



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending May 31, 2025

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
May 31, 2025

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	8,420,785	549,561	77,737	17,084	9,065,167
INVESTMENTS - Net of Unrealized Gain	1,353,091	7,633,541	5,297,938	880,596	15,165,166
ASSESSMENTS AND FINES RECEIVABLE, net	-1,100,871	0	0	0	-1,100,871
INVENTORY	94,301	0	0	0	94,301
DUE TO/ FROM OTHER FUNDS	-1,618,707	1,421,331	306,998	-109,622	0
INTEREST RECEIVABLE	6,841	39,431	25,484	3,895	75,652
CAPITAL ASSETS, net of Deprec	13,886,270	0	0	0	13,886,270
PREPAID EXPENSES	448,960	0	0	0	448,960
OTHER ASSETS	188,071	0	372,183	0	560,254
Total Assets	<u>21,678,741</u>	<u>9,643,865</u>	<u>6,080,339</u>	<u>791,953</u>	<u>38,194,897</u>
LIABILITIES					
ACCOUNTS PAYABLE	435,137	0	0	0	435,137
ACCRUED PAYROLL LIABILITIES	687,194	0	0	0	687,194
PREPAID ASSESSMENTS/DEFERRED	2,150,520	0	0	0	2,150,520
OTHER ACCRUED LIABILITIES	483,576	0	0	0	483,576
REFUNDABLE MEMBER DEPOSITS	608,381	0	0	0	608,381
SALES TAX PAYABLE.	37,183	0	0	0	37,183
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>4,401,991</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,401,991</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	38,117	-22,732	35,227	-16,508	34,104
Net Change during	137,558	148,931	136,132	12,944	435,566
Total Fund Balances	<u>17,276,749</u>	<u>9,643,865</u>	<u>6,080,339</u>	<u>791,953</u>	<u>33,792,907</u>
Total liabilities and members' equity	<u>21,678,741</u>	<u>9,643,865</u>	<u>6,080,339</u>	<u>791,953</u>	<u>38,194,897</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 05/31/25

	<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	1,680,000	0	1,680,000	1,680,000	0	1,680,000	0
Net Fund Investment Activity	(190)	0	(190)	(190)	0	(190)	0
Operating Income							
ADMINISTRATIVE FEES	107,051	93,192	13,859	107,051	93,192	13,859	1,126,349
ARCHITECTURAL FEES	16,030	13,863	2,167	16,030	13,863	2,167	172,639
INTEREST INCOME	20,402	5,000	15,402	20,402	5,000	15,402	56,000
SALES & USER FEES	847,239	873,127	(25,888)	847,239	873,127	(25,888)	8,512,186
OTHER INCOME	26,978	70,206	(43,228)	26,978	70,206	(43,228)	899,025
Total Income	<u>1,017,700</u>	<u>1,055,388</u>	<u>(37,688)</u>	<u>1,017,700</u>	<u>1,055,388</u>	<u>(37,689)</u>	<u>10,766,199</u>
Direct Costs							
COST OF SALES	174,962	197,101	22,139	174,962	197,101	22,139	1,832,856
Total DIRECT COSTS	<u>174,962</u>	<u>197,101</u>	<u>22,139</u>	<u>174,962</u>	<u>197,101</u>	<u>22,139</u>	<u>1,832,856</u>
Gross Profit	<u>842,738</u>	<u>858,288</u>	<u>(15,550)</u>	<u>842,738</u>	<u>858,288</u>	<u>(15,550)</u>	<u>8,933,343</u>
Expense							
SALARIES & RELATED EXPENSES	780,119	839,421	59,302	780,119	839,421	59,302	9,239,726
OUTSIDE SERVICES	314,821	382,869	68,048	314,821	382,869	68,048	4,453,411
LAKE LEASE	150,030	150,030	(0)	150,030	150,030	(0)	1,835,460
UTILITIES	137,106	156,296	19,190	137,106	156,296	19,190	1,813,928
