



CANYON LAKE PROPERTY OWNER'S ASSOCIATION

FINANCIAL STATEMENT

For Month Ending December 31, 2024

CANYON LAKE PROPERTY OWNER'S ASSOCIATION
FOR MONTH ENDING
December 31, 2024

	<u>00 OPERATING</u>	<u>02 REPAIR</u>	<u>03 ROAD</u>	<u>05 CIP</u>	<u>TOTAL</u>
ASSETS					
CASH & CASH EQUIVALENTS	3,724,692	307,351	23,910	10,357	4,066,310
INVESTMENTS - Net of Unrealized Gain	1,353,091	6,312,077	5,544,833	869,848	14,079,849
ASSESSMENTS AND FINES RECEIVABLE, net	299,680	0	0	0	299,680
INVENTORY	99,754	0	0	0	99,754
DUE TO/ FROM OTHER FUNDS	-1,164,812	2,077,125	-699,366	-212,948	0
INTEREST RECEIVABLE	5,800	25,883	18,263	1,556	51,502
CAPITAL ASSETS, net of Deprec	13,754,628	0	0	0	13,754,628
PREPAID EXPENSES	1,059,820	0	0	0	1,059,820
OTHER ASSETS	172,640	0	409,931	0	582,571
Total Assets	<u>19,305,292</u>	<u>8,722,436</u>	<u>5,297,572</u>	<u>668,813</u>	<u>33,994,114</u>
LIABILITIES					
ACCOUNTS PAYABLE	525,076	0	0	0	525,076
ACCRUED PAYROLL LIABILITIES	333,893	0	0	0	333,893
PREPAID ASSESSMENTS/DEFERRED	921,424	0	0	0	921,424
OTHER ACCRUED LIABILITIES	259,571	0	0	0	259,571
REFUNDABLE MEMBER DEPOSITS	599,256	0	0	0	599,256
SALES TAX PAYABLE.	69,943	0	0	0	69,943
NOTES PAYABLE	0	0	0	0	0
Total Liabilities	<u>2,709,163</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,709,163</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	10,564	-162,959	-69,705	-30,832	-252,931
Net Change during	<u>-1,264,028</u>	<u>1,524,927</u>	<u>-1,671,048</u>	<u>202,915</u>	<u>(1,213,035)</u>
Total Fund Balances	<u>16,596,130</u>	<u>8,722,436</u>	<u>5,297,572</u>	<u>668,813</u>	<u>31,284,951</u>
Total liabilities and members' equity	<u>19,305,293</u>	<u>8,722,436</u>	<u>5,297,572</u>	<u>668,813</u>	<u>33,994,114</u>

Canyon Lake POA
Consolidated Profit & Loss Budget Performance
For Month Ending 12/31/24

