

Financial Reporting Package

Cobblestone HOA

12/1/2025 - 12/31/2025

Cobblestone Homeowners Association Inc
Balance Sheet
12/31/2025

AssetsCash

1001004000 - Operating - FCB #4690	\$87,776.72
1003004000 - Reserve - FCB #5035	\$0.23
1003009500 - Reserve - Fidelity Investments #5279	\$370,367.39

Cash Total

 \$458,144.34
Homeowner Receivables

1021000001 - Homeowner Receivables	\$4,176.44
1021000005 - Allow For B/D	(\$2,000.00)

Homeowner Receivables Total

 \$2,176.44
Assets Total

\$460,320.78

Liabilities and EquityOther Payables

2014090001 - Suspense	(\$69,000.00)
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Other Payables Total

 (\$69,000.00)
Prepaid Dues/Deferred Revenue

2015000001 - Prepaid Dues	\$43,734.67
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Prepaid Dues/Deferred Revenue Total

 \$43,734.67
Security Deposits

2016000001 - Refundable Security Deposits	\$69,000.00
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Security Deposits Total

 \$69,000.00
Retained Earnings

\$315,098.52

Net Income

\$101,487.59

Liabilities & Equity Total

\$460,320.78

GENERAL & ADMINISTRATIVE

6010000150 - Legal & Accounting Fees	\$1,870.50	\$678.34	\$0.00	\$0.00	\$0.00	\$0.00	\$2,548.84
6010000170 - Management Fees	\$3,450.00	\$3,450.00	\$3,450.00	\$3,450.00	\$22,500.00	\$8,212.50	\$44,512.50
6010000220 - Office Expense	\$210.24	\$414.21	\$252.45	\$304.45	\$111.52	\$55.06	\$1,347.93
6010000230 - Copies/Printing/Postage	\$245.25	\$120.13	\$11.69	\$44.85	\$25.96	\$117.43	\$565.31
6010000270 - Postage	\$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	\$5,850.00
<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>\$54,824.58</u>

UTILITIES

6040000100 - Electric	\$490.53	\$418.02	\$375.16	\$369.73	\$395.86	\$488.35	\$2,537.65
6040000500 - Water	\$1,620.77	\$1,479.57	\$1,180.47	\$1,103.02	\$1,113.93	\$1,197.08	\$7,694.84
6040000550 - Water - Irrigation	\$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	\$2,465.36
<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>\$12,697.85</u>

TAXES & INSURANCE

6050000200 - Insurance/Fire Protection	(\$358.42)	\$272.58	\$1,267.05	\$1,582.90	\$0.00	\$0.00	\$2,764.11
6050000300 - Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6050000500 - State Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<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>\$2,764.11</u>

REPAIRS & MAINTENANCE

6070000030 - Building Maintenance	\$160.00	\$547.43	\$160.00	\$941.28	\$793.96	\$200.00	\$2,802.67
6070000070 - Gatehouse Supplies/Equipment	\$0.00	\$0.00	\$0.00	\$116.61	\$4,250.00	\$434.68	\$4,801.29
6070000090 - Common Area Maintenance	\$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
6070000160 - Equipment/Gate Repairs	\$0.00	\$120.00	\$180.00	\$66.00	\$0.00	\$0.00	\$366.00
6070000170 - Fences/Walls/Monuments Maintenance	\$2,280.00	\$0.00	\$0.00	\$0.00	\$580.00	\$600.00	\$3,460.00
6070000190 - Fountain Maintenance	\$248.61	\$130.00	\$116.61	\$65.00	\$130.00	\$181.61	\$871.83

7000000600 - State Income Tax	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$50.00
<u>Total RESERVE INCOME</u>	<u>\$1,077.97</u>	<u>\$972.68</u>	<u>\$5,070.51</u>	<u>\$1,076.91</u>	<u>\$1,056.88</u>	<u>\$1,037.93</u>	<u>\$10,292.88</u>
<i>Total Reserve Income</i>	\$1,077.97	\$972.68	\$5,070.51	\$1,076.91	\$1,056.88	\$1,037.93	\$10,292.88

Reserve Expense

RESERVE EXPENDITURES

7010000040 - Common Area Improvements - R	\$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	\$25,074.40
7010000105 - Gatehouse & Office Equipment - R	\$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
7010000170 - Lighting - R	\$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	\$4,781.08
7010000275 - Reserves Study - R	\$0.00	\$0.00	\$1,430.00	\$0.00	\$0.00	\$0.00	\$1,430.00
7010000277 - Roads Poly Chip- R	\$0.00	\$3,947.37	\$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	\$3,400.00
<u>Total RESERVE EXPENDITURES</u>	<u>\$4,781.08</u>	<u>\$3,947.37</u>	<u>\$9,140.00</u>	<u>\$17,364.40</u>	<u>\$0.00</u>	<u>\$3,400.00</u>	<u>\$38,632.85</u>
<i>Total Reserve Expense</i>	\$4,781.08	\$3,947.37	\$9,140.00	\$17,364.40	\$0.00	\$3,400.00	\$38,632.85

