



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending September 30, 2023

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING SEPTEMBER 30,2023

	<u>01 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	7,028,662	17,837	2,354,948	7,218	9,408,665
INVESTMENTS - Net of Unrealized Gain	0	8,017,418	5,459,662	917,390	14,394,470
ASSESSMENTS AND FINES RECEIVABLE, net	-771,497	0	0	0	-771,497
INVENTORY	90,133	0	0	0	90,133
DUE TO/ FROM OTHER FUNDS	136,631	-1,991,563	1,965,926	-110,995	0
INTEREST RECEIVABLE		43,274	18,541	3,325	65,139
CAPITAL ASSETS, net of Deprec	11,480,968	0	0	0	11,480,968
PREPAID EXPENSES	904,309	0	0	0	904,309
OTHER ASSETS	159,960	0	0	0	159,960
Total Assets	<u>19,029,166</u>	<u>6,086,966</u>	<u>9,799,077</u>	<u>816,937</u>	<u>35,732,147</u>
LIABILITIES					
ACCOUNTS PAYABLE	803,640	0	0	0	803,640
ACCRUED PAYROLL LIABILITIES	450,638	0	0	0	450,638
PREPAID ASSESSMENTS/DEFERRED	1,597,849	0	0	0	1,597,849
OTHER ACCRUED LIABILITIES	385,286	0	0	0	385,286
REFUNDABLE MEMBER DEPOSITS	595,072	0	0	0	595,072
SALES TAX PAYABLE.	30,974	0	0	0	30,974
NOTES PAYABLE	0	0	1,868,708	0	1,868,708
Total Liabilities	<u>3,863,458</u>	<u>0</u>	<u>1,868,708</u>	<u>0</u>	<u>5,732,166</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	-492,186	-299,256	-82,021	-873,463
Net Change during	-956,241	-608,177	856,413	-171,864	(879,869)
Total Fund Balances	<u>15,165,708</u>	<u>6,086,966</u>	<u>7,930,370</u>	<u>816,937</u>	<u>29,999,981</u>
Total liabilities and members' equity	<u>19,029,166</u>	<u>6,086,966</u>	<u>9,799,077</u>	<u>816,937</u>	<u>35,732,147</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 09/30/23

	<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	7,632,000	7,631,721	279	18,316,131
Net Fund Investment Activity	20,048	0	20,048	102,906	0	102,906	0
Operating Income							
ADMINISTRATIVE FEES	72,248	75,848	(3,600)	401,769	384,393	17,376	896,512
ARCHITECTURAL FEES	9,275	15,500	(6,225)	56,850	77,500	(20,650)	186,000
INTEREST INCOME	8,932	1,400	7,532	51,537	8,900	42,637	17,900
SALES & USER FEES	595,679	617,660	(21,981)	3,018,602	3,209,979	(191,377)	7,302,469
OTHER INCOME	84,095	65,175	18,920	490,476	367,115	123,361	873,619
Total Income	<u>770,230</u>	<u>775,583</u>	<u>(5,353)</u>	<u>4,019,234</u>	<u>4,047,887</u>	<u>(28,653)</u>	<u>9,276,500</u>
Direct Costs							
COST OF SALES	126,531	132,434	5,903	638,912	687,086	48,174	1,532,614
Total DIRECT COSTS	<u>126,531</u>	<u>132,434</u>	<u>5,903</u>	<u>638,912</u>	<u>687,086</u>	<u>48,174</u>	<u>1,532,614</u>
Gross Profit	<u>643,699</u>	<u>643,149</u>	<u>550</u>	<u>3,380,323</u>	<u>3,360,801</u>	<u>19,522</u>	<u>7,743,886</u>
Expense							
SALARIES & RELATED EXPENSES	663,492	665,786	2,294	3,424,342	3,402,043	(22,299)	8,095,270
OUTSIDE SERVICES	369,917	331,571	(38,346)	1,714,535	1,753,490	38,955	4,124,358
LAKE LEASE	145,944	146,791	847	710,525	711,371	846	1,738,906
UTILITIES	164,440	188,726	24,286	843,249	918,470	75,221	1,815,853
REPAIRS & MAINTENANCE	191,176	160,929	(30,247)	876,337	825,415	(50,922)	1,965,248
