



# **CANYON LAKE PROPERTY OWNERS ASSOCIATION**

## **FINANCIAL STATEMENTS**

For Month Ending November 30, 2022

Canyon Lake POA  
Balance Sheet  
As of November 30, 2022

	<u>01 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
<b>ASSETS</b>					
CASH & CASH EQUIVALENTS	7,406,592	296,983	2,332,509	4,152	10,040,236
INVESTMENTS - Net of Unrealized Gain	0	7,475,738	5,297,818	887,635	13,661,190
ASSESSMENTS AND FINES RECEIVABLE, net	-323,931	0	0	0	-323,931
INVENTORY	95,175	0	0	0	95,175
DUE TO/ FROM OTHER FUNDS	-2,529,784	-5,883	2,341,332	194,335	-0
INTEREST RECEIVABLE	0	29,490	15,612	3,718	48,820
CAPITAL ASSETS, net of Deprec	9,059,451	0	0	0	9,059,451
PREPAID EXPENSES	333,448	0	0	0	333,448
OTHER ASSETS	151,105	0	0	0	151,105
Total Assets	<u>14,192,058</u>	<u>7,796,327</u>	<u>9,987,271</u>	<u>1,089,839</u>	<u>33,065,495</u>
<b>LIABILITIES</b>					
ACCOUNTS PAYABLE	-803,265	0	1,168,682	440,863	806,280
ACCRUED PAYROLL LIABILITIES	386,681	0	0	0	386,681
PREPAID ASSESSMENTS/DEFERRED	1,061,204	0	0	0	1,061,204
OTHER ACCRUED LIABILITIES	3,124	0	0	0	3,124
REFUNDABLE MEMBER DEPOSITS	572,916	0	0	0	572,916
SALES TAX PAYABLE.	25,294	0	0	0	25,294
NOTES PAYABLE	0	0	1,967,541	0	1,967,541
Total Liabilities	<u>1,245,953</u>	<u>0</u>	<u>3,136,223</u>	<u>440,863</u>	<u>4,823,039</u>
Total Fund Balances	<u>13,637,851</u>	<u>7,782,888</u>	<u>6,172,740</u>	<u>648,976</u>	<u>28,242,456</u>
Total liabilities and members' equity	<u>14,192,058</u>	<u>7,796,327</u>	<u>9,987,272</u>	<u>1,089,839</u>	<u>33,065,495</u>

**Canyon Lake POA**  
**Consolidated Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<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	1,454,400	1,454,258	142	10,180,800	10,179,807	993	17,451,098
Net Fund Investment Activity	20,250	0	20,250	128,549	0	128,549	0
<b>Operating Income</b>							
ADMINISTRATIVE FEES	56,588	70,596	(14,008)	548,965	573,877	(24,912)	908,293
ARCHITECTURAL FEES	10,125	10,000	125	83,750	80,400	3,350	136,700
INTEREST INCOME	880	1,300	(420)	6,520	11,600	(5,080)	17,900
SALES & USER FEES	468,514	469,413	(899)	3,685,946	3,377,719	308,227	5,727,234
OTHER INCOME	100,448	63,848	36,600	622,791	422,437	200,354	721,185
<b>Total Income</b>	<u>636,556</u>	<u>615,157</u>	<u>21,399</u>	<u>4,947,972</u>	<u>4,466,033</u>	<u>481,939</u>	<u>7,511,312</u>
<b>Direct Costs</b>							
COST OF SALES	100,384	86,035	(14,349)	791,181	673,807	(117,374)	1,106,264
<b>Total DIRECT COSTS</b>	<u>100,384</u>	<u>86,035</u>	<u>(14,349)</u>	<u>791,181</u>	<u>673,807</u>	<u>(117,374)</u>	<u>1,106,264</u>
<b>Gross Profit</b>	536,172	529,123	7,049	4,156,791	3,792,226	364,565	6,405,048
<b>Expense</b>							
SALARIES & RELATED EXPENSES	573,087	591,355	18,268	4,249,756	4,173,433	(76,323)	7,183,922
OUTSIDE SERVICES	315,553	308,522	(7,031)	2,111,116	2,273,937	162,821	3,833,933
LAKE LEASE	141,145	141,145	(0)	966,301	966,299	(2)	1,672,025
UTILITIES	101,698	156,168	54,470	1,118,762	1,132,952	14,190	1,605,567
REPAIRS & MAINTENANCE	146,826	146,476	(350)	1,174,403	1,039,590	(134,813)	1,788,181
SUPPLIES	56,448	40,708	(15,740)	511,322	412,062	(99,260)	623,488
GENERAL AND ADMINISTRATIVE	54,930	38,846	(16,084)	416,429	387,109	(29,320)	617,315
RENTAL EQUIPMENT	0	220	220	4,473	5,083	610	11,782
PROPERTY TAX	0	0	0	0	33,000	33,000	38,800
EVENTS	14,198	20,000	5,802	159,342	166,680	7,338	251,630
INCOME TAX	0	0	0	0	3,015	3,015	64,206
INSURANCE	58,694	55,847	(2,847)	403,254	390,929	(12,325)	670,159
LEGAL FEES	49,990	55,184	5,194	264,438	386,288	121,850	662,208
UNCOLLECTIBLE ASSESSMENTS	58,211	14,125	(44,086)	142,961	98,875	(44,086)	169,500
<b>Total Expense</b>	<u>1,570,780</u>	<u>1,568,596</u>	<u>(2,184)</u>	<u>11,522,557</u>	<u>11,469,252</u>	<u>(53,305)</u>	<u>19,192,717</u>
<b>Net Operating Subsidy</b>	(1,034,608)	(1,039,473)	4,865	(7,365,767)	(7,677,026)	311,259	(12,787,669)
<b>Reserve Fund Expense</b>							
Major Repairs and Replacements Expenses	60,511	169,583	109,073	630,779	1,187,083	556,305	2,035,000
Road Repairs and Improvement Expenses	57,181	166,667	109,485	79,902	1,166,667	1,086,764	2,000,000
Capital Improvement Expenses	5,624	83,333	77,710	645,830	583,333	(62,496)	1,000,000
<b>Total Reserve Fund Expenses</b>	<u>123,315</u>	<u>419,583</u>	<u>296,268</u>	<u>1,356,511</u>	<u>2,937,083</u>	<u>1,580,573</u>	<u>5,035,000</u>
<b>Excess (deficiency) of revenues over expenses before depreciation</b>	316,727	(4,798)	321,525	1,587,072	(434,302)	2,021,374	(371,571)
<b>Gain/Loss on Sale of Asset</b>	0	0	0	1,760	0	(1,760)	0
<b>Depreciation Expense</b>	42,522	42,522	0	297,656	297,654	2	510,264
<b>Excess (deficiency) of revenues over expenses</b>	274,205	(47,320)	321,525	1,291,176	(731,956)	2,023,132	(881,835)
<b>Other Comprehensive Income</b>							
Unrealized Gain (Loss) on Investments	23,240	0	23,240	11,060	0	11,060	0
<b>Total Comprehensive Income</b>	<u>297,445</u>	<u>(47,320)</u>	<u>344,765</u>	<u>1,302,236</u>	<u>(731,956)</u>	<u>2,034,192</u>	<u>(881,835)</u>

