



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending January 31, 2024

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
JANUARY 31, 2024

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	6,030,345	27,217	3,511,187	3,433	9,572,181
INVESTMENTS - Net of Unrealized Gain	0	8,300,005	4,479,764	955,824	13,735,593
ASSESSMENTS AND FINES RECEIVABLE, net	203,153	0	0	0	203,153
INVENTORY	79,937	0	0	0	79,937
DUE TO/ FROM OTHER FUNDS	1,353,647	-2,029,358	810,871	-135,160	0
INTEREST RECEIVABLE		40,098	16,807	2,658	59,563
CAPITAL ASSETS, net of Deprec	11,155,501	0	0	0	11,155,501
PREPAID EXPENSES	552,361	0	0	0	552,361
OTHER ASSETS	668,875	0	0	0	668,875
Total Assets	<u>20,043,819</u>	<u>6,337,962</u>	<u>8,818,629</u>	<u>826,755</u>	<u>36,027,164</u>
LIABILITIES					
ACCOUNTS PAYABLE	2,094,548	0	0	0	2,094,548
ACCRUED PAYROLL LIABILITIES	382,072	0	0	0	382,072
PREPAID ASSESSMENTS/DEFERRED	689,954	0	0	0	689,954
OTHER ACCRUED LIABILITIES	320,544	0	0	0	320,544
REFUNDABLE MEMBER DEPOSITS	577,501	0	0	0	577,501
SALES TAX PAYABLE.	22,833	0	0	0	22,833
NOTES PAYABLE	0	0	1,868,708	0	1,868,708
Total Liabilities	<u>4,087,452</u>	<u>0</u>	<u>1,868,708</u>	<u>0</u>	<u>5,956,159</u>
Beginning Fund Equity	16,121,948	7,187,329	7,373,213	1,070,823	31,753,313
Fixed Assets Capitalization	0	0	0	0	0
Unrealized Gain/Loss	4,165	-259,230	-168,138	-53,771	-476,973
Net Change during	<u>-169,746</u>	<u>-590,138</u>	<u>-255,154</u>	<u>-190,298</u>	<u>(1,205,335)</u>
Total Fund Balances	<u>15,956,367</u>	<u>6,337,962</u>	<u>6,949,921</u>	<u>826,755</u>	<u>30,071,005</u>
Total liabilities and members' equity	<u>20,043,819</u>	<u>6,337,962</u>	<u>8,818,629</u>	<u>826,755</u>	<u>36,027,164</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 01/31/24

	<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	1,526,400	1,526,344	56	13,737,600	13,737,098	502	18,316,131
Net Fund Investment Activity	24,444	0	24,444	204,768	0	204,768	0
Operating Income							
ADMINISTRATIVE FEES	61,104	75,623	(14,519)	786,179	656,714	129,465	896,512
ARCHITECTURAL FEES	10,850	15,500	(4,650)	85,575	139,500	(53,925)	186,000
INTEREST INCOME	5,919	1,300	4,619	79,544	14,200	65,344	17,900
SALES & USER FEES	477,957	567,296	(89,339)	5,184,991	5,479,334	(294,343)	7,302,469
OTHER INCOME	80,005	65,205	14,800	674,785	656,445	18,340	873,619
Total Income	<u>635,835</u>	<u>724,924</u>	<u>(89,089)</u>	<u>6,811,074</u>	<u>6,946,193</u>	<u>(135,119)</u>	<u>9,276,500</u>
Direct Costs							
COST OF SALES	78,639	110,267	31,628	1,057,902	1,160,354	102,452	1,532,614
Total DIRECT COSTS	<u>78,639</u>	<u>110,267</u>	<u>31,628</u>	<u>1,057,902</u>	<u>1,160,354</u>	<u>102,452</u>	<u>1,532,614</u>
Gross Profit	<u>557,196</u>	<u>614,657</u>	<u>(57,461)</u>	<u>5,753,172</u>	<u>5,785,839</u>	<u>(32,667)</u>	<u>7,743,886</u>
Expense							
SALARIES & RELATED EXPENSES	736,850	679,462	(57,388)	6,174,281	6,047,701	(126,580)	8,095,270
OUTSIDE SERVICES	347,904	344,657	(3,247)	3,083,857	3,128,149	44,292	4,124,358
