



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending September 30, 2024

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
September 30, 2024

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	2,373,080	40,791	19,985	60,711	2,494,567
INVESTMENTS - Net of Unrealized Gain	3,003,026	6,576,983	5,857,869	933,724	16,371,602
ASSESSMENTS AND FINES RECEIVABLE, net	-535,280	0	0	0	-535,280
INVENTORY	89,165	0	0	0	89,165
DUE TO/ FROM OTHER FUNDS	-100,090	1,701,862	-1,150,781	-450,992	0
INTEREST RECEIVABLE	11,056	35,710	36,754	2,887	86,406
CAPITAL ASSETS, net of Deprec	14,044,123	0	0	0	14,044,123
PREPAID EXPENSES	1,337,997	0	0	0	1,337,997
OTHER ASSETS	162,080	0	432,169	0	594,249
Total Assets	<u>20,385,157</u>	<u>8,355,346</u>	<u>5,195,996</u>	<u>546,330</u>	<u>34,482,829</u>
LIABILITIES					
ACCOUNTS PAYABLE	303,711	0	0	0	303,711
ACCRUED PAYROLL LIABILITIES	449,223	0	0	0	449,223
PREPAID ASSESSMENTS/DEFERRED	1,528,888	0	0	0	1,528,888
OTHER ACCRUED LIABILITIES	400,869	0	0	0	400,869
REFUNDABLE MEMBER DEPOSITS	585,530	0	0	0	585,530
SALES TAX PAYABLE.	68,779	0	0	0	68,779
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>3,337,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,337,000</u>
Beginning Fund Equity	17,849,594	7,360,468	7,038,325	496,730	32,745,117
Fixed Assets Capitalization	0	0	0	0	0
Unrealized Gain/Loss	81,127	-111,809	9,433	-31,707	-52,956
Net Change during	-882,563	1,106,686	-1,851,761	81,307	(1,546,331)
Total Fund Balances	<u>17,048,158</u>	<u>8,355,345</u>	<u>5,195,996</u>	<u>546,330</u>	<u>31,145,830</u>
Total liabilities and members' equity	<u>20,385,157</u>	<u>8,355,345</u>	<u>5,195,996</u>	<u>546,330</u>	<u>34,482,829</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>Current Month</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>Year To Date</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Member Assessments	1,608,000	1,608,110	(110)	8,040,000	8,040,549	(549)	19,297,318
Net Fund Investment Activity	55,766	0	55,766	162,232	0	162,232	0
Operating Income							
ADMINISTRATIVE FEES	72,086	67,023	5,062	455,877	366,213	89,665	879,758
ARCHITECTURAL FEES	11,323	12,578	(1,255)	63,702	62,890	812	157,268
INTEREST INCOME	(2,370)	8,932	(11,302)	37,545	51,537	(13,992)	124,783
SALES & USER FEES	608,577	661,494	(52,917)	3,617,154	3,430,287	186,867	7,678,019
OTHER INCOME	52,553	98,264	-45,711	301,766	458,989	(157,223)	1,115,312
Total Income	<u>742,169</u>	<u>848,292</u>	<u>(106,123)</u>	<u>4,476,043</u>	<u>4,369,916</u>	<u>106,128</u>	<u>9,955,140</u>
Direct Costs							
COST OF SALES	139,777	129,315	(10,462)	809,804	659,646	(150,158)	1,504,217
Total DIRECT COSTS	<u>139,777</u>	<u>129,315</u>	<u>(10,462)</u>	<u>809,804</u>	<u>659,646</u>	<u>(150,158)</u>	<u>1,504,217</u>
Gross Profit	<u>602,391</u>	<u>718,977</u>	<u>(116,585)</u>	<u>3,666,239</u>	<u>3,710,270</u>	<u>(44,030)</u>	<u>8,450,924</u>
Expense							
SALARIES & RELATED EXPENSES	718,821	747,897	29,076	3,862,473	3,825,276	(37,197)	9,059,069
OUTSIDE SERVICES	332,992	378,228	45,236	1,738,509	1,835,903	97,394	4,257,655