REPAIRS & MAINTENANCE	194,039	188,263	(5,776)	194,039	188,263	(5,776)	2,190,938
SUPPLIES	57,838	82,969	25,131	57,838	82,969	25,131	948,695
GENERAL AND ADMINISTRATIVE	111,495	150,048	38,553	111,495	150,048	38,553	910,912
RENTAL EQUIPMENT	1,600	600	(1,000)	1,600	600	(1,000)	9,150
PROPERTY TAX	0	3,667	3,667	0	3,667	3,667	44,000
EVENTS	121,137	125,766	4,629	121,137	125,766	4,629	455,504
INCOME TAX	0	0	0	0	0	0	74,230
INSURANCE	93,962	109,250	15,288	93,962	109,250	15,288	1,529,288
LEGAL FEES	39,208	33,639	(5,569)	39,208	33,639	(5,569)	403,668
UNCOLLECTIBLE ASSESSMENTS	27,083	27,083	0.33	27,083	27,083	0	325,000
Total Expense	<u>2,028,438</u>	<u>2,249,901</u>	<u>221,463</u>	<u>2,028,438</u>	<u>2,249,902</u>	<u>221,464</u>	<u>24,233,910</u>
Net Operating Subsidy	<u>(1,185,700)</u>	<u>(1,391,614)</u>	<u>205,914</u>	<u>(1,185,700)</u>	<u>(1,391,614)</u>	<u>205,914</u>	<u>(15,300,567)</u>
ERC Credit Refunds	<u>155,004</u>	<u>0.00</u>	<u>(155,004)</u>	<u>155,004</u>	<u>0.00</u>	<u>(155,004)</u>	<u>0.00</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	83,227	0.00	(83,227)	83,227	0.00	(83,227)	2,659,500
Road Repairs and Improvement Expenses	19,513	0.00	(19,513)	19,513	0.00	(19,513)	2,000,000
Capital Improvement Expenses	4,816	0.00	(4,816)	4,816	0.00	(4,816)	200,000
Total Reserve Fund Expenses	<u>107,556</u>	<u>0.00</u>	<u>(107,556)</u>	<u>107,556</u>	<u>0.00</u>	<u>(4,816)</u>	<u>4,859,500</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>386,554</u>	<u>(1,391,614)</u>	<u>1,778,168</u>	<u>386,554</u>	<u>(1,391,614)</u>	<u>1,778,169</u>	<u>(20,160,067)</u>
Gain/Loss on Sale of Asset	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciation Expense	<u>99,470</u>	<u>0.00</u>	<u>99,470</u>	<u>99,470</u>	<u>0.00</u>	<u>99,470</u>	<u>0.00</u>
Excess (deficiency) of revenues over expenses	<u>287,085</u>	<u>(1,391,614)</u>	<u>1,678,699</u>	<u>287,085</u>	<u>(1,391,614)</u>	<u>1,678,699</u>	<u>(20,160,067)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	(6,523)	0.00	(6,523)	(6,523)	0.00	(6,523)	0.00
Total Comprehensive Income	<u>280,562</u>	<u>(1,391,614)</u>	<u>1,672,176</u>	<u>435,566</u>	<u>(1,391,614)</u>	<u>1,827,180</u>	<u>(20,160,067)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	96,231	81,667	14,564	96,231	81,667	14,564	994,667
INTEREST INCOME	20,402	5,000	15,402	20,402	5,000	15,402	56,000
OTHER INCOME	665	0	665	665	0	665	0
Total Income	<u>117,298</u>	<u>86,667</u>	<u>30,631</u>	<u>117,298</u>	<u>86,667</u>	<u>30,631</u>	<u>1,050,667</u>
Expense							
SALARIES & RELATED EXPENSES	56,639	59,261	2,622	56,639	59,261	2,622	701,689
OUTSIDE SERVICES	10,767	16,440	5,673	10,767	16,440	5,673	220,380
UTILITIES	43	90	47	43	90	47	1,080
SUPPLIES	2,121	2,429	308	2,121	2,429	308	29,465
GENERAL AND ADMINISTRATIVE	46,874	55,919	9,045	46,874	55,919	9,045	261,365
LEGAL FEES	105	4,500	4,395	105	4,500	4,395	54,000
Total Expense	<u>116,549</u>	<u>138,639</u>	<u>22,090</u>	<u>116,549</u>	<u>138,639</u>	<u>22,090</u>	<u>1,267,979</u>
