

Financial Reporting Package

Cobblestone HOA

8/1/2025 - 8/31/2025

Cobblestone Homeowners Association Inc
Balance Sheet
08/31/2025

AssetsCash

1001002000 - Operating - PPB #0958	\$43,152.40
1001002001 - PPB - Construction Deposit	\$55,000.00
1003004000 - Operating - FCB #4690	\$198,303.60
1003009500 - Reserve - Fidelity Investments #5279	\$315,895.14

Cash Total

\$612,351.14
Homeowner Receivables

1021000001 - Homeowner Receivables	\$27,028.38
1021000005 - Allow For B/D	(\$2,000.00)

Homeowner Receivables Total

\$25,028.38
Prepaid Expenses

1043000001 - Prepaid Other - 1	\$4,900.00
1043000002 - Prepaid Other - Legal/Retainer	\$200.00

Prepaid Expenses Total

\$5,100.00
Assets Total

\$642,479.52

Liabilities and EquityPrepaid Dues/Deferred Revenue

2015000001 - Prepaid Dues	\$7,955.61
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Prepaid Dues/Deferred Revenue Total

\$7,955.61
Security Deposits

2016000001 - Refundable Security Deposits	\$55,000.00
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Security Deposits Total

\$55,000.00
Retained Earnings

\$337,950.46

Net Income

\$241,573.45

Liabilities & Equity Total

\$642,479.52

Cobblestone Homeowners Association Inc

Income Statement

1/1/2025 - 8/31/2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	YTD
Income									
<u>HOA REVENUE</u>									
4025000100 - Owner Assessments	\$289,078.16	\$29,155.14	\$7,194.86	\$2,520.53	\$0.86	\$0.00	\$303,920.72	\$4,884.86	\$636,755.13
<u>Total HOA REVENUE</u>	<u>\$289,078.16</u>	<u>\$29,155.14</u>	<u>\$7,194.86</u>	<u>\$2,520.53</u>	<u>\$0.86</u>	<u>\$0.00</u>	<u>\$303,920.72</u>	<u>\$4,884.86</u>	<u>\$636,755.13</u>
<u>OTHER INCOME</u>									
4110000050 - Recovery of Bad Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4110000055 - Default Notice - Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4110000057 - Plan Review Fees	\$500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$1,500.00	\$150.00	\$0.00	\$5,650.00
4110000120 - Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4110000130 - Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4110000140 - Key/Lock/Gate Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4110000150 - Late Fees & Interest	\$303.67	\$2,086.38	\$1,401.09	(\$89.35)	\$0.00	\$0.00	\$257.48	\$0.00	\$3,959.27
4110000170 - Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total OTHER INCOME</u>	<u>\$803.67</u>	<u>\$2,086.38</u>	<u>\$4,901.09</u>	<u>(\$89.35)</u>	<u>\$0.00</u>	<u>\$1,500.00</u>	<u>\$407.48</u>	<u>\$0.00</u>	<u>\$9,609.27</u>
<i>Total Income</i>	\$289,881.83	\$31,241.52	\$12,095.95	\$2,431.18	\$0.86	\$1,500.00	\$304,328.20	\$4,884.86	\$646,364.40
Expense									
<u>PAYROLL EXPENSE</u>									
5001000135 - Gate Personnel	\$14,241.21	\$21,150.03	\$20,224.93	\$17,996.65	\$15,303.54	(\$442.25)	\$21,463.63	\$16,909.16	\$126,846.90
<u>Total PAYROLL EXPENSE</u>	<u>\$14,241.21</u>	<u>\$21,150.03</u>	<u>\$20,224.93</u>	<u>\$17,996.65</u>	<u>\$15,303.54</u>	<u>(\$442.25)</u>	<u>\$21,463.63</u>	<u>\$16,909.16</u>	<u>\$126,846.90</u>
<u>GENERAL & ADMINISTRATIVE</u>									
6010000110 - Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6010000150 - Legal & Accounting Fees	\$1,870.50	\$678.34	\$0.00	\$0.00	\$0.00	\$0.00	\$1,279.00	\$0.00	\$3,827.84
6010000170 - Management Fees	\$3,450.00	\$3,450.00	\$3,450.00	\$3,450.00	\$22,500.00	\$8,212.50	\$8,212.50	\$8,212.50	\$60,937.50
6010000220 - Office Expense	\$210.24	\$414.21	\$252.45	\$304.45	\$111.52	\$55.06	\$150.18	\$67.87	\$1,565.98
6010000230 - Copies/Printing/Postage	\$245.25	\$120.13	\$11.69	\$44.85	\$25.96	\$117.43	\$39.72	\$25.86	\$630.89
6010000270 - Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6010000280 - Architectural Fees	\$1,500.00	\$0.00	\$0.00	\$3,750.00	\$0.00	\$600.00	\$0.00	\$850.00	\$6,700.00
<u>Total GENERAL & ADMINISTRATIVE</u>	<u>\$7,275.99</u>	<u>\$4,662.68</u>	<u>\$3,714.14</u>	<u>\$7,549.30</u>	<u>\$22,637.48</u>	<u>\$8,984.99</u>	<u>\$9,681.40</u>	<u>\$9,156.23</u>	<u>\$73,662.21</u>
<u>UTILITIES</u>									
6040000100 - Electric	\$490.53	\$418.02	\$375.16	\$369.73	\$395.86	\$488.35	\$648.59	\$599.45	\$3,785.69
6040000500 - Water	\$1,620.77	\$1,479.57	\$1,180.47	\$1,103.02	\$1,113.93	\$1,197.08	\$1,619.79	\$1,313.04	\$10,627.67
6040000550 - Water - Irrigation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6040000600 - Wifi/Internet/Phone	\$261.34	\$749.15	\$1,381.21	\$257.65	(\$502.63)	\$318.64	\$318.62	\$318.68	\$3,102.66
<u>Total UTILITIES</u>	<u>\$2,372.64</u>	<u>\$2,646.74</u>	<u>\$2,936.84</u>	<u>\$1,730.40</u>	<u>\$1,007.16</u>	<u>\$2,004.07</u>	<u>\$2,587.00</u>	<u>\$2,231.17</u>	<u>\$17,516.02</u>
<u>TAXES & INSURANCE</u>									
6050000200 - Insurance/Fire Protection	(\$358.42)	\$272.58	\$1,267.05	\$1,582.90	\$0.00	\$0.00	\$0.00	\$0.00	\$2,764.11
<u>Total TAXES & INSURANCE</u>	<u>(\$358.42)</u>	<u>\$272.58</u>	<u>\$1,267.05</u>	<u>\$1,582.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,764.11</u>
<u>REPAIRS & MAINTENANCE</u>									

