



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For the Month Ending February 28, 2026

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
February 28, 2026

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	4,316,914	22,407	62,193	11,692	4,413,207
INVESTMENTS - Net of Unrealized Gain	1,384,733	9,739,406	5,597,699	928,915	17,650,753
ASSESSMENTS AND FINES RECEIVABLE, net	499,601	0	0	0	499,601
INVENTORY	85,297	0	0	0	85,297
DUE TO/ FROM OTHER FUNDS	1,465,243	379,685	-1,766,355	-78,574	0
INTEREST RECEIVABLE	7,871	91,159	24,542	7,194	130,766
CAPITAL ASSETS, net of Deprec	12,991,043	0	0	0	12,991,043
PREPAID EXPENSES	698,598	0	0	0	698,598
OTHER ASSETS	222,780	0	302,023	0	524,803
Total Assets	<u>21,672,082</u>	<u>10,232,657</u>	<u>4,220,101</u>	<u>869,227</u>	<u>36,994,067</u>
LIABILITIES					
ACCOUNTS PAYABLE	723,801	0	0	0	723,801
ACCRUED PAYROLL LIABILITIES	433,878	0	0	0	433,878
PREPAID ASSESSMENTS/DEFERRED	534,075	0	0	0	534,075
OTHER ACCRUED LIABILITIES	680,014	0	0	0	680,014
REFUNDABLE MEMBER DEPOSITS	591,676	0	0	0	591,676
SALES TAX PAYABLE.	24,818	0	0	0	24,818
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>2,988,261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,988,261</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	67,966	195,559	95,652	16,133	375,311
Net Change during	1,514,780	519,433	-1,784,530	57,576	307,260
Total Fund Balances	<u>18,683,821</u>	<u>10,232,657</u>	<u>4,220,101</u>	<u>869,227</u>	<u>34,005,806</u>
Total liabilities and members' equity	<u>21,672,082</u>	<u>10,232,657</u>	<u>4,220,101</u>	<u>869,227</u>	<u>36,994,067</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 02/28/26