LAKE LEASE	145,944	146,791	847	1,294,301	1,298,535	4,234	1,738,906
UTILITIES	74,145	107,186	33,041	1,266,001	1,483,409	217,408	1,815,853
REPAIRS & MAINTENANCE	142,695	161,079	18,384	1,496,959	1,473,652	(23,307)	1,965,248
SUPPLIES	55,486	55,049	(437)	704,585	648,576	(56,009)	815,813
GENERAL AND ADMINISTRATIVE	39,467	88,730	49,263	611,379	645,461	34,082	822,258
RENTAL EQUIPMENT	0	200	200	8,906	6,250	(2,656)	10,250
PROPERTY TAX	0	5,800	5,800	41,157	38,800	(2,357)	38,800
EVENTS	9,136	15,400	6,264	247,596	260,050	12,454	342,350
INCOME TAX	0	17,600	17,600	4,135	20,615	16,480	64,206
INSURANCE	70,720	64,340	(6,380)	609,290	555,664	(53,626)	748,685
LEGAL FEES	26,998	49,844	22,846	511,628	478,596	(33,032)	628,128
UNCOLLECTIBLE ASSESSMENTS	26,335	26,335	0	293,635	237,015	(56,620)	316,017
Total Expense	<u>1,675,681</u>	<u>1,762,474</u>	<u>86,793</u>	<u>16,347,713</u>	<u>16,322,473</u>	<u>(25,240)</u>	<u>21,526,145</u>
Net Operating Subsidy	<u>(1,118,485)</u>	<u>(1,147,817)</u>	<u>29,332</u>	<u>(10,594,541)</u>	<u>(10,536,634)</u>	<u>(57,907)</u>	<u>(13,782,258)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	179,930	231,250	51,320	2,789,685	2,081,250	(708,435)	2,775,000
Road Repairs and Improvement Expenses	1,626,126	168,251	(1,457,875)	1,860,180	1,514,256	(345,924)	2,019,008
Capital Improvement Expenses	2,581	41,667	39,086	576,708	375,000	(201,708)	500,000
Total Reserve Fund Expenses	<u>1,808,637</u>	<u>441,167</u>	<u>(1,367,470)</u>	<u>5,226,572</u>	<u>3,970,506</u>	<u>(1,256,066)</u>	<u>5,294,008</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>(1,376,278)</u>	<u>(62,640)</u>	<u>(1,313,638)</u>	<u>(1,878,745)</u>	<u>(770,042)</u>	<u>(1,108,704)</u>	<u>(760,135)</u>
Gain/Loss on Sale of Asset	0	0	0	1,390,000	0	(1,390,000)	0
Depreciation Expense	81,367	0	81,367	732,299	0	732,299	0
Excess (deficiency) of revenues over expenses	<u>(1,457,645)</u>	<u>(62,640)</u>	<u>(1,395,005)</u>	<u>(1,221,045)</u>	<u>(770,042)</u>	<u>(451,003)</u>	<u>(760,135)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	808	0	808	15,710	0	15,710	0
Total Comprehensive Income	<u>(1,456,836)</u>	<u>(62,640)</u>	<u>(1,394,196)</u>	<u>(1,205,335)</u>	<u>(770,042)</u>	<u>(435,294)</u>	<u>(760,135)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	54,614	66,283	(11,669)	704,119	568,538	135,581	780,317
INTEREST INCOME	5,919	1,300	4,619	79,544	14,200	65,344	17,900
OTHER INCOME	29,532	8,660	20,872	67,616	77,940	(10,324)	103,920
Total Income	<u>90,065</u>	<u>76,243</u>	<u>13,822</u>	<u>851,279</u>	<u>660,678</u>	<u>190,601</u>	<u>902,137</u>
Expense							
SALARIES & RELATED EXPENSES	58,340	59,205	865	473,207	505,021	31,814	670,179
OUTSIDE SERVICES	26,219	13,027	(13,192)	155,458	146,747	(8,711)	184,204
UTILITIES	38	115	77	352	1,035	683	1,380
SUPPLIES	1,974	2,350	376	16,621	21,450	4,829	28,500
GENERAL AND ADMINISTRATIVE	15,801	8,980	(6,821)	232,121	180,369	(51,752)	205,769
LEGAL FEES	0	8,660	8,660	42,727	77,940	35,213	103,920
Total Expense	<u>102,372</u>	<u>92,337</u>	<u>(10,035)</u>	<u>920,486</u>	<u>932,562</u>	<u>12,076</u>	<u>1,193,952</u>
