

Westwood Village Homeowners Association Balance Sheet Prev Year Comparison

As of June 30, 2019

Cash Basis

	Jun 30, 19	Jun 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank				
Operating Account	98,579.15	37,714.05	60,865.10	161.4%
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	13,121.40	-139.40	-1.1%
Total Columbia Bank	214,816.94	235,489.24	-20,672.30	-8.8%
Total Checking/Savings	214,816.94	235,489.24	-20,672.30	-8.8%
Accounts Receivable				
Accounts Receivable	-7,272.67	-6,933.90	-338.77	-4.9%
Total Accounts Receivable	-7,272.67	-6,933.90	-338.77	-4.9%
Other Current Assets				
Undeposited Funds	9,361.84	404.00	8,957.84	2,217.3%
Total Other Current Assets	9,361.84	404.00	8,957.84	2,217.3%
Total Current Assets	216,906.11	228,959.34	-12,053.23	-5.3%
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	109,423.65	107,630.01	1,793.64	1.7%
Accumulated Depreciation	-191,514.39	-191,514.39	0.00	0.0%
Total Fixed Assets	87,008.75	85,215.11	1,793.64	2.1%
TOTAL ASSETS	303,914.86	314,174.45	-10,259.59	-3.3%
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	3,775.58	696.52	3,079.06	442.1%
Capital One Business Card	99.00	99.00	0.00	0.0%
Total Credit Cards	3,874.58	795.52	3,079.06	387.1%
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	4,639.31	1,560.25	3,079.06	197.3%
Total Liabilities	4,639.31	1,560.25	3,079.06	197.3%
Equity				
Retained Earnings	286,337.93	301,203.60	-14,865.67	-4.9%
Net Income	12,937.62	11,410.60	1,527.02	13.4%
Total Equity	299,275.55	312,614.20	-13,338.65	-4.3%
TOTAL LIABILITIES & EQUITY	303,914.86	314,174.45	-10,259.59	-3.3%