



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending August 31, 2023

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING AUGUST 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	7,736,250	424,427	2,687,339	71,467	10,919,483
INVESTMENTS - Net of Unrealized Gain	0	7,626,783	5,129,805	855,909	13,612,497
ASSESSMENTS AND FINES RECEIVABLE, net	-1,029,914	0	0	0	-1,029,914
INVENTORY	93,259	0	0	0	93,259
DUE TO/ FROM OTHER FUNDS	-43,926	-1,777,696	1,823,138	-1,515	0
INTEREST RECEIVABLE		44,706	17,599	3,056	65,361
CAPITAL ASSETS, net of Deprec	11,562,334	0	0	0	11,562,334
PREPAID EXPENSES	483,927	0	0	0	483,927
OTHER ASSETS	152,460	0	0	0	152,460
Total Assets	<u>18,954,390</u>	<u>6,318,220</u>	<u>9,657,880</u>	<u>928,917</u>	<u>35,859,407</u>
LIABILITIES					
ACCOUNTS PAYABLE	361,568	0	0	0	361,568
ACCRUED PAYROLL LIABILITIES	393,917	0	0	0	393,917
PREPAID ASSESSMENTS/DEFERRED	1,827,635	0	0	0	1,827,635
OTHER ACCRUED LIABILITIES	374,141	0	0	0	374,141
REFUNDABLE MEMBER DEPOSITS	598,938	0	0	0	598,938
SALES TAX PAYABLE.	24,152	0	0	0	24,152
NOTES PAYABLE	0	0	1,868,708	0	1,868,708
Total Liabilities	<u>3,580,349</u>	<u>0</u>	<u>1,868,708</u>	<u>0</u>	<u>5,449,057</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	0	-462,340	-288,246	-78,402	-828,988
Net Change during	<u>-701,872</u>	<u>-453,625</u>	<u>705,025</u>	<u>-63,504</u>	<u>(513,976)</u>
Total Fund Balances	<u>15,374,041</u>	<u>6,318,220</u>	<u>7,789,172</u>	<u>928,917</u>	<u>30,410,350</u>
Total liabilities and members' equity	<u>18,954,390</u>	<u>6,318,220</u>	<u>9,657,880</u>	<u>928,917</u>	<u>35,859,407</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 08/31/23

	<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	1,526,400	1,526,344	56	6,105,600	6,105,377	223	18,316,131
Net Fund Investment Activity	20,999	0	20,999	83,678	0	83,678	0
Operating Income							
ADMINISTRATIVE FEES	72,558	79,933	(7,375)	329,300	308,545	20,755	896,512
ARCHITECTURAL FEES	6,825	15,500	(8,675)	47,575	62,000	(14,425)	186,000
INTEREST INCOME	10,247	1,500	8,747	42,604	7,500	35,104	17,900
SALES & USER FEES	524,662	630,902	(106,240)	2,422,923	2,592,318	(169,395)	7,302,469
OTHER INCOME	117,553	82,235	35,318	406,381	301,940	104,441	873,619
Total Income	<u>731,844</u>	<u>810,070</u>	<u>(78,226)</u>	<u>3,248,783</u>	<u>3,272,303</u>	<u>(23,520)</u>	<u>9,276,500</u>
Direct Costs							
COST OF SALES	126,924	139,050	12,126	512,380	554,652	42,272	1,532,614
Total DIRECT COSTS	<u>126,924</u>	<u>139,050</u>	<u>12,126</u>	<u>512,380</u>	<u>554,652</u>	<u>42,272</u>	<u>1,532,614</u>
Gross Profit	<u>604,920</u>	<u>671,020</u>	<u>(66,100)</u>	<u>2,736,403</u>	<u>2,717,651</u>	<u>18,752</u>	<u>7,743,886</u>
Expense							
SALARIES & RELATED EXPENSES	694,908	683,664	(11,244)	2,761,231	2,736,256	(24,975)	8,095,270
OUTSIDE SERVICES	326,093	338,196	12,103	1,343,731	1,421,919	78,188	4,124,358
LAKE LEASE	141,145	141,145	(0)	564,580	564,580	(0)	1,738,906
UTILITIES	185,750	216,213	30,463	678,847	729,744	50,897	1,815,853
