

CPN Master Association  
CPN Unaudited Balance Sheet

Posted 12/31/2008

**Assets**

Bank

Checking - CAB	22,299.27
MM - Colo Cap	1,571.32
MM - CR Bank	3,911.89

<u>Total Bank</u>	<u>27,782.48</u>
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Accounts Receivable

A/R Assessments	18,849.65
A/R Admin Collection	379.37
A/R Interest	780.07
A/R Late Fees	3,882.21
A/R Legal / Collection Fees	1,491.00
A/R Transfer Fees	400.00

<u>Total Accounts Receivable</u>	<u>25,782.30</u>
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Contingent Receivable

CPNPC Pre Incorp	175,656.01
City of CPN Additional Expenses	5,117.89

<u>Total Contingent Receivable</u>	<u>180,773.90</u>
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Fixed Assets

Software	2,816.60
Software - Depreciation	(2,448.65)
Equipment	1,676.72
Equipment - Depreciation	(335.34)

<u>Total Fixed Assets</u>	<u>1,709.33</u>
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Other Receivable

A/R Communications	6,375.00
City of CPN Election	3,617.40

<u>Total Other Receivable</u>	<u>9,992.40</u>
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Prepaid

Prepaid Insurance	8,057.37
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<u>Total Prepaid</u>	<u>8,057.37</u>
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Total Assets

254,097.78

**Liabilities & Equity**

Accounts Payable

Accounts Payable	13,104.20
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<u>Total Accounts Payable</u>	<u>13,104.20</u>
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Liability

Parks Authority Contribution	13,194.76
Prepaid Assessments	3,376.06

<u>Total Liability</u>	<u>16,570.82</u>
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Equity

Retained Earnings	201,985.35
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<u>Total Equity</u>	<u>201,985.35</u>
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Retained Earnings

Retained Earnings	22,437.41
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<u>Total Retained Earnings</u>	<u>22,437.41</u>
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*Total Liabilities & Equity*

254,097.78

ACCEPTED  
01/15/2009