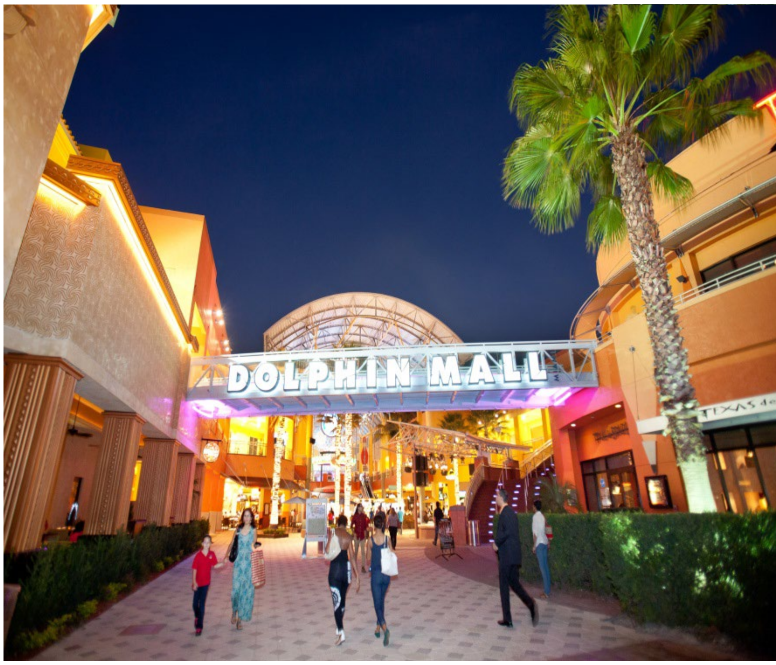

Beacon Tradeport Community Development District

www.beacontradeportcdd.com

Philip Procacci, Vice Chairman

Karen Esquives, Assistant Secretary

Madelyn Bello, Assistant Secretary

Brett Houston, Assistant Secretary

June 4, 2026

GMS
Governmental Management Services

Beacon Tradeport
Community Development District
Agenda

Seat 2: Open Seat	
Seat 3: Phil Procacci – V.C.	
Seat 4: Karen Esquives – A.S.	
Seat 5: Madelyn Bello – A.S.	
Seat 1: Brett Houston – A.S.	

Thursday
June 4, 2026
10:00 a.m.

Dolphin Mall Management Office
11401 N. W. 12th Street, Miami, FL
Join the meeting now
Microsoft Teams
Meeting ID: 278 483 455 473 5 and Passcode: jc9zc6TF
1 (872) 240-4685 and Phone Conference ID: 688 862 616#

1. Roll Call

2. Audience Comments – ***As per District's rules, each speaker has 3 minutes to provide comments***

3. Organizational Matters
   A. Acceptance of Resignation Letter from Mr. Pete A. Marrero **– Page 4**

   B. Consideration of Appointment of Supervisor to Unexpired Term(s) of Office – Seat #2 (11/2028)

   C. Oath of Office for Newly Appointed Supervisor(s) **– Page 5**

   D. Electing Officer(s)

4. Approval of the Minutes of the February 26, 2026 Meeting **– Page 6**

5. Consideration of:
   A. **Resolution #2026-02** Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing **– Page 13**

   B. **Resolution #2026-03** Recognizing the Contributions and Service of Pete Moreno to the Beacon Tradeport Community Development District **– Page 25**

   C. Surplus Funds Remaining Following Retirement of Series 2012A Bonds **– Page 27**

6. Acceptance of Audit for Fiscal Year Ending in September 30, 2025 **– Page 29**

7. Discussion of Procedures for Landowners Election Meeting – November 5, 2026 **– Page 66**

8. Staff Reports
   A. Attorney

   B. Engineer – Link to GIS
   https://experience.arcgis.com/experience/96e84101b10c45fba38f781e2a4042ac/

   C. Manager – Number of Registered Voters in the District **– 0 – Page 69**

9. Financial Reports
   A. Acceptance of Check Register **– Page 70**

B. Acceptance of Unaudited Financials **– Page 75**

10. Supervisors Requests

11. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: http://www.beacontradeportcdd.com

MARCH 30, 2026
Date

I, PETE A. MARRERO, wish to resign from the BEACON TRADEPORT CDD Board of Supervisors, effective: 3/30/26.

Signature

Oath of Office

I, ________________ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Beacon Tradeport Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the **Beacon Tradeport Community Development District, ____________________, Florida**.

Signature ________________________________

Mailing Address __________________________

____

County of Residence: ______________________

Telephone #: ______________________________

E-mail: ___________________________________

Date: _____________________________________

Sworn to (or affirmed) before me this _______ day of _______________, by ___________________________ whose signature appears hereinabove.

____
Notary Public State of Florida

____
Print Name

My Commission expires

Personally known ______ or produced identification ____________

Type of identification___________________

MINUTES OF MEETING
BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Beacon Tradeport Community Development District was held on February 26, 2026, at 10:00 a.m. at the Dolphin Mall Management Office, 11401 NW 12th Street, Miami, Florida.

Present and constituting a quorum were:

Pete Marrero	Chaiman
Phil Procacci	Vice Chairman
Madelyn Bello	Assistant Secretary
Brett Houston	Assistant Secretary
Karen Esquives	Appointed as Assistant Secretary

Also present were:

Paul Winkeljohn	District Manager
Liza Smoker	District Counsel
Scott Mendelsberg	
Sweetwater Finance Director	

FIRST ORDER OF BUSINESS — Roll Call

Mr. Winklejohn called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS — Audience Comments – *As per District's rules, each speaker has 3 minutes to provide comments*

The Board welcomed Mr. Mendelsberg, a representative from the City, who attended the meeting to discuss transportation impact fees and latecomer fee collections associated with recent development activity within and surrounding the District. He advised that the City had successfully collected approximately $231,198 in latecomer fees from several developments. He further advised that approximately $281,598 in transportation impact fee revenues had also been identified as payable to the District after accounting for prior duplicate payments previously issued to the District in error.

Mr. Mendelsberg explained that under the existing agreement between the City can disburse collected impact fee and latecomer fee revenues. He further noted that both parties had not consistently complied with certain reporting and administrative provisions contained within the agreement and recommended improving future accounting and reporting coordination between the City and the District. He also advised that the underlying agreement had recently been formally recorded to ensure future developers would receive notice of outstanding latecomer fee obligations during title searches.

Discussion then occurred regarding the appropriate use of collected transportation impact fee and latecomer fee revenues. Mr. Mendelsberg questioned whether the District intended to apply the funds toward repayment of the District's bond debt obligations, noting that prior payments had reportedly been deposited into general operating accounts rather than specifically applied toward debt reduction. Following discussion, a Board member made a motion directing that all future revenues collected from transportation impact fees and latecomer fees be applied toward repayment of bond principle.

> On MOTION by Mr. Houston, seconded by Ms. Bello, with all in favor, to Direct Funds When Received to Pay Bond Principle, was approved.

Additional discussion occurred regarding municipal finance issues, property tax policy proposals at the State level, homestead exemptions, and potential impacts on local government revenues and public services. Mr. Mendelsberg advised that, based on the City's current commercial tax base and reserve levels, the City did not anticipate significant reductions to municipal services, including police protection, even if future statewide property tax reforms were adopted.

THIRD ORDER OF BUSINESS Organizational Matters

A. Acceptance of Resignation Letter from Mr. Albert James Lara

Mr. Winkeljohn advised the Board that Mr. Lara submitted his resignation from the Board of Supervisors. Mr. Winkeljohn stated that that the Board's immediate action would be consideration of a motion to accept the resignation.

On MOTION by Mr. Houston, seconded by Mr. Marrero, with all in favor, Accepting the Resignation Letter from Mr. Albert James Lara, was approved.

B. Consideration of Appointment of Supervisor to Unexpired Term(s) of Office – Seat #4 (11/2026)

Mr. Winkeljohn advised that Seat #4 was now vacant and that the seat carried a term expiration date in November. He explained that the Board could appoint an individual to fill the vacant seat by motion for the remainder of the term. A nomination was made for Karen Esquives to fill the vacancy.

On MOTION by Mr. Marrero, seconded by Ms. Bello, with all in favor, the Appointment of Supervisor to Karen Esquives to Seat #4, was approved.

C. Oath of Office for Newly Appointed Supervisor(s)

Mr. Winkeljohn stated administered the Oath of Office for the position of Supervisor of the Beacon Tradeport CDD. Ms. Esquives affirmed that she would support the Constitution of the United States and the State of Florida and faithfully, honestly, and impartially discharge the duties of office as a Supervisor of the District.

Mr. Winkeljohn advised Ms. Esquives that the District's office would coordinate the required post-appointment filings and electronic ethics forms. He also reviewed several general responsibilities associated with Board service, including compliance with Florida Sunshine Law requirements prohibiting discussions between Board members regarding matters that may foreseeably come before the Board outside properly noticed public meetings. He further advised that additional orientation materials and guidance regarding Board service requirements would be provided following the meeting.

D. Electing Officer(s)

Mr. Winkeljohn advised that following any change in Board membership, the Board typically reaffirms its officer positions. He stated that the current office structure consisted of Mr. Marrero serving as Chair and Mr. Procacci serving as Vice Chair, with the remaining Supervisors serving as Assistant Secretaries. He recommended maintaining the existing officer structure and adding newly appointed Supervisor Esquives as an Assistant

Secretary. A motion was made and seconded reaffirming the existing officer appointments an appointing Ms. Esquives as Assistant Secretary.

> On MOTION by Mr. Houston, seconded by Ms. Bello, with all in favor, Maintaining the Existing Officer Structure and Adding Newly Appointed Supervisor Esquives as an Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS — Approval of the Minutes of the September 25, 2025 Meeting

Mr. Winkeljohn presented the minutes from the September 25, 2025, meeting and asked for any changes, corrections, additions, or deletions.

