Walker Lake Shores Landowners Association

LAKE-ROAD-MEMBER: Budget vs Actual as of September 30, 2021

																	%		
			BUDGET	тот	AL as of 9-30-21		LAKE		ROAD		MEMBER	W. SHC	DRE	CAP IMP	LAKE	ROAD	MEMBER	W SHORE CAP IN	IP TOTAL
		INCOME			-														
4444		Bad Debt / Write-Off		\$	_	\$	-	\$	_	\$					50.6%	<sup>1</sup> 43.1%	6.3%	1	100%
45000		Investments		Ş	-	ç	-	Ş	-	ç	-				50.0%	45.1/0	0.3/0		1007
45000				Ś	15.64	Ś	15.64			_									
	45010	Dividends		2	15.64		15.64												
	45030	Interest - Savings, Short-Term CD	\$558.00	² \$	51.12	\$	43.96	\$	2.34	\$	-			\$ 4.					100%
	45035	Building Reserve Interest		\$	12.68	\$	8.88	\$	-	\$	3.80				70.0%		30.0%		100%
		- Investments	\$558.00	\$	79.44	\$	68.48	\$	2.34	\$	3.80	\$	-	\$ 4.	32 \$ 79.44				
46400		Other Types of Income																	
	46401	Clubhouse Usage fees	\$200.00	\$	150.00	\$	-	\$	-	\$	150.00						100.0%		100%
	46403	Social Income				\$	-	\$	-	\$	-				100.0%				100%
		46403a Program Committee	\$600.00	\$	24.00	\$	-	\$	-	\$	24.00						100.0%		100%
		46403b Nominating Committee	\$25.00			\$	-	\$	-	\$	-						100.0%		100%
	46404	Women's Club Donations		\$	100.00	\$	-	\$	-	\$	100.00						100.0%	<b>b</b>	100%
	46420	Advertisement Sales	\$600.00	\$	100.00	\$	50.64	\$	43.06	\$	6.30				50.6%	43.1%	6.3%		
	46440	Rental annual administrative fee	\$750.00	\$	1,200.00	\$	607.64	\$	516.74	\$	75.62				50.6%	43.1%	6.3%		100%
	46445	Rental annual lease fee	\$500.00	\$	1,000.00	\$	506.36	\$	430.62	\$	63.02				50.6%	43.1%	6.3%		100%
	46430	Miscellaneous Revenue		\$	1,800.00	<sup>3</sup> \$	1,800.00								entered				100%
	46450	Resale Certificate	\$3,600.00	\$	3,400.00	\$	1,721.63	\$	1,464.11	\$	214.26				50.6%	43.1%	6.3%		100%
	46460	Capital Improvement Fees	\$10,000.00	\$	8,600.00	\$	-	\$	-	\$	-	\$	-	\$ 8,600.	00			100	6 100%
	46480	Court Filing Fees	\$320.00	\$	1,203.75	\$	609.53	\$	518.36	\$	75.86			. ,	50.6%	43.1%	6.3%		100%
	46490	Returned Check Charges			,	\$	-	Ś	-	Ś	-				50.6%	43.1%			100%
	46400	Other Types of Income - Other				Ś	-	Ś	-	Ś	-				50.6%	43.1%			100%
Tota		- Other Types of Income	\$16,595.00	\$	17,577.75	\$	5,295.80	\$	2,972.89	\$	709.05	\$	-	\$ 8,600.					
