East Homestead
Community Development District

Unaudited Financial Reporting
August 31, 2025

Management Services - CDDs, LLC

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East Homestead

Community Development District

Balance Sheet

August 31, 2025

		General Fund		Debt Service Fund		Capital Project Fund		Totals Governmental Funds
Assets:								
Cash:								
Operating Account	$	24,026	$	-	$	-	$	24,026
Petty Cash		500		-		-		500
Due from General Fund		-		0		-		0
Investments:								
State Board of Administration		550,249		-		-		550,249
BankUnited Money Market		101,345		-		-		101,345
Series 2019								
Reserve A		-		180,950		-		180,950
Revenue A		-		220,956		-		220,956
Construction		-		-		2,496		2,496
Series 2022								
Reserve		-		67,804		-		67,804
Revenue		-		3,081		-		3,081
Series 2023								
Revenue		-		120,575		-		120,575
Deposits-Electric		19,363		-		-		19,363
Total Assets	**$**	**695,484**	**$**	**593,365**	**$**	**2,496**	**$**	**1,291,345**
Liabilities:								
Accounts Payable	$	-	$	-	$	-	$	-
Due to General Fund		0		-		-		0
Total Liabilities	**$**	**0**	**$**	**-**	**$**	**-**	**$**	**0**
Fund Balance:								
Nonspendable:								
Deposits	$	19,363	$	-	$	-	$	19,363
Restricted for:								
Debt Service		-		593,365		-		593,365
Capital Project		-		-		2,496		2,496
Assigned for:								
Capital Reserves		-		-		-		-
Unassigned		676,121		-		-		676,121
Total Fund Balances	**$**	**695,484**	**$**	**593,365**	**$**	**2,496**	**$**	**1,291,345**
Total Liabilities & Fund Balanc	**$**	**695,484**	**$**	**593,365**	**$**	**2,496**	**$**	**1,291,345**

East Homestead

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended August 31, 2025

	Adopted Budget	Prorated Budget Through 08/31/25	Actual Through 08/31/25	Variance
Revenues:				
Special Assessments - Tax Roll	$ 1,751,202	$ 1,050,721	$ 1,664,906	$ 614,184
Clubhouse Income	17,000	15,583	6,549	(9,034)
Interest Income	20,000	18,333	16,530	(1,803)
Miscellaneous Income	-	-	756	756
Total Revenues	**$ 1,788,202**	**$ 1,084,638**	**$ 1,688,742**	**$ 604,104**
Expenditures:				
General and Administrative:				
Supervisor Fees	$ 12,000	$ 11,000	$ 8,400	$ 2,600
Payroll Taxes	918	841	1,026	(185)
Engineering	10,000	9,167	1,020	8,147
Attorney	32,000	29,333	20,681	8,653
Annual Audit	6,500	5,958	4,600	1,358
Assessment Roll Administration	2,000	2,000	3,833	(1,833)
Arbitrage Calculation	1,800	1,650	600	1,050
Dissemination Agent	3,750	3,438	3,438	-
Trustee Fees	12,206	6,267	6,267	-
Management Fees	50,778	46,547	45,540	1,007
Information Technology	1,000	917	958	(42)
Website Maintenance	2,500	2,292	1,750	542
Postage and Delivery	900	825	686	139
Insurance General Liability	10,275	10,275	9,995	280
Printing and Binding	1,000	917	208	709
Rental and Leases	2,400	2,200	2,000	200
Legal Advertising	2,500	2,292	-	2,292
Other Current Charges	2,000	1,833	1,146	687
Office Supplies	250	229	-	229
Dues, Licenses and Subscriptions	175	175	175	-
Total General and Administrative	**$ 154,952**	**$ 138,154**	**$ 112,322**	**$ 25,832**
Operations and Maintenance				
Field Expenditures				
Field Management	$ 24,694	$ 22,636	$ 22,146	$ 490
Electricity	54,000	49,500	49,500	0
Landscape Maintenance	384,775	352,710	318,182	34,528
Fertilization and Pest Control	49,440	45,320	36,000	9,320
Tree Care Services	23,980	21,982	20,447	1,535
Landscape Materials	50,000	45,833	22,436	23,397
Irrigation Maintenance and Repairs	15,000	13,750	17,028	(3,278)
Lake Maintenance	12,000	11,000	10,880	120
Pressure Washing	20,000	20,000	19,050	950
Lights Repair and Maintenance	2,000	1,833	-	1,833
Community Maintenance/Repairs	30,000	27,500	32,685	(5,185)
Sign/Decor Maintenance	1,000	917	425	492
Stormwater Services/Culvert Cleaning	20,000	18,333	-	18,333
Holiday Decorations	42,240	39,776	39,776	-
Sidewalk/Asphalt Repairs	10,000	9,167	14,000	(4,833)
Special Projects	25,000	22,917	-	22,917
Off Duty Police Services	7,200	6,600	1,219	5,381
Contingency	14,000	12,833	10,103	2,730
Subtotal Field Expenditures	**$ 785,329**	**$ 722,608**	**$ 613,877**	**$ 108,730**
Clubhouse Expenditures				
Active Video Monitoring	$ 40,500	$ 37,125	$ 37,125	$ -
Alarm/Fire Alarm Monitoring	2,100	1,925	1,102	823