	<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)	16,800,000	16,800,055	(55)	20,160,066
Net Fund Investment Activity	40,952	0	40,952	393,356	0	393,356	0
Operating Income							
ADMINISTRATIVE FEES	111,174	92,624	18,550	1,102,800	937,485	165,315	1,126,349
ARCHITECTURAL FEES	20,700	13,863	6,837	115,749	138,630	(22,881)	172,639
INTEREST INCOME	10,184	4,000	6,184	228,492	48,000	180,492	56,000
SALES & USER FEES	561,410	594,218	(32,808)	6,603,020	7,137,293	(534,273)	8,512,186
OTHER INCOME	223,742	84,775	138,967	796,489	732,008	64,481	899,025
Total Income	<u>927,210</u>	<u>789,480</u>	<u>137,729</u>	<u>8,846,551</u>	<u>8,993,416</u>	<u>(146,865)</u>	<u>10,766,199</u>
Direct Costs							
COST OF SALES	118,841	118,887	46	1,308,316	1,558,507	250,191	1,832,856
Total DIRECT COSTS	<u>118,841</u>	<u>118,887</u>	<u>46</u>	<u>1,308,316</u>	<u>1,558,507</u>	<u>250,191</u>	<u>1,832,856</u>
Gross Profit	808,369	670,593	137,775	7,538,235	7,434,909	103,326	8,933,343
Expense							
SALARIES & RELATED EXPENSES	682,212	691,617	9,405	7,397,233	7,712,822	315,589	9,239,726
OUTSIDE SERVICES	369,486	355,569	(13,917)	3,745,853	3,719,123	(26,730)	4,453,411
LAKE LEASE	155,282	154,080	(1,202)	1,531,811	1,527,300	(4,511)	1,835,460
UTILITIES	83,689	110,484	26,795	1,390,003	1,586,867	196,864	1,813,928
REPAIRS & MAINTENANCE	200,277	178,348	(21,929)	1,927,016	1,832,245	(94,771)	2,190,938
SUPPLIES	52,146	60,532	8,386	725,474	806,307	80,833	948,695
GENERAL AND ADMINISTRATIVE	49,318	52,331	3,013	732,106	802,632	70,526	910,912
RENTAL EQUIPMENT	0	600	600	6,598	5,750	(848)	9,150
PROPERTY TAX	0	3,667	3,667	38,673	36,670	(2,003)	44,000
EVENTS	42,161	29,775	(12,386)	417,038	418,511	1,473	455,504
INCOME TAX	0	0	0	0	0	0	74,230
INSURANCE	99,967	136,536	36,569	1,076,702	1,256,216	179,514	1,529,288
LEGAL FEES	53,361	33,639	(19,722)	301,967	336,390	34,423	403,668
UNCOLLECTIBLE ASSESSMENTS	27,083	27,083	0	646,942	270,830	(376,112)	325,000
Total Expense	<u>1,814,981</u>	<u>1,834,262</u>	<u>19,280</u>	<u>19,937,415</u>	<u>20,311,663</u>	<u>374,248</u>	<u>24,233,910</u>
Net Operating Subsidy	(1,006,613)	(1,163,668)	157,056	(12,399,180)	(12,876,754)	477,574	(15,300,567)
ERC Credit Refunds	1,558,506	-	-	2,164,690	-	2,164,690	-
Reserve Fund Expense							
Major Repairs and Replacements Expenses	241,827	221,625	(20,202)	1,919,498	2,216,250	296,752	2,659,500
Road Repairs and Improvement Expenses	59,147	166,667	107,520	3,663,026	1,666,667	(1,996,359)	2,000,000
Capital Improvement Expenses	0	16,667	16,667	123,767	166,667	42,899	200,000
Total Reserve Fund Expenses	<u>300,974</u>	<u>404,958</u>	<u>103,985</u>	<u>5,706,291</u>	<u>4,049,583</u>	<u>(1,656,707)</u>	<u>4,859,500</u>
Excess (deficiency) of revenues over expenses before depreciation	413,365	111,379	301,986	(912,115)	(126,282)	(785,833)	0
Gain/Loss on Sale of Asset	0	0	0	0	0	0	0
Depreciation Expense	99,470	0	99,470	994,696	0	994,696	0
Excess (deficiency) of revenues over expenses	313,896	111,379	202,517	(1,906,811)	(126,282)	(1,780,529)	0
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	(6)	0	(6)	49,380	0	49,380	0
Total Comprehensive Income	<u>1,872,396</u>	<u>111,379</u>	<u>1,761,017</u>	<u>307,260</u>	<u>(126,282)</u>	<u>433,542</u>	<u>0</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	101,764	83,000	18,764	965,519	828,667	136,852	994,667
INTEREST INCOME	10,184	4,000	6,184	228,492	48,000	180,492	56,000
OTHER INCOME	1,916	0	1,916	37,691	0	37,691	0
Total Income	<u>113,865</u>	<u>87,000</u>	<u>26,865</u>	<u>1,231,703</u>	<u>876,667</u>	<u>355,035</u>	<u>1,050,667</u>
Expense							
SALARIES & RELATED EXPENSES	63,146	55,060	(8,086)	613,574	584,893	(28,682)	701,689
OUTSIDE SERVICES	14,692	16,440	1,748	158,145	187,500	29,355	220,380
UTILITIES	43	90	47	529	900	371	1,080
SUPPLIES	1,783	2,513	730	24,754	24,439	(315)	29,465
GENERAL AND ADMINISTRATIVE	12,854	8,968	(3,886)	287,741	242,779	(44,962)	261,365
LEGAL FEES	29,488	4,500	(24,988)	54,764	45,000	(9,764)	54,000
Total Expense	<u>122,006</u>	<u>87,571</u>	<u>(34,435)</u>	<u>1,139,507</u>	<u>1,085,511</u>	<u>(53,997)</u>	<u>1,267,979</u>
Net Subsidy	(8,141)	(571)	(7,570)	92,195	(208,843)	301,039	(217,312)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,768	2,780	(12)	24,693	27,800	(3,107)	33,360
Total Income	<u>2,768</u>	<u>2,780</u>	<u>(12)</u>	<u>24,693</u>	<u>27,800</u>	<u>(3,107)</u>	<u>33,360</u>
Expense							
SALARIES & RELATED EXPENSES	107,803	102,313	(5,490)	1,081,085	1,090,493	9,408	1,336,975
OUTSIDE SERVICES	13,877	11,950	(1,927)	116,224	138,375	22,151	179,075
UTILITIES	5,644	8,565	2,921	63,155	89,997	26,842	107,127
REPAIRS & MAINTENANCE	2,040	1,570	(470)	10,792	15,700	4,908	18,840
SUPPLIES	4,096	4,356	260	42,886	53,795	10,909	72,396
GENERAL AND ADMINISTRATIVE	27,014	11,975	(15,039)	151,591	204,998	53,407	228,687
PROPERTY TAX	0	0	0	38,673	44,000	5,327	44,000
INCOME TAX	0	0	0	0	0	0	74,230
INSURANCE	99,967	136,536	36,569	1,076,702	1,256,216	179,514	1,529,288
LEGAL FEES	21,655	28,000	6,345	236,184	280,000	43,816	336,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	27,083	27,083	0	646,942	270,833	(376,109)	325,000
Total Expense	<u>309,179</u>	<u>332,349</u>	<u>23,169</u>	<u>3,464,233</u>	<u>3,444,407</u>	<u>(19,826)</u>	<u>4,251,618</u>
Net Subsidy	(306,411)	(329,569)	23,158	(3,439,540)	(3,416,607)	(22,933)	(4,218,258)

