

Forest Brooke
Community Development District

Financial Statements
(Unaudited)

September 30, 2014

Prepared by
Rizzetta & Company, Inc.
District Manager

Forest Brooke Community Development District

Balance Sheet

As of 9/30/2014

(In Whole Numbers)

	<u>General Fund</u>	<u>Total Governmental Funds</u>
Assets		
Cash In Bank	1,405	1,405
Accounts Receivable	3,320	3,320
Accounts Receivable - Other	0	0
Prepaid Expenses	<u>11,690</u>	<u>11,690</u>
Total Assets	<u><u>16,415</u></u>	<u><u>16,415</u></u>
Liabilities		
Accounts Payable	2,487	2,487
Other Current Liabilities	9,331	9,331
Deferred Revenue	<u>4,598</u>	<u>4,598</u>
Total Liabilities	<u><u>16,415</u></u>	<u><u>16,415</u></u>
Fund Equity & Other Credits		
Beginning Fund Balance	17,298	17,298
Net Change in Fund Balance	<u>(17,298)</u>	<u>(17,298)</u>
Total Fund Equity & Other Credits	<u><u>0</u></u>	<u><u>0</u></u>
Total Liabilities & Fund Equity	<u><u>16,415</u></u>	<u><u>16,415</u></u>

Forest Brooke Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 9/30/2014

(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	24,000	14,332	(9,668)	40.28%
Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>14,333</u>	<u>(9,667)</u>	<u>40.28%</u>
Expenditures					
Financial & Administrative					
Administrative Services	1,200	1,200	600	600	50.00%
District Management	12,000	12,000	12,600	(600)	(5.00)%
District Engineer	500	500	2,120	(1,620)	(324.00)%
Auditing Services	2,750	2,750	2,750	0	0.00%
Public Officials Liability Insurance	5,000	5,000	5,150	(150)	(3.00)%
Legal Advertising	1,000	1,000	233	767	76.72%
Dues, Licenses & Fees	175	175	175	0	0.00%
Miscellaneous Fees	375	375	16	359	95.73%
Legal Counsel					
District Counsel	1,000	1,000	7,987	(6,987)	(698.73)%
Total Expenditures	<u>24,000</u>	<u>24,000</u>	<u>31,631</u>	<u>(7,631)</u>	<u>(31.80)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(17,298)</u>	<u>(17,298)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>(17,298)</u>	<u>(17,298)</u>	<u>0.00%</u>
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>0</u>	<u>0</u>	<u>0.00%</u>

Forest Brooke Community Development District
Summary A/R Ledger
From 9/1/2014 Through 9/30/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/22/2014	Lennar Homes, LLC	OM0914-1	<u>3,320.00</u>
Report Balance			<u>3,320.00</u>

Forest Brooke Community Development District

Summary A/P Ledger

001 - General Fund

From 9/1/2014 Through 9/30/2014

<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.	9/25/2014	4654	Engineering Services 09/14	1,360.00
Straley & Robin, Attorneys at Law	9/26/2014	11305	General Monthly Legal Services Through 09/15/14	<u>1,127.00</u>
			Total 001 - General Fund	<u>2,487.00</u>
Report Balance				<u><u>2,487.00</u></u>

**Forest Brooke Community Development District
Notes to Unaudited Financial Statements
September 30, 2014**

Summary A/R Ledger

1. Payment for Invoice #OM0914-1 for \$3,320.00 was received in October 2014.