



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For the Month Ending March 31, 2026

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
March 31, 2026

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	4,177,107	60,339	65,488	18,075	4,321,010
INVESTMENTS - Net of Unrealized Gain	1,384,733	9,527,117	5,480,145	914,003	17,305,998
ASSESSMENTS AND FINES RECEIVABLE, net	721,025	0	0	0	721,025
INVENTORY	76,101	0	0	0	76,101
DUE TO/ FROM OTHER FUNDS	1,335,583	410,872	-1,676,002	-70,452	0
INTEREST RECEIVABLE	11,203	77,290	36,624	2,774	127,891
CAPITAL ASSETS, net of Deprec	12,891,574	0	0	0	12,891,574
PREPAID EXPENSES	913,884	0	0	0	913,884
OTHER ASSETS	234,536	0	294,047	0	528,583
Total Assets	<u>21,745,747</u>	<u>10,075,618</u>	<u>4,200,302</u>	<u>864,399</u>	<u>36,886,066</u>
LIABILITIES					
ACCOUNTS PAYABLE	1,077,731	0	0	0	1,077,731
ACCRUED PAYROLL LIABILITIES	519,889	0	0	0	519,889
PREPAID ASSESSMENTS/DEFERRED	331,460	0	0	0	331,460
OTHER ACCRUED LIABILITIES	426,172	0	0	0	426,172
REFUNDABLE MEMBER DEPOSITS	595,203	0	0	0	595,203
SALES TAX PAYABLE.	32,670	0	0	0	32,670
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>2,983,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,983,124</u>
Beginning Fund Equity	17,101,074	9,517,666	5,908,980	795,517	33,323,236
Fixed Assets Capitalization	0	0	0	0	0
Unrealized Gain/Loss	54,150	-16,729	-22,006	1,221	16,636
Net Change during	<u>1,607,399</u>	<u>574,682</u>	<u>-1,686,671</u>	<u>67,661</u>	<u>563,070</u>
Total Fund Balances	<u>18,762,622</u>	<u>10,075,618</u>	<u>4,200,302</u>	<u>864,399</u>	<u>33,902,942</u>
Total liabilities and members' equity	<u>21,745,747</u>	<u>10,075,618</u>	<u>4,200,302</u>	<u>864,399</u>	<u>36,886,066</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 03/31/26

	<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	1,680,000	1,680,006	(6)	18,480,000	18,480,061	(61)	20,160,066
Net Fund Investment Activity	44,736	0	44,736	438,092	0	438,092	0
Operating Income							
ADMINISTRATIVE FEES	88,106	94,952	(6,846)	1,190,906	1,032,437	158,470	1,126,349
ARCHITECTURAL FEES	21,030	13,863	7,167	136,779	152,493	(15,714)	172,639
INTEREST INCOME	11,616	4,000	7,616	240,109	52,000	188,109	56,000
SALES & USER FEES	700,228	640,804	59,424	7,303,248	7,784,201	(480,953)	8,512,186
OTHER INCOME	93,068	73,843	19,225	889,557	805,851	83,706	899,025
Total Income	914,048	827,462	86,586	9,760,598	9,826,982	(66,383)	10,766,199
Direct Costs							
COST OF SALES	154,324	130,058	(24,266)	1,462,640	1,688,565	225,926	1,832,856
Total DIRECT COSTS	154,324	130,058	(24,266)	1,462,640	1,688,565	225,926	1,832,856
Gross Profit	759,724	697,404	62,320	8,297,959	8,138,417	159,542	8,933,343
Expense							
SALARIES & RELATED EXPENSES	747,509	757,540	10,031	8,144,743	8,470,362	325,619	9,239,726
OUTSIDE SERVICES	291,646	364,403	72,757	4,037,499	4,083,526	46,027	4,453,411
LAKE LEASE	155,282	154,080	(1,202)	1,687,093	1,681,380	(5,713)	1,835,460
UTILITIES	115,842	113,288	(2,554)	1,505,845	1,700,155	194,310	1,813,928
REPAIRS & MAINTENANCE	215,427	179,731	(35,696)	2,142,443	2,011,976	(130,467)	2,190,938
SUPPLIES	90,143	63,135	(27,008)	815,616	869,442	53,826	948,695
GENERAL AND ADMINISTRATIVE	79,047	54,918	(24,129)	811,153	857,550	46,397	910,912
