

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2024

FISCAL YEAR 2024

PREPARED BY:

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JPWard and Associates, LLC

Community Development District Advisors

Buckeye Park Community Development District

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund</i> <i>Series 2008</i>	<i>5</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 29, 2024

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 144,501	\$ -	\$ -	\$ -	\$ 144,501
Debt Service Fund					
Interest Account	-	0	-	-	0
Sinking Account	-	-	-	-	-
Reserve Account	-	141,248	-	-	141,248
Revenue Account	-	185,141	-	-	185,141
Prepayment Account	-	4,795	-	-	4,795
Construction	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Prepaid Expenses					
Due from Other Governments					
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	159,398	1,828,466	-	-	1,987,864
Off-Roll	77,051	2,588,190	-	-	2,665,240
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)	-	-	(4,653,105)
Land	-	-	-	6,317,127	6,317,127
Improvements Other Than Buildings	-	-	-	4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	331,184	-	331,184
Amount to be Provided by Debt Service Funds	-	-	1,288,817	-	1,288,817
Total Assets	\$ 144,501	\$ 331,184	\$ 1,620,000	\$ 11,179,988	\$ 13,275,672

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 29, 2024

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	-
Bonds Payable					
Current Portion	-	-	\$0	-	-
Long Term	-	-	\$1,620,000	-	1,620,000
Total Liabilities	\$ -	\$ -	\$ 1,620,000	\$ -	\$ 1,620,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	110,760	-	-	110,760
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	26,071	-	-	-	26,071
Total Fund Equity and Other Credits	\$ 144,501	\$ 331,184	\$ -	\$ 11,179,988	\$ 11,655,672
Total Liabilities, Fund Equity and Other Credits	\$ 144,501	\$ 331,184	\$ 1,620,000	\$ 11,179,988	\$ 13,275,672

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							\$ -	N/A
Interest								
Interest - General Checking	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	-	291	70,992	180	-	71,463	126,683	56%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 291	\$ 70,992	\$ 180	\$ -	71,463	\$ 126,683	56%

Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	-	-	-	-	600	600	3,000	20%
Executive								
Professional Management	2,083	2,083	2,083	2,083	2,137	10,470	25,000	42%
Financial and Administrative								
Audit Services	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	500	0%
Other Contractual Services								
Legal Advertising	-	-	-	-	64	64	1,000	6%
Trustee Services	-	-	-	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	65	11	1	111	221	250	89%
Communication and Freight Services								
Postage, Freight and Messenger	-	-	-	-	23	23	50	45%
Computer Services - Website Development	-	-	-	-	-	-	750	0%
Insurance	5,958	-	-	-	-	5,958	6,000	99%
Subscription & Memberships	-	175	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	50	0%
Rentals & Leases - Meeting Room	-	-	-	-	-	-	200	0%
Financial-Other Current Charges	-	-	-	-	-	-	-	N/A
Legal Services								
Legal - General Counsel	-	-	-	-	-	-	4,000	0%
Other General Government Services								
Engineering Services	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
Stormwater Management Services								
Repairs & Maintenance								

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Aquatic Weed Control	-	-	-	-	-	-	12,000	0%
Landscaping Services								
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	8,125.00	19,900	41%
Irrigation System	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Road and Street Services								
Repairs & Maintenance								
Street Lights	-	-	-	-	-	-	-	N/A
Pavement & Signage	18,256	-	-	-	-	18,256.00	500	3651%
Repairs and Maintenance	-	-	-	-	-	-	-	N/A
Parks & Recreation								
Security Patrol	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	24,988	0%
Other Fees and Charges								
Discounts/Collection Fees	-	-	-	-	-	-	8,288	0%
Sub-Total:	27,956	5,448	3,720	3,709	4,560	45,392	126,683	36%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 45,392	\$ 126,683	36%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	26,071	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	144,501	\$ 118,430	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Revenue Account	326	342	55	401	815	1,940	-	N/A
Reserve Account	631	642	617	634	628	3,151	-	N/A
Interest Account	-	-	-	-	-	-	-	N/A
Prepayment Account	0	0	0	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-
Special Assessment Revenue								
Special Assessments - On-Roll	-	452	168,719	285	-	169,456	200,705	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Contributions - Bondholder								
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 957	\$ 1,436	\$ 169,390	\$ 1,320	\$ 1,443	174,547	\$ 200,705	N/A
Expenditures and Other Uses								
Financial and Administrative								
Professional Management	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	-	N/A
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	N/A
Insurance								
Legal Services								
General Counsel	-	-	-	-	-	-	-	N/A
Litigation Counsel	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services	-	-	-	-	-	-	-	N/A
Landscaping Services								
Repairs & Maintenance	-	-	-	-	-	-	-	N/A
Debt Service								
Principal Debt Service - Mandatory								
Series 2008 Bonds	-	-	-	-	-	-	\$ 60,000	0%
Principal Debt Service - Early Redemptions								
Series 2008 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2008 Bonds	-	63,788	-	-	-	63,788	127,575	50%
Operating Transfers Out (To Other Funds)								
Fees/Discounts for Early Payment	-	-	-	-	-	-	13,130	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,788	\$ -	\$ -	\$ -	\$ 63,788	\$ 200,705	N/A
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	1,443	110,760	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,184	\$ 331,184	\$ 220,424	