**Canyon Lake POA**  
**11 - Accounting Profit & Loss Budget Performance**  
**For Month ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>ADMINISTRATIVE FEES</b>	51,313	62,011	(10,698)	489,825	509,650	(19,825)	801,143
<b>INTEREST INCOME</b>	880	1,300	(420)	6,520	11,600	(5,080)	17,900
<b>OTHER INCOME</b>	20,343	500	19,843	166,560	3,500	163,060	6,000
<b>Total Income</b>	<u>72,537</u>	<u>63,811</u>	<u>8,726</u>	<u>662,905</u>	<u>524,750</u>	<u>138,155</u>	<u>825,043</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	44,895	45,536	641	356,237	324,048	(32,189)	557,870
<b>OUTSIDE SERVICES</b>	9,197	11,166	1,969	97,496	107,460	9,964	168,290
<b>UTILITIES</b>	72	112	40	397	10,888	10,491	11,448
<b>SUPPLIES</b>	(2,683)	1,850	4,533	9,667	16,250	6,583	25,500
<b>GENERAL AND ADMINISTRATIVE</b>	8,744	4,880	(3,864)	154,855	116,470	(38,385)	134,510
<b>LEGAL FEES</b>	5,611	4,000	(1,611)	47,156	28,000	(19,156)	48,000
<b>Total Expense</b>	<u>65,836</u>	<u>67,544</u>	<u>1,708</u>	<u>665,808</u>	<u>603,116</u>	<u>(62,692)</u>	<u>945,618</u>
<b>Net Subsidy</b>	6,701	(3,733)	10,434	(2,903)	(78,366)	75,463	(120,575)

**Canyon Lake POA**  
**12 - Corporate Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	2,534	2,800	(266)	47,956	19,600	28,356	33,600
<b>Total Income</b>	<u>2,534</u>	<u>2,800</u>	<u>(266)</u>	<u>47,956</u>	<u>19,600</u>	<u>28,356</u>	<u>33,600</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	84,664	88,310	3,646	575,009	623,928	48,919	1,071,229
<b>OUTSIDE SERVICES</b>	16,863	13,000	(3,863)	99,120	73,000	(26,120)	120,000
<b>UTILITIES</b>	7,996	9,850	1,854	64,495	68,950	4,455	118,200
<b>REPAIRS &amp; MAINTENANCE</b>	269	1,650	1,381	15,946	12,150	(3,796)	21,000
<b>SUPPLIES</b>	1,549	3,250	1,701	18,718	21,500	2,782	36,750
<b>GENERAL AND ADMINISTRATIVE</b>	22,109	9,800	(12,309)	111,658	99,200	(12,458)	204,650
<b>PROPERTY TAX</b>	0	0	0	0	33,000	33,000	38,800
<b>INCOME TAX</b>	0	0	0	0	3,015	3,015	64,206
<b>INSURANCE</b>	58,694	55,847	(2,847)	403,254	390,929	(12,325)	670,159
<b>LEGAL FEES</b>	43,945	50,000	6,055	209,491	350,000	140,509	600,000
<b>RENTAL EQUIPMENT</b>	0	0	0	0	0	0	0
<b>UNCOLLECTIBLE ASSESSMENTS</b>	58,211	14,125	(44,086)	142,961	98,875	(44,086)	169,500
<b>Total Expense</b>	<u>294,297</u>	<u>245,831</u>	<u>(48,466)</u>	<u>1,640,651</u>	<u>1,774,547</u>	<u>133,896</u>	<u>3,114,494</u>
<b>Net Subsidy</b>	(291,763)	(243,031)	(48,732)	(1,592,695)	(1,754,947)	162,252	(3,080,894)

