

					BUDGET	TOTAL as of 8-31-19	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	%					
												LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
		INCOME															
4444		Bad Debt / Write-Off				\$ -	\$ -	\$ -	\$ -			54.8% *	38.8% *	6.4% *			100%
45000		Investments															0%
	45030		Interest - Savings, Short-Term CD	\$220.00	\$ 120.52	\$ 120.52	\$ -	\$ -				100.0%					100%
Total 45000 - Investments				\$220.00	\$ 120.52	\$ 120.52	\$ -	\$ -									
46400		Other Types of Income															
	46401		Clubhouse Usage fees	\$900.00	\$ 350.00	\$ -	\$ -	\$ 350.00						100.0%			100%
	46403		Social Income			\$ -	\$ -	\$ -				100.0%					100%
		46403a	Program Committee	\$600.00	\$ 910.00	\$ -	\$ -	\$ 910.00						100.0%			100%
		46403b	Nominating Committee	\$90.00		\$ -	\$ -	\$ -						100.0%			100%
	46404		Women's Club Donations	\$200.00		\$ -	\$ -	\$ -						100.0%			100%
	46420		Advertisement Sales		\$ 700.00	\$ 383.53	\$ 271.60	\$ 44.86				54.8%	38.8%	6.4%			
	46440		Rental annual administrative fee	\$450.00	\$ 600.00	\$ 328.74	\$ 232.80	\$ 38.46				54.8%	38.8%	6.4%			100%
	46445		Rental annual lease fee	\$600.00	\$ 500.00	\$ 273.95	\$ 194.00	\$ 32.05				54.8%	38.8%	6.4%			100%
	46430		Miscellaneous Revenue			\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
	46450		Resale Certificate	\$4,850.00	\$ 2,600.00	\$ 1,424.56	\$ 1,008.80	\$ 166.64				54.8%	38.8%	6.4%			100%
	46460		Capital Improvement Fees	\$9,800.00	\$ 5,775.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,775.00					100%	100%
	46470		Interest Checking & CD	\$1.28	\$ 2.61	\$ 1.83	\$ -	\$ 0.78				70.0%		30.0%			100%
	46480		Court Filing Fees		\$ 112.25	\$ 61.50	\$ 43.55	\$ 7.19				54.8%	38.8%	6.4%			100%
	46400		Other Types of Income - Other			\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
Total 46400 - Other Types of Income				\$17,491.28	\$ 11,549.86	\$ 2,474.12	\$ 1,750.76	\$ 1,549.98	\$ -	\$ 5,775.00	11549.86						
47200		WLLA Assessment Income															
	472033		4% Discount	\$0.00	\$ -	\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
	472034		5% Discount	\$0.00	\$ -	\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
	472035		2% Discount	\$0.00	\$ -	\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
	47230		Lake Assessment Income	\$115,450.00	\$ 119,877.38	\$ 119,877.38	\$ -	\$ -				100.0%					100%
	47231		Assessment Income			\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
	144232		Road Assessment Income	\$88,500.00	\$ 84,891.19	\$ -	\$ 84,891.19	\$ -					100.0%				100%
	47235		Membership Income	\$17,250.00	\$ 14,022.85	\$ -	\$ -	\$ 14,022.85						100.0%			100%
	47240		Balance Prior to to 2011 Income			\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
	47250		Finance Charges	\$5,320.00	\$ 3,713.43	\$ 2,034.61	\$ 1,440.81	\$ 238.00				54.8%	38.8%	6.4%			100%