RENTAL EQUIPMENT	0	1,700	1,700	6,598	7,450	852	9,150
PROPERTY TAX	(20,754)	3,667	24,421	17,918	40,337	22,419	44,000
EVENTS	9,932	14,275	4,343	426,970	432,786	5,816	455,504
INCOME TAX	0	0	0	0	0	0	74,230
INSURANCE	98,935	136,536	37,601	1,175,637	1,392,752	217,115	1,529,288
LEGAL FEES	35,919	33,639	(2,280)	337,885	370,029	32,144	403,668
UNCOLLECTIBLE ASSESSMENTS	27,083	27,083	0	674,025	297,913	(376,113)	325,000
Total Expense	1,846,010	1,903,996	57,986	21,783,425	22,215,658	432,232	24,233,910
Net Operating Subsidy	(1,086,286)	(1,206,591)	120,305	(13,485,466)	(14,077,241)	591,775	(15,300,567)
ERC Credit Refunds	1,558,506	-	-	2,164,690	-	2,164,690	-
Reserve Fund Expense							
Major Repairs and Replacements Expenses	190,439	221,625	31,186	2,109,936	2,437,875	327,939	2,659,500
Road Repairs and Improvement Expenses	84,289	166,667	82,377	3,747,315	1,833,333	(1,913,982)	2,000,000
Capital Improvement Expenses	8,545	16,667	8,121	132,313	183,333	51,021	200,000
Total Reserve Fund Expenses	283,273	404,958	121,685	5,989,564	4,454,542	(1,535,022)	4,859,500
Excess (deficiency) of revenues over expenses before depreciation	355,176	68,456	286,721	(556,939)	(51,722)	(505,216)	0
Gain/Loss on Sale of Asset	0	0	0	0	0	0	0
Depreciation Expense	99,470	0	99,470	1,094,165	0	1,094,165	0
Excess (deficiency) of revenues over expenses	255,707	68,456	187,251	(1,651,104)	(51,722)	(1,599,382)	0
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	104	0	104	49,484	0	49,484	0
Total Comprehensive Income	1,814,317	68,456	1,745,861	563,070	(51,722)	614,793	0

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	78,816	83,000	(4,184)	1,044,336	911,667	132,669	994,667
INTEREST INCOME	11,616	4,000	7,616	240,109	52,000	188,109	56,000
OTHER INCOME	712	0	712	38,402	0	38,402	0
Total Income	<u>91,144</u>	<u>87,000</u>	<u>4,144</u>	<u>1,322,847</u>	<u>963,667</u>	<u>359,180</u>	<u>1,050,667</u>
Expense							
SALARIES & RELATED EXPENSES	66,849	59,261	(7,588)	680,424	644,154	(36,270)	701,689
OUTSIDE SERVICES	12,407	16,440	4,033	170,552	203,940	33,388	220,380
UTILITIES	43	90	47	572	990	418	1,080
SUPPLIES	2,790	2,513	(277)	27,544	26,952	(592)	29,465
GENERAL AND ADMINISTRATIVE	14,233	9,618	(4,615)	301,974	252,397	(49,577)	261,365
LEGAL FEES	(549)	4,500	5,049	54,215	49,500	(4,715)	54,000
Total Expense	<u>95,773</u>	<u>92,422</u>	<u>(3,351)</u>	<u>1,235,281</u>	<u>1,177,933</u>	<u>(57,348)</u>	<u>1,267,979</u>
Net Subsidy	(4,629)	(5,422)	793	87,566	(214,266)	301,832	(217,312)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,768	2,780	(12)	27,462	30,580	(3,118)	33,360
Total Income	<u>2,768</u>	<u>2,780</u>	<u>(12)</u>	<u>27,462</u>	<u>30,580</u>	<u>(3,118)</u>	<u>33,360</u>
Expense							
SALARIES & RELATED EXPENSES	114,227	111,265	(2,962)	1,195,311	1,201,758	6,446	1,336,975
OUTSIDE SERVICES	9,218	14,950	5,732	125,442	153,325	27,883	179,075
UTILITIES	5,488	8,565	3,077	68,642	98,562	29,920	107,127
REPAIRS & MAINTENANCE	4,261	1,570	(2,691)	15,052	17,270	2,218	18,840
SUPPLIES	9,435	8,856	(579)	52,321	62,651	10,330	72,396
GENERAL AND ADMINISTRATIVE	30,404	11,715	(18,689)	181,995	216,713	34,718	228,687
PROPERTY TAX	(20,754)	0	20,754	17,918	44,000	26,082	44,000
INCOME TAX	0	0	0	0	0	0	74,230
INSURANCE	98,935	136,536	37,601	1,175,637	1,392,752	217,115	1,529,288