Net Subsidy	<u>(12,307)</u>	<u>(16,093)</u>	<u>3,786</u>	<u>(69,207)</u>	<u>(271,884)</u>	<u>202,677</u>	<u>(291,815)</u>

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,610	2,600	10	23,303	23,400	(97)	31,200
Total Income	<u>2,610</u>	<u>2,600</u>	<u>10</u>	<u>23,303</u>	<u>23,400</u>	<u>(97)</u>	<u>31,200</u>
Expense							
SALARIES & RELATED EXPENSES	115,120	99,422	(15,698)	943,180	860,809	(82,371)	1,141,383
OUTSIDE SERVICES	8,486	15,312	6,826	136,839	149,312	12,473	199,624
UTILITIES	7,526	10,300	2,774	73,537	92,600	19,063	123,500
REPAIRS & MAINTENANCE	5,225	2,850	(2,375)	12,395	25,650	13,255	34,200
SUPPLIES	2,579	2,950	371	38,202	27,650	(10,552)	36,950
GENERAL AND ADMINISTRATIVE	22,781	45,600	22,819	115,223	175,400	60,177	237,000
PROPERTY TAX	0	5,800	5,800	41,157	38,800	(2,357)	38,800
INCOME TAX	0	17,600	17,600	4,135	20,615	16,480	64,206
INSURANCE	70,720	64,340	(6,380)	609,290	555,664	(53,626)	748,685
LEGAL FEES	21,587	40,000	18,413	450,674	390,000	(60,674)	510,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	26,335	26,335	0	293,635	237,015	(56,620)	316,017
Total Expense	<u>280,358</u>	<u>330,508</u>	<u>50,150</u>	<u>2,718,268</u>	<u>2,573,515</u>	<u>(144,753)</u>	<u>3,450,365</u>
Net Subsidy	(277,749)	(327,908)	50,159	(2,694,966)	(2,550,115)	(144,851)	(3,419,165)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	3,720	(3,720)	21,825	44,730	(22,905)	57,600
SALES & USER FEES	60,574	61,846	(1,272)	513,378	556,614	(43,236)	742,150
Total Income	60,574	65,566	(4,992)	535,203	601,344	(66,141)	799,750
Expense							
SALARIES & RELATED EXPENSES	24,443	29,970	5,527	233,882	267,444	33,562	355,730
OUTSIDE SERVICES	0	812	812	9,904	16,778	6,874	19,244
LAKE LEASE	145,944	146,791	847	1,294,301	1,298,535	4,234	1,738,906
REPAIRS & MAINTENANCE	714	1,300	586	19,094	14,100	(4,994)	19,000
SUPPLIES	4,060	1,930	(2,130)	25,708	28,585	2,877	34,675
GENERAL AND ADMINISTRATIVE	0	0	0	127	0	(127)	0
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	175,161	180,803	5,642	1,583,015	1,625,442	42,427	2,167,555
Net Subsidy	(114,587)	(115,237)	650	(1,047,812)	(1,024,098)	(23,714)	(1,367,805)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	384	550	166	3,768	4,950	1,182	6,600
UTILITIES	599	690	91	5,936	6,210	274	8,280
REPAIRS & MAINTENANCE	0	244	244	3,188	2,646	(542)	3,528
SUPPLIES	136	265	129	2,561	2,475	(86)	3,270
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	0	0	0	0	0	0	250
Total Expense	<u>1,119</u>	<u>1,749</u>	<u>630</u>	<u>15,453</u>	<u>16,281</u>	<u>828</u>	<u>21,928</u>
Net Subsidy	(1,119)	(1,749)	630	(15,453)	(16,281)	828	(21,928)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,000	4,000	(3,000)	18,069	36,000	(17,931)	48,000
Total Income	<u>1,000</u>	<u>4,000</u>	<u>(3,000)</u>	<u>18,069</u>	<u>36,000</u>	<u>(17,931)</u>	<u>48,000</u>
Expense							
SALARIES & RELATED EXPENSES	189,482	179,150	(10,332)	1,494,993	1,479,080	(15,913)	1,990,939
OUTSIDE SERVICES	11,789	12,487	698	108,794	106,007	(2,787)	140,256
