

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

Cash Basis

	Dec 31, 18	Dec 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank				
Operating Account	89,663.80	21,585.41	68,078.39	315.4%
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	13,434.64	-452.64	-3.4%
Total Columbia Bank	205,901.59	219,673.84	-13,772.25	-6.3%
Total Checking/Savings	205,901.59	219,673.84	-13,772.25	-6.3%
Accounts Receivable				
Accounts Receivable	-7,325.50	-2,230.88	-5,094.62	-228.4%
Total Accounts Receivable	-7,325.50	-2,230.88	-5,094.62	-228.4%
Other Current Assets				
Undeposited Funds	3,024.00	102.88	2,921.12	2,839.4%
Total Other Current Assets	3,024.00	102.88	2,921.12	2,839.4%
Total Current Assets	201,600.09	217,545.84	-15,945.75	-7.3%
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	108,508.79	107,491.78	1,017.01	1.0%
Accumulated Depreciation	-191,514.39	-191,514.39	0.00	0.0%
Total Fixed Assets	86,093.89	85,076.88	1,017.01	1.2%
TOTAL ASSETS	287,693.98	302,622.72	-14,928.74	-4.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-134.69	89.48	-224.17	-250.5%
Total Accounts Payable	-134.69	89.48	-224.17	-250.5%
Credit Cards				
Cardmember Services	0.00	331.22	-331.22	-100.0%
Capital One Business Card	99.00	99.00	0.00	0.0%
Total Credit Cards	99.00	430.22	-331.22	-77.0%

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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	1,419.12	-555.39	-39.1%
Total Liabilities	863.73	1,419.12	-555.39	-39.1%
Equity				
Retained Earnings	301,203.60	307,272.17	-6,068.57	-2.0%
Net Income	-14,373.35	-6,068.57	-8,304.78	-136.9%
Total Equity	286,830.25	301,203.60	-14,373.35	-4.8%
TOTAL LIABILITIES & EQUITY	287,693.98	302,622.72	-14,928.74	-4.9%