LEGAL FEES	34,167	28,000	(6,167)	270,350	308,000	37,650	336,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	27,083	27,083	0	674,025	297,917	(376,109)	325,000
Total Expense	<u>312,463</u>	<u>348,540</u>	<u>36,077</u>	<u>3,776,696</u>	<u>3,792,947</u>	<u>16,252</u>	<u>4,251,618</u>
Net Subsidy	(309,694)	(345,760)	36,066	(3,749,234)	(3,762,367)	13,133	(4,218,258)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	18,650	4,204	14,446	39,600	49,565	(9,965)	54,236
SALES & USER FEES	60,590	67,247	(6,657)	613,437	739,717	(126,280)	806,964
Total Income	<u>79,240</u>	<u>71,451</u>	<u>7,789</u>	<u>653,037</u>	<u>789,282</u>	<u>(136,245)</u>	<u>861,200</u>
Expense							
SALARIES & RELATED EXPENSES	24,639	28,577	3,938	303,480	348,348	44,867	376,014
OUTSIDE SERVICES	0	0	0	11,917	13,311	1,394	13,311
LAKE LEASE	155,282	154,080	(1,202)	1,687,093	1,681,380	(5,713)	1,835,460
REPAIRS & MAINTENANCE	4,940	1,575	(3,365)	19,587	17,325	(2,262)	18,900
SUPPLIES	1,491	1,925	434	23,728	31,905	8,177	33,905
GENERAL AND ADMINISTRATIVE	0	0	0	304	68	(236)	68
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>186,351</u>	<u>186,157</u>	<u>(194)</u>	<u>2,046,110</u>	<u>2,092,337</u>	<u>46,227</u>	<u>2,277,658</u>
Net Subsidy	<u>(107,111)</u>	<u>(114,706)</u>	<u>7,595</u>	<u>(1,393,073)</u>	<u>(1,303,055)</u>	<u>(90,018)</u>	<u>(1,416,458)</u>

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	355	500	145	3,955	5,500	1,545	6,000
UTILITIES	433	720	287	6,041	8,145	2,104	9,090
REPAIRS & MAINTENANCE	232	320	88	4,864	3,520	(1,344)	3,840
SUPPLIES	150	260	110	2,203	3,460	1,257	3,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>1,170</u>	<u>1,800</u>	<u>630</u>	<u>17,063</u>	<u>20,625</u>	<u>3,562</u>	<u>22,650</u>
Net Subsidy	(1,170)	(1,800)	630	(17,063)	(20,625)	3,562	(22,650)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	300	(300)	9,907	3,300	6,607	3,600
Total Income	<u>0</u>	<u>300</u>	<u>(300)</u>	<u>9,907</u>	<u>3,300</u>	<u>6,607</u>	<u>3,600</u>
Expense							
SALARIES & RELATED EXPENSES	191,108	194,852	3,745	2,024,003	2,094,412	70,409	2,283,461
OUTSIDE SERVICES	11,445	14,283	2,838	161,277	138,109	(23,168)	148,325
UTILITIES	1,949	1,770	(179)	25,474	28,020	2,546	30,390
REPAIRS & MAINTENANCE	33,662	15,883	(17,779)	225,444	175,973	(49,471)	192,060
SUPPLIES	16,240	9,539	(6,701)	104,073	107,759	3,686	117,698
GENERAL AND ADMINISTRATIVE	4,964	4,356	(608)	50,868	51,615	747	55,188
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>259,368</u>	<u>240,683</u>	<u>(18,685)</u>	<u>2,591,140</u>	<u>2,595,888</u>	<u>4,748</u>	<u>2,827,122</u>
Net Subsidy	(259,368)	(240,383)	(18,985)	(2,581,233)	(2,592,588)	11,355	(2,823,522)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	895	800	95	11,440	10,555	885	12,025
Total Income	<u>895</u>	<u>800</u>	<u>95</u>	<u>11,440</u>	<u>10,555</u>	<u>885</u>	<u>12,025</u>
Expense							
OUTSIDE SERVICES	10,764	6,000	(4,764)	93,416	74,200	(19,216)	80,200
UTILITIES	19,302	16,200	(3,102)	285,310	334,100	48,790	353,100
REPAIRS & MAINTENANCE	48,731	43,785	(4,946)	567,632	517,431	(50,201)	561,216
SUPPLIES	1,616	3,550	1,934	35,437	40,850	5,413	44,400
GENERAL AND ADMISTRATIVE	0	0	0	37	0	(37)	0
