

Westwood Village Homeowners Association Balance Sheet Prev Year Comparison

Cash Basis

As of September 30, 2018

	Sep 30, 18	Sep 30, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Columbia Bank				
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%
Total Columbia Bank	222,608.45	220,525.90	2,082.55	0.9%
Total Checking/Savings	222,608.45	220,525.90	2,082.55	0.9%
Accounts Receivable				
Accounts Receivable	-4,927.20	-7,068.00	2,140.80	30.3%
Total Accounts Receivable	-4,927.20	-7,068.00	2,140.80	30.3%
Other Current Assets				
Undeposited Funds	804.00	8,093.00	-7,289.00	-90.1%
Total Other Current Assets	804.00	8,093.00	-7,289.00	-90.1%
Total Current Assets	218,485.25	221,550.90	-3,065.65	-1.4%
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	108,355.35	107,491.78	863.57	0.8%
Accumulated Depreciation	-191,514.39	-191,514.39	0.00	0.0%
Total Fixed Assets	85,940.45	85,076.88	863.57	1.0%
TOTAL ASSETS	304,425.70	306,627.78	-2,202.08	-0.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	-134.69	-5,377.44	5,242.75	97.5%
Total Accounts Payable	-134.69	-5,377.44	5,242.75	97.5%
Credit Cards				
Cardmember Services	46.69	0.00	46.69	100.0%
Capital One Business Card	99.00	1,314.10	-1,215.10	-92.5%
Total Credit Cards	145.69	1,314.10	-1,168.41	-88.9%
Other Current Liabilities				
Customer Refundable Deposit	500.00	0.00	500.00	100.0%
Payroll Liabilities	899.42	899.42	0.00	0.0%
Total Other Current Liabilities	1,399.42	899.42	500.00	55.6%
Total Current Liabilities	1,410.42	-3,163.92	4,574.34	144.6%
Total Liabilities	1,410.42	-3,163.92	4,574.34	144.6%
Equity				
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%
Total Equity	303,015.28	309,791.70	-6,776.42	-2.2%
TOTAL LIABILITIES & EQUITY	304,425.70	306,627.78	-2,202.08	-0.7%