

Walker Lake Shores Landowners Association
 LAKE-ROAD-MEMBER: Budget vs Actual as of October 31, 2025

					BUDGET	as of 10-31-2025	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					TOTAL
												LAKE	ROAD	MEMBER	W SHORE	CAP IMP	
		INCOME															
45000		Investments										46.1694%	¹ 47.7881%	¹ 6.0425%			100%
	45010		Dividends			\$ 10,865.47	\$ 9,109.73	\$ 1,383.66	\$ 372.08			as entered from each reserve statement					
	45030		Interest - Savings, Short-Term CD		\$ 10,250.00	\$ 100.98	\$ 40.23	\$ 12.94			\$ 47.81	as entered from each reserve statement					
	45035		Building Reserve Interest			\$ 48.62	\$ 42.99		\$ 5.63			88.4%		11.6%			100%
Total 45000 - Investments					\$ 10,250.00	\$ 11,015.07	\$ 9,192.95	\$ 1,396.60	\$ 377.71		\$ 47.81	11015.07					
46400		Other Types of Income				\$ 4,150.56	\$ 3,670.21		\$ 480.35			88.4%		11.6%			
	46401		Clubhouse Usage fees		\$ 600.00	\$ 816.00	\$ 721.56		\$ 94.44			88.4%	²	11.6%	²		100%
	46403		Social Income				\$ -	\$ -	\$ -			100.0%					100%
	46403a		Program Committee		\$ 2,200.00	\$ 2,201.00			\$ 2,201.00					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%	6.0%			
	46440		Rental annual administrative fee		\$ 1,350.00	\$ 1,050.00	\$ 484.78	\$ 501.77	\$ 63.45			46.2%	47.8%	6.0%			100%
	46445		Rental annual lease fee		\$ 1,000.00	\$ 900.00	\$ 415.52	\$ 430.09	\$ 54.38			46.2%	47.8%	6.0%			100%
	46430		Miscellaneous Revenue			\$ 100.00		\$ 100.00				as entered based on entry details					
	46450		Resale Certificate		\$ 4,200.00	\$ 5,600.00	\$ 2,585.49	\$ 2,676.13	\$ 338.38			46.1694%	47.788%	6.043%			100%
	46460		Capital Improvement Fees		\$ 14,600.00	\$ 21,245.00	\$ -	\$ -	\$ -	\$ -	\$ 21,245.00					100%	100%
	46480		Court Filing Fees		\$ 1,000.00	\$ 3,826.14	\$ 3,826.14	\$ -	\$ -			100.0%					100%
	46490		Returned Check Charges			\$ -	\$ -	\$ -	\$ -			46.169%	47.8%	6.0%			
Total 46400 - Other Types of Income					\$ 25,150.00	\$ 39,954.70	\$ 11,703.71	\$ 3,708.00	\$ 3,297.99	\$ -	\$ 21,245.00	39954.70					
47200		WLLA Assessment Income															
	47230		Lake Assessment Income		\$ 141,000.00	\$ 134,169.26	\$ 134,169.26	\$ -	\$ -			100.0%					100%
	47231		Assessment Income (Spongy Moth Suppression)			\$ 13,871.07	\$ 13,871.07					100.0%					
	47232		Road Assessment Income		\$ 107,000.00	\$ 105,133.19	\$ -	\$ 105,133.19	\$ -				100.0%				100%
	47233		Amenity Access Fee		\$ 49,300.00	\$ 48,097.35	\$ -	\$ 48,097.35	\$ -				100.0%				
	47235		Membership Income		\$ 19,300.00	\$ 19,375.10	\$ -	\$ -	\$ 19,375.10					100.0%			100%
	47250		Finance Charges		\$ 12,000.00	\$ 12,394.90	\$ 5,722.65	\$ 5,923.29	\$ 748.96			46.169%	47.788%	6.043%			100%
	47200		WLLA Assessment Income - Other			\$ -	\$ -	\$ -	\$ -			46.169%	47.788%	6.043%			100%
Total 47200 - Assessment Income					\$ 328,600.00	\$ 333,040.87	\$ 153,762.98	\$ 159,153.83	\$ 20,124.06			333040.87					
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	\$ 395,624.91	\$ 182,252.64	\$ 164,258.43	\$ 23,799.76	\$ 4,021.27	\$ 21,292.81	395624.91					
		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	\$ 4,115.56	\$ 4,115.56	\$ -	\$ -			100.0%					100%
	62141		Special Counsel									100.0%					100%
	62142		Legal Expenses		\$ 5,000.00	\$ 3,236.70	\$ 3,236.70					100.0%					100%
Total 62100 - Professional Services					\$ 26,500.00	\$ 7,727.26	\$ 7,727.26	\$ -	\$ -								
65000		Operations															
	65001		Miscellaneous Expense: Spongy Moth Suppression			⁴ 23,034.95	\$ 23,034.95	\$ -	\$ -			100.0%					100%
	65010		Books, Subscriptions, Reference		\$ 410.00	\$ 412.50	\$ 364.76	\$ -	\$ 47.74			88.4%		11.6%			100%
	65020		Postage, Mailing Service		\$ 1,200.00	\$ 1,285.31	\$ 1,285.31	\$ -	\$ -			100.0%					100%
	65030		Printing and Copying		\$ 500.00	\$ -	\$ -	\$ -	\$ -			88.4%		11.6%			
	65035		Software		\$ 1,510.00	\$ 2,353.01	\$ 2,080.69		\$ 272.32			88.4%		11.6%			