UTILITIES	1,372	1,550	178	23,694	25,930	2,236	31,280
REPAIRS & MAINTENANCE	2,803	6,180	3,377	61,766	62,780	1,014	81,840
SUPPLIES	8,621	9,360	739	94,462	84,365	(10,097)	112,435
GENERAL AND ADMINISTRATIVE	(19,908)	2,422	22,330	8,568	24,333	15,765	31,036
EVENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expense	<u>194,160</u>	<u>211,149</u>	<u>16,989</u>	<u>1,792,277</u>	<u>1,782,495</u>	<u>(9,782)</u>	<u>2,387,786</u>
Net Subsidy	(193,160)	(207,149)	13,989	(1,774,208)	(1,746,495)	(27,713)	(2,339,786)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	1,770	840	930	11,360	7,560	3,800	10,080
Total Income	<u>1,770</u>	<u>840</u>	<u>930</u>	<u>11,360</u>	<u>7,560</u>	<u>3,800</u>	<u>10,080</u>
Expense							
OUTSIDE SERVICES	4,550	6,500	1,950	60,268	58,500	(1,768)	78,000
UTILITIES	13,759	28,500	14,741	246,068	311,500	65,432	367,000
REPAIRS & MAINTENANCE	31,171	42,500	11,329	374,564	385,300	10,736	513,100
SUPPLIES	2,402	3,400	998	31,839	34,000	2,161	44,800
GENERAL AND ADMISTRATIVE	0	0	0	37	3,064	3,027	3,064
Total Expense	<u>51,883</u>	<u>80,900</u>	<u>29,017</u>	<u>712,776</u>	<u>792,364</u>	<u>79,588</u>	<u>1,005,964</u>
Net Subsidy	(50,113)	(80,060)	29,947	(701,416)	(784,804)	83,388	(995,884)

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</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	0	0	0	10	0	(10)	0
UTILITIES	6,198	7,000	802	93,958	85,200	(8,758)	105,400
REPAIRS & MAINTENANCE	(255)	775	1,030	5,174	8,396	3,222	10,720
SUPPLIES	158	65	(93)	10,024	9,041	(983)	9,041
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>6,101</u>	<u>7,840</u>	<u>1,739</u>	<u>109,165</u>	<u>102,637</u>	<u>(6,528)</u>	<u>125,162</u>
Net Subsidy	(6,101)	(7,840)	1,739	(109,165)	(102,637)	(6,528)	(125,162)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</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	2,500	2,500	0	23,375	22,500	(875)	30,000
UTILITIES	1,222	1,500	278	13,067	13,500	433	18,000
REPAIRS & MAINTENANCE	333	250	(83)	5,262	2,550	(2,712)	3,300
SUPPLIES	197	25	(172)	1,208	475	(733)	550
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>4,252</u>	<u>4,275</u>	<u>23</u>	<u>42,911</u>	<u>39,025</u>	<u>(3,886)</u>	<u>51,850</u>
Net Subsidy	(4,252)	(4,275)	23	(42,911)	(39,025)	(3,886)	(51,850)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	6,490	9,339	(2,849)	82,060	84,051	(1,991)	112,070
OTHER INCOME	0	0	0	300	0	300	0
SALES & USER FEES	12,806	13,140	(334)	99,586	118,260	(18,674)	157,680
Total Income	<u>19,296</u>	<u>22,479</u>	<u>(3,183)</u>	<u>181,946</u>	<u>202,311</u>	<u>(20,365)</u>	<u>269,750</u>
Expense							
SALARIES & RELATED EXPENSES	31,828	35,978	4,150	300,787	305,076	4,289	408,176
OUTSIDE SERVICES	1,753	6,485	4,732	27,288	25,505	(1,783)	34,500
UTILITIES	76	68	(8)	682	612	(70)	816
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	11,468	8,675	(2,793)	84,276	69,525	(14,751)	92,450
GENERAL AND ADMINISTRATIVE	48	80	32	4,665	2,360	(2,305)	3,518
EVENTS	0	0	0	164	200	36	200
