

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	<u>205,901.59</u>	<u>219,673.84</u>	<u>-13,772.25</u>	<u>-6.3%</u>
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	<u>-7,325.50</u>	<u>-2,230.88</u>	<u>-5,094.62</u>	<u>-228.4%</u>
Other Current Assets				
Undeposited Funds	3,024.00	102.88	2,921.12	2,839.4%
Total Other Current Assets	<u>3,024.00</u>	<u>102.88</u>	<u>2,921.12</u>	<u>2,839.4%</u>
Total Current Assets	<u>201,600.09</u>	<u>217,545.84</u>	<u>-15,945.75</u>	<u>-7.3%</u>
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	<u>86,093.89</u>	<u>85,076.88</u>	<u>1,017.01</u>	<u>1.2%</u>
TOTAL ASSETS	<u>287,693.98</u>	<u>302,622.72</u>	<u>-14,928.74</u>	<u>-4.9%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-134.69	89.48	-224.17	-250.5%
Total Accounts Payable	<u>-134.69</u>	<u>89.48</u>	<u>-224.17</u>	<u>-250.5%</u>
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	<u>99.00</u>	<u>430.22</u>	<u>-331.22</u>	<u>-77.0%</u>

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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%