

Westwood Village Homeowners Association
Balance Sheet Prev Year Comparison
As of December 31, 2017

Accrual Basis

	Dec 31, 17	Dec 31, 16	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank	219,673.84	223,657.08	-3,983.24	-1.8%
Total Checking/Savings	219,673.84	223,657.08	-3,983.24	-1.8%
Accounts Receivable				
Accounts Receivable	-1,649.12	662.00	-2,311.12	-349.1%
Total Accounts Receivable	-1,649.12	662.00	-2,311.12	-349.1%
Other Current Assets				
Prepaid Expense	0.00	677.62	-677.62	-100.0%
Boat Slip Covers Receivable	0.00	-541.92	541.92	100.0%
Prepaid Cable	0.00	12,427.14	-12,427.14	-100.0%
Undeposited Funds	0.00	671.00	-671.00	-100.0%
Total Other Current Assets	0.00	13,233.84	-13,233.84	-100.0%
Total Current Assets	218,024.72	237,552.92	-19,528.20	-8.2%
Fixed Assets				
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	106,897.29	594.49	0.6%
Accumulated Depreciation	-191,514.39	-146,009.51	-45,504.88	-31.2%
Total Fixed Assets	85,076.88	129,987.27	-44,910.39	-34.6%
TOTAL ASSETS	303,101.60	367,540.19	-64,438.59	-17.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	514.79	461.75	53.04	11.5%
Total Accounts Payable	514.79	461.75	53.04	11.5%
Credit Cards				
Cardmember Services	331.22	0.00	331.22	100.0%
Capital One Business Card	99.00	99.00	0.00	0.0%
Total Credit Cards	430.22	99.00	331.22	334.6%
Other Current Liabilities				
Payroll Liabilities	899.42	899.42	0.00	0.0%
Prepaid Assessments	0.00	5,746.00	-5,746.00	-100.0%

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Total Other Current Liabilities	899.42	6,645.42	-5,746.00	-86.5%
Total Current Liabilities	1,844.43	7,206.17	-5,361.74	-74.4%
Total Liabilities	1,844.43	7,206.17	-5,361.74	-74.4%
Equity				
Retained Earnings	307,337.73	345,817.47	-38,479.74	-11.1%
Net Income	-6,080.56	14,516.55	-20,597.11	-141.9%
Total Equity	301,257.17	360,334.02	-59,076.85	-16.4%
TOTAL LIABILITIES & EQUITY	303,101.60	367,540.19	-64,438.59	-17.5%