SUPPLIES	73,715	53,890	(19,825)	344,732	290,685	(54,047)	815,813
GENERAL AND ADMINISTRATIVE	52,810	50,369	(2,441)	416,972	400,143	(16,829)	822,259
RENTAL EQUIPMENT	0	800	800	4,645	3,425	(1,220)	10,250
PROPERTY TAX	0	0	0	20,701	14,000	(6,701)	38,800
EVENTS	12,231	14,150	1,919	181,672	177,550	(4,122)	342,350
INCOME TAX	0	0	0	4,135	0	(4,135)	64,206
INSURANCE	58,394	64,340	5,946	309,381	298,304	(11,077)	748,685
LEGAL FEES	136,326	54,844	(81,482)	372,993	274,220	(98,773)	628,128
UNCOLLECTIBLE ASSESSMENTS	26,335	26,335	0	131,674	131,675	1	316,017
Total Expense	<u>1,894,780</u>	<u>1,758,530</u>	<u>(136,250)</u>	<u>9,355,893</u>	<u>9,200,791</u>	<u>(155,102)</u>	<u>21,526,145</u>
Net Operating Subsidy	<u>(1,251,082)</u>	<u>(1,115,381)</u>	<u>(135,701)</u>	<u>(5,975,571)</u>	<u>(5,839,990)</u>	<u>(135,581)</u>	<u>(13,782,258)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	398,260	231,250	(167,010)	1,826,890	1,156,250	(670,640)	2,775,000
Road Repairs and Improvement Expenses	26,282	168,251	141,969	32,122	841,253	809,132	2,019,008
Capital Improvement Expenses	151,147	41,667	(109,480)	385,876	208,333	(177,543)	500,000
Total Reserve Fund Expenses	<u>575,688</u>	<u>441,167</u>	<u>(134,521)</u>	<u>2,244,887</u>	<u>2,205,837</u>	<u>(39,051)</u>	<u>5,294,008</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>(280,322)</u>	<u>(30,204)</u>	<u>(250,118)</u>	<u>(485,552)</u>	<u>(414,105)</u>	<u>(71,447)</u>	<u>(760,135)</u>
Gain/Loss on Sale of Asset	0	0	0	0	0	0	0
Depreciation Expense	81,367	0	81,367	406,833	0	406,833	0
Excess (deficiency) of revenues over expenses	<u>(361,689)</u>	<u>(30,204)</u>	<u>(331,485)</u>	<u>(892,385)</u>	<u>(414,105)</u>	<u>(478,280)</u>	<u>(760,135)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	2,948	0	2,948	12,516	0	12,516	0
Total Comprehensive Income	<u>(358,741)</u>	<u>(30,204)</u>	<u>(328,537)</u>	<u>(879,869)</u>	<u>(414,105)</u>	<u>(465,764)</u>	<u>(760,135)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	65,003	66,283	(1,280)	344,114	333,573	10,541	780,317
INTEREST INCOME	8,932	1,400	7,532	51,537	8,900	42,637	17,900
OTHER INCOME	19,854	8,660	11,194	108,500	43,300	65,200	103,920
Total Income	<u>93,789</u>	<u>76,343</u>	<u>17,446</u>	<u>504,151</u>	<u>385,773</u>	<u>118,378</u>	<u>902,137</u>
Expense							
SALARIES & RELATED EXPENSES	46,854	54,669	7,815	258,449	278,424	19,975	670,179
OUTSIDE SERVICES	17,835	12,215	(5,620)	96,378	91,075	(5,303)	184,204
UTILITIES	60	115	55	212	575	363	1,380
SUPPLIES	1,765	2,650	885	8,808	12,050	3,242	28,500
GENERAL AND ADMINISTRATIVE	14,729	10,209	(4,520)	179,172	142,089	(37,083)	205,769
LEGAL FEES	5,569	8,660	3,091	36,813	43,300	6,487	103,920
Total Expense	<u>86,812</u>	<u>88,518</u>	<u>1,706</u>	<u>579,831</u>	<u>567,513</u>	<u>(12,318)</u>	<u>1,193,952</u>
Net Subsidy	6,977	(12,174)	19,151	(75,680)	(181,740)	106,060	(291,815)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,610	2,600	10	12,865	13,000	(135)	31,200