LAKE LEASE	150,030	150,687	657	733,807	734,463	656	1,789,273
UTILITIES	222,744	175,399	(47,345)	1,054,165	875,404	(178,761)	1,753,516
REPAIRS & MAINTENANCE	163,270	171,002	7,732	855,076	857,720	2,644	2,006,769
SUPPLIES	56,293	73,727	17,434	312,412	359,657	47,245	912,880
GENERAL AND ADMINISTRATIVE	81,293	60,736	(20,557)	568,669	462,008	(106,661)	887,130
RENTAL EQUIPMENT	42	100	58	2,109	5,445	3,336	9,770
PROPERTY TAX	639	0	(639)	23,514	40,500	16,986	40,500
EVENTS	23,419	15,505	(7,914)	211,310	212,466	1,156	426,729
INCOME TAX	0	0	0	0	0	0	65,000
INSURANCE	71,332	69,253	(2,079)	356,661	321,081	(35,580)	805,851
LEGAL FEES	70,176	36,669	(33,507)	203,348	192,313	(11,035)	464,100
UNCOLLECTIBLE ASSESSMENTS	25,000	25,000	0	125,000	125,000	0	300,000
Total Expense	<u>1,916,052</u>	<u>1,904,203</u>	<u>(11,849)</u>	<u>10,047,053</u>	<u>9,847,236</u>	<u>(199,817)</u>	<u>22,778,242</u>
Net Operating Subsidy	<u>(1,313,660)</u>	<u>(1,185,226)</u>	<u>(128,435)</u>	<u>(6,380,813)</u>	<u>(6,136,966)</u>	<u>(243,847)</u>	<u>(14,327,318)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	50,259	230,833	180,574	145,334	1,154,167	1,008,833	2,770,000
Road Repairs and Improvement Expenses	17,100	141,667	124,567	2,627,734	708,333	(1,919,400)	1,700,000
Capital Improvement Expenses	0	41,667	41,667	135,889	208,333	72,444	500,000
Total Reserve Fund Expenses	<u>67,359</u>	<u>414,167</u>	<u>346,807</u>	<u>2,908,957</u>	<u>2,070,833</u>	<u>(838,124)</u>	<u>4,970,000</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>282,746</u>	<u>8,718</u>	<u>274,028</u>	<u>(1,087,539)</u>	<u>(167,250)</u>	<u>(920,288)</u>	<u>0</u>
Gain/Loss on Sale of Asset	0	0	0	(2,327)	0	2,327	0
Depreciation Expense	96,498	0	96,498	482,490	0	482,490	0
Excess (deficiency) of revenues over expenses	<u>186,248</u>	<u>8,718</u>	<u>177,530</u>	<u>(1,572,356)</u>	<u>(167,250)</u>	<u>(1,405,106)</u>	<u>0</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	6,786	0	6,786	26,026	0	26,026	0
Total Comprehensive Income	<u>193,034</u>	<u>8,718</u>	<u>184,316</u>	<u>(1,546,331)</u>	<u>(167,250)</u>	<u>(1,379,081)</u>	<u>0</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	68,411	60,835	7,575	392,596	304,176	88,420	754,955
INTEREST INCOME	(2,370)	8,932	(11,302)	37,545	51,537	(13,992)	124,783
OTHER INCOME	869	18,333	(17,464)	5,437	91,667	(86,230)	220,000
Total Income	<u>66,910</u>	<u>88,101</u>	<u>(21,190)</u>	<u>435,577</u>	<u>447,380</u>	<u>(11,802)</u>	<u>1,099,738</u>
Expense							
SALARIES & RELATED EXPENSES	54,601	58,118	3,517	287,144	290,845	3,702	702,004
OUTSIDE SERVICES	17,899	14,300	(3,599)	95,280	91,000	(4,280)	191,100
UTILITIES	41	60	19	205	212	7	962
SUPPLIES	2,502	1,765	(737)	10,036	8,808	(1,228)	24,312
GENERAL AND ADMINISTRATIVE	25,322	14,829	(10,493)	248,959	179,673	(69,286)	249,231
LEGAL FEES	0	5,569	5,569	135	36,813	36,678	90,900
Total Expense	<u>100,365</u>	<u>94,641</u>	<u>(5,724)</u>	<u>641,759</u>	<u>607,351</u>	<u>(34,407)</u>	<u>1,258,509</u>
