



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending February 28, 2025

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
February 28, 2025

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	3,913,884	23,340	352,101	10,671	4,299,996
INVESTMENTS - Net of Unrealized Gain	1,353,091	6,683,371	5,296,703	878,499	14,211,663
ASSESSMENTS AND FINES RECEIVABLE, net	885,802	0	0	0	885,802
INVENTORY	99,295	0	0	0	99,295
DUE TO/ FROM OTHER FUNDS	-1,772,390	2,394,022	-458,840	-162,792	0
INTEREST RECEIVABLE	7,752	37,462	29,872	3,266	78,352
CAPITAL ASSETS, net of Deprec	13,561,632	0	0	0	13,561,632
PREPAID EXPENSES	559,653	0	0	0	559,653
OTHER ASSETS	166,040	0	394,935	0	560,975
Total Assets	<u>18,774,758</u>	<u>9,138,195</u>	<u>5,614,771</u>	<u>729,644</u>	<u>34,257,368</u>
LIABILITIES					
ACCOUNTS PAYABLE	331,197	0	0	0	331,197
ACCRUED PAYROLL LIABILITIES	357,780	0	0	0	357,780
PREPAID ASSESSMENTS/DEFERRED	499,008	0	0	0	499,008
OTHER ACCRUED LIABILITIES	309,428	0	0	0	309,428
REFUNDABLE MEMBER DEPOSITS	580,055	0	0	0	580,055
SALES TAX PAYABLE.	66,416	0	0	0	66,416
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>2,143,883</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,143,883</u>
Beginning Fund Equity	17,849,594	7,360,468	7,038,325	496,730	32,745,117
Fixed Assets Capitalization	0	0	0	0	0
Unrealized Gain/Loss	29,997	-70,716	1,314	-22,345	-61,750
Net Change during	<u>-1,248,716</u>	<u>1,848,443</u>	<u>-1,424,868</u>	<u>255,259</u>	<u>(569,882)</u>
Total Fund Balances	<u>16,630,875</u>	<u>9,138,195</u>	<u>5,614,771</u>	<u>729,644</u>	<u>32,113,485</u>
Total liabilities and members' equity	<u>18,774,758</u>	<u>9,138,195</u>	<u>5,614,771</u>	<u>729,644</u>	<u>34,257,368</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 02/28/25

	<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	1,608,000	1,608,110	(110)	16,080,000	16,081,098	(1,098)	19,297,318
Net Fund Investment Activity	23,199	0	23,199	254,633	0	254,633	0
Operating Income							
ADMINISTRATIVE FEES	92,944	73,864	19,080	912,434	726,410	186,024	879,758
ARCHITECTURAL FEES	9,867	12,578	(2,711)	104,696	125,780	(21,085)	157,268
INTEREST INCOME	10,316	10,500	(184)	95,940	103,784	(7,844)	124,783
SALES & USER FEES	605,259	585,479	19,780	6,564,698	6,376,511	188,187	7,678,019
OTHER INCOME	102,647	100,653	1,994	674,133	919,355	(245,222)	1,115,312
Total Income	<u>821,033</u>	<u>783,074</u>	<u>37,960</u>	<u>8,351,900</u>	<u>8,251,840</u>	<u>100,060</u>	<u>9,955,140</u>
Direct Costs							
COST OF SALES	107,019	121,610	14,591	1,380,087	1,248,249	(131,838)	1,504,217
Total DIRECT COSTS	<u>107,019</u>	<u>121,610</u>	<u>14,591</u>	<u>1,380,087</u>	<u>1,248,249</u>	<u>(131,838)</u>	<u>1,504,217</u>
Gross Profit	<u>714,015</u>	<u>661,464</u>	<u>52,551</u>	<u>6,971,813</u>	<u>7,003,591</u>	<u>(31,778)</u>	<u>8,450,924</u>
Expense							
SALARIES & RELATED EXPENSES	736,515	711,551	(24,964)	7,554,340	7,489,316	(65,024)	9,059,069
OUTSIDE SERVICES	355,860	350,986	(4,874)	3,461,330	3,606,745	145,415	4,257,655
LAKE LEASE	150,030	150,687	657	1,483,959	1,487,898	3,939	1,789,273
UTILITIES	95,009	103,915	8,906	1,736,645	1,535,509	(201,136)	1,753,516