**Canyon Lake POA**  
**13 - Lake Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	2,525	2,150	375	35,344	33,050	2,294	49,200
<b>SALES &amp; USER FEES</b>	58,328	61,001	(2,673)	380,559	427,007	(46,448)	732,010
<b>Total Income</b>	60,853	63,151	(2,298)	415,903	460,057	(44,154)	781,210
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	17,586	22,561	4,975	157,401	174,210	16,809	296,759
<b>OUTSIDE SERVICES</b>	4,900	0	(4,900)	15,108	4,420	(10,688)	4,720
<b>LAKE LEASE</b>	141,145	141,145	(0)	966,301	966,299	(2)	1,672,025
<b>REPAIRS &amp; MAINTENANCE</b>	470	1,250	780	10,187	10,750	563	17,800
<b>SUPPLIES</b>	1,078	1,430	353	20,780	21,025	245	28,675
<b>GENERAL AND ADMINISTRATIVE</b>	0	0	0	67	0	(67)	0
<b>RENTAL EQUIPMENT</b>	0	0	0	0	0	0	0
<b>Total Expense</b>	165,179	166,386	1,207	1,169,845	1,176,704	6,859	2,019,980
<b>Net Subsidy</b>	(104,326)	(103,235)	(1,091)	(753,942)	(716,647)	(37,295)	(1,238,770)

**Canyon Lake POA**  
**19 - Senior Center Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Expense</b>							
<b>OUTSIDE SERVICES</b>	502	375	(127)	3,122	2,625	(497)	4,500
<b>UTILITIES</b>	535	640	105	4,351	4,540	189	7,740
<b>REPAIRS &amp; MAINTENANCE</b>	0	375	375	1,327	2,025	698	3,300
<b>SUPPLIES</b>	67	185	118	1,516	1,295	(221)	2,220
<b>EVENTS</b>	0	0	0	0	0	0	250
<b>Total Expense</b>	<u>1,105</u>	<u>1,575</u>	<u>470</u>	<u>10,315</u>	<u>10,485</u>	<u>170</u>	<u>18,010</u>
<b>Net Subsidy</b>	(1,105)	(1,575)	470	(10,315)	(10,485)	170	(18,010)

**Canyon Lake POA**  
**20 - Operations Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	448	3,286	(2,838)	20,476	26,980	(6,504)	51,268
<b>Total Income</b>	448	3,286	(2,838)	20,476	26,980	(6,504)	51,268
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	134,969	153,544	18,575	1,059,808	1,089,352	29,545	1,905,137
<b>OUTSIDE SERVICES</b>	13,494	9,885	(3,609)	84,463	78,073	(6,390)	128,698
<b>UTILITIES</b>	2,403	1,830	(573)	18,098	19,507	1,409	27,628
<b>REPAIRS &amp; MAINTENANCE</b>	13,121	5,437	(7,684)	63,607	48,671	(14,936)	78,342
<b>SUPPLIES</b>	11,717	8,052	(3,665)	69,522	56,503	(13,019)	96,955
<b>GENERAL AND ADMINISTRATIVE</b>	1,862	1,675	(187)	21,518	15,036	(6,482)	24,736
<b>RENTAL EQUIPMENT</b>	0	70	70	1,934	3,408	1,474	7,032
<b>EVENTS</b>	0	0	0	0	0	0	0
<b>Total Expense</b>	177,566	180,492	2,926	1,318,949	1,310,550	(8,399)	2,268,529
<b>Net Subsidy</b>	(177,118)	(177,206)	88	(1,298,473)	(1,283,570)	(14,903)	(2,217,261)



