



CANYON LAKE PROPERTY OWNERS ASSOCIATION

FINANCIAL STATEMENTS

For Month Ending January 31, 2023

Canyon Lake POA
Balance Sheet
As of January 31, 2023

	<u>01 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	7,063,648	103,667	2,330,615	15,484	9,513,413
INVESTMENTS - Net of Unrealized Gain	0	7,823,516	5,383,711	893,194	14,100,422
ASSESSMENTS AND FINES RECEIVABLE, net	250,023	0	0	0	250,023
INVENTORY	72,055	0	0	0	72,055
DUE TO/ FROM OTHER FUNDS	-782,642	118,162	769,890	-105,410	-0
INTEREST RECEIVABLE	0	32,399	17,002	1,977	51,378
CAPITAL ASSETS, net of Deprec	9,009,343	0	0	0	9,009,343
PREPAID EXPENSES	416,591	0	0	0	416,591
OTHER ASSETS	167,370	0	0	0	167,370
Total Assets	<u>16,196,389</u>	<u>8,077,743</u>	<u>8,501,218</u>	<u>805,246</u>	<u>33,580,596</u>
LIABILITIES					
ACCOUNTS PAYABLE	754,222	0	0	0	754,222
ACCRUED PAYROLL LIABILITIES	292,716	0	0	0	292,716
PREPAID ASSESSMENTS/DEFERRED	655,045	0	0	0	655,045
OTHER ACCRUED LIABILITIES	295,379	0	0	0	295,379
REFUNDABLE MEMBER DEPOSITS	620,340	0	0	0	620,340
SALES TAX PAYABLE.	14,971	0	0	0	14,971
NOTES PAYABLE	0	0	1,967,541	0	1,967,541
Total Liabilities	<u>2,632,673</u>	<u>0</u>	<u>1,967,541</u>	<u>0</u>	<u>4,600,214</u>
Beginning Fund Equity	14,055,797	7,817,953	5,428,022	808,458	28,110,229
Fixed Assets Capitalization	0	0	0	0	-
Unrealized Gain/Loss	0	-514,963	-327,032	-90,339	(932,334)
Net Change during	-492,082	774,754	1,432,687	87,127	1,802,486
Total Fund Balances	<u>13,563,714</u>	<u>8,077,743</u>	<u>6,533,677</u>	<u>805,246</u>	<u>28,980,381</u>
Total liabilities and members' equity	<u>16,196,389</u>	<u>8,077,743</u>	<u>8,501,218</u>	<u>805,246</u>	<u>33,580,596</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 01/31/23