Total Income	<u>2,610</u>	<u>2,600</u>	<u>10</u>	<u>12,865</u>	<u>13,000</u>	<u>(135)</u>	<u>31,200</u>
Expense							
SALARIES & RELATED EXPENSES	100,904	93,376	(7,528)	530,290	475,272	(55,018)	1,141,383
OUTSIDE SERVICES	38,495	14,500	(23,995)	75,844	84,500	8,656	199,624
UTILITIES	9,059	10,300	1,242	43,601	51,400	7,799	123,500
REPAIRS & MAINTENANCE	2,681	2,850	169	4,584	14,250	9,666	34,200
SUPPLIES	9,556	2,950	(6,606)	24,923	15,400	(9,523)	36,950
GENERAL AND ADMINISTRATIVE	12,903	11,600	(1,303)	63,967	94,150	30,183	237,000
PROPERTY TAX	0	0	0	20,701	14,000	(6,701)	38,800
INCOME TAX	0	0	0	4,135	0	(4,135)	64,206
INSURANCE	58,394	64,340	5,946	309,381	298,304	(11,077)	748,685
LEGAL FEES	127,092	45,000	(82,092)	329,792	225,000	(104,792)	510,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	26,335	26,335	0	131,674	131,675	1	316,017
Total Expense	<u>385,419</u>	<u>271,250</u>	<u>(114,169)</u>	<u>1,538,891</u>	<u>1,403,951</u>	<u>(134,940)</u>	<u>3,450,365</u>
Net Subsidy	(382,810)	(268,650)	(114,160)	(1,526,027)	(1,390,951)	(135,076)	(3,419,165)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,675	4,800	(3,125)	20,225	28,500	(8,275)	57,600
SALES & USER FEES	58,682	61,846	(3,164)	271,850	309,230	(37,380)	742,150
Total Income	60,357	66,646	(6,289)	292,075	337,730	(45,655)	799,750
Expense							
SALARIES & RELATED EXPENSES	20,169	30,667	10,498	123,958	154,958	31,000	355,730
OUTSIDE SERVICES	29	1,354	1,325	2,075	14,612	12,537	19,244
LAKE LEASE	145,944	146,791	847	710,525	711,371	846	1,738,906
REPAIRS & MAINTENANCE	1,270	1,350	80	10,054	8,750	(1,304)	19,000
SUPPLIES	5,310	1,930	(3,380)	17,793	20,865	3,072	34,675
GENERAL AND ADMINISTRATIVE	66	0	(66)	66	0	(66)	0
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	172,788	182,092	9,304	864,469	910,556	46,087	2,167,555
Net Subsidy	(112,431)	(115,446)	3,015	(572,394)	(572,826)	432	(1,367,805)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	522	550	28	2,233	2,750	517	6,600
UTILITIES	828	690	(138)	3,486	3,450	(36)	8,280
REPAIRS & MAINTENANCE	477	244	(233)	1,087	1,520	433	3,528
SUPPLIES	171	265	94	1,734	1,325	(409)	3,270
EVENTS	0	0	0	0	0	0	250
Total Expense	<u>1,999</u>	<u>1,749</u>	<u>(250)</u>	<u>8,541</u>	<u>9,045</u>	<u>504</u>	<u>21,928</u>
Net Subsidy	(1,999)	(1,749)	(250)	(8,541)	(9,045)	504	(21,928)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,050	4,000	(1,950)	14,657	20,000	(5,343)	48,000
Total Income	<u>2,050</u>	<u>4,000</u>	<u>(1,950)</u>	<u>14,657</u>	<u>20,000</u>	<u>(5,343)</u>	<u>48,000</u>
Expense							
SALARIES & RELATED EXPENSES	154,753	156,803	2,050	777,545	810,199	32,654	1,990,939
OUTSIDE SERVICES	14,473	12,325	(2,148)	62,141	60,895	(1,246)	140,256
UTILITIES	2,769	3,075	306	14,373	17,300	2,927	31,280
REPAIRS & MAINTENANCE	20,383	6,180	(14,203)	41,515	37,360	(4,155)	81,840
SUPPLIES	10,487	9,365	(1,122)	52,081	46,840	(5,241)	112,435
GENERAL AND ADMINISTRATIVE	2,100	650	(1,450)	14,387	11,211	(3,176)	25,036
RENTAL EQUIPMENT	0	800	800	0	2,800	2,800	6,000