Total Expense	<u>80,413</u>	<u>69,535</u>	<u>(10,878)</u>	<u>981,832</u>	<u>966,581</u>	<u>(15,251)</u>	<u>1,038,916</u>
Net Subsidy	(79,518)	(68,735)	(10,783)	(970,392)	(956,026)	(14,366)	(1,026,891)

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	0	0	0	4,695	0	4,695	0
Total Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,695</u>	<u>0</u>	<u>4,695</u>	<u>0</u>
Expense							
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	4,957	7,000	2,043	81,734	97,500	15,766	103,200
REPAIRS & MAINTENANCE	2,638	600	(2,038)	11,269	8,800	(2,469)	9,450
SUPPLIES	0	50	50	9,172	9,550	378	9,600
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>7,595</u>	<u>7,650</u>	<u>55</u>	<u>102,175</u>	<u>115,850</u>	<u>13,675</u>	<u>122,250</u>
Net Subsidy	(7,595)	(7,650)	55	(97,480)	(115,850)	18,370	(122,250)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</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	27,500	27,500	0	30,000
UTILITIES	1,500	1,700	200	17,887	19,000	1,113	20,700
REPAIRS & MAINTENANCE	1,515	225	(1,290)	3,235	2,775	(460)	3,000
SUPPLIES	166	28	(138)	1,692	683	(1,009)	711
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>5,681</u>	<u>4,453</u>	<u>(1,228)</u>	<u>50,314</u>	<u>49,958</u>	<u>(356)</u>	<u>54,411</u>
Net Subsidy	(5,681)	(4,453)	(1,228)	(50,314)	(49,958)	(356)	(54,411)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	9,290	11,951	(2,661)	141,515	113,717	27,798	124,624
OTHER INCOME	160	0	160	6,055	312	5,743	312
SALES & USER FEES	16,424	12,134	4,290	168,513	133,321	35,192	145,640
Total Income	<u>25,874</u>	<u>24,085</u>	<u>1,788</u>	<u>316,083</u>	<u>247,350</u>	<u>68,733</u>	<u>270,576</u>
Expense							
SALARIES & RELATED EXPENSES	27,949	31,161	3,212	268,174	337,462	69,288	367,664
OUTSIDE SERVICES	3,228	5,976	2,748	24,338	44,320	19,982	46,995
UTILITIES	43	83	40	472	913	441	996
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	23,097	3,971	(19,126)	150,391	111,566	(38,825)	130,064
GENERAL AND ADMINISTRATIVE	588	114	(474)	4,794	4,844	50	4,958
EVENTS	0	0	0	182	207	25	207
Total Expense	<u>54,905</u>	<u>41,305</u>	<u>(13,600)</u>	<u>448,351</u>	<u>499,312</u>	<u>50,961</u>	<u>550,884</u>
Net Subsidy	(29,031)	(17,219)	(11,812)	(132,269)	(251,962)	119,693	(280,308)

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	0	0	5,056	7,058	(2,002)	7,058
ARCHITECTURAL FEES	21,030	13,863	7,167	136,779	152,493	(15,714)	172,639
OTHER INCOME	22,890	46,710	(23,820)	196,039	468,165	(272,126)	509,336
Total Income	<u>43,920</u>	<u>60,573</u>	<u>(16,653)</u>	<u>337,874</u>	<u>627,716</u>	<u>(289,842)</u>	<u>689,033</u>
Expense							
SALARIES & RELATED EXPENSES	51,880	52,415	535	549,763	570,784	21,021	621,812
OUTSIDE SERVICES	0	0	0	79	1,957	1,878	1,957
UTILITIES	219	207	(12)	2,385	2,277	(108)	2,484
REPAIRS & MAINTENANCE	249	518	269	2,215	2,072	(143)	2,072
SUPPLIES	3,319	2,091	(1,228)	18,846	19,625	779	21,405
GENERAL AND ADMINISTRATIVE	1,286	1,777	491	12,598	17,530	4,932	18,458
LEGAL FEES	2,301	1,139	(1,162)	13,320	12,529	(791)	13,668
Total Expense	<u>59,254</u>	<u>58,147</u>	<u>(1,107)</u>	<u>599,205</u>	<u>626,774</u>	<u>27,569</u>	<u>681,856</u>
Net Subsidy	<u>(15,334)</u>	<u>2,426</u>	<u>(17,760)</u>	<u>(261,331)</u>	<u>942</u>	<u>(262,274)</u>	<u>7,177</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	46,850	15,848	31,002	469,057	174,328	294,729	190,176