Net Subsidy	749	(51,973)	52,723	749	(51,973)	52,723	(217,312)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	2,780	(2,780)	0	2,780	(2,780)	33,360
Total Income	0	2,780	(2,780)	0	2,780	(2,780)	33,360
Expense							
SALARIES & RELATED EXPENSES	114,380	110,295	(4,084)	114,380	110,295	(4,084)	1,336,975
OUTSIDE SERVICES	20,743	11,950	(8,793)	20,743	11,950	(8,793)	179,075
UTILITIES	5,988	8,565	2,577	5,988	8,565	2,577	107,127
REPAIRS & MAINTENANCE	2,168	1,570	(598)	2,168	1,570	(598)	18,840
SUPPLIES	936	7,791	6,855	936	7,791	6,855	72,396
GENERAL AND ADMINISTRATIVE	31,019	50,490	19,471	31,019	50,490	19,471	228,687
PROPERTY TAX	0	0	0	0	0	0	44,000
INCOME TAX	0	0	0	0	0	0	74,230
INSURANCE	93,962	109,250	15,288	93,962	109,250	15,288	1,529,288
LEGAL FEES	39,103	28,000	(11,103)	39,103	28,000	(11,103)	336,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	27,083	27,083	0	27,083	27,083	0	325,000
Total Expense	335,381	354,995	19,614	335,381	354,995	19,614	4,251,618
Net Subsidy	(335,381)	(352,215)	16,834	(335,381)	(352,215)	16,834	(4,218,258)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	4,671	(4,671)	0	4,671	(4,671)	54,236
SALES & USER FEES	42,372	67,247	(24,875)	42,372	67,247	(24,875)	806,964
Total Income	42,372	71,918	(29,546)	42,372	71,918	(29,546)	861,200
Expense							
SALARIES & RELATED EXPENSES	25,269	35,993	10,725	25,269	35,993	10,725	376,014
OUTSIDE SERVICES	0	1,000	1,000	0	1,000	1,000	13,311
LAKE LEASE	150,030	150,030	(0)	150,030	150,030	(0)	1,835,460
REPAIRS & MAINTENANCE	659	1,575	916	659	1,575	916	18,900
SUPPLIES	7,891	2,172	(5,719)	7,891	2,172	(5,719)	33,905
GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	68
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	183,848	190,770	6,922	183,848	190,770	6,922	2,277,658
Net Subsidy	(141,476)	(118,852)	(22,624)	(141,476)	(118,852)	(22,624)	(1,416,458)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	414	500	86	414	500	86	6,000
UTILITIES	422	720	298	422	720	298	9,090
REPAIRS & MAINTENANCE	1,422	320	(1,102)	1,422	320	(1,102)	3,840
SUPPLIES	164	260	96	164	260	96	3,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>2,422</u>	<u>1,800</u>	<u>(622)</u>	<u>2,422</u>	<u>1,800</u>	<u>(622)</u>	<u>22,650</u>
Net Subsidy	(2,422)	(1,800)	(622)	(2,422)	(1,800)	(622)	(22,650)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	300	(300)	0	300	(300)	3,600
Total Income	0	300	(300)	0	300	(300)	3,600
Expense							
SALARIES & RELATED EXPENSES	183,203	188,877	5,673	183,203	188,877	5,673	2,283,461
OUTSIDE SERVICES	14,316	9,997	(4,319)	14,316	9,997	(4,319)	148,325
UTILITIES	2,243	2,770	527	2,243	2,770	527	30,390
REPAIRS & MAINTENANCE	11,453	15,883	4,430	11,453	15,883	4,430	192,060
SUPPLIES	6,620	10,174	3,554	6,620	10,174	3,554	117,698
GENERAL AND ADMINISTRATIVE	7,974	7,454	(520)	7,974	7,454	(520)	55,188
EVENTS	0	0	0	0	0	0	0
Total Expense	225,810	235,155	9,345	225,810	235,155	9,345	2,827,122
Net Subsidy	(225,810)	(234,855)	9,045	(225,810)	(234,855)	9,045	(2,823,522)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	2,655	820	1,835	2,655	820	1,835	12,025