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>204,966</u>	<u>189,198</u>	<u>(15,768)</u>	<u>962,042</u>	<u>986,605</u>	<u>24,563</u>	<u>2,387,786</u>
Net Subsidy	<u>(202,916)</u>	<u>(185,198)</u>	<u>(17,718)</u>	<u>(947,385)</u>	<u>(966,605)</u>	<u>19,220</u>	<u>(2,339,786)</u>

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	930	840	90	7,020	4,200	2,820	10,080
Total Income	<u>930</u>	<u>840</u>	<u>90</u>	<u>7,020</u>	<u>4,200</u>	<u>2,820</u>	<u>10,080</u>
Expense							
OUTSIDE SERVICES	5,517	6,500	983	38,147	32,500	(5,647)	78,000
UTILITIES	28,420	34,500	6,080	160,406	190,500	30,094	367,000
REPAIRS & MAINTENANCE	44,587	42,500	(2,087)	224,230	213,900	(10,330)	513,100
SUPPLIES	4,634	3,400	(1,234)	20,410	17,600	(2,810)	44,800
GENERAL AND ADMINISTRATIVE	37	0	(37)	37	74	37	3,064
Total Expense	<u>83,195</u>	<u>86,900</u>	<u>3,705</u>	<u>443,230</u>	<u>454,574</u>	<u>11,344</u>	<u>1,005,964</u>
Net Subsidy	(82,265)	(86,060)	3,795	(436,210)	(450,374)	14,164	(995,884)

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</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	10	0	(10)	10	0	(10)	0
UTILITIES	13,976	11,500	(2,476)	58,451	53,000	(5,451)	105,400
REPAIRS & MAINTENANCE	463	775	312	2,645	3,825	1,180	10,720
SUPPLIES	973	0	(973)	1,136	15	(1,121)	9,041
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>15,422</u>	<u>12,275</u>	<u>(3,147)</u>	<u>62,242</u>	<u>56,840</u>	<u>(5,402)</u>	<u>125,162</u>
Net Subsidy	(15,422)	(12,275)	(3,147)	(62,242)	(56,840)	(5,402)	(125,162)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</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	3,375	2,500	(875)	13,375	12,500	(875)	30,000
UTILITIES	1,881	1,500	(381)	7,889	7,500	(389)	18,000
REPAIRS & MAINTENANCE	597	250	(347)	712	1,250	538	3,300
SUPPLIES	24	25	1	533	375	(158)	550
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>5,877</u>	<u>4,275</u>	<u>(1,602)</u>	<u>22,510</u>	<u>21,625</u>	<u>(885)</u>	<u>51,850</u>
Net Subsidy	(5,877)	(4,275)	(1,602)	(22,510)	(21,625)	(885)	(51,850)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	7,245	9,339	(2,094)	57,655	46,695	10,960	112,070
OTHER INCOME	0	0	0	300	0	300	0
SALES & USER FEES	10,450	13,140	(2,690)	55,206	65,700	(10,494)	157,680
Total Income	<u>17,695</u>	<u>22,479</u>	<u>(4,784)</u>	<u>113,161</u>	<u>112,395</u>	<u>766</u>	<u>269,750</u>
Expense							
SALARIES & RELATED EXPENSES	35,170	32,166	(3,004)	178,954	170,710	(8,244)	408,176
OUTSIDE SERVICES	1,816	1,675	(141)	12,320	11,185	(1,135)	34,500
UTILITIES	76	68	(8)	378	340	(38)	816
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	10,337	6,625	(3,712)	38,384	40,325	1,941	92,450
GENERAL AND ADMINISTRATIVE	868	80	(788)	3,945	750	(3,195)	3,518
EVENTS	0	0	0	0	0	0	200
Total Expense	<u>48,268</u>	<u>40,613</u>	<u>(7,655)</u>	<u>233,981</u>	<u>223,310</u>	<u>(10,671)</u>	<u>539,660</u>
Net Subsidy	<u>(30,573)</u>	<u>(18,134)</u>	<u>(12,439)</u>	<u>(120,820)</u>	<u>(110,915)</u>	<u>(9,905)</u>	<u>(269,910)</u>