47200		WLLA Assessment Income	<i>\</i> 20,000100	Ŷ	27,077.00		5,255.66	<b>Ý</b>	2,572105		, 05105	Ŷ		¢ 0,000	2/0////0				
	472033		\$0.00	\$	-	\$	-	Ś	-	Ś	-				50.6%	43.1%	6.3%		100%
	472034		\$0.00	\$	_	\$	_	Ś	-	Ś	_				50.6%	43.1%			100%
	472035		\$0.00	Ś	_	Ś		Ś	-	Ś	_				50.6%	43.1%			100%
	472033	Lake Assessment Income	\$128,000.00	Ś	123,778.60	Ś		Ś	-	Ś	-				100.0%	43.170	0.570		100%
	47231	Assessment Income	\$128,000.00	Ļ	125,778.00	\$	-	Ś	-	Ś					50.6%	43.1%	6.3%		100%
	47232	Road Assessment Income	\$90,800.00	Ś	86,885.11	Ś		Ś	86,885.11	Ś	-				50.070	100.0%			100%
	47232	Amenity Access Fee	\$19,060.50	\$	18,378.51	\$		\$	18,378.51	\$ \$	-					100.0%			100%
	47235	Membership Income	\$15,650.00	\$	15,404.27	\$		\$	-	\$						100.070	100.0%		100%
	47233	Balance Prior to 2011 Income	\$15,050.00	Ş	13,404.27	\$ \$	-	\$ \$	-	\$ \$	-				50.6%	43.1%			100%
	47240	Finance Charges	\$4,000.00	\$	4,393.35	\$ \$	2,224.63	\$	- 1,891.87	\$ \$	276.86				50.6%	43.1%			100%
	47200	WLLA Assessment Income - Other	\$4,000.00	\$		\$	504.77	\$	429.27	\$	62.82								
Tot		- Assessment Income	\$257,510.50	\$	996.86 249,836.70		126,508.00		429.27		15,743.94				50.6% 249836.70	43.1%	0.5%		100%
				ş Ş		ې \$		Ş	107,564.75	Ş	15,745.94	ć C 40	F 00		249650.70			100%	100%
47236 47300		West Shore Beach Income Lot Sales	\$4,000.00	Ş	6,495.00	\$	-	\$	-	\$		\$ 6,49	5.00		50.6%	43.1%	( C 29/		100%
						Ş	-	Ş	-	Ş	-				50.0%	43.1%	6.3%		100%
49900		Uncatagorized Income																	
		TOTAL INCO	ME \$278,663.50	\$	273,988.89	\$	131,872.28	\$	110,559.99	\$	16,456.80	\$ 6,49	5.00	\$ 8,604.	273988.89				
		EXPENSES																	
62100		Professional Services								_									
32100	62100	Professional Services - Other				\$	-	Ś	-	\$	_				100.0%				100%
	62110		\$6,500.00	\$	407.50	\$ \$	407.50	\$	-	\$	-				100.0%				100%
	62110		\$15,000.00	\$	3,419.50	\$		\$	-	\$	-				100.0%		+		100%
		62141 Special Counsel	\$15,000.00	Ş	3,419.30	\$ \$	3,419.50	ې \$	-	\$ \$	-				100.0%		+		100%
				×	F3F 35					·							+		
		62142 Legal Expenses Computer Consultants		\$	535.25	\$	535.25	\$	-	\$	-				100.0%				1000/
	62200	computer consultants		\$	4,362.25	\$	-	\$	-	\$	-				100.0%				100%

## Walker Lake Shores Landowners Association

LAKE-ROAD-MEMBER: Budget vs Actual as of September 30, 2021

																	%			
			BUDGET	TOTA	L as of 9-30-21		LAKE		ROAD		MEMBER	W. SHO	RE	CAP IMP	LAKE	ROAD	MEMBER	W SHOR	CAP IMP	TOTAL
65000	Operations																			
	65001 Miscellaneou	s Expense				\$	-	\$	-	\$	-				70.0%		30.0%			100%
		riptions, Reference	\$325.00	\$	456.00	\$	319.20	\$	-	\$	136.80				70.0%		30.0%			100%
	65020 Postage, Mai	ling Service	\$1,100.00	\$	766.49	\$	766.49	\$	-	\$	-				100.0%					100%