**Canyon Lake POA**  
**22 - Common Areas Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>SALES &amp; USER FEES</b>	920	833	87	6,050	5,831	219	9,995
<b>Total Income</b>	<u>920</u>	<u>833</u>	<u>87</u>	<u>6,050</u>	<u>5,831</u>	<u>219</u>	<u>9,995</u>
<b>Expense</b>							
<b>OUTSIDE SERVICES</b>	9,525	2,780	(6,745)	43,576	41,040	(2,536)	68,123
<b>UTILITIES</b>	24,076	24,000	(76)	233,875	185,488	(48,387)	258,488
<b>REPAIRS &amp; MAINTENANCE</b>	32,283	35,272	2,989	313,354	250,660	(62,694)	431,926
<b>SUPPLIES</b>	4,908	1,462	(3,446)	33,804	15,900	(17,904)	27,092
<b>GENERAL AND ADMINISTRATIVE</b>	0	2,990	2,990	26	3,064	3,039	3,064
<b>Total Expense</b>	<u>70,791</u>	<u>66,504</u>	<u>(4,287)</u>	<u>624,634</u>	<u>496,152</u>	<u>(128,482)</u>	<u>788,693</u>
<b>Net Subsidy</b>	(69,871)	(65,671)	(4,200)	(618,584)	(490,321)	(128,263)	(778,698)

**Canyon Lake POA**  
**23 - Gault Field Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>SALES &amp; USER FEES</b>	0	0	0	0	0	0	0
<b>Total Income</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expense</b>							
<b>OUTSIDE SERVICES</b>	0	0	0	9	0	(9)	0
<b>UTILITIES</b>	8,920	6,000	(2,920)	76,084	57,100	(18,984)	83,000
<b>REPAIRS &amp; MAINTENANCE</b>	52	575	523	6,482	5,532	(950)	11,377
<b>SUPPLIES</b>	8,480	0	(8,480)	8,782	85	(8,697)	8,649
<b>RENTAL EQUIPMENT</b>	0	0	0	0	0	0	0
<b>Total Expense</b>	<u>17,452</u>	<u>6,575</u>	<u>(10,877)</u>	<u>91,357</u>	<u>62,717</u>	<u>(28,640)</u>	<u>103,026</u>
<b>Net Subsidy</b>	(17,452)	(6,575)	(10,877)	(91,357)	(62,717)	(28,640)	(103,026)

**Canyon Lake POA**  
**24 - Tennis Courts Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>SALES &amp; USER FEES</b>	0	0	0	0	0	0	0
<b>Total Income</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expense</b>							
<b>OUTSIDE SERVICES</b>	2,500	2,500	0	17,500	17,500	0	30,000
<b>UTILITIES</b>	1,272	1,300	28	10,670	9,100	(1,570)	15,600
<b>REPAIRS &amp; MAINTENANCE</b>	32	550	518	2,148	2,050	(98)	3,300
<b>SUPPLIES</b>	25	25	(0)	789	425	(364)	550
<b>RENTAL EQUIPMENT</b>	0	0	0	0	0	0	0
<b>Total Expense</b>	<u>3,829</u>	<u>4,375</u>	<u>546</u>	<u>31,107</u>	<u>29,075</u>	<u>(2,032)</u>	<u>49,450</u>
<b>Net Subsidy</b>	(3,829)	(4,375)	546	(31,107)	(29,075)	(2,032)	(49,450)

**Canyon Lake POA**  
**30 - Member Services Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>ADMINISTRATIVE FEES</b>	5,275	8,585	(3,310)	59,140	60,102	(962)	103,025
<b>OTHER INCOME</b>	0	0	0	0	0	0	0
<b>SALES &amp; USER FEES</b>	6,315	12,099	(5,784)	70,812	84,692	(13,880)	145,185
<b>Total Income</b>	<u>11,590</u>	<u>20,684</u>	<u>(9,094)</u>	<u>129,952</u>	<u>144,794</u>	<u>(14,842)</u>	<u>248,210</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	28,473	31,799	3,326	237,330	226,710	(10,620)	401,455
<b>OUTSIDE SERVICES</b>	2,787	1,640	(1,147)	13,358	11,480	(1,878)	22,613
<b>UTILITIES</b>	144	68	(76)	571	476	(95)	816
<b>REAPIR &amp; MAINT</b>	0	0	0	0	0	0	0
<b>SUPPLIES</b>	5,174	6,471	1,297	16,104	39,761	23,657	70,829
<b>GENERAL AND ADMINISTRATIVE</b>	2,875	15	(2,860)	4,319	1,345	(2,974)	2,453
<b>EVENTS</b>	196	0	(196)	196	200	4	200
<b>Total Expense</b>	<u>39,650</u>	<u>39,993</u>	<u>343</u>	<u>271,878</u>	<u>279,972</u>	<u>8,094</u>	<u>498,366</u>
<b>Net Subsidy</b>	(28,059)	(19,309)	(8,750)	(141,927)	(135,178)	(6,749)	(250,156)