Net Subsidy	<u>(33,455)</u>	<u>(6,540)</u>	<u>(26,915)</u>	<u>(206,181)</u>	<u>(159,972)</u>	<u>(46,209)</u>	<u>(158,771)</u>

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	2,575	(2,575)	13,454	12,875	579	30,900
Total Income	0	2,575	(2,575)	13,454	12,875	579	30,900
Expense							
SALARIES & RELATED EXPENSES	100,555	109,460	8,905	521,076	559,868	38,792	1,356,241
OUTSIDE SERVICES	9,192	17,000	7,808	54,534	74,000	19,466	173,000
UTILITIES	8,478	9,675	1,197	54,789	45,575	(9,214)	103,500
REPAIRS & MAINTENANCE	1,053	1,150	97	4,323	5,750	1,427	13,800
SUPPLIES	5,427	4,700	(727)	21,641	23,600	1,959	59,600
GENERAL AND ADMINISTRATIVE	12,343	14,990	2,647	68,213	77,226	9,013	216,425
PROPERTY TAX	639	0	(639)	23,514	40,500	16,986	40,500
INCOME TAX	0	0	0	0	0	0	65,000
INSURANCE	71,332	69,253	(2,079)	356,661	321,081	(35,580)	805,851
LEGAL FEES	64,292	30,000	(34,292)	163,996	150,000	(13,996)	360,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	25,000	25,000	0	125,000	125,000	0	300,000
Total Expense	298,311	281,227	(17,084)	1,393,747	1,422,600	28,854	3,493,917
Net Subsidy	(298,311)	(278,652)	(19,659)	(1,380,293)	(1,409,725)	29,432	(3,463,017)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	4,000	4,500	(500)	25,600	23,900	1,700	52,250
SALES & USER FEES	56,518	67,806	(11,288)	278,643	339,034	(60,391)	813,676
Total Income	60,518	72,306	(11,788)	304,243	362,934	(58,691)	865,926
Expense							
SALARIES & RELATED EXPENSES	24,192	29,407	5,215	149,710	151,511	1,801	345,007
OUTSIDE SERVICES	1,163	11,500	10,338	5,982	14,500	8,518	16,300
LAKE LEASE	150,030	150,687	657	733,807	734,463	656	1,789,273
REPAIRS & MAINTENANCE	159	1,475	1,316	12,661	7,375	(5,286)	18,500
SUPPLIES	2,230	1,900	(330)	17,752	20,050	2,298	33,425
GENERAL AND ADMINISTRATIVE	0	66	66	102	66	(36)	66
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	177,775	195,034	17,259	920,015	927,965	7,950	2,202,571
Net Subsidy	(117,256)	(122,728)	5,472	(615,772)	(565,031)	(50,741)	(1,336,645)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	386	574	188	1,996	2,870	874	6,888
UTILITIES	687	710	23	3,170	3,550	380	8,970
REPAIRS & MAINTENANCE	287	330	43	1,356	1,650	294	3,960
SUPPLIES	62	285	223	821	2,025	1,204	4,020
RENTAL EQUIPMENT	0	0	0	0	0	0	200
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>1,422</u>	<u>1,899</u>	<u>477</u>	<u>7,343</u>	<u>10,095</u>	<u>2,752</u>	<u>24,038</u>
Net Subsidy	(1,422)	(1,899)	477	(7,343)	(10,095)	2,752	(24,038)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	420	250	170	2,187	1,250	937	3,000
Total Income	420	250	170	2,187	1,250	937	3,000
Expense							
SALARIES & RELATED EXPENSES	170,263	183,009	12,746	878,850	932,380	53,530	2,255,690
OUTSIDE SERVICES	13,791	13,473	(318)	60,450	61,207	757	143,460
UTILITIES	4,734	2,927	(1,807)	19,409	14,535	(4,874)	30,104
REPAIRS & MAINTENANCE	1,957	7,754	5,797	18,302	29,234	10,932	66,559
SUPPLIES	9,246	10,929	1,683	42,447	50,728	8,281	119,832
GENERAL AND ADMINISTRATIVE	5,377	5,621	244	15,332	30,337	15,005	64,519
EVENTS	0	0	0	0	0	0	0
Total Expense	205,366	223,713	18,347	1,034,790	1,118,421	83,631	2,680,163
