

	CANOES				DOCKS	
	12/31/2025 Canoes Actual	2025 Canoes Budget \$15	2026 Proposed Budget \$10	12/31/2025 Docks Actual	2025 Dock Budget \$515	2026 Proposed Budget \$700
Income						
Dock Assessments (\$515)	0.00	0.00	0.00	33,800.78	33,990.00	46,200.00
Canoe Rack Fees (\$15)	886.16	765.00	500.00	0.00	0.00	0.00
Carryover Funds	0.00	0.00	393.86	0.00	0.00	0.00
Funds from Reserves	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Income	886.16	765.00	893.86	33,800.78	33,990.00	46,200.00
Expense						
Accounting	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	2.00	0.00	0.00
Administrative Services	0.00	0.00	0.00	1,567.50	1,875.00	1,625.00
Directors Meetings	0.00	0.00	0.00	20.35	175.00	50.00
Filing Fees	0.00	0.00	0.00	0.00	75.00	0.00
Insurance	0.00	0.00	0.00	2,537.13	2,535.00	2,540.00
Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	182.03	165.00	190.00
Office Supplies & Expense	0.00	0.00	0.00	199.09	240.00	259.00
Permits & Fees	0.00	0.00	0.00	0.00	200.00	15,798.00
Canoe Rack Construction/Repair	227.30	500.00	500.00	0.00	0.00	0.00
Legal Fees	0.00	0.00	0.00	0.00	150.00	0.00
Dock Maintenance	0.00	0.00	0.00	14,439.68	9,500.00	14,500.00
Property Tax - Fresno County	0.00	0.00	0.00	96.06	115.00	115.00
Federal & State Income Tax	0.00	0.00	0.00	746.50	1,075.00	946.00
Website Expense	0.00	0.00	0.00	0.00	65.00	65.00
Total Operating Expense	227.30	500.00	500.00	19,790.34	16,170.00	36,088.00
Subtotal - net income	658.86		393.86	14,010.44		10,112.00
Transfers to Reserves						
Reserve Transfer - Docks	0.00	0.00	0.00	14,010.44	17,820.00	10,112.00
Reserve Transfer - Canoe Racks	265.00	265.00	393.86	0.00	0.00	0.00
Total Expense	492.30	765.00	893.86	33,800.78	33,990.00	46,200.00
Income Over Expense	393.86	0.00	0.00	0.00	0.00	0.00
50 canoe racks	x \$10		500	66 docks x \$700		46,200.00

Operations Cash:

	Canoes	Docks
Beginning cash 1/1/25	874.76	6,640.35
Income Over Expense	393.86	0.00
Prior Year check reissued	0.00	0.00
Transfer from prior year income	0.00	0.00
Transfer In from Reserves	0.00	0.00
Ending Operations Cash 12/31/25	1,268.62	6,640.35

Reserves Cash:

	Canoes	Docks
Reserves 1/1/25	0.00	221,368.69
Reserves Transfer In - Prior Year	0.00	0.00
Reserve Transfers In	265.00	14,010.44
Reserve Transfer In Special Road	0.00	0.00
Reserve Transfers - Out	0.00	0.00
Transfer lease income	0.00	0.00
Interest Income	100.59	6,870.39
Ending Reserves Cash 12/31/25	365.59	242,249.52
Total ending cash 12/31/25	1,634.21	248,889.87

Dowville Tract Association
Proposed 2026 Budget - Roads

	ROADS		
	12/31/2025 Roads Actual	2025 Road Budget \$175	2026 Proposed Budget \$105
Income			
Road Assessments (\$175)	15,500.96	15,575.00	9,345.00
Special Road Assessment	6,250.00	6,275.00	0.00
Carryover Funds	0.00	4,030.00	0.00
Funds from Reserves	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00
Total Operating Income	21,750.96	25,880.00	9,345.00
Expense			
Accounting	0.00	0.00	0.00
Bank Charges	0.80	0.00	0.00
Administrative Services	627.00	750.00	650.00
Directors Meetings	8.13	70.00	10.00
Filing Fees	0.00	30.00	0.00
Insurance	1,014.84	1,015.00	1,020.00
Miscellaneous Expense	0.00	0.00	0.00
Printing	72.81	65.00	75.00
Office Supplies & Expense	79.64	95.00	95.00
Permits & Fees	0.00	920.00	1,846.00
Legal Fees	0.00	60.00	0.00
Road Repair & Maintenance	19,266.75	22,000.00	5,000.00
Federal & State Income Tax	298.60	405.00	378.60
Website Expense	0.00	25.00	25.00
Total Operating Expense	21,368.57	25,435.00	9,099.60
Subtotal -net income	382.39		245.40
Transfers to Reserves			
Reserve Transfer - Roads	382.39	445.00	245.40
Total Expense	21,750.96	25,880.00	9,345.00
Income Over Expense	0.00	0.00	0.00
	89 cabins x	\$105.00	9,345.00