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	500	3,737	(3,237)	20,950	45,361	(24,411)	54,236
SALES & USER FEES	59,706	67,247	(7,541)	552,847	672,470	(119,623)	806,964
Total Income	60,206	70,984	(10,778)	573,797	717,831	(144,034)	861,200
Expense							
SALARIES & RELATED EXPENSES	26,639	27,712	1,073	278,842	319,771	40,929	376,014
OUTSIDE SERVICES	0	311	311	11,917	13,311	1,394	13,311
LAKE LEASE	155,282	154,080	(1,202)	1,531,811	1,527,300	(4,511)	1,835,460
REPAIRS & MAINTENANCE	906	1,575	669	14,646	15,750	1,104	18,900
SUPPLIES	2,025	1,925	(100)	22,238	29,980	7,742	33,905
GENERAL AND ADMINISTRATIVE	41	0	(41)	304	68	(236)	68
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	184,893	185,603	710	1,859,759	1,906,180	46,421	2,277,658
Net Subsidy	(124,687)	(114,619)	(10,068)	(1,285,962)	(1,188,349)	(97,613)	(1,416,458)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	355	500	145	3,601	5,000	1,399	6,000
UTILITIES	481	720	239	5,608	7,425	1,817	9,090
REPAIRS & MAINTENANCE	15	320	305	4,632	3,200	(1,432)	3,840
SUPPLIES	406	260	(146)	2,053	3,200	1,147	3,720
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>1,257</u>	<u>1,800</u>	<u>543</u>	<u>15,893</u>	<u>18,825</u>	<u>2,932</u>	<u>22,650</u>
Net Subsidy	(1,257)	(1,800)	543	(15,893)	(18,825)	2,932	(22,650)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	50	300	(250)	9,907	3,000	6,907	3,600
Total Income	<u>50</u>	<u>300</u>	<u>(250)</u>	<u>9,907</u>	<u>3,000</u>	<u>6,907</u>	<u>3,600</u>
Expense							
SALARIES & RELATED EXPENSES	179,053	183,371	4,318	1,832,895	1,899,560	66,665	2,283,461
OUTSIDE SERVICES	13,581	12,423	(1,158)	149,832	123,826	(26,006)	148,325
UTILITIES	1,458	1,770	312	23,525	26,250	2,725	30,390
REPAIRS & MAINTENANCE	27,086	16,083	(11,003)	191,783	160,090	(31,693)	192,060
SUPPLIES	8,852	9,539	687	87,833	98,220	10,387	117,698
GENERAL AND ADMINISTRATIVE	(11,681)	4,574	16,255	45,904	47,259	1,355	55,188
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>218,348</u>	<u>227,760</u>	<u>9,412</u>	<u>2,331,772</u>	<u>2,355,205</u>	<u>23,433</u>	<u>2,827,122</u>
Net Subsidy	<u>(218,298)</u>	<u>(227,460)</u>	<u>9,162</u>	<u>(2,321,866)</u>	<u>(2,352,205)</u>	<u>30,340</u>	<u>(2,823,522)</u>

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	1,075	800	275	10,545	9,755	790	12,025
Total Income	<u>1,075</u>	<u>800</u>	<u>275</u>	<u>10,545</u>	<u>9,755</u>	<u>790</u>	<u>12,025</u>
Expense							
OUTSIDE SERVICES	6,684	6,000	(684)	82,652	68,200	(14,452)	80,200
UTILITIES	15,101	20,200	5,099	266,007	317,900	51,893	353,100
REPAIRS & MAINTENANCE	46,042	44,085	(1,957)	518,901	473,646	(45,255)	561,216
SUPPLIES	6,833	4,150	(2,683)	33,821	37,300	3,479	44,400
GENERAL AND ADMISTRATIVE	0	0	0	37	0	(37)	0
Total Expense	<u>74,660</u>	<u>74,435</u>	<u>(225)</u>	<u>901,419</u>	<u>897,046</u>	<u>(4,373)</u>	<u>1,038,916</u>
Net Subsidy	<u>(73,585)</u>	<u>(73,635)</u>	<u>50</u>	<u>(890,874)</u>	<u>(887,291)</u>	<u>(3,583)</u>	<u>(1,026,891)</u>