	<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)	12,864,000	12,864,879	(879)	19,297,318
Net Fund Investment Activity	41,430	0	45,503	205,721	0	238,432	0
Operating Income							
ADMINISTRATIVE FEES	86,312	75,655	10,657	725,118	581,644	143,473	879,758
ARCHITECTURAL FEES	9,835	12,578	(2,743)	87,467	100,624	(13,158)	157,268
INTEREST INCOME	20,823	10,500	10,323	75,415	82,784	(7,369)	124,783
SALES & USER FEES	680,633	673,818	6,815	5,382,283	5,280,737	101,546	7,678,019
OTHER INCOME	67,806	88,503	(20,697)	517,158	740,799	(223,641)	1,115,312
Total Income	<u>865,410</u>	<u>861,055</u>	<u>4,355</u>	<u>6,787,441</u>	<u>6,786,588</u>	<u>853</u>	<u>9,955,140</u>
Direct Costs							
COST OF SALES	136,805	137,980	1,175	1,167,201	1,013,810	(153,391)	1,504,217
Total DIRECT COSTS	<u>136,805</u>	<u>137,980</u>	<u>1,175</u>	<u>1,167,201</u>	<u>1,013,810</u>	<u>(153,391)</u>	<u>1,504,217</u>
Gross Profit	<u>728,605</u>	<u>723,075</u>	<u>5,531</u>	<u>5,620,239</u>	<u>5,772,778</u>	<u>(152,539)</u>	<u>8,450,923</u>
Expense							
SALARIES & RELATED EXPENSES	798,624	733,952	(64,671)	6,126,266	6,023,960	(102,306)	9,059,070
OUTSIDE SERVICES	338,840	360,779	21,939	2,757,711	2,900,501	142,790	4,259,231
LAKE LEASE	150,030	150,687	657	1,183,898	1,186,524	2,626	1,789,273
UTILITIES	130,293	117,821	(12,472)	1,524,034	1,343,462	(180,572)	1,753,516
REPAIRS & MAINTENANCE	145,067	165,666	20,599	1,368,641	1,352,127	(16,514)	2,006,769
SUPPLIES	51,760	71,897	20,137	566,549	664,880	98,331	912,882
GENERAL AND ADMINISTRATIVE	42,308	52,139	9,831	731,201	617,368	(113,833)	883,491
RENTAL EQUIPMENT	1,548	1,925	377	11,912	9,008	(2,904)	13,408
PROPERTY TAX	20,730	0	(20,730)	44,244	40,500	(3,744)	40,500
EVENTS	25,858	23,500	(2,358)	280,299	276,879	(3,420)	426,729
INCOME TAX	0	0	0	0	0	0	65,000
INSURANCE	93,962	69,253	(24,709)	661,176	528,840	(132,336)	805,851
LEGAL FEES	24,764	39,760	14,996	248,464	305,060	56,596	464,100
UNCOLLECTIBLE ASSESSMENTS	25,000	25,000	0	200,000	200,000	0	300,000
Total Expense	<u>1,848,785</u>	<u>1,812,379</u>	<u>(36,406)</u>	<u>15,704,395</u>	<u>15,449,109</u>	<u>(255,287)</u>	<u>22,779,820</u>
Net Operating Subsidy	<u>(1,120,180)</u>	<u>(1,089,305)</u>	<u>(30,875)</u>	<u>(10,084,156)</u>	<u>(9,676,331)</u>	<u>(407,825)</u>	<u>(14,328,897)</u>
Reserve Fund Expense							
Major Repairs and Replacements Expenses	76,903	230,833	153,930	462,571	1,846,667	1,384,096	2,770,000
Road Repairs and Improvement Expenses	18,502	141,667	123,165	2,903,557	1,133,333	(1,770,223)	1,700,000
Capital Improvement Expenses	0	41,667	41,667	142,846	333,333	190,488	500,000
Total Reserve Fund Expenses	<u>95,404</u>	<u>414,167</u>	<u>318,762</u>	<u>3,508,973</u>	<u>3,313,333</u>	<u>(195,639)</u>	<u>4,970,000</u>
Excess (deficiency) of revenues over expenses before depreciation	<u>433,846</u>	<u>104,638</u>	<u>(304,245)</u>	<u>(523,408)</u>	<u>(124,785)</u>	<u>25,367</u>	<u>(1,579)</u>
Gain/Loss on Sale of Asset	0	0	0	(2,327)	0	2,327	0
Depreciation Expense	96,498	0	96,498	771,985	0	771,985	0
Excess (deficiency) of revenues over expenses	<u>337,348</u>	<u>104,638</u>	<u>(400,743)</u>	<u>(1,297,720)</u>	<u>(124,785)</u>	<u>(744,291)</u>	<u>(1,579)</u>
Other Comprehensive Income							
Unrealized Gain (Loss) on Investments	13,806	0	13,806	84,685	0	84,685	0
Total Comprehensive Income	<u>351,153</u>	<u>104,638</u>	<u>(386,937)</u>	<u>(1,213,035)</u>	<u>(124,785)</u>	<u>(659,606)</u>	<u>(1,579)</u>

Canyon Lake POA
11 - Accounting Profit & Loss Budget Performance
For Month ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	78,702	64,990	13,712	637,721	494,991	142,730	754,955
INTEREST INCOME	20,823	10,500	10,323	75,415	82,784	(7,369)	124,783
OTHER INCOME	1,143	18,333	(17,191)	10,256	146,667	(136,411)	220,000
Total Income	<u>100,668</u>	<u>93,824</u>	<u>6,845</u>	<u>723,392</u>	<u>724,442</u>	<u>(1,050)</u>	<u>1,099,738</u>
Expense							
SALARIES & RELATED EXPENSES	61,310	58,275	(3,035)	460,283	465,950	5,666	702,004
OUTSIDE SERVICES	11,740	14,300	2,560	146,313	133,900	(12,413)	191,100
UTILITIES	41	115	74	328	502	174	962
SUPPLIES	3,341	2,350	(991)	15,785	14,912	(873)	24,312
GENERAL AND ADMINISTRATIVE	11,810	8,550	(3,260)	284,654	215,253	(69,401)	249,231
LEGAL FEES	0	8,660	8,660	1,765	56,260	54,495	90,900
Total Expense	<u>88,242</u>	<u>92,250</u>	<u>4,008</u>	<u>909,129</u>	<u>886,777</u>	<u>(22,352)</u>	<u>1,258,509</u>
Net Subsidy	12,426	1,573	(10,853)	(185,737)	(162,335)	(23,402)	(158,771)

