

BROWNWOOD
OPERATING BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: December 31, 2018 (Unaudited)
Three (3) Months of Operations- 25.00% of Year

Account Number	Description of Account	Annual Budget	Actual Information			Year-to-Date Variance	Percent of Annual Budget	Footnotes
			Current Month Actual	Year-to-Date Actual	Year-to-Date Variance			
	REVENUES:					Over/(Under)		
325214	CAM & Road Maintenance Assessment	\$ 1,605,754	\$ 267,626	\$ 802,877	\$ (802,877)	50.00%	A	
341910	Sales Tax Collection Allowance	-	2	29	29	0.00%		
341999	Misc Revenue	-	41	41	41	0.00%	B	
361102	Int Income - Cash Equiv	13,750	4,166	10,903	(2,847)	79.29%	C	
	Total Revenues:	\$ 1,619,504	\$ 271,835	\$ 813,850	\$ (805,654)	50.25%		
361306	FLGIT-Unrealized Gain/Loss	-	721	928	928	0.00%	D	
361307	LTIP - Unrealized Gain or Loss	-	1,559	(6,794)	(6,794)	0.00%	D	
361309	FLFIT-Unrealized Gain/Loss	-	63	(190)	(190)	0.00%	C	
361409	FLFIT-Realized Gain/Loss	-	580	1,667	1,667	0.00%	C	
362003	Ground Lease (T)	831	-	838	7	100.84%	E	
362012	Rents & Leases/T-S	14,125	1,325	12,750	(1,375)	90.27%	F	
	Total Available Resources:	\$ 1,634,460	\$ 276,083	\$ 823,049	\$ (811,411)	50.36%		
	EXPENDITURES:					Under/(Over)		
539311	Management Fees	\$ 321,718	\$ 26,809	\$ 80,437	\$ 241,281	25.00%		
539312	Engineering Services	8,500	2,957	3,615	4,885	42.53%	G	
514313	Legal Services	4,000	360	360	3,640	9.00%		
539318	Technology Services	5,531	461	1,382	4,149	24.99%		
539319	Other Professional Services	19,247	1,808	2,728	16,519	14.17%		
	Subtotal Professional Services	\$ 358,996	\$ 32,395	\$ 88,522	\$ 270,474	24.66%		
539322	Auditing Services	4,000	1,000	1,000	3,000	25.00%		
	Subtotal Accounting Services	\$ 4,000	\$ 1,000	\$ 1,000	\$ 3,000	25.00%		
539341	Janitorial Services	75,661	-	12,443	63,218	16.45%		
539343	Systems Management Support	1,785	428	601	1,184	33.67%		
	Subtotal Other Contractual Services	\$ 77,446	\$ 428	\$ 13,044	\$ 64,402	16.84%		
539412	Postage	100	-	-	100	0.00%		
	Subtotal Comm & Freight Services	\$ 100	\$ -	\$ -	\$ 100	0.00%		
539431	Electricity	37,192	5,607	9,003	28,189	24.21%		
539433	Water & Sewer	7,088	575	1,702	5,386	24.01%		
539434	Irrigation Water	27,877	1,648	6,423	21,454	23.04%		
539436	Solid Waste	3,299	250	750	2,549	22.73%		
	Subtotal Utilities Services	\$ 75,456	\$ 8,080	\$ 17,878	\$ 57,578	23.69%		
539444	Storage Unit Rental	1,188	95	95	1,093	8.00%		
500442	Subtotal Rentals & Leases	\$ 1,188	\$ 95	\$ 95	\$ 1,093	8.00%		
539451	Casualty & Liability Insurance	57,189	-	51,355	5,834	89.80%	H	
	Subtotal Insurance	\$ 57,189	\$ -	\$ 51,355	\$ 5,834	89.80%		
539462	Building/Structure Maintenance	179,249	4,668	21,591	157,658	12.05%		
539463	Landscape Maint.- Recurring	291,410	21,009	63,027	228,383	21.63%		
539464	Landscape Maint.-Non-Recurring	40,500	700	1,177	39,323	2.91%		
539468	Irrigation Repair	4,500	354	1,324	3,176	29.42%		
539469	Other Maintenance	155,391	5,658	10,840	144,551	6.98%		
	Subtotal Repair & Maintenance Services	\$ 671,050	\$ 32,389	\$ 97,959	\$ 573,091	14.60%		
539491	Bank Charges	100	-	-	100	0.00%		
539493	Permits & Licenses	175	-	-	175	0.00%		
539497	Legal Advertising	2,000	118	143	1,857	7.15%		
539498	Project Wide Fees	209,125	17,427	52,282	156,843	25.00%		
539499	Misc Current Charges	16,000	5,750	5,750	10,250	35.94%		
	Subtotal Other Current Charges	\$ 227,400	\$ 23,295	\$ 58,175	\$ 169,225	25.58%		
539522	Operating Supplies	500	-	-	500	0.00%		
539524	Non-Capital FF&E	12,000	-	-	12,000	0.00%		
	Subtotal Operating Supplies	\$ 12,500	\$ -	\$ -	\$ 12,500	0.00%		
	Subtotal Operating Expenditures	\$ 1,485,325	\$ 97,682	\$ 328,028	\$ 1,157,297	22.08%		
539633	Infrastructure	\$ 19,812	\$ -	\$ -	\$ 19,812	0.00%		
539912	Trans to Oth Roads	37,500	3,125	9,375	28,125	25.00%		
	Transfers	\$ 57,312	\$ 3,125	\$ 9,375	\$ 47,937	16.36%		
	Total Expenditures	\$ 1,542,637	\$ 100,807	\$ 337,403	\$ 1,205,234	21.87%		
369901	Change in Unreserved Net Position	\$ 91,823	\$ 175,276	\$ 485,646	\$ 393,823			
Change in Net Assets indicates a budget addition in Working Capital \$111,635 and a reduction in Roads R&R (\$19,812).								