> On MOTION by Ms. Bello, seconded by Mr. Houston, with all in favor, the Minutes of the September 25, 2025 Meeting, were approved.

FIFTH ORDER OF BUSINESS — Consideration of Resolution 2026-01 to Amend the Series 2014 Debt Service Budget for Fiscal Year 2026

Mr. Winkeljohn presented Resolution 2026-01, explaining that the resolution resulted from a lengthy review and correction process involving the District's debt service calculations and annual assessment allocations. Staff advised that the District had identified an issue in which the bank servicing the debt had been calculating and allocating debt service payments incorrectly due primarily to timing discrepancies in the transfer and application of funds.

Mr. Winkeljohn explained that the timing issue caused the District to appear to have annual debt service shortfalls, which in turn improperly triggered increased debt service collection requirements in prior years. He further advised that the underlying calculation issue had since been corrected and that the amendment reflected in Resolution 2026-01 simply updated the District's official records to align with the corrected debt service figures already discussed and agreed upon by the Board. He emphasized that the resolution did not create any material change to the District's debt obligations or assessment structure but instead served as a corrective administrative amendment.

Board members expressed appreciation that the issue had been. Identified and resolved without requiring unexpected debt assessment increases to property owners. Following discussion, a motion was made and seconded to approve Resolution 2026-01 amending the debt service assessments and related records.

> On MOTION by Mr. Houston, seconded by Mr. Marrero, with all in favor, Resolution 2026-01 to Amend the Series 2014 Debt Service Budget for Fiscal Year 2026, was approved.

SIXTH ORDER OF BUSINESS Staff Reports

A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure

Ms. Smoker reminded Board members that annual Form 1 financial disclosure filings are due by July 1st and encouraged Supervisors to complete the filings timely. She also advised the Board that the District's legal services firm was requesting a modest increase to its hourly billing rates effective October 1st at the start of the new fiscal year. She explained that the firm's rates had not been increased since 2019 and that the requested adjustment reflected inflationary and operational cost increases. The proposed rate adjustment would increase attorney and associate billing rates from $225 per hour to $250 per hour and partner billing rates from $300 per hour to $325 per hour.

Following discussion, a motion was made and seconded approving the proposed legal fee increase effective October 1st.

> On MOTION by Mr. Houston, seconded by Mr. Marrero, with all in favor, the Request for Adjustment to District Counsel Fee Structure, was approved.

B. Engineer

Mr. Winkeljohn advised that the District Engineer had contacted staff earlier in the week to determine whether any engineering matters required attendance at the meeting. He stated that no active engineering items required presentation and that the Engineer was excused from attendance for the meeting.

C. Manager – Final Approval of the FY2024 – FY2025 Report Performance Measures and Standards

Mr. Winkeljohn presented the District's annual performance measures report as required by recent state legislation. He explained that the performance measures consist primarily of a standardized summary of the District's core responsibilities and operational functions and advised that the District had successfully completed and complied with the adopted performance standards during the reporting period. He further noted that the report had been posted to the District website in accordance with statutory requirements.

Following discussion, a motion was made and seconded acknowledging receipt and approval of the District's annual Performance Measures Report.

> On MOTION by Mr. Houston, seconded by Mr. Marrero, with all in favor, the Final Approval of the FY2024 – FY2025 Report Performance Measures and Standards, was approved.

SEVENTH ORDER OF BUSINESS Financial Reports

A. Acceptance of Check Register

B. Acceptance of Unaudited Financials

Mr. Winkeljohn presented the District's financial reports and check register for Board review. He advised that no significant financial concerns required discussion and noted that the District's previously discussed debt service allocation issue had been resolved, He further commented that the District's financial condition remained stable and that additional transportation-related revenues from the City may still be forthcoming following completion of additional accounting review and invoicing procedures.

Board members discussed the potential application of transportation impact fee and latecomer fee revenues toward additional bond principal reduction. Discussion occurred regarding preparation of future calculations illustrating the potential impact of additional bond paydowns on assessment reductions and long-term debt obligations. He advised that because the revenues applied to a single bond series, any resulting reduction could potentially be more meaningful than originally anticipated.

Additional discussion occurred regarding the District's interlocal agreement with the City concerning transportation impact fee and latecomer fee collections. Board members and staff discussed the City's historical failure to fully comply with certain accounting, reporting, and recording obligations under the amended and restated agreement. Staff confirmed that the amended and restated agreement had now been formally recorded by the City after previously not being recorded despite being effective since 2017. Board members further noted that the City remains responsible for ongoing accounting and reporting obligations associated with fee collections and reimbursements under the agreement.

Board members also discussed the need to continue monitoring new development activity within the area to ensure all applicable transportation impact fee and latecomer fee obligations are properly identified and invoiced. Management advised that additional invoices may be forthcoming as new development activity is identified and reviewed.

Following discussion, a motion was made and seconded to approve the financial reports and check register as presented.

On MOTION by Mr. Houston, seconded by Mr. Marrero, with all in favor, the Check Register and the Unaudited Financials, were accepted as presented.

EIGHTH ORDER OF BUSINESS Supervisors Requests

Mr. Winkeljohn asked for any Supervisor requests. Hearing no comments, the next item followed.

NINTH ORDER OF BUSINESS Adjournment

Mr. Winkeljohn asked for any other District business to discuss, and hearing no comments he asked the Board for a motion to adjourn the meeting.

On MOTION by Mr. Houston, seconded by Mr. Marrero, with all in favor, the meeting was adjourned.

____
Secretary Assistant Secretary

____
Chairman/ Vice Chairman

RESOLUTION 2026-02

A RESOLUTION OF THE BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has prepared the proposed budget for the Fiscal Year **2027**; and

WHEREAS, the Board of Supervisors approves the proposed budget for purpose of submitting said budget to the local governing authorities not less than 60 days prior to the public hearing date in accordance with Chapter 190.008(b), Florida Statutes: and

WHEREAS, the Board of Supervisors desires to set the public hearing date;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT:

1. The proposed budget for Fiscal Year **2027** is hereby approved for the purpose of conducting a public hearing to adopt said budget.

2. A public hearing on said approved budget is hereby declared and set for the following date, hour and place:

Date: ______________________________

Hour: ______________________________

Place: ______________________________

____

____

Notice of public hearing shall be published in accordance with Florida Law.

Adopted this _______ day of ___________________2026

____
Chairman/Vice Chairman

____
Secretary/Assistant Secretary

Beacon Tradeport

Community Development District

Proposed Budget
Fiscal Year 2027

Presented by:

Table of Contents

Beacon Tradeport

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027	Proposed Budget Fiscal Year 2027
					No Reserves	**No Change**
REVENUES:						
Special Assessments - Tax Roll	$ 514,708	$ 497,806	$ 16,902	$ 514,708	$ 319,648	$ 514,708
Special Assessments - Direct Bill	160,000	160,000	-	160,000	160,000	160,000
Interest Income	10,000	23,605	16,861	40,466	30,000	30,000
Cost Sharing Revenues	4,555	3,352	-	3,352	3,352	3,352
TOTAL REVENUES	**$ 689,263**	**$ 684,763**	**$ 33,763**	**$ 718,526**	**$ 513,000**	**$ 708,060**
EXPENDITURES:						
General and Administrative						
Engineering	$ 45,000	$ 7,034	$ 18,750	$ 25,784	$ 45,000	$ 45,000
Assessment Roll Administration	2,000	2,000	-	2,000	2,000	2,000
Attorney	25,000	12,810	10,417	23,227	25,000	25,000
Annual Audit	5,900	5,900	-	5,900	6,000	6,000
Arbitrage Calculation	1,800	600	1,200	1,800	1,200	1,200
Trustee Fees	24,750	8,527	16,223	24,750	12,572	12,572
Management Fees	64,256	37,483	26,774	64,256	68,112	68,112
Information Technology	1,000	583	416	1,000	1,000	1,000
Website Maintenance	3,000	1,750	1,250	3,000	3,000	3,000
Postage and Delivery	750	244	174	418	750	750
Insurance General Liability	11,796	10,629	-	10,629	11,514	11,514
Printing and Binding	750	1	1	1	-	-
Rental and Leases	2,400	1,400	1,000	2,400	2,400	2,400
Legal Advertising	1,500	-	1,500	1,500	1,500	1,500
Other Current Charges	1,500	105	625	730	1,000	1,000
Office Supplies	250	-	-	-	-	-
Dues, Licenses and Subscriptions	175	175	-	175	175	175
Holiday Lighting	59,740	59,740	-	59,740	59,740	59,740
TOTAL GENERAL AND ADMINISTRATIVE	**$ 251,566**	**$ 148,980**	**$ 78,329**	**$ 227,309**	**$ 240,962**	**$ 240,962**

Beacon Tradeport

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027	Proposed Budget Fiscal Year 2027
					No Reserves	**No Change**
Operations and Maintenance						
Lake Maintenance	$ 6,538	$ 3,814	$ 2,724	$ 6,538	$ 6,538	$ 6,538
Storm Drain Cleaning	130,000	-	130,000	130,000	130,000	130,000
Mosquito Control	102,000	59,500	42,500	102,000	102,000	102,000
Electric	15,000	4,143	3,551	7,695	10,000	10,000
Repairs and Maintenance	3,500	-	3,500	3,500	3,500	3,500
Contingencies	10,000	1,000	9,000	10,000	10,000	10,000
Capital Outlay	10,000	-	10,000	10,000	10,000	10,000
Reserves	160,659	-	160,659	160,659	-	195,060
TOTAL OPERATIONS AND MAINTENANCE	**$ 437,697**	**$ 68,457**	**$ 361,935**	**$ 430,392**	**$ 272,038**	**$ 467,098**
TOTAL EXPENDITURES	**$ 689,263**	**$ 217,437**	**$ 440,264**	**$ 657,701**	**$ 513,000**	**$ 708,060**

