

Westwood Village Homeowners Association
Balance Sheet Prev Year Comparison
As of September 30, 2019

Cash Basis

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank				
Operating Account	77,737.86	25,021.66	52,716.20	210.7%
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	12,890.83	13,032.00	-141.17	-1.1%
Total Columbia Bank	193,884.48	222,707.45	-28,822.97	-12.9%
Total Checking/Savings	193,884.48	222,707.45	-28,822.97	-12.9%
Accounts Receivable				
Accounts Receivable	-6,926.50	-4,927.20	-1,999.30	-40.6%
Total Accounts Receivable	-6,926.50	-4,927.20	-1,999.30	-40.6%
Other Current Assets				
Undeposited Funds	4,050.00	804.00	3,246.00	403.7%
Total Other Current Assets	4,050.00	804.00	3,246.00	403.7%
Total Current Assets	191,007.98	218,584.25	-27,576.27	-12.6%
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	108,355.35	1,068.30	1.0%
Accumulated Depreciation	-191,514.39	-191,514.39	0.00	0.0%
Total Fixed Assets	87,008.75	85,940.45	1,068.30	1.2%
TOTAL ASSETS	278,016.73	304,524.70	-26,507.97	-8.7%
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	136.14	46.69	89.45	191.6%
Capital One Business Card	99.00	99.00	0.00	0.0%
Total Credit Cards	235.14	145.69	89.45	61.4%
Other Current Liabilities				
Customer Refundable Deposit	0.00	500.00	-500.00	-100.0%
Payroll Liabilities	899.42	899.42	0.00	0.0%
Total Other Current Liabilities	899.42	1,399.42	-500.00	-35.7%
Total Current Liabilities	999.87	1,410.42	-410.55	-29.1%
Total Liabilities	999.87	1,410.42	-410.55	-29.1%
Equity				
Retained Earnings	286,337.93	301,203.60	-14,865.67	-4.9%
Net Income	-9,321.07	1,910.68	-11,231.75	-587.8%
Total Equity	277,016.86	303,114.28	-26,097.42	-8.6%
TOTAL LIABILITIES & EQUITY	278,016.73	304,524.70	-26,507.97	-8.7%