

Astoria
Community Development District

Financial Statements
(Unaudited)

October 31, 2014

Prepared by
Rizzetta & Company, Inc.
District Manager

Asturia Community Development District

Balance Sheet
As of 10/31/2014
(In Whole Numbers)

	General Fund	Capital Projects Fund	Total Governmental Funds
Assets			
Cash In Bank	7,072	0	7,072
Assessments Receivable	38,913	8,520	47,433
Prepaid Expenses	0	0	0
Total Assets	<u>45,984</u>	<u>8,520</u>	<u>54,504</u>
Liabilities			
Accounts Payable	10,119	5,729	15,848
Accrued Expenses Payable	1,500	0	1,500
Deferred Revenue	0	0	0
Total Liabilities	<u>11,619</u>	<u>5,729</u>	<u>17,348</u>
Fund Equity & Other Credits			
Beginning Fund Balance	0	1	1
Net Change in Fund Balance	<u>34,365</u>	<u>2,791</u>	<u>37,156</u>
Total Fund Equity & Other Credits	<u>34,365</u>	<u>2,791</u>	<u>37,157</u>
Total Liabilities & Fund Equity	<u>45,984</u>	<u>8,520</u>	<u>54,504</u>

This statement is unaudited

Asturia Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 10/31/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Contributions From Private Sources					
Developer Contributions	106,550	106,550	43,427	(63,123)	59.24%
Total Revenues	<u>106,550</u>	<u>106,550</u>	<u>43,427</u>	<u>(63,123)</u>	<u>59.24%</u>
Expenditures					
Financial & Administrative					
Administrative Services	5,400	450	450	0	91.66%
District Management	18,000	1,500	1,500	0	91.66%
District Engineer	10,000	833	0	833	100.00%
Financial Consulting Services	3,600	300	300	0	91.66%
Accounting Services	15,600	1,300	800	500	94.87%
Auditing Services	3,500	0	0	0	100.00%
Public Officials Liability Insurance	4,000	4,000	3,511	489	12.21%
Miscellaneous Expense	500	42	0	42	100.00%
Legal Advertising	2,000	167	2,092	(1,925)	(4.57)%
Bank Fees	600	50	0	50	100.00%
Dues, Licenses & Fees	175	175	0	175	100.00%
Legal Counsel					
District Counsel	30,000	2,500	408	2,092	98.63%
Other Physical Environment					
General Liability Insurance	2,500	0	0	0	100.00%
Contingency					
Miscellaneous Contingency	10,675	890	0	890	100.00%
Total Expenditures	<u>106,550</u>	<u>12,206</u>	<u>9,061</u>	<u>3,145</u>	<u>91.50%</u>
Excess Revenues Over/(Under)	0	94,344	34,365	(59,978)	0.00%
Expenditures					
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>94,344</u></u>	<u><u>34,365</u></u>	<u><u>(59,978)</u></u>	<u><u>0.00%</u></u>

This statement is unaudited

Astoria Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2014 Through 10/31/2014

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Contributions From Private Sources				
Developer Contributions	0	5,729	5,729	0.00%
Total Revenues	0	5,729	5,729	0.00%
Expenditures				
Legal Counsel				
District Counsel	0	2,938	(2,938)	0.00%
Total Expenditures	0	2,938	(2,938)	0.00%
Excess of Revenues Over/(Under) Expenditures	0	2,791	2,791	0.00%
Exc. Of Rev./Other Sources Over/(Under) Expend./Other Uses	0	2,791	2,791	0.00%
Fund Balance, Beginning of Period	0	1	1	0.00%
Fund Balance, End of Period	0	2,791	2,791	0.00%

Astoria Community Development District
Summary A/R Ledger
001 - General Fund
From 10/1/2014 Through 10/31/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
8/25/2014	SR 54 Land Associates, LLC	DFFY13-14	12,275.00
10/1/2014	SR 54 Land Associates, LLC	DFFY14-15	<u>26,637.50</u>
		Total 001 - General Fund	38,912.50

Astoria Community Development District
Summary A/R Ledger
300 - Capital Projects Fund
From 10/1/2014 Through 10/31/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2014	SR 54 Land Associates, LLC	CPF0914-1	2,791.00
10/31/2014	SR 54 Land Associates, LLC	CPF1014-1	<u>5,729.00</u>
		Total 300 - Capital Projects Fund	8,520.00
			<u>47,432.50</u>
Report Balance			<u><u>47,432.50</u></u>

Asturia Community Development District
 Summary A/P Ledger
 001 - General Fund
 From 10/1/2014 Through 10/31/2014

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Hopping Green & Sams	9/30/2014	78422	Legal Services 08/14	1,519.00
Hopping Green & Sams	10/29/2014	78813	Legal Services 09/14	408.22
Rizzetta & Company, Inc.	10/1/2014	17151	District Management Services 09/14 & 10/14	6,100.00
Tampa Bay Times	10/31/2014	Acct # 122995	Legal Adv. Ads#'s 15293,15315,15850,20725 10/14	2,091.52
Total 001 - General Fund				10,118.74

Astoria Community Development District
 Summary A/P Ledger
 300 - Capital Projects Fund
 From 10/1/2014 Through 10/31/2014

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Hopping Green & Sams	9/30/2014	78424	Project Construction 08/14	403.00
Hopping Green & Sams	9/30/2014	78425	Bond Validation 08/14	1,537.50
Hopping Green & Sams	10/29/2014	78815	Project Construction 09/14	1,174.00
Hopping Green & Sams	10/29/2014	78816	Bond Validation 09/14	<u>2,614.46</u>
			Total 300 - Capital Projects Fund	5,728.96
				<u>15,847.70</u>
Report Balance				<u><u>15,847.70</u></u>