Total Income	<u>46,850</u>	<u>15,848</u>	<u>31,002</u>	<u>469,057</u>	<u>174,328</u>	<u>294,729</u>	<u>190,176</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	183,576	249,452	65,876	2,823,808	2,822,684	(1,124)	3,073,736
UTILITIES	1,613	1,505	(108)	17,959	16,955	(1,004)	18,460
REPAIRS & MAINTENANCE	654	1,390	736	6,792	15,290	8,498	16,680
SUPPLIES	2,474	1,262	(1,212)	19,729	13,882	(5,847)	15,144
GENERAL AND ADMINISTRATIVE	0	200	200	2,435	2,699	264	2,899
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>188,317</u>	<u>253,809</u>	<u>65,492</u>	<u>2,870,723</u>	<u>2,871,510</u>	<u>787</u>	<u>3,126,919</u>
Net Subsidy	<u>(141,467)</u>	<u>(237,961)</u>	<u>96,494</u>	<u>(2,401,666)</u>	<u>(2,697,182)</u>	<u>295,516</u>	<u>(2,936,743)</u>

Canyon Lake POA
50 - Recreation Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	558	1,480	(922)	19,124	16,001	3,123	18,491
SALES & USER FEES	4,500	0	4,500	18,100	24,861	(6,761)	24,861
Total Income	<u>5,058</u>	<u>1,480</u>	<u>3,578</u>	<u>37,224</u>	<u>40,862</u>	<u>(3,638)</u>	<u>43,352</u>
Expense							
SALARIES & RELATED EXPENSES	12,974	18,681	5,707	204,910	204,031	(878)	222,169
OUTSIDE SERVICES	597	1,766	1,169	11,274	18,626	7,352	20,392
UTILITIES	149	200	51	1,868	2,200	332	2,400
SUPPLIES	10	825	815	1,750	9,915	8,165	10,950
GENERAL AND ADMINISTRATIVE	707	492	(215)	6,546	7,636	1,090	7,946
EVENTS	2,123	7,000	4,877	283,758	310,910	27,152	310,910
Total Expense	<u>16,559</u>	<u>28,964</u>	<u>12,405</u>	<u>510,105</u>	<u>553,318</u>	<u>43,214</u>	<u>574,767</u>
Net Subsidy	<u>(11,501)</u>	<u>(27,484)</u>	<u>15,983</u>	<u>(472,880)</u>	<u>(512,456)</u>	<u>39,576</u>	<u>(531,415)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	301	600	(299)	4,136	6,600	(2,464)	7,200
SALES & USER FEES	25,874	29,205	(3,331)	294,880	319,965	(25,085)	349,170
Total Income	<u>26,175</u>	<u>29,805</u>	<u>(3,630)</u>	<u>299,016</u>	<u>326,565</u>	<u>(27,549)</u>	<u>356,370</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	7,914	9,795	1,881	90,221	107,745	17,524	117,540
Total COGS	<u>7,914</u>	<u>9,795</u>	<u>1,881</u>	<u>90,221</u>	<u>107,745</u>	<u>17,524</u>	<u>117,540</u>
Gross Profit	<u>18,261</u>	<u>20,010</u>	<u>(1,749)</u>	<u>208,795</u>	<u>218,820</u>	<u>(10,025)</u>	<u>238,830</u>
Expense							
SALARIES & RELATED EXPENSES	20,820	19,681	(1,139)	195,425	210,369	14,944	229,464
OUTSIDE SERVICES	3,203	3,970	767	28,495	43,670	15,175	47,640
UTILITIES	2,969	2,473	(496)	38,004	37,203	(801)	40,676
REPAIRS & MAINTENANCE	4,524	3,320	(1,204)	22,611	16,685	(5,926)	19,600
SUPPLIES	1,571	1,550	(21)	12,585	12,771	186	14,321
GENERAL AND ADMINISTRATIVE	0	0	0	693	94	(599)	94
RENTAL EQUIPMENT	0	1,400	1,400	0	2,450	2,450	3,850
Total Expense	<u>33,088</u>	<u>32,394</u>	<u>(693)</u>	<u>297,813</u>	<u>323,242</u>	<u>25,429</u>	<u>355,645</u>
Net Subsidy	<u>(14,826)</u>	<u>(12,384)</u>	<u>(2,442)</u>	<u>(89,018)</u>	<u>(104,422)</u>	<u>15,404</u>	<u>(116,815)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	256	(256)	1,999	2,855	(856)	3,150
SALES & USER FEES	29,219	30,916	(1,697)	336,256	516,924	(180,668)	563,200
Total Income	<u>29,219</u>	<u>31,172</u>	<u>(1,953)</u>	<u>338,255</u>	<u>519,779</u>	<u>(181,524)</u>	<u>566,350</u>