Net Subsidy	(204,946)	(223,463)	18,517	(1,032,603)	(1,117,171)	84,568	(2,677,163)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	655	930	(275)	6,255	6,020	235	12,524
Total Income	<u>655</u>	<u>930</u>	<u>(275)</u>	<u>6,255</u>	<u>6,020</u>	<u>235</u>	<u>12,524</u>
Expense							
OUTSIDE SERVICES	6,681	5,700	(981)	32,498	38,200	5,702	80,200
UTILITIES	55,927	38,650	(17,277)	192,493	176,050	(16,443)	330,550
REPAIRS & MAINTENANCE	34,532	47,399	12,867	236,524	243,623	7,099	543,933
SUPLIES	2,958	5,368	2,410	15,377	18,047	2,670	44,564
GENERAL AND ADMISTRATIVE	0	37	37	29	37	8	37
Total Expense	<u>100,098</u>	<u>97,153</u>	<u>(2,945)</u>	<u>476,921</u>	<u>475,957</u>	<u>(964)</u>	<u>999,284</u>
Net Subsidy	<u>(99,443)</u>	<u>(96,223)</u>	<u>(3,220)</u>	<u>(470,666)</u>	<u>(469,937)</u>	<u>(729)</u>	<u>(986,760)</u>

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	440	0	440	660	0	660	0
Total Income	440	0	440	660	0	660	0
Expense							
OUTSIDE SERVICES	0	10	10	24	10	(14)	10
UTILITIES	15,739	14,000	(1,739)	52,428	60,530	8,102	116,530
REPAIRS & MAINTENANCE	109	463	354	3,049	2,645	(404)	8,779
SUPLIES	223	1,000	777	223	1,065	842	10,030
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	16,071	15,473	(598)	55,724	64,250	8,526	135,349
Net Subsidy	(15,631)	(15,473)	(158)	(55,064)	(64,250)	9,186	(135,349)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	0	0	0	0	0	0	0
Total Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expense							
OUTSIDE SERVICES	5,000	2,500	(2,500)	12,500	12,500	0	30,000
UTILITIES	2,320	2,000	(320)	8,920	8,375	(545)	19,575
REPAIRS & MAINTENANCE	306	225	(81)	2,699	1,125	(1,574)	3,000
SUPLIES	119	25	(94)	236	475	239	675
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>7,745</u>	<u>4,750</u>	<u>(2,995)</u>	<u>24,356</u>	<u>22,475</u>	<u>(1,881)</u>	<u>53,250</u>
Net Subsidy	(7,745)	(4,750)	(2,995)	(24,356)	(22,475)	(1,881)	(53,250)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	3,675	6,188	(2,513)	52,230	55,237	(3,007)	118,003
OTHER INCOME	0	0	0	130	300	(170)	300
SALES & USER FEES	7,783	13,364	(5,581)	49,969	59,637	(9,668)	162,657
Total Income	<u>11,458</u>	<u>19,552</u>	<u>(8,094)</u>	<u>102,329</u>	<u>115,174</u>	<u>(12,845)</u>	<u>280,960</u>
Expense							
SALARIES & RELATED EXPENSES	29,495	24,372	(5,123)	139,577	142,107	2,530	331,739
OUTSIDE SERVICES	4,617	4,750	133	15,886	15,050	(836)	40,750
UTILITIES	41	80	39	205	400	195	960
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	2,645	8,583	5,938	24,862	51,887	27,025	119,241
GENERAL AND ADMINISTRATIVE	92	870	778	421	2,310	1,889	5,520
EVENTS	0	0	0	0	0	0	200
Total Expense	<u>36,890</u>	<u>38,655</u>	<u>1,765</u>	<u>180,950</u>	<u>211,754</u>	<u>30,804</u>	<u>498,409</u>
Net Subsidy	<u>(25,432)</u>	<u>(19,103)</u>	<u>(6,329)</u>	<u>(78,622)</u>	<u>(96,580)</u>	<u>17,959</u>	<u>(217,449)</u>

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	0	0	11,052	6,800	4,252	6,800
ARCHITECTURAL FEES	11,323	12,578	(1,255)	63,702	62,890	812	157,268
OTHER INCOME	42,510	51,100	(8,590)	186,690	193,850	(7,160)	462,750
