



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending April 30, 2024

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
April 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	5,139,984	14,120	11,540	6,443	5,172,087
INVESTMENTS - Net of Unrealized Gain	448,549	7,232,288	5,636,722	950,346	14,267,904
ASSESSMENTS AND FINES RECEIVABLE, net	1,271,964	0	0	0	1,271,964
INVENTORY	93,353	0	0	0	93,353
DUE TO/ FROM OTHER FUNDS	3,179	-211,971	732,228	-523,435	0
INTEREST RECEIVABLE	0	36,139	15,704	3,889	55,732
CAPITAL ASSETS, net of Deprec	14,531,580	0	0	0	14,531,580
PREPAID EXPENSES	458,903	0	0	0	458,903
OTHER ASSETS	229,685	0	468,561	0	698,246
Total Assets	<u>22,177,198</u>	<u>7,070,575</u>	<u>6,864,754</u>	<u>437,242</u>	<u>36,549,770</u>
LIABILITIES					
ACCOUNTS PAYABLE	624,104	0	0	0	624,104
ACCRUED PAYROLL LIABILITIES	513,748	0	0	0	513,748
PREPAID ASSESSMENTS/DEFERRED	1,880,982	0	0	0	1,880,982
OTHER ACCRUED LIABILITIES	690,807	0	0	0	690,807
REFUNDABLE MEMBER DEPOSITS	584,593	0	0	0	584,593
SALES TAX PAYABLE.	32,314	0	0	0	32,314
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>4,326,548</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,326,548</u>
Beginning Fund Equity	19,910,549	7,187,329	7,373,213	1,070,823	35,541,914
Fixed Assets Capitalization	0	0	0	0	0
Unrealized Gain/Loss	1,056	-289,894	-173,571	-59,486	-521,895
Net Change during	<u>-2,060,954</u>	<u>173,140</u>	<u>-334,889</u>	<u>-574,094</u>	<u>(2,796,797)</u>
Total Fund Balances	<u>17,850,651</u>	<u>7,070,575</u>	<u>6,864,754</u>	<u>437,242</u>	<u>32,223,222</u>
Total liabilities and members' equity	<u>22,177,198</u>	<u>7,070,575</u>	<u>6,864,754</u>	<u>437,242</u>	<u>36,549,770</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 04/30/24

	<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	1,525,731	1,526,344	(613)	18,316,131	18,316,131	0	18,316,131
Net Fund Investment Activity	33,533	0	33,533	278,335	0	278,335	0
Operating Income							
ADMINISTRATIVE FEES	87,031	79,933	7,098	1,126,512	896,512	230,000	896,512
ARCHITECTURAL FEES	14,325	15,500	(1,175)	118,000	186,000	(68,000)	186,000
INTEREST INCOME	8,466	1,200	7,266	98,904	17,900	81,004	17,900
SALES & USER FEES	713,725	630,478	83,247	7,163,908	7,302,469	(138,561)	7,302,469
OTHER INCOME	83,213	70,319	12,894	894,585	873,619	20,966	873,619
Total Income	<u>906,761</u>	<u>797,430</u>	<u>109,331</u>	<u>9,401,909</u>	<u>9,276,500</u>	<u>125,409</u>	<u>9,276,500</u>
Direct Costs							
COST OF SALES	151,490	127,386	(24,104)	1,465,720	1,532,614	66,894	1,532,614
Total DIRECT COSTS	<u>151,490</u>	<u>127,386</u>	<u>(24,104)</u>	<u>1,465,720</u>	<u>1,532,614</u>	<u>66,894</u>	<u>1,532,614</u>
Gross Profit	<u>755,271</u>	<u>670,044</u>	<u>85,227</u>	<u>7,936,189</u>	<u>7,743,886</u>	<u>192,303</u>	<u>7,743,886</u>
Expense							
SALARIES & RELATED EXPENSES	855,035	679,771	(175,264)	8,390,310	8,095,268	(295,042)	8,095,270
OUTSIDE SERVICES	334,772	328,917	(5,855)	4,051,600	4,124,360	72,760	4,124,358
LAKE LEASE	145,944	146,791	847	1,732,133	1,738,906	6,773	1,738,906
UTILITIES	128,273	113,011	(15,262)	1,557,649	1,815,853	258,204	1,815,853