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	225	(225)	0	4,125	(4,125)	4,125
ARCHITECTURAL FEES	9,275	15,500	(6,225)	56,850	77,500	(20,650)	186,000
OTHER INCOME	34,750	25,000	9,750	189,825	130,100	59,725	311,489
Total Income	<u>44,025</u>	<u>40,725</u>	<u>3,300</u>	<u>246,675</u>	<u>211,725</u>	<u>34,950</u>	<u>501,614</u>
Expense							
SALARIES & RELATED EXPENSES	38,789	41,283	2,494	206,887	210,996	4,109	508,904
OUTSIDE SERVICES	268	0	(268)	268	0	(268)	1,624
UTILITIES	185	200	15	922	1,000	78	2,400
REPAIRS & MAINTENANCE	88	500	412	352	1,000	648	2,000
SUPPLIES	1,366	2,070	704	7,774	10,650	2,876	26,042
GENERAL AND ADMINISTRATIVE	247	830	583	10,270	7,420	(2,850)	16,130
LEGAL FEES	3,666	1,184	(2,482)	6,388	5,920	(468)	14,208
Total Expense	<u>44,608</u>	<u>46,067</u>	<u>1,459</u>	<u>232,861</u>	<u>236,986</u>	<u>4,125</u>	<u>571,308</u>
Net Subsidy	(583)	(5,342)	4,759	13,814	(25,261)	39,075	(69,694)

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	19,450	15,840	3,610	71,150	79,200	(8,050)	190,080
Total Income	<u>19,450</u>	<u>15,840</u>	<u>3,610</u>	<u>71,150</u>	<u>79,200</u>	<u>(8,050)</u>	<u>190,080</u>
Expense							
OUTSIDE SERVICES	235,432	235,407	(25)	1,172,908	1,217,148	44,240	2,893,245
UTILITIES	1,385	2,445	1,060	6,770	11,794	5,024	27,752
REPAIRS & MAINTENANCE	686	2,024	1,338	5,908	10,520	4,612	24,688
SUPPLIES	932	900	(32)	5,340	4,500	(840)	10,800
GENERAL AND ADMINISTRATIVE	142	120	(22)	692	3,200	2,508	4,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>238,577</u>	<u>240,896</u>	<u>2,319</u>	<u>1,191,618</u>	<u>1,247,162</u>	<u>55,544</u>	<u>2,961,205</u>
Net Subsidy	<u>(219,127)</u>	<u>(225,056)</u>	<u>5,929</u>	<u>(1,120,468)</u>	<u>(1,167,962)</u>	<u>47,494</u>	<u>(2,771,125)</u>

Canyon Lake POA
50 - Activities Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,353	1,200	1,153	9,826	6,000	3,826	14,400
SALES & USER FEES	0	0	0	1,500	2,000	(500)	4,000
Total Income	<u>2,353</u>	<u>1,200</u>	<u>1,153</u>	<u>11,326</u>	<u>8,000</u>	<u>3,326</u>	<u>18,400</u>
Expense							
SALARIES & RELATED EXPENSES	12,871	17,365	4,494	67,817	89,833	22,016	216,423
OUTSIDE SERVICES	3,013	2,500	(513)	10,764	11,900	1,136	26,524
UTILITIES	42	200	158	513	1,000	487	2,400
SUPPLIES	411	1,330	919	7,137	7,090	(47)	16,860
GENERAL AND ADMINISTRATIVE	278	4,600	4,322	19,134	25,590	6,456	56,550
EVENTS	6,706	8,000	1,294	117,774	121,800	4,026	213,000
Total Expense	<u>23,322</u>	<u>33,995</u>	<u>10,673</u>	<u>223,139</u>	<u>257,213</u>	<u>34,074</u>	<u>531,757</u>
Net Subsidy	(20,969)	(32,795)	11,826	(211,813)	(249,213)	37,400	(513,357)

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	584	1,000	(416)	3,418	5,000	(1,582)	12,000
SALES & USER FEES	26,069	23,672	2,397	126,642	117,538	9,104	285,630
Total Income	<u>26,653</u>	<u>24,672</u>	<u>1,981</u>	<u>130,059</u>	<u>122,538</u>	<u>7,521</u>	<u>297,630</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	10,546	7,284	(3,262)	46,799	35,706	(11,093)	88,774