	<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	13,089,600	13,088,323	1,277	17,451,098
Net Fund Investment Activity	20,516	0	20,516	175,516	0	175,516	0
Operating Income							
ADMINISTRATIVE FEES	60,235	63,913	(3,678)	669,609	709,976	(40,367)	908,293
ARCHITECTURAL FEES	4,075	10,700	(6,625)	95,100	101,700	(6,600)	136,700
INTEREST INCOME	1,319	1,300	19	9,226	14,200	(4,974)	17,900
SALES & USER FEES	458,581	456,381	2,200	4,637,923	4,314,689	323,234	5,727,234
OTHER INCOME	69,153	56,980	12,173	774,221	534,075	240,146	721,185
Total Income	<u>593,363</u>	<u>589,273</u>	<u>4,090</u>	<u>6,186,079</u>	<u>5,674,640</u>	<u>511,439</u>	<u>7,511,312</u>
Direct Costs							
COST OF SALES	93,442	82,495	(10,947)	982,050	845,014	(137,036)	1,106,264
Total DIRECT COSTS	<u>93,442</u>	<u>82,495</u>	<u>(10,947)</u>	<u>982,050</u>	<u>845,014</u>	<u>(137,036)</u>	<u>1,106,264</u>
Gross Profit	<u>499,921</u>	<u>506,778</u>	<u>(6,857)</u>	<u>5,204,029</u>	<u>4,829,626</u>	<u>374,403</u>	<u>6,405,048</u>
Expense							
SALARIES & RELATED EXPENSES	627,213	618,100	(9,113)	5,542,585	5,374,730	(167,855)	7,183,922
OUTSIDE SERVICES	347,169	312,243	(34,926)	2,765,258	2,899,455	134,197	3,833,933
LAKE LEASE	141,145	141,145	(0)	1,248,591	1,248,589	(2)	1,672,025
UTILITIES	62,638	83,651	21,013	1,276,746	1,318,458	41,712	1,605,567
REPAIRS & MAINTENANCE	165,812	147,685	(18,127)	1,484,349	1,336,886	(147,463)	1,788,181
SUPPLIES	46,719	39,302	(7,417)	602,945	497,449	(105,496)	623,488
GENERAL AND ADMINISTRATIVE	69,071	64,133	(4,938)	511,144	493,633	(17,511)	617,315
RENTAL EQUIPMENT	2,219	0	(2,219)	7,880	8,128	248	11,782
PROPERTY TAX	0	5,800	5,800	38,312	38,800	488	38,800
EVENTS	10,725	11,000	275	177,241	187,730	10,489	251,630
INCOME TAX	0	17,600	17,600	0	20,615	20,615	64,206
INSURANCE	58,491	55,847	(2,644)	520,236	502,623	(17,613)	670,159
LEGAL FEES	32,130	55,184	23,054	282,024	496,656	214,632	662,208
UNCOLLECTIBLE ASSESSMENTS	14,125	14,125	0	171,211	127,125	(44,086)	169,500
Total Expense	<u>1,577,457</u>	<u>1,565,814</u>	<u>(11,643)</u>	<u>14,628,521</u>	<u>14,550,877</u>	<u>(77,644)</u>	<u>19,192,717</u>
Net Operating Subsidy	<u>(1,077,536)</u>	<u>(1,059,036)</u>	<u>(18,500)</u>	<u>(9,424,492)</u>	<u>(9,721,251)</u>	<u>296,759</u>	<u>(12,787,669)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	64,682	169,583	104,902	832,461	1,526,250	693,789	2,035,000
Road Repairs and Improvement Expenses	57,785	166,667	108,882	137,687	1,500,000	1,362,313	2,000,000
Capital Improvement Expenses	16,624	83,333	66,709	671,378	750,000	78,622	1,000,000
Total Reserve Fund Expenses	<u>139,091</u>	<u>419,583</u>	<u>280,492</u>	<u>1,641,527</u>	<u>3,776,250</u>	<u>2,134,723</u>	<u>5,035,000</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>258,289</u>	<u>(24,361)</u>	<u>282,650</u>	<u>2,199,097</u>	<u>(409,178)</u>	<u>2,608,274</u>	<u>(371,571)</u>
Gain/Loss on Sale of Asset	0	0	0	1,760	0	(1,760)	0
Depreciation Expense	<u>42,522</u>	<u>42,522</u>	<u>0</u>	<u>382,700</u>	<u>382,698</u>	<u>2</u>	<u>510,264</u>
Excess (deficiency) of revenues over expenses	<u>215,767</u>	<u>(66,883)</u>	<u>282,650</u>	<u>1,818,156</u>	<u>(791,876)</u>	<u>2,610,032</u>	<u>(881,835)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	1,551	0	1,551	(15,671)	0	(15,671)	0
Total Comprehensive Income	<u>217,318</u>	<u>(66,883)</u>	<u>284,201</u>	<u>1,802,486</u>	<u>(791,876)</u>	<u>2,594,361</u>	<u>(881,835)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 01/31/23

