

Financial Reporting Package

Cobblestone HOA

11/1/2025 - 11/30/2025

Cobblestone Homeowners Association Inc
Balance Sheet
11/30/2025

AssetsCash

1001002000 - Operating - PPB #0958	\$31,344.87
1001002001 - PPB - Construction Deposit	\$70,000.00
1003004000 - Operating - FCB #4690	\$81,033.28
1003009500 - Reserve - Fidelity Investments #5279	\$369,253.36

<u>Cash Total</u>	<u>\$551,631.51</u>
-------------------	---------------------

Homeowner Receivables

1021000001 - Homeowner Receivables	\$4,305.50
1021000005 - Allow For B/D	(\$2,000.00)

<u>Homeowner Receivables Total</u>	<u>\$2,305.50</u>
------------------------------------	-------------------

<i>Assets Total</i>	\$553,937.01
---------------------	--------------

Liabilities and EquityAccounts Payable

2011000002	\$7,474.70
------------	------------

<u>Other Payables Total</u>	<u>\$7,474.70</u>
-----------------------------	-------------------

Prepaid Dues

2015000001 - Prepaid Dues	\$16,880.47
---------------------------	-------------

<u>Prepaid Dues Total</u>	<u>\$16,880.47</u>
---------------------------	--------------------

Security Deposits

2016000001 - Refundable Security Deposits	\$70,000.00
---	-------------

<u>Security Deposits Total</u>	<u>\$70,000.00</u>
--------------------------------	--------------------

<u>Retained Earnings</u>	\$308,927.58
--------------------------	--------------

<u>Net Income</u>	\$150,654.26
-------------------	--------------

<i>Liabilities & Equity Total</i>	\$553,937.01
---------------------------------------	--------------

Cobblestone Homeowners Association Inc

Income Statement

1/1/2025 - 11/30/2025

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	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	\$327,949.55
<u>Total HOA REVENUE</u>	\$289,078.16	\$29,155.14	\$7,194.86	\$2,520.53	\$0.86	\$0.00	\$327,949.55
<u>OTHER INCOME</u>							
4110000050 - Recovery of Bad Debt	\$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
4110000057 - Plan Review Fees	\$500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$1,500.00	\$5,500.00
4110000120 - Insurance Proceeds	\$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
4110000140 - Key/Lock/Gate Fee	\$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	\$3,701.79
4110000170 - Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Total OTHER INCOME</u>	\$803.67	\$2,086.38	\$4,901.09	(\$89.35)	\$0.00	\$1,500.00	\$9,201.79
<i>Total Income</i>	\$289,881.83	\$31,241.52	\$12,095.95	\$2,431.18	\$0.86	\$1,500.00	\$337,151.34
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)	\$88,474.11
<u>Total PAYROLL EXPENSE</u>	\$14,241.21	\$21,150.03	\$20,224.93	\$17,996.65	\$15,303.54	(\$442.25)	\$88,474.11
<u>GENERAL & ADMINISTRATIVE</u>							
6010000110 - Dues & Subscriptions	\$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	\$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>	\$7,275.99	\$4,662.68	\$3,714.14	\$7,549.30	\$22,637.48	\$8,984.99	\$54,824.58
<u>UTILITIES</u>							
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>	\$2,372.64	\$2,646.74	\$2,936.84	\$1,730.40	\$1,007.16	\$2,004.07	\$12,697.85
<u>TAXES & INSURANCE</u>							
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>	(\$358.42)	\$272.58	\$1,267.05	\$1,582.90	\$0.00	\$0.00	\$2,764.11
<u>REPAIRS & MAINTENANCE</u>							
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
6070000220 - Janitorial	\$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	\$4,631.66
6070000230 - Landscaping-Contract-Plants	\$2,640.00	\$3,480.00	\$2,640.00	\$6,308.97	\$2,453.92	\$2,640.00	\$20,162.89
6070000235 - Landscaping-Extras & Repairs	\$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	\$17,300.00
6070000240 - Lighting Supplies & Repairs	\$0.00	\$385.35	\$0.00	\$0.00	\$89.89	\$0.00	\$475.24
6070000250 - Light Decorations	\$763.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$763.05
6070000290 - Road Repair	\$165.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165.00
6070000300 - Pest Control	\$39.00	\$39.00	\$1,053.00	\$0.00	\$78.00	\$39.00	\$1,248.00
6070000310 - Plumbing	\$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	\$29,400.00
<u>Total REPAIRS & MAINTENANCE</u>	\$15,840.66	\$12,071.78	\$16,534.61	\$16,232.86	\$14,072.43	\$11,695.29	\$86,447.63

PROTECTIVE SERVICES

6090000100 - Alarm Service	\$2,182.70	\$2,314.70	\$2,182.70	\$2,182.70	\$2,314.70	\$2,182.70	\$13,360.20
6090000200 - Fire Protection	\$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	\$17,422.50
<u>Total PROTECTIVE SERVICES</u>	\$5,252.70	\$5,419.70	\$4,972.70	\$5,287.70	\$5,244.70	\$4,605.20	\$30,782.70

<i>Total Expense</i>	\$44,624.78	\$46,223.51	\$49,650.27	\$50,379.81	\$58,265.31	\$26,847.30	\$275,990.98
----------------------	-------------	-------------	-------------	-------------	-------------	-------------	--------------

Operating Net Income	\$245,257.05	(\$14,981.99)	(\$37,554.32)	(\$47,948.63)	(\$58,264.45)	(\$25,347.30)	\$61,160.36
----------------------	--------------	---------------	---------------	---------------	---------------	---------------	-------------