REPAIRS & MAINTENANCE	146,980	163,974	16,994	685,160	664,486	(20,674)	1,965,248
SUPPLIES	65,493	55,790	(9,703)	270,980	236,795	(34,185)	815,813
GENERAL AND ADMINISTRATIVE	63,179	59,993	(3,186)	357,294	349,774	(7,520)	822,258
RENTAL EQUIPMENT	0	225	225	4,645	2,625	(2,020)	10,250
PROPERTY TAX	18,754	14,000	(4,754)	20,701	14,000	(6,701)	38,800
EVENTS	14,438	28,450	14,013	169,441	163,400	(6,041)	342,350
INCOME TAX	0	0	0	4,135	0	(4,135)	64,206
INSURANCE	60,394	58,491	(1,903)	250,988	233,964	(17,024)	748,685
LEGAL FEES	60,250	54,844	(5,406)	236,667	219,376	(17,291)	628,128
UNCOLLECTIBLE ASSESSMENTS	26,335	26,335	0	105,339	105,340	1	316,017
Total Expense	<u>1,803,719</u>	<u>1,841,320</u>	<u>37,601</u>	<u>7,453,739</u>	<u>7,442,259</u>	<u>(11,480)</u>	<u>21,526,145</u>
Net Operating Subsidy	<u>(1,198,798)</u>	<u>(1,170,300)</u>	<u>(28,498)</u>	<u>(4,717,336)</u>	<u>(4,724,608)</u>	<u>7,272</u>	<u>(13,782,260)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	451,833	231,250	(220,583)	1,428,630	925,000	(503,630)	2,775,000
Road Repairs and Improvement Expenses	0	168,251	168,251	6,660	673,003	666,343	2,019,008
Capital Improvement Expenses	129,991	41,667	(88,324)	234,729	166,667	(68,063)	500,000
Total Reserve Fund Expenses	<u>581,824</u>	<u>441,167</u>	<u>(140,657)</u>	<u>1,670,019</u>	<u>1,764,669</u>	<u>94,651</u>	<u>5,294,008</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>(233,223)</u>	<u>(85,123)</u>	<u>(148,100)</u>	<u>(198,077)</u>	<u>(383,900)</u>	<u>185,823</u>	<u>(760,137)</u>
Gain/Loss on Sale of Asset	0	0	0	0	0	0	0
Depreciation Expense	<u>81,367</u>	<u>0</u>	<u>81,367</u>	<u>325,466</u>	<u>0</u>	<u>325,466</u>	<u>0</u>
Excess (deficiency) of revenues over expenses	<u>(314,590)</u>	<u>(85,123)</u>	<u>(229,467)</u>	<u>(523,544)</u>	<u>(383,900)</u>	<u>(139,643)</u>	<u>(760,137)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	1,825	0	1,825	9,568	0	9,568	0
Total Comprehensive Income	<u>(312,765)</u>	<u>(85,123)</u>	<u>(227,642)</u>	<u>(513,976)</u>	<u>(383,900)</u>	<u>(130,076)</u>	<u>(760,137)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	62,183	70,593	(8,410)	279,090	267,289	11,801	780,317
INTEREST INCOME	10,247	1,500	8,747	42,604	7,500	35,104	17,900
OTHER INCOME	24,797	8,660	16,137	88,646	34,640	54,006	103,920
Total Income	<u>97,227</u>	<u>80,753</u>	<u>16,474</u>	<u>410,341</u>	<u>309,429</u>	<u>100,912</u>	<u>902,137</u>
Expense							
SALARIES & RELATED EXPENSES	54,834	56,363	1,529	211,595	223,755	12,160	670,179
OUTSIDE SERVICES	13,863	12,215	(1,648)	78,543	78,860	317	184,204
UTILITIES	38	115	77	151	460	309	1,380
SUPPLIES	1,404	2,350	946	7,043	9,400	2,357	28,500
GENERAL AND ADMINISTRATIVE	16,599	10,883	(5,716)	164,443	131,880	(32,563)	205,769
LEGAL FEES	11,961	8,660	(3,301)	31,245	34,640	3,395	103,920
Total Expense	<u>98,699</u>	<u>90,586</u>	<u>(8,113)</u>	<u>493,019</u>	<u>478,995</u>	<u>(14,024)</u>	<u>1,193,952</u>
