

Park East Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2025

Prepared by:



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PARK EAST COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 31, 2025

(In Whole Numbers)

							GENERAL		
							LONG-TERM		
							DEBT		
							ACCOUNT		
ACCOUNT DESCRIPTION	GENERAL	SERIES 2021	SERIES 2024	SERIES 2021	SERIES 2024	GENERAL			TOTAL
	FUND	DEBT SERVICE	DEBT SERVICE	CAPITAL	CAPITAL	FIXED ASSETS	GROUP FUND	GROUP FUND	
		FUND	FUND	PROJECTS	PROJECTS	ACCOUNT			
<u>ASSETS</u>									
Cash - Operating Account	\$ 16,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,793
Cash In Bank	140,349	-	-	-	-	-	-	-	140,349
Due From Developer	42,503	-	-	-	-	-	-	-	42,503
Due From Other Funds	-	143,550	-	-	-	-	-	-	143,550
Investments:									
Acq. & Construction - Amenity	-	-	-	4	-	-	-	-	4
Acquisition & Construction Account	-	-	-	360	1,042	-	-	-	1,402
Prepayment Account	-	2,100	-	-	-	-	-	-	2,100
Reserve Fund	-	143,550	34,772	-	-	-	-	-	178,322
Revenue Fund	-	494,121	34,519	-	-	-	-	-	528,640
Utility Deposits - TECO	800	-	-	-	-	-	-	-	800
Fixed Assets									
Construction Work In Process	-	-	-	-	-	4,934,636	-	-	4,934,636
Amount To Be Provided	-	-	-	-	-	-	10,937,000	-	10,937,000
TOTAL ASSETS	\$ 200,445	\$ 783,321	\$ 69,291	\$ 364	\$ 1,042	\$ 4,934,636	\$ 10,937,000	\$ -	\$ 16,926,099
<u>LIABILITIES</u>									
Accounts Payable	\$ 8,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,826
Loan Payable	-	-	-	-	-	-	250,000	-	250,000
Bonds Payable	-	-	-	-	-	-	10,687,000	-	10,687,000
Due To Other Funds	-	-	-	143,550	-	-	-	-	143,550
Deferred Inflow of Resources	6,903	-	-	-	-	-	-	-	6,903
TOTAL LIABILITIES	15,729	-	-	143,550	-	-	10,937,000	-	11,096,279
<u>FUND BALANCES</u>									
Restricted for:									
Debt Service	-	783,321	69,291	-	-	-	-	-	852,612
Capital Projects	-	-	-	-	1,042	-	-	-	1,042
Unassigned:	184,716	-	-	(143,186)	-	4,934,636	-	-	4,976,166
TOTAL FUND BALANCES	184,716	783,321	69,291	(143,186)	1,042	4,934,636	-	-	5,829,820
TOTAL LIABILITIES & FUND BALANCES	\$ 200,445	\$ 783,321	\$ 69,291	\$ 364	\$ 1,042	\$ 4,934,636	\$ 10,937,000	\$ -	\$ 16,926,099

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,817	\$ 4,817	0.00%
Interest - Tax Collector	-	1,283	1,283	0.00%
Rental Income	-	100	100	0.00%
Special Assmnts- Tax Collector	383,725	349,016	(34,709)	90.95%
Special Assmnts- CDD Collected	-	40,774	40,774	0.00%
Developer Contribution	-	26,564	26,564	0.00%
Other Miscellaneous Revenues	-	100	100	0.00%
TOTAL REVENUES	383,725	422,654	38,929	110.15%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	10,000	2,000	83.33%
ProfServ-Dissemination Agent	5,000	3,500	1,500	70.00%
ProfServ-Info Technology	600	-	600	0.00%
ProfServ-Recording Secretary	2,400	-	2,400	0.00%
ProfServ-Trustee Fees	6,500	8,697	(2,197)	133.80%
District Counsel	9,500	19,131	(9,631)	201.38%
District Engineer	9,500	9,243	257	97.29%
Administrative Services	4,500	-	4,500	0.00%
Management & Accounting Services	9,000	-	9,000	0.00%
District Manager	25,000	25,000	-	100.00%
Accounting Services	9,000	7,500	1,500	83.33%
Auditing Services	6,000	7,200	(1,200)	120.00%
Website Compliance	1,800	1,523	277	84.61%
Postage, Phone, Faxes, Copies	500	473	27	94.60%
Rentals & Leases	600	-	600	0.00%
Public Officials Insurance	5,000	5,000	-	100.00%
Legal Advertising	3,500	1,489	2,011	42.54%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	1,000	200	83.33%
Miscellaneous Expenses	250	25	225	10.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	117,525	99,956	17,569	85.05%