Total Expense	<u>45,174</u>	<u>51,286</u>	<u>6,112</u>	<u>417,862</u>	<u>403,278</u>	<u>(14,584)</u>	<u>539,660</u>
Net Subsidy	<u>(25,877)</u>	<u>(28,807)</u>	<u>2,930</u>	<u>(235,916)</u>	<u>(200,967)</u>	<u>(34,949)</u>	<u>(269,910)</u>

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	0	0	0	4,125	(4,125)	4,125
ARCHITECTURAL FEES	10,850	15,500	(4,650)	85,575	139,500	(53,925)	186,000
OTHER INCOME	37,300	26,500	10,800	329,925	228,500	101,425	311,489
Total Income	<u>48,150</u>	<u>42,000</u>	<u>6,150</u>	<u>415,500</u>	<u>372,125</u>	<u>43,375</u>	<u>501,614</u>
Expense							
SALARIES & RELATED EXPENSES	52,000	45,609	(6,391)	394,293	383,270	(11,023)	508,904
OUTSIDE SERVICES	0	812	812	268	812	545	1,624
UTILITIES	185	200	15	1,662	1,800	138	2,400
REPAIRS & MAINTENANCE	88	0	(88)	704	1,500	796	2,000
SUPPLIES	1,961	2,370	409	14,068	19,530	5,462	26,042
GENERAL AND ADMINISTRATIVE	389	780	391	12,373	12,240	(133)	16,130
LEGAL FEES	5,411	1,184	(4,227)	18,227	10,656	(7,571)	14,208
Total Expense	<u>60,034</u>	<u>50,955</u>	<u>(9,079)</u>	<u>441,595</u>	<u>429,808</u>	<u>(11,787)</u>	<u>571,308</u>
Net Subsidy	<u>(11,884)</u>	<u>(8,955)</u>	<u>(2,929)</u>	<u>(26,095)</u>	<u>(57,683)</u>	<u>31,588</u>	<u>(69,694)</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	4,796	15,840	(11,044)	106,484	142,560	(36,076)	190,080
Total Income	<u>4,796</u>	<u>15,840</u>	<u>(11,044)</u>	<u>106,484</u>	<u>142,560</u>	<u>(36,076)</u>	<u>190,080</u>
Expense							
OUTSIDE SERVICES	241,347	240,891	(456)	2,102,478	2,193,997	91,519	2,893,245
UTILITIES	1,432	2,445	1,013	11,923	21,493	9,570	27,752
REPAIRS & MAINTENANCE	209	2,024	1,815	7,352	18,616	11,264	24,688
SUPPLIES	495	900	405	8,667	8,100	(567)	10,800
GENERAL AND ADMINISTRATIVE	0	120	120	1,110	4,360	3,250	4,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>243,482</u>	<u>246,380</u>	<u>2,898</u>	<u>2,131,530</u>	<u>2,246,566</u>	<u>115,036</u>	<u>2,961,205</u>
Net Subsidy	<u>(238,686)</u>	<u>(230,540)</u>	<u>(8,146)</u>	<u>(2,025,045)</u>	<u>(2,104,006)</u>	<u>78,961</u>	<u>(2,771,125)</u>

Canyon Lake POA
50 - Activities Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,600	1,200	400	15,257	10,800	4,457	14,400
SALES & USER FEES	0	0	0	1,500	2,000	(500)	4,000
Total Income	<u>1,600</u>	<u>1,200</u>	<u>400</u>	<u>16,757</u>	<u>12,800</u>	<u>3,957</u>	<u>18,400</u>
Expense							
SALARIES & RELATED EXPENSES	22,414	20,556	(1,858)	137,879	163,629	25,750	216,423
OUTSIDE SERVICES	1,024	1,812	788	14,917	19,712	4,795	26,524
UTILITIES	135	200	65	944	1,800	856	2,400
SUPPLIES	713	1,180	467	12,537	12,280	(257)	16,860
GENERAL AND ADMINISTRATIVE	238	4,580	4,342	22,278	42,810	20,532	56,550
EVENTS	1,177	8,000	6,823	137,581	158,000	20,419	213,000
Total Expense	<u>25,703</u>	<u>36,328</u>	<u>10,625</u>	<u>326,136</u>	<u>398,231</u>	<u>72,095</u>	<u>531,757</u>
Net Subsidy	(24,103)	(35,128)	11,025	(309,380)	(385,431)	76,051	(513,357)

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,049	1,000	49	6,286	9,000	(2,714)	12,000
SALES & USER FEES	26,163	24,012	2,151	230,439	213,072	17,367	285,630
