

Forest Brooke
Community Development District

Financial Statements
(Unaudited)

May 31, 2014

Prepared by
Rizzetta & Company, Inc.
District Manager

Forest Brooke Community Development District

Balance Sheet

As of 5/31/2014

(In Whole Numbers)

	General Fund	Total Governmental Funds
	<u> </u>	<u> </u>
Assets		
Cash In Bank	42	42
Accounts Receivable	14,543	14,543
Prepaid Expenses	0	0
Total Assets	<u>14,585</u>	<u>14,585</u>
Liabilities		
Accounts Payable	9,825	9,825
Total Liabilities	<u>9,825</u>	<u>9,825</u>
Fund Equity & Other Credits		
Beginning Fund Balance	17,298	17,298
Net Change in Fund Balance	<u>(12,539)</u>	<u>(12,539)</u>
Total Fund Equity & Other Credits	<u>4,760</u>	<u>4,760</u>
Total Liabilities & Fund Equity	<u>14,585</u>	<u>14,585</u>

Forest Brooke Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 5/31/2014

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Revenues					
Interest Earnings					
Interest Earnings	0	0	1	1	0.00%
Contributions & Donations From Private Sources					
Developer Contributions	24,000	17,725	5,212	(12,513)	78.28%
Total Revenues	<u>24,000</u>	<u>17,725</u>	<u>5,213</u>	<u>(12,512)</u>	<u>78.28%</u>
Expenditures					
Financial & Administrative					
Administrative Services	1,200	800	600	200	50.00%
District Management	12,000	8,000	8,200	(200)	31.66%
District Engineer	500	333	380	(47)	24.00%
Auditing Services	2,750	1,833	0	1,833	100.00%
Public Officials Liability Insurance	5,000	5,000	5,150	(150)	(3.00)%
Legal Advertising	1,000	667	112	555	88.81%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees	375	250	16	234	95.73%
Legal Counsel					
District Counsel	1,000	667	3,119	(2,452)	(211.88)%
Total Expenditures	<u>24,000</u>	<u>17,725</u>	<u>17,752</u>	<u>(27)</u>	<u>26.03%</u>
Excess Revenues Over/(Under) Expenditures	0	0	(12,539)	(12,539)	0.00%
Fund Balance, Beginning of Period					
	0	0	17,298	17,298	0.00%
Fund Balance, End of Period					
	<u>0</u>	<u>0</u>	<u>4,760</u>	<u>4,760</u>	<u>0.00%</u>

This statement is unaudited

Forest Brooke Community Development District
Summary A/R Ledger
From 5/1/2014 Through 5/31/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
3/28/2014	Lennar Homes, LLC	OM0314-1	2,000.00
3/31/2014	Lennar Homes, LLC	OM0314-2	7,500.00
4/30/2014	Lennar Homes, LLC	OM0414-1	1,830.64
5/12/2014	Lennar Homes, LLC	OM0514-1	<u>3,211.86</u>
Report Balance			<u><u>14,542.50</u></u>

Forest Brooke Community Development District

Summary A/P Ledger

001 - General Fund

From 5/1/2014 Through 5/31/2014

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Clearview Land Design, P.L.	2/24/2014	3524	Engineering Services 02/14	3,750.00
Clearview Land Design, P.L.	3/26/2014	3665	Engineering Services 03/14	3,750.00
Rizzetta & Company, Inc.	5/1/2014	16621	District Management Fees 05/14	1,100.00
Straley & Robin, Attorneys at Law	4/30/2014	10845	General Monthly Legal Services 04/14	<u>1,225.05</u>
			Total 001 - General Fund	<u>9,825.05</u>
Report Balance				<u><u>9,825.05</u></u>