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Utility Services</u>				
Utility - Water & Sewer	10,000	21,013	(11,013)	210.13%
Utility - Electric	10,000	59,175	(49,175)	591.75%
Total Utility Services	20,000	80,188	(60,188)	400.94%
<u>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Field Services	27,000	22,540	4,460	83.48%
Contracts-Janitorial Services	9,000	2,434	6,566	27.04%
Contracts-Aquatic Control	38,000	14,000	24,000	36.84%
Contracts-Trash & Debris Removal	9,000	1,650	7,350	18.33%
Amenity Center Pest Control	1,000	-	1,000	0.00%
Clubhouse Internet, TV, Phone	1,800	170	1,630	9.44%
Insurance - General Liability	5,000	9,939	(4,939)	198.78%
Irrigation Repairs & Maintenance	5,000	3,006	1,994	60.12%
Landscape Maintenance	52,000	130,927	(78,927)	251.78%
Plant Replacement Program	5,000	17,521	(12,521)	350.42%
R&M - Amenity Center	10,000	-	10,000	0.00%
Miscellaneous Maintenance	10,000	9,056	944	90.56%
Pool & Spa Maintenance	20,000	10,357	9,643	51.79%
Pool & Spa Repairs	2,000	-	2,000	0.00%
Aquatic Maintenance	5,000	-	5,000	0.00%
Access Control Maintenance & Repair	6,000	-	6,000	0.00%
Misc-Access Cards	2,500	2,622	(122)	104.88%
Community Activities	10,000	-	10,000	0.00%
Janitorial Supplies	1,000	-	1,000	0.00%
Dog Waste Station Supplies	4,000	-	4,000	0.00%
Pool Permits	500	275	225	55.00%
Pond Bank Improvements	5,000	-	5,000	0.00%
Amenities Furniture & Fixtures	1,000	-	1,000	0.00%
Total Other Physical Environment	236,200	224,497	11,703	95.05%

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Contingency</u>				
Misc-Contingency	10,000	4,520	5,480	45.20%
Total Contingency	10,000	4,520	5,480	45.20%
<u>Debt Service</u>				
Interest Expense	-	3,689	(3,689)	0.00%
Total Debt Service	-	3,689	(3,689)	0.00%
TOTAL EXPENDITURES	383,725	412,850	(29,125)	107.59%
Excess (deficiency) of revenues				
Over (under) expenditures	-	9,804	9,804	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Loan/Note Proceeds	-	243,737	243,737	0.00%
TOTAL FINANCING SOURCES (USES)	-	243,737	243,737	0.00%
Net change in fund balance	\$ -	\$ 253,541	\$ 253,541	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(68,825)		
FUND BALANCE, ENDING		\$ 184,716		

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
Series 2021 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 23,642	\$ 23,642	0.00%
Special Assmnts- Tax Collector	572,524	583,987	11,463	102.00%
Special Assmnts- CDD Collected	-	69,550	69,550	0.00%
TOTAL REVENUES	572,524	677,179	104,655	118.28%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	235,000	230,000	5,000	97.87%
Interest Expense	337,524	340,126	(2,602)	100.77%
Total Debt Service	572,524	570,126	2,398	99.58%
TOTAL EXPENDITURES	572,524	570,126	2,398	99.58%
Excess (deficiency) of revenues				
Over (under) expenditures	-	107,053	107,053	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers-Out	-	(69,550)	(69,550)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(69,550)	(69,550)	0.00%
Net change in fund balance	\$ -	\$ 37,503	\$ 37,503	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		745,818		
FUND BALANCE, ENDING		\$ 783,321		