**Canyon Lake POA**  
**31 - Planning/Compliance Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>ADMINISTRATIVE FEES</b>	0	0	0	0	4,125	(4,125)	4,125
<b>ARCHITECTURAL FEES</b>	10,125	10,000	125	83,750	80,400	3,350	136,700
<b>OTHER INCOME</b>	38,500	29,500	9,000	200,492	180,400	20,092	311,489
<b>Total Income</b>	<u>48,625</u>	<u>39,500</u>	<u>9,125</u>	<u>284,242</u>	<u>264,925</u>	<u>19,317</u>	<u>452,314</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	29,383	40,908	11,525	248,288	288,990	40,702	503,681
<b>OUTSIDE SERVICES</b>	52	0	(52)	153	0	(153)	0
<b>UTILITIES</b>	352	166	(186)	1,398	1,162	(236)	1,992
<b>REPAIRS &amp; MAINTENANCE</b>	88	0	(88)	448	1,000	552	2,000
<b>SUPPLIES</b>	1,159	1,670	511	11,748	12,190	442	21,140
<b>GENERAL AND ADMINISTRATIVE</b>	1,018	2,105	1,087	4,499	8,805	4,306	13,130
<b>LEGAL FEES</b>	435	1,184	749	7,774	8,288	514	14,208
<b>Total Expense</b>	<u>32,487</u>	<u>46,033</u>	<u>13,546</u>	<u>274,308</u>	<u>320,435</u>	<u>46,127</u>	<u>556,151</u>
<b>Net Subsidy</b>	16,138	(6,533)	22,671	9,934	(55,510)	65,444	(103,837)

**Canyon Lake POA**  
**40 - Community Patrol Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	34,050	15,317	18,733	109,050	107,219	1,831	183,800
<b>Total Income</b>	<u>34,050</u>	<u>15,317</u>	<u>18,733</u>	<u>109,050</u>	<u>107,219</u>	<u>1,831</u>	<u>183,800</u>
<b>Expense</b>							
<b>OUTSIDE SERVICES</b>	215,868	229,739	13,871	1,452,592	1,665,438	212,846	2,826,951
<b>UTILITIES</b>	881	2,045	1,164	13,360	14,551	1,191	24,299
<b>REPAIRS &amp; MAINTENANCE</b>	870	1,774	904	9,503	12,818	3,315	21,688
<b>SUPPLIES</b>	1,619	600	(1,019)	9,130	4,200	(4,930)	7,200
<b>GENERAL AND ADMINISTRATIVE</b>	135	120	(15)	1,300	4,840	3,540	5,320
<b>RENTAL EQUIPMENT</b>	0	0	0	0	0	0	0
<b>TAXES</b>	0	0	0	0	0	0	0
<b>Total Expense</b>	<u>219,373</u>	<u>234,278</u>	<u>14,905</u>	<u>1,485,886</u>	<u>1,701,847</u>	<u>215,961</u>	<u>2,885,458</u>
<b>Net Subsidy</b>	<u>(185,323)</u>	<u>(218,961)</u>	<u>33,638</u>	<u>(1,376,836)</u>	<u>(1,594,628)</u>	<u>217,792</u>	<u>(2,701,658)</u>

**Canyon Lake POA**  
**50 - Activities Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	1,023	800	223	9,933	5,600	4,333	9,600
<b>SALES &amp; USER FEES</b>	0	0	0	280	0	280	0
<b>Total Income</b>	<u>1,023</u>	<u>800</u>	<u>223</u>	<u>10,213</u>	<u>5,600</u>	<u>4,613</u>	<u>9,600</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	17,426	16,560	(866)	115,679	121,144	5,465	210,263
<b>OUTSIDE SERVICES</b>	765	2,000	1,235	9,612	13,000	3,388	19,000
<b>UTILITIES</b>	366	180	(186)	1,423	1,260	(163)	2,160
<b>SUPPLIES</b>	1,032	1,130	98	2,795	7,840	5,045	13,670
<b>GENERAL AND ADMINISTRATIVE</b>	1,020	2,030	1,010	2,000	19,860	17,860	31,810
<b>EVENTS</b>	10,665	7,000	(3,665)	121,603	107,980	(13,623)	159,780
<b>Total Expense</b>	<u>31,274</u>	<u>28,900</u>	<u>(2,374)</u>	<u>253,113</u>	<u>271,084</u>	<u>17,971</u>	<u>436,683</u>
<b>Net Subsidy</b>	<u>(30,251)</u>	<u>(28,100)</u>	<u>(2,151)</u>	<u>(242,899)</u>	<u>(265,484)</u>	<u>22,585</u>	<u>(427,083)</u>