REPAIRS & MAINTENANCE	158,415	162,510	4,095	1,674,488	1,678,032	3,544	2,006,769
SUPPLIES	37,698	59,442	21,744	653,849	787,079	133,230	912,880
GENERAL AND ADMINISTRATIVE	49,623	66,162	16,539	861,958	763,319	(98,639)	887,130
RENTAL EQUIPMENT	182	1,500	1,318	12,094	11,208	(886)	9,770
PROPERTY TAX	0	0	0	44,244	40,500	(3,744)	40,500
EVENTS	25,698	30,500	4,802	318,278	327,379	9,101	426,729
INCOME TAX	0	0	0	0	0	0	65,000
INSURANCE	93,962	69,253	(24,709)	849,100	667,346	(181,754)	805,851
LEGAL FEES	37,113	39,760	2,647	336,993	384,580	47,587	464,100
UNCOLLECTIBLE ASSESSMENTS	25,000	25,000	0	250,000	250,000	0	300,000
Total Expense	<u>1,765,103</u>	<u>1,771,266</u>	<u>6,163</u>	<u>19,237,279</u>	<u>19,028,911</u>	<u>(208,368)</u>	<u>22,778,242</u>
Net Operating Subsidy	<u>(1,051,089)</u>	<u>(1,109,802)</u>	<u>58,713</u>	<u>(12,265,466)</u>	<u>(12,025,320)</u>	<u>(240,146)</u>	<u>(14,327,318)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	28,610	230,833	202,223	607,340	2,308,333	1,700,993	2,770,000
Road Repairs and Improvement Expenses	22,202	141,667	119,465	2,961,361	1,416,667	(1,544,694)	1,700,000
Capital Improvement Expenses	33,177	41,667	8,490	176,023	416,667	240,644	500,000
Total Reserve Fund Expenses	<u>83,989</u>	<u>414,167</u>	<u>330,178</u>	<u>3,744,723</u>	<u>4,141,667</u>	<u>3,965,644</u>	<u>4,970,000</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>496,121</u>	<u>84,141</u>	<u>411,980</u>	<u>324,444</u>	<u>(85,889)</u>	<u>410,332</u>	<u>0</u>
Gain/Loss on Sale of Asset	0	0	0	(2,327)	0	2,327	0
Depreciation Expense	96,498	0	96,498	964,981	0	964,981	0
Excess (deficiency) of revenues over expenses	<u>399,623</u>	<u>84,141</u>	<u>315,482</u>	<u>(642,864)</u>	<u>(85,889)</u>	<u>(556,976)</u>	<u>0</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	993	0	993	72,982	0	72,982	0
Total Comprehensive Income	<u>400,616</u>	<u>84,141</u>	<u>316,475</u>	<u>(569,882)</u>	<u>(85,889)</u>	<u>(483,993)</u>	<u>0</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	84,469	64,990	19,479	804,577	624,972	179,605	754,955
INTEREST INCOME	10,316	10,500	(184)	95,940	103,784	(7,844)	124,783
OTHER INCOME	1,063	18,333	(17,270)	12,582	183,333	(170,751)	220,000
Total Income	<u>95,848</u>	<u>93,824</u>	<u>2,024</u>	<u>913,098</u>	<u>912,089</u>	<u>1,009</u>	<u>1,099,738</u>
Expense							
SALARIES & RELATED EXPENSES	58,630	58,114	(516)	574,622	585,506	10,884	702,004
OUTSIDE SERVICES	12,851	14,300	1,449	171,827	162,500	(9,327)	191,100
UTILITIES	43	115	72	414	732	318	962
SUPPLIES	282	2,350	2,068	19,354	19,612	258	24,312
GENERAL AND ADMINISTRATIVE	11,537	8,250	(3,287)	308,096	232,383	(75,713)	249,231
LEGAL FEES	0	8,660	8,660	7,297	73,580	66,283	90,900
Total Expense	<u>83,342</u>	<u>91,789</u>	<u>8,447</u>	<u>1,081,609</u>	<u>1,074,313</u>	<u>(7,296)</u>	<u>1,258,509</u>
Net Subsidy	12,506	2,035	(10,472)	(168,511)	(162,224)	(6,287)	(158,771)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,688	2,575	113	27,864	25,750	2,114	30,900
Total Income	<u>2,688</u>	<u>2,575</u>	<u>113</u>	<u>27,864</u>	<u>25,750</u>	<u>2,114</u>	<u>30,900</u>
Expense							