Beacon Tradeport

Community Development District

Exhibit "A"

Allocation of Reserves

DESCRIPTION		
Beginning Fund Balance - 10/1/25	$	720,964
Net change in Fund Balance - Fiscal Year 2026		914,975
Total Funds Available (Estimated) - 9/30/26		**1,635,939**
ALLOCATION OF AVAILABLE FUNDS		
Funding for First Quarter Operating Expenses [(1)]		(128,250)
Reserved for Undesignated Industrial Reserves [(2)]		(569,755)
Reserved for Surplus Funds Remaining Following Retirement of Series 2012A Bonds [(3)]		(693,490)
Net Municipal Development Contributions [(4)]		(204,368)
Total Allocation of Available Funds		**(1,595,863)**
Total Unassigned Cash (Estimated) - 9/30/26	**$**	**40,075**

Notes

[(1)] Represents approximately 3 months of operating expenditures

[(3)] Increase in reserves resulting from surplus remaining after payoff of Series 2012A Bonds

[(4)] Amounts received from the city of Sweetwater for anticipated growth-related infrastructure needs; amounts are pending final determination of authorized use

RESERVED FOR UNDESIGNATED INDUSTRIAL RESERVES [(2)] - OPTION 1		
Beginning Balance - 5/1/26	$	409,096
Estimated Increase in Reserves during Fiscal Year 2026		160,659
Total Funds Reserved for Undesignated Industrial Reserves - 9/30/26 (Estimated)	**$**	**569,755**

RESERVED FOR UNDESIGNATED INDUSTRIAL RESERVES - OPTION 2		
Beginning Balance - 10/1/26 (Estimated)	$	569,755
Estimated Increase in Reserves during Fiscal Year 2027		195,060
Total Funds Reserved for Undesignated Industrial Reserves - 9/30/27 (Estimated)	**$**	**764,815**

Beacon Tradeport

Community Development District

Budget Narrative

REVENUES

Special Assessments - Tax Roll & Direct Bill
The District will levy a non ad-valorem special assessment on all taxable property within the District to fund all of the general operating expenditures for the fiscal year.

Interest Income
The District earns interest on the monthly average collected balance for each of its investment accounts.

Cost Sharing Revenues
Amounts billed in connection with Drainage, Detention, Retention and Flowage Easement Agreement.

Expenditures - General and Administrative

Engineering
The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Assessment Roll Administration
GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local tax collector and financial advisory services.

Attorney
The District's attorney will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit
The District is required to conduct an annual audit of its financial records by an independent certified public accounting firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement.

Arbitrage Calculation
The District is required to annually have an arbitrage rebate calculation on the District's Series 2014 and 2017 Special Assessment Bonds. Currently the District has contracted Grau & Associates, an independent certified public accounting firm, to calculate the rebate liability and submit a report to the District.

Trustee Fees
The District issued Series 2014 and 2017 Special Assessment Bonds. The amount of the trustee fees is based on the agreement between the trustee and the District.

Management Fees
The District receives management, accounting and administrative services as part of a management agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the management agreement.

Information Technology
The District processes all of its financial activities, i.e., accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability
The District's general liability and public officials liability insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies.

Printing and Binding
Copies used in the preparation of agenda packages, required mailings, and other special projects.

Expenditures - General and Administrative (Continued)

Rentals and Leases
The District will be charged $200 per month for office rent from Governmental Management Services – South Florida, LLC, for the District's administrative office located in Fort Lauderdale.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the fiscal year.

Office Supplies
Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses and Subscriptions
The District is required to pay an annual fee to the Department of Economic Opportunity Community Affairs for $175.

Holiday Lighting
The District has contracted with Holiday Outdoor Décor to provide the holiday lighting throughout the District.

Expenditures – Operations and Maintenance

Lake Management
Monthly water management services to all the lakes throughout the District.

Storm Drain Cleaning
Annual storm drain cleaning for all storm drains throughout the District.

Mosquito Control
Monthly truck mount adulticide service for mosquito control to 348 acres.

Electric
The cost of electricity for Beacon Tradeport CDD for the irrigation pumps.

Repairs and Maintenance
Scheduled and unscheduled repairs and maintenance to the District's irrigation system and storm drains.

Contingencies
Unanticipated expenses that may occur during the fiscal year to the irrigation system and storm drains.

Capital Outlay
Represents any minor capital expenditures the District may need to make during the fiscal year.

Reserves
Funds set aside for a future use to replace any capital item.

Beacon Tradeport

Community Development District

Proposed Budget

Series 2014A Special Assessment Refunding Bonds

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments - Tax Roll	$ 5,536,661	$ 5,545,356	$ -	$ 5,545,356	$ 5,640,062
Interest Earnings	61,341	258,780	105,517	364,297	2,000
Carry Forward Surplus (1)	650,698	-	766,381	766,381	444,758
TOTAL REVENUES	**$ 6,248,700**	**$ 5,804,135**	**$ 871,898**	**$ 6,676,033**	**$ 6,086,820**
EXPENDITURES:					
Interest - 11/1	$ 659,248	$ 659,248	$ -	$ 659,248	$ 210,202
Interest - 5/1	439,452	-	422,028	422,028	206,775
Principal - 5/1	5,150,000	-	5,150,000	5,150,000	5,315,000
TOTAL EXPENDITURES	**$ 6,248,700**	**$ 659,248**	**$ 5,572,028**	**$ 6,231,275**	**$ 5,731,976**
EXCESS REVENUES (EXPENDITURES)	**$ 0**	**$ 5,144,888**	**$ (4,700,130)**	**$ 444,758**	**$ 354,843**

(1) Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$118,287
	$118,287

Beacon Tradeport

Community Development District

Amortization Schedule

Series 2014A Special Assessment Refunding Bonds

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/26	$ 17,305,000	$ 5,150,000	$ 294,384	$ 5,536,660.80
11/01/26	12,155,000	-	210,202	
05/01/27	12,155,000	5,315,000	206,775	5,640,061.77
11/01/27	6,840,000	-	118,287	
05/01/28	6,840,000	6,840,000	117,001	6,957,001.43
Total		**$ 17,305,000**	**$ 1,245,912**	**$ 18,133,724**

Beacon Tradeport

Community Development District

Proposed Budget

Series 2017A Special Assessment Bonds

Description	Adopted Budget Fiscal Year 2026	Actuals Through 4/30/26	Projected Next 5 Months	Projected Through 9/30/26	Proposed Budget Fiscal Year 2027
REVENUES:					
Special Assessments-On Roll	$ 321,199	$ 314,580	$ 6,620	$ 321,199	$ 321,199
Interest Earnings	-	6,938	1,300	8,238	-
Carry Forward Surplus [(1)]	203,845	-	205,575	205,575	213,562
TOTAL REVENUES	**$ 525,044**	**$ 321,517**	**$ 213,495**	**$ 535,012**	**$ 534,761**
EXPENDITURES:					
Interest - 11/1	$ 70,725	$ 70,725	$ -	$ 70,725	$ 67,620
Interest - 5/1	70,725	-	70,725	70,725	67,620
Principal - 5/1	180,000	-	180,000	180,000	185,000
TOTAL EXPENDITURES	**$ 321,450**	**$ 70,725**	**$ 250,725**	**$ 321,450**	**$ 320,240**
EXCESS REVENUES (EXPENDITURES)	**$ 203,594**	**$ 250,792**	**$ (37,230)**	**$ 213,562**	**$ 214,521**

[(1)] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	$64,429
	$64,429

Beacon Tradeport

Community Development District

Amortization Schedule

Series 2017A Special Assessment Bonds

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
05/01/26	$ 4,100,000	$ 180,000	$ 70,725	
11/01/26	3,920,000	-	67,620	318,345.00
05/01/27	3,920,000	185,000	67,620	
11/01/27	3,735,000	-	64,429	317,048.75
05/01/28	3,735,000	195,000	64,429	
11/01/28	3,540,000	-	61,065	320,493.75
05/01/29	3,540,000	200,000	61,065	
11/01/29	3,340,000	-	57,615	318,680.00
05/01/30	3,340,000	205,000	57,615	
11/01/30	3,135,000	-	54,079	316,693.75
05/01/31	3,135,000	215,000	54,079	
11/01/31	2,920,000	-	50,370	319,448.75
05/01/32	2,920,000	220,000	50,370	
11/01/32	2,700,000	-	46,575	316,945.00
05/01/33	2,700,000	230,000	46,575	
11/01/33	2,470,000	-	42,608	319,182.50
05/01/34	2,470,000	240,000	42,608	
11/01/34	2,230,000	-	38,468	321,075.00
05/01/35	2,230,000	245,000	38,468	
11/01/35	1,985,000	-	34,241	317,708.75
05/01/36	1,985,000	255,000	34,241	
11/01/36	1,730,000	-	29,843	319,083.75
05/01/37	1,730,000	265,000	29,843	
11/01/37	1,465,000	-	25,271	320,113.75
05/01/38	1,465,000	275,000	25,271	
11/01/38	1,190,000	-	20,528	320,798.75
05/01/39	1,190,000	280,000	20,528	
11/01/39	910,000	-	15,698	316,225.00
05/01/40	910,000	290,000	15,698	
11/01/40	620,000	-	10,695	316,392.50
05/01/41	620,000	305,000	10,695	
11/01/41	315,000	-	5,434	321,128.75
05/01/42	315,000	315,000	5,434	
Total		**$ 4,275,000**	**$ 1,464,266**	**$ 5,418,833**

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT, RECOGNIZING THE CONTRIBUTIONS AND EFFORTS OF PETE MORENO DURING HIS YEARS OF SERVICE TO THE BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT AND THE GREATER DOLPHIN MALL COMMERCIAL ENTERPRISES WHILE SERVING AS A MEMBER AND CHAIRMAN FOR THE BOARD OF SUPERVISORS

WHEREAS, the Beacon Tradeport Community Development District (the "District"), situated within the town of Sweetwater, Miami-Dade County, Florida, is a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, Miami-Dade County Ordinance No. xxxx, and

WHEREAS, Pete Moreno was first elected and sworn in as a member of the District Board of Supervisors (the "Board") on August 16, 2001, and he has faithfully served in that capacity until April 2026; and

WHEREAS, Beacon Tradeport Community Development District was created in March of 1998 and was the first CDD created in Miami-Dade County serving as an example to 100s to follow and

WHEREAS, The District measured over 375 acres, initially a cattle pasture, Pete Moreno and the District transformed the area into a renowned and successful commercial/industrial development containing Dolphin Mall, a 1.5 million-square foot top-rated outlet mall that serving over 15 million visitors annually and millions of square feet of commercial real estate ventures and

WHEREAS, Pete Moreno led the effort to The CDD issued over $92 Million in special assessment bonds across highly complex environments to finance the public infrastructure across multiple issues with rates 3.45% to as low as 2.98% demonstrating exceptional financial value, discipline, and stewardship.

