee		\$ 1,350.00	\$ 749.56	\$ 329.00	\$ 372.37	\$ 48.20			43.9%	49.7%	6.4%			100%
	46445		Rental annual lease fee		\$ 1,000.00	\$ 599.70	\$ 263.22	\$ 297.92	\$ 38.56			43.9%	49.7%	6.4%			100%
	46430		Miscellaneous Revenue			\$ 100.00		\$ 100.00				as entered based on entry details					
	46450		Resale Certificate		\$ 4,200.00	\$ 2,600.00	\$ 1,141.19	\$ 1,291.63	\$ 167.18			43.892%	49.678%	6.430%			100%
	46460		Capital Improvement Fees		\$ 14,600.00	\$ 12,745.00	\$ -	\$ -	\$ -	\$ -	\$ 12,745.00					100%	100%
	46480		Court Filing Fees		\$ 1,000.00	\$ 815.00	\$ 815.00	\$ -	\$ -			100.0%					100%
	46490		Returned Check Charges			\$ -	\$ -	\$ -	\$ -			43.9%	49.7%	6.4%			
Total 46400 - Other Types of Income					\$ 25,150.00	\$ 19,581.01	\$ 4,228.09	\$ 2,061.91	\$ 546.00	\$ -	\$ 12,745.00	19581.01					
47200		WLLA Assessment Income															
	47230		Lake Assessment Income		\$ 141,000.00	\$ 119,574.17	\$ 119,574.17	\$ -	\$ -			100.0%					100%
	47231		Assessment Income (Spongy Moth Suppression)			\$ 288.37	\$ 288.37					100.0%					
	47232		Road Assessment Income		\$ 107,000.00	\$ 92,617.15	\$ -	\$ 92,617.15	\$ -				100.0%				100%
	47233		Amenity Access Fee		\$ 49,300.00	\$ 43,009.49	\$ -	\$ 43,009.49	\$ -				100.0%				
	47235		Membership Income		\$ 19,300.00	\$ 17,549.91	\$ -	\$ -	\$ 17,549.91					100.0%			100%
	47250		Finance Charges		\$ 12,000.00	\$ 7,290.14	\$ 3,179.59	\$ 3,635.37	\$ 475.17			43.615%	49.867%	6.518%			100%
	47200		WLLA Assessment Income - Other			\$ -	\$ -	\$ -	\$ -			43.615%	49.867%	6.518%			100%
Total 47200 - Assessment Income					\$ 328,600.00	\$ 280,329.23	\$ 123,042.13	\$ 139,262.01	\$ 18,025.08			280329.23					
47236		West Shore Beach Income			\$ 12,150.92	\$ 3,349.21	\$ -			\$ 3,349.21					100%		100%
49900		Uncategorized Income				\$ -	\$ -	\$ -	\$ -			100.000%					
				TOTAL INCOME	\$ 376,150.92	\$ 309,670.61	\$ 132,753.28	\$ 142,047.30	\$ 18,749.60	\$ 3,349.21	\$ 12,771.22	309670.61					
		EXPENSES															
62100		Professional Services															
	62100		Professional Services - Other				\$ -	\$ -	\$ -			100.0%					100%
	62110		Accounting Fees		\$ 6,500.00	\$ 375.00	\$ 375.00	\$ -	\$ -			100.0%					100%
	62140		Legal Fees		\$ 15,000.00	\$ 905.00	\$ 905.00	\$ -	\$ -			100.0%					100%
	62141		Special Counsel									100.0%					100%
	62142		Legal Expenses		\$ 5,000.00	\$ 2,559.95	\$ 2,559.95					100.0%					100%
Total 62100 - Professional Services					\$ 26,500.00	\$ 3,839.95	\$ 3,839.95	\$ -	\$ -								
65000		Operations															
	65001		Miscellaneous Expense: Spongy Moth Suppression			\$ 23,034.95	\$ 23,034.95	\$ -	\$ -			100.0%					100%
	65010		Books, Subscriptions, Reference		\$ 410.00	\$ 330.75	\$ 288.49	\$ -	\$ 42.26			87.2%		12.8%			100%
	65020		Postage, Mailing Service		\$ 1,200.00	\$ 845.63	\$ 845.63	\$ -	\$ -			100.0%					100%
	65030		Printing and Copying		\$ 500.00	\$ -	\$ -	\$ -	\$ -			87.2%		12.8%			
	65035		Software		\$ 1,510.00	\$ 2,183.52	\$ 1,904.52		\$ 279.00			87.2%		12.8%			

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				BUDGET	as of 6-30-2025	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
	65040		Supplies	\$ 200.00		\$ -	\$ -	\$ -			87.2%		12.8%			100%
	65045		Office	\$ 3,400.00	\$ 1,279.63	\$ 1,116.12	\$ -	\$ 163.51			87.2%		12.8%			100%
	65050	Telephone, Telecommunications		\$ 1,300.00	\$ 661.35	\$ 576.84	\$ -	\$ 84.51			87.2%		12.8%			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	\$ 3,370.76	\$ 2,940.06	\$ -	\$ 430.70			87.2%		12.8%			100%
