

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

					BUDGET	as of 9-30-2025	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					TOTAL
												LAKE	ROAD	MEMBER	W SHORE	CAP IMP	
		INCOME															
45000		Investments										46.1779%	¹ 47.7558%	¹ 6.0663%	¹		100%
	45010		Dividends			\$ 9,750.95	\$ 8,208.40	\$ 1,219.03	\$ 323.52			as entered from each reserve statement					
	45030		Interest - Savings, Short-Term CD		\$ 10,250.00	\$ 89.87	\$ 36.20	\$ 11.65			\$ 42.02	as entered from each reserve statement					
	45035		Building Reserve Interest			\$ 43.67	\$ 38.60		\$ 5.07			88.4%		11.6%			100%
Total 45000 - Investments					\$ 10,250.00	\$ 9,884.49	\$ 8,283.20	\$ 1,230.68	\$ 328.59		\$ 42.02	9884.49					
46400		Other Types of Income				\$ 4,150.56	\$ 3,668.62		\$ 481.94			88.4%		11.6%			
	46401		Clubhouse Usage fees		\$ 600.00	\$ 646.00	\$ 570.99		\$ 75.01			88.4%	²	11.6%	²		100%
	46403		Social Income				\$ -	\$ -	\$ -			100.0%					100%
	46403a		Program Committee		\$ 2,200.00	\$ 606.00			\$ 606.00					100.0%			100%
	46404		Women's Club Donations		\$ 100.00	\$ 66.00	\$ -	\$ -	\$ 66.00					100.0%			100%
	46420		Advertisement Sales		\$ 100.00	\$ -	\$ -	\$ -	\$ -			46.2%	47.8%	6.1%			
	46440		Rental annual administrative fee		\$ 1,350.00	\$ 1,050.00	\$ 484.87	\$ 501.44	\$ 63.70			46.2%	47.8%	6.1%			100%
	46445		Rental annual lease fee		\$ 1,000.00	\$ 900.00	\$ 415.60	\$ 429.80	\$ 54.60			46.2%	47.8%	6.1%			100%
	46430		Miscellaneous Revenue			\$ 100.00		\$ 100.00				as entered based on entry details					
	46450		Resale Certificate		\$ 4,200.00	\$ 4,800.00	\$ 2,216.54	\$ 2,292.28	\$ 291.18			46.1779%	47.756%	6.066%			100%
	46460		Capital Improvement Fees		\$ 14,600.00	\$ 20,305.00	\$ -	\$ -	\$ -	\$ -	\$ 20,305.00					100%	100%
	46480		Court Filing Fees		\$ 1,000.00	\$ 3,826.14	\$ 3,826.14	\$ -	\$ -			100.0%					100%
	46490		Returned Check Charges			\$ -	\$ -	\$ -	\$ -			46.178%	47.8%	6.1%			
Total 46400 - Other Types of Income					\$ 25,150.00	\$ 36,449.70	\$ 11,182.76	\$ 3,323.52	\$ 1,638.43	\$ -	\$ 20,305.00	36449.70					
47200		WLLA Assessment Income															
	47230		Lake Assessment Income		\$ 141,000.00	\$ 133,537.07	\$ 133,537.07	\$ -	\$ -			100.0%					100%
	47231		Assessment Income (Spongy Moth Suppression)			\$ 13,870.59	\$ 13,870.59					100.0%					
	47232		Road Assessment Income		\$ 107,000.00	\$ 104,584.79	\$ -	\$ 104,584.79	\$ -				100.0%				100%
	47233		Amenity Access Fee		\$ 49,300.00	\$ 47,883.79	\$ -	\$ 47,883.79	\$ -				100.0%				
	47235		Membership Income		\$ 19,300.00	\$ 19,357.03	\$ -	\$ -	\$ 19,357.03					100.0%			100%
	47250		Finance Charges		\$ 12,000.00	\$ 12,150.15	\$ 5,618.16	\$ 5,786.25	\$ 745.74			46.239%	47.623%	6.138%			100%
	47200		WLLA Assessment Income - Other			\$ -	\$ -	\$ -	\$ -			46.239%	47.623%	6.138%			100%
Total 47200 - Assessment Income					\$ 328,600.00	\$ 331,383.42	\$ 153,025.82	\$ 158,254.83	\$ 20,102.77			331383.42					
47236		West Shore Beach Income			\$ 12,150.92	³ 4,021.27	\$ -			\$ 4,021.27					100%		100%
49900		Uncategorized Income (spongy moth grant)				\$ 7,593.00	\$ 7,593.00	\$ -	\$ -			100.000%					
				TOTAL INCOME	\$ 376,150.92	\$ 389,331.88	\$ 180,084.77	\$ 162,809.03	\$ 22,069.79	\$ 4,021.27	\$ 20,347.02	389331.88					
		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	\$ 2,650.95	\$ 2,650.95	\$ -	\$ -			100.0%					100%
	62141		Special Counsel									100.0%					100%
	62142		Legal Expenses		\$ 5,000.00	\$ 2,970.00	\$ 2,970.00					100.0%					100%
Total 62100 - Professional Services					\$ 26,500.00	\$ 5,995.95	\$ 5,995.95	\$ -	\$ -								
65000		Operations															
	65001		Miscellaneous Expense: Spongy Moth Suppression			⁴ 23,034.95	\$ 23,034.95	\$ -	\$ -			100.0%					100%
	65010		Books, Subscriptions, Reference		\$ 410.00	\$ 333.25	\$ 294.55	\$ -	\$ 38.70			88.4%		11.6%			100%
	65020		Postage, Mailing Service		\$ 1,200.00	\$ 1,207.31	\$ 1,207.31	\$ -	\$ -			100.0%					100%
	65030		Printing and Copying		\$ 500.00	\$ -	\$ -	\$ -	\$ -			88.4%		11.6%			
	65035		Software		\$ 1,510.00	\$ 2,183.52	\$ 1,929.98		\$ 253.54			88.4%		11.6%			