	65030 Printing and 0	Copying	\$500.00			\$	-	\$	-	\$	-				70.0%		30.0%			
	65035 Software		\$600.00	\$	150.39	\$	105.27			\$	45.12				70.0%		30.0%			
	65040 Supplies		\$500.00	\$	276.66	\$	193.66	\$	-	\$	83.00				70.0%		30.0%			100%
	65045 Office		\$2,300.00	\$	1,799.69	\$	1,259.78	\$	-	\$	539.91				70.0%		30.0%			100%
	65050 Telephone, T	elecommunications	\$1,250.00	\$	995.78	\$	697.05	\$	-	\$	298.73				70.0%		30.0%			100%
	65060 Social					\$	-	\$	-	\$	-				100.0%					100%
	65060a Program Com	nmittee	\$1,200.00			\$	-	\$	-	\$	-						100.0%			100%
	65060b Nominating C	Committee	\$25.00			\$	-	\$	-	\$	-						100.0%			100%
	65060 Social - Other					\$	-	\$	-	\$	-				100.0%					100%
	Total 65060 - Social		\$1,225.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$-						
	65070 Utilities		\$6,000.00	\$	2,991.75	\$	2,094.23	\$	-	\$	897.53				70.0%		30.0%			100%
	65075 Trash Remov	al				\$	-	\$	-	\$	-				70.0%		30.0%			100%
	65075a Clubhouse Be	each Trash Removal	\$80.00		\$60.75					\$	60.75						100.0%			100%
	65075b West Shore B	each Trash Removal	\$80.00		\$60.75							\$ 60	).75					100%		100%
	65075c Tennis Court	Trash Removal	\$80.00		\$60.75	\$	-	\$	-	\$	60.75						100.0%			100%
	65075d Beach & Grou	unds Trash Removal	\$80.00		\$60.74	\$	60.74								100.0%					
	65075 Trash Remov	al - Other	\$560.00		\$197.50	\$	138.25	\$	-	\$	59.25	\$	-	\$ -	70.0%		30.0%			100%
-	Total 65075 - Trash Removal		\$880.00		\$440.49		\$198.99		\$0.00		\$180.75	\$60	).75	\$0.00						
	65080 Security		\$500.00	\$	635.48	\$	444.84	\$	-	\$	190.64				70.0%		30.0%			100%
	65081 Security Patro	ols	\$20,000.00	\$	12,687.75	\$	12,687.75								100.0%					100%
	65085 Repairs		\$11,000.00			\$	-	\$	-	\$	-				70.0%		30.0%			100%
	65090 Bank Service	Charges	\$35.00	\$	275.00	\$	7.60	\$	266.46	\$	0.95				entered					
	65091 Merchant Acc			\$	-	\$	-	\$	-	\$	-				50.6%	43.1%	6.3%			100%
	65090 Bank Service			Ś	-	\$	-	Ś	-	Ś	-				50.6%	43.1%	6.3%			100%
	65300 Road	Road - Other	\$5,000.00	Ś	1,423.24	Ś	71.16	Ś	1,352.08	Ś	-				5.0%	95.0%				100%
	65310	Snow Plowing	\$37,000.00	\$	33,142.86	\$	1,657.14	\$	31,485.72	Ś	-				5.0%	95.0%				100%
	65312	Snow Plowing Materials	\$8,500.00	\$	8,736.59	\$	436.83	\$	8,299.76	Ś	-				5.0%	95.0%				100%
	65321	Road Repair	\$76,400.00	\$	38,516.14	\$	1,925.81	\$	36,590.33	\$	-				5.0%	95.0%				100%
	65350	Culverts & Drainage	<i></i>	Ś	3,185.00		_,	Ś	3,185.00	Ś	-									
	65300				-,			- T												
	Total 65300 - Ro		\$121,900.00	Ś	85,003.83	Ś	4,090.94	\$	80,912.89	Ś	-									
	65390 Equipment		<i><b>QILI,500.00</b></i>	Ś	339.19	\$	237.43	<b>~</b>	00,512.05	\$	101.76				70.0%		30.0%			100%
	65400 Lake Expense	Lake Expenses - Other		÷	000110	Ś	-	Ś	-	Ś	-				100.0%		001070			100%
