

**Cash Flow (Cash)**  
**Cobblestone Village HOA - (cobblest)**  
**April 2009**

	Month to Date	%	Year to Date	%
<b>INCOME</b>				
HOA Dues	35,671.41	99.19	145,606.34	98.82
Late Fee	276.01	0.77	1,427.46	0.97
Fines	-25.00	-0.07	75.00	0.05
Interest late HOA dues	25.80	0.07	195.70	0.13
<b>GROSS INCOME</b>	<b>35,948.22</b>	<b>99.96</b>	<b>147,304.50</b>	<b>99.97</b>
<b>EXPENSES</b>				
Management Fee	2,926.00	8.14	11,784.00	8.00
Meeting expense	20.00	0.06	195.00	0.13
Accounting/Auditing	1,850.00	5.14	1,850.00	1.26
Legal Expense	866.56	2.41	244.91	0.17
Printing	127.32	0.35	198.42	0.13
Bank Charges	10.00	0.03	10.00	0.01
Postage & Mail	25.15	0.07	251.87	0.17
Office Expense	28.34	0.08	390.81	0.27
Insurance	3,787.40	10.53	15,149.40	10.28
Electricity	197.35	0.55	895.36	0.61
Water & Sewer	8,821.68	24.53	36,642.06	24.87
Bldg Repairs & Maintenance	227.50	0.63	227.50	0.15
Roof & Gutter Repairs	0.00	0.00	405.00	0.27
Trash Removal	1,559.00	4.34	6,236.00	4.23
Exterminating Expense	0.00	0.00	670.00	0.45
DONT USE Building Maintenance	-227.50	-0.63	0.00	0.00
Grounds Maintenance	1,868.00	5.19	7,072.00	4.80
Grounds Repairs (Other)	0.00	0.00	318.00	0.22
Ground Improvements	0.00	0.00	210.00	0.14
Snow Removal Contract	7,150.50	19.88	14,451.75	9.81
Pool Operation & Maintenance	0.00	0.00	57.75	0.04
Capital Improvements/ Transf to reserve	-38,000.00	-105.67	-4,000.00	-2.71
<b>TOTAL EXPENSES</b>	<b>-8,762.70</b>	<b>-24.37</b>	<b>93,259.83</b>	<b>63.29</b>
<b>NET OPERATING INCOME</b>	<b>44,710.92</b>	<b>124.33</b>	<b>54,044.67</b>	<b>36.68</b>
<b>RESERVE INCOME</b>				
Interest Income Reserve Account	14.26	0.04	44.32	0.03
<b>RESERVE INCOME TOTAL</b>	<b>14.26</b>	<b>0.04</b>	<b>44.32</b>	<b>0.03</b>
<b>RESERVE EXPENSE</b>				
Reserve - Roofing	51,000.00	141.81	51,000.00	34.61
<b>RESERVE EXPENSE TOTAL</b>	<b>50,985.74</b>	<b>141.77</b>	<b>50,955.68</b>	<b>34.58</b>
<b>NET CASH FLOW</b>	<b>-6,274.82</b>	<b>-17.45</b>	<b>3,088.99</b>	<b>2.10</b>
<b>CASH FLOW</b>	<b>-6,274.82</b>		<b>3,088.99</b>	
Beginning Cash	10,074.50			
Ending Balance	4,331.51			

**Balance Sheet (Accrual)**  
**Cobblestone Village HOA - (cobblest)**  
**April 2009**

ASSETS

CURRENT ASSETS

Cash in Checking-Chase	4,331.51
Reserve-Chase	41,491.55

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TOTAL CURRENT ASSETS	45,823.06
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A/R - Assessments	51,325.52
A/R Legal Fees	1,707.47
Allowance - Doubtful Accounts	-13,000.00

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TOTAL A/R RECEIVABLES	40,032.99
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TOTAL MISC. A/R	40,032.99
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TOTAL ASSETS	85,856.05
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LIABILITIES

Prepaid Dues	9,483.48
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TOTAL LIABILITIES	9,483.48
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EQUITY

Checking transfer to reserve	-4,000.00
Reserve Balance Beg of Year	45,469.32
Contributed Capital - Homeown	31,200.00
Retained Earnings	-3,106.68
Current Year Net Income/Loss	6,809.93

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TOTAL EQUITY	76,372.57
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TOTAL LIABILITIES & EQUI	85,856.05
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