

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

			BUDGET	as of 5-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					TOTAL	
										LAKE	ROAD	MEMBER	W SHORE	CAP IMP		
INCOME																
45000	Investments									44.0428%	50.7428%	5.2144%				100%
	45010	Dividends	\$ 11,000.00	\$ 4,701.45	\$ 4,022.70	\$ 419.45	\$ 259.30			as entered from each reserve statement						
	45030	Interest - Savings, Short-Term CD	\$ 150.00	\$ 67.95	\$ 25.62	\$ 9.38			\$ 32.95	as entered from each reserve statement						
	45035	Building Reserve Interest	\$ 50.00	\$ 33.83	\$ 30.25		\$ 3.58			89.4%		10.6%				100%
Total 45000 - Investments			\$ 11,200.00	\$ 4,803.23	\$ 4,078.57	\$ 428.83	\$ 262.88		\$ 32.95	4803.23						
46400	Other Types of Income		\$ 3,000.00		\$ -		\$ -			89.4%		10.6%				
	46401	Clubhouse Usage fees	\$ 900.00	\$ 1,000.00	\$ 894.14		\$ 105.86			89.4%		10.6%				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	\$ -	\$ -	\$ -	\$ -			44.0%	50.7%	5.2%				
	46440	Rental annual administrative fee	\$ 1,350.00	\$ 300.00	\$ 132.13	\$ 152.23	\$ 15.64			44.0%	50.7%	5.2%				100%
	46445	Rental annual lease fee	\$ 1,000.00	\$ 100.00	\$ 44.04	\$ 50.74	\$ 5.21			44.0%	50.7%	5.2%				100%
	46430	Miscellaneous Revenue		\$ 300.86		\$ 300.86				as entered based on entry details						
	46450	Resale Certificate	\$ 5,400.00	\$ 1,000.00	\$ 440.43	\$ 507.43	\$ 52.14			44.0428%	50.743%	5.214%				100%
	46460	Capital Improvement Fees	\$ 22,000.00	\$ 9,310.86	\$ -	\$ -	\$ -	\$ -	\$ 9,310.86						100%	100%
	46480	Court Filing Fees	\$ 1,000.00	\$ 141.75	\$ 141.75	\$ -	\$ -			100.0%						100%
	46490	Returned Check Charges		\$ 8.94	\$ 3.94	\$ 4.54	\$ 0.47			44.043%	50.7%	5.2%				
Total 46400 - Other Types of Income			\$ 37,025.00	\$ 12,202.41	\$ 1,656.43	\$ 1,015.80	\$ 219.33	\$ -	\$ 9,310.86	12202.41						
47200	WLLA Assessment Income															
	47230	Lake Assessment Income	\$ 143,350.00	\$ 113,505.36	\$ 113,505.36	\$ -	\$ -			100.0%						100%
	47231	Assessment Income (Spongy Moth Suppression)		\$ 476.72	\$ 476.72					100.0%						
	47232	Road Assessment Income	\$ 110,800.00	\$ 89,189.72	\$ -	\$ 89,189.72	\$ -				100.0%					100%
	47233	Amenity Access Fee	\$ 50,250.00	\$ 42,131.78	\$ -	\$ 42,131.78	\$ -				100.0%					
	47235	Membership Income	\$ 19,600.00	\$ 13,494.80	\$ -	\$ -	\$ 13,494.80					100.0%				100%
	47250	Finance Charges	\$ 12,000.00	\$ 2,778.05	\$ 1,223.54	\$ 1,409.67	\$ 144.85			44.043%	50.743%	5.214%				100%
	47200	WLLA Assessment Income - Other		\$ -	\$ -	\$ -	\$ -			44.043%	50.743%	5.214%				100%
Total 47200 - Assessment Income			\$ 336,000.00	\$ 261,576.43	\$ 115,205.62	\$ 132,731.17	\$ 13,639.65			261576.43						
47236	West Shore Beach Income		\$ 4,679.26	\$ 1,467.99	\$ -			\$ 1,467.99							100%	100%
49900	Uncategorized Income				\$ -	\$ -	\$ -			100.000%						
TOTAL INCOME			\$ 388,904.26	\$ 280,050.06	\$ 120,940.61	\$ 134,175.79	\$ 14,121.86	\$ 1,467.99	\$ 9,343.81	280050.06						
EXPENSES																
62100	Professional Services															
	62100	Professional Services - Other			\$ -	\$ -	\$ -			100.0%						100%
	62110	Accounting Fees	\$ 7,500.00	\$ 8,875.00	\$ 8,875.00	\$ -	\$ -			100.0%						100%
	62140	Legal Fees	\$ 12,000.00	\$ 192.50	\$ 192.50	\$ -	\$ -			100.0%						100%
	62141	Special Counsel								100.0%						100%
	62142	Legal Expenses	\$ 5,000.00	\$ 1,600.00	\$ 1,600.00					100.0%						100%
Total 62100 - Professional Services			\$ 24,500.00	\$ 10,667.50	\$ 10,667.50	\$ -	\$ -									
65000	Operations															
	65001	Miscellaneous Expense: Community Development Study	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -			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 5-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
65020		Postage, Mailing Service		\$ 1,800.00	\$ 831.19	\$ 831.19	\$ -	\$ -			100.0%					100%
