

CPN Master Association

Unaudited Balance Sheet

Posted 01/31/2009

AssetsBank

Checking - CAB	250,795.73
MM - Colo Cap	1,571.53
MM - CR Bank	3,913.88
Money Market - CAB	100,017.97

<u>Total Bank</u>	<u>356,299.11</u>
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Accounts Receivable

A/R Assessments	262,315.03
A/R Assessments (HP)	30,637.50
A/R Admin Collection	373.52
A/R Interest	719.40
A/R Late Fees	3,582.21
A/R Legal / Collection Fees	1,491.00
A/R Transfer Fees	650.00

<u>Total Accounts Receivable</u>	<u>299,768.66</u>
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Contingent Receivable

CPNPC Pre Incorp	175,656.01
City of CPN Additional Expenses	5,231.61

<u>Total Contingent Receivable</u>	<u>180,887.62</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	3,350.00
City of CPN Election	3,617.40

<u>Total Other Receivable</u>	<u>6,967.40</u>
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Prepaid

Prepaid Insurance	7,101.96
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<u>Total Prepaid</u>	<u>7,101.96</u>
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Suspense

Suspense	405.00
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<u>Total Suspense</u>	<u>405.00</u>
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Total Assets

<u><u>853,139.08</u></u>

Liabilities & EquityAccounts Payable

Accounts Payable	264,872.24
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<u>Total Accounts Payable</u>	<u>264,872.24</u>
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Liability

Parks Authority Contribution	183,620.52
Prepaid Assessments	1,257.46

<u>Total Liability</u>	<u>184,877.98</u>
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Current Income

Net Income	178,073.63
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<u>Total Current Income</u>	<u>178,073.63</u>	
<u>Equity</u>		
Retained Earnings	<u>225,315.23</u>	
<u>Total Equity</u>	<u>225,315.23</u>	
<i>Total Liabilities & Equity</i>		<u><u>853,139.08</u></u>