

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET-GOVERNMENTAL FUNDS**  
 July 31, 2015

	<u>Major Funds</u>			<u>Totals Governmental Funds</u>
	<u>General</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
<b>ASSETS:</b>				
Cash - Checking	\$48,451	---	---	\$48,451
Due From Future Bond Issue	\$11,372	---	---	\$11,372
<i>Investments:</i>				
State Board - Operating	\$118,886	---	---	\$118,886
State Board - Reserves	\$559,254	---	---	\$559,254
State Board - Settlement	---	\$1,963,409	---	\$1,963,409
<b>SERIES 2012A</b>				
Reserve	---	\$603,778	---	\$603,778
Revenue	---	\$164,620	---	\$164,620
Bond Redemption	---	\$726	---	\$726
Construction	---	---	\$12,481	\$12,481
Cost of Issuance	---	---	\$6,175	\$6,175
<b>SERIES 2014A</b>				
Reserve	---	\$2,521,746	---	\$2,521,746
Revenue	---	\$967,962	---	\$967,962
Construction	---	---	\$9,338	\$9,338
Prepaid Expenses	\$8,836	---	---	\$8,836
<b>Total Assets</b>	<u>\$746,799</u>	<u>\$6,222,242</u>	<u>\$27,995</u>	<u>\$6,997,035</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$3,576	---	\$28,839	\$32,415
Due To Other Funds	\$0	---	---	\$0
<b>Total Liabilities</b>	<u>\$3,576</u>	<u>\$0</u>	<u>\$28,839</u>	<u>\$32,415</u>
<b>FUND BALANCES:</b>				
<i>Nonspendable:</i>				
Prepaid items	\$8,836	---	---	\$8,836
<i>Restricted for:</i>				
Debt Service	---	\$6,222,242	---	\$6,222,242
Capital Projects	---	---	(\$844)	(\$844)
<i>Assigned to:</i>				
Current Year's Expenditures	\$131,977	---	---	\$131,977
Maintenance Reserves	\$559,254	---	---	\$559,254
Unassigned	\$43,155	---	---	\$43,155
<b>Total Fund Balances</b>	<u>\$743,222</u>	<u>\$6,222,242</u>	<u>(\$844)</u>	<u>\$6,964,621</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
	<u>\$746,799</u>	<u>\$6,222,242</u>	<u>\$27,995</u>	<u>\$6,997,035</u>

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending July 31, 2015

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/2015	ACTUAL THRU 7/31/2015	VARIANCE
<b><u>REVENUES:</u></b>				
Special Assessments-On Roll	\$137,683	\$137,683	\$121,925	(\$15,758)
Special Assessments-Off Roll	\$105,369	\$105,369	\$105,369	\$0
Developer Contributions	\$0	\$0	\$4,228	\$4,228
Interest Income	\$500	\$417	\$1,741	\$1,324
Miscellaneous Income	\$0	\$0	\$959	\$959
<b>TOTAL REVENUES</b>	<b>\$243,552</b>	<b>\$243,469</b>	<b>\$234,222</b>	<b>(\$9,247)</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
Engineering	\$10,000	\$8,333	\$34,288	(\$25,955)
Arbitrage	\$4,200	\$4,200	\$3,300	\$900
Dissemination	\$5,500	\$4,583	\$0	\$4,583
Attorney	\$20,000	\$13,333	\$19,364	(\$6,031)
Annual Audit	\$7,500	\$7,500	\$7,500	\$0
Trustee Fees	\$7,992	\$7,992	\$10,164	(\$2,172)
Management Fees	\$49,341	\$41,117	\$41,118	(\$0)
Computer Time	\$1,000	\$833	\$833	(\$0)
Telephone	\$250	\$208	\$57	\$152
Postage	\$1,000	\$833	\$182	\$651
Printing & Binding	\$1,000	\$833	\$1,493	(\$660)
Rentals & Leases	\$2,400	\$2,000	\$2,000	(\$0)
Insurance	\$7,704	\$7,704	\$7,072	\$632
Legal Advertising	\$1,000	\$833	\$3,647	(\$2,813)
Other Current Charges	\$1,000	\$833	\$237	\$596
Real Estate Taxes	\$5,000	\$4,167	\$63	\$4,104
Office Supplies	\$500	\$417	\$172	\$245
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Capital Outlay	\$500	\$417	\$0	\$417
Website Design/Maintenance	\$3,000	\$2,500	\$2,500	\$0
Holiday Lighting	\$32,543	\$32,543	\$32,343	\$200
Contingencies	\$15,000	\$12,500	\$0	\$12,500
<b>TOTAL ADMINISTRATIVE</b>	<b>\$176,603</b>	<b>\$153,854</b>	<b>\$166,507</b>	<b>(\$12,653)</b>
<b><u>DRAINAGE SYSTEM:</u></b>				
Lake Maintenance	\$10,908	\$9,090	\$5,448	\$3,642
Storm Drain Cleaning	\$6,800	\$5,667	\$0	\$5,667
Contingencies	\$1,500	\$1,250	(\$1,120)	\$2,370
<b>TOTAL DRAINAGE SYSTEM</b>	<b>\$19,208</b>	<b>\$16,007</b>	<b>\$4,328</b>	<b>\$11,678</b>