Net Subsidy	(1,472)	(9,832)	8,360	(82,678)	(169,566)	86,888	(291,815)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,636	2,600	36	10,255	10,400	(145)	31,200
Total Income	<u>2,636</u>	<u>2,600</u>	<u>36</u>	<u>10,255</u>	<u>10,400</u>	<u>(145)</u>	<u>31,200</u>
Expense							
SALARIES & RELATED EXPENSES	110,344	96,174	(14,170)	429,767	381,897	(47,870)	1,141,383
OUTSIDE SERVICES	3,897	20,500	16,603	37,349	70,000	32,651	199,624
UTILITIES	9,426	10,300	874	34,543	41,100	6,557	123,500
REPAIRS & MAINTENANCE	72	2,850	2,778	1,903	11,400	9,497	34,200
SUPPLIES	3,625	3,400	(225)	15,367	12,450	(2,917)	36,950
GENERAL AND ADMINISTRATIVE	13,740	11,700	(2,040)	50,555	82,550	31,995	237,000
PROPERTY TAX	18,754	14,000	(4,754)	20,701	14,000	(6,701)	38,800
INCOME TAX	0	0	0	4,135	0	(4,135)	64,206
INSURANCE	60,394	58,491	(1,903)	250,988	233,964	(17,024)	748,685
LEGAL FEES	45,566	45,000	(566)	202,699	180,000	(22,699)	510,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	26,335	26,335	0	105,339	105,340	1	316,017
Total Expense	<u>292,152</u>	<u>288,749</u>	<u>(3,403)</u>	<u>1,153,344</u>	<u>1,132,701</u>	<u>(20,643)</u>	<u>3,450,365</u>
Net Subsidy	(289,517)	(286,149)	(3,368)	(1,143,089)	(1,122,301)	(20,788)	(3,419,165)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	10,900	5,250	5,650	18,550	23,700	(5,150)	57,600
SALES & USER FEES	60,018	61,846	(1,828)	213,168	247,384	(34,216)	742,150
Total Income	70,918	67,096	3,822	231,718	271,084	(39,366)	799,750
Expense							
SALARIES & RELATED EXPENSES	25,693	30,917	5,224	103,789	124,291	20,502	355,730
OUTSIDE SERVICES	0	0	0	2,046	13,258	11,212	19,244
LAKE LEASE	141,145	141,145	(0)	564,580	564,580	(0)	1,738,906
REPAIRS & MAINTENANCE	2,318	1,350	(968)	8,784	7,400	(1,384)	19,000
SUPPLIES	2,262	2,245	(17)	12,483	18,935	6,452	34,675
GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	0
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	171,418	175,657	4,239	691,682	728,464	36,782	2,167,555
Net Subsidy	(100,500)	(108,561)	8,061	(459,963)	(457,380)	(2,583)	(1,367,805)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	326	550	224	1,711	2,200	489	6,600
UTILITIES	903	690	(213)	2,658	2,760	102	8,280
REPAIRS & MAINTENANCE	331	394	63	610	1,276	666	3,528
SUPPLIES	798	265	(533)	1,563	1,060	(503)	3,270
EVENTS	0	0	0	0	0	0	250
Total Expense	<u>2,357</u>	<u>1,899</u>	<u>(458)</u>	<u>6,542</u>	<u>7,296</u>	<u>754</u>	<u>21,928</u>
Net Subsidy	(2,357)	(1,899)	(458)	(6,542)	(7,296)	754	(21,928)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	6,321	4,000	2,321	12,607	16,000	(3,393)	48,000
Total Income	<u>6,321</u>	<u>4,000</u>	<u>2,321</u>	<u>12,607</u>	<u>16,000</u>	<u>(3,393)</u>	<u>48,000</u>
Expense							
SALARIES & RELATED EXPENSES	155,430	162,493	7,063	622,792	653,397	30,605	1,990,939
OUTSIDE SERVICES	12,269	12,225	(44)	47,668	48,570	902	140,256
UTILITIES	2,900	3,150	250	11,604	14,225	2,621	31,280
REPAIRS & MAINTENANCE	2,340	8,085	5,745	21,132	31,180	10,048	81,840
SUPPLIES	9,458	9,350	(108)	41,593	37,475	(4,118)	112,435