Cost of Goods Sold							
COST OF SALES - ICE.	0	0	0	3,267	4,082	816	4,082
COST OF SALES - GASOLINE.	8,101	1,630	(6,471)	74,171	90,596	16,425	99,496
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>8,101</u>	<u>1,630</u>	<u>(6,471)</u>	<u>77,437</u>	<u>94,678</u>	<u>17,241</u>	<u>103,578</u>
Gross Profit	<u>21,117</u>	<u>29,542</u>	<u>(8,425)</u>	<u>260,818</u>	<u>425,101</u>	<u>(164,283)</u>	<u>462,772</u>
Expense							
SALARIES & RELATED EXPENSES	9,872	10,636	763	103,368	114,009	10,642	124,291
OUTSIDE SERVICES	3,664	2,175	(1,489)	29,906	25,175	(4,731)	27,800
UTILITIES	4,909	5,552	643	82,547	98,521	15,974	103,691
REPAIRS & MAINTENANCE	833	1,300	467	21,658	21,790	132	23,090
SUPPLIES	948	770	(178)	10,355	10,335	(20)	11,330
GENERAL AND ADMINISTRATIVE	932	1,242	310	16,437	21,466	5,029	22,708
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>21,157</u>	<u>21,675</u>	<u>517</u>	<u>264,271</u>	<u>291,296</u>	<u>27,025</u>	<u>312,910</u>
Net Subsidy	<u>(40)</u>	<u>7,867</u>	<u>(7,907)</u>	<u>(3,453)</u>	<u>133,805</u>	<u>(137,258)</u>	<u>149,862</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	13	415	(402)	285	3,841	(3,556)	4,256
SALES & USER FEES	2,176	1,038	1,138	37,140	36,315	825	37,353
Total Income	<u>2,188</u>	<u>1,453</u>	<u>735</u>	<u>37,425</u>	<u>40,156</u>	<u>(2,731)</u>	<u>41,609</u>
Cost of Goods Sold							
COST OF SALES - FOOD	280	1,035	755	4,274	4,515	241	5,095
Total COGS	<u>280</u>	<u>1,035</u>	<u>755</u>	<u>4,274</u>	<u>4,515</u>	<u>241</u>	<u>5,095</u>
Gross Profit	<u>1,908</u>	<u>418</u>	<u>1,490</u>	<u>33,152</u>	<u>35,641</u>	<u>(2,489)</u>	<u>36,514</u>
Expense							
SALARIES & RELATED EXPENSES	13,320	27,570	14,250	182,637	245,936	63,299	272,469
OUTSIDE SERVICES	55	55	0	3,055	974	(2,081)	1,029
UTILITIES	5,411	9,450	4,039	65,136	72,350	7,214	81,800
REPAIRS & MAINTENANCE	1,495	1,045	(450)	10,614	11,695	1,081	12,740
SUPPLIES	4,807	5,984	1,177	34,903	60,584	25,681	66,118
GENERAL AND ADMINISTRATIVE	536	1,885	1,350	2,295	6,360	4,065	7,075
Total Expense	<u>25,623</u>	<u>45,989</u>	<u>20,366</u>	<u>298,640</u>	<u>397,899</u>	<u>99,259</u>	<u>441,231</u>
Net Subsidy	<u>(23,715)</u>	<u>(45,571)</u>	<u>21,856</u>	<u>(265,488)</u>	<u>(362,258)</u>	<u>96,770</u>	<u>(404,717)</u>

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</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	51,076	47,500	3,576	532,588	517,060	15,528	571,560
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	13,325	20,000	(6,675)	192,589	229,750	(37,161)	250,250
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	56,503	43,000	13,503	618,349	555,500	62,849	617,500
60-4470 · GREENS FEES - TWILIGHT	19,974	22,000	(2,026)	193,900	165,940	27,960	188,940
60-4480 · GREENS FEES - SUPER TWILIGHT	9,682	10,000	(318)	106,632	83,750	22,882	95,750
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	919	1,700	(781)	12,911	15,200	(2,289)	17,000
60-4500 · JUNIOR GREENS FEES	6,568	200	6,368	19,440	7,400	12,040	8,200
60-4510 · TOURNAMENTS/RECIPROCAL PLAY	0	0	0	4,080	0	4,080	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>158,048</u>	<u>144,400</u>	<u>13,648</u>	<u>1,680,489</u>	<u>1,574,600</u>	<u>105,889</u>	<u>1,749,200</u>