Dowville Tract Association
Proposed 2026 Budget - Roads

Operations Cash:

	Roads
Beginning cash 1/1/25	19,413.90
Income Over Expense	0.00
Prior Year check reissued	0.00
Transfer from prior year income	0.00
Transfer In from Reserves	0.00
Ending Operations Cash 12/31/25	<u><u>19,413.90</u></u>

Reserves Cash:

	Roads
Reserves 1/1/25	6,015.14
Reserves Transfer In - Prior Year	0.00
Reserve Transfers In	382.39
Reserve Transfers - Out	0.00
Interest Income	729.39
Ending Reserves Cash 12/31/25	<u><u>7,126.92</u></u>

Total ending cash 12/31/25 26,540.82

Dowville Tract Association
Proposed 2026 Budget - Water

	WATER		
	12/31/2025 Water Actual	2025 Water Budget \$145/\$278	2026 proposed Budget \$175/\$292
Income			
Water Assessments (\$145)	13,182.10	12,905.00	15,575.00
Customer Water Lakeview & Keola (\$278)	11,954.00	11,954.00	12,556.00
Customer Water Only (6 cabins) (\$278)	1,390.00	1,668.00	1,752.00
Customer Reimbursement	0.00	0.00	0.00
Carryover Funds	0.00	4,105.00	2,307.39
Funds from Reserves	0.00	0.00	2,290.51
Miscellaneous Income	0.00	0.00	0.00
Total Operating Income	26,526.10	30,632.00	34,480.90
Expense			
Accounting	0.00	0.00	0.00
Bank Charges	5.20	0.00	0.00
Administrative Services	4,075.50	4,875.00	4,225.00
Directors Meetings	52.90	500.00	130.00
Filing Fees	0.00	200.00	0.00
Insurance	6,596.54	6,595.00	6,600.00
Miscellaneous Expense	0.00	0.00	0.00
Printing	473.27	420.00	490.00
Office Supplies & Expense	517.58	620.00	620.00
Permits & Fees	1,509.00	2,600.00	3,320.00
Legal Fees	2,310.00	1,500.00	1,500.00
Water System Repairs	5,506.00	8,975.00	8,975.00
Onsite Feasibility Review - Lakeview Water	0.00	0.00	5,000.00
Power	67.82	200.00	200.00
Water Testing Fees	772.00	800.00	800.00
Federal & State Income Tax	1,940.90	2,795.00	2,460.90
Website Expense	0.00	160.00	160.00
Total Operating Expense	23,826.71	30,240.00	34,480.90
Subtotal - net income	2,699.39		0.00
Transfers to Reserves			
Reserve Transfer - Water	392.00	392.00	0.00
Reserve Transfer - Water Prior Years	0.00	0.00	0.00
Total Expense	24,218.71	30,632.00	34,480.90
Income Over Expense	2,307.39	0.00	0.00
	89 cabins x	\$175.00	15,575.00
	6 cabins x	\$292.00	1,752.00
	43 cabin units x	\$292.00	12,556.00

Dowville Tract Association
Proposed 2026 Budget - Water

Operations Cash:

	<u>Water</u>
Beginning cash 1/1/25	20,497.93
Income Over Expense	2,307.39
Keola/Lakeview	0.00
Prior Year check reissued	0.00
Transfer from prior year income	0.00
Transfer In from Reserves	0.00
Ending Operations Cash 12/31/25	<u><u>22,805.32</u></u>

Reserves Cash:

	<u>Water</u>
Reserves 1/1/25	68,849.89
Reserves Transfer In - Prior Year	0.00
Reserve Transfers In	392.00
Reserve Transfers - Out	0.00
Transfer lease income	0.00
Interest Income	2,720.37
Ending Reserves Cash 12/31/25	<u><u>71,962.26</u></u>

Total ending cash 12/31/25	<u><u>94,767.58</u></u>
-----------------------------------	-------------------------