East Homestead

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended August 31, 2025

	Adopted Budget	Prorated Budget Through 08/31/25	Actual Through 08/31/25	Variance
Fitness Equipment Maintenance	3,000	2,750	2,231	519
Equipment Repair	5,000	4,583	6,118	(1,535)
Electric	70,000	64,167	63,398	769
Cable/Internet Services	4,600	4,217	6,641	(2,424)
Holiday Lighting/Decorations	15,000	17,253	17,253	-
Property Insurance	66,207	66,207	66,580	(373)
Landscape Maintenance	28,710	26,318	23,925	2,393
Landscape Replacement	8,000	7,333	1,000	6,333
License, Music	2,000	1,833	2,064	(231)
Irrigation Maintenance and Repairs	4,000	3,667	3,770	(103)
Janitorial Supplies	9,000	8,250	6,342	1,908
Office Supplies/Clubhouse Supplies	10,000	9,167	2,604	6,563
Onsite Club Management	54,755	50,192	43,133	7,058
Onsite Club Employees	203,454	186,500	184,314	2,185
Payroll Taxes	15,564	14,267	8,370	5,897
Workers Compensation Insurance	1,815	1,815	1,440	375
Employees' Health Insurance	26,118	23,942	14,879	9,063
Pest Control	1,200	1,100	2,083	(983)
Pool and Spa Maintenance	65,700	60,225	58,950	1,275
Pool and Spa Repairs	10,000	9,167	6,930	2,237
Permits	1,000	917	-	917
Nonroutine Pool Cleaning	2,000	1,833	-	1,833
Repairs and Maintenance	80,000	73,333	82,484	(9,150)
Special Events	6,000	5,500	511	4,989
Security-Roving Guard	2,500	2,292	-	2,292
Telephone	5,500	5,042	2,881	2,161
Trash Collection	9,000	8,250	7,982	268
Water and Sewer	3,706	3,397	4,261	(863)
Contingency	25,000	22,917	18,499	4,418
Replacements	16,493	15,119	-	15,119
Capital Reserve	50,000	45,833	6,500	39,333
Subtotal Clubhouse Expenditures	**$ 847,922**	**$ 786,433**	**$ 683,369**	**$ 103,064**
Total Operations and Maintenance	**$ 1,633,250**	**$ 1,509,040**	**$ 1,297,246**	**$ 211,794**
Total Expenditures	**$ 1,788,202**	**$ 1,647,195**	**$ 1,409,568**	**$ 237,627**
Excess (Deficiency) of Revenues over Expenditures	**$ 0**	**$ (562,557)**	**$ 279,174**	**$ 841,730**
Fund Balance - Beginning			**$ 416,310**	
Fund Balance - Ending			**$ 695,484**	