Canyon Lake POA
12 - Corporate Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	2,688	2,575	113	22,488	20,600	1,888	30,900
Total Income	<u>2,688</u>	<u>2,575</u>	<u>113</u>	<u>22,488</u>	<u>20,600</u>	<u>1,888</u>	<u>30,900</u>
Expense							
SALARIES & RELATED EXPENSES	99,892	113,918	14,026	805,684	897,263	91,579	1,356,241
OUTSIDE SERVICES	8,808	16,000	7,192	78,773	116,000	37,227	173,000
UTILITIES	8,032	8,275	243	71,937	70,400	(1,537)	103,500
REPAIRS & MAINTENANCE	89	1,150	1,061	9,068	9,200	132	13,800
SUPPLIES	1,563	4,700	3,137	34,043	35,700	1,657	59,600
GENERAL AND ADMINISTRATIVE	8,860	13,600	4,740	108,865	113,526	4,661	216,425
PROPERTY TAX	20,730	0	(20,730)	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)	661,176	528,840	(132,336)	805,851
LEGAL FEES	19,674	30,000	10,326	198,693	240,000	41,307	360,000
RENTAL EQUIPMENT	0	0	0	0	0	0	0
UNCOLLECTIBLE ASSESSMENTS	25,000	25,000	0	200,000	200,000	0	300,000
Total Expense	<u>286,610</u>	<u>281,896</u>	<u>(4,714)</u>	<u>2,212,483</u>	<u>2,251,429</u>	<u>38,946</u>	<u>3,493,917</u>
Net Subsidy	<u>(283,922)</u>	<u>(279,321)</u>	<u>(4,601)</u>	<u>(2,189,995)</u>	<u>(2,230,829)</u>	<u>40,834</u>	<u>(3,463,017)</u>

Canyon Lake POA
13 - Lake Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	4,050	(4,050)	27,350	36,500	(9,150)	52,250
SALES & USER FEES	62,580	67,806	(5,226)	466,722	542,452	(75,730)	813,676
Total Income	62,580	71,856	(9,276)	494,072	578,952	(84,880)	865,926
Expense							
SALARIES & RELATED EXPENSES	27,787	27,005	(782)	227,340	229,797	2,457	345,007
OUTSIDE SERVICES	0	0	0	6,011	16,000	9,989	16,300
LAKE LEASE	150,030	150,687	657	1,183,898	1,186,524	2,626	1,789,273
REPAIRS & MAINTENANCE	1,578	1,475	(103)	15,336	11,800	(3,536)	18,500
SUPPLIES	440	1,900	1,460	24,175	25,750	1,575	33,425
GENERAL AND ADMINISTRATIVE	0	0	0	148	66	(82)	66
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	179,835	181,067	1,232	1,456,908	1,469,937	13,029	2,202,571
Net Subsidy	(117,255)	(109,211)	(8,044)	(962,836)	(890,985)	(71,851)	(1,336,645)

Canyon Lake POA
19 - Senior Center Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Expense							
OUTSIDE SERVICES	502	574	72	3,153	4,592	1,439	6,888
UTILITIES	554	710	156	4,681	5,905	1,224	8,970
REPAIRS & MAINTENANCE	232	330	98	2,997	2,640	(357)	3,960
SUPPLIES	233	285	52	1,399	2,880	1,481	4,020
RENTAL EQUIPMENT	0	0	0	0	200	200	200
EVENTS	0	0	0	0	0	0	0
Total Expense	<u>1,521</u>	<u>1,899</u>	<u>378</u>	<u>12,230</u>	<u>16,217</u>	<u>3,987</u>	<u>24,038</u>
Net Subsidy	(1,521)	(1,899)	378	(12,230)	(16,217)	3,987	(24,038)

Canyon Lake POA
20 - Operations Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	0	250	(250)	5,582	2,000	3,582	3,000
Total Income	0	250	(250)	5,582	2,000	3,582	3,000
Expense							
SALARIES & RELATED EXPENSES	192,147	188,315	(3,832)	1,434,343	1,493,139	58,796	2,255,689
OUTSIDE SERVICES	11,304	9,847	(1,457)	96,434	94,148	(2,286)	143,460
UTILITIES	2,752	2,207	(545)	28,762	22,296	(6,466)	30,104
REPAIRS & MAINTENANCE	4,614	5,700	1,086	35,514	45,159	9,645	66,559
SUPPLIES	4,188	9,880	5,692	65,660	80,311	14,651	119,832
GENERAL AND ADMINISTRATIVE	2,214	5,736	3,522	29,906	44,811	14,905	64,520
EVENTS	0	0	0	0	0	0	0
Total Expense	217,220	221,685	4,465	1,690,619	1,779,864	89,245	2,680,164
Net Subsidy	(217,220)	(221,435)	4,215	(1,685,037)	(1,777,864)	92,827	(2,677,164)

