

BROWNWOOD COMMUNITY DEVELOPMENT DISTRICT							
BROWNWOOD (BW)							
BUDGET TO ACTUAL STATEMENT AS OF: December 31, 2017 (Unaudited)							
Three (3) Months of Operations- 25.00% of Year							
Account Number	Description of Account	Annual Budget	Actual Information			Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
325214	CAM & Road Maintenance Assessment	\$ 1,724,078	\$ 287,346	\$ 862,039	\$ (862,039)	50.00%	A
341999	Miscellaneous Revenue	-	49	52	52	0.00%	B
361100	Interest Income	6,100	1,482	3,751	(2,349)	61.49%	C
362003	Ground Lease (T)	800	-	815	15	101.88%	D
362012	Rents & Leases (T/S)	20,000	1,225	3,750	(16,250)	18.75%	
	Total Revenues:	1,750,978	290,102	870,407	(880,571)	49.71%	
361304	Unrealized Gain or Loss- FMlvt	-	(273)	(272)	(272)	0.00%	E
361306	Unrealized Gain or Loss- FLGIT	-	(455)	(500)	(500)	0.00%	E
361307	Unrealized Gain or Loss- LTIP	-	2,141	4,196	4,196	0.00%	E
	Total Available Resources:	\$ 1,750,978	\$ 291,515	\$ 873,831	\$ (877,147)	49.91%	
	EXPENDITURES:				Under/(Over)		
539311	VCCDD Management Fees	\$ 301,543	\$ 25,128	\$ 75,391	\$ 226,152	25.00%	
539312	Engineering Fees	8,500	-	588	7,912	6.92%	
514313	Legal Services	4,000	420	495	3,505	12.38%	
539318	Technology Services	5,564	464	1,388	4,176	24.95%	
539319	Other Professional Services	18,816	1,619	3,200	15,616	17.01%	
	Professional Services	338,423	27,631	81,062	257,361	23.95%	
539322	Auditing Services	4,000	1,000	1,000	3,000	25.00%	
	Accounting & Auditing	4,000	1,000	1,000	3,000	25.00%	
539341	Janitorial Services	75,661	6,182	13,020	62,641	17.21%	
539343	Systems Management Support	1,242	41	213	1,029	17.15%	
	Other Contractual Services	76,903	6,223	13,233	63,670	17.21%	
539412	Postage	100	-	-	225	0.00%	F
	Postage	100	-	-	100	0.00%	
539431	Electricity	48,148	2,964	6,240	41,908	12.96%	
539433	Water & Sewer	6,074	982	1,326	4,748	21.83%	
539434	Irrigation Water	32,325	1,888	5,458	26,867	16.88%	
539436	Solid Waste	3,150	250	750	2,400	23.81%	
	Utilities Service	89,697	6,084	13,774	75,923	15.36%	
539444	Storage Unit Rental	1,188	90	180	1,008	15.15%	
	Rental & Leases	1,188	90	180	1,008	15.15%	
539451	Casualty & Liability Insurance	59,035	-	51,990	7,045	88.07%	G
	Insurance	59,035	-	51,990	7,045	88.07%	
539462	Building/Structure Maintenance	143,819	4,437	5,705	138,114	3.97%	F
539463	Landscape Maint. - Recurring	339,765	21,009	42,018	297,747	12.37%	
539464	Landscape Maint. - Non-Recurring	47,600	676	784	46,816	1.65%	F
539468	Irrigation Repair	7,500	1,066	1,072	6,428	14.29%	
539469	Other Maintenance	123,203	4,953	6,252	116,951	5.07%	
	Repairs & Maintenance Services	661,887	32,141	55,831	606,056	8.44%	
539491	Banking Charges	100	-	-	100	0.00%	F
539493	Permits and Licenses	175	-	-	175	0.00%	F
539497	Legal Advertising	2,000	59	141	1,859	7.05%	
539498	Project Wide Fees	198,437	16,536	49,613	148,824	25.00%	
539499	Miscellaneous Current Charges	15,500	480	480	15,020	3.10%	F
	Other Current Charges	216,212	17,075	50,234	165,978	23.23%	
539522	Operating Supplies	500	-	30	470	6.00%	
	Operating Supplies	500	-	30	470	6.00%	
	Operating Expenditures	1,447,945	90,244	267,334	1,180,611	18.46%	
539912	Transfers to Other Roads R&R	35,548	2,962	8,890	26,658	25.01%	
	Transfers	35,548	2,962	8,890	26,658	25.01%	
	Expenditures	\$ 1,483,493	\$ 93,206	\$ 276,224	\$ 1,207,269	18.62%	
	Change in Net Assets	\$ 267,485	\$ 198,309	\$ 597,607	\$ 330,122		
	Change in Net Assets indicates a budgeted Addition to Working Capital.						

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BROWNWOOD (BW)					
BUDGET TO ACTUAL STATEMENT AS OF: December 31, 2017 (Unaudited)					
Three (3) Months of Operations- 25.00% of Year					
		** Balance Forward 09/30/17	Current Month Actual	Year to Date Actual	Current Balance
284000	Net Assets, Unassigned	\$ 1,733,444	\$ 198,309	\$ 597,607	\$ 2,331,051
282005	Committed R&R Roads	120,459	2,962	8,890	129,349
	Total Fund Balance	\$ 1,853,903	\$ 201,271	\$ 606,497	\$ 2,460,400
	** Beginning fund balance is preliminary until completion of 2016/17 audit.				
Footnotes:					
A:	The annual CAM & Road Maintenance Assessment revenue is billed in six monthly installments from October to March.				
B:	Unbudgeted miscellaneous revenue consists of electric reimbursements from SECO (\$29) and sales tax collection allowance (\$23).				
C:	Interest Income includes monthly interest from CFB, our depository bank, and investments with Florida Cooperative Liquid Assets Security System (FLCLASS), and the State Board of Administration (SBA).				
	Month	CFB	FLCLASS	SBA	
	Oct-17	0.63%	1.27%	1.37%	
	Nov-17	0.63%	1.28%	1.37%	
	Dec-17	0.77%	1.38%	1.45%	
D:	Ground Lease billing is an annual invoice that was sent in October.				
E:	The Unrealized gain/loss for FMIVT, FLGIT and LTIP has been booked through the end of the previous month. The current month's investment of return for all three funds will not be available until next month.				
	Month	FMIVT 1-3 Yr	FLGIT	LTIP	
	Oct-17	-0.24%	-0.20%	16.85%	
	Nov-17	-1.08%	-2.14%	17.19%	
	Dec-17	-	-	-	
F:	Some expenditure accounts incur charges on an irregular basis.				
G:	The liability and property insurance premiums for the fiscal year were paid in the month of October.				