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</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	4,486	7,000	2,514	76,777	90,500	13,723	103,200
REPAIRS & MAINTENANCE	1,292	650	(642)	8,631	8,200	(431)	9,450
SUPPLIES	174	50	(124)	9,172	9,500	328	9,600
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>5,952</u>	<u>7,700</u>	<u>1,748</u>	<u>94,580</u>	<u>108,200</u>	<u>13,620</u>	<u>122,250</u>
Net Subsidy	(5,952)	(7,700)	1,748	(89,885)	(108,200)	18,315	(122,250)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</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	25,000	25,000	0	30,000
UTILITIES	1,509	1,700	191	16,387	17,300	913	20,700
REPAIRS & MAINTENANCE	875	225	(650)	1,720	2,550	830	3,000
SUPPLIES	110	28	(82)	1,525	655	(870)	711
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>4,994</u>	<u>4,453</u>	<u>(541)</u>	<u>44,632</u>	<u>45,505</u>	<u>873</u>	<u>54,411</u>
Net Subsidy	(4,994)	(4,453)	(541)	(44,632)	(45,505)	873	(54,411)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	9,410	9,623	(213)	132,225	101,765	30,460	124,624
OTHER INCOME	380	0	380	5,895	312	5,583	312
SALES & USER FEES	14,188	12,266	1,922	152,089	121,187	30,902	145,640
Total Income	<u>23,978</u>	<u>21,889</u>	<u>2,089</u>	<u>290,209</u>	<u>223,264</u>	<u>66,944</u>	<u>270,576</u>
Expense							
SALARIES & RELATED EXPENSES	25,606	29,567	3,961	240,225	306,301	66,076	367,664
OUTSIDE SERVICES	2,005	2,675	670	21,109	38,344	17,235	46,995
UTILITIES	43	83	40	429	830	401	996
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	839	1,688	849	127,294	107,595	(19,699)	130,064
GENERAL AND ADMINISTRATIVE	104	1,356	1,252	4,206	4,730	524	4,958
EVENTS	0	0	0	182	207	25	207
Total Expense	<u>28,596</u>	<u>35,369</u>	<u>6,773</u>	<u>393,446</u>	<u>458,007</u>	<u>64,561</u>	<u>550,884</u>
Net Subsidy	(4,618)	(13,479)	8,860	(103,237)	(234,743)	131,505	(280,308)

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</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	20,700	13,863	6,837	115,749	138,630	(22,881)	172,639
OTHER INCOME	20,315	43,316	(23,001)	173,149	421,455	(248,306)	509,336
Total Income	<u>41,015</u>	<u>57,179</u>	<u>(16,164)</u>	<u>293,954</u>	<u>567,143</u>	<u>(273,189)</u>	<u>689,033</u>
Expense							
SALARIES & RELATED EXPENSES	49,824	49,911	87	497,883	518,368	20,486	621,812
OUTSIDE SERVICES	0	840	840	79	1,957	1,878	1,957
UTILITIES	219	207	(12)	2,166	2,070	(96)	2,484
REPAIRS & MAINTENANCE	100	0	(100)	1,965	1,554	(411)	2,072
SUPPLIES	1,397	1,780	383	15,528	17,534	2,006	21,405
GENERAL AND ADMINISTRATIVE	877	928	51	11,312	15,753	4,441	18,458
LEGAL FEES	2,218	1,139	(1,079)	11,019	11,390	371	13,668
Total Expense	<u>54,634</u>	<u>54,805</u>	<u>171</u>	<u>539,950</u>	<u>568,626</u>	<u>28,676</u>	<u>681,856</u>
Net Subsidy	<u>(13,619)</u>	<u>2,374</u>	<u>(15,993)</u>	<u>(245,997)</u>	<u>(1,483)</u>	<u>(244,513)</u>	<u>7,177</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	159,875	15,848	144,027	422,207	158,480	263,727	190,176
Total Income	<u>159,875</u>	<u>15,848</u>	<u>144,027</u>	<u>422,207</u>	<u>158,480</u>	<u>263,727</u>	<u>190,176</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	258,124	250,652	(7,472)	2,640,232	2,573,232	(67,000)	3,073,736
UTILITIES	1,773	1,505	(268)	16,346	15,450	(896)	18,460
REPAIRS & MAINTENANCE	481	1,390	909	6,138	13,900	7,762	16,680
SUPPLIES	1,259	1,262	3	17,255	12,620	(4,635)	15,144
GENERAL AND ADMINISTRATIVE	172	200	28	2,435	2,499	64	2,899
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	<u>261,808</u>	<u>255,009</u>	<u>(6,799)</u>	<u>2,682,406</u>	<u>2,617,701</u>	<u>(64,705)</u>	<u>3,126,919</u>
Net Subsidy	(101,933)	(239,161)	137,228	(2,260,199)	(2,459,221)	199,022	(2,936,743)