Total Income	<u>2,655</u>	<u>820</u>	<u>1,835</u>	<u>2,655</u>	<u>820</u>	<u>1,835</u>	<u>12,025</u>
Expense							
OUTSIDE SERVICES	10,679	9,300	(1,379)	10,679	9,300	(1,379)	80,200
UTILITIES	22,266	27,000	4,734	22,266	27,000	4,734	353,100
REPAIRS & MAINTENANCE	63,743	51,017	(12,726)	63,743	51,017	(12,726)	561,216
SUPPLIES	2,669	4,150	1,481	2,669	4,150	1,481	44,400
GENERAL AND ADMISTRATIVE	0	0	0	0	0	0	0
Total Expense	<u>99,356</u>	<u>91,467</u>	<u>(7,889)</u>	<u>99,356</u>	<u>91,467</u>	<u>(7,889)</u>	<u>1,038,916</u>
Net Subsidy	<u>(96,701)</u>	<u>(90,647)</u>	<u>(6,054)</u>	<u>(96,701)</u>	<u>(90,647)</u>	<u>(6,054)</u>	<u>(1,026,891)</u>

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</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	0	0	0	0	0	0	0
UTILITIES	8,961	8,000	(961)	8,961	8,000	(961)	103,200
REPAIRS & MAINTENANCE	322	1,650	1,328	322	1,650	1,328	9,450
SUPPLIES	71	50	(21)	71	50	(21)	9,600
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>9,354</u>	<u>9,700</u>	<u>346</u>	<u>9,354</u>	<u>9,700</u>	<u>346</u>	<u>122,250</u>
Net Subsidy	(9,354)	(9,700)	346	(9,354)	(9,700)	346	(122,250)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</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	2,500	2,500	0	30,000
UTILITIES	1,556	1,300	(256)	1,556	1,300	(256)	20,700
REPAIRS & MAINTENANCE	284	225	(59)	284	225	(59)	3,000
SUPPLIES	21	28	7	21	28	7	711
RENTAL EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expense	<u>4,361</u>	<u>4,053</u>	<u>(308)</u>	<u>4,361</u>	<u>4,053</u>	<u>(308)</u>	<u>54,411</u>
Net Subsidy	(4,361)	(4,053)	(308)	(4,361)	(4,053)	(308)	(54,411)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	10,820	11,536	(716)	10,820	11,536	(716)	124,624
OTHER INCOME	835	104	731	835	104	731	312
SALES & USER FEES	8,599	15,203	(6,604)	8,599	15,203	(6,604)	145,640
Total Income	<u>20,254</u>	<u>26,843</u>	<u>(6,590)</u>	<u>20,254</u>	<u>26,843</u>	<u>(6,590)</u>	<u>270,576</u>
Expense							
SALARIES & RELATED EXPENSES	27,263	30,825	3,562	27,263	30,825	3,562	367,664
OUTSIDE SERVICES	334	2,675	2,341	334	2,675	2,341	46,995
UTILITIES	43	83	40	43	83	40	996
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	827	12,410	11,583	827	12,410	11,583	130,064
GENERAL AND ADMINISTRATIVE	105	114	9	105	114	9	4,958
EVENTS	0	0	0	0	0	0	207
Total Expense	<u>28,572</u>	<u>46,107</u>	<u>17,535</u>	<u>28,572</u>	<u>46,107</u>	<u>17,535</u>	<u>550,884</u>
Net Subsidy	<u>(8,318)</u>	<u>(19,263)</u>	<u>10,945</u>	<u>(8,318)</u>	<u>(19,263)</u>	<u>10,945</u>	<u>(280,308)</u>

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	0	0	0	0	0	0	7,058
ARCHITECTURAL FEES	16,030	13,863	2,167	16,030	13,863	2,167	172,639
OTHER INCOME	11,970	43,191	(31,221)	11,970	43,191	(31,221)	509,336
Total Income	<u>28,000</u>	<u>57,054</u>	<u>(29,054)</u>	<u>28,000</u>	<u>57,054</u>	<u>(29,054)</u>	<u>689,033</u>
Expense							
SALARIES & RELATED EXPENSES	48,097	52,614	4,517	48,097	52,614	4,517	621,812
