

Westbrook Village Community Association

Balance Sheet

As of December 31, 2025

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

Westbrook Village Community Association
Profit & 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 |