Canyon Lake POA
50 - Recreation Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,422	1,162	260	18,566	14,521	4,045	18,491
SALES & USER FEES	0	0	0	13,600	24,861	(11,261)	24,861
Total Income	<u>1,422</u>	<u>1,162</u>	<u>260</u>	<u>32,166</u>	<u>39,382</u>	<u>(7,216)</u>	<u>43,352</u>
Expense							
SALARIES & RELATED EXPENSES	19,115	17,620	(1,494)	191,935	185,350	(6,585)	222,169
OUTSIDE SERVICES	1,534	1,466	(68)	10,677	16,860	6,183	20,392
UTILITIES	149	200	51	1,718	2,000	282	2,400
SUPPLIES	1	825	824	1,740	9,090	7,350	10,950
GENERAL AND ADMINISTRATIVE	748	347	(401)	5,839	7,144	1,305	7,946
EVENTS	6,464	9,500	3,036	281,635	303,910	22,275	310,910
Total Expense	<u>28,011</u>	<u>29,958</u>	<u>1,947</u>	<u>493,545</u>	<u>524,354</u>	<u>30,809</u>	<u>574,767</u>
Net Subsidy	<u>(26,589)</u>	<u>(28,796)</u>	<u>2,207</u>	<u>(461,379)</u>	<u>(484,972)</u>	<u>23,593</u>	<u>(531,415)</u>