East Homestead

Community Development District

Debt Service Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Special Assessments - Tax Roll	$ 361,898	$ 217,139	$ 344,065	$ 126,926
Interest Income	-	-	8,730	8,730
Total Revenues	**$ 361,898**	**$ 217,139**	**$ 352,794**	**$ 135,656**
Expenditures:				
Interest - 11/1	$ 125,172	$ 125,172	$ 125,172	$ (0)
Principal - 11/1	110,000	110,000	110,000	-
Interest - 5/1	123,109	123,109	123,109	-
Total Expenditures	**$ 358,281**	**$ 358,281**	**$ 358,281**	**$ (0)**
Excess (Deficiency) of Revenues over Expenditures	$ 3,617	$ (141,142)	$ (5,486)	$ 135,656
Net Change in Fund Balance	**$ 3,617**	**$ (141,142)**	**$ (5,486)**	**$ 135,656**
Fund Balance - Beginning			**$ 464,671**	
Fund Balance - Ending			**$ 459,184**	

East Homestead

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Special Assessments - Tax Roll	$ 1,206,200	$ 723,720	$ 1,146,760	$ 423,040
Interest Income	-	-	8,712	8,712
Total Revenues	**$ 1,206,200**	**$ 723,720**	**$ 1,155,472**	**$ 431,752**
Expenditures:				
Interest - 11/1	$ 157,973	$ 157,973	$ 157,973	$ -
Interest - 5/1	157,973	157,973	157,973	-
Principal - 5/1	900,000	900,000	900,000	-
Total Expenditures	**$ 1,215,945**	**$ 1,215,946**	**$ 1,215,946**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ (9,745)	$ (492,226)	$ (60,473)	$ 431,752
Net Change in Fund Balance	**$ (9,745)**	**$ (492,226)**	**$ (60,473)**	**$ 431,752**
Fund Balance - Beginning			**$ 215,929**	
Fund Balance - Ending			**$ 155,456**	

East Homestead

Community Development District

Debt Service Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues:				
Special Assessments - Tax Roll	$ 727,443	$ 436,466	$ 691,596	$ 255,130
Interest Income	-	-	6,091	6,091
Total Revenues	**$ 727,443**	**$ 436,466**	**$ 697,687**	**$ 261,221**
Expenditures:				
Interest - 11/1	$ 197,981	$ 197,981	$ 197,981	$ -
Interest - 5/1	197,981	197,981	197,981	-
Principal - 5/1	303,000	303,000	303,000	-
Total Expenditures	**$ 698,961**	**$ 698,962**	**$ 698,962**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ 28,482**	**$ (262,496)**	**$ (1,275)**	**$ 261,221**
Net Change in Fund Balance	**$ 28,482**	**$ (262,496)**	**$ (1,275)**	**$ 261,221**
Fund Balance - Beginning			**$ (20,000)**	
Fund Balance - Ending			**$ (21,275)**	

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Community Development District

Capital Projects Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ended August 31, 2025

	Adopted Budget	Prorated Budget Thru 08/31/25	Actual Thru 08/31/25	Variance
Revenues				
Interest Income	$ -	$ -	$ 50	$ 50
Total Revenues	**$ -**	**$ -**	**$ 50**	**$ 50**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 50**	**$ 50**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance			**$ 50**	
Fund Balance - Beginning			**$ 2,446**	
Fund Balance - Ending			**$ 2,496**	

East Homestead

Community Development District

Long Term Debt Report

Series 2019, Special Assessment Bonds			
Original Issuance:	2/8/2019	$5,630,000	
Maturity Date:		11/1/2049	
Term 1:	$95,000		
Interest Rate:	3.55%		
Maturity Date:	11/1/2020		
Term 2:	$415,000		
Interest Rate:	3.75%		
Maturity Date:	11/1/2024		
Term 3:	$625,000		
Interest Rate:	4.125%		
Maturity Date:	11/1/2029		
Term 4:	$1,725,000		
Interest Rate:	4.75%		
Maturity Date:	11/1/2039		
Term 5:	$2,770,000		
Interest Rate:	5.00%		
Maturity Date:	11/1/2049		
Bonds outstanding - 9/30/24			$5,230,000
Less: Principal Payment - 11/1/24			(110,000)
Current Bonds Outstanding			**$5,120,000**

Series 2022, Special Assessment Bonds			
Original Issuance:	3/9/2022	$14,115,000	
Interest Rate:		2.55%	
Maturity Date:		5/1/2036	
Bonds outstanding - 9/30/24			$12,390,000
Less: Principal Payment - 5/1/25			(900,000)
Current Bonds Outstanding			**$11,490,000**