Total Income	<u>53,833</u>	<u>63,678</u>	<u>(9,845)</u>	<u>261,443</u>	<u>263,540</u>	<u>(2,097)</u>	<u>626,818</u>
Expense							
SALARIES & RELATED EXPENSES	40,922	46,320	5,398	217,045	238,065	21,020	571,446
OUTSIDE SERVICES	49	268	219	49	268	219	1,892
UTILITIES	206	200	(6)	1,030	1,000	(30)	2,400
REPAIRS & MAINTENANCE	88	500	412	2,246	1,000	(1,246)	2,000
SUPPLIES	1,364	2,161	797	7,443	10,148	2,705	25,319
GENERAL AND ADMINISTRATIVE	611	989	378	11,813	11,677	(136)	20,000
LEGAL FEES	5,884	1,100	(4,784)	39,216	5,500	(33,716)	13,200
Total Expense	<u>49,124</u>	<u>51,537</u>	<u>2,413</u>	<u>278,842</u>	<u>267,658</u>	<u>(11,184)</u>	<u>636,257</u>
Net Subsidy	4,709	12,141	(7,432)	(17,399)	(4,118)	(13,281)	(9,439)

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,775	16,000	(13,225)	44,725	80,000	(35,275)	192,000
Total Income	2,775	16,000	(13,225)	44,725	80,000	(35,275)	192,000
Expense							
SALARIES & RELATED EXPENSES	9,063	9,545	482	37,029	48,652	11,623	116,540
OUTSIDE SERVICES	225,721	251,489	25,768	1,171,393	1,258,645	87,252	2,961,448
UTILITIES	2,298	1,400	(898)	8,465	7,000	(1,465)	16,800
REPAIRS & MAINTENANCE	324	1,640	1,316	2,681	8,200	5,519	19,880
SUPPLIES	(60)	1,100	1,160	8,331	5,500	(2,831)	13,200
GENERAL AND ADMINISTRATIVE	0	140	140	747	782	35	2,022
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	237,347	265,314	27,967	1,228,646	1,328,779	100,133	3,129,890
Net Subsidy	(234,572)	(249,314)	14,742	(1,183,921)	(1,248,779)	64,858	(2,937,890)

Canyon Lake POA
50 - Activities Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	960	2,000	(1,040)	5,961	10,000	(4,039)	24,000
SALES & USER FEES	0	0	0	9,500	3,000	6,500	3,500
Total Income	<u>960</u>	<u>2,000</u>	<u>(1,040)</u>	<u>15,461</u>	<u>13,000</u>	<u>2,461</u>	<u>27,500</u>
Expense							
SALARIES & RELATED EXPENSES	24,173	25,886	1,713	123,039	132,612	9,573	321,274
OUTSIDE SERVICES	877	3,550	2,673	14,108	18,130	4,022	39,855
UTILITIES	189	220	31	813	1,100	287	2,640
SUPPLIES	155	1,504	1,349	6,739	13,016	6,277	25,341
GENERAL AND ADMINISTRATIVE	297	748	451	16,369	21,938	5,569	49,707
EVENTS	<u>18,197</u>	<u>8,000</u>	<u>(10,197)</u>	<u>164,220</u>	<u>154,065</u>	<u>(10,155)</u>	<u>267,065</u>
Total Expense	<u>43,887</u>	<u>39,908</u>	<u>(3,979)</u>	<u>325,288</u>	<u>340,861</u>	<u>15,573</u>	<u>705,881</u>
Net Subsidy	<u>(42,927)</u>	<u>(37,908)</u>	<u>(5,019)</u>	<u>(309,827)</u>	<u>(327,861)</u>	<u>18,034</u>	<u>(678,381)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	600	(600)	0	3,000	(3,000)	7,200
SALES & USER FEES	25,404	27,527	(2,123)	139,789	137,735	2,054	331,628
Total Income	25,404	28,127	(2,723)	139,789	140,735	(946)	338,828
Cost of Goods Sold							
HAY/FEED EXPENSE.	24,097	9,650	(14,447)	66,073	48,250	(17,823)	115,800
Total COGS	24,097	9,650	(14,447)	66,073	48,250	(17,823)	115,800
Gross Profit	1,307	18,477	(17,170)	73,716	92,485	(18,769)	223,028
Expense							
SALARIES & RELATED EXPENSES	15,582	17,229	1,647	81,818	87,359	5,541	212,134
OUTSIDE SERVICES	3,570	3,180	(390)	28,343	16,077	(12,266)	38,337