Reserve Net Income	<u>(\$3,703.11)</u>	<u>(\$2,974.69)</u>	<u>(\$4,069.49)</u>	<u>(\$16,287.49)</u>	<u>\$1,056.88</u>	<u>(\$2,362.07)</u>	<u>(\$28,339.97)</u>
Net Income	<u>\$241,553.94</u>	<u>(\$17,956.68)</u>	<u>(\$41,623.81)</u>	<u>(\$64,236.12)</u>	<u>(\$57,207.57)</u>	<u>(\$27,709.37)</u>	<u>\$32,820.39</u>

Cobblestone Homeowners Association Inc
Budget Comparison Report

	Oct-25		Nov-25		Dec-25			
	Actual	Budget	Actual	Budget	Actual	Budget	YTD Actual	YTD Budget
Income								
4025000100 - Assessments	\$ 2,575	\$ -	\$ -	\$ -	\$ -	\$ -	657628	659400
4110000057 - Plan Review Fees	100	917	4,800	917	-	917	10550	11000
4110000150 - Late Charges	284	250	-	250	53	250	5709	3000
Total Income	2,959	1,167	4,800	1,167	53	1,167	673887	673400
PAYROLL EXPENSE								
5001000135 - Gate Personnel	15,394	17,208	14,592	17,208	16,458	17,208	187988	206500
GENERAL & ADMINISTRATIVE								
6010000150 - Legal & Accounting Fees	-	833	-	833	-	833	3828	10000
6010000170 - Management Fees	8,213	8,100	8,213	8,100	8,213	8,100	93788	97200
6010000190 - Annual Meeting	-	-	-	-	-	-	0	1500
6010000220 - Office Expense	200	250	(81)	250	273	250	2023	3000
6010000230 - Copies/Printing/Postage	37	208	32	208	46	208	789	2500
6010000280 - Architectural Fees	-	1,083	-	1,083	1,200	1,083	7900	13000
UTILITIES								
6040000100 - Electric	540	500	361	500	493	500	5789	6000
6040000500 - Water	1,771	1,083	1,512	1,083	1,153	1,083	16482	13000
6040000600 - Wifi/Internet/Phone	569	283	508	283	857	283	5376	3400
TAXES & INSURANCE								
6050000200 - Insurance/Fire Protection	2,570	-	-	-	-	-	5567	4500
REPAIRS & MAINTENANCE								
6070000030 - Building Maintenance	220	208	266	208	5,093	208	10960	2500
6070000070 - Gatehouse Supplies/Equipment	-	167	-	167	-	167	4971	2000
6070000160 - Equipment/Gate Repairs	-	83	-	83	1,781	83	2507	1000
6070000170 - Fences/Walls/Monuments Maintenance	66	417	-	417	-	417	5212	5000
6070000190 - Fountain Maintenance	313	458	-	458	301	458	1922	5500
6070000225 - Irrigation R&M	1,215	292	-	292	-	292	6537	3500
6070000230 - Landscaping-Contract-Plants	2,846	3,058	2,989	3,058	2,640	3,058	37228	36700
6070000236 - Tree Trimming	-	-	-	-	1,500	-	18800	15500
6070000240 - Lighting Supplies & Repairs	-	83	-	83	437	83	1437	1000
6070000250 - Light Decorations	-	-	2,500	-	-	2,000	3679	2500
6070000290 - Road Repair	-	208	-	208	-	208	5035	2500