Total COGS	<u>10,546</u>	<u>7,284</u>	<u>(3,262)</u>	<u>46,799</u>	<u>35,706</u>	<u>(11,093)</u>	<u>88,774</u>
Gross Profit	<u>16,107</u>	<u>17,388</u>	<u>(1,281)</u>	<u>83,260</u>	<u>86,832</u>	<u>(3,572)</u>	<u>208,856</u>
Expense							
SALARIES & RELATED EXPENSES	20,792	16,759	(4,033)	104,725	85,207	(19,518)	206,153
OUTSIDE SERVICES	2,934	2,510	(424)	19,440	12,550	(6,890)	31,744
UTILITIES	3,422	3,748	326	17,561	19,640	2,079	40,076
REPAIRS & MAINTENANCE	1,020	805	(215)	7,310	13,725	6,415	25,860
SUPPLIES	1,092	1,260	168	6,679	4,800	(1,879)	11,120
GENERAL AND ADMINISTRATIVE	94	0	(94)	94	112	18	112
RENTAL EQUIPMENT	0	0	0	4,645	125	(4,520)	3,050
Total Expense	<u>29,353</u>	<u>25,082</u>	<u>(4,271)</u>	<u>160,454</u>	<u>136,159</u>	<u>(24,295)</u>	<u>318,115</u>
Net Subsidy	<u>(13,246)</u>	<u>(7,695)</u>	<u>(5,551)</u>	<u>(77,194)</u>	<u>(49,327)</u>	<u>(27,867)</u>	<u>(109,259)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	356	295	61	1,209	1,475	(266)	3,240
SALES & USER FEES	46,205	53,838	(7,633)	296,333	343,766	(47,433)	586,729
Total Income	<u>46,561</u>	<u>54,133</u>	<u>(7,572)</u>	<u>297,542</u>	<u>345,241</u>	<u>(47,699)</u>	<u>589,969</u>
Cost of Goods Sold							
COST OF SALES - ICE.	2,089	1,000	(1,089)	5,434	5,300	(134)	6,000
COST OF SALES - GASOLINE.	13,816	15,277	1,461	81,956	97,271	15,315	126,800
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>15,905</u>	<u>16,277</u>	<u>372</u>	<u>87,390</u>	<u>102,571</u>	<u>15,181</u>	<u>132,800</u>
Gross Profit	<u>30,656</u>	<u>37,856</u>	<u>(7,200)</u>	<u>210,152</u>	<u>242,670</u>	<u>(32,518)</u>	<u>457,169</u>
Expense							
SALARIES & RELATED EXPENSES	8,640	8,404	(236)	42,763	42,773	10	104,535
OUTSIDE SERVICES	2,490	2,300	(190)	11,355	14,600	3,245	31,374
UTILITIES	12,803	11,400	(1,403)	62,108	52,800	(9,308)	90,882
REPAIRS & MAINTENANCE	343	2,550	2,207	12,712	13,610	898	31,050
SUPPLIES	1,303	820	(483)	6,119	3,950	(2,169)	9,320
GENERAL AND ADMINISTRATIVE	1,392	1,200	(192)	9,497	8,124	(1,373)	21,747
RENTAL EQUIPMENT	0	0	0	0	500	500	500
Total Expense	<u>26,971</u>	<u>26,674</u>	<u>(297)</u>	<u>144,554</u>	<u>136,357</u>	<u>(8,197)</u>	<u>289,408</u>
Net Subsidy	<u>3,684</u>	<u>11,182</u>	<u>(7,498)</u>	<u>65,598</u>	<u>106,313</u>	<u>(40,715)</u>	<u>167,761</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	214	350	(136)	3,223	1,850	1,373	2,900
SALES & USER FEES	296	3,100	(2,804)	29,760	21,000	8,760	36,100
Total Income	<u>510</u>	<u>3,450</u>	<u>(2,940)</u>	<u>32,983</u>	<u>22,850</u>	<u>10,133</u>	<u>39,000</u>
Cost of Goods Sold							
COST OF SALES - FOOD	0	600	600	204	6,200	5,996	10,500
Total COGS	<u>0</u>	<u>600</u>	<u>600</u>	<u>204</u>	<u>6,200</u>	<u>5,996</u>	<u>10,500</u>
Gross Profit	<u>510</u>	<u>2,850</u>	<u>(2,340)</u>	<u>32,780</u>	<u>16,650</u>	<u>16,130</u>	<u>28,500</u>
Expense							
SALARIES & RELATED EXPENSES	19,004	23,213	4,209	129,841	118,338	(11,503)	235,124
OUTSIDE SERVICES	49	60	11	570	1,500	930	1,920
UTILITIES	6,295	9,305	3,010	26,994	38,025	11,031	99,060