	65075	Trash Removal				\$ -	\$ -	\$ -			87.2%		12.8%			100%
		65075a	Clubhouse Beach Trash Removal	\$67.00	\$41.65	\$ 36.33		\$ 5.32			87.2%		12.8%			100%
		65075b	West Shore Beach Trash Removal	\$67.00	\$41.65	\$ 36.24			\$ 5.41		87.0%	³		13.0%	³	100%
		65075c	Tennis Court Trash Removal	\$67.00	\$41.65	\$ -	\$ -	\$ 41.65					100.0%			100%
		65075d	Beach & Grounds Trash Removal	\$67.00	\$41.64	\$ 41.64					100.0%					
		65075	Trash Removal - Other	\$430.00	\$222.12	\$ 193.74	\$ -	\$ 28.38	\$ -	\$ -	87.2%		12.8%			100%
	Total 65075 - Trash Removal			\$698.00	\$388.71	\$ 307.95	\$0.00	\$ 75.35	\$5.41	\$0.00						
	65080		Security	\$ 400.00	\$ 75.00	\$ 65.42	\$ -	\$ 9.58			87.2%		12.8%			100%
		Security Cameras (split among 5 areas)		\$ 45,200.00		\$ -			\$ -		80.0%	⁴		20.0%	⁴	
	65085	Repairs (office)		\$ 3,500.00	\$ 5,025.00	\$ 4,382.92	\$ -	\$ 642.08			87.2%		12.8%			100%
	65090	Bank Service Charges				\$ -	\$ -	\$ -			43.9%	49.7%	6.4%			100%
		65090	Bank Service Charges - other	\$ -	\$ -	\$ -	\$ -	\$ -			43.9%	49.7%	6.4%			100%
		65300	Road													
			65310 Snow Plowing	\$ 45,700.00	\$ 29,664.00	\$ -	\$ 29,664.00	\$ -				100.0%				100%
			65312 Snow Plowing Materials	\$ 12,000.00	\$ 14,613.54	\$ -	\$ 14,613.54	\$ -				100.0%				100%
			65321 Road Repair	\$ 100,000.00	\$ 11,093.99	\$ -	\$ 11,093.99	\$ -				100.0%				100%
			65350 Culverts & Drainage	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -				100.0%				100%
			65300 Road - Other	\$ 3,000.00	\$ 85.44	\$ -	\$ 85.44	\$ -				100.0%				100%
		Total 65300 - Road		\$ 167,700.00	\$ 55,456.97	\$ -	\$ 55,456.97	\$ -								
	65390		Equipment			\$ -		\$ -			87.2%		12.8%			100%
		65400	Lake Expense													
			65410 Lake Consultant	\$ 17,370.00	\$ 10,331.25	\$ 8,989.53	\$ -	\$ -	\$ 1,341.72		87.0%			13.0%		100%
			65420 Water Testing			\$ -	\$ -	\$ -								
			65420a Clubhouse Beach Water Testing	\$ 1,100.00	\$ 221.50	\$ 193.20		\$ 28.30			87.2%		12.8%			100%
			65420b West Shore Beach Water Testing	\$ 1,100.00	\$ 221.50	\$ 192.73			\$ 28.77		87.0%			13.0%		100%
		Total 65400 Water Testing		\$ 2,200.00	\$ 443.00	\$ 385.93	\$ -	\$ 28.30	\$ 28.77	\$ -						
			65440 Lake Stocking	\$ 3,000.00	\$ 2,795.75	\$ 2,432.67		\$ -	\$ 363.08		87.0%			13.0%		100%
			65450 Misc Lake Expense	\$ -		\$ -	\$ -	\$ -			100.0%					100%
			65430 Drainage	\$ 3,000.00		\$ -		\$ -	\$ -		87.0%			13.0%		
			65480 Dam	\$ 2,500.00	\$ 1,500.00	\$ 1,305.19		\$ -	\$ 194.81		87.0%			13.0%		100%
			65400 Lake Expenses - Other			\$ -	\$ -	\$ -			100.0%					100%
		Total 65400 - Lake Expense		\$ 28,070.00	\$ 15,070.00	\$ 13,113.32	\$ -	\$ 28.30	\$ 1,928.38							
	65500		Beach & Common Grounds			\$ -	\$ -	\$ -			100.0%					100%
		65500a	Clubhouse Beach Expenses	\$ 3,898.00	\$ 2,405.62	\$ 2,098.24	\$ -	\$ 307.38			87.2%		12.8%			100%
		65500b	West Shore Beach Expenses	\$ 2,015.00	\$ 906.20	\$ 788.51	\$ -	\$ -	\$ 117.69		87.0%			13.0%		100%
		65500c	Tennis Court	\$ 8,889.00	\$ 21.19			\$ 21.19					100.0%			100%
		65500	Beach & Grounds - Other	\$ 6,342.00	\$ 1,735.23	\$ 1,735.23	\$ -				100.0%					100%
		Total 65500 - Beach & Grounds		\$ 21,144.00	\$ 5,068.24	\$ 4,621.98	\$ -	\$ 328.57	\$ 117.69	\$ -						
	65600		Clubhouse Expense	\$ 33,589.00	\$ 5,475.76	\$ 4,776.09	\$ -	\$ 699.67			87.2%		12.8%			100%
			Clubhouse flooring replacement	\$ 10,000.00		\$ -		\$ -			87.2%		12.8%			
Total 65000 - Operations				\$ 328,921.00	\$ 118,266.27	\$ 57,974.28	\$ 55,456.97	\$ 2,783.54	\$ 2,051.47	\$ -	118266.27					