OUTSIDE SERVICES	54	0	(54)	54	0	(54)	1,957
UTILITIES	213	207	(6)	213	207	(6)	2,484
REPAIRS & MAINTENANCE	85	518	433	85	518	433	2,072
SUPPLIES	1,362	1,899	537	1,362	1,899	537	21,405
GENERAL AND ADMINISTRATIVE	607	710	103	607	710	103	18,458
LEGAL FEES	0	1,139	1,139	0	1,139	1,139	13,668
Total Expense	<u>50,418</u>	<u>57,087</u>	<u>6,669</u>	<u>50,418</u>	<u>57,087</u>	<u>6,669</u>	<u>681,856</u>
Net Subsidy	<u>(22,418)</u>	<u>(33)</u>	<u>(22,385)</u>	<u>(22,418)</u>	<u>(33)</u>	<u>(22,385)</u>	<u>7,177</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	9,500	15,848	(6,348)	9,500	15,848	(6,348)	190,176
Total Income	9,500	15,848	(6,348)	9,500	15,848	(6,348)	190,176
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	202,517	268,162	65,645	202,517	268,162	65,645	3,073,736
UTILITIES	1,057	1,505	448	1,057	1,505	448	18,460
REPAIRS & MAINTENANCE	773	1,390	617	773	1,390	617	16,680
SUPPLIES	827	1,262	435	827	1,262	435	15,144
GENERAL AND ADMINISTRATIVE	0	200	200	0	200	200	2,899
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	205,174	272,519	67,345	205,174	272,519	67,345	3,126,919
Net Subsidy	(195,674)	(256,671)	60,997	(195,674)	(256,671)	60,997	(2,936,743)

Canyon Lake POA
50 - Recreation Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	657	1,531	(874)	657	1,531	(874)	18,491
SALES & USER FEES	13,600	15,285	(1,685)	13,600	15,285	(1,685)	24,861
Total Income	<u>14,257</u>	<u>16,816</u>	<u>(2,559)</u>	<u>14,257</u>	<u>16,816</u>	<u>(2,559)</u>	<u>43,352</u>
Expense							
SALARIES & RELATED EXPENSES	17,859	18,492	633	17,859	18,492	633	222,169
OUTSIDE SERVICES	644	2,066	1,422	644	2,066	1,422	20,392
UTILITIES	148	200	52	148	200	52	2,400
SUPPLIES	109	1,035	926	109	1,035	926	10,950
GENERAL AND ADMINISTRATIVE	649	1,845	1,196	649	1,845	1,196	7,946
EVENTS	105,830	118,210	12,380	105,830	118,210	12,380	310,910
Total Expense	<u>125,239</u>	<u>141,848</u>	<u>16,609</u>	<u>125,239</u>	<u>141,848</u>	<u>16,609</u>	<u>574,767</u>
Net Subsidy	<u>(110,982)</u>	<u>(125,032)</u>	<u>14,050</u>	<u>(110,982)</u>	<u>(125,032)</u>	<u>14,050</u>	<u>(531,415)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	165	600	(435)	165	600	(435)	7,200
SALES & USER FEES	28,480	29,205	(725)	28,480	29,205	(725)	349,170
Total Income	<u>28,645</u>	<u>29,805</u>	<u>(1,160)</u>	<u>28,645</u>	<u>29,805</u>	<u>(1,160)</u>	<u>356,370</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	7,897	9,795	1,898	7,897	9,795	1,898	117,540
Total COGS	<u>7,897</u>	<u>9,795</u>	<u>1,898</u>	<u>7,897</u>	<u>9,795</u>	<u>1,898</u>	<u>117,540</u>
Gross Profit	<u>20,747</u>	<u>20,010</u>	<u>737</u>	<u>20,747</u>	<u>20,010</u>	<u>737</u>	<u>238,830</u>
Expense							
SALARIES & RELATED EXPENSES	15,771	18,989	3,218	15,771	18,989	3,218	229,464
OUTSIDE SERVICES	1,790	3,970	2,180	1,790	3,970	2,180	47,640
UTILITIES	2,696	3,473	777	2,696	3,473	777	40,676
REPAIRS & MAINTENANCE	1,185	1,520	335	1,185	1,520	335	19,600
SUPPLIES	784	1,187	403	784	1,187	403	14,321
GENERAL AND ADMINISTRATIVE	0	0	0	0	0	0	94