Canyon Lake POA
22 - Common Areas Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	330	250	80	7,750	7,515	235	12,524
Total Income	<u>330</u>	<u>250</u>	<u>80</u>	<u>7,750</u>	<u>7,515</u>	<u>235</u>	<u>12,524</u>
Expense							
OUTSIDE SERVICES	9,676	6,000	(3,676)	57,053	56,200	(853)	80,200
UTILITIES	28,423	28,500	77	296,016	262,550	(33,466)	330,550
REPAIRS & MAINTENANCE	32,527	43,050	10,523	364,524	374,235	9,711	543,933
SUPPLIES	4,407	3,800	(607)	27,378	28,764	1,386	44,564
GENERAL AND ADMISTRATIVE	0	0	0	29	37	8	37
Total Expense	<u>75,032</u>	<u>81,350</u>	<u>6,318</u>	<u>745,000</u>	<u>721,786</u>	<u>(23,214)</u>	<u>999,284</u>
Net Subsidy	<u>(74,702)</u>	<u>(81,100)</u>	<u>6,398</u>	<u>(737,250)</u>	<u>(714,271)</u>	<u>(22,979)</u>	<u>(986,760)</u>

Canyon Lake POA
23 - Gault Field Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
SALES & USER FEES	0	0	0	2,065	0	2,065	0
Total Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,065</u>	<u>0</u>	<u>2,065</u>	<u>0</u>
Expense							
OUTSIDE SERVICES	0	0	0	24	10	(14)	10
UTILITIES	11,746	6,000	(5,746)	83,610	89,330	5,720	116,530
REPAIRS & MAINTENANCE	4,232	2,246	(1,986)	8,735	5,680	(3,055)	8,779
SUPPLIES	0	8,900	8,900	8,953	9,965	1,012	10,030
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>15,977</u>	<u>17,146</u>	<u>1,169</u>	<u>101,322</u>	<u>104,985</u>	<u>3,663</u>	<u>135,349</u>
Net Subsidy	(15,977)	(17,146)	1,169	(99,257)	(104,985)	5,728	(135,349)

Canyon Lake POA
24 - Tennis Courts Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</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	20,000	20,000	0	30,000
UTILITIES	1,543	1,600	57	14,258	13,275	(983)	19,575
REPAIRS & MAINTENANCE	124	225	101	3,866	2,100	(1,766)	3,000
SUPPLIES	40	25	(15)	235	575	340	675
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>4,207</u>	<u>4,350</u>	<u>143</u>	<u>38,358</u>	<u>35,950</u>	<u>(2,408)</u>	<u>53,250</u>
Net Subsidy	(4,207)	(4,350)	143	(38,358)	(35,950)	(2,408)	(53,250)

Canyon Lake POA
30 - Member Services Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
ADMINISTRATIVE FEES	7,610	10,665	(3,055)	76,345	79,853	(3,508)	118,003
OTHER INCOME	0	0	0	130	300	(170)	300
SALES & USER FEES	15,168	15,840	(672)	90,589	103,624	(13,035)	162,657
Total Income	<u>22,778</u>	<u>26,505</u>	<u>(3,727)</u>	<u>167,064</u>	<u>183,777</u>	<u>(16,713)</u>	<u>280,960</u>
Expense							
SALARIES & RELATED EXPENSES	30,744	24,075	(6,669)	228,196	214,583	(13,613)	331,740
OUTSIDE SERVICES	4,106	6,950	2,844	24,403	26,900	2,497	40,750
UTILITIES	41	80	39	328	640	312	960
REAPIR & MAINT	0	0	0	0	0	0	0
SUPPLIES	4,717	8,583	3,866	33,316	78,322	45,006	119,241
GENERAL AND ADMINISTRATIVE	0	110	110	931	3,680	2,749	5,520
EVENTS	0	0	0	200	200	0	200
Total Expense	<u>39,607</u>	<u>39,798</u>	<u>191</u>	<u>287,374</u>	<u>324,325</u>	<u>36,951</u>	<u>498,411</u>
Net Subsidy	(16,830)	(13,293)	(3,537)	(120,310)	(140,548)	20,238	(217,451)