UTILITIES	5,344	3,940	(1,404)	26,950	18,900	(8,050)	39,780
REPAIRS & MAINTENANCE	5,957	1,230	(4,727)	15,808	8,550	(7,258)	18,810
SUPPLIES	950	1,214	264	4,988	5,840	852	13,798
GENERAL AND ADMINISTRATIVE	0	94	94	0	94	94	94
RENTAL EQUIPMENT	0	0	0	0	4,645	4,645	7,570
Total Expense	31,404	26,887	(4,517)	157,908	141,465	(16,443)	330,522
Net Subsidy	(30,097)	(8,409)	(21,688)	(84,192)	(48,980)	(35,212)	(107,494)

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	250	356	(106)	1,092	1,391	(299)	2,956
SALES & USER FEES	37,900	58,402	(20,502)	291,366	342,990	(51,624)	596,793
Total Income	<u>38,150</u>	<u>58,758</u>	<u>(20,608)</u>	<u>292,458</u>	<u>344,381</u>	<u>(51,923)</u>	<u>599,749</u>
Cost of Goods Sold							
COST OF SALES - ICE.	0	2,089	2,089	2,724	5,434	2,710	5,634
COST OF SALES - GASOLINE.	8,844	13,815	4,971	67,269	80,649	13,380	104,817
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>8,844</u>	<u>15,904</u>	<u>7,060</u>	<u>69,993</u>	<u>86,083</u>	<u>16,090</u>	<u>110,451</u>
Gross Profit	<u>29,306</u>	<u>42,853</u>	<u>(13,547)</u>	<u>222,466</u>	<u>258,298</u>	<u>(35,832)</u>	<u>489,298</u>
Expense							
SALARIES & RELATED EXPENSES	9,311	9,966	655	46,420	48,406	1,986	117,941
OUTSIDE SERVICES	2,591	2,500	(91)	13,680	11,750	(1,930)	27,100
UTILITIES	14,369	11,395	(2,974)	64,411	63,082	(1,329)	100,319
REPAIRS & MAINTENANCE	1,891	1,450	(441)	12,282	14,689	2,407	24,329
SUPPLIES	544	1,290	746	4,183	4,420	237	9,945
GENERAL AND ADMINISTRATIVE	1,557	1,423	(134)	10,539	9,769	(770)	22,131
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>30,263</u>	<u>28,023</u>	<u>(2,240)</u>	<u>151,516</u>	<u>152,116</u>	<u>601</u>	<u>301,766</u>
Net Subsidy	<u>(957)</u>	<u>14,830</u>	<u>(15,787)</u>	<u>70,950</u>	<u>106,182</u>	<u>(35,232)</u>	<u>187,532</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	9	600	(591)	139	2,800	(2,661)	4,100
SALES & USER FEES	2,025	2,000	25	36,840	30,665	6,175	37,865
Total Income	<u>2,034</u>	<u>2,600</u>	<u>(566)</u>	<u>36,978</u>	<u>33,465</u>	<u>3,513</u>	<u>41,965</u>
Cost of Goods Sold							
COST OF SALES - FOOD	396	560	164	4,402	2,800	(1,602)	4,920
Total COGS	<u>396</u>	<u>560</u>	<u>164</u>	<u>4,402</u>	<u>2,800</u>	<u>(1,602)</u>	<u>4,920</u>
Gross Profit	<u>1,638</u>	<u>2,040</u>	<u>(402)</u>	<u>32,577</u>	<u>30,665</u>	<u>1,912</u>	<u>37,045</u>
Expense							
SALARIES & RELATED EXPENSES	14,973	24,528	9,555	108,790	130,591	21,801	236,457
OUTSIDE SERVICES	49	55	6	570	630	60	1,015
UTILITIES	6,931	6,980	49	25,561	33,400	7,839	85,060
REPAIRS & MAINTENANCE	1,300	1,295	(5)	3,982	6,675	2,693	15,740
SUPPLIES	5,003	6,040	1,037	28,223	33,700	5,477	77,200
GENERAL AND ADMINISTRATIVE	262	300	38	615	2,780	2,165	6,850
Total Expense	<u>28,517</u>	<u>39,198</u>	<u>10,681</u>	<u>167,742</u>	<u>207,776</u>	<u>40,034</u>	<u>422,322</u>
Net Subsidy	<u>(26,879)</u>	<u>(37,158)</u>	<u>10,280</u>	<u>(135,165)</u>	<u>(177,111)</u>	<u>41,946</u>	<u>(385,277)</u>

**60 - Golf Profit & Loss Budget Performance
For Month Ending 09/30/24**