REPAIRS & MAINTENANCE	145,893	163,369	17,476	2,006,311	1,965,248	(41,063)	1,965,248
SUPPLIES	49,427	56,795	7,368	887,306	815,813	(71,493)	815,813
GENERAL AND ADMINISTRATIVE	73,378	61,594	(11,784)	833,491	822,259	(11,232)	822,258
RENTAL EQUIPMENT	2,354	200	(2,154)	12,336	10,250	(2,086)	10,250
PROPERTY TAX	908	0	(908)	42,065	38,800	(3,265)	38,800
EVENTS	37,894	38,500	606	327,311	342,350	15,039	342,350
INCOME TAX	5,106	43,591	38,485	283,106	64,206	(218,900)	64,206
INSURANCE	68,578	64,340	(4,238)	824,073	748,685	(75,388)	748,685
LEGAL FEES	43,637	49,844	6,207	616,809	628,128	11,319	628,128
UNCOLLECTIBLE ASSESSMENTS	37,942	26,335	(11,607)	325,009	316,017	(8,992)	316,017
Total Expense	<u>1,929,139</u>	<u>1,773,058</u>	<u>(156,081)</u>	<u>21,889,509</u>	<u>21,526,143</u>	<u>(363,366)</u>	<u>21,526,145</u>
Net Operating Subsidy	<u>(1,173,868)</u>	<u>(1,103,014)</u>	<u>(70,854)</u>	<u>(13,953,320)</u>	<u>(13,782,257)</u>	<u>(171,063)</u>	<u>(13,782,258)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	78,211	231,250	153,039	2,756,048	2,775,000	18,952	2,775,000
Road Repairs and Improvement Expenses	(458,015)	168,251	626,266	3,854,849	2,019,008	(1,835,841)	2,019,008
Capital Improvement Expenses	161,503	41,667	(119,836)	1,089,983	500,000	(589,983)	500,000
Total Reserve Fund Expenses	<u>(218,301)</u>	<u>441,167</u>	<u>659,468</u>	<u>7,700,881</u>	<u>5,294,008</u>	<u>(2,406,873)</u>	<u>5,294,008</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>603,697</u>	<u>(17,837)</u>	<u>621,534</u>	<u>(3,059,735)</u>	<u>(760,134)</u>	<u>(2,299,601)</u>	<u>(760,135)</u>
Gain/Loss on Sale of Asset	0	0	0	1,390,000	0	(1,390,000)	0
Depreciation Expense	249,788	0	249,788	1,144,821	0	1,144,821	0
Excess (deficiency) of revenues over expenses	<u>353,909</u>	<u>(17,837)</u>	<u>371,746</u>	<u>(2,814,556)</u>	<u>(760,134)</u>	<u>(2,054,422)</u>	<u>(760,135)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	(11,066)	0	(11,066)	17,759	0	17,759	0
Total Comprehensive Income	<u>342,843</u>	<u>(17,837)</u>	<u>360,680</u>	<u>(2,796,797)</u>	<u>(760,134)</u>	<u>(2,036,663)</u>	<u>(760,135)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	78,001	70,593	7,408	1,013,892	780,317	233,575	780,317
INTEREST INCOME	8,466	1,200	7,266	98,904	17,900	81,004	17,900
OTHER INCOME	2,584	8,660	(6,076)	12,846	103,920	(91,074)	103,920
Total Income	<u>89,052</u>	<u>80,453</u>	<u>8,599</u>	<u>1,125,641</u>	<u>902,137</u>	<u>223,504</u>	<u>902,137</u>
Expense							
SALARIES & RELATED EXPENSES	60,424	54,669	(5,755)	634,514	670,179	35,665	670,179
OUTSIDE SERVICES	11,857	12,215	358	195,133	184,204	(10,929)	184,204
UTILITIES	41	115	74	437	1,380	943	1,380
SUPPLIES	2,976	2,350	(626)	22,430	28,500	6,070	28,500
GENERAL AND ADMINISTRATIVE	16,173	8,350	(7,823)	280,963	205,769	(75,194)	205,769
LEGAL FEES	309	8,660	8,351	49,610	103,920	54,310	103,920
Total Expense	<u>91,780</u>	<u>86,359</u>	<u>(5,421)</u>	<u>1,183,088</u>	<u>1,193,952</u>	<u>10,864</u>	<u>1,193,952</u>
Net Subsidy	<u>(2,728)</u>	<u>(5,905)</u>	<u>3,177</u>	<u>(57,447)</u>	<u>(291,815)</u>	<u>234,368</u>	<u>(291,815)</u>