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	55,860	55,327	533	597,174	628,577	(31,403)	801,143
INTEREST INCOME	1,319	1,300	19	9,226	14,200	(4,974)	17,900
OTHER INCOME	18,567	500	18,067	200,954	4,500	196,454	6,000
Total Income	<u>75,747</u>	<u>57,127</u>	<u>18,620</u>	<u>807,354</u>	<u>647,277</u>	<u>160,077</u>	<u>825,043</u>
Expense							
SALARIES & RELATED EXPENSES	50,333	50,527	194	459,763	421,434	(38,329)	557,870
OUTSIDE SERVICES	8,685	11,166	2,481	112,106	129,792	17,686	168,290
UTILITIES	59	112	53	491	11,112	10,621	11,448
SUPPLIES	2,182	1,850	(332)	13,644	19,950	6,306	25,500
GENERAL AND ADMINISTRATIVE	10,066	3,750	(6,316)	174,071	123,900	(50,171)	134,510
LEGAL FEES	11,238	4,000	(7,238)	61,374	36,000	(25,374)	48,000
Total Expense	<u>82,563</u>	<u>71,405</u>	<u>(11,158)</u>	<u>821,449</u>	<u>742,188</u>	<u>(79,261)</u>	<u>945,618</u>
Net Subsidy	(6,816)	(14,277)	7,461	(14,094)	(94,911)	80,817	(120,575)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,534	2,800	(266)	53,034	25,200	27,834	33,600
Total Income	<u>2,534</u>	<u>2,800</u>	<u>(266)</u>	<u>53,034</u>	<u>25,200</u>	<u>27,834</u>	<u>33,600</u>
Expense							
SALARIES & RELATED EXPENSES	97,180	91,187	(5,993)	768,296	805,166	36,870	1,071,229
OUTSIDE SERVICES	18,806	8,500	(10,306)	128,438	90,000	(38,438)	120,000
UTILITIES	7,413	9,850	2,437	79,434	88,650	9,217	118,200
REPAIRS & MAINTENANCE	1,002	2,250	1,248	19,058	16,050	(3,008)	21,000
SUPPLIES	3,475	3,000	(475)	25,327	27,500	2,173	36,750
GENERAL AND ADMINISTRATIVE	35,774	37,700	1,926	152,272	156,600	4,328	204,650
PROPERTY TAX	0	5,800	5,800	38,312	38,800	488	38,800
INCOME TAX	0	17,600	17,600	0	20,615	20,615	64,206
INSURANCE	58,491	55,847	(2,644)	520,236	502,623	(17,613)	670,159
LEGAL FEES	20,892	50,000	29,108	205,441	450,000	244,559	600,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	14,125	14,125	0	171,211	127,125	(44,086)	169,500
Total Expense	<u>257,157</u>	<u>295,859</u>	<u>38,702</u>	<u>2,108,025</u>	<u>2,323,129</u>	<u>215,104</u>	<u>3,114,494</u>
Net Subsidy	(254,623)	(293,059)	38,436	(2,054,991)	(2,297,929)	242,938	(3,080,894)

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

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	700	2,600	(1,900)	39,094	38,250	844	49,200
SALES & USER FEES	58,768	61,001	(2,233)	496,663	549,009	(52,346)	732,010
Total Income	59,468	63,601	(4,133)	535,757	587,259	(51,502)	781,210
Expense							
SALARIES & RELATED EXPENSES	29,026	25,136	(3,890)	208,340	222,333	13,993	296,759
OUTSIDE SERVICES	0	0	0	21,232	4,420	(16,812)	4,720
LAKE LEASE	141,145	141,145	(0)	1,248,591	1,248,589	(2)	1,672,025
REPAIRS & MAINTENANCE	1,996	1,200	(796)	14,830	13,200	(1,630)	17,800
SUPPLIES	1,217	1,430	213	22,997	23,885	888	28,675
GENERAL AND ADMINISTRATIVE	0	0	0	67	0	(67)	0
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	173,384	168,911	(4,473)	1,516,057	1,512,427	(3,630)	2,019,980
Net Subsidy	(113,916)	(105,310)	(8,606)	(980,300)	(925,168)	(55,132)	(1,238,770)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	428	375	(53)	3,974	3,375	(599)	4,500
UTILITIES	673	640	(33)	5,629	5,820	191	7,740
REPAIRS & MAINTENANCE	146	225	79	1,472	2,475	1,003	3,300
SUPPLIES	130	185	55	1,866	1,665	(201)	2,220
EVENTS	0	0	0	0	0	0	250
Total Expense	<u>1,377</u>	<u>1,425</u>	<u>48</u>	<u>12,942</u>	<u>13,335</u>	<u>393</u>	<u>18,010</u>
Net Subsidy	(1,377)	(1,425)	48	(12,942)	(13,335)	393	(18,010)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,390	3,612	(2,222)	27,239	35,251	(8,012)	51,268
Total Income	<u>1,390</u>	<u>3,612</u>	<u>(2,222)</u>	<u>27,239</u>	<u>35,251</u>	<u>(8,012)</u>	<u>51,268</u>
Expense							
SALARIES & RELATED EXPENSES	173,447	178,476	5,029	1,397,457	1,424,027	26,570	1,905,137
OUTSIDE SERVICES	12,297	11,085	(1,212)	107,794	99,043	(8,751)	128,699
UTILITIES	985	1,470	485	20,762	22,707	1,945	27,628
REPAIRS & MAINTENANCE	12,934	5,441	(7,493)	84,675	59,784	(24,891)	78,342
SUPPLIES	11,687	8,061	(3,626)	90,315	72,673	(17,642)	96,955
GENERAL AND ADMINISTRATIVE	2,555	2,297	(258)	25,765	19,008	(6,757)	24,736
RENTAL EQUIPMENT	1,143	0	(1,143)	4,265	6,178	1,913	7,032
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>215,047</u>	<u>206,830</u>	<u>(8,217)</u>	<u>1,731,032</u>	<u>1,703,420</u>	<u>(27,612)</u>	<u>2,268,529</u>
Net Subsidy	<u>(213,657)</u>	<u>(203,217)</u>	<u>(10,440)</u>	<u>(1,703,793)</u>	<u>(1,668,169)</u>	<u>(35,624)</u>	<u>(2,217,261)</u>