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
Series 2024 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,913	\$ 1,913	0.00%
TOTAL REVENUES	-	1,913	1,913	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	-	15,000	(15,000)	0.00%
Interest Expense	-	46,109	(46,109)	0.00%
Total Debt Service	-	61,109	(61,109)	0.00%
TOTAL EXPENDITURES	-	61,109	(61,109)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(59,196)	(59,196)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	69,550	69,550	0.00%
TOTAL FINANCING SOURCES (USES)	-	69,550	69,550	0.00%
Net change in fund balance	\$ -	\$ 10,354	\$ 10,354	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		58,937		
FUND BALANCE, ENDING		\$ 69,291		

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
Series 2021 Capital Projects Fund (300)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 434	\$ 434	0.00%
TOTAL REVENUES	-	434	434	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	147,680	(147,680)	0.00%
Total Construction In Progress	-	147,680	(147,680)	0.00%
TOTAL EXPENDITURES	-	147,680	(147,680)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(147,246)	(147,246)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		4,060		
FUND BALANCE, ENDING		\$ (143,186)		

PARK EAST COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025
Series 2024 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 233	\$ 233	0.00%
TOTAL REVENUES	-	233	233	0.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
District Counsel	-	20,500	(20,500)	0.00%
District Engineer	-	7,000	(7,000)	0.00%
Total Administration	-	27,500	(27,500)	0.00%
TOTAL EXPENDITURES	-	27,500	(27,500)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(27,267)	(27,267)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		28,309		
FUND BALANCE, ENDING		\$ 1,042		

Park East CDD

Statement No. 07-25

Statement Date 07/31/25

G/L Account No. 101001 Balance at 07/31/25	16,792.81	Statement Balance	16,992.81
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	16,992.81
Subtotal	16,792.81	Outstanding Checks	-200.00
Negative Adjustments	0.00	Ending Balance	16,792.81
Ending G/L Balance	16,792.81		

Warning! Bank reconciliation might not be possible because there are direct posting entries. For more information, see <https://go.microsoft.com/fwlink/?>

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
07/09/2025		JE000615	Other Miscellaneous Revenues	Deposit-Keys	25.00	25.00	0.00
07/14/2025		JE000616	Misc-Access Cards	Deposit- Refund Access	110.00	110.00	0.00
07/17/2025		JE000620		R/C Interest Tax Collector	11.53	11.53	0.00
Total Deposits					146.53	146.53	0.00
Checks							
							0.00
07/14/2025		JE000618		R/C- Refund Deposit Access	-110.00	-110.00	0.00
07/14/2025		JE000619		R/C- Deposit Keys	-25.00	-25.00	0.00
Total Checks					-135.00	-135.00	0.00
Outstanding Checks							
06/11/25	Payment	1361	RYAN MOTKO	Check for Vendor V00016			-200.00
Total Outstanding Checks							-200.00