Series 2023, Special Assessment Bonds			
Original Issuance:	10/12/2023	$9,192,000	
Interest Rate:		4.45%	
Maturity Date:		5/1/2043	
Bonds outstanding - 9/30/24			$8,898,000
Less: Principal Payment - 5/1/25			(303,000)
Current Bonds Outstanding			**$8,595,000**

Total Current Bonds Outstanding	**$25,205,000**

East Homestead

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Miami-Dade County

ON ROLL ASSESSMENTS

	O&M Portion	2019 Debt Service	2022 Debt Service	2023 Debt Service	Total
Gross Assessments	$ 1,843,370	$ 380,946	$ 1,269,684	$ 765,729	$ 4,259,729
Net Assessments	$ 1,751,202	$ 361,898	$ 1,206,200	$ 727,443	$ 4,046,743
Allocation in %	43.27%	8.94%	29.81%	17.98%	100.00%

Date	Distribution	Gross Amount	Discount/ Penalty	Commission	Interest	Net Receipts	O&M Portion	2019 Debt Service	2022 Debt Service	2023 Debt Service	Total
11/25/24	11/1/24-11/11/24	$ 218,986.85	$ 8,759.44	$ 2,102.27	$ -	$ 208,125.14	$ 90,064.82	$ 18,612.54	$ 62,035.20	$ 37,412.59	$ 208,125.15
11/26/24	11/12/24-11/18/24	149,762.32	5,990.40	1,437.72	-	142,334.20	61,594.21	12,728.88	42,425.10	25,586.01	142,334.20
12/04/24	6/1/24-11/1/24	36,815.21	1,808.24	350.07	-	34,656.90	14,997.55	3,099.35	10,330.07	6,229.93	34,656.90
12/09/24	11/19/24-11/30/24	3,341,448.19	133,657.57	32,077.92	-	3,175,712.70	1,374,269.24	284,002.53	946,574.57	570,866.37	3,175,712.71
12/19/24	12/1/24-12/13/24	123,592.85	4,700.40	1,188.91	-	117,703.54	50,935.45	10,526.17	35,083.52	21,158.40	117,703.54
01/10/25	12/14/24-12/31/24	68,022.53	1,981.73	660.41	-	65,380.39	28,292.94	5,846.94	19,487.72	11,752.78	65,380.38
02/07/25	Interest	-	-	-	1,808.56	1,808.56	782.64	161.74	539.07	325.11	1,808.56
02/12/25	1/1/25-1/31/25	57,157.22	1,200.77	559.57	-	55,396.88	23,972.64	4,954.12	16,511.97	9,958.15	55,396.88
03/06/25	2/1/25-2/28/25	44,241.34	442.40	437.99	-	43,360.95	18,764.17	3,877.75	12,924.46	7,794.57	43,360.95
03/21/25	Interest	-	-	-	2,846.96	2,846.96	1,232.00	254.60	848.58	511.77	2,846.95
04/07/25	3/1/25 to 3/31/25	114,215.89				114,215.89	49,426.19	10,214.27	34,043.97	20,531.46	114,215.89
05/13/25	4/1/25 to 4/30/25	22,436.52				22,436.52	9,709.26	2,006.49	6,687.58	4,033.19	22,436.52
05/21/25	Interest				496.07	496.07	214.67	44.36	147.86	89.17	496.06
06/11/25		13,726.00				13,726.00	5,939.84	1,227.51	4,091.27	2,467.39	13,726.01
06/25/25		70,461.84				70,461.84	42,926.03	4,341.10	14,468.79	8,725.92	70,461.84
07/07/25	Interest				495.04	495.04	495.04	-	-	-	495.04
	TOTAL	**$ 4,260,867**	**$ 158,541**	**$ 38,815**	**$ 5,647**	**$ 4,069,158**	**$ 1,773,617**	**$ 361,898**	**$ 1,206,200**	**$ 727,443**	**$ 4,069,158**

100.03%	**Percent Collected**
$ (1,137.49)	**Balance Remaining to Collect**