65030		Printing and Copying		\$ 500.00	\$ -	\$ -	\$ -	\$ -			89.4%		10.6%			
65035		Software		\$ 2,400.00	\$ 127.19	\$ 113.73	\$ -	\$ 13.46			89.4%		10.6%			
65040		Supplies		\$ 200.00		\$ -	\$ -	\$ -			89.4%		10.6%			100%
65045		Office		\$ 3,400.00	\$ 627.26	\$ 560.86	\$ -	\$ 66.40			89.4%		10.6%			100%
65050		Telephone, Telecommunications		\$ 1,450.00	\$ 550.80	\$ 492.49	\$ -	\$ 58.31			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	\$ 2,453.97	\$ 2,194.19	\$ -	\$ 259.78			89.4%		10.6%			100%
65075		Trash Removal				\$ -	\$ -	\$ -			89.4%		10.6%			100%
	65075a	Clubhouse Beach Trash Removal		\$84.00		\$ -		\$ -			89.4%		10.6%			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%					
	65075	Trash Removal - Other		\$400.00	\$239.03	\$ 213.73	\$ -	\$ 25.30	\$ -	\$ -	89.4%		10.6%			100%
	Total 65075 - Trash Removal			\$736.00	\$239.03	\$ 213.73	\$0.00	\$ 25.30	\$0.00	\$0.00						
65080		Security		\$ 5,000.00	\$ 267.55	\$ 239.23	\$ -	\$ 28.32			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				\$ -	\$ -	\$ -			44.0%	50.7%	5.2%			100%
	65091	Merchant Account Fees			\$ 50.00	\$ 22.02	\$ 25.37	\$ 2.61			44.0%	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	\$ 7,563.75	\$ 6,581.44	\$ -	\$ -	\$ 982.31		87.0%			13.0%		100%
		65420 Water Testing			\$ 42.58	\$ 42.58	\$ -	\$ -			100.0%					
		65420a Clubhouse Beach Water Testing		\$ 1,200.00		\$ -		\$ -			89.4%		10.6%			100%
		65420b West Shore Beach Water Testing		\$ 1,200.00		\$ -			\$ -		87.0%			13.0%		100%
	Total 65400 Water Testing			\$ 2,400.00	\$ 42.58	\$ 42.58	\$ -	\$ -	\$ -	\$ -						
		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	\$ 1,914.38	\$ 1,665.76		\$ -	\$ 248.62		87.0%			13.0%		100%
		65400 Lake Expenses - Other				\$ -	\$ -	\$ -			100.0%					100%
	Total 65400 - Lake Expense			\$ 27,120.00	\$ 9,520.71	\$ 8,289.78	\$ -	\$ -	\$ 1,230.93							
65500		Beach & Common Grounds				\$ -	\$ -	\$ -			100.0%					100%
	65500a	Clubhouse Beach Expenses		\$ 3,000.00	\$ 2,160.07	\$ 1,931.40	\$ -	\$ 228.67			89.4%		10.6%			100%
	65500b	West Shore Beach Expenses		\$ 11,500.00	\$ 747.25	\$ 559.05		\$ -	\$ 188.20		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 5-31-2026	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL	
	65500	Beach & Grounds - Other	\$ 6,342.00	\$ 451.49	\$ 451.49	\$ -			100.0%					100%	
		Total 65500 - Beach & Grounds	\$ 20,892.00	\$ 3,358.81	\$ 2,941.94	\$ -	\$ 228.67	\$ 188.20	\$ -						
	65600	Clubhouse Expense	\$ 2,500.00	\$ 1,684.63	\$ 1,506.29	\$ -	\$ 178.34			89.4%	10.6%			100%	
		Clubhouse flooring replacement	\$ 10,000.00		\$ -	\$ -				89.4%	10.6%				
		Total 65000 - Operations	\$ 266,788.00	\$ 60,562.20	\$ 17,413.95	\$ 40,866.93	\$ 862.20	\$ 1,419.13	\$ -	60562.20					
65002		Interest Expense													
65100		Other Types of Expenses													
	60300	Taxes	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -			85.5%	9.0%	5.5%			
												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	\$ 8,596.27	\$ 7,686.26	\$ -	\$ 910.01			89.4%	10.6%			100%	
	66100	Payroll Software Subscription			\$ -	\$ -	\$ -			89.4%	10.6%			100%	
		Total 6600 - Payroll Expenses	\$23,500.00	\$8,596.27	\$ 7,686.26	\$ -	\$ 910.01			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	\$ 100,941.97	\$ 52,123.68	\$ 40,866.93	\$ 6,279.48	\$ 1,671.88	\$ -	100941.97					
		NET INCOME BEFORE INTER-FUND TRANSFER	\$ 7,516.26	\$ 179,108.09	\$ 68,816.93	\$ 93,308.86	\$ 7,842.38	\$ (203.89)	\$ 9,343.81	179108.09					
INTER-FUND TRANSFERS:		<u>2026 RESERVE CONTRIBUTIONS & DRAWS:</u>													
		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	\$179,108.09	\$68,816.93	\$93,308.86	\$7,842.38	-\$203.89	\$9,343.81	179108.09					
		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.													