RENTAL EQUIPMENT	0	0	0	0	0	0	3,850
Total Expense	<u>22,227</u>	<u>29,139</u>	<u>6,912</u>	<u>22,227</u>	<u>29,139</u>	<u>6,912</u>	<u>355,645</u>
Net Subsidy	<u>(1,479)</u>	<u>(9,129)</u>	<u>7,649</u>	<u>(1,479)</u>	<u>(9,129)</u>	<u>7,649</u>	<u>(116,815)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	161	256	(95)	161	256	(95)	3,150
SALES & USER FEES	47,025	67,706	(20,681)	47,025	67,706	(20,681)	563,200
Total Income	<u>47,186</u>	<u>67,962</u>	<u>(20,776)</u>	<u>47,186</u>	<u>67,962</u>	<u>(20,776)</u>	<u>566,350</u>
Cost of Goods Sold							
COST OF SALES - ICE.	0	608	608	0	608	608	4,082
COST OF SALES - GASOLINE.	5,993	14,399	8,406	5,993	14,399	8,406	99,496
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>5,993</u>	<u>15,007</u>	<u>9,014</u>	<u>5,993</u>	<u>15,007</u>	<u>9,014</u>	<u>103,578</u>
Gross Profit	<u>41,194</u>	<u>52,955</u>	<u>(11,761)</u>	<u>41,194</u>	<u>52,955</u>	<u>(11,761)</u>	<u>462,772</u>
Expense							
SALARIES & RELATED EXPENSES	10,284	10,226	(59)	10,284	10,226	(59)	124,291
OUTSIDE SERVICES	2,499	2,175	(324)	2,499	2,175	(324)	27,800
UTILITIES	7,556	7,671	116	7,556	7,671	116	103,691
REPAIRS & MAINTENANCE	5,519	1,300	(4,219)	5,519	1,300	(4,219)	23,090
SUPPLIES	694	1,025	331	694	1,025	331	11,330
GENERAL AND ADMINISTRATIVE	1,132	1,417	285	1,132	1,417	285	22,708
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>27,684</u>	<u>23,814</u>	<u>(3,870)</u>	<u>27,684</u>	<u>23,814</u>	<u>(3,870)</u>	<u>312,910</u>
Net Subsidy	<u>13,510</u>	<u>29,141</u>	<u>(15,631)</u>	<u>13,510</u>	<u>29,141</u>	<u>(15,631)</u>	<u>149,862</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	29	415	(387)	29	415	(387)	4,256
SALES & USER FEES	3,008	14,265	(11,257)	3,008	14,265	(11,257)	37,353
Total Income	<u>3,036</u>	<u>14,680</u>	<u>(11,644)</u>	<u>3,036</u>	<u>14,680</u>	<u>(11,644)</u>	<u>41,609</u>
Cost of Goods Sold							
COST OF SALES - FOOD	452	580	128	452	580	128	5,095
Total COGS	<u>452</u>	<u>580</u>	<u>128</u>	<u>452</u>	<u>580</u>	<u>128</u>	<u>5,095</u>
Gross Profit	<u>2,584</u>	<u>14,100</u>	<u>(11,516)</u>	<u>2,584</u>	<u>14,100</u>	<u>(11,516)</u>	<u>36,514</u>
Expense							
SALARIES & RELATED EXPENSES	20,777	34,223	13,446	20,777	34,223	13,446	272,469
OUTSIDE SERVICES	374	424	50	374	424	50	1,029
UTILITIES	7,847	8,050	203	7,847	8,050	203	81,800
REPAIRS & MAINTENANCE	(11)	1,095	1,106	(11)	1,095	1,106	12,740
SUPPLIES	4,048	5,204	1,156	4,048	5,204	1,156	66,118
GENERAL AND ADMINISTRATIVE	(2)	1,159	1,161	(2)	1,159	1,161	7,075
Total Expense	<u>33,034</u>	<u>50,155</u>	<u>17,121</u>	<u>33,034</u>	<u>50,155</u>	<u>17,121</u>	<u>441,231</u>
Net Subsidy	<u>(30,450)</u>	<u>(36,055)</u>	<u>5,605</u>	<u>(30,450)</u>	<u>(36,055)</u>	<u>5,605</u>	<u>(404,717)</u>

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</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	45,200	48,000	(2,800)	45,200	48,000	(2,800)	571,560
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	26,230	23,500	2,730	26,230	23,500	2,730	250,250