	65410	Lake Consultant	\$16,800.00	Ś	12,325.00	Ś	12,325.00	Ś	-	Ś	-				100.0%					100%
	65420	Water Testing	\$10,000.00	7	12,525.00	Ś	-	Ś	-	Ś	-				100.075					
	00120	65420a Clubhouse Beach Water Testing	\$800.00	\$	487.50	Ŷ		Ŷ		Ś	487.50						100.0%			100%
		65420b West Shore Beach Water Testing	\$800.00	Ś	487.50					Ŷ	-107.50	\$ 487	7 50				100.070	100%		100%
	Total 65400 Water		\$1,600.00	\$	975.00	\$	-	\$	-	\$	487.50	\$ 487		\$ -				100%		100%
		Lake Stocking	<b>γ1,000.00</b>	\$	2,312.39	\$	- 2,312.39	\$	-	\$		40/ ب	.50		100.0%					100%
		Misc Lake Expense		ډ	2,512.59	\$	2,512.59	\$	-	\$	-				100.0%					100%
	65430	Drainage	\$500.00			\$		\$	-	\$	-				100.0%					100%
		Dam	\$77,850.00	\$	1,500.00	\$	- 1,500.00	\$	-	\$					100.0%					100%
	Total 65400 - La		\$96,750.00	\$ \$	17,112.39	\$		\$	-	\$ \$	- 487.50	\$ 487	50		100.0%	-				100%
		mon Grounds	φ <u>90</u> ,750.00	ç	17,112.39	\$	- 10,157.59	\$	-	\$	487.50	ب 40/	.50		100.0%					100%
			¢2 622 50	ć	2 002 02	Ş	-	\$ \$							100.0%		100.00/			
	65500a	Clubhouse Beach Expenses	\$2,623.50	\$	2,883.83	_			-	\$	2,883.83	¢ 2040	60				100.0%	100%		100%
		West Shore Beach Expenses	\$1,240.00	\$	3,046.68			\$	-	~	12.38	\$ 3,046	.00			-	100.00/	100%		
		Tennis Court	\$750.00	\$	12.38	~	2 024 45	\$	-	\$	12.38				100.00/	-	100.0%			100%
	65500	Beach & Grounds - Other Beach & Grounds	\$12,392.50 \$17,006.00	\$ \$	3,834.45 9,777.34		3,834.45 3,834.45		-			\$ 3,046		\$ -	100.0%					100%

## Walker Lake Shores Landowners Association LAKE-ROAD-MEMBER: Budget vs Actual as of September 30, 2021

																%			
	BUDGET	тот	AL as of 9-30-21		LAKE		ROAD		MEMBER	w. 9	SHORE		CAP IMP	LAKE	ROAD	MEMBER	W SHOR	E CAP IMP	TOTAL
65600 Clubhouse Expense	\$2,000.00	\$	940.74	Ś	658.52	\$	-	\$	282.22					70.0%		30.0%			100%
Total 65000 - Operations	\$283,871.00	\$	134,648.97	\$	43,733.58	\$	81,179.35	\$	6,141.11	\$ 3	3,594.93	\$	-	134648.97					
65002 Interest Expense	\$2,953.49		· · · ·				· · · ·		· · · ·										
Road Interest		\$	1,377.86	\$	-	\$	1,377.86	\$	-						100.0%				100%
Capital Improvement Interest		\$	96.69	\$	-	\$	-	\$	-			\$	96.69					100%	100%
Lake Interest				\$	-	\$	-	\$	-					100.0%					100%
Interest Expense - Other		\$	130.95	<sup>4</sup> \$	66.31	\$	56.39	\$	8.25					50.6%	43.1%	6.3%			100%
Total 65002 Interest Expense	\$2,953.49	\$	1,605.50	\$	66.31	\$	1,434.25	\$				\$	96.69	1605.50					
65100 Other Types of Expenses	. ,											· ·							
60300 Taxes	\$0.00			\$	-	\$	-	\$	-					50.6%	43.1%	6.3%			100%
65120 Insurance - Liability, D & O	\$14,500.00	Ś	14 121 00	Ś	9,858.80	Ś	_	Ś	4,187.20	s	75.00			all other premium		Clubhouse beach, D&O + 30%	W Shore direct premiu m only		100%
