

## Westbrook Village Community Association

## Balance Sheet

As of December 31, 2025

	Dec 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank of Colorado Checking	362.93
Bank of Colorado Savings	46,421.93
Total Checking/Savings	46,784.86
Accounts Receivable	
Accounts Receivable	-3,087.00
Total Accounts Receivable	-3,087.00
Other Current Assets	
Undeposited Funds	3,087.00
Total Other Current Assets	3,087.00
Total Current Assets	46,784.86
<b>TOTAL ASSETS</b>	<b>46,784.86</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Long Term Liabilities	
Working Capital - Reserves	5,830.00
Total Long Term Liabilities	5,830.00
Total Liabilities	5,830.00
Equity	
Opening Balance Equity	18,874.29
Retained Earnings	19,122.78
Net Income	2,957.79
Total Equity	40,954.86
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>46,784.86</b>

## Westbrook Village Community Association

## Profit &amp; Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget
Ordinary Income/Expense		
Income		
Association Dues	84,792.00	84,792.00
Interest Income	1,050.37	1,200.00
Late Payment Fees	20.00	0.00
Status Letter Fee Income	300.00	.
Transfer Fee Income	300.00	100.00
Total Income	86,462.37	86,092.00
Expense		
Administrative Expenses		
Corporate Report Fee/State HOA	25.00	10.00
Flag Replacement	0.00	35.00
Insurance		
Liability Insurance	667.00	750.00
Total Insurance	667.00	750.00
Meeting Space Rental Fee	20.00	50.00
Office Supplies/Envelopes	0.00	10.00
Postage and Delivery	50.00	50.00
Printing/Reproduction	0.00	10.00
Professional Fees		
Accounting & Tax	0.00	300.00
Bookkeeping	2,400.00	2,400.00
Legal Fees	4,305.00	1,000.00
Total Professional Fees	6,705.00	3,700.00
Website	0.00	100.00
Total Administrative Expenses	7,467.00	4,715.00
Bank Service Charge	0.00	0.00
Landscape Maintenance		
Entry Flower Planters	509.31	400.00
Landscaping Replacements		
AMA Replacements	0.00	800.00
Common Area Replacements	0.00	200.00
Landscaping Replacements - Other	0.00	0.00
Total Landscaping Replacements	0.00	1,000.00
Lawn Maintenance	33,168.00	33,168.00
Snow Removal	11,459.00	13,200.00
Sprinkler System Repair/Inspect	3,853.43	3,000.00
Tree Spraying/Emrald Ash Bore	1,179.00	1,100.00
Tree Trimming/Stump Removal	7,555.00	7,555.00
Total Landscape Maintenance	57,723.74	59,423.00
Utilities		
Electric	794.19	800.00
Irrigation Water	17,519.65	20,000.00
Total Utilities	18,313.84	20,800.00
Total Expense	83,504.58	84,938.00
Net Ordinary Income	2,957.79	1,154.00