Canyon Lake POA
31 - Planning/Compliance Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</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	9,835	12,578	(2,743)	87,467	100,624	(13,158)	157,268
OTHER INCOME	38,310	35,250	3,060	303,830	310,250	(6,420)	462,750
Total Income	<u>48,145</u>	<u>47,828</u>	<u>317</u>	<u>402,348</u>	<u>417,674</u>	<u>(15,326)</u>	<u>626,818</u>
Expense							
SALARIES & RELATED EXPENSES	55,475	47,920	(7,555)	368,370	380,925	12,555	571,447
OUTSIDE SERVICES	0	0	0	49	268	219	1,892
UTILITIES	206	200	(6)	1,649	1,600	(49)	2,400
REPAIRS & MAINTENANCE	138	500	362	2,665	1,500	(1,165)	2,000
SUPPLIES	615	2,070	1,455	12,197	16,439	4,242	25,319
GENERAL AND ADMINISTRATIVE	227	1,320	1,093	13,963	15,510	1,547	20,000
LEGAL FEES	5,090	1,100	(3,990)	48,006	8,800	(39,206)	13,200
Total Expense	<u>61,752</u>	<u>53,110</u>	<u>(8,642)</u>	<u>446,899</u>	<u>425,042</u>	<u>(21,857)</u>	<u>636,258</u>
Net Subsidy	<u>(13,607)</u>	<u>(5,282)</u>	<u>(8,325)</u>	<u>(44,551)</u>	<u>(7,368)</u>	<u>(37,183)</u>	<u>(9,440)</u>

Canyon Lake POA
40 - Community Patrol Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	14,025	16,000	(1,975)	77,455	128,000	(50,545)	192,000
Total Income	14,025	16,000	(1,975)	77,455	128,000	(50,545)	192,000
Expense							
SALARIES & RELATED EXPENSES	10,280	9,854	(426)	65,977	77,905	11,928	116,540
OUTSIDE SERVICES	232,431	252,689	20,258	1,858,480	2,014,312	155,832	2,961,448
UTILITIES	1,872	1,400	(472)	14,366	11,200	(3,166)	16,800
REPAIRS & MAINTENANCE	293	1,640	1,347	5,219	13,320	8,101	19,880
SUPPLIES	182	1,100	918	9,895	8,800	(1,095)	13,200
GENERAL AND ADMINISTRATIVE	0	400	400	1,192	1,462	270	2,022
RENTAL EQUIPMENT	0	0	0	0	0	0	0
TAXES	0	0	0	0	0	0	0
Total Expense	245,056	267,083	22,027	1,955,129	2,126,999	171,870	3,129,890
Net Subsidy	(231,031)	(251,083)	20,052	(1,877,674)	(1,998,999)	121,325	(2,937,890)

Canyon Lake POA
50 - Recreation Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	720	2,000	(1,280)	10,041	16,000	(5,959)	24,000
SALES & USER FEES	0	0	0	9,500	3,000	6,500	3,500
Total Income	<u>720</u>	<u>2,000</u>	<u>(1,280)</u>	<u>19,541</u>	<u>19,000</u>	<u>541</u>	<u>27,500</u>
Expense							
SALARIES & RELATED EXPENSES	27,570	26,704	(866)	201,571	211,918	10,347	321,273
OUTSIDE SERVICES	1,284	3,100	1,817	18,460	30,330	11,870	39,855
UTILITIES	189	220	31	1,379	1,760	381	2,640
SUPPLIES	3,115	4,900	1,785	9,966	20,524	10,558	25,341
GENERAL AND ADMINISTRATIVE	1,159	4,170	3,011	19,631	30,726	11,095	49,707
EVENTS	<u>18,428</u>	<u>13,000</u>	<u>(5,428)</u>	<u>187,136</u>	<u>179,065</u>	<u>(8,071)</u>	<u>267,065</u>
Total Expense	<u>51,744</u>	<u>52,094</u>	<u>350</u>	<u>438,143</u>	<u>474,323</u>	<u>36,180</u>	<u>705,881</u>
Net Subsidy	(51,024)	(50,094)	(930)	(418,602)	(455,323)	36,721	(678,381)

Canyon Lake POA
52 - Equestrian Center Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	295	600	(305)	3,290	4,800	(1,510)	7,200
SALES & USER FEES	28,416	27,677	739	222,271	220,566	1,705	331,628
Total Income	<u>28,711</u>	<u>28,277</u>	<u>434</u>	<u>225,561</u>	<u>225,366</u>	<u>195</u>	<u>338,828</u>
Cost of Goods Sold							
HAY/FEED EXPENSE.	14,801	9,650	(5,151)	90,779	77,200	(13,579)	115,800
Total COGS	<u>14,801</u>	<u>9,650</u>	<u>(5,151)</u>	<u>90,779</u>	<u>77,200</u>	<u>(13,579)</u>	<u>115,800</u>
Gross Profit	<u>13,910</u>	<u>18,627</u>	<u>(4,717)</u>	<u>134,783</u>	<u>148,166</u>	<u>(13,383)</u>	<u>223,028</u>
Expense							
SALARIES & RELATED EXPENSES	18,526	17,563	(963)	133,681	139,972	6,291	212,134
OUTSIDE SERVICES	2,427	3,180	753	38,979	25,617	(13,362)	38,337
UTILITIES	3,012	2,440	(572)	31,895	28,620	(3,275)	39,780
REPAIRS & MAINTENANCE	2,406	1,055	(1,351)	20,996	12,390	(8,606)	18,810
SUPPLIES	734	1,494	760	6,923	9,322	2,399	13,798
GENERAL AND ADMINISTRATIVE	0	0	0	0	94	94	94
RENTAL EQUIPMENT	0	125	125	771	4,770	3,999	7,570
Total Expense	<u>27,104</u>	<u>25,857</u>	<u>(1,247)</u>	<u>233,244</u>	<u>220,785</u>	<u>(12,459)</u>	<u>330,523</u>
Net Subsidy	<u>(13,194)</u>	<u>(7,230)</u>	<u>(5,964)</u>	<u>(98,461)</u>	<u>(72,619)</u>	<u>(25,842)</u>	<u>(107,495)</u>