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,000	2,600	(1,600)	29,522	31,200	(1,678)	31,200
Total Income	1,000	2,600	(1,600)	29,522	31,200	(1,678)	31,200
Expense							
SALARIES & RELATED EXPENSES	151,952	93,376	(58,576)	1,281,267	1,141,383	(139,884)	1,141,383
OUTSIDE SERVICES	20,486	14,500	(5,986)	175,333	199,624	24,291	199,624
UTILITIES	7,200	10,300	3,100	94,424	123,500	29,076	123,500
REPAIRS & MAINTENANCE	50	2,850	2,800	18,254	34,200	15,946	34,200
SUPPLIES	3,808	2,950	(858)	50,992	36,950	(14,042)	36,950
GENERAL AND ADMINISTRATIVE	14,685	25,900	11,215	173,335	237,000	63,665	237,000
PROPERTY TAX	908	0	(908)	42,065	38,800	(3,265)	38,800
INCOME TAX	5,106	43,591	38,485	283,106	64,206	(218,900)	64,206
INSURANCE	68,578	64,340	(4,238)	824,073	748,685	(75,388)	748,685
LEGAL FEES	29,719	40,000	10,281	527,219	510,000	(17,219)	510,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	37,942	26,335	(11,607)	325,009	316,017	(8,992)	316,017
Total Expense	340,433	324,141	(16,292)	3,795,076	3,450,365	(344,711)	3,450,365
Net Subsidy	(339,433)	(321,541)	(17,892)	(3,765,555)	(3,419,165)	(346,390)	(3,419,165)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	200	4,800	(4,600)	32,875	57,600	(24,725)	57,600
SALES & USER FEES	60,934	61,846	(912)	695,744	742,150	(46,406)	742,150
Total Income	<u>61,134</u>	<u>66,646</u>	<u>(5,512)</u>	<u>728,619</u>	<u>799,750</u>	<u>(71,131)</u>	<u>799,750</u>
Expense							
SALARIES & RELATED EXPENSES	46,862	29,969	(16,893)	325,344	355,729	30,385	355,730
OUTSIDE SERVICES	0	1,354	1,354	10,827	19,244	8,417	19,244
LAKE LEASE	145,944	146,791	847	1,732,133	1,738,906	6,773	1,738,906
REPAIRS & MAINTENANCE	2,477	1,450	(1,027)	23,324	19,000	(4,324)	19,000
SUPPLIES	1,500	2,230	730	30,439	34,675	4,236	34,675
GENERAL AND ADMINISTRATIVE	0	0	0	127	0	(127)	0
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>196,783</u>	<u>181,793</u>	<u>(14,990)</u>	<u>2,122,193</u>	<u>2,167,554</u>	<u>45,361</u>	<u>2,167,555</u>
Net Subsidy	<u>(135,649)</u>	<u>(115,148)</u>	<u>(20,501)</u>	<u>(1,393,574)</u>	<u>(1,367,804)</u>	<u>(25,770)</u>	<u>(1,367,805)</u>

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	492	550	58	4,988	6,600	1,612	6,600
UTILITIES	376	690	314	7,351	8,280	929	8,280
REPAIRS & MAINTENANCE	230	244	14	8,860	3,528	(5,332)	3,528
SUPPLIES	219	265	46	3,095	3,270	175	3,270
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	0	250	250	0	250	250	250
Total Expense	<u>1,317</u>	<u>1,999</u>	<u>682</u>	<u>24,294</u>	<u>21,928</u>	<u>(2,366)</u>	<u>21,928</u>
Net Subsidy	(1,317)	(1,999)	682	(24,294)	(21,928)	(2,366)	(21,928)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	4,000	(4,000)	19,094	48,000	(28,906)	48,000
Total Income	0	4,000	(4,000)	19,094	48,000	(28,906)	48,000
Expense							
SALARIES & RELATED EXPENSES	173,065	169,494	(3,571)	2,044,805	1,990,938	(53,867)	1,990,939
OUTSIDE SERVICES	11,289	10,475	(814)	144,942	140,256	(4,686)	140,256
UTILITIES	1,495	2,200	705	27,753	31,280	3,527	31,280
REPAIRS & MAINTENANCE	5,961	6,570	609	96,675	81,840	(14,835)	81,840
SUPPLIES	8,959	9,350	391	125,176	112,435	(12,741)	112,435