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending July 31, 2015

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/2015	ACTUAL THRU 7/31/2015	VARIANCE
<b><u>IRRIGATION SYSTEM:</u></b>				
Electric	\$15,000	\$12,500	\$10,785	\$1,715
Repairs and Maintenance	\$3,500	\$2,917	\$950	\$1,967
Contingencies	\$2,440	\$2,033	\$0	\$2,033
Capital Outlay	\$5,000	\$4,167	\$0	\$4,167
<b>TOTAL IRRIGATION SYSTEM</b>	<b>\$25,940</b>	<b>\$21,617</b>	<b>\$11,735</b>	<b>\$9,882</b>
<b><u>MAINTENANCE RESERVES:</u></b>				
Storm Drains	\$6,400	\$5,333	\$0	\$5,333
Paving Industrial Roads	\$50,000	\$41,667	\$0	\$41,667
<b>TOTAL MAINTENANCE RESERVES</b>	<b>\$56,400</b>	<b>\$47,000</b>	<b>\$0</b>	<b>\$47,000</b>
<b><u>Commerical Area</u></b>				
Swap Agreement	\$12,000	\$10,000	\$0	\$10,000
<b>TOTAL MAINTENANCE RESERVES</b>	<b>\$12,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$290,151</b>	<b>\$248,478</b>	<b>\$182,570</b>	<b>\$65,908</b>
<b><u>OTHER FINANCING SOURCES AND USES</u></b>				
Interfund Transfer	\$0	\$0	(\$869)	(\$869)
<b>TOTAL OTHER FINANCING SOURCES AND USES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$869)</b>	<b>(\$869)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$46,598)</b>		<b>\$50,782</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$131,977</b>		<b>\$692,440</b>	
<b>FUND BALANCE - Ending</b>	<b>\$85,379</b>		<b>\$743,222</b>	

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**SERIES 2012**

**DEBT SERVICE FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending July 31, 2015

	ADOPTED BUDGET	PRORATED THRU 7/31/2015	ACTUAL THRU 7/31/2015	VARIANCE
<b>REVENUES:</b>				
Interest Income	\$0	\$0	\$277	\$277
Special Assessments	\$1,220,993	\$1,220,993	\$1,074,157	(\$146,836)
<b>TOTAL REVENUES</b>	<b>\$1,220,993</b>	<b>\$1,220,993</b>	<b>\$1,074,433</b>	<b>(\$146,559)</b>
<b>EXPENDITURES:</b>				
<b>SERIES 2012</b>				
Interest - 11/01	\$168,370	\$168,370	\$168,370	\$0
Interest - 5/01	\$168,370	\$168,370	\$168,370	\$0
Principal - 5/01	\$880,000	\$880,000	\$880,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,216,740</b>	<b>\$1,216,740</b>	<b>\$1,216,740</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$4,253</b>		<b>(\$142,307)</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$307,840</b>		<b>\$911,432</b>	
<b>FUND BALANCE - Ending</b>	<b>\$312,092</b>		<b>\$769,125</b>	