WHEREAS Funds were expertly deployed to support the commercial and industrial development encompassing over 25,000 Linear Feet of sanitary sewer lines, lift stations, over 50,000 LF of potable water mains and over 35,000 LF of exfiltration trenches and stormwater pipes and miles of landscaped areas. All of which installed at or below budgets and timelines and is maintained to the highest standards and

WHEREAS, Pete Moreno and Beacon Tradeport researched and determined the optimal path of annexation by the Town of Sweetwater brokering a lasting and beneficial partner for the District developing more ideal traffic patterns and safe and efficient interchanges as well as fair and equitable impact fee structures and distribution and

WHEREAS, Pete Moreno leadership skills fostered relationships with elected officials, regional Police and Public Safety leadership providing for a safe, efficient and strong security environment for millions of annual patrons is in no doubt an example to follow and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The above recitals are true and correct and by reference are hereby incorporated into and made a part of this Resolution.

Section 2. The dedicated commitment, oversight of District maintenance programs and projects, and the service of Pete Moreno to the Beacon Tradeport Community Development District and patrons, tenants and owners recognized and acknowledged, and the District Board of Supervisors expresses its appreciation and sincerest thanks to Pete Moreno for his contributions, efforts, and donation of his time exhibited during his service to the District and the while a Member of the Board of Supervisors of the Beacon Tradeport Community Development District.

Section 3. This Resolution shall take effect immediately upon adoption.

THIS RESOLUTION IS APPROVED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT, THIS 28th DAY OF May, 2026

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

By:______________________________
Paul Winkeljohn, Secretary

By:______________________________

Name: _________________________
Chairman, Board of Supervisors

MEMORANDUM

TO: Board of Supervisors
FROM: District Management / District Accountant
DATE: May 28, 2026
RE: Surplus Funds Remaining Following Retirement of Series 2012A Bonds

Background

The District previously issued multiple bond series to finance public infrastructure improvements within separate assessment areas of the District. One bond series, Series 2012A ("Retired Bonds"), has now been paid in full and the related trust accounts have been closed by the trustee.

District staff reviewed the governing bond documents and did not identify express provisions governing disposition of surplus funds remaining after final retirement of the bonds. Upon final payment and closure of the accounts associated with the Retired Bonds, the trustee transferred the remaining balance of the reserve and related accounts to the District. Those funds are currently being held within the District's general fund pending Board direction regarding future use.

Issue for Board Consideration

The Board must determine the appropriate treatment and potential future use of the surplus funds associated with the Retired Bonds.

While the funds are currently held within the District's general fund, the present accounting classification of the funds does not independently determine the legally permissible use of the funds.

The primary policy and legal consideration involves whether the surplus funds should continue to benefit the assessment area and property owners that originally funded the Retired Bonds, or whether the funds may be used for broader District purposes.

Relevant Considerations

District staff believes the following considerations may be relevant to the Board's discussion:

- The surplus funds originated from assessments and reserve funding associated with the Retired Bonds.
- The remaining outstanding bond series may benefit different parcels and property owners than those associated with the Retired Bonds.
- Use of the funds for unrelated bond debt or district-wide purposes could potentially raise questions regarding equitable allocation of assessment-derived revenues between assessment areas.

- Conversely, because the bonds have been fully retired, the trust accounts closed, and the funds released by the trustee without identified restrictions, the Board may have broader discretion regarding lawful use of the funds.

Potential Options

Potential options for Board consideration may include, but are not limited to, the following:

- Providing a proportional refund or assessment credit to property owners within the original assessment area that funded the Retired Bonds, in recognition that the surplus funds originated from assessments levied upon those properties.
- Funding capital improvements or infrastructure maintenance benefiting the original assessment area associated with the Retired Bonds.
- Establishing reserves for future repair or replacement of infrastructure within the original assessment area.
- Applying the funds toward future operations and maintenance costs benefiting the original assessment area.
- Applying the funds toward broader District purposes or other outstanding debt obligations, subject to legal review and Board determination.
- Maintaining the funds in a designated reserve account pending additional legal analysis.

Staff Recommendation

Given the absence of identified direction within the governing bond documents and the potential fiduciary and equitable considerations involved, staff recommends the Board direct Bond Counsel to provide a written opinion regarding permissible uses of the surplus funds prior to final allocation or expenditure.

Pending receipt of such guidance, staff further recommends the Board consider formally designating the surplus funds pending future determination to preserve transparency and demonstrate prudent fiscal management.

Suggested Board Action

The Board may wish to:

1. Acknowledge receipt of surplus funds associated with retired Series 2012A Bonds;
2. Direct Bond Counsel to provide analysis regarding permissible use of the funds;
3. Direct staff to separately designate the funds pending final Board determination; and
4. Provide additional direction as deemed appropriate.

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March 20, 2025

To the Board of Supervisors
Beacon Tradeport Community Development District
Miami-Dade County, Florida

We have audited the financial statements of Beacon Tradeport Community Development District ("District") as of and for the fiscal year ended September 30, 2025*,* and have issued our report thereon dated March 20, 2025. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable**:

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Districts's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida.* If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates

BEACON TRADEPORT
COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Beacon Tradeport Community Development District
Miami-Dade County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Beacon Tradeport Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 20, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Beacon Tradeport Community Development District, Miami-Dade County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities plus deferred inflows of resources of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($3,169,311).
- The change in the District's total net position in comparison with the prior fiscal year was $5,652,393, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $6,767,280, a decrease of ($282,580) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, assigned for maintenance reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities plus deferred inflows of resources exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	2025	2024
Current and other assets	$ 7,310,137	$ 7,845,377
Capital assets, net of depreciation	12,076,719	12,535,813
Total assets	19,386,856	20,381,190
Deferred outflows of resources	-	15,516
Current liabilities	6,125,257	7,071,995
Long-term liabilities	16,075,000	21,530,000
Total liabilities	22,200,257	28,601,995
Deferred inflows of resources	355,910	616,415
Net position		
Net investment in capital assets	(9,328,281)	(15,193,671)
Restricted	5,438,006	5,997,592
Unrestricted	720,964	374,375
Total net position	$ (3,169,311)	$ (8,821,704)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 7,152,278	$ 7,354,285
Operating grants and contributions	327,624	440,858
Capital grants and contributions	724	874
General revenues		
Unrestricted investment earnings	28,971	17,910
Miscellaneous	4,555	4,855
Total revenues	7,514,152	7,818,782
Expenses:		
General government	184,598	173,339
Maintenance and operations	642,156	642,470
Interest	1,035,005	1,327,205
Total expenses	1,861,759	2,143,014
Change in net position	5,652,393	5,675,768
Net position - beginning	(8,821,704)	(14,497,472)
Net position - ending	$ (3,169,311)	$ (8,821,704)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $1,861,759. The costs of the District's activities were paid primarily by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments and investment earnings. The decrease in program revenues in the current year is mostly due to collecting less debt service assessments in the current year. Expenses decreased from the prior fiscal year, the majority of the decrease was the result of lower interest expense costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $19,994,123 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of $7,917,404 has been taken which resulted in a net book value of $12,076,719. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $21,405,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates that the cost of general operations will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Beacon Tradeport Community Development District's Finance Department at 5385 N. Nob Hill Road, Sunrise, Florida, 33351.

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 150,259
Investments	765,884
Prepaid items	19,156
Derivative instrument—interest rate swap	355,910
Restricted assets:	
Investments	6,018,928
Capital assets:	
Nondepreciable	6,221,285
Depreciable, net	5,855,434
Total assets	19,386,856
LIABILITIES	
Accounts payable	26,947
Unearned revenue	160,000
Accrued interest payable	608,310
Non-current liabilities:	
Due within one year	5,330,000
Due in more than one year	16,075,000
Total liabilities	22,200,257
DEFERRED INFLOWS OF RESOURCES	
Accumulated increase in fair value of hedging derivatives	355,910
Total deferred inflows of resources	355,910
NET POSITION	
Net investment in capital assets	(9,328,281)
Restricted for debt service	5,427,299
Restricted for capital projects	10,707
Unrestricted	720,964
Total net position	$ (3,169,311)

See notes to the financial statements

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 184,598	$ 184,598	$ -	$ -	$ -
Maintenance and operations	642,156	494,625	-	724	(146,807)
Interest on long-term debt	1,035,005	6,473,055	327,624	-	5,765,674
Total governmental activities	1,861,759	7,152,278	327,624	724	5,618,867
		General revenues:			
		Unrestricted investment earnings			28,971
		Miscellaneous			4,555
		Total general revenues			33,526
		Change in net position			5,652,393
		Net position - beginning			(8,821,704)
		Net position - ending			$ (3,169,311)