GENERAL AND ADMINISTRATIVE	589	5,182	4,593	12,288	10,561	(1,727)	25,036
RENTAL EQUIPMENT	0	100	100	0	2,000	2,000	6,000
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>182,986</u>	<u>200,585</u>	<u>17,599</u>	<u>757,076</u>	<u>797,408</u>	<u>40,332</u>	<u>2,387,786</u>
Net Subsidy	(176,665)	(196,585)	19,920	(744,469)	(781,408)	36,939	(2,339,786)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	860	840	20	6,090	3,360	2,730	10,080
Total Income	<u>860</u>	<u>840</u>	<u>20</u>	<u>6,090</u>	<u>3,360</u>	<u>2,730</u>	<u>10,080</u>
Expense							
OUTSIDE SERVICES	7,348	6,500	(848)	32,630	26,000	(6,630)	78,000
UTILITIES	39,156	46,500	7,344	131,986	156,000	24,014	367,000
REPAIRS & MAINTENANCE	36,256	42,500	6,244	179,643	171,400	(8,243)	513,100
SUPPLIES	4,341	3,400	(941)	15,776	14,200	(1,576)	44,800
GENERAL AND ADMINISTRATIVE	0	74	74	0	74	74	3,064
Total Expense	<u>87,101</u>	<u>98,974</u>	<u>11,873</u>	<u>360,035</u>	<u>367,674</u>	<u>7,639</u>	<u>1,005,964</u>
Net Subsidy	(86,241)	(98,134)	11,893	(353,945)	(364,314)	10,369	(995,884)

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</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	0	0	0	0
UTILITIES	8,235	10,500	2,265	44,475	41,500	(2,975)	105,400
REPAIRS & MAINTENANCE	576	775	199	2,182	3,050	868	10,720
SUPPLIES	163	0	(163)	163	15	(148)	9,041
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>8,974</u>	<u>11,275</u>	<u>2,301</u>	<u>46,820</u>	<u>44,565</u>	<u>(2,255)</u>	<u>125,162</u>
Net Subsidy	(8,974)	(11,275)	2,301	(46,820)	(44,565)	(2,255)	(125,162)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</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	10,000	10,000	0	30,000
UTILITIES	1,807	1,500	(307)	6,008	6,000	(8)	18,000
REPAIRS & MAINTENANCE	115	250	135	115	1,000	885	3,300
SUPPLIES	240	275	35	509	350	(159)	550
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>4,662</u>	<u>4,525</u>	<u>(137)</u>	<u>16,633</u>	<u>17,350</u>	<u>717</u>	<u>51,850</u>
Net Subsidy	(4,662)	(4,525)	(137)	(16,633)	(17,350)	717	(51,850)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	10,375	9,339	1,036	50,210	37,356	12,854	112,070
OTHER INCOME	0	0	0	300	0	300	0
SALES & USER FEES	9,061	13,140	(4,079)	44,756	52,560	(7,804)	157,680
Total Income	<u>19,436</u>	<u>22,479</u>	<u>(3,043)</u>	<u>95,266</u>	<u>89,916</u>	<u>5,350</u>	<u>269,750</u>
Expense							
SALARIES & RELATED EXPENSES	37,417	34,904	(2,513)	143,784	138,544	(5,240)	408,176
OUTSIDE SERVICES	1,689	1,675	(14)	10,504	9,510	(994)	34,500
UTILITIES	76	68	(8)	302	272	(30)	816
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	10,829	7,275	(3,554)	28,047	33,700	5,653	92,450
GENERAL AND ADMINISTRATIVE	1,060	430	(630)	3,076	670	(2,406)	3,518
EVENTS	0	0	0	0	0	0	200
Total Expense	<u>51,071</u>	<u>44,352</u>	<u>(6,719)</u>	<u>185,714</u>	<u>182,696</u>	<u>(3,018)</u>	<u>539,660</u>
Net Subsidy	(31,635)	(21,873)	(9,762)	(90,447)	(92,780)	2,333	(269,910)

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	0	0	0	3,900	(3,900)	4,125