Canyon Lake POA
53 - Campground Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	155	195	(40)	1,613	2,076	(463)	2,956
SALES & USER FEES	31,956	31,295	661	394,984	461,120	(66,136)	596,793
Total Income	<u>32,111</u>	<u>31,490</u>	<u>621</u>	<u>396,596</u>	<u>463,196</u>	<u>(66,600)</u>	<u>599,749</u>
Cost of Goods Sold							
COST OF SALES - ICE.	738	200	(538)	4,036	5,634	1,598	5,634
COST OF SALES - GASOLINE.	677	1,884	1,207	73,704	91,829	18,125	104,817
COST OF SALES - FISH BAIT	0	0	0	0	0	0	0
Total COGS	<u>1,415</u>	<u>2,084</u>	<u>(669)</u>	<u>77,740</u>	<u>97,463</u>	<u>(19,723)</u>	<u>110,451</u>
Gross Profit	<u>30,696</u>	<u>29,406</u>	<u>1,290</u>	<u>318,856</u>	<u>365,733</u>	<u>(46,877)</u>	<u>489,298</u>
Expense							
SALARIES & RELATED EXPENSES	10,332	9,837	(495)	75,317	78,187	2,870	117,941
OUTSIDE SERVICES	2,174	1,950	(224)	19,998	18,850	(1,148)	27,100
UTILITIES	7,034	5,320	(1,714)	93,215	80,117	(13,098)	100,319
REPAIRS & MAINTENANCE	1,345	1,250	(95)	14,452	18,639	4,188	24,329
SUPPLIES	5,612	820	(4,792)	12,179	6,735	(5,444)	9,945
GENERAL AND ADMINISTRATIVE	940	1,614	674	15,962	15,338	(624)	22,131
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>27,438</u>	<u>20,791</u>	<u>(6,647)</u>	<u>231,122</u>	<u>217,866</u>	<u>(13,256)</u>	<u>301,765</u>
Net Subsidy	<u>3,258</u>	<u>8,615</u>	<u>5,357</u>	<u>87,734</u>	<u>147,867</u>	<u>60,133</u>	<u>187,533</u>

Canyon Lake POA
54 - Pool Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	18	0	18	156	3,300	(3,144)	4,100
SALES & USER FEES	0	0	0	38,750	30,865	7,885	37,865
Total Income	18	0	18	38,907	34,165	4,742	41,965
Cost of Goods Sold							
COST OF SALES - FOOD	0	0	0	4,431	3,360	(1,071)	4,920
Total COGS	0	0	0	4,431	3,360	(1,071)	4,920
Gross Profit	18	0	18	34,476	30,805	3,671	37,045
Expense							
SALARIES & RELATED EXPENSES	2,722	0	(2,722)	136,826	170,294	33,468	236,457
OUTSIDE SERVICES	7,846	55	(7,791)	16,014	795	(15,219)	1,015
UTILITIES	3,812	4,680	868	45,021	51,840	6,819	85,060
REPAIRS & MAINTENANCE	81	1,295	1,214	5,426	10,560	5,134	15,740
SUPPLIES	678	5,740	5,062	33,707	51,250	17,543	77,200
GENERAL AND ADMINISTRATIVE	257	0	(257)	1,795	2,820	1,025	6,850
Total Expense	15,396	11,770	(3,626)	238,789	287,559	48,770	422,322
Net Subsidy	(15,378)	(11,770)	(3,608)	(204,313)	(256,754)	52,441	(385,277)