See notes to the financial statements

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 150,259	$ -	$ -	$ 150,259
Investments	765,884	6,008,221	10,707	6,784,812
Due from other funds	-	27,388	-	27,388
Prepaid items	19,156	-	-	19,156
Total assets	$ 935,299	$ 6,035,609	$ 10,707	$ 6,981,615
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 26,947	$ -	$ -	$ 26,947
Unearned revenue	160,000	-	-	160,000
Due to other funds	27,388	-	-	27,388
Total liabilities	214,335	-	-	214,335
Fund balances:				
Nonspendable:				
Prepaid items	19,156	-	-	19,156
Restricted for:				
Debt service	-	6,035,609	-	6,035,609
Capital projects	-	-	10,707	10,707
Assigned to:				
Maintenance reserves	369,923	-	-	369,923
Unassigned	331,885	-	-	331,885
Total fund balances	720,964	6,035,609	10,707	6,767,280
Total liabilities and fund balances	$ 935,299	$ 6,035,609	$ 10,707	$ 6,981,615

See notes to the financial statements

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
RECONCILIATION OF BALANCE SHEET – GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

Total fund balances - governmental funds		$ 6,767,280
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.		
Cost of capital assets	19,994,123	
Accumulated depreciation	(7,917,404)	12,076,719
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(608,310)	
Bonds payable	(21,405,000)	(22,013,310)
Net position of governmental activities		$ (3,169,311)

See notes to the financial statements

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 679,223	$ 6,473,055	$ -	$ 7,152,278
Interest income	28,971	327,624	724	357,319
Miscellaneous	4,555	-	-	4,555
Total revenues	712,749	6,800,679	724	7,514,152
EXPENDITURES				
Current:				
General government	183,098	1,500	-	184,598
Maintenance and operations	183,062	-	-	183,062
Debt service:				
Principal	-	6,340,000	-	6,340,000
Interest	-	1,089,072	-	1,089,072
Total expenditures	366,160	7,430,572	-	7,796,732
Excess (deficiency) of revenues over (under) expenditures	346,589	(629,893)	724	(282,580)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in (out)	-	7,050	(7,050)	-
Total other financing sources (uses)	-	7,050	(7,050)	-
Net change in fund balances	346,589	(622,843)	(6,326)	(282,580)
Fund balances - beginning	374,375	6,658,452	17,033	7,049,860
Fund balances - ending	$ 720,964	$ 6,035,609	$ 10,707	$ 6,767,280

See notes to the financial statements

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$ (282,580)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(459,094)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	6,340,000
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(15,516)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	69,583
Change in net position of governmental activities	$ 5,652,393

See notes to the financial statements

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Beacon Tradeport Community Development District ("District") was created on March 17, 1998 by the Miami-Dade County Board of County Commissioners pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, under Miami-Dade County Ordinance 98-35. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was created for the purpose of financing and managing the acquisition, construction and maintenance of the infrastructure for a 375 gross-acre development located in Northwest Miami-Dade County, Florida. The 375 gross acres includes 155 acres of net industrial area, 142 acres of net commercial area, 31 acres of right of ways, and 47 acres of lakes constructed on Florida Department of Transportation lands. The infrastructure is a network of roadway, sanitary sewer, water and drainage systems that give access and service to about 3.1 million square feet of industrial warehouse construction, and 1.4 million square feet of retail shopping center.

The District is governed by the Board of Supervisors ("Board") which is composed of five members. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2025, two of the Board members are affiliated with Taubman Centers, Inc. and Dolphin Mall Associates, L.P., the largest landowners in the District.

The Board has the final responsibility for:
1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. (Operating-type special assessments for maintenance and debt service are treated as charges for services.); and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation
The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments
Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund
The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Funds
The debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on debt.

Capital Projects Fund
This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments
The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)
Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure - drainage	30
Infrastructure - roadways & other	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)
The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
Fifth Third Revenue Account	$ 2,701,128	N/A	N/A
US Bank Money Market Account	1,678,688	N/A	N/A
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	2,404,996	S&P AAAm	Weighted average days to maturity: 47 days
	$ 6,784,812		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2025 were as follows:

Fund	Receivable	Payable
General	$ -	$ 27,388
Debt service	27,388	-
Total	$ 27,388	$ 27,388

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

NOTE 6 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	$ 6,150,454	$ -	$ -	$ 6,150,454
Construction in progress	70,831	-	-	70,831
Total capital assets, not being depreciated	6,221,285	-	-	6,221,285
Capital assets, being depreciated				
Infrastructure - drainage	8,185,754	-	-	8,185,754
Infrastructure - roadways & other	5,563,175	-	-	5,563,175
Infrastructure - other	23,909	-	-	23,909
Total capital assets, being depreciated	13,772,838	-	-	13,772,838
Less accumulated depreciation for:				
Infrastructure - drainage	4,345,369	272,858	-	4,618,227
Infrastructure - roadways & other	3,102,580	185,439	-	3,288,019
Infrastructure - other	10,361	797	-	11,158
Total accumulated depreciation	7,458,310	459,094	-	7,917,404
Total capital assets, being depreciated, net	6,314,528	(459,094)	-	5,855,434
Governmental activities capital assets, net	$ 12,535,813	$ (459,094)	$ -	$ 12,076,719

The total projects cost of the infrastructure improvements to be financed with bond proceeds have been estimated at $68 million. Certain costs have been reimbursed to the Developers under the various Assignment and Acquisition Agreements between the Developers and the District. The District and the Developers have entered into an agreement whereby the Developers have agreed to fund costs incurred by the District for modifications to the Developers' construction program.

Depreciation expense was charged to the maintenance and operations function.

NOTE 7 – LONG TERM LIABILITIES

Series 2012A

On April 30, 2012 the District issued $15,550,000 of Special Assessment Refunding Bonds, Series 2012A due on May 1, 2025 with a fixed interest rate of 2.98%. The Bonds were issued to refund prior Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the 2012A Bonds is to be paid serially commencing May 1, 2013. The Bonds matured on May 1, 2025.

Series 2014A

On June 13, 2014 the District issued $58,085,000 of Special Assessment Refunding Bonds, Series 2014A due on May 1, 2028. The Bonds shall bear interest at a variable rate per annum equal to sum of 80% of either the daily or term Secured Overnight Financing Rate ("SOFR") plus the SOFR Spread Adjustment or the daily simple SOFR plus the SOFR Spread Adjustment, as determined by the Bondholder. The Bonds were issued to refund prior Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the 2014A Bonds is to be paid serially commencing May 1, 2015. The District has entered into an interest rate swap agreement on the Series 2014A Bonds as detailed in Note 8.

NOTE 7 – LONG TERM LIABILITIES (Continued)

Series 2017

On August 1, 2017 the District issued $5,335,000 Special Assessment Bonds, Series 2017 due on May 1, 2042 with a fixed interest rate of 3.45%. The Bonds were issued to finance the cost of acquiring, constructing, and equipping assessable improvements composing the Series 2017 Project. Interest is to be paid semiannually on each May 1 and November 1. Principal on the 2017 Bonds is to be paid serially commencing May 1, 2018.

Each Bond Series is subject to redemption at the option of the District prior to their maturity. Each Bond Series is subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District used excess funds on hand and prepaid $55,000 of the Series 2014A Bonds.

The Bond Indentures established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025 for each Series. The Series 2012A Bonds were paid off in full during the fiscal year.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2012A	$ 1,170,000	$ -	$ 1,170,000	$ -	$ -
Series 2014A	22,300,000	-	4,995,000	17,305,000	5,150,000
Series 2017	4,275,000	-	175,000	4,100,000	180,000
Total	$ 27,745,000	$ -	$ 6,340,000	$ 21,405,000	$ 5,330,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2026	$ 5,330,000	$ 1,429,218	$ 6,759,218
2027	5,630,000	1,141,102	6,771,102
2028	6,905,000	840,832	7,745,832
2029	200,000	122,130	322,130
2030	205,000	115,230	320,230
2031-2035	1,150,000	464,198	1,614,198
2036-2040	1,365,000	251,160	1,616,160
2041-2042	620,000	32,258	652,258
Total	$ 21,405,000	$ 4,396,128	$ 25,801,128

NOTE 8 – DERIVATIVE INSTRUMENTS

At September 30, 2025, derivative instruments held by the District are as follows:

	2025	
Effective cash flow hedges	Notional	Fair Value
Floating-to-fixed interest rate swaps on debt	$ 17,720,000	$ 355,910
Total derivatives	$ 17,720,000	$ 355,910

On June 10, 2014, in connection with the issuance of the Series 2014 Special Assessment Refunding Bonds discussed in Note 7 above, the District entered into an interest rate swap agreement to hedge the risk of overall changes in cash flows associated with the variable-rate note coupons (a cash flow hedge). The fair value generally represents the estimated amount that the District would receive if the swap agreement was terminated at September 30, 2025. The valuation inputs used to determine the fair value of these instruments are considered Level 2, as they rely on observable inputs other than quoted active market prices.

In accordance with GASB 53, an interest rate swap is considered an effective cash flow hedge if the swap payments received substantially offset the payments made on the associated debt. An interest rate swap that is not considered an effective cash flow hedge is deemed to be an investment derivative instrument and changes in fair value are recorded as net investment income (loss). The 2014 interest rate swap agreement has been determined to be an effective cash flow hedge.

The District makes payments based on a fixed rate of 2.2535% and receives variable rate payments from the swap counterparty based on 80% of one month SOFR (which is the daily compounded SOFR rate calculated in arrears and includes a spread adjustment of +0.11448%). The 2014 interest rate swap agreement terminates on May 1, 2028.

The change in fair value of derivative instruments, which includes realized gains and losses on positions closed, for the fiscal year ended September 30, 2025 is summarized as follows:

Effective cash flow hedges	2025
Floating-to-fixed interest rate swaps on debt	$ (260,505)
Total change in fair value of derivatives	$ (260,505)

Credit risk – For derivative instruments, credit risk is generally the risk that the counterparty of an instrument will not fulfill its obligation to the holder. This is measured by the assignment of a credit quality rating of the counterparty by a nationally recognized statistical rating organization. The counterparty's senior debt rating is unavailable.

