

Cougar Bay Water Association, Inc.
2026 Approved Budget
January 1, 2026 - December 31, 2026

	2026 Approved Budget
Ordinary Income/Expense	
Income	
4000 · Assessment Income	
4010 · Operating Assessment	72,535.80
4020 · Reserve Assessment	50,820.00
4030 · Annual Base Rent	12,124.20
Total 4000 · Assessment Income	135,480.00
4200 · Other Income	
4230 · Water Overage Fee	17,500.00
4256 · Reserve Interest	10,000.00
4263 · Wells Fargo - Reserve Interest	5,000.00
Total 4200 · Other Income	32,500.00
Total Income	167,980.00
Gross Profit	167,980.00
Expense	
6300 · Insurance Expense	
6310 · Property & Gen Liability Policy	11,680.00
6311 · D & O Policy	1,400.00
Total 6300 · Insurance Expense	13,080.00
6400 · Property Rent	12,100.00
6500 · Water System Expenses	
6510 · Water Manager Labor&Travel	20,796.00
6512 · Locates	1,250.00
6520 · Water Testing	750.00
6536 · Pumphouse Landscape	2,500.00
6540 · Water System Repairs	2,000.00
6541 · Back-flow Testing	5,200.00
Total 6500 · Water System Expenses	32,496.00
6600 · Professional Expenses	
6610 · Management Fee	19,342.32
6611 · CPA - Taxes	200.00
6612 · Administrative Fees	1,100.00
6615 · BOD Compensation	600.00
6630 · Legal Expense	750.00
6640 · Engineering Consulting Fees	400.00
6641 · GPS Annual Software Fee	825.00
Total 6600 · Professional Expenses	23,217.32

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6750 · Snow Removal	300.00
6800 · Admin. Material Expenses	
6810 · Postage and Delivery	750.00
6811 · Printing and Reproduction	800.00
6820 · Misc. Supplies	600.00
6830 · Bank & Finance Charge	200.00
6840 · Storage - Rental	540.00
Total 6800 · Admin. Material Expenses	2,890.00
7000 · Utilities	
7010 · Electricity	10,500.00
7020 · Other Utilities	20.00
7030 · Telephones	825.00
Total 7000 · Utilities	11,345.00
7500 · Taxes	
7502 · State Taxes	1,500.00
7503 · Federal Taxes	6,000.00
7510 · Property Tax	2,000.00
Total 7500 · Taxes	9,500.00
Total Expense	104,928.32
Net Ordinary Income	63,051.68
Other Income/Expense	
Other Expense	
8000 · Reserve Expenses	
8009 · Budgeted Reserve Transfers	50,820.00
8012 · Reserve Interest Expense	10,000.00
8015 · Wells Fargo Reserve Int Expense	5,000.00
Total 8000 · Reserve Expenses	65,820.00
8713 · Pump House Project	3,200.00
8780 · Reimbursement to Operating	-3,200.00
Total 8700 · Reserve Replacement Expense	0.00
8800 · Capital Improvements	
Total 8800 · Capital Improvements	0.00
Total Other Expense	65,820.00
Net Other Income	-65,820.00
Net Income	-2,768.32