

Westwood Village Homeowners Association
Balance Sheet Prev Year Comparison
As of March 31, 2019

Cash Basis

	Mar 31, 19	Mar 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank				
Operating Account	98,742.03	42,566.95	56,175.08	132.0%
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	13,398.78	-416.78	-3.1%
Total Columbia Bank	214,979.82	240,619.52	-25,639.70	-10.7%
Total Checking/Savings	214,979.82	240,619.52	-25,639.70	-10.7%
Accounts Receivable				
Accounts Receivable	-3,458.50	-4,849.30	1,390.80	28.7%
Total Accounts Receivable	-3,458.50	-4,849.30	1,390.80	28.7%
Other Current Assets				
Undeposited Funds	0.00	3,205.00	-3,205.00	-100.0%
Total Other Current Assets	0.00	3,205.00	-3,205.00	-100.0%
Total Current Assets	211,521.32	238,975.22	-27,453.90	-11.5%
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	108,957.20	107,491.78	1,465.42	1.4%
Accumulated Depreciation	-191,514.39	-191,514.39	0.00	0.0%
Total Fixed Assets	86,542.30	85,076.88	1,465.42	1.7%
TOTAL ASSETS	298,063.62	324,052.10	-25,988.48	-8.0%
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	0.00	36.52	-36.52	-100.0%
Capital One Business Card	99.00	99.00	0.00	0.0%
Total Credit Cards	99.00	135.52	-36.52	-27.0%

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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	900.25	-36.52	-4.1%
Total Liabilities	863.73	900.25	-36.52	-4.1%
Equity				
Retained Earnings	286,337.93	301,203.60	-14,865.67	-4.9%
Net Income	10,861.96	21,948.25	-11,086.29	-50.5%
Total Equity	297,199.89	323,151.85	-25,951.96	-8.0%
TOTAL LIABILITIES & EQUITY	298,063.62	324,052.10	-25,988.48	-8.0%