Cobblestone Homeowners Association Inc

Income Statement

1/1/2025 - 8/31/2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	YTD
6070000030 - Building Maintenance	\$160.00	\$547.43	\$160.00	\$941.28	\$793.96	\$200.00	\$160.00	\$2,130.00	\$5,092.67
6070000070 - Gatehouse Supplies/Equipment	\$0.00	\$0.00	\$0.00	\$116.61	\$4,250.00	\$434.68	\$111.68	\$57.89	\$4,970.86
6070000090 - Common Area Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6070000120 - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6070000160 - Equipment/Gate Repairs	\$0.00	\$120.00	\$180.00	\$66.00	\$0.00	\$0.00	\$0.00	\$0.00	\$366.00
6070000170 - Fences/Walls/Monuments Maintenance	\$2,280.00	\$0.00	\$0.00	\$0.00	\$580.00	\$600.00	\$760.60	\$2,305.00	\$6,525.60
6070000190 - Fountain Maintenance	\$248.61	\$130.00	\$116.61	\$65.00	\$130.00	\$181.61	\$254.34	\$65.00	\$1,191.17
6070000220 - Janitorial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6070000225 - Irrigation R&M	\$0.00	\$0.00	\$0.00	\$3,835.00	\$796.66	\$0.00	\$200.00	\$490.00	\$5,321.66
6070000230 - Landscaping-Contract-Plants	\$2,640.00	\$3,480.00	\$2,640.00	\$6,308.97	\$2,453.92	\$2,640.00	\$2,970.00	\$2,980.00	\$26,112.89
6070000235 - Landscaping-Extras & Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6070000236 - Tree Trimming	\$4,645.00	\$2,470.00	\$7,485.00	\$0.00	\$0.00	\$2,700.00	\$0.00	\$0.00	\$17,300.00
6070000240 - Lighting Supplies & Repairs	\$0.00	\$385.35	\$0.00	\$0.00	\$89.89	\$0.00	\$524.51	\$0.00	\$999.75
6070000250 - Light Decorations	\$763.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$415.91	\$1,178.96
6070000290 - Road Repair	\$165.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,870.00	\$5,035.00
6070000300 - Pest Control	\$39.00	\$39.00	\$1,053.00	\$0.00	\$78.00	\$39.00	\$39.00	\$1,222.00	\$2,509.00
6070000310 - Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6070000360 - Trash Collection Fees	\$4,900.00	\$4,900.00	\$4,900.00	\$4,900.00	\$4,900.00	\$4,900.00	\$4,900.00	\$4,900.00	\$39,200.00
Total REPAIRS & MAINTENANCE	\$15,840.66	\$12,071.78	\$16,534.61	\$16,232.86	\$14,072.43	\$11,695.29	\$9,920.13	\$19,435.80	\$115,803.56
<u>PROTECTIVE SERVICES</u>									
6090000100 - Alarm Service	\$2,182.70	\$2,314.70	\$2,182.70	\$2,182.70	\$2,314.70	\$2,182.70	\$2,182.70	\$2,314.70	\$17,857.60
6090000200 - Fire Protection	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6090000400 - Security Patrol	\$3,070.00	\$3,105.00	\$2,790.00	\$3,105.00	\$2,930.00	\$2,422.50	\$2,632.50	\$2,685.00	\$22,740.00
Total PROTECTIVE SERVICES	\$5,252.70	\$5,419.70	\$4,972.70	\$5,287.70	\$5,244.70	\$4,605.20	\$4,815.20	\$4,999.70	\$40,597.60
Total Expense	\$44,624.78	\$46,223.51	\$49,650.27	\$50,379.81	\$58,265.31	\$26,847.30	\$48,467.36	\$52,732.06	\$377,190.40
Operating Net Income	\$245,257.05	(\$14,981.99)	(\$37,554.32)	(\$47,948.63)	(\$58,264.45)	(\$25,347.30)	\$255,860.84	(\$47,847.20)	\$269,174.00
<u>Reserve Income</u>									
RESERVE INCOME									
7000000400 - Reserve Interest & Dividend Income	\$1,077.97	\$972.68	\$5,070.51	(\$2,983.27)	\$1,056.88	\$0.00	\$2,120.73	\$1,086.62	\$8,402.12
7000000401 - Unrealized Reserve Interest & Dividend Income	\$0.00	\$0.00	\$0.00	\$4,010.18	\$0.00	\$1,037.93	(\$1,037.93)	\$0.00	\$4,010.18
7000000500 - Federal Taxes on Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7000000600 - State Income Tax	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
Total RESERVE INCOME	\$1,077.97	\$972.68	\$5,070.51	\$1,076.91	\$1,056.88	\$1,037.93	\$1,082.80	\$1,086.62	\$12,462.30
Total Reserve Income	\$1,077.97	\$972.68	\$5,070.51	\$1,076.91	\$1,056.88	\$1,037.93	\$1,082.80	\$1,086.62	\$12,462.30