Termination risk – There is termination risk with floating-to-fixed interest rate swaps because the District or swap counterparty may terminate a swap if the other party fails to perform under the terms of the contract or its credit rating falls below investment grade. Termination risk is the risk that the associated variable rate debt no longer carries a synthetic fixed rate and if at the time of termination a swap has a negative fair value, the District is liable to the counterparty for payment equal to the swap's fair value.

Basis risk – The District is also exposed to basis risk as the variable payments paid to the District by the counterparty are based on a percentage of SOFR. Basis risk is the risk that changes in the relationship between SOFR may impact the synthetic fixed rate of the variable rate debt.

During the current fiscal year, the District recognized a reduction in interest expense of $457,596 in accordance with the interest rate swap agreement.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 11 – DEVELOPER TRANSACTIONS AND CONCENTRATION

The Developers own a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developers.

The District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations.

The District has contracted with Dolphin Mall Associates, LLC ("Dolphin"), to perform maintenance services including landscaping and related maintenance of the right-of-ways belonging to the District or which the District is responsible for maintaining. Dolphin shall provide and be solely responsible for the performance of the maintenance services and materials. The term of the agreement shall expire on December 31 of each year. The agreement shall automatically renew an additional one year unless Dolphin provides written notice to the District.

NOTE 12 – OTHER AGREEMENTS

The District has also contracted with Beacon Tradeport Industrial Park Association, Inc. ("Association") to perform maintenance services including landscaping and related maintenance of the rights-of-ways belonging to the District for which the District is responsible for maintaining. The Association shall provide and be solely responsible for all costs and liabilities that are associated with or arise out of the maintenance service and materials. The term of the agreement expired on December 31, 2022. The agreement shall automatically renew an additional five years unless the Association provides written notice to the District. The Association is not responsible for maintaining any improvements currently being maintained by Dolphin.

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 674,708	$ 679,223	$ 4,515
Interest	10,000	28,971	18,971
Other income	4,555	4,555	-
Total revenues	689,263	712,749	23,486
EXPENDITURES			
Current:			
General government	242,370	183,098	59,272
Maintenance and operations	436,893	183,062	253,831
Capital outlay	10,000	-	10,000
Total expenditures	689,263	366,160	323,103
Excess (deficiency) of revenues over (under) expenditures	$ -	346,589	$ 346,589
Fund balance - beginning		374,375	
Fund balance - ending		$ 720,964	

See notes to required supplementary information

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	$0
Independent contractor compensation	$95,563
Construction projects to begin on or after October 1; ($65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $157.10 - $57,283 Debt service - $165.54 - $5,781,179
Special assessments collected	$7,152,278
Outstanding Bonds:	
Series 2014, due May 1, 2028	$17,305,000
Series 2017, due May 1, 2042	$4,100,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Beacon Tradeport Community Development District
Miami-Dade County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Beacon Tradeport Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 20, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 20, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Beacon Tradeport Community Development District
Miami-Dade County, Florida

We have examined Beacon Tradeport Community Development District, Miami-Dade County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Beacon Tradeport Community Development District, Miami-Dade County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

March 20, 2026

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CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Beacon Tradeport Community Development District
Miami-Dade County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Beacon Tradeport Community Development District, Miami-Dade County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 20, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 20, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Beacon Tradeport Community Development District, Miami-Dade County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Beacon Tradeport Community Development District, Miami-Dade County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 20, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 26.

SAMPLE

Beacon Tradeport

Community Development District
Landowners Meeting Agenda

Thursday
November 05, 2026
9:00 a.m.

Dolphin Mall Management Office
11401 N.W. 12th St
Miami, FL

1. Call to Order

2. Election of a Chairman for the Purpose of Conducting the Landowners Meeting

3. Determination of Number of Voting Units Represented

4. Nominations for the Position of Supervisors

5. Casting of Ballots

6. Tabulation of Ballots and Announcement of Results

7. Adjournment

SAMPLE

OFFICIAL BALLOT

BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 5, 2026

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the **Beacon Tradeport Community Development District** and described as follows:

Description	Acreage
______________________________________	_______
______________________________________	_______
______________________________________	_______

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, ______________________________, as Landowner, or as the proxy holder of ______________________ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: ______________________________

Signed: ______________________________
Printed Name: __________________________

SAMPLE

LANDOWNER PROXY
BEACON TRADEPORT COMMUNITY DEVELOPMENT DISTRICT
MIAMI-DADE COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 5, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints ______________________________ **("Proxy Holder")** for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the **Beacon Tradeport Community Development District** to be held at **Dolphin Mall Management Office, on 11401 N.W. 12th St Miami, FL, at 10:00 a.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

____
Printed Name of Legal Owner

______________________________ ______________________
Signature of Legal Owner Date

Parcel Description	**Acreage**	**Authorized Votes**
______________________	____________	_____
______________________	____________	_____
______________________	____________	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2025), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

Alina Garcia
Supervisor of Elections

2700 NW 87th Ave
Miami, FL 33172

T 305-499-VOTE(8683)
F 305-499-8501
TTY 305-499-8480

votemiamidade.gov
@votemiamidade

CERTIFICATION

STATE OF FLORIDA)

COUNTY OF MIAMI-DADE)

I, Alina Garcia, Supervisor of Elections of Miami-Dade County, Florida, do hereby certify that **Beacon Tradeport Community Development District**, as described in the attached **MAP**, has **0** voters.

Alina Garcia
Supervisor of Elections

WITNESS MY HAND AND OFFICIAL SEAL, AT MIAMI, MIAMI-DADE COUNTY, FLORIDA, ON THIS 29th DAY OF APRIL, 2026

Please submit a check for $60.00 to our office payable to "Miami-Dade County Office of the Supervisor of Elections" for the cost of certifying the number of registered voters.

Beacon Tradeport
COMMUNITY DEVELOPMENT DISTRICT

Check Register

Date	Check Numbers		Amount
Checks			
03/17/26	2662-2666	$	17,766.83
04/14/26	2667-2672		163,038.46
05/05/26	2673-2679		715,939.54
05/19/26	2680-2682		1,057.57
	TOTAL	**$**	**897,802.40**

Date	Check Numbers		Amount
ACH			
02/16/26	800007	$	994.06
03/18/26	800008		727.80
04/14/26	800009		736.23
05/18/26	800010		77.84
	TOTAL	**$**	**2,535.93**

*** CHECK NOS. 002662-002682
BEACON TRADEPORT CDD-GF
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/17/26	00019	3/03/26	9080	202602	310-51300-31100		*	965.00		
			SVCS 02/26							
						ALVAREZ ENGINEERS, INC.			965.00	002662
3/17/26	00003	2/28/26	197477	202602	310-51300-31500		*	1,365.00		
			SVCS 02/26							
						BILLING COCHRAN PA			1,365.00	002663
3/17/26	00046	3/01/26	5878	202603	320-53800-46800		*	544.83		
			LAKE MAINT 03/26							
		3/01/26	5878	202603	320-53800-49100		*	8,500.00		
			MOSQUITO CONTROL 03/26							
						ECO BLUE AQUATIC SERVICES, INC.			9,044.83	002664
3/17/26	00038	3/01/26	260	202603	310-51300-34000		*	5,354.67		
			MGMT FEE 03/26							
		3/01/26	260	202603	310-51300-44000		*	200.00		
			RENT 03/26							
		3/01/26	260	202603	310-51300-35100		*	83.33		
			COMPUTER TIME 03/26							
		3/01/26	260	202603	320-53800-49300		*	250.00		
			WEBSITE ADMIN 03/26							
		3/01/26	260	202603	310-51300-42000		*	3.70		
			POSTAGE&DELIVERY 03/26							
		3/01/26	260	202603	310-51300-42500		*	.30		
			COPIES 03/26							
						GOVERNMENTAL MANAGEMENT SERVICES -			5,892.00	002665
3/17/26	00012	3/02/26	28727	202603	310-51300-32200		*	500.00		
			AUDIT FYE 09/20/25							
						GRAU & ASSOCIATES			500.00	002666
4/14/26	00077	4/14/26	04142026	202604	300-20700-10000		*	2,555.31		
			TRANSFER OF TAX RECEIPTS							
		4/14/26	041426	202604	300-20700-10000		*	19,717.09		
			TRANSFER OF TAX RECI							
						BEACON TRADEPORT CDD			22,272.40	002667
4/14/26	00063	4/14/26	04162026	202604	300-20700-10000		*	119,845.12		
			TRANSFER OF TAX RECEIPTS							
						BEACON TRADEPORT CDD			119,845.12	002668
4/14/26	00003	3/31/26	198164	202603	310-51300-31500		*	585.00		
			SVCS 03/26							
						BILLING COCHRAN PA			585.00	002669