ARCHITECTURAL FEES	6,825	15,500	(8,675)	47,575	62,000	(14,425)	186,000
OTHER INCOME	37,650	27,200	10,450	155,075	105,100	49,975	311,489
Total Income	<u>44,475</u>	<u>42,700</u>	<u>1,775</u>	<u>202,650</u>	<u>171,000</u>	<u>31,650</u>	<u>501,614</u>
Expense							
SALARIES & RELATED EXPENSES	43,067	42,674	(393)	168,098	169,713	1,615	508,904
OUTSIDE SERVICES	0	0	0	0	0	0	1,624
UTILITIES	184	200	16	737	800	63	2,400
REPAIRS & MAINTENANCE	88	0	(88)	264	500	236	2,000
SUPPLIES	2,283	2,070	(213)	6,408	8,580	2,172	26,042
GENERAL AND ADMINISTRATIVE	1,041	2,355	1,314	10,023	6,590	(3,433)	16,130
LEGAL FEES	2,723	1,184	(1,539)	2,723	4,736	2,013	14,208
Total Expense	<u>49,386</u>	<u>48,483</u>	<u>(903)</u>	<u>188,253</u>	<u>190,919</u>	<u>2,666</u>	<u>571,308</u>
Net Subsidy	<u>(4,911)</u>	<u>(5,783)</u>	<u>872</u>	<u>14,397</u>	<u>(19,919)</u>	<u>34,316</u>	<u>(69,694)</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	12,350	15,840	(3,490)	51,700	63,360	(11,660)	190,080
Total Income	<u>12,350</u>	<u>15,840</u>	<u>(3,490)</u>	<u>51,700</u>	<u>63,360</u>	<u>(11,660)</u>	<u>190,080</u>
Expense							
OUTSIDE SERVICES	242,679	238,686	(3,993)	937,476	981,741	44,265	2,893,245
UTILITIES	1,407	2,773	1,366	5,385	9,349	3,964	27,752
REPAIRS & MAINTENANCE	1,139	2,024	885	5,223	8,496	3,273	24,688
SUPPLIES	415	900	485	4,408	3,600	(808)	10,800
GENERAL AND ADMINISTRATIVE	85	120	35	550	3,080	2,530	4,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>245,725</u>	<u>244,503</u>	<u>(1,222)</u>	<u>953,041</u>	<u>1,006,266</u>	<u>53,225</u>	<u>2,961,205</u>
Net Subsidy	<u>(233,375)</u>	<u>(228,663)</u>	<u>(4,712)</u>	<u>(901,341)</u>	<u>(942,906)</u>	<u>41,565</u>	<u>(2,771,125)</u>

Canyon Lake POA
50 - Activities Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,147	1,200	947	7,473	4,800	2,673	14,400
SALES & USER FEES	0	0	0	1,500	2,000	(500)	4,000
Total Income	<u>2,147</u>	<u>1,200</u>	<u>947</u>	<u>8,973</u>	<u>6,800</u>	<u>2,173</u>	<u>18,400</u>
Expense							
SALARIES & RELATED EXPENSES	13,225	17,881	4,656	54,946	72,468	17,522	216,423
OUTSIDE SERVICES	682	1,000	318	7,751	9,400	1,649	26,524
UTILITIES	118	200	82	471	800	329	2,400
SUPPLIES	200	1,180	980	6,726	5,760	(966)	16,860
GENERAL AND ADMINISTRATIVE	7,684	4,350	(3,334)	18,855	20,990	2,135	56,550
EVENTS	2,578	10,800	8,223	111,067	113,800	2,733	213,000
Total Expense	<u>24,486</u>	<u>35,411</u>	<u>10,925</u>	<u>199,816</u>	<u>223,218</u>	<u>23,402</u>	<u>531,757</u>
Net Subsidy	<u>(22,339)</u>	<u>(34,211)</u>	<u>11,872</u>	<u>(190,844)</u>	<u>(216,418)</u>	<u>25,574</u>	<u>(513,357)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	763	1,000	(237)	2,834	4,000	(1,166)	12,000
SALES & USER FEES	26,787	23,589	3,198	100,572	93,866	6,706	285,630
Total Income	<u>27,550</u>	<u>24,589</u>	<u>2,961</u>	<u>103,406</u>	<u>97,866</u>	<u>5,540</u>	<u>297,630</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	10,914	7,212	(3,702)	36,253	28,422	(7,831)	88,774
