

BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET-GOVERNMENTAL FUNDS
 April 30, 2016

	<u>Major Funds</u>			<u>Totals</u>
	<u>General</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Governmental Funds</u>
ASSETS:				
Cash - Checking	\$133,867	---	---	\$133,867
Due From Other Funds	\$3,736	\$63,468	---	\$67,205
<i>Investments:</i>				
State Board - Operating	\$68,916	---	---	\$68,916
State Board - Reserves	\$611,242	---	---	\$611,242
State Board - Settlement	---	\$1,969,021	---	\$1,969,021
SERIES 2012A				
Reserve	---	\$604,678	---	\$604,678
Revenue	---	\$1,171,240	---	\$1,171,240
Bond Redemption	---	\$727	---	\$727
Cost of Issuance	---	---	\$6,185	\$6,185
SERIES 2014A				
Reserve	---	\$2,521,563	---	\$2,521,563
Revenue	---	\$4,717,733	---	\$4,717,733
Redemption	---	\$3,185	---	\$3,185
Construction	---	---	\$9,348	\$9,348
Total Assets	<u>\$817,761</u>	<u>\$11,051,615</u>	<u>\$15,532</u>	<u>\$11,884,909</u>
LIABILITIES:				
Accounts Payable	\$22,059	---	---	\$22,059
Due To Other Funds	\$63,468	---	\$3,736	\$67,205
Total Liabilities	<u>\$85,527</u>	<u>\$0</u>	<u>\$3,736</u>	<u>\$89,263</u>
FUND BALANCES:				
<i>Restricted for:</i>				
Debt Service	---	\$11,051,615	---	\$11,051,615
Capital Projects	---	---	\$11,796	\$11,796
<i>Assigned to:</i>				
Current Year's Expenditures	\$92,771	---	---	\$92,771
Maintenance Reserves	\$611,242	---	---	\$611,242
Unassigned	\$28,222	---	---	\$28,222
Total Fund Balances	<u>\$732,234</u>	<u>\$11,051,615</u>	<u>\$11,796</u>	<u>\$11,795,645</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$817,761</u>	<u>\$11,051,615</u>	<u>\$15,532</u>	<u>\$11,884,909</u>

BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending April 30, 2016

	ADOPTED BUDGET	PRORATED BUDGET THRU 4/30/2016	ACTUAL THRU 4/30/2016	VARIANCE
REVENUES:				
Special Assessments-On Roll	\$137,683	\$137,683	\$112,469	(\$25,214)
Special Assessments-Off Roll	\$105,369	\$105,369	\$105,369	\$0
Interest Income	\$500	\$292	\$1,736	\$1,444
TOTAL REVENUES	\$243,552	\$243,344	\$219,574	(\$23,770)
EXPENDITURES:				
ADMINISTRATIVE:				
Engineering	\$32,500	\$18,958	\$26,647	(\$7,689)
Arbitrage	\$2,400	\$1,200	\$1,200	\$0
Attorney	\$30,000	\$15,000	\$18,268	(\$3,268)
Annual Audit	\$7,500	\$7,500	\$7,500	\$0
Trustee Fees	\$19,000	\$19,000	\$14,582	\$4,418
Management Fees	\$50,810	\$29,639	\$29,639	\$0
Computer Time	\$1,000	\$583	\$583	(\$0)
Telephone	\$250	\$146	\$19	\$127
Postage	\$500	\$292	\$130	\$162
Printing & Binding	\$1,750	\$1,021	\$2,024	(\$1,003)
Rentals & Leases	\$2,400	\$1,400	\$1,400	(\$0)
Insurance	\$7,956	\$7,956	\$7,188	\$768
Legal Advertising	\$1,250	\$729	\$0	\$729
Other Current Charges	\$500	\$292	\$122	\$170
Real Estate Taxes	\$3,500	\$3,500	\$3,196	\$304
Office Supplies	\$500	\$292	\$122	\$170
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Capital Outlay	\$500	\$292	\$0	\$292
Website Design/Maintenance	\$3,000	\$1,750	\$1,750	\$0
Holiday Lighting	\$32,543	\$32,543	\$59,657	(\$27,114)
Contingencies	\$25,000	\$14,583	\$0	\$14,583
TOTAL ADMINISTRATIVE	\$223,033	\$156,850	\$174,202	(\$17,352)
DRAINAGE SYSTEM:				
Lake Maintenance	\$10,650	\$6,213	\$12,136	(\$5,924)
Storm Drain Cleaning	\$6,800	\$3,967	\$0	\$3,967
Contingencies	\$1,500	\$875	\$0	\$875
TOTAL DRAINAGE SYSTEM	\$18,950	\$11,054	\$12,136	(\$1,082)

BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending April 30, 2016

	ADOPTED BUDGET	PRORATED BUDGET THRU 4/30/2016	ACTUAL THRU 4/30/2016	VARIANCE
IRRIGATION SYSTEM:				
Electric	\$15,000	\$8,750	\$10,229	(\$1,479)
Repairs and Maintenance	\$3,500	\$2,042	\$0	\$2,042
Contingencies	\$2,440	\$1,423	\$0	\$1,423
Capital Outlay	\$5,000	\$2,917	\$0	\$2,917
TOTAL IRRIGATION SYSTEM	\$25,940	\$15,132	\$10,229	\$4,903
MAINTENANCE RESERVES:				
Storm Drains	\$6,400	\$3,733	\$0	\$3,733
Paving Industrial Roads	\$50,000	\$29,167	\$0	\$29,167
TOTAL MAINTENANCE RESERVES	\$56,400	\$32,900	\$0	\$32,900
Commerical Area				
Swap Agreement	\$12,000	\$7,000	\$0	\$7,000
TOTAL MAINTENANCE RESERVES	\$12,000	\$7,000	\$0	\$7,000
TOTAL EXPENDITURES	\$336,323	\$222,936	\$196,567	\$26,368
EXCESS REVENUES (EXPENDITURES)	(\$92,770)		\$23,007	
FUND BALANCE - Beginning	\$92,771		\$709,227	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$732,234</u>	

BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT

SERIES 2012

DEBT SERVICE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the Period Ending April 30, 2016

	ADOPTED BUDGET	PRORATED THRU 4/30/2016	ACTUAL THRU 4/30/2016	VARIANCE
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REVENUES:

Interest Income	\$0	\$0	\$1,988	\$1,988
Special Assessments	\$1,305,050	\$1,305,050	\$1,053,960	(\$251,089)
TOTAL REVENUES	\$1,305,050	\$1,305,050	\$1,055,948	(\$249,101)

EXPENDITURES:

SERIES 2012

Interest - 11/01	\$155,258	\$155,258	\$155,258	\$0
Interest - 5/01	\$155,258	\$0	\$0	\$0
Principal - 5/01	\$910,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,220,516	\$155,258	\$155,258	\$0

EXCESS REVENUES (EXPENDITURES)	\$84,534		\$900,690	
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FUND BALANCE - Beginning	\$327,294		\$939,423	
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FUND BALANCE - Ending	<u>\$411,828</u>		<u>\$1,840,114</u>	
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BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT

SERIES 2014

DEBT SERVICE FUND

*Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending April 30, 2016*

	ADOPTED BUDGET	PRORATED THRU 4/30/2016	ACTUAL THRU 4/30/2016	VARIANCE
REVENUES:				
Interest Income	\$2,580	\$1,505	\$10,644	\$9,139
Special Assessments	\$4,704,503	\$4,704,503	\$4,705,373	\$870
TOTAL REVENUES	\$4,707,083	\$4,706,008	\$4,716,017	\$10,010
EXPENDITURES:				
SERIES 2014				
Interest - 11/01	\$959,181	\$959,181	\$959,181	(\$0)
Interest - 5/01	\$948,755	\$0	\$0	\$0
Principal - 5/01	\$2,795,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$4,702,936	\$959,181	\$959,181	(\$0)
EXCESS REVENUES (EXPENDITURES)	\$4,147		\$3,756,836	
FUND BALANCE - Beginning	\$971,961		\$5,454,665	
FUND BALANCE - Ending	\$976,108		\$9,211,502	

**Beacon Tradeport
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2016**

<i>Series 2012A, Special Assessment Refunding Bonds (Industrial)</i>		
<i>Interest Rate;</i>	<i>2.980%</i>	
<i>Maturity Date:</i>	<i>5/1/2025</i>	
<i>Bonds outstanding - 9/30/2015</i>		<i>\$10,420,000.00</i>
<i>Less:</i>	<i>May 1, 2016 (Mandatory)</i>	<i>\$0.00</i>
<i>Current Bonds Outstanding</i>		<i>\$10,420,000.00</i>
<i>Series 2014A, Special Assessment Refunding Bonds (Commercial)</i>		
<i>Interest Rate;</i>	<i>3.3835%</i>	
<i>Maturity Date:</i>	<i>5/1/2028</i>	
<i>Bonds outstanding - 9/30/2015</i>		<i>\$55,465,000.00</i>
<i>Less:</i>	<i>May 1, 2016 (Mandatory)</i>	<i>\$0.00</i>
<i>Current Bonds Outstanding</i>		<i>\$55,465,000.00</i>
<i>Total Current Bonds Outstanding</i>		<i>\$65,885,000.00</i>

BEACON TRADEPORT

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2012

CAPITAL PROJECTS FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending April 30, 2016

	ADOPTED BUDGET	PRORATED THRU 4/30/2016	ACTUAL THRU 4/30/2016	VARIANCE
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REVENUES:

Interest Income	\$0	\$0	\$8	\$8
TOTAL REVENUES	\$0	\$0	\$8	\$8

EXPENDITURES:

Capital Outlay	\$0	\$0	\$0	\$0
Cost of Issuance	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0

OTHER SOURCES AND USES

Interfund Transfer	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES AND USES	\$0	\$0	\$0	\$0

EXCESS REVENUES (EXPENDITURES)	\$0		\$8	
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FUND BALANCE - Beginning			\$2,440	
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FUND BALANCE - Ending			\$2,448	
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BEACON TRADEPORT

COMMUNITY DEVELOPMENT DISTRICT

SERIES 2014

CAPITAL PROJECTS FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ending April 30, 2016

	ADOPTED BUDGET	PRORATED THRU 4/30/2016	ACTUAL THRU 4/30/2016	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$8	\$8
TOTAL REVENUES	\$0	\$0	\$8	\$8
<u>EXPENDITURES:</u>				
Cost of Issuance	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0		\$8	
FUND BALANCE - Beginning			\$9,340	
FUND BALANCE - Ending			\$9,348	