

BROWNWOOD
OPERATING BUDGET
BUDGET TO ACTUAL STATEMENT AS OF: February 28, 2019 (Unaudited)
Five (5) Months of Operations- 41.67% 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	\$ 1,605,754	\$ 267,626	\$ 1,338,129	\$ (267,625)	83.33%	A
341910	Sales Tax Collection Allowance	-	\$ 2	\$ 32	\$ 32	0.00%	
341999	Misc Revenue	-	\$ 1,341	\$ 1,382	\$ 1,382	0.00%	B
361102	Int Income - Cash Equiv	13,750	\$ 4,510	\$ 20,344	\$ 6,594	147.96%	C
	Total Revenues:	\$ 1,619,504	\$ 273,479	\$ 1,359,887	\$ (259,617)	83.97%	
361306	FLGIT-Unrealized Gain/Loss	-	\$ 1,031	\$ 3,401	\$ 3,401	0.00%	D
361307	LTIP - Unrealized Gain or Loss	-	\$ 9,306	\$ (4,273)	\$ (4,273)	0.00%	D
361309	FLFIT-Unrealized Gain/Loss	-	\$ (150)	\$ (224)	\$ (224)	0.00%	C
361404	FMIvT-Realized Gain/Loss	-	\$ -	\$ 3	\$ 3	0.00%	E
361409	FLFIT-Realized Gain/Loss	-	\$ 531	\$ 2,794	\$ 2,794	0.00%	C
362003	Ground Lease (T)	831	\$ -	\$ 838	\$ 7	100.84%	F
362012	Rents & Leases/T-S	14,125	\$ 1,350	\$ 15,025	\$ 900	106.37%	G
	Total Available Resources:	\$ 1,634,460	\$ 285,547	\$ 1,377,451	\$ (257,009)	84.28%	
	EXPENDITURES:				Under/(Over)		
539311	Management Fees	\$ 321,718	\$ 26,809	\$ 134,055	\$ 187,663	41.67%	
539312	Engineering Services	8,500	\$ 95	\$ 4,890	\$ 3,610	57.53%	
514313	Legal Services	4,000	\$ -	\$ 360	\$ 3,640	9.00%	
539318	Technology Services	5,531	\$ 461	\$ 2,304	\$ 3,227	41.66%	
539319	Other Professional Services	19,247	\$ 876	\$ 4,435	\$ 14,812	23.04%	
	Subtotal Professional Services	\$ 358,996	\$ 28,241	\$ 146,044	\$ 212,952	40.68%	
539322	Auditing Services	4,000	\$ 2,000	\$ 3,000	\$ 1,000	75.00%	H
	Subtotal Accounting Services	\$ 4,000	\$ 2,000	\$ 3,000	\$ 1,000	75.00%	
539341	Janitorial Services	75,661	\$ -	\$ 24,687	\$ 50,974	32.63%	
539343	Systems Management Support	1,785	\$ 192	\$ 1,165	\$ 620	65.27%	I
	Subtotal Other Contractual Services	\$ 77,446	\$ 192	\$ 25,852	\$ 51,594	33.38%	
539412	Postage	100	\$ -	\$ -	\$ 100	0.00%	
	Subtotal Comm & Freight Services	\$ 100	\$ -	\$ -	\$ 100	0.00%	
539431	Electricity	37,192	\$ 519	\$ 12,424	\$ 24,768	33.41%	
539433	Water & Sewer	7,088	\$ 615	\$ 2,982	\$ 4,106	42.07%	
539434	Irrigation Water	27,877	\$ 1,457	\$ 9,361	\$ 18,516	33.58%	
539436	Solid Waste	3,299	\$ 250	\$ 1,250	\$ 2,049	37.89%	
	Subtotal Utilities Services	\$ 75,456	\$ 2,841	\$ 26,017	\$ 49,439	34.48%	
539444	Storage Unit Rental	1,188	\$ 95	\$ 285	\$ 903	23.99%	
500442	Subtotal Rentals & Leases	\$ 1,188	\$ 95	\$ 285	\$ 903	23.99%	
539451	Casualty & Liability Insurance	57,189	\$ -	\$ 51,355	\$ 5,834	89.80%	J
	Subtotal Insurance	\$ 57,189	\$ -	\$ 51,355	\$ 5,834	89.80%	
539462	Building/Structure Maintenance	218,916	\$ 561	\$ 24,228	\$ 194,688	11.07%	
539463	Landscape Maint.- Recurring	291,410	\$ 40,621	\$ 124,657	\$ 166,753	42.78%	
539464	Landscape Maint.-Non-Recurring	40,500	\$ 6,236	\$ 7,890	\$ 32,610	19.48%	
539468	Irrigation Repair	4,500	\$ 368	\$ 2,196	\$ 2,304	48.80%	
539469	Other Maintenance	155,391	\$ 2,105	\$ 23,653	\$ 131,738	15.22%	K
	Subtotal Repair & Maintenance Services	\$ 710,717	\$ 49,891	\$ 182,624	\$ 528,093	25.70%	
539491	Bank Charges	100	\$ -	\$ -	\$ 100	0.00%	
539493	Permits & Licenses	175	\$ -	\$ 175	\$ -	100.00%	L
539497	Legal Advertising	2,000	\$ 123	\$ 290	\$ 1,710	14.50%	
539498	Project Wide Fees	209,125	\$ 17,427	\$ 87,136	\$ 121,989	41.67%	
539499	Misc Current Charges	16,000	\$ 5,750	\$ 11,770	\$ 4,230	73.56%	M
	Subtotal Other Current Charges	\$ 227,400	\$ 23,300	\$ 99,371	\$ 128,029	43.70%	
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	\$ 1,524,992	\$ 106,560	\$ 534,548	\$ 990,444	35.05%	
539633	Infrastructure	\$ 19,812	\$ -	\$ -	\$ 19,812	0.00%	
539912	Trans to Oth Roads	37,500	\$ 3,125	\$ 15,625	\$ 21,875	41.67%	
	Transfers	\$ 57,312	\$ 3,125	\$ 15,625	\$ 41,687	27.26%	
	Total Expenditures	\$ 1,582,304	\$ 109,685	\$ 550,173	\$ 1,032,131	34.77%	
369901	Change in Unreserved Net Position	\$ 52,156	\$ 175,862	\$ 827,278	\$ 775,122		

Change in Net Assets indicates a budget addition in Working Capital \$71,968 and a reduction in Roads R&R (\$19,812).