**Canyon Lake POA**  
**52 - Equestrian Center Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	509	1,335	(826)	6,644	9,345	(2,701)	16,020
<b>SALES &amp; USER FEES</b>	21,396	23,838	(2,442)	149,789	166,866	(17,077)	286,055
<b>Total Income</b>	<u>21,904</u>	<u>25,173</u>	<u>(3,269)</u>	<u>156,432</u>	<u>176,211</u>	<u>(19,779)</u>	<u>302,075</u>
<b>Cost of Goods Sold</b>							
<b>HAY/FEED EXPENSE.</b>	15,888	6,500	(9,388)	50,036	45,500	(4,536)	78,000
<b>Total COGS</b>	<u>15,888</u>	<u>6,500</u>	<u>(9,388)</u>	<u>50,036</u>	<u>45,500</u>	<u>(4,536)</u>	<u>78,000</u>
<b>Gross Profit</b>	<u>6,016</u>	<u>18,673</u>	<u>(12,657)</u>	<u>106,396</u>	<u>130,711</u>	<u>(24,315)</u>	<u>224,075</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	15,463	15,282	(181)	114,942	107,087	(7,855)	188,897
<b>OUTSIDE SERVICES</b>	2,521	1,512	(1,009)	17,425	11,884	(5,541)	22,639
<b>UTILITIES</b>	2,616	3,148	532	24,352	25,230	878	37,860
<b>REPAIRS &amp; MAINTENANCE</b>	512	1,525	1,013	6,665	7,125	460	17,000
<b>SUPPLIES</b>	797	560	(237)	11,049	4,920	(6,129)	8,720
<b>GENERAL AND ADMINISTRATIVE</b>	0	0	0	142	112	(30)	112
<b>RENTAL EQUIPMENT</b>	0	0	0	0	125	125	3,050
<b>Total Expense</b>	<u>21,909</u>	<u>22,027</u>	<u>118</u>	<u>174,575</u>	<u>156,483</u>	<u>(18,092)</u>	<u>278,278</u>
<b>Net Subsidy</b>	<u>(15,893)</u>	<u>(3,354)</u>	<u>(12,539)</u>	<u>(68,179)</u>	<u>(25,772)</u>	<u>(42,407)</u>	<u>(54,203)</u>



**Canyon Lake POA**  
**53 - Campground Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
OTHER INCOME	0	0	0	1,958	258	1,700	769
SALES & USER FEES	31,799	36,428	(4,629)	374,040	349,544	24,496	539,866
<b>Total Income</b>	<u>31,799</u>	<u>36,428</u>	<u>(4,629)</u>	<u>375,998</u>	<u>349,802</u>	<u>26,196</u>	<u>540,635</u>
<b>Cost of Goods Sold</b>							
COST OF SALES - ICE.	0	0	0	4,014	3,150	(864)	4,850
COST OF SALES - GASOLINE.	3,969	2,529	(1,440)	104,174	88,327	(15,847)	108,772
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
<b>Total COGS</b>	<u>3,969</u>	<u>2,529</u>	<u>(1,440)</u>	<u>108,188</u>	<u>91,477</u>	<u>(16,711)</u>	<u>113,622</u>
<b>Gross Profit</b>	<u>27,831</u>	<u>33,900</u>	<u>(6,069)</u>	<u>267,810</u>	<u>258,325</u>	<u>9,485</u>	<u>427,013</u>
<b>Expense</b>							
SALARIES & RELATED EXPENSES	7,938	7,999	61	48,725	51,385	2,660	90,890
OUTSIDE SERVICES	1,925	1,350	(575)	15,516	14,163	(1,353)	20,214
UTILITIES	5,759	3,900	(1,859)	68,717	54,396	(14,321)	73,954
REPAIRS & MAINTENANCE	441	2,064	1,623	24,583	17,881	(6,702)	30,400
SUPPLIES	2,835	690	(2,145)	13,026	4,480	(8,546)	7,730
GENERAL AND ADMINISTRATIVE	1,146	1,996	850	14,237	13,177	(1,060)	18,298
RENTAL EQUIPMENT	0	0	0	2,437	500	(1,937)	500
<b>Total Expense</b>	<u>20,044</u>	<u>17,999</u>	<u>(2,045)</u>	<u>187,242</u>	<u>155,982</u>	<u>(31,260)</u>	<u>241,986</u>
<b>Net Subsidy</b>	<u>7,787</u>	<u>15,900</u>	<u>(8,113)</u>	<u>80,569</u>	<u>102,343</u>	<u>(21,774)</u>	<u>185,027</u>

**Canyon Lake POA**  
**54 - Pool Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
OTHER INCOME	42	100	(58)	2,546	2,200	346	2,800
SALES & USER FEES	43	500	(457)	15,989	15,600	389	28,600
<b>Total Income</b>	<u>86</u>	<u>600</u>	<u>(515)</u>	<u>18,535</u>	<u>17,800</u>	<u>735</u>	<u>31,400</u>
<b>Cost of Goods Sold</b>							
COST OF SALES - FOOD	0	0	0	3,297	5,516	2,219	8,016
<b>Total COGS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,297</u>	<u>5,516</u>	<u>2,219</u>	<u>8,016</u>
<b>Gross Profit</b>	<u>86</u>	<u>600</u>	<u>(515)</u>	<u>15,238</u>	<u>12,284</u>	<u>2,954</u>	<u>23,384</u>
<b>Expense</b>							
SALARIES & RELATED EXPENSES	12,305	21,465	9,160	154,085	160,886	6,801	229,166
OUTSIDE SERVICES	49	65	16	343	1,390	1,047	1,715
UTILITIES	5,309	7,100	1,791	41,763	44,200	2,437	77,700
REPAIRS & MAINTENANCE	264	1,435	1,171	2,234	10,045	7,811	17,220
SUPPLIES	496	2,534	2,038	34,566	23,438	(11,128)	37,708
GENERAL AND ADMINISTRATIVE	844	20	(824)	1,759	1,330	(429)	2,710
<b>Total Expense</b>	<u>19,267</u>	<u>32,619</u>	<u>13,352</u>	<u>234,749</u>	<u>241,289</u>	<u>6,540</u>	<u>366,219</u>
<b>Net Subsidy</b>	<u>(19,181)</u>	<u>(32,019)</u>	<u>12,838</u>	<u>(219,512)</u>	<u>(229,005)</u>	<u>9,493</u>	<u>(342,835)</u>