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				BUDGET	as of 10-31-2025	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	\$ 1,776.00	\$ 1,570.46	\$ -	\$ 205.54		88.4%		11.6%			100%
	65050		Telephone, Telecommunications		\$ 1,300.00	\$ 1,082.93	\$ 957.60	\$ -	\$ 125.33		88.4%		11.6%			100%
		65060a	Program Committee		\$ 2,200.00	\$ 2,028.66	\$ -	\$ -	\$ 2,028.66				100.0%			100%
		65060b	Nominating Committee		\$ 300.00	\$ -	\$ -	\$ -	\$ -							
		Total 65060 - Social			\$ 2,500.00	\$ 2,028.66	\$ -	\$ -	\$ 2,028.66	\$ -	\$ -					
	65070		Utilities		\$ 7,600.00	\$ 4,501.47	\$ 3,980.51	\$ -	\$ 520.96		88.4%		11.6%			100%
	65075		Trash Removal				\$ -	\$ -	\$ -		88.4%		11.6%			100%
		65075a	Clubhouse Beach Trash Removal		\$67.00	\$83.99	\$ 74.27		\$ 9.72		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	\$280.42	\$ 247.97	\$ -	\$ 32.45	\$ -	88.4%		11.6%			100%
		Total 65075 - Trash Removal			\$698.00	\$616.37	\$ 479.31	\$0.00	\$ 126.15	\$10.91	\$0.00					
	65080		Security		\$ 400.00	\$ 369.00	\$ 326.30	\$ -	\$ 42.70		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	\$ 5,584.75	\$ -	\$ 730.92		88.4%		11.6%			100%
	65090		Bank Service Charges				\$ -	\$ -	\$ -		46.2%	47.8%	6.0%			100%
		65090	Bank Service Charges - other		\$ -	\$ -	\$ -	\$ -	\$ -		46.2%	47.8%	6.0%			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	\$ 979.33		\$ 128.17		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	\$ 1,943.00	\$ -	\$ 128.17	\$ 143.83	\$ -					
			65440 Lake Stocking		\$ 3,000.00	\$ 2,793.75	\$ 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	\$ 22,169.82	\$ -	\$ 128.17	\$ 3,162.76						
	65500		Beach & Common Grounds				\$ -	\$ -	\$ -		100.0%					100%
			65500a Clubhouse Beach Expenses		\$ 3,898.00	\$ 3,184.33	\$ 2,815.81	\$ -	\$ 368.52		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	⁶ \$ 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	\$ 7,153.81	\$ -	\$ 389.71	\$ 205.74	\$ -					
	65600		Clubhouse Expense		\$ 33,589.00	\$ 6,354.93	\$ 5,619.47	\$ -	\$ 735.46		88.4%		11.6%			100%
			Clubhouse flooring replacement		\$ 10,000.00		\$ -		\$ -		88.4%		11.6%			
Total 65000 - Operations					\$ 328,921.00	\$ 239,413.59	\$ 74,607.75	\$ 156,072.77	\$ 5,353.66	\$ 3,379.41	\$ -	239413.59				
65002		Interest Expense														

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				BUDGET	as of 10-31-2025	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	\$ 3,799.46	\$ 577.22	\$ 156.11			83.8%	12.7%	3.4%			
		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	\$ 1,222.94	\$ -	\$ 160.06			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	\$ 19,443.52	\$ 577.22	\$ 5,367.89	\$ 263.16							
66000		Payroll Expenses		\$ 23,500.00	\$ 19,946.36	\$ 17,637.95	\$ -	\$ 2,308.41			88.4%		11.6%			100%
	66100	Payroll Software Subscription				\$ -	\$ -	\$ -			88.4%		11.6%			100%
Total 6600 - Payroll Expenses				\$23,500.00	\$19,946.36	\$ 17,637.95	\$ -	\$ 2,308.41			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	\$ 292,738.99	\$ 119,416.48	\$ 156,649.99	\$ 13,029.95	\$ 3,642.57	\$ -	292738.99					
			NET INCOME BEFORE INTER-FUND TRANSFER	\$ (62,941.08)	\$ 102,885.92	\$ 62,836.16	\$ 7,608.44	\$ 10,769.81	\$ 378.70	\$ 21,292.81	102885.92					
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	\$102,885.92	\$62,836.16	\$7,608.44	\$10,769.81	\$378.70	\$21,292.81	102885.92					
			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.													