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	471	600	(129)	3,835	6,000	(2,165)	7,200
SALES & USER FEES	26,134	29,205	(3,071)	269,006	290,760	(21,754)	349,170
Total Income	<u>26,605</u>	<u>29,805</u>	<u>(3,200)</u>	<u>272,841</u>	<u>296,760</u>	<u>(23,919)</u>	<u>356,370</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	8,490	9,795	1,305	82,307	97,950	15,643	117,540
Total COGS	<u>8,490</u>	<u>9,795</u>	<u>1,305</u>	<u>82,307</u>	<u>97,950</u>	<u>15,643</u>	<u>117,540</u>
Gross Profit	<u>18,114</u>	<u>20,010</u>	<u>(1,896)</u>	<u>190,534</u>	<u>198,810</u>	<u>(8,276)</u>	<u>238,830</u>
Expense							
SALARIES & RELATED EXPENSES	14,627	18,669	4,042	174,605	190,688	16,083	229,464
OUTSIDE SERVICES	1,808	3,970	2,162	25,292	39,700	14,408	47,640
UTILITIES	2,283	2,473	190	35,035	34,730	(305)	40,676
REPAIRS & MAINTENANCE	3,499	915	(2,584)	18,087	13,365	(4,722)	19,600
SUPPLIES	1,196	1,032	(164)	11,014	11,221	207	14,321
GENERAL AND ADMINISTRATIVE	0	0	0	693	94	(599)	94
RENTAL EQUIPMENT	0	100	100	0	1,050	1,050	3,850
Total Expense	<u>23,413</u>	<u>27,159</u>	<u>3,746</u>	<u>264,725</u>	<u>290,848</u>	<u>26,123</u>	<u>355,645</u>
Net Subsidy	<u>(5,298)</u>	<u>(7,149)</u>	<u>1,851</u>	<u>(74,192)</u>	<u>(92,038)</u>	<u>17,846</u>	<u>(116,815)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	311	256	55	1,999	2,599	(600)	3,150
SALES & USER FEES	16,684	29,066	(12,382)	307,037	486,008	(178,971)	563,200
Total Income	<u>16,995</u>	<u>29,322</u>	<u>(12,327)</u>	<u>309,036</u>	<u>488,607</u>	<u>(179,571)</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.	2,549	1,879	(670)	66,069	88,966	22,897	99,496
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>2,549</u>	<u>1,879</u>	<u>(670)</u>	<u>69,336</u>	<u>93,048</u>	<u>23,712</u>	<u>103,578</u>
Gross Profit	<u>14,446</u>	<u>27,443</u>	<u>(12,997)</u>	<u>239,701</u>	<u>395,559</u>	<u>(155,858)</u>	<u>462,772</u>
Expense							
SALARIES & RELATED EXPENSES	9,313	10,280	967	93,496	103,374	9,878	124,291
OUTSIDE SERVICES	3,664	2,475	(1,189)	26,242	23,000	(3,242)	27,800
UTILITIES	4,494	4,563	69	77,638	92,969	15,331	103,691
REPAIRS & MAINTENANCE	1,022	1,190	168	20,825	20,490	(335)	23,090
SUPPLIES	1,174	995	(179)	9,407	9,565	158	11,330
GENERAL AND ADMINISTRATIVE	866	3,235	2,369	15,506	20,224	4,718	22,708
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>20,532</u>	<u>22,738</u>	<u>2,206</u>	<u>243,114</u>	<u>269,622</u>	<u>26,508</u>	<u>312,910</u>
Net Subsidy	<u>(6,086)</u>	<u>4,705</u>	<u>(10,791)</u>	<u>(3,413)</u>	<u>125,937</u>	<u>(129,350)</u>	<u>149,862</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	0	0	273	3,426	(3,154)	4,256
SALES & USER FEES	0	0	0	34,965	35,277	(312)	37,353
Total Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,237</u>	<u>38,703</u>	<u>(3,466)</u>	<u>41,609</u>
Cost of Goods Sold							
COST OF SALES - FOOD	0	0	0	3,994	3,480	(514)	5,095
Total COGS	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,994</u>	<u>3,480</u>	<u>(514)</u>	<u>5,095</u>
Gross Profit	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,244</u>	<u>35,223</u>	<u>(3,979)</u>	<u>36,514</u>
Expense							
SALARIES & RELATED EXPENSES	928	7,889	6,961	169,317	218,366	49,049	272,469
OUTSIDE SERVICES	55	55	0	3,000	919	(2,081)	1,029
UTILITIES	2,645	6,850	4,205	59,725	62,900	3,175	81,800
REPAIRS & MAINTENANCE	1,153	1,045	(108)	9,119	10,650	1,531	12,740
SUPPLIES	2,308	5,734	3,426	30,096	54,600	24,504	66,118
GENERAL AND ADMINISTRATIVE	0	0	0	1,760	4,475	2,715	7,075
Total Expense	<u>7,089</u>	<u>21,573</u>	<u>14,484</u>	<u>273,017</u>	<u>351,910</u>	<u>78,894</u>	<u>441,231</u>
Net Subsidy	<u>(7,089)</u>	<u>(21,573)</u>	<u>14,484</u>	<u>(241,773)</u>	<u>(316,687)</u>	<u>74,914</u>	<u>(404,717)</u>

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</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	50,700	45,000	5,700	481,511	469,560	11,951	571,560
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	12,214	20,500	(8,286)	179,264	209,750	(30,486)	250,250
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	47,947	43,000	4,947	561,846	512,500	49,346	617,500
60-4470 · GREENS FEES - TWILIGHT	17,165	17,000	165	173,926	143,940	29,986	188,940
60-4480 · GREENS FEES - SUPER TWILIGHT	9,868	5,860	4,008	96,950	73,750	23,200	95,750
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	908	1,600	(692)	11,992	13,500	(1,508)	17,000
60-4500 · JUNIOR GREENS FEES	1,789	200	1,589	12,872	7,200	5,672	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>140,592</u>	<u>133,160</u>	<u>7,432</u>	<u>1,522,441</u>	<u>1,430,200</u>	<u>92,241</u>	<u>1,749,200</u>
Total Income	140,592	133,160	7,432	1,522,441	1,430,200	92,241	1,749,200
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	29,819	28,610	(1,209)	296,064	286,100	(9,964)	343,320
UTILITIES	24,981	29,424	4,443	523,968	639,929	115,961	707,503
REPAIRS & MAINTENANCE	112,981	104,025	(8,956)	1,063,171	1,040,150	(23,021)	1,248,100
SUPPLIES	0	150	150	85,689	103,050	17,361	103,350
GENERAL AND ADMINISTRATIVE	5,423	4,480	(943)	53,015	60,551	7,536	71,321
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>173,204</u>	<u>166,689</u>	<u>(6,515)</u>	<u>2,021,907</u>	<u>2,129,780</u>	<u>107,873</u>	<u>2,473,594</u>
Net Subsidy	(32,613)	(33,529)	916	(499,466)	(699,580)	200,114	(724,394)

