

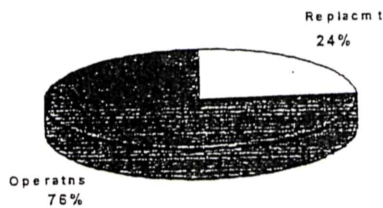
# 1995 CALIFORNIA COMMUNITY ASSOCIATION FINANCIAL SURVEY

## SELECTION VARIABLES

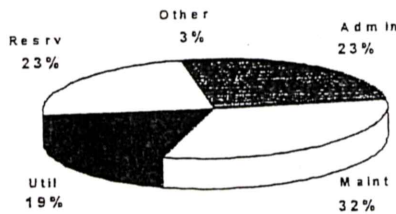
Size	ALL	Mgmt	ALL	Insurance	ALL
Age	ALL	Constr	ALL	Amenities	ALL
Subdiv	ALL	County	ALL	Region	ALL

SAMPLE SIZE: 1,447 HOAs      225,303 Units

### REGULAR ASSESSMENTS



### EXPENSES



## BALANCE SHEET

	No. HOAs	Avg \$\$\$	\$\$\$ / Unit	Pct
<b>ASSETS</b>				
Cash, Operating	1387	33,817	361	
Cash, Replacement	1361	199,447	2062	
Cash, Lit. & Other	70	911,920	9142	
Receivables	1205	43,094	536	
Prepaid Insurance	852	7,583	86	
Land & Property, Net	22	2,167,681	17268	
Other Assets	515	19,690	138	
<b>Total Assets</b>	<b>1447</b>	<b>343,881</b>	<b>3243</b>	<b>100</b>
<b>LIABILITIES</b>				
Accounts Payable	1250	12,793	143	
Insurance Payable	215	9,326	145	
Defect Repair Oblig	42	478,398	4200	
Replace Rsrv Oblig	328	324,461	3493	
Other Liabilities	1171	173,898	707	
<b>Total Liabilities</b>	<b>1447</b>	<b>141,890</b>	<b>1230</b>	<b>41</b>
<b>FUND BALANCE</b>				
	1447	201,991	2013	59
	1447	343,881	3243	100

## INCOME STATEMENT

	No. HOAs	Avg \$\$\$	\$\$\$ / PUPM	Pct
<b>REVENUES</b>				
Assessment, Operations	1428	182,016	154	76
Assessment, Replacmnt	1108	57,954	40	24
Assessment, Regular	1428	239,970	194	100
Assessment, Special	243	181,546	155	
Litigation Settlement				
Recreation Amenities	99	69,543	10	
Laundry Income	149	8,039	6	
Interest Income	1346	8,205	6	
Other Revenue	608	48,974	53	
<b>TOTAL REVENUES</b>	<b>1447</b>	<b>290,775</b>	<b>241</b>	
<b>EXPENSES</b>				
<b>ADMINISTRATION</b>				
Management	1341	22,876	18	
Insurance, Pty/Liab	1382	16,908	17	
Insurance, Earthquake	36	23,674	15	
Litigation Expense	102	33,867	28	
Legal and Accounting	1322	6,402	6	
Office, Print, Postage	1316	5,745	4	
Income Taxes	1211	2,102	2	
<b>Total Administration</b>	<b>1447</b>	<b>53,158</b>	<b>46</b>	<b>23</b>
<b>MAINTENANCE</b>				
Landscaping	1304	40,317	34	
Pool and Spa	824	8,552	7	
Buildings	1359	23,587	22	
Security/Concierge	463	24,265	14	
<b>Total Maintenance</b>	<b>1447</b>	<b>71,120</b>	<b>60</b>	<b>32</b>
<b>UTILITIES</b>				
Gas/Electric Common	1007	21,395	19	
Gas/Electric Residence	388	23,416	18	
Water and Sewer	1118	19,982	16	
Garbage Collection	750	12,964	12	
<b>Total Utilities</b>	<b>1447</b>	<b>43,327</b>	<b>36</b>	<b>19</b>
<b>REPLACEMENT</b>				
Constru Defect Repair	76	204,879	185	
Roofing	223	52,501	41	
Painting	229	21,682	26	
Paving	140	15,661	11	
Decks and Balconies	52	21,645	25	
Pool, Spa, Rec Equipmt	193	6,215	4	
Other Replacement	953	42,500	35	
<b>Total Replacement</b>	<b>1447</b>	<b>53,396</b>	<b>46</b>	<b>23</b>
<b>OTHER EXPENSES</b>				
	1447	7,588	6	3
<b>TOTAL EXPENSES</b>	<b>1447</b>	<b>228,589</b>	<b>194</b>	<b>100</b>