SALARIES & RELATED EXPENSES	97,379	104,691	7,313	990,631	1,116,748	126,116	1,356,241
OUTSIDE SERVICES	19,412	13,000	(6,412)	110,361	142,000	31,639	173,000
UTILITIES	8,453	8,275	(178)	90,525	86,950	(3,575)	103,500
REPAIRS & MAINTENANCE	1,247	1,150	(97)	12,538	11,500	(1,038)	13,800
SUPPLIES	3,241	3,700	459	46,297	43,100	(3,197)	59,600
GENERAL AND ADMINISTRATIVE	15,050	24,100	9,050	162,653	173,976	11,323	216,425
PROPERTY TAX	0	0	0	44,244	40,500	(3,744)	40,500
INCOME TAX	0	0	0	0	0	0	65,000
INSURANCE	93,962	69,253	(24,709)	849,100	667,346	(181,754)	805,851
LEGAL FEES	30,948	30,000	(948)	274,114	300,000	25,886	360,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	25,000	25,000	0	250,000	250,000	0	300,000
Total Expense	<u>294,693</u>	<u>279,169</u>	<u>(15,524)</u>	<u>2,830,463</u>	<u>2,832,120</u>	<u>1,656</u>	<u>3,493,917</u>
Net Subsidy	<u>(292,005)</u>	<u>(276,594)</u>	<u>(15,411)</u>	<u>(2,802,600)</u>	<u>(2,806,370)</u>	<u>3,770</u>	<u>(3,463,017)</u>

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	500	3,600	(3,100)	28,000	43,700	(15,700)	52,250
SALES & USER FEES	63,674	67,806	(4,132)	594,218	678,064	(83,846)	813,676
Total Income	64,174	71,406	(7,232)	622,218	721,764	(99,546)	865,926
Expense							
SALARIES & RELATED EXPENSES	27,435	24,131	(3,304)	276,438	281,998	5,560	345,007
OUTSIDE SERVICES	0	300	300	6,011	16,300	10,289	16,300
LAKE LEASE	150,030	150,687	657	1,483,959	1,487,898	3,939	1,789,273
REPAIRS & MAINTENANCE	285	1,425	1,140	16,706	14,650	(2,056)	18,500
SUPPLIES	1,436	1,900	464	27,639	29,550	1,911	33,425
GENERAL AND ADMINISTRATIVE	39	0	(39)	187	66	(121)	66
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	179,226	178,443	(783)	1,810,940	1,830,462	19,522	2,202,571
Net Subsidy	(115,053)	(107,037)	(8,016)	(1,188,722)	(1,108,698)	(80,024)	(1,336,645)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	336	574	238	3,810	5,740	1,930	6,888
UTILITIES	540	710	170	5,749	7,325	1,576	8,970
REPAIRS & MAINTENANCE	77	330	253	3,092	3,300	208	3,960
SUPPLIES	210	285	75	1,815	3,450	1,635	4,020
RENTAL EQUIPMENT	0	0	0	0	200	200	200
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>1,163</u>	<u>1,899</u>	<u>736</u>	<u>14,466</u>	<u>20,015</u>	<u>5,549</u>	<u>24,038</u>
Net Subsidy	(1,163)	(1,899)	736	(14,466)	(20,015)	5,549	(24,038)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	250	(250)	7,007	2,500	4,507	3,000
Total Income	0	250	(250)	7,007	2,500	4,507	3,000
Expense							
SALARIES & RELATED EXPENSES	178,455	182,094	3,639	1,778,126	1,873,037	94,911	2,255,690
OUTSIDE SERVICES	11,492	12,054	562	118,414	119,766	1,352	143,460
UTILITIES	1,620	1,777	157	32,541	25,850	(6,691)	30,104
REPAIRS & MAINTENANCE	813	5,450	4,637	39,391	55,859	16,468	66,559
SUPPLIES	7,590	9,880	2,290	84,947	100,071	15,124	119,832
GENERAL AND ADMINISTRATIVE	(1,195)	5,336	6,531	30,903	55,069	24,166	64,519
EVENTS	0	0	0	0	0	0	0
Total Expense	198,775	216,591	17,816	2,084,322	2,229,652	145,330	2,680,163
Net Subsidy	(198,775)	(216,341)	17,566	(2,077,316)	(2,227,152)	149,836	(2,677,163)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	1,270	800	470	10,275	9,755	520	12,524
