

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

Cash Basis

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

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	Dec 31, 17
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
TOTAL LIABILITIES & EQUITY	302,622.72