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	65,907	64,500	1,407	65,907	64,500	1,407	617,500
60-4470 · GREENS FEES - TWILIGHT	34,508	20,000	14,508	34,508	20,000	14,508	188,940
60-4480 · GREENS FEES - SUPER TWILIGHT	11,445	8,200	3,245	11,445	8,200	3,245	95,750
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,310	1,200	110	1,310	1,200	110	17,000
60-4500 · JUNIOR GREENS FEES	1,513	500	1,013	1,513	500	1,013	8,200
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>186,113</u>	<u>165,900</u>	<u>20,213</u>	<u>186,113</u>	<u>165,900</u>	<u>20,213</u>	<u>1,749,200</u>
Total Income	<u>186,113</u>	<u>165,900</u>	<u>20,213</u>	<u>186,113</u>	<u>165,900</u>	<u>20,213</u>	<u>1,749,200</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	28,792	28,610	(182)	28,792	28,610	(182)	343,320
UTILITIES	57,023	70,825	13,802	57,023	70,825	13,802	707,503
REPAIRS & MAINTENANCE	98,490	104,925	6,435	98,490	104,925	6,435	1,248,100
SUPPLIES	0	150	150	0	150	150	103,350
GENERAL AND ADMINISTRATIVE	6,284	10,071	3,787	6,284	10,071	3,787	71,321
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>190,588</u>	<u>214,581</u>	<u>23,993</u>	<u>190,588</u>	<u>214,581</u>	<u>23,993</u>	<u>2,473,594</u>
Net Subsidy	<u>(4,475)</u>	<u>(48,681)</u>	<u>44,206</u>	<u>(4,475)</u>	<u>(48,681)</u>	<u>44,206</u>	<u>(724,394)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,698	250	1,448	1,698	250	1,448	11,800
SALES & USER FEES	0	0	0	0	0	0	0
SALES - FOOD	143,712	153,379	(9,667)	143,712	153,379	(9,667)	1,441,617
SALES - BEVERAGE	92,920	73,328	19,592	92,920	73,328	19,592	723,557
Total Income	<u>238,330</u>	<u>226,957</u>	<u>11,373</u>	<u>238,330</u>	<u>226,957</u>	<u>11,373</u>	<u>2,176,974</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	38,024	58,129	20,105	38,024	58,129	20,105	542,427
70-5110 · COST OF SALES - BEVERAGE..	32,218	18,332	(13,886)	32,218	18,332	(13,886)	180,888
Total COGS	<u>70,242</u>	<u>76,461</u>	<u>6,219</u>	<u>70,242</u>	<u>76,461</u>	<u>6,219</u>	<u>723,315</u>
Gross Profit	<u>168,088</u>	<u>150,496</u>	<u>17,592</u>	<u>168,088</u>	<u>150,496</u>	<u>17,592</u>	<u>1,453,659</u>
Expense							
SALARIES & RELATED EXPENSES	117,295	124,589	7,295	117,295	124,589	7,295	1,188,590
OUTSIDE SERVICES	9,298	12,395	3,097	9,298	12,395	3,097	123,842
UTILITIES	10,263	6,342	(3,921)	10,263	6,342	(3,921)	92,294
REPAIRS & MAINTENANCE	4,114	2,875	(1,239)	4,114	2,875	(1,239)	34,500
SUPPLIES	11,177	16,333	5,156	11,177	16,333	5,156	113,416
GENERAL AND ADMINISTRATIVE	9,439	10,965	1,526	9,439	10,965	1,526	118,350
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	12,299	3,150	(9,149)	12,299	3,150	(9,149)	36,745
Total Expense	<u>173,883</u>	<u>176,649</u>	<u>2,766</u>	<u>173,883</u>	<u>176,649</u>	<u>2,766</u>	<u>1,707,737</u>
Net Subsidy	<u>(5,795)</u>	<u>(26,153)</u>	<u>20,359</u>	<u>(5,795)</u>	<u>(26,153)</u>	<u>20,359</u>	<u>(254,078)</u>

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,298	0	1,298	1,298	0	1,298	56,000