Total Income	<u>1,270</u>	<u>800</u>	<u>470</u>	<u>10,275</u>	<u>9,755</u>	<u>520</u>	<u>12,524</u>
Expense							
OUTSIDE SERVICES	9,639	6,000	(3,639)	71,615	68,200	(3,415)	80,200
UTILITIES	16,003	20,000	3,997	336,061	295,050	(41,011)	330,550
REPAIRS & MAINTENANCE	35,839	42,650	6,811	436,852	459,235	22,383	543,933
SUPPLIES	3,125	4,400	1,275	32,875	36,964	4,089	44,564
GENERAL AND ADMISTRATIVE	0	0	0	29	37	8	37
Total Expense	<u>64,606</u>	<u>73,050</u>	<u>8,444</u>	<u>877,431</u>	<u>859,486</u>	<u>(17,945)</u>	<u>999,284</u>
Net Subsidy	<u>(63,336)</u>	<u>(72,250)</u>	<u>8,914</u>	<u>(867,156)</u>	<u>(849,731)</u>	<u>(17,425)</u>	<u>(986,760)</u>

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	0	0	0	3,585	0	3,585	0
Total Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,585</u>	<u>0</u>	<u>3,585</u>	<u>0</u>
Expense							
OUTSIDE SERVICES	350	0	(350)	374	10	(364)	10
UTILITIES	7,077	7,000	(77)	97,391	103,330	5,939	116,530
REPAIRS & MAINTENANCE	643	775	132	11,890	7,230	(4,660)	8,779
SUPPLIES	184	0	(184)	9,152	10,030	878	10,030
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>8,254</u>	<u>7,775</u>	<u>(479)</u>	<u>118,807</u>	<u>120,600</u>	<u>1,793</u>	<u>135,349</u>
Net Subsidy	(8,254)	(7,775)	(479)	(115,222)	(120,600)	5,378	(135,349)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</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	25,000	25,000	0	30,000
UTILITIES	1,519	1,600	81	17,272	16,475	(797)	19,575
REPAIRS & MAINTENANCE	629	225	(404)	4,891	2,550	(2,341)	3,000
SUPPLIES	613	25	(588)	869	625	(244)	675
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>5,261</u>	<u>4,350</u>	<u>(911)</u>	<u>48,032</u>	<u>44,650</u>	<u>(3,382)</u>	<u>53,250</u>
Net Subsidy	(5,261)	(4,350)	(911)	(48,032)	(44,650)	(3,382)	(53,250)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	8,475	8,874	(399)	96,805	94,638	2,167	118,003
OTHER INCOME	0	0	0	130	300	(170)	300
SALES & USER FEES	12,983	13,891	(908)	121,868	130,922	(9,054)	162,657
Total Income	<u>21,458</u>	<u>22,765</u>	<u>(1,307)</u>	<u>218,803</u>	<u>225,860</u>	<u>(7,057)</u>	<u>280,960</u>
Expense							
SALARIES & RELATED EXPENSES	28,852	29,352	500	285,340	269,394	(15,946)	331,739
OUTSIDE SERVICES	2,237	1,850	(387)	28,666	33,350	4,684	40,750
UTILITIES	43	80	37	414	800	386	960
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	2,922	9,269	6,347	37,458	100,035	62,577	119,241
GENERAL AND ADMINISTRATIVE	59	1,510	1,451	2,226	5,300	3,074	5,520
EVENTS	0	0	0	200	200	0	200
Total Expense	<u>34,112</u>	<u>42,061</u>	<u>7,949</u>	<u>354,304</u>	<u>409,079</u>	<u>54,775</u>	<u>498,409</u>
Net Subsidy	(12,654)	(19,296)	6,642	(135,501)	(183,219)	47,718	(217,449)

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	0	0	11,052	6,800	4,252	6,800
ARCHITECTURAL FEES	9,867	12,578	(2,711)	104,696	125,780	(21,085)	157,268
OTHER INCOME	42,410	35,950	6,460	369,990	379,050	(9,060)	462,750
Total Income	<u>52,277</u>	<u>48,528</u>	<u>3,749</u>	<u>485,737</u>	<u>511,630</u>	<u>(25,893)</u>	<u>626,818</u>
Expense							
SALARIES & RELATED EXPENSES	49,578	46,311	(3,267)	467,085	474,064	6,979	571,446
OUTSIDE SERVICES	14	812	798	63	1,892	1,829	1,892