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/14/26	00046	4/01/26	5921	202604	320-53800-46800	LAKE MAINT 04/26		*	544.83		
		4/01/26	5921	202604	320-53800-49100	MOSQUITO CONTROL 04/26		*	8,500.00		
							ECO BLUE AQUATIC SERVICES, INC.			9,044.83	002670
4/14/26	00038	4/01/26	261	202604	310-51300-34000	MGMT FEE 04/26		*	5,354.67		
		4/01/26	261	202604	310-51300-44000	RENT 04/26		*	200.00		
		4/01/26	261	202604	310-51300-35100	COMPUTER TIME 04/26		*	83.33		
		4/01/26	261	202604	320-53800-49300	WEB ADMIN 04/26		*	250.00		
		4/01/26	261	202604	310-51300-42000	POSTAGE&DELIVERY 04/26		*	2.96		
		4/01/26	261	202604	310-51300-42500	COPIES 04/26		*	.15		
							GOVERNMENTAL MANAGEMENT SERVICES -			5,891.11	002671
4/14/26	00012	4/02/26	28958	202604	310-51300-32200	AUDIT FYE 09/30/25		*	5,400.00		
							GRAU & ASSOCIATES			5,400.00	002672
5/05/26	00019	4/08/26	9151	202603	310-51300-31100	SVCS 03/26		*	393.75		
							ALVAREZ ENGINEERS, INC.			393.75	002673
5/05/26	00046	5/01/26	5961	202605	320-53800-46800	LAKE MAINT 05/26		*	544.83		
		5/01/26	5961	202605	320-53800-49100	MOSQUITO CONTROL 05/26		*	8,500.00		
							ECO BLUE AQUATIC SERVICES, INC.			9,044.83	002674
5/05/26	00008	4/21/26	92648804	202604	310-51300-42000	DELIVERY THRU 04/14/26		*	47.31		
							FEDEX			47.31	002675
5/05/26	00038	5/01/26	262	202605	310-51300-34000	MGMT FEE 05/26		*	5,354.67		
		5/01/26	262	202605	310-51300-44000	RENT 05/26		*	200.00		
		5/01/26	262	202605	310-51300-35100	COMPUTER TIME 05/26		*	83.33		
		5/01/26	262	202605	320-53800-49300	WEBSITE ADMIN 05/26		*	250.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/01/26	262	202605	310-51300-42500		*	.15		
			OFFICE SUPPLIES 05/26							
		5/01/26	262	202605	310-51300-51000		*	5.50		
			POSTAGE&DELIVERY 05/26							
						GOVERNMENTAL MANAGEMENT SERVICES -			5,893.65	002676
5/05/26	00047	4/29/26	042026	202604	310-51300-49000		*	60.00		
			REGISTERED VOTERS FEE							
						MIAMI-DADE COUNTY ELECTIONS DEPT.			60.00	002677
5/05/26	00025	5/05/26	05052026	202605	300-15100-10000		*	700,000.00		
			TRANSFER SURPLUS FUNDS							
						STATE BOARD OF ADMINISTRATION			700,000.00	002678
5/05/26	00093	3/31/26	84212	202603	330-53800-35000		*	500.00		
			PUMP QRTLY MAINT 03/26							
						TOTAL IRRIGATION MANAGEMENT			500.00	002679
5/19/26	00019	5/08/26	9215	202604	310-51300-31100		*	510.00		
			SVCS 04/26							
						ALVAREZ ENGINEERS, INC.			510.00	002680
5/19/26	00003	4/30/26	198652	202604	310-51300-31500		*	500.00		
			SVCS 04/26							
						BILLING COCHRAN PA			500.00	002681
5/19/26	00008	5/12/26	92928242	202605	310-51300-42000		*	47.57		
			DELIVERY THRU 05/05/26							
						FEDEX			47.57	002682
						TOTAL FOR BANK A		897,802.40		
						TOTAL FOR REGISTER		897,802.40		

*** CHECK NOS. 800007-800010
BEACON TRADEPORT CDD-GF
BANK Z WELLS FARGO AUTOPAY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/16/26	00028	1/26/26	52100-01	202601	330-53800-43000		*	994.06		
			SVCS 01/26							
						FPL (AUTO-PAY)			994.06	800007
3/18/26	00028	2/25/26	52100-02	202602	330-53800-43000		*	727.80		
			SVCS 02/26							
						FPL (AUTO-PAY)			727.80	800008
4/14/26	00028	3/26/26	52100-03	202603	330-53800-43000		*	736.23		
			SVCS 03/26							
						FPL (AUTO-PAY)			736.23	800009
5/18/26	00028	4/24/26	52100-04	202604	330-53800-43000		*	77.84		
			SVCS 04/26							
						FPL (AUTO-PAY)			77.84	800010

TOTAL FOR BANK Z 2,535.93

TOTAL FOR REGISTER 2,535.93

Beacon Tradeport

Community Development District

Unaudited Financial Reporting

April 30, 2026

Table of Contents

Beacon Tradeport

Community Development District

Balance Sheet

April 30, 2026

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	$ 742,093	$ -	$ -	$ 742,093
Due from General Fund	-	27,713	-	27,713
Investments:				
State Board of Administration (SBA)-Operating	760,393	-	-	760,393
State Board of Administration (SBA)-Reserves	409,096	-	-	409,096
State Board of Administration (SBA)-Settlement	-	1,677,316	-	1,677,316
SERIES 2014A				
Reserve	-	2,582,082	-	2,582,082
Revenue	-	5,911,269	-	5,911,269
Redemption	-	58,908	-	58,908
Construction	-	-	10,939	10,939
SERIES 2017A				
Reserve	-	32,113	-	32,113
Revenue	-	462,662	-	462,662
Prepayment	-	7	-	7
Construction	-	-	1	1
Total Assets	**$ 1,911,583**	**$ 10,752,069**	**$ 10,940**	**$ 12,674,592**
Liabilities:				
Accounts Payable	$ 2,089	$ -	$ -	$ 2,089
Due to Debt Service	27,713	-	-	27,713
Total Liabilities	**$ 29,802**	**$ -**	**$ -**	**$ 29,802**
Fund Balance:				
Restricted for:				
Debt Service	$ -	$ 10,752,069	$ -	$ 10,752,069
Capital Projects			10,940	10,940
Assigned for:				
Capital Reserves	409,096	-	-	409,096
Unassigned	1,472,685	-	-	1,472,685
Total Fund Balances	**$ 1,881,781**	**$ 10,752,069**	**$ 10,940**	**$ 12,644,790**
Total Liabilities & Fund Balance	**$ 1,911,583**	**$ 10,752,069**	**$ 10,940**	**$ 12,674,592**

Beacon Tradeport

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 514,708	$ 514,708	$ 497,806	$ (16,902)
Special Assessments - Direct Bill	160,000	160,000	160,000	-
Interest Income	10,000	5,833	23,605	17,772
Cost Sharing Revenues	4,555	2,657	3,352	695
Total Revenues	**$ 689,263**	**$ 683,199**	**$ 684,763**	**$ 1,565**
Expenditures:				
General and Administrative:				
Engineering	$ 45,000	$ 26,250	$ 7,034	$ 19,216
Assessment Roll Administration	2,000	2,000	2,000	-
Attorney	25,000	14,583	12,810	1,773
Annual Audit	5,900	5,900	5,900	-
Arbitrage Calculation	1,800	1,050	600	450
Trustee Fees	24,750	14,438	8,527	5,911
Management Fees	64,256	37,483	37,483	0
Information Technology	1,000	583	583	(0)
Website Maintenance	3,000	1,750	1,750	-
Postage and Delivery	750	438	244	194
Insurance General Liability	11,796	11,796	10,629	1,167
Printing and Binding	750	438	1	437
Rental and Leases	2,400	1,400	1,400	(0)
Legal Advertising	1,500	875	-	875
Other Current Charges	1,500	875	105	770
Office Supplies	250	146	-	146
Dues, Licenses and Subscriptions	175	175	175	-
Holiday Lighting	59,740	59,740	59,740	-
Total General and Administrative	**$ 251,566**	**$ 179,918**	**$ 148,980**	**$ 30,939**

Beacon Tradeport

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Operations and Maintenance				
Lake Maintenance	$ 6,538	$ 3,814	$ 3,814	$ 0
Storm Drain Cleaning	130,000	75,833	-	75,833
Mosquito Control	102,000	59,500	59,500	-
Electric	15,000	8,750	4,143	4,607
Repairs and Maintenance	3,500	2,042	-	2,042
Contingencies	10,000	5,833	1,000	4,833
Capital Outlay	10,000	5,833	-	5,833
Reserves	160,659	93,718	-	93,718
Total Operations and Maintenance	**$ 437,697**	**$ 255,323**	**$ 68,457**	**$ 186,866**
Total Expenditures	**$ 689,263**	**$ 435,242**	**$ 217,437**	**$ 217,805**
Excess (Deficiency) of Revenues over Expenditures	$ (0)	$ 247,957	$ 467,326	$ 219,369
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 693,490	$ 693,490
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ 693,490**	**$ 693,490**
Net Change in Fund Balance	**$ (0)**	**$ 247,957**	**$ 1,160,816**	**$ 912,859**
Fund Balance - Beginning			**$ 720,965**	
Fund Balance - Ending			**$ 1,881,781**	

Beacon Tradeport

Community Development District

Debt Service Fund Series 2012

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Revenues:				
Interest Income	$ -	$ -	$ 14,269	$ 14,269
Total Revenues	**$ -**	**$ -**	**$ 14,269**	**$ 14,269**
Expenditures:				
Interest - 11/1	$ -	$ -	$ -	$ -
Interest - 5/1	-	-	-	-
Principal - 5/1	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ -	$ 14,269	$ 14,269
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (693,490)	$ (693,490)
Total Other Financing Sources/(Uses)	$ -	$ -	$ (693,490)	$ (693,490)
Net Change in Fund Balance	**$ -**	**$ -**	**$ (679,220)**	**$ (679,220)**
Fund Balance - Beginning			**$ 706,608**	
Fund Balance - Ending			**$ 27,388**	

Beacon Tradeport

Community Development District

Debt Service Fund Series 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 5,536,661	$ 5,536,661	$ 5,545,356	$ 8,695
Interest Income	61,341	35,782	258,780	222,997
Carry Forward Surplus	650,698	-	-	-
Total Revenues	**$ 6,248,700**	**$ 5,572,443**	**$ 5,804,135**	**$ 231,692**
Expenditures:				
Interest - 11/1	$ 659,248	$ 659,248	$ 659,248	$ -
Interest - 5/1	439,452	-	-	-
Principal - 5/1	5,150,000	-	-	-
Total Expenditures	**$ 6,248,700**	**$ 659,248**	**$ 659,248**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 0	$ 4,913,195	$ 5,144,888	$ 231,692
Fund Balance - Beginning			**$ 5,084,687**	
Fund Balance - Ending			**$ 10,229,575**	