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	33	2,500	(2,467)	10,753	9,050	1,703	11,800
SALES & USER FEES	0	0	0	0	0	0	0
SALES - FOOD	64,973	92,149	(27,176)	903,812	1,223,345	(319,533)	1,441,617
SALES - BEVERAGE	47,989	45,296	2,693	564,951	615,979	(51,028)	723,557
Total Income	<u>112,996</u>	<u>139,945</u>	<u>(26,949)</u>	<u>1,479,517</u>	<u>1,848,374</u>	<u>(368,857)</u>	<u>2,176,974</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	21,889	34,653	12,764	255,797	460,211	204,414	542,427
70-5110 · COST OF SALES - BEVERAGE..	18,287	11,324	(6,963)	173,714	153,994	(19,720)	180,888
Total COGS	<u>40,176</u>	<u>45,977</u>	<u>5,801</u>	<u>429,511</u>	<u>614,205</u>	<u>184,694</u>	<u>723,315</u>
Gross Profit	<u>72,820</u>	<u>93,968</u>	<u>(21,148)</u>	<u>1,050,006</u>	<u>1,234,169</u>	<u>(184,163)</u>	<u>1,453,659</u>
Expense							
SALARIES & RELATED EXPENSES	88,121	79,808	(8,313)	929,789	1,013,519	83,729	1,188,590
OUTSIDE SERVICES	10,744	8,440	(2,304)	97,188	100,914	3,726	123,842
UTILITIES	8,409	11,450	3,041	117,437	72,054	(45,383)	92,294
REPAIRS & MAINTENANCE	1,342	2,875	1,533	30,737	28,750	(1,987)	34,500
SUPPLIES	7,119	10,499	3,380	82,375	96,419	14,044	113,416
GENERAL AND ADMINISTRATIVE	5,811	7,777	1,966	75,387	101,268	25,881	118,350
RENTAL EQUIPMENT	0	0	0	575	0	(575)	0
EVENTS	2,250	3,075	825	41,717	30,670	(11,047)	36,745
Total Expense	<u>123,795</u>	<u>123,924</u>	<u>129</u>	<u>1,375,206</u>	<u>1,443,594</u>	<u>68,387</u>	<u>1,707,737</u>
Net Subsidy	<u>(50,974)</u>	<u>(29,956)</u>	<u>(21,018)</u>	<u>(325,201)</u>	<u>(209,425)</u>	<u>(115,776)</u>	<u>(254,078)</u>

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	34,019	13,000	21,019	64,883	41,000	23,883	56,000
SALES & USER FEES	1,835	950	885	41,798	13,600	28,198	37,000
SALES - FOOD	8,790	16,472	(7,682)	183,251	272,844	(89,593)	337,288
SALES - BEVERAGE	0	2,965	(2,965)	28,253	49,113	(20,860)	60,713
Total Income	<u>44,644</u>	<u>33,387</u>	<u>11,257</u>	<u>318,185</u>	<u>376,557</u>	<u>(58,372)</u>	<u>491,001</u>
Cost of Goods Sold							
COST OF SALES - FOOD	2,637	4,942	2,305	56,663	81,856	25,193	101,190
COST OF SALES - BEVERAGE	0	741	741	7,063	12,278	5,215	15,178
Total COGS	<u>2,637</u>	<u>5,683</u>	<u>3,046</u>	<u>63,726</u>	<u>94,134</u>	<u>30,408</u>	<u>116,368</u>
Gross Profit	<u>42,007</u>	<u>27,704</u>	<u>14,304</u>	<u>254,459</u>	<u>282,423</u>	<u>(27,964)</u>	<u>374,633</u>
Expense							
SALARIES & RELATED EXPENSES	5,371	6,706	1,335	114,874	111,076	(3,798)	137,311
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	2,558	7,159	4,601	21,808	43,113	21,305	55,337
REPAIRS & MAINTENANCE	381	850	469	4,305	8,500	4,195	10,200
SUPPLIES	2,067	2,294	227	13,139	18,982	5,843	21,570
GENERAL AND ADMINISTRATIVE	0	583	583	1,777	9,659	7,882	11,940
RENTAL EQUIPMENT	0	0	0	0	1,000	1,000	1,200
EVENTS	30,750	13,000	(17,750)	54,660	41,000	(13,660)	56,000
Total Expense	<u>41,128</u>	<u>30,592</u>	<u>(10,536)</u>	<u>210,563</u>	<u>233,330</u>	<u>22,767</u>	<u>293,558</u>
Net Subsidy	<u>880</u>	<u>(2,888)</u>	<u>3,768</u>	<u>43,896</u>	<u>49,093</u>	<u>(5,197)</u>	<u>81,078</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 02/28/26

