

# Brockman Pointe Condominiums

Financial Report



ASSOCIATION | ONE

# Brockman Pointe Condominiums

Balance Sheet as of 8/31/2025

---

---

<b>Assets</b>	<b>Operating</b>	<b>Reserve</b>	<b>Total</b>
<b>Assets</b>			
First Citizens Checking	\$14,230.42		\$14,230.42
First Citizens Reserve MMA		\$87,785.90	\$87,785.90
FCB CD 4592 5.00% 4/17/25		\$124,589.37	\$124,589.37
FCB CDARS#1083 3.45% 5/14/2026		\$81,878.33	\$81,878.33
<b>Total Assets</b>	<b>\$14,230.42</b>	<b>\$294,253.60</b>	<b>\$308,484.02</b>
<b>Accounts Receivable</b>			
Assessments Receivable	\$10,010.83		\$10,010.83
Due from Operating		\$9,484.98	\$9,484.98
<b>Total Accounts Receivable</b>	<b>\$10,010.83</b>	<b>\$9,484.98</b>	<b>\$19,495.81</b>
<b>Total Assets</b>	<b>\$24,241.25</b>	<b>\$303,738.58</b>	<b>\$327,979.83</b>

# Brockman Pointe Condominiums

Balance Sheet as of 8/31/2025

<b>Liabilities / Equity</b>	<b>Operating</b>	<b>Reserve</b>	<b>Total</b>
<b>Accounts Payable</b>			
Owner Refunds	\$520.69		\$520.69
<b>Total Accounts Payable</b>	<b>\$520.69</b>		<b>\$520.69</b>
<b>Current Liabilities</b>			
Prepaid Owner Assessments	\$6,432.25		\$6,432.25
<b>Total Current Liabilities</b>	<b>\$6,432.25</b>		<b>\$6,432.25</b>
<b>Reserves - Liabilities</b>			
Due to Reserves	\$9,484.98		\$9,484.98
<b>Total Reserves - Liabilities</b>	<b>\$9,484.98</b>		<b>\$9,484.98</b>
<b>Equity</b>			
Replacement Reserves		\$252,821.90	\$252,821.90
Replacement Reserves- Interest		\$5,923.80	\$5,923.80
Replacement Reserves-Expense		(\$13,777.10)	(\$13,777.10)
Reserve Contributions		\$43,283.31	\$43,283.31
Unbudgeted Reserve Contribution		\$15,486.67	\$15,486.67
Retained Earnings	\$13,673.25		\$13,673.25
Current Year Net Income/Loss	(\$5,869.92)		(\$5,869.92)
<b>Total Equity</b>	<b>\$7,803.33</b>	<b>\$303,738.58</b>	<b>\$311,541.91</b>
<b>Total Liabilities / Equity</b>	<b>\$24,241.25</b>	<b>\$303,738.58</b>	<b>\$327,979.83</b>