Beacon Tradeport

Community Development District

Debt Service Fund Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	$ 321,199	$ 321,199	$ 314,580	$ (6,620)
Interest Income	-	-	6,938	6,938
Carry Forward Surplus	203,845	-	-	-
Total Revenues	**$ 525,044**	**$ 321,199**	**$ 321,517**	**$ 318**
Expenditures:				
Interest - 11/1	$ 70,725	$ 70,725	$ 70,725	$ -
Interest - 5/1	70,725	-	-	-
Principal - 5/1	180,000	-	-	-
Total Expenditures	**$ 321,450**	**$ 70,725**	**$ 70,725**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 203,594	$ 250,474	$ 250,792	$ 318
Fund Balance - Beginning			**$ 244,314**	
Fund Balance - Ending			**$ 495,107**	

Beacon Tradeport

Community Development District

Capital Projects Fund Series 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ 232	$ 232
Total Revenues	**$ -**	**$ -**	**$ 232**	**$ 232**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 232**	**$ 232**
Fund Balance - Beginning			**$ 10,707**	
Fund Balance - Ending			**$ 10,939**	

Beacon Tradeport

Community Development District

Capital Projects Fund Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended April 30, 2026

	Adopted Budget	Prorated Budget Through 04/30/26	Actual Through 04/30/26	Variance
Revenues				
Interest Income	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance - Beginning			**$ 1**	
Fund Balance - Ending			**$ 1**	

Beacon Tradeport

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ 289,481	$ 158,398	$ 43,188	$ 2,786	$ 3,146	$ 807	$ -	$ -	$ -	$ -	$ -	$ 497,806
Special Assessments - Direct Bill	160,000	-	-	-	-	-	-	-	-	-	-	-	160,000
Interest Income	2,789	2,620	2,986	3,972	3,555	3,937	3,746	-	-	-	-	-	23,605
Cost Sharing Revenues	-	-	-	-	3,352	-	-	-	-	-	-	-	3,352
Total Revenues	**$ 162,789**	**$ 292,101**	**$ 161,384**	**$ 47,161**	**$ 9,693**	**$ 7,083**	**$ 4,553**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 684,763**
Expenditures:													
General and Administrative:													
Engineering	$ 2,665	$ 1,250	$ 973	$ 278	$ 965	$ 394	$ 510	$ -	$ -	$ -	$ -	$ -	$ 7,034
Assessment Roll Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Attorney	8,820	500	540	500	1,365	585	500	-	-	-	-	-	12,810
Annual Audit	-	-	-	-	-	500	5,400	-	-	-	-	-	5,900
Arbitrage Calculation	-	600	-	-	-	-	-	-	-	-	-	-	600
Trustee Fees	8,527	-	-	-	-	-	-	-	-	-	-	-	8,527
Management Fees	5,355	5,355	5,355	5,355	5,355	5,355	5,355	-	-	-	-	-	37,483
Information Technology	83	83	83	83	83	83	83	-	-	-	-	-	583
Website Maintenance	250	250	250	250	250	250	250	-	-	-	-	-	1,750
Postage and Delivery	94	4	48	40	4	4	50	-	-	-	-	-	244
Insurance General Liability	10,629	-	-	-	-	-	-	-	-	-	-	-	10,629
Printing and Binding	0	-	-	-	-	-	0	-	-	-	-	-	1
Rental and Leases	200	200	200	200	200	200	200	-	-	-	-	-	1,400
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	34	-	-	-	6	5	60	-	-	-	-	-	105
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses and Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Holiday Lighting	29,870	29,870	-	-	-	-	-	-	-	-	-	-	59,740
Total General and Administrative	**$ 68,702**	**$ 38,112**	**$ 7,449**	**$ 6,705**	**$ 8,228**	**$ 7,375**	**$ 12,409**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 148,980**

Beacon Tradeport

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations and Maintenance													
Lake Maintenance	$ 545	$ 545	$ 545	$ 545	$ 545	$ 545	$ 545	$ -	$ -	$ -	$ -	$ -	$ 3,814
Mosquito Control	8,500	8,500	8,500	8,500	8,500	8,500	8,500	-	-	-	-	-	59,500
Electric	757	55	796	994	728	736	78	-	-	-	-	-	4,143
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies	-	-	500	-	-	500	-	-	-	-	-	-	1,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance	**$ 9,801**	**$ 9,100**	**$ 10,340**	**$ 10,039**	**$ 9,773**	**$ 10,281**	**$ 9,123**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 68,457**
Total Expenditures	**$ 78,503**	**$ 47,213**	**$ 17,789**	**$ 16,744**	**$ 18,001**	**$ 17,656**	**$ 21,531**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 217,437**
Excess (Deficiency) of Revenues over Expenditures	**$ 84,286**	**$ 244,888**	**$ 143,595**	**$ 30,417**	**$ (8,308)**	**$ (10,573)**	**$ (16,979)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 467,326**
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ 693,490	$ -	$ -	$ -	$ -	$ -	$ -	$ 693,490
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 693,490**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 693,490**
Net Change in Fund Balance	**$ 84,286**	**$ 244,888**	**$ 143,595**	**$ 30,417**	**$ (8,308)**	**$ 682,917**	**$ (16,979)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,160,816**

Beacon Tradeport

Community Development District

Long Term Debt Report

Series 2014A Special Assessment Refunding Bonds		
Interest Rate:	3.3835%	
Maturity Date:	5/1/2028	
Bonds Outstanding - 9/30/25		$17,305,000
Less: Principal Payment - 5/1/26		-
Current Bonds Outstanding		**$17,305,000**

Series 2017A Special Assessment Bonds		
Interest Rate:	3.45%	
Maturity Date:	5/1/2042	
Bonds Outstanding - 9/30/25		$4,100,000
Less: Principal Payment - 5/1/26		-
Current Bonds Outstanding		**$4,100,000**

Total Current Bonds Outstanding	**$21,405,000**

Beacon Tradeport

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts -Miami Dade County

COMMERCIAL — **ON ROLL ASSESSMENTS**

						Gross Assessments	$ 11,606.96	$ 5,828,063.98	$ 124,264.82	$ 5,963,935.76
						Net Assessments	$ 11,025.45	$ 5,284,468.00	$ 118,039.15	$ 5,413,532.60
						Allocation in %	0.19%	97.72%	2.08%	100.00%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2014 Debt Service*	*2017 Debt Service*	*Total*
12/05/25	11/21/25-11/30/25	$ 82,007.57	$ 3,280.33	$ 787.27	$ -	$ 77,939.97	$ 151.69	$ 76,164.32	$ 1,623.96	$ 77,939.97
12/24/25	12/1/25-12/15/25	5,759,740.70	230,389.63	55,293.51	-	5,474,057.56	10,653.56	5,349,346.30	114,057.70	5,474,057.56
01/09/26	12/16/25-12/31/25	122,187.49	4,887.50	1,173.00	-	116,126.99	226.01	113,481.36	2,419.63	116,127.00
01/26/26	INTEREST	-	-	-	6,512.12	6,512.12	12.67	6,363.76	135.69	6,512.12
	TOTAL	**$ 5,963,935.76**	**$ 238,557.46**	**$ 57,253.78**	**$ 6,512.12**	**$ 5,674,636.64**	**$ 11,043.93**	**$ 5,545,355.74**	**$ 118,236.98**	**$ 5,674,636.65**

100.00%	**Percent Collected**
$ -	**Balance Remaining to Collect**

INDUSTRIAL — **ON ROLL ASSESSMENTS**

						Gross Assessments	$ 530,139.82	$ 213,839.63	$ 743,979.45
						Net Assessments	$ 503,632.83	$ 203,147.65	$ 706,780.48
						Allocation in %	71.26%	28.74%	100.00%
Date	*Distribution*	*Gross Amount*	*Discount/Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2017 Debt Service*	*Total*
11/12/25	10/1/25-10/31/25	$ 1,108.50	$ 44.34	$ 10.65	$ -	$ 1,053.51	$ 750.70	$ 302.81	$ 1,053.51
11/17/25	11/1/25-11/10/25	124,357.59	4,974.32	1,193.84	-	118,189.43	84,218.62	33,970.81	118,189.43
11/25/25	6/1/25-10/31/25	2,849.98	149.61	27.00	-	2,673.37	1,904.97	768.40	2,673.37
11/28/25	11/11/25-11/20/25	299,169.54	11,966.80	2,872.02	-	284,330.72	202,606.45	81,724.27	284,330.72
12/05/25	11/21/25-11/30/25	209,894.44	8,395.81	2,014.98	-	199,483.65	142,146.70	57,336.95	199,483.65
12/24/25	12/1/25-12/15/25	8,009.72	289.95	77.19	-	7,642.58	5,445.90	2,196.68	7,642.58
01/09/26	12/16/25-12/31/25	62,174.01	1,865.23	603.10	-	59,705.68	42,544.67	17,161.01	59,705.68
01/26/26	INTEREST	-	-	-	568.44	568.44	405.06	163.38	568.44
02/11/26	1/1/26-1/31/26	4,029.99	80.59	39.49	-	3,909.91	2,786.10	1,123.81	3,909.91
03/11/26	2/1/26-2/28/26	4,504.25	45.04	44.59	-	4,414.62	3,145.74	1,268.88	4,414.62
04/17/26	3/1/26-3/31/26	1,044.59	-	10.45	-	1,034.14	736.90	297.24	1,034.14
04/24/26	INTEREST	-	-	-	98.47	98.47	70.17	28.30	98.47
	TOTAL	**$ 717,142.61**	**$ 27,811.69**	**$ 6,893.31**	**$ 666.91**	**$ 683,104.52**	**$ 486,761.98**	**$ 196,342.54**	**$ 683,104.52**

96.39%	**Percent Collected**
$ 26,836.84	**Balance Remaining to Collect**