UTILITIES	214	200	(14)	2,077	2,000	(77)	2,400
REPAIRS & MAINTENANCE	80	0	(80)	2,825	1,500	(1,325)	2,000
SUPPLIES	1,462	2,070	608	15,020	20,879	5,859	25,319
GENERAL AND ADMINISTRATIVE	820	1,145	325	15,663	17,705	2,042	20,000
LEGAL FEES	6,165	1,100	(5,065)	55,583	11,000	(44,583)	13,200
Total Expense	<u>58,333</u>	<u>51,638</u>	<u>(6,695)</u>	<u>558,316</u>	<u>529,040</u>	<u>(29,276)</u>	<u>636,257</u>
Net Subsidy	(6,056)	(3,110)	(2,946)	(72,579)	(17,410)	(55,169)	(9,439)

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	34,575	16,000	18,575	132,255	160,000	(27,745)	192,000
Total Income	<u>34,575</u>	<u>16,000</u>	<u>18,575</u>	<u>132,255</u>	<u>160,000</u>	<u>(27,745)</u>	<u>192,000</u>
Expense							
SALARIES & RELATED EXPENSES	9,780	8,925	(855)	85,424	97,135	11,711	116,540
OUTSIDE SERVICES	245,170	251,489	6,319	2,351,483	2,517,290	165,807	2,961,448
UTILITIES	1,494	1,400	(94)	17,217	14,000	(3,217)	16,800
REPAIRS & MAINTENANCE	1,198	1,640	442	7,419	16,600	9,181	19,880
SUPPLIES	856	1,100	244	11,748	11,000	(748)	13,200
GENERAL AND ADMINISTRATIVE	855	140	(715)	2,047	1,742	(305)	2,022
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>259,352</u>	<u>264,695</u>	<u>5,343</u>	<u>2,475,339</u>	<u>2,657,767</u>	<u>182,428</u>	<u>3,129,890</u>
Net Subsidy	(224,777)	(248,695)	23,918	(2,343,084)	(2,497,767)	154,683	(2,937,890)

Canyon Lake POA
50 - Recreation Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	740	2,000	(1,260)	11,877	20,000	(8,123)	24,000
SALES & USER FEES	0	0	0	9,500	3,000	6,500	3,500
Total Income	<u>740</u>	<u>2,000</u>	<u>(1,260)</u>	<u>21,377</u>	<u>23,000</u>	<u>(1,623)</u>	<u>27,500</u>
Expense							
SALARIES & RELATED EXPENSES	51,657	25,671	(25,986)	283,851	267,202	(16,649)	321,274
OUTSIDE SERVICES	868	1,600	732	20,625	33,530	12,905	39,855
UTILITIES	206	220	14	1,797	2,200	403	2,640
SUPPLIES	170	1,104	934	11,910	22,732	10,822	25,341
GENERAL AND ADMINISTRATIVE	473	5,370	4,897	20,701	41,066	20,365	49,707
EVENTS	(3,000)	8,000	11,000	185,342	199,065	13,723	267,065
Total Expense	<u>50,374</u>	<u>41,965</u>	<u>(8,409)</u>	<u>524,226</u>	<u>565,795</u>	<u>41,569</u>	<u>705,881</u>
Net Subsidy	(49,634)	(39,965)	(9,669)	(502,849)	(542,795)	39,946	(678,381)

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	(87)	600	(687)	3,539	6,000	(2,461)	7,200
SALES & USER FEES	27,839	27,777	62	277,833	276,070	1,763	331,628
Total Income	<u>27,753</u>	<u>28,377</u>	<u>(624)</u>	<u>281,372</u>	<u>282,070</u>	<u>(698)</u>	<u>338,828</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	12,002	9,650	(2,352)	105,248	96,500	(8,748)	115,800
Total COGS	<u>12,002</u>	<u>9,650</u>	<u>(2,352)</u>	<u>105,248</u>	<u>96,500</u>	<u>(8,748)</u>	<u>115,800</u>
Gross Profit	<u>15,751</u>	<u>18,727</u>	<u>(2,976)</u>	<u>176,124</u>	<u>185,570</u>	<u>(9,446)</u>	<u>223,028</u>
Expense							
SALARIES & RELATED EXPENSES	17,205	17,431	226	167,643	175,953	8,310	212,134
OUTSIDE SERVICES	6,904	2,980	(3,924)	49,025	31,777	(17,248)	38,337
UTILITIES	1,569	2,440	871	36,053	33,500	(2,553)	39,780
REPAIRS & MAINTENANCE	1,604	905	(699)	24,069	14,600	(9,469)	18,810
SUPPLIES	615	1,494	879	7,936	11,810	3,874	13,798