65121 State Workers Insurance Fund	\$14,500.00	ې \$	14,121.00 1,409.00	\$ \$	9,858.80	\$ \$	-	\$ \$	4,187.20	Ş	75.00	_		70.0%		clubhouse 30.0%	moniy		100%
65160 Other Costs	\$100.00	\$	1,409.00	\$ \$	70.00	\$ \$	-	\$ \$	30.00			_		70.0%		30.0%			100%
65100 Other Types of Expenses - Other	\$100.00	Ş	100.00	\$	-	\$	-	ş Ş						70.0%		30.0%			100%
Total 65100 - Other Types of Expenses	\$15,477.00	\$	15,630.00	\$	- 10,915.10	\$	-	\$		Ś	75.00			70.078		30.0%			100%
66000 Payroll Expenses	\$15,000.00	\$ \$	12,811.97	\$	8.968.38	Ş Ş		\$	,	Ş	73.00			70.0%		30.0%			100%
66100 Payroll Software Subscription	\$260.00	- <b>,</b>	12,011.57	\$	-	Ś	-	Ś	-					70.0%		30.0%			100%
66000 Payroll Expenses - Other	\$200.00			\$	-	Ś	-	Ś	-			-		70.0%		30.0%			100%
Total 6600 - Payroll Expenses	\$15,260.00	\$	12,811.97	\$	8,968.38	Ś	-	\$	3,843.59					70.0%		30.0%			100%
68300 Travel and Meetings	, ,		,		-,														
68310 Conference, Convention, Meeting																			
68320 Travel																			
70000 Capital Improvement		\$	3,980.00			\$	-	\$	-			\$	3,980.00					100%	100%
99998 69800 Uncategorized Expenses		\$	97.50	\$	49.37	\$	41.99	\$	6.14					50.6%	43.1%	6.3%			100%
TOTAL EXPENSES	\$339,061.49	\$	173,136.19	\$	68,094.99	\$	82,655.58	\$	14,639.00	\$ 3	8,669.93	\$	4,076.69	173136.19					
NET INCOME BEFORE INTER-FUND TRANSFER	(\$60,397.99)	\$	100,852.70	\$	63,777.29	\$	27,904.41	\$	1,817.81	\$ 2	2,825.07	\$	4,528.13	100852.70					
2020 Surplus/Deficit, carried over to 2021 operations	(\$94.13)	\$	(94.13)					\$	(94.13)					-\$94.13					
Settlement funds allocated to 2021 Road budget (BOD authorized 9-19-2020)	\$16,000.00	\$	16,000.00			\$	16,000.00		, ,										
INTER-FUND TRANSFERS: Draw from Lake Reserve for pipe repair (per 2021 budget)	\$50,500.00	5																	
Draw from Building Reserve for Office roof (per 2021 budget)	\$10,000.00																		
LOAN PRINCIPAL PAID: Commercial ("Road") Loan Principal	(\$11,102.85)	\$	(14,532.45)			\$	(7,518.64)					Ś	(7,013.81)	\$ (14,532.45)					
NET INCOME / (LOSS)	\$4,905.03	; \$	102,226.12	\$	63,777.29	\$		\$	1,723.68	\$ 2	2,825.07	-	(2,485.68)	102226.12					
KEY: <sup>1</sup> Total of each assessment type divided by total assessment income																			
<sup>2</sup> Budgeted amounts for Interest Accounts 46470 & 45030 are combined																			
<sup>3</sup> Anonymous donation from property owners for stocking																			
<sup>4</sup> Interest paid out on unclassified draws on Line of Credit												_							
						_													_
<sup>5</sup> \$50,500 from Lake reserves budgeted for the pipe repair in the 2021 budget.												_							
<sup>6</sup> Net Deficit for Operating Account/General Checking																			