

BROWNWOOD COMMUNITY DEVELOPMENT DISTRICT							
BROWNWOOD (BCDD)							
BUDGET TO ACTUAL STATEMENT AS OF: June 30, 2018 (Unaudited)							
Nine (9) Months of Operations- 75.00% of Year							
Account Number	Description of Account	Actual Information				Percent of Annual Budget	Footnotes
		Annual Budget	Current Month Actual	Year-to-Date Actual	Year-to-Date Variance		
	REVENUES:				Over/(Under)		
325214	CAM & Road Maintenance Assessment	\$ 1,724,078	\$ -	\$ 1,724,078	\$ -	100.00%	A
341999	Miscellaneous Revenue	-	2	1,209	1,209	0.00%	B
361100	Interest Income	6,100	3,372	21,579	15,479	353.75%	C
362003	Ground Lease (T)	800	-	815	15	101.88%	D
362012	Rents & Leases (T/S)	20,000	1,000	19,425	(575)	97.13%	E
	Total Revenues:	1,750,978	4,374	1,767,106	16,128	100.92%	
361304	Unrealized Gain or Loss- FMLvT	-	784	242	242	0.00%	F
361306	Unrealized Gain or Loss- FLGIT	-	824	17	17	0.00%	F
361307	Unrealized Gain or Loss- LTIP	-	1,836	6,612	6,612	0.00%	F
	Total Available Resources:	\$ 1,750,978	\$ 7,818	\$ 1,773,977	\$ 22,999	101.31%	
	EXPENDITURES:				Under/(Over)		
539311	VCCDD Management Fees	\$ 301,543	\$ 25,128	\$ 226,159	\$ 75,384	75.00%	
539312	Engineering Fees	8,500	1,375	4,777	3,723	56.20%	
514313	Legal Services	4,000	-	2,231	1,769	55.78%	
539318	Technology Services	5,564	464	4,172	1,392	74.98%	
539319	Other Professional Services	33,816	2,765	11,131	22,685	32.92%	G
	Professional Services	353,423	29,732	248,470	104,953	70.30%	
539322	Auditing Services	4,000	-	3,000	1,000	75.00%	
	Accounting & Auditing	4,000	-	3,000	1,000	75.00%	
539341	Janitorial Services	75,661	6,150	56,820	18,841	75.10%	
539343	Systems Management Support	1,242	115	914	328	73.59%	
	Other Contractual Services	76,903	6,265	57,734	19,169	75.07%	
539412	Postage	100	-	-	100	0.00%	
	Postage	100	-	-	100	0.00%	
539431	Electricity	48,148	5,552	26,717	21,431	55.49%	
539433	Water & Sewer	6,074	-	3,858	2,216	63.52%	
539434	Irrigation Water	32,325	-	15,128	17,197	46.80%	
539436	Solid Waste	3,150	-	2,000	1,150	63.49%	
	Utilities Service	89,697	5,552	47,703	41,994	53.18%	
539444	Storage Unit Rental	1,188	90	720	468	60.61%	
	Rental & Leases	1,188	90	720	468	60.61%	
539451	Casualty & Liability Insurance	59,035	-	51,990	7,045	88.07%	H
	Insurance	59,035	-	51,990	7,045	88.07%	
539462	Building/Structure Maintenance	143,819	27,301	114,234	29,585	79.43%	I
539463	Landscape Maint. - Recurring	339,765	21,008	208,692	131,073	61.42%	
539464	Landscape Maint. - Non-Recurring	85,896	-	81,506	4,390	94.89%	
539468	Irrigation Repair	7,500	90	2,420	5,080	32.27%	
539469	Other Maintenance	123,203	5,952	56,586	66,617	45.93%	I
	Repairs & Maintenance Services	700,183	54,351	463,438	236,745	66.19%	
539491	Banking Charges	100	-	-	100	0.00%	
539493	Permits and Licenses	175	-	175	-	100.00%	J
539497	Legal Advertising	2,000	60	573	1,427	28.65%	
539498	Project Wide Fees	198,437	16,536	148,829	49,608	75.00%	
539499	Miscellaneous Current Charges	15,500	-	12,111	3,389	78.14%	
	Other Current Charges	216,212	16,596	161,688	54,524	74.78%	
539522	Operating Supplies	500	-	45	455	9.00%	
500524	Non Capital FF&E	-	-	3,444	(3,444)	0.00%	K
	Operating Supplies	500	-	3,489	(2,989)	697.80%	
	Operating Expenditures	1,501,241	112,586	1,038,232	463,009	69.16%	
539912	Transfers to Other Roads R&R	35,548	2,962	26,662	8,886	75.00%	
	Transfers	35,548	2,962	26,662	8,886	75.00%	
	Expenditures	\$ 1,536,789	\$ 115,548	\$ 1,064,894	\$ 471,895	69.29%	
	Change in Unreserved Net Position	\$ 214,189	\$ (107,730)	\$ 709,083	\$ 494,894		
	Change in Unreserved Net Position indicates a budgeted Addition to Working Capital.						

