Beacon Meadows Special Dependent Tax District
Financial Statements
For the year ended September 30, 2026

Prepared by:
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Beacon Meadows Special Dependent Tax District
Annual Financial Report
For the Fiscal Year Ended September 30, 2026

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Principal Officials

Steve Castry , President

Dena Galyardt , Vice-President

Barbara Appel , Treasurer

Penny Phillips , Secretary

Robert Walker, CPA, PA

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Beacon Meadows Special Dependent Tax District
Tampa, Florida

Management is responsible for the accompanying financial statements of Beacon Meadows Special Dependent Tax District ("District"), which comprise the statement of net position as of September 30, 2026, and the related statements of activities for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit certain disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about District's assets, liabilities, net position, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Respectfully submitted,



November 13, 2026
Tampa, Florida

Beacon Meadows Special Dependent Tax District
Statement of Net Position
September 30, 2026

ASSETS		
Cash and cash equivalents	$	64,750
Investments		--
Accounts receivable, net		--
Interest receivable		--
Due from other governmental units		--
Deposits		80
Prepaid charges		--
Other current assets		--
Land		--
Buildings, net of accumulated depreciation		--
Building improvements, net of accumulated depreciation		--
Equipment, net of accumulated depreciation		--
Infrastructure, net of accumulated depreciation		--
Signage, net of accumulated depreciation		--
Other Improvements, net of accumulated depreciation		--
Construction in progress		--
Total assets		64,830
LIABILITIES		
Accounts and contracts payable		--
Accrued liabilities		--
Deferred revenue		--
Deposits held		--
Other long-term debt		--
Total liabilities		--
NET POSITION		
Invested in capital assets, net of related debt		--
Unrestricted		64,830
Total net position	$	64,830

Reconciliation:		
Total net position on Statement of Net Position	$	64,830
Less capital assets, net of accumulated depreciation on Statement of Net Position		--
Fund Balance, end of year, on Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds Budget and Actual	$	64,830

Beacon Meadows Special Dependent Tax District
Statement of Activities
For the fiscal year ended September 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue/ (Expense) and Change in Net Position: Governmental Activities
Governmental activities:					
General government	$ --	$ --	$ --	$ --	$ --
Physical environment	16,600	37,311	--	--	20,711
Interest on long-term debt	--	--	--	--	--
Total governmental activities	$ 16,600	$ 37,311	$ --	$ --	20,711
General revenues:					
Intergovernmental--Grants (should be zero)					--
Investment earnings					--
Miscellaneous					--
Total general revenues					--
Change in net assets					20,711
Net position - beginning of year, as previously reported					44,119
Net position - end of year					$ 64,830

Note: Special Assessments (property taxes assessed by the special district) are shown on the "Physical environment" line under "Charges for Services."

Net position end of year on the Statement of Activities should match the total net position on the Statement of Net Position.

Beacon Meadows Special Dependent Tax District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund Budget and Actual
For the fiscal year ended September 30, 2026

	Final Budget	Actual	Variance with Final Budget Positive/ (Negative)	State of Florida UAS Code*
Revenues:				
Special assessments (i.e. by special district)	$ 36,480	$ 37,311	$ 831	325.100
Taxes--other	--	--	--	
Grants or Donations or Contributions	--	--	--	
Interest	--	--	--	361.100
Miscellaneous	--	--	--	369.900
Total revenues	36,480	37,311	831	
Expenditures:				
Professional services	--	--	--	539.30
Accounting and auditing	750	2,500	(1,750)	539.30
Contractual services	--	--	--	539.30
Travel and per diem	--	--	--	539.30
Communication	720	841	(121)	539.30
Utilities	1,800	1,384	416	539.30
Rentals	250	--	250	539.30
Insurance	100	100	--	539.30
Repairs and maintenance	75,425	10,763	64,662	539.30
Printing and binding	--	--	--	539.30
Other charges and fees	355	271	84	539.30
Office supplies	80	--	80	539.30
Operating supplies	200	--	200	539.30
Books and publications	--	--	--	539.30
Tax Collector/Property Appraiser fees	1,536	741	795	539.30
Capital outlays (to buy or build capital assets)	--	--	--	539.60
Debt service: principal	--	--	--	539.70
Debt service: interest and fiscal charges	--	--	--	539.70
Total expenditures	81,216	16,600	64,616	
Excess (deficiency) of revenues over (under) expenditures	(44,736)	20,711	65,447	

* Summarize by UAS code and report the total as one number in LOGER.

Continued on following page

Beacon Meadows Special Dependent Tax District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund Budget and Actual, Continued

Other financing sources (uses)				
Face amount of long-term debt issued	--	--	--	384.000
Premium on long-term debt issued	--	--	--	384.000
Discount on long-term debt issued	--	--	--	384.000
Minus 5% of budgeted special assess. revenues	--	--	--	not applic.
Budgetary reserve--reserve for contingencies	--	--	--	not applic.
Total other financing sources (uses)	--	--	--	
Net change in fund balances	(44,736)	20,711	65,447	not applic.
Fund balances, beginning of year	47,236	44,119	(3,117)	not applic.
Fund balances, end of year	$ 2,500	64,830	62,330	not applic.

Beacon Meadows Special Dependent Tax District
Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The Beacon Meadows Special Dependent Tax District (the "District") was created by Hillsborough County Ordinance(s) 87-53 pursuant to Chapter 189, Florida Statutes, for the purpose of development, administration and maintenance of the common areas of this District. The District is a discretely presented component unit of Hillsborough County, Florida.

The government-wide financial statements, including the statement of net position and the statement of activities, provide an overview of the District as a whole. The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The statement of revenues, expenditures, and changes in fund balances, governmental fund budget and actual is prepared using the financial resources measurement focus and the modified accrual basis of accounting.

Note 2 - Deposits and Investments

At September 30, 2026 the total carrying amount of the district's bank deposits was $64,750 and the total bank (statement) balance(s) was $65,677. Note that bank deposits include checking and savings accounts. Certificates of Deposit are included with investments which are shown below.

At September 30, 2026 the following investments were held by the district:

US treasury securities	$	--
Other (list:)		--
Other (list:)		--
State Board of Administration's Local Government Investment Pool		--
State Board of Administration's Fund B Surplus Funds Trust Fund		--
Guaranteed investment contracts		--
Open-end mutual funds (list:)		--
Certificates of deposit		--
Total investments	$	--

Note 3 - Accounts Receivable, Amounts Due From Other Governments

Accounts receivable at September 30, 2026 were as follows:

Accounts receivable, gross	$	--
Allowance for doubtful accounts		--
Accounts receivable, net	$	--
Amounts due from other governments:		
(describe)	$	--

Note 4 - Capital Assets

Capital assets at September 30, 2026 were as follows:

	Ending Balance	
Land, including rights-of-way	$	--
Infrastructure		--
Construction in progress		--
Buildings		--
Building improvements		--
Equipment		--
Signage		13,573
Other Improvements		5,091
Less accumulated depreciation for:		
Buildings	--	
Building improvements	--	
Equipment	--	
Signage	(13,573)	
Other Improvements	(5,091)	
Total accumulated depreciation		(18,664)
Total capital assets, net	$	--

Note 5 - Bonds, Notes, or Other Indebtedness

(Describe amount borrowed, date of borrowing, who it was borrowed from, interest rate, how it is being paid back, how much is owed at September 30, 2026, and when it is expected to be fully paid off.)