

Westwood Village Homeowners Association

Balance Sheet Prev Year Comparison

As of March 31, 2019

Cash Basis

| | Mar 31, 19 | Mar 31, 18 | \$ Change | % Change |
|---------------------------------|-------------------|-------------------|-------------------|--------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| Columbia Bank | | | | |
| Operating Account | 98,742.03 | 42,566.95 | 56,175.08 | 132.0% |
| Capital Reserves | 85,000.00 | 85,000.00 | 0.00 | 0.0% |
| Insurance | 0.00 | 20,000.00 | -20,000.00 | -100.0% |
| Special Assessment | 18,255.79 | 79,653.79 | -61,398.00 | -77.1% |
| Columbia Bank - Other | 12,982.00 | 13,398.78 | -416.78 | -3.1% |
| Total Columbia Bank | 214,979.82 | 240,619.52 | -25,639.70 | -10.7% |
| Total Checking/Savings | 214,979.82 | 240,619.52 | -25,639.70 | -10.7% |
| Accounts Receivable | | | | |
| Accounts Receivable | -3,458.50 | -4,849.30 | 1,390.80 | 28.7% |
| Total Accounts Receivable | -3,458.50 | -4,849.30 | 1,390.80 | 28.7% |
| Other Current Assets | | | | |
| Undeposited Funds | 0.00 | 3,205.00 | -3,205.00 | -100.0% |
| Total Other Current Assets | 0.00 | 3,205.00 | -3,205.00 | -100.0% |
| Total Current Assets | 211,521.32 | 238,975.22 | -27,453.90 | -11.5% |
| 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 | 108,957.20 | 107,491.78 | 1,465.42 | 1.4% |
| Accumulated Depreciation | -191,514.39 | -191,514.39 | 0.00 | 0.0% |
| Total Fixed Assets | 86,542.30 | 85,076.88 | 1,465.42 | 1.7% |
| TOTAL ASSETS | 298,063.62 | 324,052.10 | -25,988.48 | -8.0% |
| 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 | 0.00 | 36.52 | -36.52 | -100.0% |
| Capital One Business Card | 99.00 | 99.00 | 0.00 | 0.0% |
| Total Credit Cards | 99.00 | 135.52 | -36.52 | -27.0% |

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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 | 863.73 | 900.25 | -36.52 | -4.1% |
| Total Liabilities | 863.73 | 900.25 | -36.52 | -4.1% |
| Equity | | | | |
| Retained Earnings | 286,337.93 | 301,203.60 | -14,865.67 | -4.9% |
| Net Income | 10,861.96 | 21,948.25 | -11,086.29 | -50.5% |
| Total Equity | 297,199.89 | 323,151.85 | -25,951.96 | -8.0% |
| TOTAL LIABILITIES & EQUITY | 298,063.62 | 324,052.10 | -25,988.48 | -8.0% |