GENERAL AND ADMINISTRATIVE	0	0	0	0	94	94	94
RENTAL EQUIPMENT	0	1,400	1,400	771	6,170	5,399	7,570
Total Expense	<u>27,898</u>	<u>26,650</u>	<u>(1,248)</u>	<u>285,497</u>	<u>273,904</u>	<u>(11,593)</u>	<u>330,522</u>
Net Subsidy	<u>(12,147)</u>	<u>(7,922)</u>	<u>(4,225)</u>	<u>(109,372)</u>	<u>(88,334)</u>	<u>(21,038)</u>	<u>(107,494)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	172	195	(23)	2,523	2,466	57	2,956
SALES & USER FEES	23,659	29,069	(5,410)	444,765	516,385	(71,620)	596,793
Total Income	<u>23,831</u>	<u>29,264</u>	<u>(5,433)</u>	<u>447,288</u>	<u>518,851</u>	<u>(71,563)</u>	<u>599,749</u>
Cost of Goods Sold							
COST OF SALES - ICE.	0	0	0	4,036	5,634	1,598	5,634
COST OF SALES - GASOLINE.	1,241	1,879	638	76,710	94,287	17,577	104,817
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>1,241</u>	<u>1,879</u>	<u>638</u>	<u>80,746</u>	<u>99,921</u>	<u>19,175</u>	<u>110,451</u>
Gross Profit	<u>22,591</u>	<u>27,385</u>	<u>4,794</u>	<u>366,542</u>	<u>418,930</u>	<u>52,388</u>	<u>489,298</u>
Expense							
SALARIES & RELATED EXPENSES	8,114	9,453	1,339	90,462	98,014	7,552	117,941
OUTSIDE SERVICES	2,559	2,250	(309)	24,731	23,050	(1,681)	27,100
UTILITIES	6,672	4,800	(1,872)	107,236	89,937	(17,299)	100,319
REPAIRS & MAINTENANCE	7,271	1,340	(5,931)	23,106	21,429	(1,677)	24,329
SUPPLIES	(3,082)	895	3,977	9,176	8,380	(796)	9,945
GENERAL AND ADMINISTRATIVE	620	3,193	2,573	17,662	19,730	2,068	22,132
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>22,154</u>	<u>21,931</u>	<u>(223)</u>	<u>272,374</u>	<u>260,540</u>	<u>(11,834)</u>	<u>301,766</u>
Net Subsidy	<u>436</u>	<u>5,454</u>	<u>5,018</u>	<u>94,168</u>	<u>158,390</u>	<u>64,222</u>	<u>187,532</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	156	3,300	(3,144)	4,100
SALES & USER FEES	180	0	180	38,930	30,865	8,065	37,865
Total Income	<u>180</u>	<u>0</u>	<u>180</u>	<u>39,087</u>	<u>34,165</u>	<u>4,922</u>	<u>41,965</u>
Cost of Goods Sold							
COST OF SALES - FOOD	0	0	0	4,431	3,360	(1,071)	4,920
Total COGS	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,431</u>	<u>3,360</u>	<u>(1,071)</u>	<u>4,920</u>
Gross Profit	<u>180</u>	<u>0</u>	<u>180</u>	<u>34,656</u>	<u>30,805</u>	<u>3,851</u>	<u>37,045</u>
Expense							
SALARIES & RELATED EXPENSES	227	5,232	5,005	137,053	175,526	38,473	236,457
OUTSIDE SERVICES	49	55	6	16,112	905	(15,207)	1,015
UTILITIES	2,748	7,780	5,032	49,806	64,300	14,494	85,060
REPAIRS & MAINTENANCE	1,556	1,295	(261)	7,277	13,150	5,873	15,740
SUPPLIES	3,391	6,570	3,180	38,744	63,560	24,816	77,200
GENERAL AND ADMINISTRATIVE	29	0	(29)	2,181	4,320	2,139	6,850
Total Expense	<u>7,999</u>	<u>20,932</u>	<u>12,933</u>	<u>251,174</u>	<u>321,761</u>	<u>70,587</u>	<u>422,322</u>
Net Subsidy	<u>(7,819)</u>	<u>(20,932)</u>	<u>13,113</u>	<u>(216,518)</u>	<u>(290,956)</u>	<u>74,438</u>	<u>(385,277)</u>

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
01-00TH · OTHER INCOME	0	0	0	0	0	0	0
01-0SAL · SALES & USER FEES							
60-4380 · ANNUAL GOLF	47,445	40,500	6,945	430,646	407,020	23,626	491,651
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	17,130	16,500	630	124,153	139,050	(14,897)	171,550