Total COGS	<u>10,914</u>	<u>7,212</u>	<u>(3,702)</u>	<u>36,253</u>	<u>28,422</u>	<u>(7,831)</u>	<u>88,774</u>
Gross Profit	<u>16,635</u>	<u>17,377</u>	<u>(742)</u>	<u>67,153</u>	<u>69,444</u>	<u>(2,291)</u>	<u>208,856</u>
Expense							
SALARIES & RELATED EXPENSES	21,401	17,229	(4,172)	83,933	68,447	(15,486)	206,153
OUTSIDE SERVICES	3,642	2,510	(1,132)	16,507	10,040	(6,467)	31,744
UTILITIES	3,563	3,848	285	14,138	15,892	1,754	40,076
REPAIRS & MAINTENANCE	402	1,305	903	6,290	12,920	6,630	25,860
SUPPLIES	967	760	(207)	5,587	3,540	(2,047)	11,120
GENERAL AND ADMINISTRATIVE	0	112	112	0	112	112	112
RENTAL EQUIPMENT	0	125	125	4,645	125	(4,520)	3,050
Total Expense	<u>29,975</u>	<u>25,889</u>	<u>(4,086)</u>	<u>131,101</u>	<u>111,076</u>	<u>(20,025)</u>	<u>318,115</u>
Net Subsidy	<u>(13,340)</u>	<u>(8,512)</u>	<u>(4,828)</u>	<u>(63,948)</u>	<u>(41,632)</u>	<u>(22,316)</u>	<u>(109,259)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	530	295	235	853	1,180	(327)	3,240
SALES & USER FEES	50,587	69,868	(19,281)	250,128	289,928	(39,800)	586,729
Total Income	51,117	70,163	(19,046)	250,981	291,108	(40,127)	589,969
Cost of Goods Sold							
COST OF SALES - ICE.	510	2,500	1,990	3,345	4,300	955	6,000
COST OF SALES - GASOLINE.	14,285	21,200	6,915	68,140	81,994	13,854	126,800
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	14,795	23,700	8,905	71,485	86,294	14,809	132,800
Gross Profit	36,322	46,463	(10,141)	179,496	204,814	(25,318)	457,169
Expense							
SALARIES & RELATED EXPENSES	8,729	8,655	(74)	34,122	34,369	247	104,535
OUTSIDE SERVICES	2,876	2,700	(176)	8,865	12,300	3,435	31,374
UTILITIES	14,309	12,400	(1,909)	49,343	41,400	(7,943)	90,882
REPAIRS & MAINTENANCE	358	2,640	2,282	12,369	11,060	(1,309)	31,050
SUPPLIES	897	820	(77)	4,778	3,130	(1,648)	9,320
GENERAL AND ADMINISTRATIVE	1,653	1,700	47	8,105	6,924	(1,181)	21,747
RENTAL EQUIPMENT	0	0	0	0	500	500	500
Total Expense	28,823	28,915	92	117,583	109,683	(7,900)	289,408
Net Subsidy	7,499	17,548	(10,049)	61,914	95,131	(33,217)	167,761

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	559	350	209	3,009	1,500	1,509	2,900
SALES & USER FEES	(232)	3,100	(3,332)	29,464	17,900	11,564	36,100
Total Income	<u>327</u>	<u>3,450</u>	<u>(3,123)</u>	<u>32,473</u>	<u>19,400</u>	<u>13,073</u>	<u>39,000</u>
Cost of Goods Sold							
COST OF SALES - FOOD	0	1,300	1,300	204	5,600	5,396	10,500
Total COGS	<u>0</u>	<u>1,300</u>	<u>1,300</u>	<u>204</u>	<u>5,600</u>	<u>5,396</u>	<u>10,500</u>
Gross Profit	<u>327</u>	<u>2,150</u>	<u>(1,823)</u>	<u>32,270</u>	<u>13,800</u>	<u>18,470</u>	<u>28,500</u>
Expense							
SALARIES & RELATED EXPENSES	26,165	23,956	(2,209)	110,837	95,124	(15,713)	235,124
OUTSIDE SERVICES	49	60	11	521	1,440	919	1,920
UTILITIES	4,429	7,305	2,876	20,700	28,720	8,020	99,060
REPAIRS & MAINTENANCE	304	1,435	1,131	3,330	5,740	2,410	17,220
SUPPLIES	6,500	6,000	(500)	27,854	24,500	(3,354)	73,140
GENERAL AND ADMINISTRATIVE	928	180	(748)	1,925	1,130	(795)	5,160