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

					BUDGET	as of 9-30-2025	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
	65040		Supplies		\$ 200.00		\$ -	\$ -	\$ -			88.4%		11.6%			100%
	65045		Office		\$ 3,400.00	\$ 1,408.42	\$ 1,244.88	\$ -	\$ 163.54			88.4%		11.6%			100%
	65050		Telephone, Telecommunications		\$ 1,300.00	\$ 1,082.93	\$ 957.19	\$ -	\$ 125.74			88.4%		11.6%			100%
		65060a	Program Committee		\$ 2,200.00	\$ 1,878.66	\$ -	\$ -	\$ 1,878.66					100.0%			100%
		65060b	Nominating Committee		\$ 300.00	\$ -	\$ -	\$ -	\$ -								
		Total 65060 - Social			\$ 2,500.00	\$ 1,878.66	\$ -	\$ -	\$ 1,878.66	\$ -	\$ -						
	65070		Utilities		\$ 7,600.00	\$ 4,258.05	\$ 3,763.63	\$ -	\$ 494.42			88.4%		11.6%			100%
	65075		Trash Removal				\$ -	\$ -	\$ -			88.4%		11.6%			100%
		65075a	Clubhouse Beach Trash Removal		\$67.00	\$83.99	\$ 74.24		\$ 9.75			88.4%		11.6%			100%
		65075b	West Shore Beach Trash Removal		\$67.00	\$83.99	\$ 73.08			\$ 10.91		87.0%	³		13.0%	³	100%
		65075c	Tennis Court Trash Removal		\$67.00	\$83.98	\$ -	\$ -	\$ 83.98					100.0%			100%
		65075d	Beach & Grounds Trash Removal		\$67.00	\$83.99	\$ 83.99					100.0%					
		65075	Trash Removal - Other		\$430.00	\$222.12	\$ 196.33	\$ -	\$ 25.79	\$ -	\$ -	88.4%		11.6%			100%
		Total 65075 - Trash Removal			\$698.00	\$558.07	\$ 427.64	\$0.00	\$ 119.52	\$10.91	\$0.00						
	65080		Security		\$ 400.00	\$ 369.00	\$ 326.15	\$ -	\$ 42.85			88.4%		11.6%			100%
			Security Cameras (split among 5 areas)		\$ 45,200.00		\$ -			\$ -		80.0%	⁵		20.0%	⁴	
	65085		Repairs (office)		\$ 3,500.00	\$ 6,315.67	\$ 5,582.33	\$ -	\$ 733.34			88.4%		11.6%			100%
	65090		Bank Service Charges				\$ -	\$ -	\$ -			46.2%	47.8%	6.1%			100%
		65090	Bank Service Charges - other		\$ -	\$ -	\$ -	\$ -	\$ -			46.2%	47.8%	6.1%			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	\$ 111,709.79	\$ -	\$ 111,709.79	\$ -				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	\$ 156,072.77	\$ -	\$ 156,072.77	\$ -								
	65390		Equipment				\$ -		\$ -			88.4%		11.6%			100%
		65400	Lake Expense														
			65410 Lake Consultant		\$ 17,370.00	\$ 18,450.00	\$ 16,053.90	\$ -	\$ -	\$ 2,396.10		87.0%			13.0%		100%
			65420 Water Testing				\$ -	\$ -	\$ -								
			65420a Clubhouse Beach Water Testing		\$ 1,100.00	\$ 1,107.50	\$ 978.90		\$ 128.60			88.4%		11.6%			100%
			65420b West Shore Beach Water Testing		\$ 1,100.00	\$ 1,107.50	\$ 963.67			\$ 143.83		87.0%			13.0%		100%
		Total 65400 Water Testing			\$ 2,200.00	\$ 2,215.00	\$ 1,942.57	\$ -	\$ 128.60	\$ 143.83	\$ -						
			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	\$ 2,000.00	\$ 1,740.26		\$ -	\$ 259.74		87.0%			13.0%		100%
			65400 Lake Expenses - Other				\$ -	\$ -	\$ -			100.0%					100%
		Total 65400 - Lake Expense			\$ 28,070.00	\$ 25,460.75	\$ 22,169.39	\$ -	\$ 128.60	\$ 3,162.76							
	65500		Beach & Common Grounds				\$ -	\$ -	\$ -			100.0%					100%
			65500a Clubhouse Beach Expenses		\$ 3,898.00	\$ 3,184.33	\$ 2,814.58	\$ -	\$ 369.75			88.4%		11.6%			100%
			65500b West Shore Beach Expenses		\$ 2,015.00	\$ 1,584.22	\$ 1,378.48	\$ -	\$ -	\$ 205.74		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	\$ 2,959.53	\$ 2,959.53	\$ -				100.0%					100%
		Total 65500 - Beach & Grounds			\$ 21,144.00	\$ 7,749.27	\$ 7,152.59	\$ -	\$ 390.94	\$ 205.74	\$ -						
	65600		Clubhouse Expense		\$ 33,589.00	\$ 6,354.93	\$ 5,617.03	\$ -	\$ 737.90			88.4%		11.6%			100%
			Clubhouse flooring replacement		\$ 10,000.00		\$ -		\$ -			88.4%		11.6%			
Total 65000 - Operations					\$ 328,921.00	\$ 238,267.55	\$ 73,707.62	\$ 156,072.77	\$ 5,107.75	\$ 3,379.41	\$ -	238267.55					
65002		Interest Expense															