	<u>02/28/26</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 02/28/26</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	1,680	0	1,680	1,689	780	909	780
SALES & USER FEES	775	830	(55)	19,055	18,518	537	21,632
SALES - FOOD	120,182	98,832	21,350	1,344,206	1,205,078	139,128	1,403,156
SALES - BEVERAGE	58,487	65,256	(6,769)	650,468	674,626	(24,158)	805,138
Total Income	<u>181,124</u>	<u>164,918</u>	<u>16,206</u>	<u>2,015,418</u>	<u>1,899,002</u>	<u>116,416</u>	<u>2,230,706</u>
Cost of Sales							
COST OF SALES - FOOD	59,545	38,994	(20,551)	508,030	476,480	(31,550)	554,630
COST OF SALES - BEVERAGE	5,444	16,560	11,116	151,412	179,211	27,799	212,331
Total Cost of Sales	<u>64,989</u>	<u>55,554</u>	<u>(9,435)</u>	<u>659,442</u>	<u>655,691</u>	<u>(3,751)</u>	<u>766,961</u>
Gross Profit	<u>116,135</u>	<u>109,364</u>	<u>6,771</u>	<u>1,355,976</u>	<u>1,243,311</u>	<u>112,665</u>	<u>1,463,745</u>
Expense							
SALARIES & RELATED EXPENSES	92,667	102,710	10,043	1,178,712	1,171,066	(7,646)	1,377,819
OUTSIDE SERVICES	10,045	6,262	(3,783)	78,597	76,885	(1,712)	89,409
UTILITIES	7,412	6,525	(887)	81,744	70,550	(11,194)	83,600
REPAIRS & MAINTENANCE	1,064	1,550	486	18,364	15,500	(2,864)	18,600
SUPPLIES	10,505	10,934	429	107,654	107,506	(148)	129,132
GENERAL AND ADMINISTRATIVE	7,090	7,730	640	83,824	86,437	2,613	102,005
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	2,696	4,200	1,504	38,844	42,724	3,880	51,642
Total Expense	<u>131,481</u>	<u>139,911</u>	<u>8,430</u>	<u>1,587,738</u>	<u>1,570,668</u>	<u>(17,070)</u>	<u>1,852,207</u>
Net Sidsidy	<u>(15,346)</u>	<u>(30,547)</u>	<u>15,201</u>	<u>(231,762)</u>	<u>(327,357)</u>	<u>95,595</u>	<u>(388,462)</u>

**Canyon Lake Property Owners Association
For Month Ending February 28, 2026**

	DEPARTMENT	YTD 2026	YTD Budget 2026	(Decrease) Increase in Subsidy	%Var to Budget
11	Accounting	92,193	(208,843)	(301,036)	144%
12	Corporate	(3,439,540)	(3,416,607)	22,933	-1%
13	Lake	(1,285,962)	(1,188,349)	97,613	-8%
19	Senior Center	(15,893)	(18,825)	(2,932)	16%
20	Operations	(2,321,866)	(2,352,205)	(30,339)	1%
22	Common Areas	(890,874)	(887,291)	3,583	0%
23	Gault Field	(89,885)	(108,200)	(18,315)	17%
24	Tennis Courts	(44,632)	(45,505)	(873)	2%
30	Member Services	(103,237)	(234,743)	(131,506)	56%
31	Planning and Compliance	(245,997)	(1,483)	244,514	-16488%
40	Community Patrol	(2,260,199)	(2,459,221)	(199,022)	8%
50	Activities	(461,379)	(484,972)	(23,593)	5%
52	Equestrian Center	(74,192)	(92,038)	(17,847)	19%
53	Campground	(3,413)	125,937	129,349	103%
54	Pool	(241,773)	(316,687)	(74,914)	24%
60	Golf Course	(499,466)	(699,580)	(200,114)	29%
70	Lighthouse Restaurant	(325,201)	(209,425)	115,777	-55%
71	Meeting Rooms - Lodge	43,896	49,093	5,197	11%
80	Country Club	(231,762)	(327,357)	(95,595)	29%
	TOTAL	(12,399,180)	(12,876,754)	477,574	-4%