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
01-00TH · OTHER INCOME	0	0	0	0	0	0	0
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	41,579	47,000	(5,421)	209,377	204,020	5,357	491,651
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	7,443	13,550	(6,107)	48,264	69,050	(20,786)	171,550
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	55,830	52,470	3,360	295,689	290,470	5,219	580,870
60-4470 · GREENS FEES - TWILIGHT	8,516	15,500	(6,984)	64,857	74,500	(9,643)	175,960
60-4480 · GREENS FEES - SUPER TWILIGHT	9,767	15,400	(5,633)	55,889	54,600	1,289	100,800
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,004	1,400	(396)	6,419	9,250	(2,831)	20,650
60-4500 · JUNIOR GREENS FEES	1,110	686	424	3,910	3,726	184	6,700
60-4510 · TOURNAMENTS/RECIPROCAL PLAY	0	0	0	0	0	0	0
60-4520 · GOLF CART TRAIL FEE	0	0	0	0	0	0	0
60-4530 · ANY PLAY < 9 HOLES	0	0	0	0	0	0	0
60-4800 · OUTSIDE TOURNAMENTS	0	0	0	0	0	0	0
60-4810 · OUTSIDE PAY FOR PLAY (\$20)	0	0	0	0	0	0	0
60-4900 · PRORATED ANNUAL GOLF DISCOUNT	0	0	0	0	0	0	0
60-4950 · DISCOUNTS	0	0	0	0	0	0	0
Total SALES & USER FEES	<u>125,248</u>	<u>146,006</u>	<u>(20,758)</u>	<u>684,406</u>	<u>705,616</u>	<u>(21,210)</u>	<u>1,548,181</u>
Total Income	125,248	146,006	(20,758)	684,406	705,616	(21,210)	1,548,181
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	27,828	27,072	(756)	137,105	135,407	(1,698)	325,894
UTILITIES	73,712	61,097	(12,615)	452,190	330,838	(121,352)	631,764
REPAIRS & MAINTENANCE	111,512	99,492	(12,020)	516,461	494,204	(22,257)	1,189,554
SUPPLIES	57	5,000	4,943	965	5,219	4,254	124,670
GENERAL AND ADMINISTRATIVE	6,608	5,190	(1,418)	42,933	33,521	(9,412)	61,311
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>219,716</u>	<u>197,851</u>	<u>(21,865)</u>	<u>1,149,653</u>	<u>999,189</u>	<u>(150,464)</u>	<u>2,333,193</u>
Net Subsidy	(94,468)	(51,845)	(42,623)	(465,248)	(293,573)	(171,675)	(785,011)

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	760	200	560	8,469	4,306	4,163	15,256
SALES & USER FEES	139,608	136,559	3,049	1,019,968	644,673	375,295	1,675,774
Total Income	<u>140,368</u>	<u>136,759</u>	<u>3,609</u>	<u>1,028,437</u>	<u>648,979</u>	<u>379,458</u>	<u>1,691,030</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	28,345	23,933	(4,412)	221,039	117,558	(103,481)	355,841
70-5110 · COST OF SALES - BEVERAGE..	12,364	9,319	(3,045)	83,755	44,992	(38,763)	123,510
Total COGS	<u>40,709</u>	<u>33,252</u>	<u>(7,457)</u>	<u>304,794</u>	<u>162,550</u>	<u>(142,244)</u>	<u>479,352</u>
Gross Profit	<u>99,660</u>	<u>103,507</u>	<u>(3,847)</u>	<u>723,643</u>	<u>486,429</u>	<u>237,214</u>	<u>1,211,679</u>
Expense							
SALARIES & RELATED EXPENSES	99,347	89,518	(9,829)	619,291	455,890	(163,401)	1,082,929
OUTSIDE SERVICES	8,185	12,058	3,873	55,328	42,409	(12,919)	94,782
UTILITIES	13,594	6,500	(7,094)	56,078	31,293	(24,785)	83,070
REPAIRS & MAINTENANCE	1,431	3,150	1,719	14,769	15,750	981	36,525
SUPPLIES	11,946	10,774	(1,172)	59,284	52,216	(7,068)	94,758
GENERAL AND ADMINISTRATIVE	15,746	5,873	(9,873)	87,262	39,434	(47,828)	97,475