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**

**SERIES 2014**

**DEBT SERVICE FUND**

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending July 31, 2015*

	ADOPTED BUDGET	PRORATED THRU 7/31/2015	ACTUAL THRU 7/31/2015	VARIANCE
<b>REVENUES:</b>				
<i>Interest Income</i>	\$2,580	\$2,150	\$4,714	\$2,564
<i>Special Assessments</i>	\$4,567,293	\$4,567,293	\$4,569,878	\$2,585
<b>TOTAL REVENUES</b>	<b>\$4,569,873</b>	<b>\$4,569,443</b>	<b>\$4,574,592</b>	<b>\$5,149</b>
<b>EXPENDITURES:</b>				
<b>SERIES 2014</b>				
<i>Interest - 11/01</i>	\$769,745	\$769,745	\$769,736	\$9
<i>Interest - 5/01</i>	\$988,112	\$988,112	\$987,184	\$929
<i>Principal - 5/01</i>	\$2,620,000	\$2,620,000	\$2,620,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$4,377,857</b>	<b>\$4,377,857</b>	<b>\$4,376,919</b>	<b>\$938</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$192,016</b>		<b>\$197,673</b>	
<b>FUND BALANCE - Beginning</b>	<b>\$774,752</b>		<b>\$5,255,444</b>	
<b>FUND BALANCE - Ending</b>	<b>\$966,768</b>		<b>\$5,453,117</b>	

**Beacon Tradeport  
COMMUNITY DEVELOPMENT DISTRICT  
Long Term Debt Report  
FY 2015**

<i>Series 2012A, Special Assessment Refunding Bonds (Industrial)</i>		
Interest Rate;	2.980%	
Maturity Date:	5/1/2025	
Bonds outstanding - 9/30/2014		\$11,300,000.00
Less:	May 1, 2015 (Mandatory)	(\$880,000.00)
<b>Current Bonds Outstanding</b>		<b>\$10,420,000.00</b>
<i>Series 2014A, Special Assessment Refunding Bonds (Commercial)</i>		
Interest Rate;	3.3835%	
Maturity Date:	5/1/2028	
Bonds outstanding - 9/30/2014		\$58,085,000.00
Less:	May 1, 2015 (Mandatory)	(\$2,620,000.00)
<b>Current Bonds Outstanding</b>		<b>\$55,465,000.00</b>
<b>Total Current Bonds Outstanding</b>		<b>\$65,885,000.00</b>

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**SERIES 2012**

**CAPITAL PROJECTS FUND**

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending July 31, 2015*

	ADOPTED BUDGET	PRORATED THRU 7/31/2015	ACTUAL THRU 7/31/2015	VARIANCE
<b><u>REVENUES:</u></b>				
Interest Income	\$0	\$0	\$14	\$14
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14</b>	<b>\$14</b>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	\$0	\$0	\$264,685	(\$264,685)
Cost of Issuance	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$264,685</b>	<b>(\$264,685)</b>
<b><u>OTHER SOURCES AND USES</u></b>				
Interfund Transfer	\$0	\$0	\$869	\$869
<b>TOTAL OTHER SOURCES AND USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$869</b>	<b>\$869</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>(\$263,801)</b>	
FUND BALANCE - Beginning			\$253,619	
FUND BALANCE - Ending			<u>(\$10,182)</u>	

**BEACON TRADEPORT**  
**COMMUNITY DEVELOPMENT DISTRICT**

**SERIES 2014**

**CAPITAL PROJECTS FUND**

*Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ending July 31, 2015*

	ADOPTED BUDGET	PRORATED THRU 7/31/2015	ACTUAL THRU 7/31/2015	VARIANCE
<b>REVENUES:</b>				
<i>Interest Income</i>	\$0	\$0	\$1	\$1
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1</b>
<b>EXPENDITURES:</b>				
<i>Cost of Issuance</i>	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$1</b>	
<b>FUND BALANCE - Beginning</b>			<b>\$9,337</b>	
<b>FUND BALANCE - Ending</b>			<b>\$9,338</b>	