

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

	<b>Month to Date</b>	<b>%</b>	<b>Year to Date</b>	<b>%</b>
<b>INCOME</b>				
HOA Dues	36,703.35	99.12	441,207.30	87.51
Late Fee	269.66	0.73	3,858.58	0.77
Fines	25.00	0.07	450.00	0.09
Interest late HOA dues	29.55	0.08	420.98	0.08
Insurance Income Claims	0.00	0.00	58,178.85	11.54
<b>GROSS INCOME</b>	<b>37,027.56</b>	<b>99.99</b>	<b>504,115.71</b>	<b>99.98</b>
<b>EXPENSES</b>				
Management Fee	2,926.00	7.90	35,352.00	7.01
Meeting expense	40.00	0.11	410.00	0.08
Accounting/Auditing	0.00	0.00	1,850.00	0.37
Legal Expense	-9.75	-0.03	4,681.68	0.93
Printing	0.00	0.00	848.61	0.17
Bank Charges	11.86	0.03	115.76	0.02
Postage & Mail	0.00	0.00	511.85	0.10
Dues & Subscription	0.00	0.00	10.00	0.00
Office Expense	571.40	1.54	1,193.01	0.24
Security Expenses	320.00	0.86	2,400.00	0.48
Bad Debt Expense	0.00	0.00	1,216.65	0.24
Misc General & Admin Exp	0.00	0.00	99.69	0.02
Insurance	4,133.41	11.16	46,830.22	9.29
Electricity	245.96	0.66	3,033.99	0.60
Water & Sewer	8,465.61	22.86	121,953.78	24.19
Bldg Repairs & Maintenance	0.00	0.00	11,350.73	2.25
Roof & Gutter Repairs	0.00	0.00	555.00	0.11
Gutter Cleaning	0.00	0.00	6,954.00	1.38
Lighting Maintenance	0.00	0.00	2,732.53	0.54
Fence Maintenance	0.00	0.00	777.50	0.15
Trash Removal	1,559.00	4.21	19,509.00	3.87
Exterminating Expense	370.00	1.00	3,175.00	0.63
Grounds Maintenance	2,745.25	7.41	28,232.74	5.60
Grounds Repairs (Other)	122.00	0.33	14,697.79	2.92
Ground Improvements	0.00	0.00	210.00	0.04
Landscaping - Trees	775.00	2.09	6,668.91	1.32
Sprinkler Maintenance	0.00	0.00	7,142.33	1.42
Snow Removal Contract	4,580.00	12.37	20,764.25	4.12
Pool Operation & Maintenance	0.00	0.00	6,431.41	1.28
Miscellaneous Building Expense	0.00	0.00	1,206.05	0.24
Capital Improvements/ Transf to reserve	16,710.29	45.13	156,274.81	31.00
<b>TOTAL EXPENSES</b>	<b>43,566.03</b>	<b>117.65</b>	<b>507,189.29</b>	<b>100.59</b>
<b>NET OPERATING INCOME</b>	<b>-6,538.47</b>	<b>-17.66</b>	<b>-3,073.58</b>	<b>-0.61</b>
<b>RESERVE INCOME</b>				
Reserve Transfer	0.00	0.00	132,500.00	26.28
Cash from reserve	0.00	0.00	-132,500.00	-26.28
Interest Income Reserve Account	1.88	0.01	76.16	0.02
<b>RESERVE INCOME TOTAL</b>	<b>1.88</b>	<b>0.01</b>	<b>76.16</b>	<b>0.02</b>

RESERVE EXPENSE				
Reserve - Concrete/Asphalt	0.00	0.00	2,038.00	0.40
Reserve - Decks	0.00	0.00	1,144.50	0.23
Reserve - Roofing	0.00	0.00	122,756.00	24.35
RESERVE EXPENSE TOTAL	-1.88	-0.01	125,862.34	24.96
NET CASH FLOW	-6,536.59	-17.65	-128,935.92	-25.57
CASH FLOW	-6,536.59		-128,935.92	
Beginning Cash	5,680.11			
Ending Balance	50.00			

**Balance Sheet (Cash)**  
**Cobblestone Village HOA - (cobblest)**  
**December 2009**

ASSETS

CURRENT ASSETS

Cash in Checking-Chase	50.00
Reserve-Chase	69,282.00

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TOTAL CURRENT ASSETS	69,332.00
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A/R - Assessments	608.88
A/R - Late Fee	-359.00
A/R Legal Fees	873.08
A/R - Interest	-94.50
Allowance - Doubtful Accounts	-7,660.92

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TOTAL A/R RECEIVABLES	-6,632.46
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TOTAL MISC. A/R	-6,632.46
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TOTAL ASSETS	62,699.54
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LIABILITIES

Prepaid Dues	7,600.80
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TOTAL LIABILITIES	7,600.80
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EQUITY

Checking transfer to reserve	156,274.81
Reserve Balance Beg of Year	45,469.32
Contributed Capital - Homeown	31,200.00
Retained Earnings	-3,106.68
Current Year Net Income/Loss	-174,738.71

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TOTAL EQUITY	55,098.74
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TOTAL LIABILITIES & EQUI	62,699.54
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