GENERAL AND ADMINISTRATIVE	2,139	1,887	(252)	18,741	31,036	12,295	31,036
EVENTS	0	0	0	0	0	0	0
Total Expense	202,908	199,976	(2,932)	2,458,093	2,387,785	(70,308)	2,387,786
Net Subsidy	(202,908)	(195,976)	(6,932)	(2,438,999)	(2,339,785)	(99,214)	(2,339,786)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	1,560	840	720	17,225	10,080	7,145	10,080
Total Income	<u>1,560</u>	<u>840</u>	<u>720</u>	<u>17,225</u>	<u>10,080</u>	<u>7,145</u>	<u>10,080</u>
Expense							
OUTSIDE SERVICES	7,113	6,500	(613)	82,932	78,000	(4,932)	78,000
UTILITIES	39,692	16,500	(23,192)	307,390	367,000	59,610	367,000
REPAIRS & MAINTENANCE	31,282	42,500	11,218	487,598	513,100	25,502	513,100
SUPLIES	5,319	3,400	(1,919)	43,899	44,800	901	44,800
GENERAL AND ADMISTRATIVE	0	0	0	37	3,064	3,027	3,064
Total Expense	<u>83,406</u>	<u>68,900</u>	<u>(14,506)</u>	<u>921,856</u>	<u>1,005,964</u>	<u>84,108</u>	<u>1,005,964</u>
Net Subsidy	<u>(81,846)</u>	<u>(68,060)</u>	<u>(13,786)</u>	<u>(904,631)</u>	<u>(995,884)</u>	<u>91,253</u>	<u>(995,884)</u>

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</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	0	0	0	10	0	(10)	0
UTILITIES	7,926	6,200	(1,726)	117,037	105,400	(11,637)	105,400
REPAIRS & MAINTENANCE	389	825	436	7,401	10,720	3,319	10,720
SUPLIES	34	0	(34)	11,629	9,041	(2,588)	9,041
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>8,349</u>	<u>7,025</u>	<u>(1,324)</u>	<u>136,076</u>	<u>125,161</u>	<u>(10,915)</u>	<u>125,162</u>
Net Subsidy	(8,349)	(7,025)	(1,324)	(136,076)	(125,161)	(10,915)	(125,162)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</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	2,500	2,500	0	30,875	30,000	(875)	30,000
UTILITIES	1,070	1,500	430	17,275	18,000	725	18,000
REPAIRS & MAINTENANCE	92	250	158	5,613	3,300	(2,313)	3,300
SUPLIES	126	25	(101)	1,373	550	(823)	550
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>3,789</u>	<u>4,275</u>	<u>486</u>	<u>55,136</u>	<u>51,850</u>	<u>(3,286)</u>	<u>51,850</u>
Net Subsidy	(3,789)	(4,275)	486	(55,136)	(51,850)	(3,286)	(51,850)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	9,030	9,339	(309)	112,620	112,070	550	112,070
OTHER INCOME	0	0	0	300	0	300	0
SALES & USER FEES	15,026	13,140	1,886	136,700	157,680	(20,980)	157,680
Total Income	<u>24,056</u>	<u>22,479</u>	<u>1,577</u>	<u>249,620</u>	<u>269,750</u>	<u>(20,130)</u>	<u>269,750</u>
Expense							
SALARIES & RELATED EXPENSES	30,336	33,779	3,443	383,785	408,176	24,391	408,176
OUTSIDE SERVICES	1,781	4,485	2,704	35,457	34,500	(957)	34,500
UTILITIES	82	68	(14)	852	816	(36)	816
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	(4,482)	9,025	13,507	108,698	92,450	(16,248)	92,450
GENERAL AND ADMINISTRATIVE	531	80	(451)	5,358	3,518	(1,840)	3,518
EVENTS	0	0	0	164	200	36	200
Total Expense	<u>28,247</u>	<u>47,437</u>	<u>19,190</u>	<u>534,312</u>	<u>539,660</u>	<u>5,348</u>	<u>539,660</u>
Net Subsidy	<u>(4,191)</u>	<u>(24,958)</u>	<u>20,767</u>	<u>(284,692)</u>	<u>(269,910)</u>	<u>(14,782)</u>	<u>(269,910)</u>

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</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	14,325	15,500	(1,175)	118,000	186,000	(68,000)	186,000