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	41,020	43,000	(1,980)	511,573	477,870	33,703	580,870
60-4470 · GREENS FEES - TWILIGHT	20,271	13,500	6,771	152,869	148,020	4,849	175,960
60-4480 · GREENS FEES - SUPER TWILIGHT	10,519	6,560	3,959	92,036	83,350	8,686	100,800
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	800	1,550	(750)	11,800	17,270	(5,470)	20,650
60-4500 · JUNIOR GREENS FEES	480	125	355	5,305	5,775	(470)	6,700
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	0
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>137,665</u>	<u>121,735</u>	<u>15,930</u>	<u>1,328,381</u>	<u>1,278,355</u>	<u>50,026</u>	<u>1,548,181</u>
Total Income	<u>137,665</u>	<u>121,735</u>	<u>15,930</u>	<u>1,328,381</u>	<u>1,278,355</u>	<u>50,026</u>	<u>1,548,181</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	29,061	27,072	(1,989)	282,327	271,750	(10,577)	325,894
UTILITIES	25,514	25,758	244	681,597	572,977	(108,620)	631,764
REPAIRS & MAINTENANCE	99,907	99,150	(757)	1,034,905	990,854	(44,051)	1,189,554
SUPPLIES	0	150	150	97,179	124,369	27,190	124,670
GENERAL AND ADMINISTRATIVE	6,232	3,583	(2,649)	77,729	52,386	(25,343)	61,311
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>160,714</u>	<u>155,713</u>	<u>(5,001)</u>	<u>2,173,737</u>	<u>2,012,336</u>	<u>(161,401)</u>	<u>2,333,192</u>
Net Subsidy	<u>(23,049)</u>	<u>(33,979)</u>	<u>10,930</u>	<u>(845,356)</u>	<u>(733,981)</u>	<u>(111,375)</u>	<u>(785,011)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	635	1,000	(365)	13,582	14,256	(674)	15,256
SALES & USER FEES	0	0	0	0	0	0	0
SALES - FOOD	78,915	85,500	(6,585)	1,052,351	986,740	65,611	1,189,240
SALES - BEVERAGE	48,719	42,000	6,719	575,514	386,784	188,730	486,534
Total Income	<u>128,269</u>	<u>128,500</u>	<u>(231)</u>	<u>1,641,447</u>	<u>1,387,780</u>	<u>253,667</u>	<u>1,691,030</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	17,774	36,670	18,896	328,827	282,501	(46,326)	355,841
70-5110 · COST OF SALES - BEVERAGE..	12,180	11,471	(709)	156,880	100,568	(56,312)	123,510
Total COGS	<u>29,954</u>	<u>48,141</u>	<u>18,187</u>	<u>485,707</u>	<u>383,069</u>	<u>(102,638)</u>	<u>479,352</u>
Gross Profit	<u>98,316</u>	<u>80,359</u>	<u>17,957</u>	<u>1,155,740</u>	<u>1,004,711</u>	<u>151,029</u>	<u>1,211,679</u>
Expense							
SALARIES & RELATED EXPENSES	75,899	83,009	7,110	1,083,385	902,976	(180,409)	1,082,929
OUTSIDE SERVICES	6,217	8,000	1,783	102,642	78,785	(23,857)	94,782
UTILITIES	9,274	7,288	(1,986)	106,801	68,494	(38,307)	83,070
REPAIRS & MAINTENANCE	1,261	2,725	1,464	27,121	31,075	3,954	36,525
SUPPLIES	4,614	6,150	1,536	93,341	83,210	(10,131)	94,758
GENERAL AND ADMINISTRATIVE	7,612	7,373	(239)	126,075	82,730	(43,345)	97,475
RENTAL EQUIPMENT	0	100	100	854	1,000	146	1,200
EVENTS	3,078	2,000	(1,078)	34,732	20,415	(14,317)	24,765
Total Expense	<u>107,954</u>	<u>116,645</u>	<u>8,691</u>	<u>1,574,950</u>	<u>1,268,685</u>	<u>(306,265)</u>	<u>1,515,505</u>
Net Subsidy	<u>(9,638)</u>	<u>(36,286)</u>	<u>26,648</u>	<u>(419,210)</u>	<u>(263,974)</u>	<u>(155,236)</u>	<u>(303,826)</u>

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	19,951	20,150	(199)	64,606	77,950	(13,344)	99,600