RENTAL EQUIPMENT	42	100	58	42	500	458	1,200
EVENTS	2,450	1,505	(945)	18,578	9,202	(9,376)	24,765
Total Expense	<u>152,740</u>	<u>129,479</u>	<u>(23,261)</u>	<u>910,632</u>	<u>646,694</u>	<u>(263,938)</u>	<u>1,515,505</u>
Net Subsidy	<u>(53,080)</u>	<u>(25,971)</u>	<u>(27,109)</u>	<u>(186,989)</u>	<u>(160,265)</u>	<u>(26,724)</u>	<u>(303,826)</u>

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	1,500	(1,500)	7,884	33,150	(25,266)	99,600
SALES & USER FEES	16,969	13,500	3,469	110,406	123,537	(13,131)	403,566
Total Income	<u>16,969</u>	<u>15,000</u>	<u>1,969</u>	<u>118,290</u>	<u>156,687</u>	<u>(38,397)</u>	<u>503,166</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	3,149	1,952	(1,197)	28,004	16,868	(11,136)	67,436
COST OF SALES - BEVERAGE.	820	2,920	2,100	2,932	4,333	1,401	11,777
Total COGS	<u>3,969</u>	<u>4,872</u>	<u>903</u>	<u>30,937</u>	<u>21,201</u>	<u>(9,736)</u>	<u>79,212</u>
Gross Profit	<u>13,000</u>	<u>10,128</u>	<u>2,872</u>	<u>87,353</u>	<u>135,486</u>	<u>(48,133)</u>	<u>423,953</u>
Expense							
SALARIES & RELATED EXPENSES	5,701	13,663	7,962	24,139	69,918	45,779	164,337
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	9,469	8,203	(1,266)	42,613	41,933	(680)	96,936
REPAIRS & MAINTENANCE	627	1,200	573	2,885	6,000	3,115	14,400
SUPPLIES	726	1,889	1,163	6,124	9,747	3,623	20,435
GENERAL AND ADMINISTRATIVE	0	425	425	43	4,137	4,094	8,655
RENTAL EQUIPMENT	0	0	0	0	300	300	800
EVENTS	0	2,000	2,000	10,603	29,000	18,397	87,500
Total Expense	<u>16,523</u>	<u>27,381</u>	<u>10,858</u>	<u>86,407</u>	<u>161,035</u>	<u>74,628</u>	<u>393,064</u>
Net Subsidy	<u>(3,523)</u>	<u>(17,253)</u>	<u>13,730</u>	<u>946</u>	<u>(25,549)</u>	<u>26,495</u>	<u>30,890</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 09/30/24

	<u>09/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 09/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	250	(250)	0	500	(500)	1,000
SALES & USER FEES	196,026	195,400	626	989,352	1,037,380	(48,028)	2,091,855
Total Income	196,026	195,650	376	989,352	1,037,880	(48,528)	2,092,855
Cost of Sales							
COST OF SALES - FOOD..	47,321	47,877	556	250,473	245,612	(4,861)	509,332
COST OF SALES - BEVERAGE..	14,442	17,200	2,758	83,133	93,150	10,017	205,150
Total Cost of Sales	61,764	65,077	3,313	333,606	338,762	5,156	714,482
Gross Profit	134,263	130,573	3,690	655,746	699,118	(43,372)	1,378,373
Expense							
SALARIES & RELATED EXPENSES	120,645	106,875	(13,770)	628,545	537,071	(91,474)	1,245,331
OUTSIDE SERVICES	5,395	8,250	2,855	38,785	43,250	4,465	87,200
UTILITIES	8,665	7,362	(1,303)	44,434	37,631	(6,803)	83,596
REPAIRS & MAINTENANCE	1,736	2,250	514	5,048	11,250	6,202	27,000
SUPPLIES	10,196	8,200	(1,996)	52,735	43,166	(9,569)	92,516
GENERAL AND ADMINISTRATIVE	13,079	9,142	(3,937)	67,360	48,227	(19,133)	83,085
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	2,772	4,000	1,228	17,910	20,199	2,289	47,199
Total Expense	162,488	146,079	(16,409)	854,816	740,794	(114,022)	1,665,927
Net Sidsidy	(28,226)	(15,506)	(12,720)	(199,070)	(41,676)	(157,394)	(287,554)