OTHER INCOME	37,475	28,589	8,886	447,375	311,489	135,886	311,489
Total Income	<u>51,800</u>	<u>44,089</u>	<u>7,711</u>	<u>565,375</u>	<u>501,614</u>	<u>63,761</u>	<u>501,614</u>
Expense							
SALARIES & RELATED EXPENSES	46,730	41,307	(5,423)	524,162	508,904	(15,258)	508,904
OUTSIDE SERVICES	0	0	0	268	1,624	1,357	1,624
UTILITIES	206	200	(6)	2,095	2,400	305	2,400
REPAIRS & MAINTENANCE	233	0	(233)	1,184	2,000	816	2,000
SUPPLIES	1,280	2,070	790	18,049	26,042	7,993	26,042
GENERAL AND ADMINISTRATIVE	455	780	325	14,372	16,130	1,758	16,130
LEGAL FEES	13,609	1,184	(12,425)	39,980	14,208	(25,772)	14,208
Total Expense	<u>62,513</u>	<u>45,541</u>	<u>(16,972)</u>	<u>600,109</u>	<u>571,308</u>	<u>(28,801)</u>	<u>571,308</u>
Net Subsidy	<u>(10,713)</u>	<u>(1,452)</u>	<u>(9,261)</u>	<u>(34,734)</u>	<u>(69,694)</u>	<u>34,960</u>	<u>(69,694)</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	16,650	15,840	810	192,959	190,080	2,879	190,080
Total Income	16,650	15,840	810	192,959	190,080	2,879	190,080
Expense							
OUTSIDE SERVICES	218,819	230,693	11,874	2,740,646	2,893,245	152,599	2,893,245
UTILITIES	597	2,034	1,438	15,332	27,752	12,420	27,752
REPAIRS & MAINTENANCE	1,028	2,024	996	9,150	24,688	15,538	24,688
SUPPLIES	1,436	900	(536)	11,264	10,800	(464)	10,800
GENERAL AND ADMINISTRATIVE	225	120	(105)	1,629	4,720	3,091	4,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	222,104	235,771	13,667	2,778,021	2,961,205	183,184	2,961,205
Net Subsidy	(205,454)	(219,931)	14,477	(2,585,062)	(2,771,125)	186,063	(2,771,125)

Canyon Lake POA
50 - Activities Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,403	1,200	1,203	20,205	14,400	5,805	14,400
SALES & USER FEES	0	1,000	(1,000)	1,500	4,000	(2,500)	4,000
Total Income	<u>2,403</u>	<u>2,200</u>	<u>203</u>	<u>21,705</u>	<u>18,400</u>	<u>3,305</u>	<u>18,400</u>
Expense							
SALARIES & RELATED EXPENSES	22,980	17,367	(5,613)	204,817	216,423	11,606	216,423
OUTSIDE SERVICES	1,842	4,000	2,158	19,412	26,524	7,112	26,524
UTILITIES	144	200	56	1,236	2,400	1,164	2,400
SUPPLIES	371	2,150	1,779	16,877	16,860	(17)	16,860
GENERAL AND ADMINISTRATIVE	278	4,280	4,002	23,650	56,550	32,900	56,550
EVENTS	0	32,000	32,000	143,777	213,000	69,223	213,000
Total Expense	<u>25,616</u>	<u>59,997</u>	<u>34,381</u>	<u>409,768</u>	<u>531,757</u>	<u>121,989</u>	<u>531,757</u>
Net Subsidy	<u>(23,213)</u>	<u>(57,797)</u>	<u>34,584</u>	<u>(388,063)</u>	<u>(513,357)</u>	<u>125,294</u>	<u>(513,357)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	1,000	(1,000)	6,286	12,000	(5,714)	12,000
SALES & USER FEES	28,273	24,275	3,998	313,332	285,630	27,702	285,630
Total Income	<u>28,273</u>	<u>25,275</u>	<u>2,998</u>	<u>319,619</u>	<u>297,630</u>	<u>21,989</u>	<u>297,630</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	13,726	7,809	(5,917)	120,577	88,774	(31,803)	88,774
Total COGS	<u>13,726</u>	<u>7,809</u>	<u>(5,917)</u>	<u>120,577</u>	<u>88,774</u>	<u>(31,803)</u>	<u>88,774</u>
Gross Profit	<u>14,546</u>	<u>17,466</u>	<u>(2,920)</u>	<u>199,042</u>	<u>208,856</u>	<u>(9,814)</u>	<u>208,856</u>
Expense							