Reserve Income**RESERVE INCOME**

7000000400 - Reserve Interest & Dividend Income	\$1,077.97	\$972.68	\$5,070.51	(\$2,983.27)	\$1,056.88	\$0.00	\$5,194.77
7000000401 - Unrealized Reserve Interest & Dividend Income	\$0.00	\$0.00	\$0.00	\$4,010.18	\$0.00	\$1,037.93	\$5,048.11
7000000500 - Federal Taxes on Interest	\$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	\$50.00
<u>Total RESERVE INCOME</u>	\$1,077.97	\$972.68	\$5,070.51	\$1,076.91	\$1,056.88	\$1,037.93	\$10,292.88

<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>	\$4,781.08	\$3,947.37	\$9,140.00	\$17,364.40	\$0.00	\$3,400.00	\$38,632.85

<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

	Sep-25		Oct-25		Nov-25		YTD Actual	YTD Budget
	Actual	Budget	Actual	Budget	Actual	Budget		
Income								
4025000100 - Assessments	\$ 18,298	\$ -	\$ 2,575	\$ -	\$ -	\$ -	657628	659400
4110000057 - Plan Review Fees	-	917	100	917	4,800	917	10550	10083
4110000150 - Late Charges	1,413	250	284	250	-	250	5656	2750
Total Income	19,711	1,167	2,959	1,167	4,800	1,167	673834	672233
PAYROLL EXPENSE								
5001000135 - Gate Personnel	14,696	17,208	15,394	17,208	14,592	17,208	171530	189292
GENERAL & ADMINISTRATIVE								
6010000150 - Legal & Accounting Fees	-	833	-	833	-	833	3828	9167
6010000170 - Management Fees	8,213	8,100	8,213	8,100	8,213	8,100	85575	89100
6010000190 - Annual Meeting	-	-	-	-	-	-	0	1500
6010000220 - Office Expense	65	250	200	250	(81)	250	1750	2750
6010000230 - Copies/Printing/Postage	43	208	37	208	32	208	743	2292
6010000280 - Architectural Fees	-	1,083	-	1,083	-	1,083	6700	11917
UTILITIES								
6040000100 - Electric	609	500	540	500	361	500	5295	5500
6040000500 - Water	1,419	1,083	1,771	1,083	1,512	1,083	15329	11917
6040000600 - Wifi/Internet/Phone	339	283	569	283	508	283	4519	3117
TAXES & INSURANCE								
6050000200 - Insurance/Fire Protection	233	3,200	2,570	-	-	-	5567	4500
REPAIRS & MAINTENANCE								
6070000030 - Building Maintenance	289	208	220	208	266	208	5868	2292
6070000070 - Gatehouse Supplies/Equipment	-	167	-	167	-	167	4971	1833
6070000160 - Equipment/Gate Repairs	360	83	-	83	-	83	726	917
6070000170 - Fences/Walls/Monuments Maintenance	(1,380)	417	66	417	-	417	5212	4583
6070000190 - Fountain Maintenance	117	458	313	458	-	458	1621	5042
6070000225 - Irrigation R&M	-	292	1,215	292	-	292	6537	3208
6070000230 - Landscaping-Contract-Plants	2,640	3,058	2,846	3,058	2,989	3,058	34588	33642
6070000236 - Tree Trimming	-	-	-	-	-	-	17300	15500
6070000240 - Lighting Supplies & Repairs	-	83	-	83	-	83	1000	917
6070000250 - Light Decorations	-	-	-	-	2,500	-	3679	500
6070000290 - Road Repair	-	208	-	208	-	208	5035	2292

	Sep-25		Oct-25		Nov-25		YTD Actual	YTD Budget
	Actual	Budget	Actual	Budget	Actual	Budget		
6070000300 - Pest Control	-	208	117	208	-	208	2626	2292
6070000360 - Trash Collection Fees	4,900	4,900	4,900	4,900	4,900	4,900	53900	53900
PROTECTIVE SERVICES								
6090000100 - Alarm Service	2,183	2,250	2,183	2,250	2,315	2,250	24538	24750
6090000400 - Security Patrol	2,843	3,042	2,550	3,042	2,370	3,042	30503	33458
Total Expense	37,567	48,125	43,705	44,925	40,476	44,925	498938	516175
Operating Net Income	(17,856)	(46,958)	(40,745)	(43,758)	(35,676)	(43,758)	174897	156059
RESERVE INCOME								
7000000400 - Reserve Interest & Dividend Income	1,039	833	1,200	833	1,120	833	11760	9167
7000000401 - Unrealized Reserve Interest & Dividend	-	-	-	-	-	-	4010	0
7000000600 - State Income Tax	-	-	-	-	-	-	50	0
Total Reserve Income	1,039	833	1,200	833	1,120	833	15821	9167
	-	-	-	-	-	-	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	1,039	833	1,200	833	1,120	833	-24242	-40333
Net Income	\$ (16,818)	\$ (46,125)	\$ (39,545)	\$ (42,925)	\$ (34,556)	\$ (42,925)	150654	115725

Cobblestone

11/30/25

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												
Total	526.07	16	8,754.49	1,442	805.41	47	994.36	131	463.26	38	1,434.87	211

	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	tuned 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			1771.44	231
Nov	0	0	51.27	4	133.65	17	63.94				1511.61	184
Dec											0.00	0
Total	177.90	1	578.23	58	787.06	91	610.69	57	192.88	0	15,325.22	2,092

*Meters Read on -

11/6/2025

1 CCF = 748 Gallons of Water