Total Income	<u>158,048</u>	<u>144,400</u>	<u>13,648</u>	<u>1,680,489</u>	<u>1,574,600</u>	<u>105,889</u>	<u>1,749,200</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	31,024	28,610	(2,414)	327,089	314,710	(12,379)	343,320
UTILITIES	48,479	32,170	(16,309)	572,447	672,099	99,652	707,503
REPAIRS & MAINTENANCE	103,710	104,025	315	1,166,881	1,144,175	(22,706)	1,248,100
SUPPLIES	0	150	150	85,689	103,200	17,511	103,350
GENERAL AND ADMINISTRATIVE	7,956	5,241	(2,715)	60,971	65,792	4,821	71,321
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>191,170</u>	<u>170,196</u>	<u>(20,974)</u>	<u>2,213,077</u>	<u>2,299,976</u>	<u>86,899</u>	<u>2,473,594</u>
Net Subsidy	<u>(33,122)</u>	<u>(25,796)</u>	<u>(7,326)</u>	<u>(532,588)</u>	<u>(725,376)</u>	<u>192,788</u>	<u>(724,394)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	367	250	117	11,120	9,300	1,820	11,800
SALES & USER FEES	0	0	0	0	0	0	0
SALES - FOOD	98,118	109,136	(11,018)	1,001,930	1,332,481	(330,551)	1,441,617
SALES - BEVERAGE	65,850	53,789	12,061	630,802	669,768	(38,966)	723,557
Total Income	<u>164,335</u>	<u>163,175</u>	<u>1,160</u>	<u>1,643,852</u>	<u>2,011,549</u>	<u>(367,697)</u>	<u>2,176,974</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	32,405	41,108	8,703	288,201	501,319	213,118	542,427
70-5110 · COST OF SALES - BEVERAGE..	15,529	13,447	(2,082)	189,243	167,441	(21,802)	180,888
Total COGS	<u>47,933</u>	<u>54,555</u>	<u>6,622</u>	<u>477,444</u>	<u>668,760</u>	<u>191,316</u>	<u>723,315</u>
Gross Profit	<u>116,402</u>	<u>108,620</u>	<u>7,782</u>	<u>1,166,408</u>	<u>1,342,789</u>	<u>(176,381)</u>	<u>1,453,659</u>
Expense							
SALARIES & RELATED EXPENSES	87,041	91,298	4,256	1,016,831	1,104,816	87,985	1,188,590
OUTSIDE SERVICES	10,856	11,464	608	108,044	112,378	4,334	123,842
UTILITIES	8,993	11,708	2,715	126,431	83,762	(42,669)	92,294
REPAIRS & MAINTENANCE	6,313	2,875	(3,438)	37,051	31,625	(5,426)	34,500
SUPPLIES	11,853	8,240	(3,613)	94,229	104,659	10,430	113,416
GENERAL AND ADMINISTRATIVE	8,762	8,541	(221)	84,149	109,809	25,660	118,350
RENTAL EQUIPMENT	0	0	0	575	0	(575)	0
EVENTS	4,090	3,075	(1,015)	45,807	33,745	(12,062)	36,745
Total Expense	<u>137,909</u>	<u>137,201</u>	<u>(708)</u>	<u>1,513,115</u>	<u>1,580,794</u>	<u>67,679</u>	<u>1,707,737</u>
Net Subsidy	<u>(21,507)</u>	<u>(28,581)</u>	<u>7,074</u>	<u>(346,707)</u>	<u>(238,005)</u>	<u>(108,702)</u>	<u>(254,078)</u>

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	(202)	0	(202)	64,681	41,000	23,681	56,000
SALES & USER FEES	2,355	950	1,405	44,153	14,550	29,603	37,000
SALES - FOOD	20,588	21,472	(884)	203,839	294,316	(90,477)	337,288
SALES - BEVERAGE	956	3,865	(2,909)	29,209	52,978	(23,769)	60,712
Total Income	<u>23,697</u>	<u>26,287</u>	<u>(2,590)</u>	<u>341,882</u>	<u>402,844</u>	<u>(60,962)</u>	<u>491,000</u>
Cost of Goods Sold							
COST OF SALES - FOOD	7,179	6,442	(737)	63,842	88,298	24,456	101,186
COST OF SALES - BEVERAGE	360	966	606	7,424	13,244	5,820	15,178
Total COGS	<u>7,539</u>	<u>7,408</u>	<u>(131)</u>	<u>71,265</u>	<u>101,542</u>	<u>30,277</u>	<u>116,364</u>
Gross Profit	<u>16,158</u>	<u>18,879</u>	<u>(2,721)</u>	<u>270,617</u>	<u>301,302</u>	<u>(30,685)</u>	<u>374,635</u>
Expense							
SALARIES & RELATED EXPENSES	11,414	8,741	(2,673)	126,288	119,817	(6,471)	137,310