65002		Interest Expense														

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				BUDGET	as of 6-30-2025	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
65100	Other Types of Expenses															
	60300	Taxes		\$ 5,871.00	\$ 3,711.00	\$ 3,186.81	\$ 420.43	\$ 103.76			85.9%	11.3%	2.8%			
	65120	Insurance - Liability, D & O		\$ 17,000.00	\$ 19,736.00	\$ 14,421.12	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -			87.2%		12.8%			100%
	65160	Other Costs		\$ 100.00	\$ -	\$ -	\$ -	\$ -			87.2%		12.8%			100%
	65100	Other Types of Expenses - Other				\$ -	\$ -	\$ -			87.2%		12.8%			100%
	Total 65100 - Other Types of Expenses			\$ 25,171.00	\$ 23,447.00	\$ 17,607.93	\$ 420.43	\$ 5,155.48	\$ 263.16							
66000	Payroll Expenses			\$ 23,500.00	\$ 13,087.94	\$ 11,415.61	\$ -	\$ 1,672.33			87.2%		12.8%			100%
	66100	Payroll Software Subscription				\$ -	\$ -	\$ -			87.2%		12.8%			100%
Total 6600 - Payroll Expenses				\$23,500.00	\$13,087.94	\$ 11,415.61	\$ -	\$ 1,672.33			87.2%		12.8%			100%
68300	Travel and Meetings					\$ -		\$ -			87.2%		12.8%			
	68310	Conference, Convention, Meeting				\$ -		\$ -			87.2%		12.8%			
70000	Capital Improvement			\$ 35,000.00		\$ -	\$ -	\$ -		\$ -					100%	100%
	TOTAL EXPENSES			\$ 439,092.00	\$ 158,641.16	\$ 90,837.77	\$ 55,877.40	\$ 9,611.36	\$ 2,314.63	\$ -	158641.16					
	NET INCOME BEFORE INTER-FUND TRANSFER			\$ (62,941.08)	\$ 151,029.45	\$ 41,915.51	\$ 86,169.90	\$ 9,138.25	\$ 1,034.58	\$ 12,771.22	151029.45					
INTER-FUND TRANSFERS:				2024 GENERAL FUND ALLOCATION, CARRY OVER TO 2025:												
	Security camera improvement project			22,600.00							80.0%			20%		
	Clubhouse flooring(\$10K total: \$6K from Reserve, \$4K from General Checking)			4,000.00							88.0%		12.0%			
	Tennis Court repair(\$6950 total: \$5K from Reserve, \$1950 from General Checking)			1,950.00									100.0%			
	Road, carry over based on estimations to year end 2024			20,295.98								100.0%				
	MP Pro Rata Share, 2024 deficit carry over			(3,939.54)												
	2025 RESERVE CONTRIBUTIONS & DRAWS:															
	Contribution to Lake Reserve			(11,835.66)												
	Contribution to Tennis Reserve)			(1,000.00)												
	contribution to Building Reserve; 88:12 Lake:Member			(10,185.75)							88.0%		12.0%			
Draw from Building Reserve \$9K flooring; \$10K ADA; \$20K parking lot; 88:12 Lake:Member				39,000.00							88.0%		12.0%			
	Contribution to Road Reserve			(18,313.94)												
	Capital Improvement withdrawn from CapImp Fund			20,370.00												
	NET INCOME / (LOSS)			\$0.01	\$151,029.45	\$41,915.51	\$86,169.90	\$9,138.25	\$1,034.58	\$12,771.22	151029.45					
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 (60/462)																
4 Security Cameras (split among 5 areas, ie: W. Shore = 1/5)																
5 Catch up contributions for 2020, '21, '22, and '23 for \$5000 tennis court maintenance in spring '25 ('24 contribution to be made Jan '25)																
6 \$3,295 Estimated 2024 taxes (from Anne Weaver based on our 2024 Projections to year end.																
(\$724) Estimated tax payments paid out in 2024																
\$2,571 Estimated taxes still due at filing for 2024																
\$3,300 We should expect that Anne will create estimated tax payments for us for 2025																
\$5,871 is really what should be budgeted for taxes that will be incurred in fiscal year 2025																
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.																