

**Cash Flow (Accrual)
Cobblestone Village HOA - (cobblest)
February 2009**

	Month to Date	%	Year to Date	%
INCOME				
HOA Dues	37,620.00	134.71	75,240.00	99.01
Late Fee	255.00	0.91	565.00	0.74
Fines	0.00	0.00	75.00	0.10
Interest late HOA dues	0.00	0.00	51.15	0.07
GROSS INCOME	37,875.00	135.62	75,931.15	99.92
EXPENSES				
Management Fee	2,926.00	10.48	5,852.00	7.70
Meeting expense	25.00	0.09	50.00	0.07
Legal Expense	485.00	1.74	585.00	0.77
Printing	35.82	0.13	53.58	0.07
Postage & Mail	176.49	0.63	201.86	0.27
Office Expense	38.80	0.14	334.25	0.44
Insurance	3,787.40	13.56	7,574.60	9.97
Electricity	222.36	0.80	479.48	0.63
Water & Sewer	9,661.76	34.60	19,374.54	25.50
Roof & Gutter Repairs	405.00	1.45	405.00	0.53
Trash Removal	1,559.00	5.58	3,118.00	4.10
Exterminating Expense	495.00	1.77	495.00	0.65
Building Maintenance	227.50	0.81	227.50	0.30
Grounds Maintenance	3,396.00	12.16	3,396.00	4.47
Grounds Repairs (Other)	318.00	1.14	318.00	0.42
Snow Removal Contract	1,380.00	4.94	6,108.75	8.04
Capital Improvements/ Transf to reserve	19,000.00	68.03	19,000.00	25.00
TOTAL EXPENSES	44,139.13	158.05	67,573.56	88.92
NET OPERATING INCOME	-6,264.13	-22.43	8,357.59	11.00
RESERVE INCOME				
Reserve Transfer	-10,000.00	-35.81	0.00	0.00
Cash to reserve	-10,000.00	-35.81	0.00	0.00
Interest Income Reserve Account	52.26	0.19	61.68	0.08
RESERVE INCOME TOTAL	52.26	0.19	61.68	0.08
RESERVE EXPENSE				
RESERVE EXPENSE TOTAL	-52.26	-0.19	-61.68	-0.08
NET CASH FLOW	-6,211.87	-22.24	8,419.27	11.08
CASH FLOW	-6,211.87		8,419.27	
Beginning Cash	2,585.37			
Ending Balance	5,139.23			

Balance Sheet (Accrual)
Cobblestone Village HOA - (cobblest)
February 2009

ASSETS

CURRENT ASSETS

Cash in Checking-Chase	5,139.23
Reserve-Chase	64,484.61

TOTAL CURRENT ASSETS	69,623.84
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A/R - Assessments	50,896.83
A/R Legal Fees	1,707.47
Allowance - Doubtful Accounts	-3,000.00

TOTAL A/R RECEIVABLES	49,604.30
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TOTAL MISC. A/R	49,604.30
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TOTAL ASSETS	119,228.14
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LIABILITIES

Prepaid Dues	8,246.23
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TOTAL LIABILITIES	8,246.23
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EQUITY

Checking transfer to reserve	19,000.00
Reserve Balance Beg of Year	96,263.30
Contributed Capital - Homeown	31,200.00
Retained Earnings	21,517.38
Current Year Net Income/Loss	-56,998.77

TOTAL EQUITY	110,981.91
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TOTAL LIABILITIES & EQUI	119,228.14
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