REPAIRS & MAINTENANCE	657	1,435	778	3,987	7,175	3,188	17,220
SUPPLIES	2,483	6,000	3,517	30,337	30,500	163	73,140
GENERAL AND ADMINISTRATIVE	227	690	463	2,152	1,820	(332)	5,160
Total Expense	<u>28,714</u>	<u>40,703</u>	<u>11,989</u>	<u>193,882</u>	<u>197,358</u>	<u>3,476</u>	<u>431,624</u>
Net Subsidy	<u>(28,204)</u>	<u>(37,853)</u>	<u>9,649</u>	<u>(161,103)</u>	<u>(180,708)</u>	<u>19,605</u>	<u>(403,124)</u>

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
01-00TH · OTHER INCOME	0	430	(430)	0	2,140	(2,140)	6,390
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	42,414	43,840	(1,426)	187,814	217,740	(29,926)	450,900
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	9,789	16,750	(6,961)	44,575	80,945	(36,370)	167,000
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	50,265	40,310	9,955	280,184	235,175	45,009	509,258
60-4470 · GREENS FEES - TWILIGHT	15,094	10,415	4,679	72,391	55,460	16,931	158,376
60-4480 · GREENS FEES - SUPER TWILIGHT	10,937	8,120	2,817	48,743	44,370	4,373	92,655
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,456	875	581	9,048	6,675	2,373	16,300
60-4500 · JUNIOR GREENS FEES	576	1,055	(479)	3,371	5,800	(2,429)	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	60	(60)	0	330	(330)	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>130,531</u>	<u>121,425</u>	<u>9,106</u>	<u>646,127</u>	<u>646,495</u>	<u>(368)</u>	<u>1,404,725</u>
Total Income	130,531	121,855	8,676	646,127	648,635	(2,508)	1,411,115
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	21,689	22,900	1,211	109,424	114,500	5,076	274,800
UTILITIES	61,097	78,170	17,073	327,675	362,596	34,921	639,507
REPAIRS & MAINTENANCE	93,298	92,816	(482)	492,361	465,280	(27,081)	1,118,942
SUPPLIES	0	150	150	220	750	530	130,810
GENERAL AND ADMINISTRATIVE	5,039	5,384	345	28,300	26,039	(2,261)	56,945
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>181,124</u>	<u>199,420</u>	<u>18,297</u>	<u>957,980</u>	<u>969,165</u>	<u>11,185</u>	<u>2,221,004</u>
Net Subsidy	(50,592)	(77,565)	26,973	(311,853)	(320,530)	8,677	(809,889)

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	200	0	200	4,306	2,000	2,306	11,500
SALES & USER FEES	118,764	153,750	(34,986)	517,969	769,800	(251,831)	1,808,775
Total Income	118,964	153,750	(34,786)	522,275	771,800	(249,525)	1,820,275
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	23,933	36,670	12,737	117,559	186,122	68,563	438,276
70-5110 · COST OF SALES - BEVERAGE..	9,319	12,075	2,756	44,992	58,847	13,855	137,696
Total COGS	33,252	48,745	15,493	162,551	244,969	82,418	575,972
Gross Profit	85,712	105,005	(19,293)	359,724	526,831	(167,107)	1,244,303
Expense							
SALARIES & RELATED EXPENSES	77,048	86,127	9,079	373,980	431,594	57,614	1,020,128
OUTSIDE SERVICES	12,831	7,900	(4,931)	42,381	39,500	(2,881)	95,500
UTILITIES	6,500	7,288	788	31,293	36,440	5,147	87,456
REPAIRS & MAINTENANCE	16,815	2,850	(13,965)	47,240	14,250	(32,990)	34,200
SUPPLIES	10,522	6,250	(4,272)	51,996	31,550	(20,446)	74,800
GENERAL AND ADMINISTRATIVE	5,069	7,425	2,356	34,855	40,646	5,791	94,376
