

**Westwood Village Homeowners Association**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2018**

Cash Basis

	Sep 30, 18	Sep 30, 17	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
<b>Columbia Bank</b>				
Operating Account	24,922.66	22,437.47	2,485.19	11.1%
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	13,032.00	13,434.64	-402.64	-3.0%
<b>Total Columbia Bank</b>	<b>222,608.45</b>	<b>220,525.90</b>	<b>2,082.55</b>	<b>0.9%</b>
<b>Total Checking/Savings</b>	<b>222,608.45</b>	<b>220,525.90</b>	<b>2,082.55</b>	<b>0.9%</b>
<b>Accounts Receivable</b>				
Accounts Receivable	-4,927.20	-7,068.00	2,140.80	30.3%
<b>Total Accounts Receivable</b>	<b>-4,927.20</b>	<b>-7,068.00</b>	<b>2,140.80</b>	<b>30.3%</b>
<b>Other Current Assets</b>				
Undeposited Funds	804.00	8,093.00	-7,289.00	-90.1%
<b>Total Other Current Assets</b>	<b>804.00</b>	<b>8,093.00</b>	<b>-7,289.00</b>	<b>-90.1%</b>
<b>Total Current Assets</b>	<b>218,485.25</b>	<b>221,550.90</b>	<b>-3,065.65</b>	<b>-1.4%</b>
<b>Fixed Assets</b>				
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	108,355.35	107,491.78	863.57	0.8%
Accumulated Depreciation	-191,514.39	-191,514.39	0.00	0.0%
<b>Total Fixed Assets</b>	<b>85,940.45</b>	<b>85,076.88</b>	<b>863.57</b>	<b>1.0%</b>
<b>TOTAL ASSETS</b>	<b>304,425.70</b>	<b>306,627.78</b>	<b>-2,202.08</b>	<b>-0.7%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	-134.69	-5,377.44	5,242.75	97.5%
<b>Total Accounts Payable</b>	<b>-134.69</b>	<b>-5,377.44</b>	<b>5,242.75</b>	<b>97.5%</b>
<b>Credit Cards</b>				
Cardmember Services	46.69	0.00	46.69	100.0%
Capital One Business Card	99.00	1,314.10	-1,215.10	-92.5%
<b>Total Credit Cards</b>	<b>145.69</b>	<b>1,314.10</b>	<b>-1,168.41</b>	<b>-88.9%</b>
<b>Other Current Liabilities</b>				
Customer Refundable Deposit	500.00	0.00	500.00	100.0%
Payroll Liabilities	899.42	899.42	0.00	0.0%
<b>Total Other Current Liabilities</b>	<b>1,399.42</b>	<b>899.42</b>	<b>500.00</b>	<b>55.6%</b>
<b>Total Current Liabilities</b>	<b>1,410.42</b>	<b>-3,163.92</b>	<b>4,574.34</b>	<b>144.6%</b>
<b>Total Liabilities</b>	<b>1,410.42</b>	<b>-3,163.92</b>	<b>4,574.34</b>	<b>144.6%</b>
<b>Equity</b>				
Retained Earnings	301,203.60	307,272.17	-6,068.57	-2.0%
Net Income	1,811.68	2,519.53	-707.85	-28.1%
<b>Total Equity</b>	<b>303,015.28</b>	<b>309,791.70</b>	<b>-6,776.42</b>	<b>-2.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>304,425.70</b>	<b>306,627.78</b>	<b>-2,202.08</b>	<b>-0.7%</b>