

**Cougar Bay Water Association, Inc.**  
**2025 Approved Budget**  
**January 1, 2025 - December 31, 2025**

	2025 Approved Budget
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>4000 · Assessment Income</b>	
4010 · Operating Assessment	70,816.00
4020 · Reserve Assessment	49,980.00
4030 · Annual Base Rent	11,924.00
<b>Total 4000 · Assessment Income</b>	132,720.00
<b>4200 · Other Income</b>	
4210 · Water Meter Fee	824.00
4230 · Water Overage Fee	14,000.00
4240 · Connection Fee	8,240.00
4250 · Hook-Up Fee	1,133.00
4256 · Reserve Interest	10,000.00
4258 · Centaurus - MM Dividends	5,000.00
<b>Total 4200 · Other Income</b>	39,197.00
<b>Total Income</b>	171,917.00
<b>Gross Profit</b>	171,917.00
<b>Expense</b>	
<b>6300 · Insurance Expense</b>	
6310 · Property & Gen Liability Policy	11,000.00
6311 · D & O Policy	1,400.00
<b>Total 6300 · Insurance Expense</b>	12,400.00
<b>6400 · Property Rent</b>	11,900.00
<b>6500 · Water System Expenses</b>	
6510 · Water Manager Labor&Travel	20,000.00
6512 · Locates	1,500.00
6520 · Water Testing	1,185.00
6536 · Pumphouse Landscape	1,000.00
6540 · Water System Repairs	2,000.00
6541 · Back-flow Testing	5,160.00
<b>Total 6500 · Water System Expenses</b>	30,845.00
<b>6600 · Professional Expenses</b>	
6610 · Management Fee	18,421.20
6611 · CPA - Taxes	200.80
6612 · Administrative Fees	1,000.00
6615 · BOD Compensation	1,000.00
6616 · Corporate Transparency Act	500.00
6630 · Legal Expense	750.00
6640 · Engineering Consulting Fees	400.00
6641 · GPS Annual Software Fee	660.00
<b>Total 6600 · Professional Expenses</b>	22,932.00

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6750 · Snow Removal	300.00
6800 · Admin. Material Expenses	
6810 · Postage and Delivery	700.00
6811 · Printing and Reproduction	700.00
6820 · Misc. Supplies	550.00
6830 · Bank & Finance Charge	200.00
6840 · Storage - Rental	150.00
<b>Total 6800 · Admin. Material Expenses</b>	<b>2,300.00</b>
7000 · Utilities	
7010 · Electricity	10,000.00
7020 · Other Utilities	20.00
7030 · Telephones	700.00
<b>Total 7000 · Utilities</b>	<b>10,720.00</b>
7500 · Taxes	
7502 · State Taxes	750.00
7503 · Federal Taxes	4,200.00
7510 · Property Tax	750.00
<b>Total 7500 · Taxes</b>	<b>5,700.00</b>
<b>Total Expense</b>	<b>97,097.00</b>
<b>Net Ordinary Income</b>	<b>74,820.00</b>
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
8000 · Reserve Expenses	
8009 · Budgeted Reserve Transfers	49,980.00
8012 · Reserve Interest Expense	10,000.00
8014 · Centaurus - Net	5,000.00
<b>Total 8000 · Reserve Expenses</b>	<b>64,980.00</b>
8700 · Reserve Replacement Expense	
8713 · Pump House Project	0.00
<b>Total 8700 · Reserve Replacement Expense</b>	<b>0.00</b>
8800 · Capital Improvements	
<b>Total 8800 · Capital Improvements</b>	<b>0.00</b>
<b>Total Other Expense</b>	<b>64,980.00</b>
<b>Net Other Income</b>	<b>-64,980.00</b>
<b>Net Income</b>	<b>9,840.00</b>