RENTAL EQUIPMENT	0	0	0	0	0	0	700
EVENTS	1,505	2,250	745	3,745	11,250	7,505	27,100
Total Expense	130,290	120,090	(10,200)	585,490	605,230	19,740	1,434,260
Net Subsidy	(44,578)	(15,085)	(29,493)	(225,766)	(78,399)	(147,367)	(189,957)

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	1,000	(1,000)	50,974	34,000	16,974	79,500
SALES & USER FEES	19,054	31,000	(11,946)	83,509	155,000	(71,491)	414,900
Total Income	<u>19,054</u>	<u>32,000</u>	<u>(12,946)</u>	<u>134,482</u>	<u>189,000</u>	<u>(54,518)</u>	<u>494,400</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	1,952	6,880	4,928	16,868	34,400	17,532	94,080
COST OF SALES - BEVERAGE.	2,920	1,025	(1,895)	4,333	5,125	792	14,025
Total COGS	<u>4,872</u>	<u>7,905</u>	<u>3,033</u>	<u>21,201</u>	<u>39,525</u>	<u>18,324</u>	<u>108,105</u>
Gross Profit	<u>14,183</u>	<u>24,095</u>	<u>(9,912)</u>	<u>113,281</u>	<u>149,475</u>	<u>(36,194)</u>	<u>386,295</u>
Expense							
SALARIES & RELATED EXPENSES	15,395	11,179	(4,216)	53,840	55,895	2,055	143,663
OUTSIDE SERVICES	0	725	725	0	3,825	3,825	9,200
UTILITIES	8,203	7,800	(403)	41,933	39,000	(2,933)	93,600
REPAIRS & MAINTENANCE	3,977	1,500	(2,477)	7,721	7,500	(221)	18,000
SUPPLIES	1,889	1,300	(589)	9,746	7,500	(2,246)	17,850
GENERAL AND ADMINISTRATIVE	425	450	25	2,698	3,163	465	8,055
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	1,120	400	(720)	47,004	28,500	(18,504)	65,300
Total Expense	<u>31,009</u>	<u>23,354</u>	<u>(7,655)</u>	<u>162,942</u>	<u>145,383</u>	<u>(17,559)</u>	<u>355,668</u>
Net Subsidy	<u>(16,827)</u>	<u>741</u>	<u>(17,568)</u>	<u>(49,661)</u>	<u>4,092</u>	<u>(53,753)</u>	<u>30,627</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 09/30/23

	<u>09/30/23</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 09/30/23</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	184,698	155,050	29,648	982,686	775,250	207,436	1,851,700
Total Income	184,698	155,050	29,648	982,686	775,800	206,886	1,853,100
Cost of Sales							
COST OF SALES - FOOD..	45,602	36,233	(9,369)	234,095	181,165	(52,930)	432,613
COST OF SALES - BEVERAGE..	16,355	15,390	(965)	86,672	76,950	(9,722)	183,850
Total Cost of Sales	61,956	51,623	(10,333)	320,767	258,115	(62,652)	616,463
Gross Profit	122,741	103,427	19,314	661,919	517,685	144,234	1,236,637
Expense							
SALARIES & RELATED EXPENSES	113,103	93,777	(19,326)	575,294	477,844	(97,450)	1,093,933
OUTSIDE SERVICES	9,139	5,650	(3,489)	44,903	27,950	(16,953)	66,000
UTILITIES	7,438	6,422	(1,016)	38,683	32,110	(6,573)	77,064
REPAIRS & MAINTENANCE	3,833	2,300	(1,533)	13,919	11,500	(2,419)	27,600
SUPPLIES	10,458	6,600	(3,858)	53,581	34,600	(18,981)	82,400
GENERAL AND ADMINISTRATIVE	9,194	7,131	(2,063)	47,706	35,755	(11,951)	84,077
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	2,900	3,500	600	13,149	16,000	2,851	36,500
Total Expense	156,066	125,379	(30,687)	787,235	635,759	(151,476)	1,467,574
Net Sidsidy	(33,325)	(21,952)	(11,373)	(125,315)	(118,074)	(7,241)	(230,937)