	47200		WLLA Assessment Income - Other		\$ (320.00)	\$ (175.33)	\$ (124.16)	\$ (20.51)				54.8%	38.8%	6.4%			100%
Total 47200 - Assessment Income				\$226,520.00	\$ 222,184.85	\$ 121,736.66	\$ 86,207.84	\$ 14,240.34				222184.85					
47236		West Shore Beach Income		\$360.00	\$ 1,599.11	\$ -			\$ 1,599.11						100%		100%
47300		Lot Sales				\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
49900		Uncatagorized Income			\$ 500.00	\$ 350.00	\$ -	\$ 150.00				70.0%		30.0%			100%
				TOTAL INCOME	\$244,591.28	\$ 235,954.34	\$ 124,681.31	\$ 87,958.60	\$ 15,940.33	\$ 1,599.11	\$ 5,775.00	235954.34					
		EXPENSES															
62100		Professional Services															
	62100		Professional Services - Other				\$ -	\$ -	\$ -			100.0%					100%
	62110		Accounting Fees	\$7,500.00	\$ 460.00	\$ 460.00	\$ -	\$ -				100.0%					100%
	62140		Legal Fees	\$19,750.00	\$ 10,739.76	\$ 10,739.76	\$ -	\$ -				100.0%					100%
	62141		Special Counsel	\$5,000.00													
	62200		Computer Consultants	\$1,200.00		\$ -	\$ -	\$ -				100.0%					100%
Total 62100 - Professional Services				\$33,450.00	\$ 11,199.76	\$ 11,199.76	\$ -	\$ -									

Walker Lake Shores Landowners Association  
LAKE-ROAD-MEMBER: Budget vs Actual as of August 31, 2019

					BUDGET	TOTAL as of 8-31-19	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP		%					
													LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
65000		Operations																
	65001		Miscellaneous Expense		\$100.00		\$ -	\$ -	\$ -				70.0%		30.0%			100%
	65010		Books, Subscriptions, Reference			\$ 340.00	\$ 238.00	\$ -	\$ 102.00				70.0%		30.0%			100%
	65020		Postage, Mailing Service		\$1,100.00	\$ 1,130.99	\$ 1,130.99	\$ -	\$ -				100.0%					100%
	65030		Printing and Copying			\$ 30.25	\$ 21.18	\$ -	\$ 9.08				70.0%		30.0%			
	65035		Software		\$1,000.00	\$ 294.00	\$ 205.80		\$ 88.20				70.0%		30.0%			
	65040		Supplies		\$1,700.00	\$ 933.42	\$ 653.39	\$ -	\$ 280.03				70.0%		30.0%			100%
	65045		Office		\$660.00	\$ 932.83	\$ 652.98	\$ -	\$ 279.85				70.0%		30.0%			100%
	65050		Telephone, Telecommunications		\$1,860.00	\$ 840.96	\$ 588.67	\$ -	\$ 252.29				70.0%		30.0%			100%
	65060		Social				\$ -	\$ -	\$ -				100.0%					100%
		65060a	Program Committee		\$600.00	\$ 637.19	\$ -	\$ -	\$ 637.19						100.0%			100%
		65060b	Nominating Committee		\$90.00	\$ 10.33	\$ -	\$ -	\$ 10.33						100.0%			100%
		65060	Social - Other				\$ -	\$ -	\$ -				100.0%					100%
	Total 65060 - Social				\$690.00	\$ 647.52	\$ -	\$ -	\$ 647.52	\$ -	\$ -							
	65070		Utilities		\$7,800.00	\$ 4,177.14	\$ 2,924.00	\$ -	\$ 1,253.14				70.0%		30.0%			100%
	65075		Trash Removal				\$ -	\$ -	\$ -				70.0%		30.0%			100%
		65075a	Clubhouse Beach Trash Removal		\$80.00	\$56.60			\$ 56.60						100.0%			100%
		65075b	West Shore Beach Trash Removal		\$80.00	\$56.60				\$ 56.60						100%		100%
		65075c	Tennis Court Trash Removal		\$80.00	\$56.60	\$ -	\$ -	\$ 56.60						100.0%			100%