Total Expense	<u>38,375</u>	<u>38,936</u>	<u>561</u>	<u>165,168</u>	<u>156,654</u>	<u>(8,514)</u>	<u>431,624</u>
Net Subsidy	<u>(38,048)</u>	<u>(36,786)</u>	<u>(1,262)</u>	<u>(132,898)</u>	<u>(142,854)</u>	<u>9,956</u>	<u>(403,124)</u>

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
01-00TH · OTHER INCOME	0	340	(340)	0	1,710	(1,710)	6,390
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	39,008	44,500	(5,493)	145,400	173,900	(28,500)	450,900
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	6,897	16,650	(9,753)	34,786	64,195	(29,409)	167,000
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	47,022	43,220	3,802	229,919	194,865	35,054	509,258
60-4470 · GREENS FEES - TWILIGHT	11,269	8,930	2,339	57,297	45,045	12,252	158,376
60-4480 · GREENS FEES - SUPER TWILIGHT	9,636	8,700	936	37,806	36,250	1,556	92,655
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,429	875	554	7,592	5,800	1,792	16,300
60-4500 · JUNIOR GREENS FEES	566	1,055	(489)	2,795	4,745	(1,950)	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	40	(40)	0	270	(270)	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>115,825</u>	<u>123,970</u>	<u>(8,145)</u>	<u>515,596</u>	<u>525,070</u>	<u>(9,474)</u>	<u>1,404,725</u>
Total Income	115,825	124,310	(8,485)	515,596	526,780	(11,184)	1,411,115
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	22,274	22,900	626	87,735	91,600	3,865	274,800
UTILITIES	72,635	95,154	22,519	266,578	284,426	17,848	639,507
REPAIRS & MAINTENANCE	95,843	93,716	(2,127)	399,063	372,464	(26,599)	1,118,942
SUPPLIES	30	150	120	220	600	380	130,810
GENERAL AND ADMINISTRATIVE	3,288	3,388	100	23,261	20,655	(2,606)	56,945
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>194,070</u>	<u>215,309</u>	<u>21,239</u>	<u>776,857</u>	<u>769,745</u>	<u>(7,112)</u>	<u>2,221,004</u>
Net Subsidy	(78,244)	(90,999)	12,755	(261,260)	(242,965)	(18,295)	(809,889)

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	350	1,000	(650)	4,106	2,000	2,106	11,500
SALES & USER FEES	69,750	148,500	(78,750)	399,205	616,050	(216,845)	1,808,775
Total Income	<u>70,100</u>	<u>149,500</u>	<u>(79,400)</u>	<u>403,311</u>	<u>618,050</u>	<u>(214,739)</u>	<u>1,820,275</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	26,757	36,040	9,283	93,626	149,452	55,826	438,276
70-5110 · COST OF SALES - BEVERAGE..	6,467	11,270	4,803	35,673	46,772	11,099	137,696
Total COGS	<u>33,224</u>	<u>47,310</u>	<u>14,086</u>	<u>129,299</u>	<u>196,224</u>	<u>66,925</u>	<u>575,972</u>
Gross Profit	36,876	102,190	(65,314)	274,012	421,826	(147,814)	1,244,303
Expense							
SALARIES & RELATED EXPENSES	69,738	84,475	14,737	296,932	345,467	48,535	1,020,128
OUTSIDE SERVICES	4,521	7,900	3,379	29,550	31,600	2,050	95,500
UTILITIES	7,029	7,288	259	24,794	29,152	4,358	87,456
REPAIRS & MAINTENANCE	3,602	2,850	(752)	30,425	11,400	(19,025)	34,200
SUPPLIES	7,576	6,400	(1,176)	41,474	25,300	(16,174)	74,800
GENERAL AND ADMINISTRATIVE	7,920	10,820	2,900	30,295	33,221	2,926	94,376
RENTAL EQUIPMENT	0	0	0	0	0	0	700