Canyon Lake POA
60 - Golf Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</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	44,437	39,160	5,277	338,430	327,360	11,070	491,651
60-4390 · 20 ANYTIME ROUNDS	0	0	0	0	0	0	0
60-4400 · ANNUAL GOLF - OUTSIDE	14,630	14,000	630	85,641	110,550	(24,909)	171,550
60-4600 · PRIVATE CART - DAILY	0	0	0	0	0	0	0
60-4460 · GREENS FEES - PRIME	61,543	46,000	15,543	421,681	398,870	22,811	580,870
60-4470 · GREENS FEES - TWILIGHT	22,725	19,000	3,725	112,467	121,020	(8,553)	175,960
60-4480 · GREENS FEES - SUPER TWILIGHT	8,147	6,550	1,597	73,627	70,240	3,387	100,800
60-4490 · DAILY GREEN FEES - OUTSIDE P4P	1,004	2,150	(1,146)	9,996	14,270	(4,274)	20,650
60-4500 · JUNIOR GREENS FEES	530	565	(35)	4,740	5,540	(800)	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>153,015</u>	<u>127,425</u>	<u>25,590</u>	<u>1,046,582</u>	<u>1,047,850</u>	<u>(1,268)</u>	<u>1,548,181</u>
Total Income	<u>153,015</u>	<u>127,425</u>	<u>25,590</u>	<u>1,046,582</u>	<u>1,047,850</u>	<u>(1,268)</u>	<u>1,548,181</u>
Expense							
SALARIES & RELATED EXPENSES	0	0	0	0	0	0	0
OUTSIDE SERVICES	28,571	27,384	(1,187)	224,075	217,294	(6,781)	325,894
UTILITIES	40,720	34,314	(6,406)	618,873	526,864	(92,009)	631,764
REPAIRS & MAINTENANCE	92,916	99,150	6,234	838,812	792,104	(46,708)	1,189,554
SUPPLIES	106	150	44	97,179	124,069	26,890	124,670
GENERAL AND ADMINISTRATIVE	3,773	3,594	(179)	65,600	43,966	(21,634)	61,311
RENTAL EQUIPMENT	0	0	0	0	0	0	0
Total Expense	<u>166,086</u>	<u>164,592</u>	<u>(1,494)</u>	<u>1,844,540</u>	<u>1,704,297</u>	<u>(140,243)</u>	<u>2,333,193</u>
Net Subsidy	<u>(13,071)</u>	<u>(37,167)</u>	<u>24,096</u>	<u>(797,958)</u>	<u>(656,447)</u>	<u>(141,511)</u>	<u>(785,012)</u>

Canyon Lake POA
70 - Lodge Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	605	7,500	(6,895)	12,351	13,256	(905)	15,256
SALES & USER FEES	133,238	151,125	(17,887)	1,407,112	1,094,899	312,213	1,675,774
Total Income	<u>133,843</u>	<u>158,625</u>	<u>(24,782)</u>	<u>1,419,463</u>	<u>1,108,155</u>	<u>311,308</u>	<u>1,691,030</u>
Cost of Goods Sold							
70-5100 · COST OF SALES - FOOD.	23,900	36,670	12,770	288,657	214,831	(73,826)	355,841
70-5110 · COST OF SALES - BEVERAGE..	15,545	11,471	(4,074)	130,969	79,437	(51,532)	123,510
Total COGS	<u>39,445</u>	<u>48,141</u>	<u>8,696</u>	<u>419,626</u>	<u>294,268</u>	<u>(125,358)</u>	<u>479,351</u>
Gross Profit	<u>94,397</u>	<u>110,484</u>	<u>(16,087)</u>	<u>999,837</u>	<u>813,887</u>	<u>185,950</u>	<u>1,211,679</u>
Expense							
SALARIES & RELATED EXPENSES	96,691	90,965	(5,726)	918,598	728,715	(189,883)	1,082,929
OUTSIDE SERVICES	9,428	8,000	(1,428)	85,616	62,785	(22,831)	94,782
UTILITIES	9,320	7,288	(2,032)	90,294	53,918	(36,376)	83,070
REPAIRS & MAINTENANCE	3,435	3,150	(285)	25,201	25,200	(1)	36,525
SUPPLIES	8,020	6,000	(2,020)	83,445	71,410	(12,035)	94,759
GENERAL AND ADMINISTRATIVE	6,947	8,073	1,126	108,935	64,957	(43,978)	97,475
RENTAL EQUIPMENT	0	100	100	854	800	(54)	1,200
EVENTS	650	3,000	2,350	27,206	16,415	(10,791)	24,765
Total Expense	<u>134,490</u>	<u>126,576</u>	<u>(7,914)</u>	<u>1,340,150</u>	<u>1,024,200</u>	<u>(315,950)</u>	<u>1,515,505</u>
Net Subsidy	<u>(40,092)</u>	<u>(16,092)</u>	<u>(24,000)</u>	<u>(340,313)</u>	<u>(210,313)</u>	<u>(130,000)</u>	<u>(303,826)</u>

