

**Westwood Village Homeowners Association**  
**Balance Sheet Prev Year Comparison**  
As of March 31, 2018

Cash Basis

	Mar 31, 18	Mar 31, 17	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>Columbia Bank</b>				
Operating Account	42,467.95	42,372.43	95.52	0.2%
Capital Reserves	85,000.00	85,000.00	0.00	0.0%
Insurance	20,000.00	20,000.00	0.00	0.0%
Special Assessment	79,653.79	79,653.79	0.00	0.0%
Columbia Bank - Other	13,398.78	13,434.64	-35.86	-0.3%
<b>Total Columbia Bank</b>	<u>240,520.52</u>	<u>240,460.86</u>	<u>59.66</u>	<u>0.0%</u>
<b>Total Checking/Savings</b>	<u>240,520.52</u>	<u>240,460.86</u>	<u>59.66</u>	<u>0.0%</u>
<b>Accounts Receivable</b>				
Accounts Receivable	-4,848.30	-5,861.00	1,012.70	17.3%
<b>Total Accounts Receivable</b>	<u>-4,848.30</u>	<u>-5,861.00</u>	<u>1,012.70</u>	<u>17.3%</u>
<b>Other Current Assets</b>				
Undeposited Funds	2,800.00	3,150.00	-350.00	-11.1%
<b>Total Other Current Assets</b>	<u>2,800.00</u>	<u>3,150.00</u>	<u>-350.00</u>	<u>-11.1%</u>
<b>Total Current Assets</b>	<u>238,472.22</u>	<u>237,749.86</u>	<u>722.36</u>	<u>0.3%</u>
<b>Fixed Assets</b>				
Land Improvement	45,448.00	45,448.00	0.00	0.0%
Land	54,578.40	54,578.40	0.00	0.0%
Capital Improvements	69,073.09	69,073.09	0.00	0.0%
Equipment	107,491.78	107,081.85	409.93	0.4%
Accumulated Depreciation	-191,514.39	-188,911.33	-2,603.06	-1.4%
<b>Total Fixed Assets</b>	<u>85,076.88</u>	<u>87,270.01</u>	<u>-2,193.13</u>	<u>-2.5%</u>
<b>TOTAL ASSETS</b>	<u><b>323,549.10</b></u>	<u><b>325,019.87</b></u>	<u><b>-1,470.77</b></u>	<u><b>-0.5%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	-134.69	-134.69	0.00	0.0%
<b>Total Accounts Payable</b>	<u>-134.69</u>	<u>-134.69</u>	<u>0.00</u>	<u>0.0%</u>
<b>Credit Cards</b>				
Cardmember Services	36.52	0.00	36.52	100.0%
Capital One Business Card	99.00	664.05	-565.05	-85.1%
<b>Total Credit Cards</b>	<u>135.52</u>	<u>664.05</u>	<u>-528.53</u>	<u>-79.6%</u>

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<b>Other Current Liabilities</b>				
<b>Payroll Liabilities</b>	899.42	899.42	0.00	0.0%
<b>Total Other Current Liabilities</b>	899.42	899.42	0.00	0.0%
<b>Total Current Liabilities</b>	900.25	1,428.78	-528.53	-37.0%
<b>Total Liabilities</b>	900.25	1,428.78	-528.53	-37.0%
<b>Equity</b>				
<b>Retained Earnings</b>	301,203.60	307,406.86	-6,203.26	-2.0%
<b>Net Income</b>	21,445.25	16,184.23	5,261.02	32.5%
<b>Total Equity</b>	322,648.85	323,591.09	-942.24	-0.3%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>323,549.10</b>	<b>325,019.87</b>	<b>-1,470.77</b>	<b>-0.5%</b>