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	1,440	833	607	7,740	7,497	243	9,995
Total Income	<u>1,440</u>	<u>833</u>	<u>607</u>	<u>7,740</u>	<u>7,497</u>	<u>243</u>	<u>9,995</u>
Expense							
OUTSIDE SERVICES	8,721	4,065	(4,656)	56,137	48,910	(7,227)	68,123
UTILITIES	8,957	14,500	5,543	265,275	220,488	(44,787)	258,488
REPAIRS & MAINTENANCE	35,518	36,951	1,433	384,146	324,435	(59,711)	431,926
SUPPLIES	3,931	2,206	(1,725)	42,013	19,868	(22,145)	27,092
GENERAL AND ADMINISTRATIVE	0	0	0	26	3,064	3,039	3,064
Total Expense	<u>57,127</u>	<u>57,722</u>	<u>595</u>	<u>747,597</u>	<u>616,765</u>	<u>(130,832)</u>	<u>788,693</u>
Net Subsidy	(55,687)	(56,889)	1,202	(739,857)	(609,268)	(130,589)	(778,698)

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

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</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	9	0	(9)	0
UTILITIES	3,376	5,000	1,624	84,963	65,800	(19,163)	83,000
REPAIRS & MAINTENANCE	244	575	331	6,778	8,653	1,875	11,377
SUPPLIES	0	64	64	8,782	8,649	(133)	8,649
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>3,619</u>	<u>5,640</u>	<u>2,021</u>	<u>100,532</u>	<u>83,102</u>	<u>(17,430)</u>	<u>103,026</u>
Net Subsidy	(3,619)	(5,640)	2,021	(100,532)	(83,102)	(17,430)	(103,026)

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

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</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	22,500	22,500	0	30,000
UTILITIES	1,251	1,300	49	13,175	11,700	(1,475)	15,600
REPAIRS & MAINTENANCE	390	250	(140)	2,538	2,550	12	3,300
SUPPLIES	54	25	(29)	868	475	(393)	550
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>4,195</u>	<u>4,075</u>	<u>(120)</u>	<u>39,081</u>	<u>37,225</u>	<u>(1,856)</u>	<u>49,450</u>
Net Subsidy	(4,195)	(4,075)	(120)	(39,081)	(37,225)	(1,856)	(49,450)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	4,375	8,585	(4,210)	72,435	77,274	(4,839)	103,025
OTHER INCOME	100	0	100	100	0	100	0
SALES & USER FEES	10,479	12,099	(1,620)	94,850	108,890	(14,040)	145,185
Total Income	<u>14,954</u>	<u>20,684</u>	<u>(5,730)</u>	<u>167,385</u>	<u>186,164</u>	<u>(18,779)</u>	<u>248,210</u>
Expense							
SALARIES & RELATED EXPENSES	37,226	37,409	183	306,925	296,732	(10,193)	401,455
OUTSIDE SERVICES	1,656	3,373	1,717	24,446	16,493	(7,953)	22,613
UTILITIES	75	68	(7)	718	612	(106)	816
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	715	6,776	6,061	19,348	50,908	31,560	70,829
GENERAL AND ADMINISTRATIVE	1,204	15	(1,189)	2,746	1,375	(1,371)	2,453
EVENTS	0	0	0	196	200	4	200
Total Expense	<u>40,876</u>	<u>47,641</u>	<u>6,765</u>	<u>354,381</u>	<u>366,320</u>	<u>11,939</u>	<u>498,366</u>
Net Subsidy	<u>(25,922)</u>	<u>(26,957)</u>	<u>1,035</u>	<u>(186,996)</u>	<u>(180,156)</u>	<u>(6,840)</u>	<u>(250,156)</u>