Total Income	<u>27,212</u>	<u>25,012</u>	<u>2,200</u>	<u>236,725</u>	<u>222,072</u>	<u>14,653</u>	<u>297,630</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	10,371	7,580	(2,791)	87,826	65,578	(22,248)	88,774
Total COGS	<u>10,371</u>	<u>7,580</u>	<u>(2,791)</u>	<u>87,826</u>	<u>65,578</u>	<u>(22,248)</u>	<u>88,774</u>
Gross Profit	<u>16,840</u>	<u>17,432</u>	<u>(592)</u>	<u>148,899</u>	<u>156,494</u>	<u>(7,595)</u>	<u>208,856</u>
Expense							
SALARIES & RELATED EXPENSES	18,329	18,575	246	153,219	155,000	1,781	206,153
OUTSIDE SERVICES	4,369	3,322	(1,047)	32,771	23,402	(9,369)	31,744
UTILITIES	1,521	2,448	927	27,708	31,332	3,624	40,076
REPAIRS & MAINTENANCE	1,834	805	(1,029)	10,946	17,195	6,249	25,860
SUPPLIES	456	760	304	8,875	8,340	(535)	11,120
GENERAL AND ADMINISTRATIVE	0	0	0	94	112	18	112
RENTAL EQUIPMENT	0	0	0	4,645	250	(4,395)	3,050
Total Expense	<u>26,508</u>	<u>25,910</u>	<u>(598)</u>	<u>238,258</u>	<u>235,631</u>	<u>(2,627)</u>	<u>318,115</u>
Net Subsidy	<u>(9,667)</u>	<u>(8,478)</u>	<u>(1,189)</u>	<u>(89,359)</u>	<u>(79,137)</u>	<u>(10,222)</u>	<u>(109,259)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	388	195	193	2,645	2,555	90	3,240
SALES & USER FEES	23,932	28,738	(4,806)	460,154	483,318	(23,164)	586,729
Total Income	<u>24,320</u>	<u>28,933</u>	<u>(4,613)</u>	<u>462,798</u>	<u>485,873</u>	<u>(23,075)</u>	<u>589,969</u>
Cost of Goods Sold							
COST OF SALES - ICE.	986	0	(986)	6,421	5,500	(921)	6,000
COST OF SALES - GASOLINE.	1,280	2,499	1,219	91,901	109,638	17,737	126,800
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>2,267</u>	<u>2,499</u>	<u>232</u>	<u>98,322</u>	<u>115,138</u>	<u>16,816</u>	<u>132,800</u>
Gross Profit	<u>22,053</u>	<u>26,433</u>	<u>(4,380)</u>	<u>364,477</u>	<u>370,735</u>	<u>(6,258)</u>	<u>457,169</u>
Expense							
SALARIES & RELATED EXPENSES	8,915	9,873	958	77,462	78,360	898	104,535
OUTSIDE SERVICES	2,089	2,712	623	19,514	24,312	4,798	31,374
UTILITIES	6,284	5,300	(984)	82,047	75,700	(6,347)	90,882
REPAIRS & MAINTENANCE	1,157	2,300	1,143	20,844	23,560	2,716	31,050
SUPPLIES	584	700	116	9,215	7,060	(2,155)	9,320
GENERAL AND ADMINISTRATIVE	2,651	1,200	(1,451)	16,883	16,154	(729)	21,747
RENTAL EQUIPMENT	0	0	0	0	500	500	500
Total Expense	<u>21,680</u>	<u>22,085</u>	<u>405</u>	<u>225,965</u>	<u>225,646</u>	<u>(319)</u>	<u>289,408</u>
Net Subsidy	<u>373</u>	<u>4,348</u>	<u>(3,975)</u>	<u>138,511</u>	<u>145,089</u>	<u>(6,578)</u>	<u>167,761</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	3,348	2,200	1,148	2,900
SALES & USER FEES	0	0	0	29,930	22,500	7,430	36,100
Total Income	0	0	0	33,279	24,700	8,579	39,000
Cost of Goods Sold							
COST OF SALES - FOOD	0	0	0	204	6,500	6,296	10,500
Total COGS	0	0	0	204	6,500	6,296	10,500
Gross Profit	0	0	0	33,075	18,200	14,875	28,500
Expense							
SALARIES & RELATED EXPENSES	0	0	0	155,998	165,478	9,480	235,124
OUTSIDE SERVICES	49	60	11	766	1,740	974	1,920
UTILITIES	1,964	5,005	3,041	44,198	66,145	21,947	99,060