Canyon Lake POA
71 - Lodge Banquet Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Month Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	9,838	1,500	8,338	42,606	56,300	(13,694)	99,600
SALES & USER FEES	47,738	47,900	(162)	193,359	244,616	(51,257)	403,566
Total Income	<u>57,576</u>	<u>49,400</u>	<u>8,176</u>	<u>235,964</u>	<u>300,916</u>	<u>(64,952)</u>	<u>503,166</u>
Cost of Goods Sold							
COST OF SALES - FOOD.	15,566	10,720	(4,846)	54,514	36,075	(18,439)	67,436
COST OF SALES - BEVERAGE.	1,110	1,600	490	4,584	7,102	2,518	11,777
Total COGS	<u>16,676</u>	<u>12,320</u>	<u>(4,356)</u>	<u>59,098</u>	<u>43,177</u>	<u>(15,921)</u>	<u>79,213</u>
Gross Profit	<u>40,900</u>	<u>37,080</u>	<u>3,820</u>	<u>176,866</u>	<u>257,739</u>	<u>(80,873)</u>	<u>423,953</u>
Expense							
SALARIES & RELATED EXPENSES	23,900	13,777	(10,123)	58,303	111,000	52,697	164,337
OUTSIDE SERVICES	0	0	0	0	0	0	0
UTILITIES	3,291	7,800	4,509	58,108	65,736	7,628	96,936
REPAIRS & MAINTENANCE	201	1,200	999	3,975	9,600	5,625	14,400
SUPPLIES	1,351	1,300	(51)	9,873	14,486	4,613	20,435
GENERAL AND ADMINISTRATIVE	0	629	629	43	5,797	5,754	8,655
RENTAL EQUIPMENT	0	200	200	0	600	600	800
EVENTS	3,731	3,000	(731)	37,023	50,500	13,477	87,500
Total Expense	<u>32,473</u>	<u>27,906</u>	<u>(4,567)</u>	<u>167,325</u>	<u>257,719</u>	<u>90,394</u>	<u>393,063</u>
Net Subsidy	<u>8,427</u>	<u>9,174</u>	<u>747</u>	<u>9,541</u>	<u>20</u>	<u>(9,521)</u>	<u>30,890</u>

Canyon Lake POA
80 - Country Club Profit & Loss Budget Performance
For Month Ending 12/31/24

	<u>12/31/24</u>	<u>Budget</u>	<u>F/(U)</u>	<u>May - 12/31/24</u>	<u>YTD Budget</u>	<u>F/(U)</u>	<u>Annual Budget</u>
Income							
OTHER INCOME	10	250	(240)	11	750	(740)	1,000
SALES & USER FEES	208,192	204,500	3,692	1,502,599	1,524,230	(21,631)	2,091,855
Total Income	<u>208,202</u>	<u>204,750</u>	<u>3,452</u>	<u>1,502,609</u>	<u>1,524,980</u>	<u>(22,371)</u>	<u>2,092,855</u>
Cost of Sales							
COST OF SALES - FOOD..	49,000	45,785	(3,215)	389,073	357,192	(31,881)	509,332
COST OF SALES - BEVERAGE..	15,467	20,000	4,533	126,455	141,150	14,695	205,150
Total Cost of Sales	<u>64,467</u>	<u>65,785</u>	<u>1,318</u>	<u>515,528</u>	<u>498,342</u>	<u>(17,186)</u>	<u>714,482</u>
Gross Profit	<u>143,735</u>	<u>138,965</u>	<u>4,770</u>	<u>987,081</u>	<u>1,026,638</u>	<u>(39,557)</u>	<u>1,378,373</u>
Expense							
SALARIES & RELATED EXPENSES	141,248	105,744	(35,504)	1,011,775	824,312	(187,463)	1,245,331
OUTSIDE SERVICES	6,044	8,250	2,206	63,877	62,500	(1,377)	87,200
UTILITIES	7,705	6,672	(1,033)	69,313	56,909	(12,404)	83,596
REPAIRS & MAINTENANCE	857	2,250	1,393	11,857	18,000	6,143	27,000
SUPPLIES	12,420	7,900	(4,520)	80,240	64,666	(15,574)	92,516
GENERAL AND ADMINISTRATIVE	7,670	5,843	(1,827)	89,833	61,963	(27,870)	83,085
RENTAL EQUIPMENT	0	0	0	0	0	0	0
EVENTS	3,050	4,500	1,450	28,735	30,699	1,964	47,199
Total Expense	<u>178,993</u>	<u>141,159</u>	<u>(37,834)</u>	<u>1,355,629</u>	<u>1,119,049</u>	<u>(236,580)</u>	<u>1,665,927</u>
Net Sidsidy	<u>(35,258)</u>	<u>(2,194)</u>	<u>(33,064)</u>	<u>(368,548)</u>	<u>(92,411)</u>	<u>(276,137)</u>	<u>(287,554)</u>