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</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	4,075	10,700	(6,625)	95,100	101,700	(6,600)	136,700
OTHER INCOME	41,800	26,500	15,300	277,780	228,500	49,280	311,489
Total Income	<u>45,875</u>	<u>37,200</u>	<u>8,675</u>	<u>372,880</u>	<u>334,325</u>	<u>38,555</u>	<u>452,314</u>
Expense							
SALARIES & RELATED EXPENSES	36,408	47,567	11,159	331,076	378,460	47,384	503,681
OUTSIDE SERVICES	0	0	0	153	0	(153)	0
UTILITIES	183	166	(17)	1,757	1,494	(263)	1,992
REPAIRS & MAINTENANCE	88	0	(88)	624	1,500	876	2,000
SUPPLIES	645	1,970	1,325	14,554	15,830	1,276	21,140
GENERAL AND ADMINISTRATIVE	345	530	185	5,218	9,990	4,772	13,130
LEGAL FEES	0	1,184	1,184	15,192	10,656	(4,536)	14,208
Total Expense	<u>37,670</u>	<u>51,417</u>	<u>13,747</u>	<u>368,573</u>	<u>417,930</u>	<u>49,357</u>	<u>556,151</u>
Net Subsidy	8,205	(14,217)	22,422	4,307	(83,605)	87,912	(103,837)

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,050	15,317	(14,267)	124,088	137,852	(13,764)	183,800
Total Income	<u>1,050</u>	<u>15,317</u>	<u>(14,267)</u>	<u>124,088</u>	<u>137,852</u>	<u>(13,764)</u>	<u>183,800</u>
Expense							
OUTSIDE SERVICES	251,874	232,791	(19,083)	1,919,473	2,136,946	217,473	2,826,951
UTILITIES	1,474	2,245	771	16,165	18,910	2,745	24,299
REPAIRS & MAINTENANCE	1,308	1,774	466	11,644	16,366	4,722	21,688
SUPPLIES	1,462	600	(862)	11,333	5,400	(5,933)	7,200
GENERAL AND ADMINISTRATIVE	0	120	120	1,300	4,960	3,660	5,320
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>256,118</u>	<u>237,530</u>	<u>(18,588)</u>	<u>1,959,914</u>	<u>2,182,582</u>	<u>222,668</u>	<u>2,885,458</u>
Net Subsidy	<u>(255,068)</u>	<u>(222,214)</u>	<u>(32,854)</u>	<u>(1,835,826)</u>	<u>(2,044,730)</u>	<u>208,904</u>	<u>(2,701,658)</u>