REPAIRS & MAINTENANCE	416	1,435	1,020	5,829	12,915	7,086	17,220
SUPPLIES	803	5,670	4,867	41,083	53,740	12,657	73,140
GENERAL AND ADMINISTRATIVE	0	1,500	1,500	2,151	3,380	1,229	5,160
Total Expense	3,232	13,670	10,438	250,024	303,398	53,374	431,624
Net Subsidy	(3,232)	(13,670)	10,438	(216,949)	(285,198)	68,249	(403,124)

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
01-00TH · OTHER INCOME	0	490	(490)	0	4,160	(4,160)	6,390
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	29,926	40,800	(10,874)	371,152	334,740	36,412	450,900
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	23,539	15,175	8,364	92,158	126,030	(33,872)	167,000
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	41,417	40,198	1,219	444,864	363,023	81,841	509,258
60-4470 · GREENS FEES - TWILIGHT	18,829	18,088	741	134,602	108,661	25,941	158,376
60-4480 · GREENS FEES - SUPER TWILIGHT	7,902	9,425	(1,523)	73,894	67,715	6,179	92,655
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,324	875	449	14,335	10,325	4,010	16,300
60-4500 · JUNIOR GREENS FEES	87	610	(523)	4,914	7,721	(2,807)	9,866
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	370	(370)	370
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>123,024</u>	<u>125,171</u>	<u>(2,147)</u>	<u>1,135,919</u>	<u>1,018,585</u>	<u>117,334</u>	<u>1,404,725</u>
Total Income	<u>123,024</u>	<u>125,661</u>	<u>(2,637)</u>	<u>1,135,919</u>	<u>1,022,745</u>	<u>113,174</u>	<u>1,411,115</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	27,225	22,900	(4,325)	220,696	206,100	(14,596)	274,800
UTILITIES	14,990	20,355	5,365	462,216	554,962	92,746	639,507
REPAIRS & MAINTENANCE	90,996	93,766	2,770	863,940	838,594	(25,346)	1,118,942
SUPPLIES	0	150	150	112,667	130,360	17,693	130,810
GENERAL AND ADMINISTRATIVE	6,337	6,887	550	47,851	43,838	(4,013)	56,945
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>139,548</u>	<u>144,058</u>	<u>4,510</u>	<u>1,707,370</u>	<u>1,773,854</u>	<u>66,484</u>	<u>2,221,004</u>
Net Subsidy	<u>(16,524)</u>	<u>(18,397)</u>	<u>1,873</u>	<u>(571,452)</u>	<u>(751,109)</u>	<u>179,657</u>	<u>(809,889)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	750	0	750	8,431	9,500	(1,069)	11,500
SALES & USER FEES	72,772	127,500	(54,728)	955,152	1,363,275	(408,123)	1,808,775
Total Income	73,522	127,500	(53,978)	963,583	1,372,775	(409,192)	1,820,275
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	11,211	31,000	19,789	199,999	328,266	128,267	438,276
70-5110 · COST OF SALES - BEVERAGE..	1,595	9,660	8,065	109,609	103,283	(6,326)	137,696
Total COGS	12,806	40,660	27,854	309,608	431,549	121,941	575,972
Gross Profit	60,715	86,840	(26,125)	653,975	941,226	(287,251)	1,244,303
Expense							
SALARIES & RELATED EXPENSES	83,457	73,182	(10,275)	679,573	761,991	82,418	1,020,128
OUTSIDE SERVICES	10,217	8,000	(2,217)	83,240	71,500	(11,740)	95,500
UTILITIES	6,770	7,288	518	55,615	65,592	9,977	87,456
REPAIRS & MAINTENANCE	3,033	2,850	(183)	67,623	25,650	(41,973)	34,200
SUPPLIES	8,507	6,150	(2,357)	84,714	56,350	(28,364)	74,800