	Oct-25		Nov-25		Dec-25		YTD Actual	YTD Budget
	Actual	Budget	Actual	Budget	Actual	Budget		
6070000300 - Pest Control	117	208	-	208	-	208	2626	2500
6070000360 - Trash Collection Fees	4,900	4,900	4,900	4,900	4,900	4,900	58800	58800
PROTECTIVE SERVICES								
6090000100 - Alarm Service	2,183	2,250	2,315	2,250	2,183	2,250	26720	27000
6090000400 - Security Patrol	2,550	3,042	2,370	3,042	2,808	3,042	33310	36500
Total Expense	43,705	44,925	40,476	44,925	50,334	46,925	549272	563100
Operating Net Income	(40,745)	(43,758)	(35,676)	(43,758)	(50,281)	(45,759)	124616	110300
RESERVE INCOME								
7000000400 - Reserve Interest & Dividend Income	1,200	833	1,120	833	1,114	833	12875	10000
7000000401 - Unrealized Reserve Interest & Dividend	-	-	-	-	-	-	4010	0
7000000600 - State Income Tax	-	-	-	-	-	-	50	0
Total Reserve Income	1,200	833	1,120	833	1,114	833	16935	10000
	-	-	-	-	-	-	0	0
RESERVE EXPENDITURES	-	-	-	-	-	-	0	0
7010000070 - Island Improvements - R	-	-	-	-	-	-	25074	25000
7010000165 - Monument Lanterns - R	-	-	-	-	-	-	0	4500
7010000190 - Fence, Walls and Monuments or Painting - R	-	-	-	-	-	-	4781	3000
7010000275 - Reserves Study - R	-	-	-	-	-	-	2860	3000
7010000277 - Roads Poly Chip- R	-	-	-	-	-	-	3947	4000
7010000310 - Sidewalks/Concrete - R	-	-	-	-	-	-	3400	10000
Total Reserve Expense	-	-	-	-	-	-	40063	49500
Reserve Net Income	1,200	833	1,120	833	1,114	833	-23128	-39500
Net Income	\$ (39,545)	\$ (42,925)	\$ (34,556)	\$ (42,925)	\$ (49,167)	\$ (44,925)	101488	70800

Cobblestone

12/31/25

Monthly Water Usage and Cost

Acct #126827

2025

	Office 129552		Main 129556		Fountain 129562		Island 1 129658		Island 2 129662		Island 5 129650	
	3131 E Ina		3101 E Ina		3331 E Ina		7249 N Star Fury		7200 N Catalina Ridge		3139 E Crest Shadows	
	Amount	CcF	Amount	CcF	Amount	CcF	Amount	CcF	Amount	CcF	Amount	CcF
Jan	47.98	2	918.7	166	45.36	0	147.77	24	74.12	10	226.69	39
Feb	48.08	2	775.14	138	45.36	0	143.14	23	58.52	7	211.88	36
Mar	43.51	1	471.38	77	45.36	0	148.76	23	32.57	2	220.69	36
Apr	43.51	1	543.31	90	45.36	0	87.9	12	27.04	1	181.96	29
May	48.88	2	725.9	123	45.36	0	32.57	2	32.57	2	38.11	3
Jun	43.51	1	703.77	119	50.89	1	27.04	1	32.57	2	43.64	4
Jul	51.27	2	1091.06	189	133.88	16	38.11	3	38.11	3	71.3	9
Aug	51.76	2	839.25	142	90.68	8	44.15	4	32.97	2	77.66	10
Sep	49.19	1	789.71	116	98.94	7	76.62	8	44.93	3	114.64	14
Oct	49.19	1	1081.22	162	98.94	7	127.32	16	44.93	3	120.98	15
Nov	49.19	1	815.05	120	105.28	8	120.98	15	44.93	3	127.32	16
Dec	57.8	2	548.89	78	98.94	7	95.63	11	38.6	3	101.96	12
Total	583.87	18	9,303.38	1,520	904.35	54	1,089.99	142	501.86	41	1,536.83	223

	Island 6 129652		Island 9 605028		Island 10 129672		Island 11 129674		Corner 129654		Monthly Total	
	3161 E Moon Spirit		3350 E Finger Rock		3341 E Cobblestone		3471 E Cathedral Rock		3241 E Crest Shadows		Account #7230	
	Amount	CcF	Amount	CcF	Amount	CcF	Amount	CcF	Amount	CcF	Amount	CcF
Jan	21.51	0	42.55	4	53.07	6	21.51	0	21.51	0	1620.77	251
Feb	21.51	0	37.38	3	53.24	6	63.81	8	21.51	0	1479.57	223
Mar	21.51	0	38.11	3	49.17	5	87.9	12	21.51	0	1180.47	159
Apr	21.51	0	38.11	3	43.64	4	49.17	5	21.51	0	1103.02	145
May	21.51	0	38.11	3	60.24	7	49.17	5	21.51	0	1113.93	147
Jun	21.51	0	154.3	24	54.7	6	43.64	4	21.51	0	1197.08	162
Jul	27.04	1	43.64	4	49.17	5	54.7	6	21.51	0	1619.79	238
Aug	21.8	0	38.56	3	60.9	7	55.31	6	21.51	0	1334.55	184
Sep	turned off	0	44.93	3	95.63	11	57.6	5	20.8	0	1392.99	168
Oct	0	0	51.27	4	133.65	17	63.94	6	turned off	0	1771.44	231
Nov	0	0	51.27	4	133.65	17	63.94	6	0	0	1511.61	190
Dec	0	0	44.93	3	108.31	13	57.6	5	0	0	1152.66	134
Total	177.90	1	623.16	61	895.37	104	668.29	68	192.88	0	16,477.88	2,232

*Meters Read on -

12/8/2025

1 CCF = 748 Gallons of Water