

BROWNWOOD COMMUNITY DEVELOPMENT DISTRICT
BROWNWOOD (BW)
BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2017 (Unaudited)
One (1) Month of Operations- 8.33% 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 | \$ 287,346 | \$ 287,346 | \$ (1,436,732) | 16.67% | A |
| 341910 | Sales Tax Collection Allowance | - | 1 | 1 | 1 | 0.00% | |
| 361100 | Interest Income | 6,100 | 1,198 | 1,198 | (4,902) | 19.64% | B |
| 362003 | Ground Lease (T) | 800 | 815 | 815 | 15 | 101.88% | C |
| 362012 | Rents & Leases (T/S) | 20,000 | - | - | (20,000) | 0.00% | |
| | Total Revenues: | 1,750,978 | 289,360 | 289,360 | (1,461,618) | 16.53% | |
| 361304 | Unrealized Gain or Loss- FMIvT | - | - | - | - | 0.00% | |
| 361306 | Unrealized Gain or Loss- FLGIT | - | - | - | - | 0.00% | |
| 361307 | Unrealized Gain or Loss- LTIP | - | - | - | - | 0.00% | |
| | Total Available Resources: | \$ 1,750,978 | \$ 289,360 | \$ 289,360 | \$ (1,461,618) | 16.53% | |
| | EXPENDITURES: | | | | Under/(Over) | | |
| 539311 | VCCDD Management Fees | \$ 301,543 | \$ 25,135 | \$ 25,135 | \$ 276,408 | 8.34% | |
| 539312 | Engineering Fees | 8,500 | 588 | 588 | 7,912 | 6.92% | |
| 514313 | Legal Services | 4,000 | - | - | 4,000 | 0.00% | |
| 539318 | Technology Services | 5,564 | 460 | 460 | 5,104 | 8.27% | |
| 539319 | Other Professional Services | 18,816 | 90 | 90 | 18,726 | 0.48% | |
| | Professional Services | 338,423 | 26,273 | 26,273 | 312,150 | 7.76% | |
| 539322 | Auditing Services | 4,000 | - | - | 4,000 | 0.00% | |
| | Accounting & Auditing | 4,000 | - | - | 4,000 | 0.00% | |
| 539341 | Janitorial Services | 75,661 | 6,121 | 6,121 | 69,540 | 8.09% | |
| 539343 | Systems Management Support | 1,242 | - | - | 1,242 | 0.00% | |
| | Other Contractual Services | 76,903 | 6,121 | 6,121 | 70,782 | 7.96% | |
| 539412 | Postage | 100 | - | - | 225 | 0.00% | |
| | Postage | 100 | - | - | 100 | 0.00% | |
| 539431 | Electricity | 48,148 | 297 | 297 | 47,851 | 0.62% | |
| 539433 | Water & Sewer | 6,074 | - | - | 6,074 | 0.00% | |
| 539434 | Irrigation Water | 32,325 | - | - | 32,325 | 0.00% | |
| 539436 | Solid Waste | 3,150 | - | - | 3,150 | 0.00% | |
| | Utilities Service | 89,697 | 297 | 297 | 89,400 | 0.33% | |
| 539444 | Storage Unit Rental | 1,188 | - | - | 1,188 | 0.00% | |
| | Rental & Leases | 1,188 | - | - | 1,188 | 0.00% | |
| 539451 | Casualty & Liability Insurance | 59,035 | 51,990 | 51,990 | 7,045 | 88.07% | D |
| | Insurance | 59,035 | 51,990 | 51,990 | 7,045 | 88.07% | |
| 539462 | Building/Structure Maintenance | 143,819 | - | - | 143,819 | 0.00% | |
| 539463 | Landscape Maint. - Recurring | 339,765 | - | - | 339,765 | 0.00% | |
| 539464 | Landscape Maint. - Non-Recurring | 47,600 | - | - | 47,600 | 0.00% | |
| 539468 | Irrigation Repair | 7,500 | - | - | 7,500 | 0.00% | |
| 539469 | Other Maintenance | 123,203 | - | - | 123,203 | 0.00% | |
| | Repairs & Maintenance Services | 661,887 | - | - | 661,887 | 0.00% | |
| 539491 | Banking Charges | 100 | - | - | 100 | 0.00% | |
| 539493 | Permits and Licenses | 175 | - | - | 175 | 0.00% | |
| 539497 | Legal Advertising | 2,000 | - | - | 2,000 | 0.00% | |
| 539498 | Project Wide Fees | 198,437 | 16,541 | 16,541 | 181,896 | 8.34% | |
| 539499 | Miscellaneous Current Charges | 15,500 | - | - | 15,500 | 0.00% | |
| | Other Current Charges | 216,212 | 16,541 | 16,541 | 199,671 | 7.65% | |
| 539522 | Operating Supplies | 500 | - | - | 500 | 0.00% | |
| | Operating Supplies | 500 | - | - | 500 | 0.00% | |
| | Operating Expenditures | 1,447,945 | 101,222 | 101,222 | 1,346,723 | 6.99% | |
| 539912 | Transfers to Other Roads R&R | 35,548 | 2,966 | 2,966 | 32,582 | 8.34% | |
| | Transfers | 35,548 | 2,966 | 2,966 | 32,582 | 8.34% | |
| | Expenditures | \$ 1,483,493 | \$ 104,188 | \$ 104,188 | \$ 1,379,305 | 7.02% | |
| | Change in Net Assets | \$ 267,485 | \$ 185,172 | \$ 185,172 | \$ (82,313) | | |
| | Change in Net Assets indicates a budgeted Addition to Working Capital. | | | | | | |

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|--|---|------------------------------------|-----------------------------|----------------------------|------------------------|--|
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| BUDGET TO ACTUAL STATEMENT AS OF: October 31, 2017 (Unaudited) | | | | | | |
| One (1) Month of Operations- 8.33% of Year | | | | | | |
| | | | | | | |
| | Fund Balance Analysis: | ** Balance Forward 09/30/17 | Current Month Actual | Year to Date Actual | Current Balance | |
| 284000 | Net Assets, Unassigned | \$ 1,733,444 | \$ 185,172 | \$ 185,172 | \$ 1,918,616 | |
| 282005 | Committed R&R Roads | 120,459 | 2,966 | 2,966 | 123,425 | |
| | Total Fund Balance | \$ 1,853,903 | \$ 188,138 | \$ 188,138 | \$ 2,042,041 | |
| ** 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: | 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 | |
| | | Sep-17 | 0.63% | 1.24% | 1.37% | |
| | | Oct-17 | 0.63% | 1.27% | 1.37% | |
| C: | Ground Lease billing is an annual invoice that was sent in October. | | | | | |
| D: | Liability and property insurance premiums for the fiscal year were paid in the month of October. | | | | | |