Canyon Lake POA
50 - Activities Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,697	800	897	12,436	7,200	5,236	9,600
SALES & USER FEES	0	0	0	280	0	280	0
Total Income	<u>1,697</u>	<u>800</u>	<u>897</u>	<u>12,716</u>	<u>7,200</u>	<u>5,516</u>	<u>9,600</u>
Expense							
SALARIES & RELATED EXPENSES	17,139	20,549	3,410	151,129	158,741	7,612	210,263
OUTSIDE SERVICES	1,685	800	(885)	11,967	15,800	3,833	19,000
UTILITIES	117	180	63	1,722	1,620	(102)	2,160
SUPPLIES	2,185	900	(1,285)	4,981	9,990	5,009	13,670
GENERAL AND ADMINISTRATIVE	231	2,380	2,149	2,265	24,270	22,005	31,810
EVENTS	4,120	5,000	880	127,537	117,780	(9,757)	159,780
Total Expense	<u>25,478</u>	<u>29,809</u>	<u>4,331</u>	<u>299,601</u>	<u>328,201</u>	<u>28,600</u>	<u>436,683</u>
Net Subsidy	<u>(23,780)</u>	<u>(29,009)</u>	<u>5,229</u>	<u>(286,885)</u>	<u>(321,001)</u>	<u>34,116</u>	<u>(427,083)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	479	1,335	(856)	7,745	12,015	(4,270)	16,020
SALES & USER FEES	23,681	23,838	(157)	196,939	214,542	(17,603)	286,055
Total Income	<u>24,160</u>	<u>25,173</u>	<u>(1,013)</u>	<u>204,684</u>	<u>226,557</u>	<u>(21,873)</u>	<u>302,075</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	10,189	6,500	(3,689)	66,285	58,500	(7,785)	78,000
Total COGS	<u>10,189</u>	<u>6,500</u>	<u>(3,689)</u>	<u>66,285</u>	<u>58,500</u>	<u>(7,785)</u>	<u>78,000</u>
Gross Profit	<u>13,970</u>	<u>18,673</u>	<u>(4,703)</u>	<u>138,399</u>	<u>168,057</u>	<u>(29,658)</u>	<u>224,075</u>
Expense							
SALARIES & RELATED EXPENSES	18,706	17,453	(1,253)	150,800	140,243	(10,557)	188,897
OUTSIDE SERVICES	3,892	1,512	(2,380)	24,282	14,908	(9,374)	22,639
UTILITIES	1,751	2,261	510	28,369	29,800	1,431	37,860
REPAIRS & MAINTENANCE	1,662	775	(887)	8,565	8,425	(140)	17,000
SUPPLIES	403	560	157	12,066	6,540	(5,526)	8,720
GENERAL AND ADMINISTRATIVE	0	0	0	142	112	(30)	112
RENTAL EQUIPMENT	0	0	0	0	250	250	3,050
Total Expense	<u>26,413</u>	<u>22,561</u>	<u>(3,852)</u>	<u>224,223</u>	<u>200,278</u>	<u>(23,945)</u>	<u>278,278</u>
Net Subsidy	<u>(12,443)</u>	<u>(3,888)</u>	<u>(8,555)</u>	<u>(85,824)</u>	<u>(32,221)</u>	<u>(53,603)</u>	<u>(54,203)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	26	(26)	1,958	447	1,511	769
SALES & USER FEES	21,258	35,704	(14,446)	425,450	421,281	4,169	539,866
Total Income	<u>21,258</u>	<u>35,730</u>	<u>(14,472)</u>	<u>427,408</u>	<u>421,728</u>	<u>5,680</u>	<u>540,635</u>
Cost of Goods Sold							
COST OF SALES - ICE.	0	0	0	4,014	4,350	336	4,850
COST OF SALES - GASOLINE.	770	2,499	1,729	107,469	91,610	(15,859)	108,772
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>770</u>	<u>2,499</u>	<u>1,729</u>	<u>111,483</u>	<u>95,960</u>	<u>(15,523)</u>	<u>113,622</u>
Gross Profit	<u>20,489</u>	<u>33,231</u>	<u>(12,742)</u>	<u>315,925</u>	<u>325,768</u>	<u>(9,843)</u>	<u>427,013</u>
Expense							
SALARIES & RELATED EXPENSES	9,018	8,486	(532)	66,125	67,212	1,087	90,890
OUTSIDE SERVICES	2,735	700	(2,035)	20,176	15,933	(4,243)	20,214
UTILITIES	5,757	3,930	(1,827)	81,884	62,126	(19,758)	73,954
REPAIRS & MAINTENANCE	2,299	2,078	(221)	28,316	21,976	(6,340)	30,400
SUPPLIES	533	540	7	14,341	5,860	(8,481)	7,730
GENERAL AND ADMINISTRATIVE	1,685	591	(1,094)	18,052	14,554	(3,498)	18,298
RENTAL EQUIPMENT	0	0	0	2,437	500	(1,937)	500
Total Expense	<u>22,026</u>	<u>16,325</u>	<u>(5,701)</u>	<u>231,331</u>	<u>188,161</u>	<u>(43,170)</u>	<u>241,986</u>
Net Subsidy	<u>(1,538)</u>	<u>16,906</u>	<u>(18,444)</u>	<u>84,594</u>	<u>137,607</u>	<u>(53,013)</u>	<u>185,027</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	2,546	2,200	346	2,800
SALES & USER FEES	0	0	0	15,989	15,600	389	28,600
Total Income	0	0	0	18,535	17,800	735	31,400
Cost of Goods Sold							
COST OF SALES - FOOD	0	0	0	3,297	5,516	2,219	8,016
Total COGS	0	0	0	3,297	5,516	2,219	8,016
Gross Profit	0	0	0	15,238	12,284	2,954	23,384
Expense							
SALARIES & RELATED EXPENSES	(1,497)	0	1,497	159,849	160,888	1,039	229,166
OUTSIDE SERVICES	49	65	16	441	1,520	1,079	1,715
UTILITIES	2,879	3,100	221	56,076	50,400	(5,676)	77,700
REPAIRS & MAINTENANCE	2,128	1,435	(693)	4,361	12,915	8,554	17,220
SUPPLIES	1,920	1,834	(86)	38,465	27,106	(11,359)	37,708
GENERAL AND ADMINISTRATIVE	0	900	900	1,759	2,230	471	2,710
Total Expense	5,479	7,334	1,855	260,951	255,059	(5,892)	366,219
Net Subsidy	(5,479)	(7,334)	1,855	(245,713)	(242,775)	(2,938)	(342,835)