Bank Account Statement

Park East CDD

Bank Account No. 6700

Statement No. 07-25

Statement Date

07/31/2025

G/L Account No. 101002 Balance	140,348.75	Statement Balance	150,569.34
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	150,569.34
Subtotal	140,348.75	Outstanding Checks	-10,220.59
Negative Adjustments	0.00	Ending Balance	140,348.75
Ending G/L Balance	140,348.75		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
04/30/2025		JE000566	Interest - Investments	Intear earned for the month of 03/25	856.78	856.78	0.00
07/17/2025		JE000617	Interest - Tax Collector	Interest - Tax Collector	11.53	11.53	0.00
07/14/2025		JE000618		R/C- Refund Deposit	110.00	110.00	0.00
07/14/2025		JE000619		R/C- Deposit Keys	25.00	25.00	0.00
07/31/2025		JE000635	Interest - Investments	Intear earned for the month of 06/25	700.62	700.62	0.00
Total Deposits					1,703.93	1,703.93	0.00
Checks							
							0.00
04/30/2025		JE000566	Interest - Investments	Intear earned for the month of 03/25	-856.78	-856.78	0.00
06/26/2025	Payment	1003	A-TECH CONSULTING, INC.	Check for Vendor V00059	-2,731.88	-2,731.88	0.00
06/26/2025	Payment	1004	CITY OF PLANT CITY	Check for Vendor V00032	-4,320.28	-4,320.28	0.00
06/26/2025	Payment	1005	DOWN TO EARTH	Check for Vendor V00055	-8,875.72	-8,875.72	0.00
06/26/2025	Payment	1006	INFRAMARK LLC	Check for Vendor V00014	-233.79	-233.79	0.00
06/26/2025	Payment	1007	TECO	Check for Vendor V00025	-5,903.64	-5,903.64	0.00
07/03/2025	Payment	1008	CHARTER COMMUNICATION S	Check for Vendor V00048	-199.87	-199.87	0.00
07/03/2025	Payment	1009	INFRAMARK LLC	Check for Vendor V00014	-21,575.90	-21,575.90	0.00
07/09/2025	Payment	1010	BLUE LIFE POOL SERVICE LLC	Check for Vendor V00050	-1,100.00	-1,100.00	0.00
07/09/2025	Payment	1011	DOWN TO EARTH	Check for Vendor V00055	-7,394.50	-7,394.50	0.00
07/09/2025	Payment	1012	ECO-LOGIC SERVICES LLC	Check for Vendor V00031	-1,250.00	-1,250.00	0.00
07/09/2025	Payment	1013	GRAU AND ASSOCIATES	Check for Vendor V00026	-5,800.00	-5,800.00	0.00
07/14/2025	Payment	1014	ALBERTO VIERA	Check for Vendor V00013	-200.00	-200.00	0.00
07/14/2025	Payment	1015	CARLOS DE LA OSSA	Check for Vendor V00019	-200.00	-200.00	0.00

Bank Account Statement

Park East CDD

Bank Account No. 6700

Statement No. 07-25

Statement Date

07/31/2025

07/14/2025	Payment	1017	NICHOLAS J. DISTER	Check for Vendor V00009	-200.00	-200.00	0.00
07/14/2025	Payment	1018	PARK EAST CDD	Check for Vendor V00015	-2,577.20	-2,577.20	0.00
07/17/2025	Payment	1020	STRALEY ROBIN VERICKER	Check for Vendor V00006	-3,648.00	-3,648.00	0.00
07/17/2025		JE000620		R/C Interest Tax Collector	-11.53	-11.53	0.00
07/22/2025	Payment	1021	BLUE LIFE POOL SERVICE LLC	Check for Vendor V00050	-1,600.00	-1,600.00	0.00
07/24/2025	Payment	1024	COMMUNICATION S	Check for Vendor V00048	-199.87	-199.87	0.00
07/24/2025	Payment	1025	CITY OF PLANT CITY	Check for Vendor V00032	-1,345.63	-1,345.63	0.00
07/24/2025	Payment	1026	INFRAMARK LLC LANDSCAPE	Check for Vendor V00014	-370.18	-370.18	0.00
07/24/2025	Payment	1027	MAINTENANCE PROFESSIONALS INC	Check for Vendor V00038	-9,728.70	-9,728.70	0.00
Total Checks					-80,323.47	-80,323.47	0.00

Adjustments

Total Adjustments

Outstanding Checks

07/14/2025	Payment	1019	RYAN MOTKO	Check for Vendor V00016		-200.00	
07/22/2025	Payment	1022	KYLE SMITH	Check for Vendor V00028		-200.00	
07/24/2025	Payment	1023	BUSINESS OBSERVOR, INC.	Check for Vendor V00061		-293.13	
07/30/2025	Payment	1028	TECO	Check for Vendor V00025		-6,029.83	
07/30/2025	Payment	1032	DOWN TO EARTH	Check for Vendor V00055		-3,072.97	
07/30/2025	Payment	1033	TECO	Check for Vendor V00025		-424.66	

Total Outstanding Checks -10,220.59

Outstanding Deposits

Total Outstanding Deposits