SALARIES & RELATED EXPENSES	24,874	16,759	(8,115)	220,914	206,153	(14,761)	206,153
OUTSIDE SERVICES	4,831	2,510	(2,321)	49,466	31,744	(17,722)	31,744
UTILITIES	2,384	3,448	1,064	33,452	40,076	6,624	40,076
REPAIRS & MAINTENANCE	3,618	2,805	(813)	26,595	25,860	(735)	25,860
SUPPLIES	715	760	45	11,910	11,120	(790)	11,120
GENERAL AND ADMINISTRATIVE	0	0	0	94	112	18	112
RENTAL EQUIPMENT	2,168	0	(2,168)	6,813	3,050	(3,763)	3,050
Total Expense	<u>38,591</u>	<u>26,282</u>	<u>(12,309)</u>	<u>349,245</u>	<u>318,115</u>	<u>(31,130)</u>	<u>318,115</u>
Net Subsidy	<u>(24,044)</u>	<u>(8,816)</u>	<u>(15,228)</u>	<u>(150,203)</u>	<u>(109,259)</u>	<u>(40,944)</u>	<u>(109,259)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	460	295	165	3,236	3,240	(4)	3,240
SALES & USER FEES	36,042	41,357	(5,315)	542,133	586,729	(44,596)	586,729
Total Income	<u>36,502</u>	<u>41,652</u>	<u>(5,150)</u>	<u>545,369</u>	<u>589,969</u>	<u>(44,600)</u>	<u>589,969</u>
Cost of Goods Sold							
COST OF SALES - ICE.	434	300	(134)	6,854	6,000	(854)	6,000
COST OF SALES - GASOLINE.	4,630	10,128	5,498	101,961	126,800	24,839	126,800
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>5,064</u>	<u>10,428</u>	<u>5,364</u>	<u>108,816</u>	<u>132,800</u>	<u>23,984</u>	<u>132,800</u>
Gross Profit	<u>31,437</u>	<u>31,224</u>	<u>213</u>	<u>436,553</u>	<u>457,169</u>	<u>(20,616)</u>	<u>457,169</u>
Expense							
SALARIES & RELATED EXPENSES	10,026	8,404	(1,622)	104,764	104,535	(229)	104,535
OUTSIDE SERVICES	2,579	1,900	(679)	27,035	31,375	4,340	31,374
UTILITIES	6,226	5,000	(1,226)	100,352	90,882	(9,470)	90,882
REPAIRS & MAINTENANCE	708	2,550	1,842	22,617	31,050	8,433	31,050
SUPPLIES	673	620	(53)	11,613	9,320	(2,293)	9,320
GENERAL AND ADMINISTRATIVE	1,041	1,200	159	20,764	21,747	983	21,747
RENTAL EQUIPMENT	0	0	0	0	500	500	500
Total Expense	<u>21,252</u>	<u>19,674</u>	<u>(1,578)</u>	<u>287,144</u>	<u>289,409</u>	<u>2,265</u>	<u>289,408</u>
Net Subsidy	<u>10,185</u>	<u>11,551</u>	<u>(1,366)</u>	<u>149,409</u>	<u>167,760</u>	<u>(18,351)</u>	<u>167,761</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	504	300	204	4,085	2,900	1,185	2,900
SALES & USER FEES	1,663	12,000	(10,337)	31,951	36,100	(4,149)	36,100
Total Income	<u>2,167</u>	<u>12,300</u>	<u>(10,133)</u>	<u>36,036</u>	<u>39,000</u>	<u>(2,964)</u>	<u>39,000</u>
Cost of Goods Sold							
COST OF SALES - FOOD	752	1,500	748	955	10,500	9,545	10,500
Total COGS	<u>752</u>	<u>1,500</u>	<u>748</u>	<u>955</u>	<u>10,500</u>	<u>9,545</u>	<u>10,500</u>
Gross Profit	<u>1,416</u>	<u>10,800</u>	<u>(9,384)</u>	<u>35,081</u>	<u>28,500</u>	<u>6,581</u>	<u>28,500</u>
Expense							
SALARIES & RELATED EXPENSES	18,676	23,658	4,982	196,253	235,124	38,871	235,124
OUTSIDE SERVICES	49	60	11	913	1,920	1,007	1,920
UTILITIES	9,024	12,305	3,281	65,818	99,060	33,242	99,060
REPAIRS & MAINTENANCE	561	1,435	874	7,254	17,220	9,966	17,220
SUPPLIES	3,708	6,500	2,792	50,548	73,140	22,592	73,140
GENERAL AND ADMINISTRATIVE	1,074	40	(1,034)	3,647	5,160	1,513	5,160
Total Expense	<u>33,092</u>	<u>43,998</u>	<u>10,906</u>	<u>324,432</u>	<u>431,624</u>	<u>107,192</u>	<u>431,624</u>