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</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	35,312	37,504	(2,192)	335,010	337,536	(2,526)	450,050
60-4390 · 20 ANYTIME ROUNDS	0	9,931	(9,931)	0	89,379	(89,379)	119,170
60-4400 · ANNUAL GOLF - OUTSIDE	16,109	13,692	2,417	88,533	123,227	(34,694)	164,300
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	32,602	29,300	3,302	341,928	263,700	78,228	351,600
60-4470 · GREENS FEES - TWILIGHT	12,853	11,900	953	105,671	107,100	(1,429)	142,800
60-4480 · GREENS FEES - SUPER TWILIGHT	4,868	4,983	(115)	57,307	44,848	12,459	59,800
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,458	871	587	14,895	7,836	7,059	10,446
60-4500 · JUNIOR GREENS FEES	109	806	(697)	5,660	7,254	(1,594)	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	63	(63)	0	63	(63)	399
60-4800 · OUTSIDE TOURNAMENTS	0	0	0	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	(6,445)	(6,445)	0	(47,496)	(47,496)	(49,195)
60-4950 · DISCOUNTS	0	(8,628)	(8,628)	(1)	(71,342)	(71,341)	(99,368)
Total SALES & USER FEES	<u>103,311</u>	<u>93,976</u>	<u>9,335</u>	<u>949,002</u>	<u>862,280</u>	<u>86,722</u>	<u>1,159,883</u>
Total Income	<u>103,311</u>	<u>94,466</u>	<u>8,845</u>	<u>949,002</u>	<u>866,440</u>	<u>82,562</u>	<u>1,166,273</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	22,187	21,803	(384)	200,244	203,922	3,678	267,999
UTILITIES	10,027	19,355	9,328	415,801	551,962	136,161	631,007
REPAIRS & MAINTENANCE	98,676	90,431	(8,245)	843,819	809,857	(33,962)	1,081,228
SUPPLIES	719	150	(569)	124,897	114,350	(10,547)	114,800
GENERAL AND ADMINISTRATIVE	4,909	5,059	150	36,874	37,364	490	49,989
RENTAL EQUIPMENT	1,076	0	(1,076)	1,178	0	(1,178)	0
Total Expense	<u>137,593</u>	<u>136,799</u>	<u>(794)</u>	<u>1,622,813</u>	<u>1,717,455</u>	<u>94,642</u>	<u>2,145,023</u>
Net Subsidy	<u>(34,282)</u>	<u>(42,332)</u>	<u>8,050</u>	<u>(673,811)</u>	<u>(851,015)</u>	<u>177,204</u>	<u>(978,750)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	(339)	0	(339)	13,878	2,500	11,378	2,750
SALES & USER FEES	72,049	119,105	(47,056)	984,343	1,149,685	(165,342)	1,507,000
Total Income	71,710	119,105	(47,395)	998,221	1,152,185	(153,964)	1,509,750
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	16,919	28,660	11,741	238,045	276,660	38,615	362,640
70-5110 · COST OF SALES - BEVERAGE..	11,985	8,995	(2,990)	100,248	86,871	(13,377)	113,856
Total COGS	28,904	37,655	8,751	338,293	363,531	25,238	476,496
Gross Profit	42,806	81,450	(38,644)	659,928	788,654	(128,726)	1,033,254
Expense							
SALARIES & RELATED EXPENSES	45,188	69,673	24,485	605,438	661,511	56,073	870,980
OUTSIDE SERVICES	6,148	5,600	(548)	61,009	50,800	(10,209)	67,600
UTILITIES	4,890	6,763	1,873	63,044	60,867	(2,177)	81,156
REPAIRS & MAINTENANCE	1,380	1,600	220	26,845	14,400	(12,445)	19,200
SUPPLIES	6,878	5,050	(1,828)	61,395	47,150	(14,245)	62,300
GENERAL AND ADMINISTRATIVE	3,639	6,282	2,643	39,843	55,789	15,946	72,790
RENTAL EQUIPMENT	0	0	0	0	800	800	800
EVENTS	4,055	2,000	(2,055)	16,160	20,000	3,840	26,400
Total Expense	72,178	96,968	24,790	873,733	911,317	37,584	1,201,227
Net Subsidy	(29,372)	(15,518)	(13,854)	(213,805)	(122,663)	(91,142)	(167,973)