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

				BUDGET	as of 9-30-2025	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	⁷ \$ 4,532.78	\$ 3,814.68	\$ 566.77	\$ 151.33			84.2%	12.5%	3.3%			
	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	\$ 1,383.00	\$ 1,222.41	\$ -	\$ 160.59			88.4%		11.6%			100%
	65160	Other Costs		\$ 100.00	\$ -	\$ -	\$ -	\$ -			88.4%		11.6%			100%
	65100	Other Types of Expenses - Other				\$ -	\$ -	\$ -			88.4%		11.6%			100%
	Total 65100 - Other Types of Expenses			\$ 25,171.00	\$ 25,651.78	\$ 19,458.22	\$ 566.77	\$ 5,363.64	\$ 263.16							
66000	Payroll Expenses			\$ 23,500.00	\$ 18,485.52	\$ 16,339.08	\$ -	\$ 2,146.44			88.4%		11.6%			100%
	66100	Payroll Software Subscription				\$ -	\$ -	\$ -			88.4%		11.6%			100%
Total 6600 - Payroll Expenses				\$23,500.00	\$18,485.52	\$ 16,339.08	\$ -	\$ 2,146.44			88.4%		11.6%			100%
68300	Travel and Meetings					\$ -		\$ -			88.4%		11.6%			
	68310	Conference, Convention, Meeting				\$ -		\$ -			88.4%		11.6%			
70000	Capital Improvement			\$ 35,000.00		\$ -	\$ -	\$ -		\$ -					100%	100%
	TOTAL EXPENSES			\$ 439,092.00	\$ 288,400.80	\$ 115,500.87	\$ 156,639.54	\$ 12,617.82	\$ 3,642.57	\$ -	288400.80					
	NET INCOME BEFORE INTER-FUND TRANSFER			\$ (62,941.08)	\$ 100,931.08	\$ 64,583.90	\$ 6,169.49	\$ 9,451.97	\$ 378.70	\$ 20,347.02	100931.08					
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	\$100,931.08	\$64,583.90	\$6,169.49	\$9,451.97	\$378.70	\$20,347.02	100931.08					
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/WL, PALS and MP property owners (60/462)																
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 \$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.																