Net Subsidy	<u>(31,676)</u>	<u>(33,198)</u>	<u>1,522</u>	<u>(289,351)</u>	<u>(403,124)</u>	<u>113,773</u>	<u>(403,124)</u>

Canyon Lake POA
60 - Golf Course Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
01-00TH · OTHER INCOME	36	1,035	(999)	0	6,390	(6,390)	6,390
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	51,400	42,400	9,000	449,752	450,900	(1,148)	450,900
60-4390 · 20 ANYTIME ROUNDS	(1,890)	0	(1,890)	(1,890)	0	(1,890)	0
60-4400 · ANNUAL GOLF - OUTSIDE	11,301	14,470	(3,169)	123,895	167,000	(43,105)	167,000
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	57,999	52,610	5,389	585,518	509,258	76,260	509,258
60-4470 · GREENS FEES - TWILIGHT	19,046	17,545	1,501	191,570	158,376	33,194	158,376
60-4480 · GREENS FEES - SUPER TWILIGHT	13,344	10,150	3,194	104,992	92,655	12,337	92,655
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,885	1,000	885	18,476	16,300	2,176	16,300
60-4500 · JUNIOR GREENS FEES	684	670	14	6,152	9,866	(3,714)	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>153,769</u>	<u>138,845</u>	<u>14,924</u>	<u>1,478,466</u>	<u>1,404,725</u>	<u>73,741</u>	<u>1,404,725</u>
Total Income	<u>153,805</u>	<u>139,880</u>	<u>13,925</u>	<u>1,478,466</u>	<u>1,411,115</u>	<u>67,351</u>	<u>1,411,115</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	28,693	22,900	(5,793)	304,031	274,800	(29,231)	274,800
UTILITIES	36,473	30,741	(5,732)	527,397	639,507	112,110	639,507
REPAIRS & MAINTENANCE	97,971	93,216	(4,755)	1,162,229	1,118,942	(43,287)	1,118,942
SUPPLIES	81	150	69	112,866	130,810	17,944	130,810
GENERAL AND ADMINISTRATIVE	8,567	4,804	(3,763)	68,667	56,945	(11,722)	56,945
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>171,784</u>	<u>151,810</u>	<u>(19,974)</u>	<u>2,175,189</u>	<u>2,221,004</u>	<u>45,815</u>	<u>2,221,004</u>
Net Subsidy	<u>(17,979)</u>	<u>(11,930)</u>	<u>(6,049)</u>	<u>(696,723)</u>	<u>(809,889)</u>	<u>113,166</u>	<u>(809,889)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,908	1,000	908	14,189	11,500	2,689	11,500
SALES & USER FEES	195,727	151,125	44,602	1,554,438	1,808,775	(254,337)	1,808,775
Total Income	197,634	152,125	45,509	1,568,626	1,820,275	(251,649)	1,820,275
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	28,324	36,670	8,346	301,441	438,276	136,835	438,276
70-5110 · COST OF SALES - BEVERAGE..	24,516	11,471	(13,045)	160,433	137,696	(22,737)	137,696
Total COGS	52,840	48,141	(4,699)	461,874	575,972	114,098	575,972
Gross Profit	144,795	103,984	40,811	1,106,752	1,244,303	(137,551)	1,244,303
Expense							
SALARIES & RELATED EXPENSES	141,009	86,035	(54,974)	997,457	1,020,129	22,672	1,020,128
OUTSIDE SERVICES	12,826	8,000	(4,826)	120,368	95,500	(24,868)	95,500
UTILITIES	6,843	7,288	445	86,359	87,456	1,097	87,456
REPAIRS & MAINTENANCE	1,013	2,850	1,837	81,255	34,200	(47,055)	34,200
SUPPLIES	12,252	5,900	(6,352)	116,836	74,800	(42,036)	74,800
GENERAL AND ADMINISTRATIVE	15,532	7,373	(8,159)	108,447	94,376	(14,071)	94,376
RENTAL EQUIPMENT	0	100	100	0	700	700	700
EVENTS	3,103	2,350	(753)	25,367	27,100	1,733	27,100
Total Expense	192,579	119,895	(72,684)	1,536,089	1,434,261	(101,828)	1,434,260