**Canyon Lake POA**  
**60 - Golf Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
01-00TH · OTHER INCOME	0	560	(560)	0	3,035	(3,035)	6,390
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	34,780	37,504	(2,724)	264,267	262,528	1,739	450,050
60-4390 · 20 ANYTIME ROUNDS	0	9,931	(9,931)	0	69,517	(69,517)	119,170
60-4400 · ANNUAL GOLF - OUTSIDE	11,057	13,692	(2,635)	64,432	95,844	(31,412)	164,300
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	39,201	29,300	9,901	268,854	205,100	63,754	351,600
60-4470 · GREENS FEES - TWILIGHT	17,361	11,900	5,461	75,314	83,300	(7,986)	142,800
60-4480 · GREENS FEES - SUPER TWILIGHT	5,990	4,983	1,007	47,479	34,881	12,598	59,800
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	2,121	871	1,250	11,266	6,096	5,170	10,446
60-4500 · JUNIOR GREENS FEES	944	806	138	5,089	5,642	(553)	9,670
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	399
60-4800 · OUTSIDE TOURNAMENTS	0	35	(35)	0	175	(175)	210
60-4810 · OUTSIDE PAY FOR PLAY (\$20)	0	0	0	0	0	0	0
60-4900 · PRORATED ANNUAL GOLF DISCOUNT	0	(6,404)	(6,404)	0	(39,322)	(39,322)	(49,195)
60-4950 · DISCOUNTS	0	(6,983)	(6,983)	(1)	(53,192)	(53,191)	(99,368)
<b>Total SALES &amp; USER FEES</b>	<u>111,454</u>	<u>95,635</u>	<u>15,819</u>	<u>736,700</u>	<u>670,569</u>	<u>66,131</u>	<u>1,159,883</u>
<b>Total Income</b>	<u>111,454</u>	<u>96,195</u>	<u>15,259</u>	<u>736,700</u>	<u>673,604</u>	<u>63,096</u>	<u>1,166,273</u>
<b>Expense</b>							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	22,529	21,784	(745)	154,642	161,107	6,465	267,999
UTILITIES	25,082	76,356	51,275	391,761	499,793	108,032	631,007
REPAIRS & MAINTENANCE	82,608	90,269	7,661	660,036	628,783	(31,253)	1,081,228
SUPPLIES	350	150	(200)	124,124	114,050	(10,074)	114,800
GENERAL AND ADMINISTRATIVE	4,527	3,127	(1,400)	28,584	29,288	704	49,989
RENTAL EQUIPMENT	0	0	0	102	0	(102)	0
<b>Total Expense</b>	<u>135,096</u>	<u>191,687</u>	<u>56,591</u>	<u>1,359,250</u>	<u>1,433,021</u>	<u>73,771</u>	<u>2,145,023</u>
<b>Net Subsidy</b>	<u>(23,641)</u>	<u>(95,492)</u>	<u>71,851</u>	<u>(622,550)</u>	<u>(759,417)</u>	<u>136,867</u>	<u>(978,750)</u>

**Canyon Lake POA**  
**70 - Lodge Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	0	0	0	14,063	500	13,563	2,750
<b>SALES &amp; USER FEES</b>	84,009	119,105	(35,096)	830,082	902,505	(72,423)	1,507,000
<b>Total Income</b>	84,009	119,105	(35,096)	844,144	903,005	(58,861)	1,509,750
<b>Cost of Goods Sold</b>							
<b>70-5100 · COST OF SALES - FOOD.</b>	19,363	28,660	9,297	202,141	217,180	15,039	362,640
<b>70-5110 · COST OF SALES - BEVERAGE..</b>	10,568	8,995	(1,573)	76,561	68,199	(8,362)	113,856
<b>Total COGS</b>	29,931	37,655	7,724	278,702	285,379	6,677	476,496
<b>Gross Profit</b>	54,079	81,450	(27,371)	565,442	617,626	(52,184)	1,033,254
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	77,600	68,690	(8,910)	496,028	516,364	20,336	870,980
<b>OUTSIDE SERVICES</b>	6,418	5,600	(818)	48,097	39,600	(8,497)	67,600
<b>UTILITIES</b>	3,387	6,763	3,376	49,915	47,341	(2,574)	81,156
<b>REPAIRS &amp; MAINTENANCE</b>	5,057	1,600	(3,457)	21,891	11,200	(10,691)	19,200
<b>SUPPLIES</b>	5,700	5,850	150	50,236	37,050	(13,186)	62,300
<b>GENERAL AND ADMINISTRATIVE</b>	5,552	5,667	115	33,178	43,660	10,482	72,790
<b>RENTAL EQUIPMENT</b>	0	100	100	0	700	700	800
<b>EVENTS</b>	1,250	2,000	750	10,256	15,000	4,744	26,400
<b>Total Expense</b>	104,963	96,271	(8,692)	709,600	710,915	1,315	1,201,227
<b>Net Subsidy</b>	(50,884)	(14,821)	(36,063)	(144,158)	(93,289)	(50,869)	(167,973)

