

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

Cash Basis

	Mar 31, 18	Mar 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank				
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%
Total Columbia Bank	240,520.52	240,460.86	59.66	0.0%
Total Checking/Savings	240,520.52	240,460.86	59.66	0.0%
Accounts Receivable				
Accounts Receivable	-4,848.30	-5,861.00	1,012.70	17.3%
Total Accounts Receivable	-4,848.30	-5,861.00	1,012.70	17.3%
Other Current Assets				
Undeposited Funds	2,800.00	3,150.00	-350.00	-11.1%
Total Other Current Assets	2,800.00	3,150.00	-350.00	-11.1%
Total Current Assets	238,472.22	237,749.86	722.36	0.3%
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	107,081.85	409.93	0.4%
Accumulated Depreciation	-191,514.39	-188,911.33	-2,603.06	-1.4%
Total Fixed Assets	85,076.88	87,270.01	-2,193.13	-2.5%
TOTAL ASSETS	323,549.10	325,019.87	-1,470.77	-0.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-134.69	-134.69	0.00	0.0%
Total Accounts Payable	-134.69	-134.69	0.00	0.0%
Credit Cards				
Cardmember Services	36.52	0.00	36.52	100.0%
Capital One Business Card	99.00	664.05	-565.05	-85.1%
Total Credit Cards	135.52	664.05	-528.53	-79.6%

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