# Brockman Pointe Condominiums

## Statement of Revenues and Expenses 8/1/2025 - 8/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Association Income</b>							
40100 - Administrative Fee Income	99.00	-	99.00	99.00	-	99.00	-
42000 - Assessment Income	25,072.00	25,072.00	-	200,192.00	200,576.00	(384.00)	300,864.00
42600 - Late Fee Income	150.00	-	150.00	960.00	-	960.00	-
42950 - Internet Income	-	-	-	-	-	-	7,680.00
43700 - Work Order Income	300.00	-	300.00	1,115.63	-	1,115.63	-
44000 - Interest Income	.81	-	.81	5.38	-	5.38	-
44300 - Misc. Income	-	-	-	50.00	-	50.00	-
44400 - Collection Admin Billed	125.00	-	125.00	3,557.40	-	3,557.40	-
<b>Total Association Income</b>	<b>25,746.81</b>	<b>25,072.00</b>	<b>674.81</b>	<b>205,979.41</b>	<b>200,576.00</b>	<b>5,403.41</b>	<b>308,544.00</b>
<b>Total Income</b>	<b>25,746.81</b>	<b>25,072.00</b>	<b>674.81</b>	<b>205,979.41</b>	<b>200,576.00</b>	<b>5,403.41</b>	<b>308,544.00</b>
<b>Operating Expense</b>							
<b>Utilities</b>							
60100 - Irrigation Electric	13.63	20.00	6.37	107.87	160.00	52.13	240.00
60200 - Water/Sewer	2,473.71	3,365.33	891.62	21,765.36	26,922.64	5,157.28	40,384.00
60250 - Irrigation Water	693.91	385.72	(308.19)	1,536.01	1,928.56	392.55	2,700.00
60300 - Trash-Residential	1,199.14	1,250.00	50.86	9,532.06	10,000.00	467.94	15,000.00
<b>Total Utilities</b>	<b>4,380.39</b>	<b>5,021.05</b>	<b>640.66</b>	<b>32,941.30</b>	<b>39,011.20</b>	<b>6,069.90</b>	<b>58,324.00</b>
<b>Maintenance and Repair</b>							
60500 - Repairs and Maintenance (General)	1,675.50	291.67	(1,383.83)	4,261.90	2,333.36	(1,928.54)	3,500.00
61100 - Landscaping	2,002.54	400.00	(1,602.54)	2,002.54	1,600.00	(402.54)	2,000.00
<b>Total Maintenance and Repair</b>	<b>3,678.04</b>	<b>691.67</b>	<b>(2,986.37)</b>	<b>6,264.44</b>	<b>3,933.36</b>	<b>(2,331.08)</b>	<b>5,500.00</b>
<b>Material Supplies</b>							
62900 - Snow/Ice Melt Additional	-	-	-	-	400.00	400.00	800.00
<b>Total Material Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400.00</b>	<b>400.00</b>	<b>800.00</b>
<b>Contracted Maintenance Services</b>							
63500 - Grounds Maintenance	2,171.86	2,333.33	161.47	18,011.20	18,666.64	655.44	28,000.00
63800 - Irrigation	1,554.56	312.00	(1,242.56)	3,303.02	2,496.00	(807.02)	3,120.00
<b>Total Contracted Maintenance Services</b>	<b>3,726.42</b>	<b>2,645.33</b>	<b>(1,081.09)</b>	<b>21,314.22</b>	<b>21,162.64</b>	<b>(151.58)</b>	<b>31,120.00</b>
<b>Professional Services</b>							
65150 - Accounting Services	-	-	-	959.00	1,250.00	291.00	1,250.00
65250 - Legal Counsel (Attorney Fees)	275.00	41.67	(233.33)	3,707.40	333.36	(3,374.04)	500.00
65350 - Management Fees	1,914.17	1,914.17	-	15,313.36	15,313.36	-	22,970.00
<b>Total Professional Services</b>	<b>2,189.17</b>	<b>1,955.84</b>	<b>(233.33)</b>	<b>19,979.76</b>	<b>16,896.72</b>	<b>(3,083.04)</b>	<b>24,720.00</b>
<b>Insurance</b>							
66600 - Insurance Expense	8,829.57	8,583.33	(246.24)	69,797.96	68,666.64	(1,131.32)	103,000.00
<b>Total Insurance</b>	<b>8,829.57</b>	<b>8,583.33</b>	<b>(246.24)</b>	<b>69,797.96</b>	<b>68,666.64</b>	<b>(1,131.32)</b>	<b>103,000.00</b>

# Brockman Pointe Condominiums

## Statement of Revenues and Expenses 8/1/2025 - 8/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
<b>Association G&amp;A</b>							
68700 - Misc. G&A	105.98	266.67	160.69	2,781.67	2,133.36	(648.31)	3,200.00
<b>Total Association G&amp;A</b>	<b>105.98</b>	<b>266.67</b>	<b>160.69</b>	<b>2,781.67</b>	<b>2,133.36</b>	<b>(648.31)</b>	<b>3,200.00</b>
<b>Communications</b>							
69550 - Internet	-	-	-	-	-	-	7,680.00
<b>Total Communications</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,680.00</b>
<b>Capital Improvements and Expenditures</b>							
70350 - Reserve Expense- Asphalt	-	-	-	13,777.10	-	(13,777.10)	-
70750 - Reserve Expense (Contra)	-	-	-	(13,777.10)	-	13,777.10	-
70800 - Reserve Contribution	6,183.33	6,183.33	-	43,283.31	49,466.64	6,183.33	74,200.00
70950 - Additional Reserve Contribution	-	-	-	15,486.67	-	(15,486.67)	-
<b>Total Capital Improvements and Expenditures</b>	<b>6,183.33</b>	<b>6,183.33</b>	<b>-</b>	<b>58,769.98</b>	<b>49,466.64</b>	<b>(9,303.34)</b>	<b>74,200.00</b>
<b>Total Expense</b>	<b>29,092.90</b>	<b>25,347.22</b>	<b>(3,745.68)</b>	<b>211,849.33</b>	<b>201,670.56</b>	<b>(10,178.77)</b>	<b>308,544.00</b>
<b>Operating Net Total</b>	<b>(3,346.09)</b>	<b>(275.22)</b>	<b>(3,070.87)</b>	<b>(5,869.92)</b>	<b>(1,094.56)</b>	<b>(4,775.36)</b>	<b>-</b>
<b>Net Total</b>	<b>(3,346.09)</b>	<b>(275.22)</b>	<b>(3,070.87)</b>	<b>(5,869.92)</b>	<b>(1,094.56)</b>	<b>(4,775.36)</b>	<b>-</b>