EVENTS	435	2,250	1,815	2,240	9,000	6,760	27,100
Total Expense	<u>100,820</u>	<u>121,983</u>	<u>21,163</u>	<u>455,709</u>	<u>485,140</u>	<u>29,431</u>	<u>1,434,260</u>
Net Subsidy	(63,944)	(19,793)	(44,151)	(181,697)	(63,314)	(118,383)	(189,957)

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	18,550	14,500	4,050	50,974	33,000	17,974	79,500
SALES & USER FEES	8,249	31,000	(22,751)	64,454	124,000	(59,546)	414,900
Total Income	<u>26,799</u>	<u>45,500</u>	<u>(18,701)</u>	<u>115,428</u>	<u>157,000</u>	<u>(41,572)</u>	<u>494,400</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	1,607	6,880	5,273	14,916	27,520	12,604	94,080
COST OF SALES - BEVERAGE.	144	1,025	881	1,413	4,100	2,687	14,025
Total COGS	<u>1,751</u>	<u>7,905</u>	<u>6,154</u>	<u>16,329</u>	<u>31,620</u>	<u>15,291</u>	<u>108,105</u>
Gross Profit	<u>25,048</u>	<u>37,595</u>	<u>(12,547)</u>	<u>99,098</u>	<u>125,380</u>	<u>(26,282)</u>	<u>386,295</u>
Expense							
SALARIES & RELATED EXPENSES	7,637	11,179	3,542	38,445	44,716	6,271	143,663
OUTSIDE SERVICES	0	725	725	0	3,100	3,100	9,200
UTILITIES	10,683	7,800	(2,883)	33,730	31,200	(2,530)	93,600
REPAIRS & MAINTENANCE	776	1,500	724	3,743	6,000	2,257	18,000
SUPPLIES	3,807	1,550	(2,257)	7,857	6,200	(1,657)	17,850
GENERAL AND ADMINISTRATIVE	379	619	240	2,273	2,713	440	8,055
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	7,800	12,400	4,600	45,884	28,100	(17,784)	65,300
Total Expense	<u>31,081</u>	<u>35,772</u>	<u>4,691</u>	<u>131,933</u>	<u>122,029</u>	<u>(9,904)</u>	<u>355,668</u>
Net Subsidy	<u>(6,033)</u>	<u>1,823</u>	<u>(7,856)</u>	<u>(32,834)</u>	<u>3,351</u>	<u>(36,185)</u>	<u>30,627</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 08/31/23

	<u>08/31/23</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 08/31/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	0	550	(550)	1,400
SALES & USER FEES	183,757	155,050	28,707	797,989	620,200	177,789	1,851,700
Total Income	183,757	155,050	28,707	797,989	620,750	177,239	1,853,100
Cost of Sales							
COST OF SALES - FOOD..	49,720	36,233	(13,487)	188,494	144,932	(43,562)	432,613
COST OF SALES - BEVERAGE..	16,520	15,390	(1,130)	70,317	61,560	(8,757)	183,850
Total Cost of Sales	66,240	51,623	(14,617)	258,811	206,492	(52,319)	616,463
Gross Profit	117,517	103,427	14,090	539,178	414,258	124,920	1,236,637
Expense							
SALARIES & RELATED EXPENSES	121,229	96,765	(24,464)	462,191	384,068	(78,123)	1,093,933
OUTSIDE SERVICES	7,478	5,550	(1,928)	34,876	22,300	(12,576)	66,000
UTILITIES	8,854	6,422	(2,432)	31,245	25,688	(5,557)	77,064
REPAIRS & MAINTENANCE	2,461	2,300	(161)	10,086	9,200	(886)	27,600
SUPPLIES	9,698	7,400	(2,298)	43,123	28,000	(15,123)	82,400
GENERAL AND ADMINISTRATIVE	8,214	8,081	(133)	38,512	28,624	(9,888)	84,077
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	3,625	3,000	(625)	10,249	12,500	2,251	36,500
Total Expense	161,558	129,517	(32,041)	630,281	510,380	(119,901)	1,467,574
Net Sidsidy	(44,041)	(26,090)	(17,951)	(91,103)	(96,122)	5,019	(230,937)