SALES & USER FEES	2,512	5,400	(2,888)	34,125	41,350	(7,225)	52,150
SALES - FOOD	6,886	21,500	(14,614)	178,660	196,686	(18,026)	267,436
SALES - BEVERAGE	1,467	9,000	(7,533)	15,529	73,480	(57,951)	83,980
Total Income	<u>30,816</u>	<u>56,050</u>	<u>(25,234)</u>	<u>292,920</u>	<u>389,466</u>	<u>(96,546)</u>	<u>503,166</u>
Cost of Goods Sold							
COST OF SALES - FOOD	2,464	6,880	4,416	64,378	49,835	(14,543)	67,436
COST OF SALES - BEVERAGE	593	1,025	432	5,253	9,152	3,899	11,777
Total COGS	<u>3,057</u>	<u>7,905</u>	<u>4,848</u>	<u>69,631</u>	<u>58,987</u>	<u>(10,644)</u>	<u>79,212</u>
Gross Profit	<u>27,759</u>	<u>48,145</u>	<u>(20,386)</u>	<u>223,289</u>	<u>330,479</u>	<u>(107,190)</u>	<u>423,953</u>
Expense							
SALARIES & RELATED EXPENSES	14,512	12,462	(2,050)	87,500	137,233	49,733	164,337
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	4,019	7,800	3,781	64,769	81,336	16,567	96,936
REPAIRS & MAINTENANCE	324	1,200	876	4,447	12,000	7,553	14,400
SUPPLIES	950	1,550	601	11,482	17,586	6,104	20,435
GENERAL AND ADMINISTRATIVE	0	831	831	43	7,578	7,535	8,655
RENTAL EQUIPMENT	0	0	0	0	600	600	800
EVENTS	22,720	16,500	(6,220)	62,285	69,000	6,715	87,500
Total Expense	<u>42,525</u>	<u>40,343</u>	<u>(2,182)</u>	<u>230,526</u>	<u>325,333</u>	<u>94,807</u>	<u>393,064</u>
Net Subsidy	<u>(14,766)</u>	<u>7,802</u>	<u>(22,568)</u>	<u>(7,237)</u>	<u>5,146</u>	<u>(12,383)</u>	<u>30,890</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 02/28/25

	<u>02/28/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	23	750	(727)	1,000
SALES & USER FEES	1,275	800	475	16,696	17,600	(904)	20,600
SALES - FOOD	129,512	98,200	31,312	1,254,244	1,111,605	142,639	1,308,405
SALES - BEVERAGE	68,703	62,000	6,703	608,223	638,850	(30,627)	762,850
Total Income	<u>199,489</u>	<u>161,000</u>	<u>38,489</u>	<u>1,879,187</u>	<u>1,768,805</u>	<u>110,382</u>	<u>2,092,855</u>
Cost of Sales							
COST OF SALES - FOOD	44,430	38,035	(6,395)	479,721	433,262	(46,459)	509,332
COST OF SALES - BEVERAGE	16,336	16,000	(336)	154,603	173,150	18,547	205,150
Total Cost of Sales	<u>60,766</u>	<u>54,035</u>	<u>(6,731)</u>	<u>634,324</u>	<u>606,412</u>	<u>(27,912)</u>	<u>714,482</u>
Gross Profit	<u>138,723</u>	<u>106,965</u>	<u>31,758</u>	<u>1,244,863</u>	<u>1,162,393</u>	<u>82,470</u>	<u>1,378,373</u>
Expense							
SALARIES & RELATED EXPENSES	118,794	104,675	(14,119)	1,246,779	1,034,531	(212,248)	1,245,331
OUTSIDE SERVICES	6,201	6,150	(51)	78,245	74,900	(3,345)	87,200
UTILITIES	8,001	6,672	(1,329)	88,927	70,253	(18,674)	83,596
REPAIRS & MAINTENANCE	5,680	2,250	(3,430)	17,958	22,500	4,542	27,000
SUPPLIES	9,119	6,550	(2,569)	96,908	80,116	(16,792)	92,516
GENERAL AND ADMINISTRATIVE	7,673	5,331	(2,342)	106,231	72,375	(33,856)	83,085
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	2,900	4,000	1,100	35,719	38,699	2,980	47,199
Total Expense	<u>158,367</u>	<u>135,628</u>	<u>(22,739)</u>	<u>1,670,767</u>	<u>1,393,374</u>	<u>(277,393)</u>	<u>1,665,927</u>
Net Sidsidy	<u>(19,644)</u>	<u>(28,663)</u>	<u>9,019</u>	<u>(425,904)</u>	<u>(230,981)</u>	<u>(194,923)</u>	<u>(287,554)</u>