

**Westwood Village Homeowners Association**  
**Balance Sheet**  
As of December 31, 2017

Cash Basis

	Dec 31, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Columbia Bank</b>	
Operating Account	40,568.93
Capital Reserves	85,000.00
Insurance	20,000.00
Special Assessment	79,653.79
Columbia Bank - Other	-5,548.88
<b>Total Columbia Bank</b>	219,673.84
<b>Total Checking/Savings</b>	219,673.84
<b>Accounts Receivable</b>	
Accounts Receivable	-2,128.00
<b>Total Accounts Receivable</b>	-2,128.00
<b>Total Current Assets</b>	217,545.84
<b>Fixed Assets</b>	
Land Improvement	45,448.00
Land	54,578.40
Capital Improvements	69,073.09
Equipment	107,491.78
Accumulated Depreciation	-191,514.39
<b>Total Fixed Assets</b>	85,076.88
<b>TOTAL ASSETS</b>	<b>302,622.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	89.48
<b>Total Accounts Payable</b>	89.48
<b>Credit Cards</b>	
Cardmember Services	331.22
Capital One Business Card	99.00
<b>Total Credit Cards</b>	430.22
<b>Other Current Liabilities</b>	
Payroll Liabilities	899.42
<b>Total Other Current Liabilities</b>	899.42

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	<u>Dec 31, 17</u>
Total Current Liabilities	1,419.12
Total Liabilities	1,419.12
Equity	
Retained Earnings	307,272.17
Net Income	-6,068.57
Total Equity	301,203.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>302,622.72</u></b>