		65075d	Beach & Grounds Trash Removal		\$80.00	\$56.60	\$ 56.60						100.0%					
		65075	Trash Removal - Other		\$560.00	\$149.10	\$ 104.37	\$ -	\$ 44.73	\$ -	\$ -		70.0%		30.0%			100%
	Total 65075 - Trash Removal				\$880.00	\$375.50	\$160.97	\$0.00	\$157.93	\$56.60	\$0.00							
	65080		Security		\$15,000.00	\$ 63.60	\$ 44.52	\$ -	\$ 19.08				70.0%		30.0%			100%
	65085		Repairs		\$1,000.00	\$ 225.00	\$ 157.50	\$ -	\$ 67.50				70.0%		30.0%			100%
	65090		Bank Service Charges		\$20.00	\$ 169.00	\$ 92.60	\$ 65.57	\$ 10.83				54.8%	38.8%	6.4%			100%
		65091	Merchant Account Fees			\$ -	\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
		65090	Bank Service Charges - other			\$ -	\$ -	\$ -	\$ -				54.8%	38.8%	6.4%			100%
		65300	Road															
			65310 Snow Plowing		\$27,864.00	\$ 19,864.00	\$ 993.20	\$ 18,870.80	\$ -				5.0%	95.0%				100%
			65312 Snow Plowing Materials		\$5,000.00	\$ 3,330.18	\$ 166.51	\$ 3,163.67	\$ -				5.0%	95.0%				100%
			65321 Road Repair		\$55,000.00	\$ 25,680.00	\$ 1,284.00	\$ 24,396.00	\$ -				5.0%	95.0%				100%
			65300 Road - Other		\$500.00	\$ 601.96	\$ 30.10	\$ 571.86	\$ -				5.0%	95.0%				100%
	Total 65300 - Road				\$88,364.00	\$ 49,476.14	\$ 2,473.81	\$ 47,002.33	\$ -									
	65390		Equipment		\$1,460.00		\$ -		\$ -				70.0%		30.0%			100%
		65400	Lake Expense															
			65410 Lake Consultant		\$16,570.00	\$ 11,887.50	\$ 11,887.50	\$ -	\$ -				100.0%					100%
			65420 Water Testing				\$ -	\$ -	\$ -									
			65420a Clubhouse Beach Water Testing		\$450.00	\$ 352.50			\$ 352.50						100.0%			100%
			65420b West Shore Beach Water Testing		\$450.00	\$ 352.50				\$ 352.50						100%		100%
	Total 65400 Water Testing				\$900.00	\$705.00	\$ -	\$ -	\$ 352.50	\$ 352.50	\$ -							
			65440 Lake Stocking		\$2,000.00	\$ -	\$ -	\$ -	\$ -				100.0%					100%
			65450 Misc Lake Expense			\$ -	\$ -	\$ -	\$ -				100.0%					100%
			65430 Drainage				\$ -	\$ -	\$ -				100.0%					
			65480 Dam		\$2,700.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -				100.0%					100%
			65400 Lake Expenses - Other				\$ -	\$ -	\$ -				100.0%					100%
	Total 65400 - Lake Expense				\$22,170.00	\$ 14,092.50	\$ 13,387.50	\$ -	\$ 352.50	\$ 352.50								

				%												
				BUDGET	TOTAL as of 8-31-19	LAKE	ROAD	MEMBER	W. SHORE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE	CAP IMP	TOTAL
	65500	Beach & Common Grounds				\$ -	\$ -	\$ -			100.0%					100%
		65500a	Clubhouse Beach Expenses	\$3,500.00	\$ 2,265.03		\$ -	\$ 2,265.03					100.0%			100%
		65500b	West Shore Beach Expenses	\$3,500.00	\$ 1,902.62		\$ -		\$ 1,902.62					100%		100%
		65500c	Tennis Court	\$500.00	\$ 180.72			\$ 180.72					100.0%			100%
		65500	Beach & Grounds - Other	\$6,000.00	\$ 1,952.54	\$ 1,952.54	\$ -				100.0%					100%
		Total 65500 - Beach & Grounds		\$13,500.00	\$ 6,300.91	\$ 1,952.54	\$ -	\$ 2,445.75	\$ 1,902.62	\$ -						