Cobblestone Homeowners Association Inc

Income Statement

1/1/2025 - 8/31/2025

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	YTD
Reserve Expense									
<u>RESERVE EXPENDITURES</u>									
7010000040 - Common Area Improvements - R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7010000070 - Island Improvements - R	\$4,781.08	\$0.00	\$7,710.00	\$12,583.32	\$0.00	\$0.00	\$0.00	\$0.00	\$25,074.40
7010000105 - Gatehouse & Office Equipment - R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7010000165 - Monument Lanterns - R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7010000170 - Lighting - R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7010000190 - Fence, Walls and Monuments or Painting - R	\$0.00	\$0.00	\$0.00	\$4,781.08	\$0.00	\$0.00	\$0.00	\$0.00	\$4,781.08
7010000275 - Reserves Study - R	\$0.00	\$0.00	\$1,430.00	\$0.00	\$0.00	\$0.00	\$1,430.00	\$0.00	\$2,860.00
7010000277 - Roads Poly Chip- R	\$0.00	\$3,947.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,947.37
7010000310 - Sidewalks/Concrete - R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,400.00	\$0.00	\$0.00	\$3,400.00
<u>Total RESERVE EXPENDITURES</u>	\$4,781.08	\$3,947.37	\$9,140.00	\$17,364.40	\$0.00	\$3,400.00	\$1,430.00	\$0.00	\$40,062.85
Total Reserve Expense	\$4,781.08	\$3,947.37	\$9,140.00	\$17,364.40	\$0.00	\$3,400.00	\$1,430.00	\$0.00	\$40,062.85
Reserve Net Income	(\$3,703.11)	(\$2,974.69)	(\$4,069.49)	(\$16,287.49)	\$1,056.88	(\$2,362.07)	(\$347.20)	\$1,086.62	(\$27,600.55)
Net Income	\$241,553.94	(\$17,956.68)	(\$41,623.81)	(\$64,236.12)	(\$57,207.57)	(\$27,709.37)	\$255,513.64	(\$46,760.58)	\$241,573.45