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	3,000	(3,000)	4,225	35,500	(31,275)	47,000
SALES & USER FEES	25,223	14,000	11,223	195,482	127,000	68,482	169,000
Total Income	<u>25,223</u>	<u>17,000</u>	<u>8,223</u>	<u>199,707</u>	<u>162,500</u>	<u>37,207</u>	<u>216,000</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	4,068	2,720	(1,348)	36,719	24,480	(12,239)	32,640
COST OF SALES - BEVERAGE.	931	875	(56)	3,957	7,875	3,918	10,500
Total COGS	<u>4,999</u>	<u>3,595</u>	<u>(1,404)</u>	<u>40,676</u>	<u>32,355</u>	<u>(8,321)</u>	<u>43,140</u>
Gross Profit	<u>20,224</u>	<u>13,405</u>	<u>6,819</u>	<u>159,030</u>	<u>130,145</u>	<u>28,885</u>	<u>172,860</u>
Expense							
SALARIES & RELATED EXPENSES	19,271	7,463	(11,808)	120,757	71,266	(49,491)	94,735
OUTSIDE SERVICES	0	705	705	685	6,220	5,535	10,450
UTILITIES	4,975	7,505	2,530	76,194	67,545	(8,649)	90,060
REPAIRS & MAINTENANCE	997	1,300	303	10,021	11,700	1,679	15,600
SUPPLIES	705	1,050	345	14,144	9,600	(4,544)	12,900
GENERAL AND ADMINISTRATIVE	995	25	(970)	4,918	225	(4,693)	300
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	0	2,000	2,000	15,304	31,000	15,696	40,000
Total Expense	<u>26,942</u>	<u>20,048</u>	<u>(6,894)</u>	<u>242,023</u>	<u>197,556</u>	<u>(44,467)</u>	<u>264,045</u>
Net Subsidy	<u>(6,718)</u>	<u>(6,643)</u>	<u>(75)</u>	<u>(82,992)</u>	<u>(67,411)</u>	<u>(15,581)</u>	<u>(91,185)</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 01/31/23

	<u>01/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 01/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,175	0	1,175	9,144	500	8,644	500
SALES & USER FEES	142,371	95,825	46,546	1,271,185	858,905	412,280	1,149,640
Total Income	143,546	95,825	47,721	1,280,329	859,405	420,924	1,150,140
Cost of Sales							
COST OF SALES - FOOD..	31,694	22,890	(8,804)	306,172	205,630	(100,542)	275,060
COST OF SALES - BEVERAGE..	16,886	9,356	(7,530)	115,844	83,522	(32,322)	111,930
Total Cost of Sales	48,581	32,246	(16,335)	422,016	289,152	(132,864)	386,990
Gross Profit	94,965	63,579	31,386	858,313	570,253	288,060	763,150
Expense							
SALARIES & RELATED EXPENSES	95,768	64,174	(31,594)	816,632	566,717	(249,915)	762,859
OUTSIDE SERVICES	5,506	7,204	1,698	50,209	38,873	(11,336)	50,420
UTILITIES	7,796	5,205	(2,591)	65,286	46,845	(18,441)	62,460
REPAIRS & MAINTENANCE	5,046	1,400	(3,646)	36,656	12,600	(24,056)	16,800
SUPPLIES	7,879	3,050	(4,829)	81,609	30,050	(51,559)	40,100
GENERAL AND ADMINISTRATIVE	7,670	4,483	(3,187)	45,826	40,192	(5,634)	53,445
RENTAL EQUIPMENT	0	0	0	0	400	400	400
EVENTS	2,550	2,000	(550)	18,044	18,750	706	25,000
Total Expense	132,215	87,516	(44,699)	1,114,262	754,427	(359,835)	1,011,484
Net Sidsidy	(37,250)	(23,937)	(13,313)	(255,948)	(184,174)	(71,774)	(248,334)