	65600	Clubhouse Expense		\$1,000.00	\$ 732.09	\$ 512.46	\$ -	\$ 219.63			70.0%		30.0%			100%
Total 65000 - Operations				\$158,304.00	\$ 80,761.85	\$ 25,196.91	\$ 47,067.91	\$ 6,185.32	\$ 2,311.72	\$ -	80761.85					
65002		Interest Expense		\$6,000.00												
		Road Interest			\$ 2,387.43	\$ -	\$ 2,387.43	\$ -				100.0%				100%
		Capital Improvement Interest			\$ 761.99	\$ -	\$ -	\$ -		\$ 761.99					100%	100%
		Lake Interest			\$ 401.73	\$ 401.73	\$ -	\$ -			100.0%					100%
		Interest Expense - Other			\$ 602.59	* \$ 330.16	\$ 233.81	\$ 38.62			54.8%	38.8%	6.4%			100%
		Total 65002 Interest Expense		\$6,000.00	\$ 4,153.74	\$ 731.89	\$ 2,621.24	\$ 38.62		\$ 761.99	4153.74					
65100		Other Types of Expenses														
		60300	Taxes	\$231.80		\$ -	\$ -	\$ -			54.8%	38.8%	6.4%			100%
		65120	Insurance - Liability, D & O	\$17,100.00	\$ 14,644.00	\$ 10,381.80	\$ -	\$ 4,187.20	\$ 75.00		all other premium		Clubhouse beach, D&O + 30% clubhouse	W Shore direct premium only		100%
		65121	State Workers Insurance Fund	\$3,750.00		\$ -	\$ -	\$ -			70.0%		30.0%			100%
		65160	Other Costs	\$100.00		\$ -	\$ -	\$ -			70.0%		30.0%			100%
		65100	Other Types of Expenses - Other			\$ -	\$ -	\$ -			70.0%		30.0%			100%
		Total 65100 - Other Types of Expenses		\$21,181.80	\$ 14,644.00	\$ 10,381.80	\$ -	\$ 4,187.20	\$ 75.00							
66000		Payroll Expenses		\$9,000.00	\$ 10,165.12	\$ 7,115.58	\$ -	\$ 3,049.54			70.0%		30.0%			100%
	66100	Payroll Software Subscription				\$ -	\$ -	\$ -			70.0%		30.0%			100%
	66000	Payroll Expenses - Other				\$ -	\$ -	\$ -			70.0%		30.0%			100%
Total 6600 - Payroll Expenses				\$9,000.00	\$10,165.12	\$ 7,115.58	\$ -	\$ 3,049.54			70.0%		30.0%			100%
70000		Capital Improvement				\$ -	\$ -	\$ -		\$ -					100%	100%
99998		Question Account				\$ -	\$ -	\$ -			54.8%	38.8%	6.4%			100%
				TOTAL EXPENSES	\$227,935.80	\$ 120,924.47	\$ 54,625.94	\$ 49,689.14	\$ 13,460.68	\$ 2,386.72	\$ 761.99	120924.47				
NET INCOME BEFORE INTER-FUND TRANSFER				\$16,655.48	\$ 115,029.87	\$ 70,055.36	\$ 38,269.46	\$ 2,479.65	\$ (787.61)	\$ 5,013.01	115029.87					
2018 GAIN/LOSS CARRIED OVER				\$21,505.12	\$ 15,818.19		\$ 13,634.89	\$ 2,183.30								
INTER-FUND TRANSFERS:				Road funds to Lake Reserve as per Hinkel Settlement	(\$19,999.92)	\$ (4,999.98)	\$ (4,999.98)									
				Cap Imp income to Cap Imp Fund (no comingling in checking)	(\$9,800.00)											
LOAN PRINCIPAL PAID					(\$25,603.51)	\$ (18,008.47)	\$ (11,951.73)			\$ (6,056.74)						
NET INCOME / (LOSS)				(\$17,242.83)	# \$ 107,839.61	\$ 70,055.36	\$ 34,952.64	\$ 4,662.95	\$ (787.61)	\$ (1,043.73)	107839.61					
*Total of each assessment type divided by total assessment income																
**Interest paid out on unclassified draws on Line of Credit																
# Net Deficit for Operating Account/General Checking																