Cobblestone Homeowners Association Inc
Budget Comparison Report

	Jun-25		Jul-25		Aug-25		YTD Actual	YTD Budget
	Actual	Budget	Actual	Budget	Actual	Budget		
Income								
4025000100 - Assessments	\$ -	\$ -	\$ 303,921	\$ 329,700	\$ 4,885	\$ -	\$ 636,755	\$ 659,400
4110000057 - Plan Review Fees	1,500	917	150	917	-	917	5,650	7,333
4110000150 - Late Charges	-	250	257	250	-	250	3,959	2,000
Total Income	1,500	1,167	304,328	330,867	4,885	1,167	646,364	668,733
PAYROLL EXPENSE								
5001000135 - Gate Personnel	(442)	17,208	21,464	17,208	16,909	17,208	126,847	137,667
GENERAL & ADMINISTRATIVE								
6010000150 - Legal & Accounting Fees	-	833	1,279	833	-	833	3,828	6,667
6010000170 - Management Fees	8,213	8,100	8,213	8,100	8,213	8,100	60,938	64,800
6010000190 - Annual Meeting	-	-	-	-	-	-	-	1,500
6010000220 - Office Expense	55	250	150	250	68	250	1,566	2,000
6010000230 - Copies/Printing/Postage	117	208	40	208	26	208	631	1,667
6010000280 - Architectural Fees	600	1,083	-	1,083	850	1,083	6,700	8,667
UTILITIES								
6040000100 - Electric	488	500	649	500	599	500	3,786	4,000
6040000500 - Water	1,197	1,083	1,620	1,083	1,313	1,083	10,628	8,667
6040000600 - Wifi/Internet/Phone	319	283	319	283	319	283	3,103	2,267
TAXES & INSURANCE								
6050000200 - Insurance/Fire Protection	-	-	-	-	-	-	2,764	1,300
REPAIRS & MAINTENANCE								
6070000030 - Building Maintenance	200	208	160	208	2,130	208	5,093	1,667
6070000070 - Gatehouse Supplies/Equipment	435	167	112	167	58	167	4,971	1,333
6070000160 - Equipment/Gate Repairs	-	83	-	83	-	83	366	667
6070000170 - Fences/Walls/Monuments Maintenance	600	417	761	417	2,305	417	6,526	3,333
6070000190 - Fountain Maintenance	182	458	254	458	65	458	1,191	3,667
6070000225 - Irrigation R&M	-	292	200	292	490	292	5,322	2,333
6070000230 - Landscaping-Contract-Plants	2,640	3,058	2,970	3,058	2,980	3,058	26,113	24,467
6070000236 - Tree Trimming	2,700	-	-	3,500	-	-	17,300	15,500
6070000240 - Lighting Supplies & Repairs	-	83	525	83	-	83	1,000	667
6070000250 - Light Decorations	-	-	-	-	416	-	1,179	500
6070000290 - Road Repair	-	208	-	208	4,870	208	5,035	1,667

	Jun-25		Jul-25		Aug-25		YTD Actual	YTD Budget
	Actual	Budget	Actual	Budget	Actual	Budget		
6070000300 - Pest Control	39	208	39	208	1,222	208	2,509	1,667
6070000360 - Trash Collection Fees	4,900	4,900	4,900	4,900	4,900	4,900	39,200	39,200
PROTECTIVE SERVICES								
6090000100 - Alarm Service	2,183	2,250	2,183	2,250	2,315	2,250	17,858	18,000
6090000400 - Security Patrol	2,423	3,042	2,633	3,042	2,685	3,042	22,740	24,333
Total Expense	26,847	44,925	48,467	48,425	52,732	44,925	377,190	378,200
Operating Net Income	(25,347)	(43,758)	255,861	282,442	(47,847)	(43,758)	269,174	290,534
RESERVE INCOME								
7000000400 - Reserve Interest & Dividend Income	-	833	2,121	833	1,087	833	8,402	6,667
7000000401 - Unrealized Reserve Interest & Dividend	1,038	-	(1,038)	-	-	-	4,010	-
7000000600 - State Income Tax	-	-	-	-	-	-	50	-
Total Reserve Income	1,038	833	1,083	833	1,087	833	12,462	6,667
RESERVE EXPENDITURES								
7010000070 - Island Improvements - R	-	-	-	-	-	-	-	-
7010000165 - Monument Lanterns - R	-	-	-	-	-	-	-	-
7010000070 - Island Improvements - R	-	-	-	-	-	-	25,074	25,000
7010000165 - Monument Lanterns - R	-	4,000	-	-	-	500	-	4,500
7010000190 - Fence, Walls and Monuments or Painting - R	-	3,000	-	-	-	-	4,781	3,000
7010000275 - Reserves Study - R	-	-	1,430	1,500	-	1,500	2,860	3,000
7010000277 - Roads Poly Chip- R	-	-	-	4,000	-	-	3,947	4,000
7010000310 - Sidewalks/Concrete - R	3,400	10,000	-	-	-	-	3,400	10,000
Total Reserve Expense	3,400	17,000	1,430	5,500	-	2,000	40,063	49,500
Reserve Net Income	(2,362)	(16,167)	(347)	(4,667)	1,087	(1,167)	(27,601)	(42,833)
Net Income	\$ (27,709)	\$ (59,925)	\$ 255,514	\$ 277,775	\$ (46,761)	\$ (44,925)	\$ 241,573	\$ 247,700