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	1,748	7,370	5,622	23,556	50,483	26,927	55,337
REPAIRS & MAINTENANCE	745	850	105	5,050	9,350	4,300	10,200
SUPPLIES	539	1,294	755	13,678	20,276	6,598	21,570
GENERAL AND ADMINISTRATIVE	399	760	361	2,176	10,419	8,243	11,940
RENTAL EQUIPMENT	0	0	0	0	1,000	1,000	1,200
EVENTS	109	0	(109)	54,769	41,000	(13,769)	56,000
Total Expense	<u>14,954</u>	<u>19,015</u>	<u>4,061</u>	<u>225,518</u>	<u>252,345</u>	<u>26,827</u>	<u>293,557</u>
Net Subsidy	<u>1,203</u>	<u>(136)</u>	<u>1,339</u>	<u>45,099</u>	<u>48,957</u>	<u>(3,858)</u>	<u>81,078</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 03/31/26

	<u>03/31/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 03/31/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	1,689	780	909	780
SALES & USER FEES	720	1,557	(837)	19,775	20,075	(300)	21,632
SALES - FOOD	145,603	99,039	46,564	1,489,809	1,304,117	185,692	1,403,156
SALES - BEVERAGE	68,312	65,256	3,056	718,781	739,882	(21,101)	805,138
Total Income	214,636	165,852	48,784	2,230,054	2,064,854	165,200	2,230,706
Cost of Sales							
COST OF SALES - FOOD	54,635	39,075	(15,560)	562,666	515,555	(47,111)	554,630
COST OF SALES - BEVERAGE	27,921	16,560	(11,361)	179,333	195,771	16,438	212,331
Total Cost of Sales	82,556	55,635	(26,921)	741,998	711,326	(30,672)	766,961
Gross Profit	132,079	110,217	21,862	1,488,056	1,353,528	134,528	1,463,745
Expense							
SALARIES & RELATED EXPENSES	115,416	103,402	(12,014)	1,294,128	1,274,468	(19,660)	1,377,819
OUTSIDE SERVICES	8,755	6,262	(2,493)	87,352	83,147	(4,205)	89,409
UTILITIES	7,636	6,525	(1,111)	89,380	77,075	(12,305)	83,600
REPAIRS & MAINTENANCE	924	1,550	626	19,287	17,050	(2,237)	18,600
SUPPLIES	9,637	10,795	1,158	117,291	118,301	1,010	129,132
GENERAL AND ADMINISTRATIVE	8,280	7,499	(781)	92,104	93,936	1,832	102,005
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	3,610	4,200	590	42,454	46,924	4,470	51,642
Total Expense	154,259	140,233	(14,026)	1,741,997	1,710,901	(31,095)	1,852,207
Net Sidsidy	(22,179)	(30,016)	7,837	(253,941)	(357,373)	103,432	(388,462)

**Canyon Lake Property Owners Association
For Month Ending March 31, 2026**

	DEPARTMENT	YTD 2026	YTD Budget 2026	(Decrease) Increase in Subsidy	%Var to Budget
11	Accounting	87,563	(214,266)	(301,829)	141%
12	Corporate	(3,749,234)	(3,762,367)	(13,134)	0%
13	Lake	(1,393,073)	(1,303,055)	90,018	-7%
19	Senior Center	(17,063)	(20,625)	(3,562)	17%
20	Operations	(2,581,233)	(2,592,588)	(11,355)	0%
22	Common Areas	(970,392)	(956,026)	14,366	-2%
23	Gault Field	(97,480)	(115,850)	(18,370)	16%
24	Tennis Courts	(50,314)	(49,958)	356	-1%
30	Member Services	(132,269)	(251,962)	(119,693)	48%
31	Planning and Compliance	(261,331)	942	262,274	27842%
40	Community Patrol	(2,401,666)	(2,697,182)	(295,516)	11%
50	Activities	(472,880)	(512,456)	(39,576)	8%
52	Equestrian Center	(89,018)	(104,422)	(15,404)	15%
53	Campground	(3,453)	133,805	137,258	103%
54	Pool	(265,488)	(362,258)	(96,770)	27%
60	Golf Course	(532,588)	(725,376)	(192,788)	27%
70	Lighthouse Restaurant	(346,707)	(238,005)	108,702	-46%
71	Meeting Rooms - Lodge	45,099	48,957	3,858	8%
80	Country Club	(253,941)	(357,373)	(103,432)	29%
	TOTAL	(13,485,466)	(14,077,241)	591,775	-4%