**Canyon Lake POA**  
**71 - Lodge Banquet Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	0	7,500	(7,500)	475	30,500	(30,025)	47,000
<b>SALES &amp; USER FEES</b>	11,666	14,000	(2,334)	133,952	99,000	34,952	169,000
<b>Total Income</b>	<u>11,666</u>	<u>21,500</u>	<u>(9,834)</u>	<u>134,427</u>	<u>129,500</u>	<u>4,927</u>	<u>216,000</u>
<b>Cost of Goods Sold</b>							
<b>COST OF SALES - FOOD.</b>	2,025	2,720	695	25,593	19,040	(6,553)	32,640
<b>COST OF SALES - BEVERAGE.</b>	407	875	468	1,934	6,125	4,191	10,500
<b>Total COGS</b>	<u>2,432</u>	<u>3,595</u>	<u>1,163</u>	<u>27,526</u>	<u>25,165</u>	<u>(2,361)</u>	<u>43,140</u>
<b>Gross Profit</b>	<u>9,234</u>	<u>17,905</u>	<u>(8,671)</u>	<u>106,901</u>	<u>104,335</u>	<u>2,566</u>	<u>172,860</u>
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	10,320	9,405	(915)	74,362	56,771	(17,591)	94,735
<b>OUTSIDE SERVICES</b>	163	705	542	636	4,515	3,879	10,450
<b>UTILITIES</b>	6,486	7,505	1,019	65,904	52,535	(13,369)	90,060
<b>REPAIRS &amp; MAINTENANCE</b>	975	1,300	325	7,601	9,100	1,499	15,600
<b>SUPPLIES</b>	811	1,200	389	12,262	7,500	(4,762)	12,900
<b>GENERAL AND ADMINISTRATIVE</b>	453	25	(428)	2,791	175	(2,616)	300
<b>RENTAL EQUIPMENT</b>	0	0	0	0	0	0	0
<b>EVENTS</b>	0	9,000	9,000	15,045	29,000	13,955	40,000
<b>Total Expense</b>	<u>19,208</u>	<u>29,140</u>	<u>9,932</u>	<u>178,601</u>	<u>159,596</u>	<u>(19,005)</u>	<u>264,045</u>
<b>Net Subsidy</b>	<u>(9,974)</u>	<u>(11,235)</u>	<u>1,261</u>	<u>(71,700)</u>	<u>(55,261)</u>	<u>(16,439)</u>	<u>(91,185)</u>

**Canyon Lake POA**  
**80 - Country Club Profit & Loss Budget Performance**  
**For Month Ending 11/30/22**

	<u>11/30/22</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 11/30/22</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
<b>Income</b>							
<b>OTHER INCOME</b>	475	0	475	7,294	250	7,044	500
<b>SALES &amp; USER FEES</b>	142,583	105,975	36,608	987,694	656,105	331,589	1,149,640
<b>Total Income</b>	143,058	105,975	37,083	994,988	656,355	338,633	1,150,140
<b>Cost of Sales</b>							
<b>COST OF SALES - FOOD..</b>	34,594	25,550	(9,044)	233,464	156,810	(76,654)	275,060
<b>COST OF SALES - BEVERAGE..</b>	13,570	10,206	(3,364)	89,967	63,960	(26,007)	111,930
<b>Total Cost of Sales</b>	48,165	35,756	(12,409)	323,431	220,770	(102,661)	386,990
<b>Gross Profit</b>	94,893	70,219	24,674	671,557	435,585	235,972	763,150
<b>Expense</b>							
<b>SALARIES &amp; RELATED EXPENSES</b>	92,064	69,294	(22,770)	611,863	432,558	(179,305)	762,859
<b>OUTSIDE SERVICES</b>	5,496	4,421	(1,075)	38,365	27,242	(11,123)	50,420
<b>UTILITIES</b>	6,044	5,205	(839)	51,628	36,435	(15,193)	62,460
<b>REPAIRS &amp; MAINTENANCE</b>	9,786	1,400	(8,386)	28,392	9,800	(18,592)	16,800
<b>SUPPLIES</b>	11,334	3,600	(7,734)	62,704	23,650	(39,054)	40,100
<b>GENERAL AND ADMINISTRATIVE</b>	4,647	4,396	(251)	35,497	30,747	(4,750)	53,444
<b>RENTAL EQUIPMENT</b>	0	50	50	0	350	350	400
<b>EVENTS</b>	2,087	2,000	(87)	12,241	14,500	2,259	25,000
<b>Total Expense</b>	131,458	90,366	(41,092)	840,690	575,282	(265,408)	1,011,484
<b>Net Sidsidy</b>	(36,564)	(20,147)	(16,417)	(169,134)	(139,697)	(29,437)	(248,334)