Net Subsidy	(47,784)	(15,911)	(31,873)	(429,337)	(189,958)	(239,379)	(189,957)

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	18,468	1,000	17,468	109,261	79,500	29,761	79,500
SALES & USER FEES	18,480	31,000	(12,520)	241,414	414,900	(173,486)	414,900
Total Income	<u>36,948</u>	<u>32,000</u>	<u>4,948</u>	<u>350,675</u>	<u>494,400</u>	<u>(143,725)</u>	<u>494,400</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	6,328	6,880	552	60,806	94,080	33,274	94,080
COST OF SALES - BEVERAGE.	203	1,025	822	7,951	14,025	6,074	14,025
Total COGS	<u>6,531</u>	<u>7,905</u>	<u>1,374</u>	<u>68,757</u>	<u>108,105</u>	<u>39,348</u>	<u>108,105</u>
Gross Profit	<u>30,417</u>	<u>24,095</u>	<u>6,322</u>	<u>281,917</u>	<u>386,295</u>	<u>(104,378)</u>	<u>386,295</u>
Expense							
SALARIES & RELATED EXPENSES	7,942	11,179	3,237	138,287	143,662	5,375	143,663
OUTSIDE SERVICES	1,448	725	(723)	1,918	9,200	7,282	9,200
UTILITIES	2,870	7,800	4,930	70,626	93,600	22,974	93,600
REPAIRS & MAINTENANCE	522	1,500	978	21,299	18,000	(3,299)	18,000
SUPPLIES	1,698	1,550	(148)	23,131	17,850	(5,281)	17,850
GENERAL AND ADMINISTRATIVE	0	450	450	5,699	8,055	2,356	8,055
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	30,730	400	(30,330)	121,542	65,300	(56,242)	65,300
Total Expense	<u>45,211</u>	<u>23,604</u>	<u>(21,607)</u>	<u>382,501</u>	<u>355,667</u>	<u>(26,834)</u>	<u>355,668</u>
Net Subsidy	<u>(14,794)</u>	<u>491</u>	<u>(15,285)</u>	<u>(100,584)</u>	<u>30,628</u>	<u>(131,212)</u>	<u>30,627</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 04/30/24

	<u>04/30/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 04/30/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,525	0	1,525	2,353	1,400	953	1,400
SALES & USER FEES	202,251	155,050	47,201	2,151,005	1,851,700	299,305	1,851,700
Total Income	<u>203,776</u>	<u>155,050</u>	<u>48,726</u>	<u>2,153,358</u>	<u>1,853,100</u>	<u>300,258</u>	<u>1,853,100</u>
Cost of Sales							
COST OF SALES - FOOD..	46,795	36,233	(10,562)	515,095	432,613	(82,482)	432,613
COST OF SALES - BEVERAGE..	25,782	15,370	(10,412)	189,645	183,850	(5,795)	183,850
Total Cost of Sales	<u>72,577</u>	<u>51,603</u>	<u>(20,974)</u>	<u>704,740</u>	<u>616,463</u>	<u>(88,277)</u>	<u>616,463</u>
Gross Profit	<u>131,199</u>	<u>103,447</u>	<u>27,752</u>	<u>1,448,618</u>	<u>1,236,637</u>	<u>211,981</u>	<u>1,236,637</u>
Expense							
SALARIES & RELATED EXPENSES	120,160	93,777	(26,383)	1,333,941	1,093,933	(240,008)	1,093,933
OUTSIDE SERVICES	8,167	5,550	(2,617)	107,047	66,000	(41,047)	66,000
UTILITIES	5,625	6,422	797	82,464	77,064	(5,400)	77,064
REPAIRS & MAINTENANCE	(243)	2,300	2,543	27,003	27,600	597	27,600
SUPPLIES	8,754	6,600	(2,154)	116,485	82,400	(34,085)	82,400
GENERAL AND ADMINISTRATIVE	12,865	6,431	(6,434)	113,485	84,077	(29,408)	84,077
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	4,060	3,500	(560)	36,461	36,500	39	36,500
Total Expense	<u>159,387</u>	<u>124,579</u>	<u>(34,808)</u>	<u>1,816,886</u>	<u>1,467,574</u>	<u>(349,312)</u>	<u>1,467,574</u>
Net Sidsidy	<u>(28,188)</u>	<u>(21,132)</u>	<u>(7,056)</u>	<u>(368,267)</u>	<u>(230,937)</u>	<u>(137,330)</u>	<u>(230,937)</u>