GENERAL AND ADMINISTRATIVE	351	8,900	8,549	65,843	72,259	6,416	94,376
RENTAL EQUIPMENT	0	100	100	0	400	400	700
EVENTS	2,676	2,000	(676)	15,486	20,750	5,264	27,100
Total Expense	115,011	108,470	(6,541)	1,052,094	1,074,492	22,398	1,434,260
Net Subsidy	(54,296)	(21,630)	(32,666)	(398,118)	(133,266)	(264,852)	(189,957)

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	1,000	(1,000)	69,123	64,000	5,123	79,500
SALES & USER FEES	6,152	31,000	(24,848)	173,794	307,600	(133,806)	414,900
Total Income	<u>6,152</u>	<u>32,000</u>	<u>(25,848)</u>	<u>242,916</u>	<u>371,600</u>	<u>(128,684)</u>	<u>494,400</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	3,510	6,880	3,370	40,809	69,600	28,791	94,080
COST OF SALES - BEVERAGE.	30	1,025	995	6,629	10,375	3,746	14,025
Total COGS	<u>3,540</u>	<u>7,905</u>	<u>4,365</u>	<u>47,437</u>	<u>79,975</u>	<u>32,538</u>	<u>108,105</u>
Gross Profit	<u>2,612</u>	<u>24,095</u>	<u>(21,483)</u>	<u>195,479</u>	<u>291,625</u>	<u>(96,146)</u>	<u>386,295</u>
Expense							
SALARIES & RELATED EXPENSES	4,255	11,179	6,924	110,633	106,955	(3,678)	143,663
OUTSIDE SERVICES	0	825	825	470	6,925	6,455	9,200
UTILITIES	3,999	7,800	3,801	61,266	70,200	8,934	93,600
REPAIRS & MAINTENANCE	3,166	1,500	(1,666)	16,867	13,500	(3,367)	18,000
SUPPLIES	1,489	1,550	61	19,175	13,450	(5,725)	17,850
GENERAL AND ADMINISTRATIVE	1,014	950	(64)	5,335	6,146	811	8,055
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	1,878	2,400	522	69,463	54,100	(15,363)	65,300
Total Expense	<u>15,801</u>	<u>26,204</u>	<u>10,403</u>	<u>283,210</u>	<u>271,276</u>	<u>(11,934)</u>	<u>355,668</u>
Net Subsidy	<u>(13,189)</u>	<u>(2,109)</u>	<u>(11,080)</u>	<u>(87,731)</u>	<u>20,349</u>	<u>(108,080)</u>	<u>30,627</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 01/31/24

	<u>01/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	981	0	981	2,173	1,100	1,073	1,400
SALES & USER FEES	150,764	155,050	(4,286)	1,573,780	1,386,550	187,230	1,851,700
Total Income	151,744	155,050	(3,306)	1,575,953	1,387,650	188,303	1,853,100
Cost of Sales							
COST OF SALES - FOOD..	37,183	36,233	(950)	376,587	323,914	(52,673)	432,613
COST OF SALES - BEVERAGE..	12,472	15,390	2,918	137,919	137,700	(219)	183,850
Total Cost of Sales	49,655	51,623	1,968	514,506	461,614	(52,892)	616,463
Gross Profit	102,090	103,427	(1,337)	1,061,447	926,036	135,411	1,236,637
Expense							
SALARIES & RELATED EXPENSES	128,267	96,765	(31,502)	1,019,177	815,588	(203,589)	1,093,933
OUTSIDE SERVICES	5,903	5,650	(253)	83,036	49,350	(33,686)	66,000
UTILITIES	6,074	6,422	348	61,129	57,798	(3,331)	77,064
REPAIRS & MAINTENANCE	1,806	2,300	494	21,411	20,700	(711)	27,600
SUPPLIES	8,882	6,600	(2,282)	88,680	61,800	(26,880)	82,400
GENERAL AND ADMINISTRATIVE	9,766	6,831	(2,935)	80,981	63,736	(17,245)	84,077
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	3,404	3,000	(404)	24,901	27,000	2,099	36,500
Total Expense	164,103	127,567	(36,536)	1,379,315	1,095,972	(283,343)	1,467,574
Net Sidsidy	(62,014)	(24,140)	(37,874)	(317,868)	(169,936)	(147,932)	(230,937)