SALES & USER FEES	3,870	950	2,920	3,870	950	2,920	37,000
SALES - FOOD	21,196	29,770	(8,574)	21,196	29,770	(8,574)	337,288
SALES - BEVERAGE	2,593	5,359	(2,766)	2,593	5,359	(2,766)	60,713
Total Income	<u>28,957</u>	<u>36,079</u>	<u>(7,122)</u>	<u>28,957</u>	<u>36,079</u>	<u>(7,122)</u>	<u>491,001</u>
Cost of Goods Sold							
COST OF SALES - FOOD	6,631	8,931	2,300	6,631	8,931	2,300	101,190
COST OF SALES - BEVERAGE	648	1,340	691	648	1,340	691	15,178
Total COGS	<u>7,279</u>	<u>10,271</u>	<u>2,992</u>	<u>7,279</u>	<u>10,271</u>	<u>2,992</u>	<u>116,368</u>
Gross Profit	<u>21,678</u>	<u>25,808</u>	<u>(4,131)</u>	<u>21,678</u>	<u>25,808</u>	<u>(4,131)</u>	<u>374,633</u>
Expense							
SALARIES & RELATED EXPENSES	13,892	12,120	(1,772)	13,892	12,120	(1,772)	137,311
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	2,134	3,470	1,336	2,134	3,470	1,336	55,337
REPAIRS & MAINTENANCE	100	850	750	100	850	750	10,200
SUPPLIES	954	2,218	1,264	954	2,218	1,264	21,570
GENERAL AND ADMINISTRATIVE	0	1,054	1,054	0	1,054	1,054	11,940
RENTAL EQUIPMENT	0	0	0	0	0	0	1,200
EVENTS	0	0	0	0	0	0	56,000
Total Expense	<u>17,081</u>	<u>19,712</u>	<u>2,631</u>	<u>17,081</u>	<u>19,712</u>	<u>2,631</u>	<u>293,558</u>
Net Subsidy	<u>4,596</u>	<u>6,097</u>	<u>(1,501)</u>	<u>4,596</u>	<u>6,097</u>	<u>(1,501)</u>	<u>81,078</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 05/31/25

	<u>05/31/25</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 05/31/25</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	260	(260)	0	260	(260)	780
SALES & USER FEES	1,600	3,114	(1,514)	1,600	3,114	(1,514)	21,632
SALES - FOOD	168,135	154,922	13,213	168,135	154,922	13,213	1,403,156
SALES - BEVERAGE	81,361	76,674	4,687	81,361	76,674	4,687	805,138
Total Income	<u>251,096</u>	<u>234,970</u>	<u>16,126</u>	<u>251,096</u>	<u>234,970</u>	<u>16,126</u>	<u>2,230,706</u>
Cost of Sales							
COST OF SALES - FOOD	64,683	61,182	(3,501)	64,683	61,182	(3,501)	554,630
COST OF SALES - BEVERAGE	18,416	23,805	5,389	18,416	23,805	5,389	212,331
Total Cost of Sales	<u>83,099</u>	<u>84,987</u>	<u>1,888</u>	<u>83,099</u>	<u>84,987</u>	<u>1,888</u>	<u>766,961</u>
Gross Profit	<u>167,997</u>	<u>149,983</u>	<u>18,014</u>	<u>167,997</u>	<u>149,983</u>	<u>18,014</u>	<u>1,463,745</u>
Expense							
SALARIES & RELATED EXPENSES	129,391	142,919	13,528	129,391	142,919	13,528	1,377,819
OUTSIDE SERVICES	9,100	10,705	1,605	9,100	10,705	1,605	89,409
UTILITIES	6,646	6,025	(621)	6,646	6,025	(621)	83,600
REPAIRS & MAINTENANCE	3,733	1,550	(2,183)	3,733	1,550	(2,183)	18,600
SUPPLIES	16,562	13,192	(3,370)	16,562	13,192	(3,370)	129,132
GENERAL AND ADMINISTRATIVE	9,014	9,572	558	9,014	9,572	558	102,005
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	3,008	4,406	1,398	3,008	4,406	1,398	51,642
Total Expense	<u>177,454</u>	<u>188,369</u>	<u>10,914</u>	<u>177,454</u>	<u>188,369</u>	<u>10,914</u>	<u>1,852,207</u>
Net Sidsidy	<u>(9,458)</u>	<u>(38,386)</u>	<u>28,928</u>	<u>(9,458)</u>	<u>(38,386)</u>	<u>28,928</u>	<u>(388,462)</u>