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BROWNWOOD (BCDD)							
BUDGET TO ACTUAL STATEMENT AS OF: June 30, 2018 (Unaudited)							
Nine (9) Months of Operations- 75.00% of Year							
		Balance Forward 09/30/17	Current Month Actual	Year to Date Actual	Current Balance		
Fund Balance Analysis:							
284000	Net Assets, Unassigned	\$ 1,733,444	\$ (107,730)	\$ 709,083	\$ 2,442,527		
282005	Committed R&R Roads	120,459	2,962	26,662	147,121		
	Total Fund Balance	\$ 1,853,903	\$ (104,768)	\$ 735,745	\$ 2,589,648		
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 reimbursement from SECO (\$29), sales tax collection allowance (\$51), and the annual BOA Purchase Card rebate (\$1,129).						
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%		
		Jan-18	0.88%	1.54%	1.60%		
		Feb-18	0.88%	1.60%	1.80%		
		Mar-18	0.96%	1.72%	1.80%		
		Apr-18	1.13%	1.90%	1.99%		
		May-18	1.13%	2.00%	2.05%		
		Jun-18	1.28	2.09%	2.13%		
D:	Ground Lease billing is an annual invoice that was sent in October.						
E:	Rents and Leases reflects an annual invoice (\$9,125) for the continuing use agreement for Paddock Square, in addition to the monthly rents for use outside the agreement.						
F:	The Unrealized gain/loss for FMlvt, FLGIT and LTIP has been booked through the end of May 2018. The current month's investment rate of return for all three funds will not be available until next month.						
		Month	FMlvt 1-3 Yr	FLGIT	LTIP		
		Oct-17	-0.24%	-0.20%	16.85%		
		Nov-17	-1.08%	-2.14%	17.19%		
		Dec-17	0.96%	0.53%	11.82%		
		Jan-18	-1.80%	-1.81%	39.38%		
		Feb-18	-1.20%	-0.61%	-35.09%		
		Mar-18	1.44%	1.46%	-10.00%		
		Apr-18	-0.72%	-0.49%	-0.17%		
		May-18	4.32%	3.89%	14.39%		
		Jun-18	-	-	-		
G:	A budget carryforward was completed in January for the unspent camera design services project for \$15,000. To date no expenditures have occurred.						
H:	The liability and property insurance premiums for the fiscal year were paid in the month of October.						
I:	YTD amounts include unbudgeted Hurricane Irma expenditures for FY 2017/18 as shown below.						
	Brownwood Parking Area - Repair street lights						
	Debris/Tree clean up						
					\$ 3,894	Account 462	
	The amounts do not represent all Hurricane expenditures as some have been booked in FY 2016					117	Account 469
	could be more processed in FY 2017/18.					\$ 4,011	
J:	Annual State of Florida Special District Fee was expensed in the month of January.						
K:	Unbudgeted tower wireless conversion project for irrigation control.						