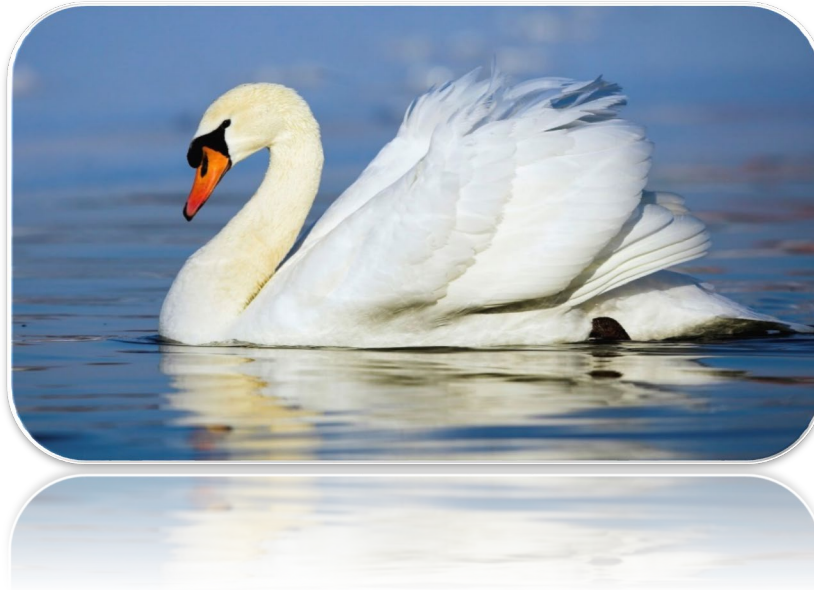


# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MARCH 2023

FISCAL YEAR 2023

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

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***Buckeye Park Community Development District***

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***JPWard & Associates, LLC***

**2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308**

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending March 31, 2023**

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	\$ 297,325	\$ -		\$ -	\$ 297,325
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		7,582			7,582
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					
General Fund	-	186,564		-	186,564
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses					
	-				-
Due from Other Governments					
	825				825
Market Valuation Adjustments					
Assessments Receivable					
				-	-
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,649,902			2,726,952
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	-	-	401,900		401,900
Amount to be Provided by Debt Service Funds	-	-	8,338,100		8,338,100
Total Assets	\$ 298,150	\$ 401,900	\$ 8,740,000	\$ 11,179,988	\$ 20,620,038

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending March 31, 2023**

Governmental Funds					
			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
<b>Liabilities</b>					
Accounts Payable & Payroll Liabilities	\$ -	\$ -		\$ -	\$ -
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	186,564	-		-	186,564
Matured Interest Payable		2,798,449			2,798,449
Matured Bonds Payable		1,745,000			1,745,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	55,000		55,000
Long Term	-	-	8,685,000		8,685,000
<b>Total Liabilities</b>	<b>\$ 186,564</b>	<b>\$ 4,543,449</b>	<b>\$ 8,740,000</b>	<b>\$ -</b>	<b>\$ 13,470,013</b>
<b>Fund Equity and Other Credits</b>					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2022 (Unaudited)	-	(4,262,164)		-	(4,262,164)
Results from Current Operations	-	120,614		-	120,614
<b>Unassigned</b>					
Beginning: October 1, 2022 (Unaudited)	70,435	-		-	70,435
Results from Current Operations	41,151	-		-	41,151
<b>Total Fund Equity and Other Credits</b>	<b>\$ 111,587</b>	<b>\$ (4,141,549)</b>	<b>\$ -</b>	<b>\$ 11,179,988</b>	<b>\$ 7,150,025</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 298,150</b>	<b>\$ 401,900</b>	<b>\$ 8,740,000</b>	<b>\$ 11,179,988</b>	<b>\$ 20,620,038</b>

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2023**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
<b>Carryforward</b>								\$ -	N/A
<b>Interest</b>									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	144	-	59,545	15,265	-	-	74,954	118,395	63%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
<b>Bondholder Contribution on behalf of SPE</b>	-	-	-	-	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 144</b>	<b>\$ -</b>	<b>\$ 59,545</b>	<b>\$ 15,265</b>	<b>\$ -</b>	<b>\$ -</b>	<b>74,954</b>	<b>\$ 118,395</b>	<b>63%</b>

**Expenditures and Other Uses**

**Legislative**

Board of Supervisor's Fees	-	1,000	-	-	-	800	1,800	2,400	75%
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**Executive**

Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	12,500	25,000	50%
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**Financial and Administrative**

Audit Services	-	-	-	-	-	-	-	5,150	0%
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Accounting Services	-	-	-	275	-	-	275	-	N/A
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Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
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Arbitrage Rebate Services	-	-	-	-	-	-	-	500	0%
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**Other Contractual Services**

Legal Advertising	-	238	-	-	-	-	238	1,000	24%
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Trustee Services	-	-	-	-	-	-	-	7,500	0%
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Dissemination Agent Services	-	-	-	1,500	-	-	1,500	1,500	100%
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Prepared by:

Unaudited

**JPWARD and Associates, LLC**

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2023**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	12	13	14	-	-	-	39	250	16%
<b>Communication and Freight Services</b>									
Postage, Freight and Messenger	-	-	7	-	-	-	7	150	5%
Computer Services - Website Development	-	-	-	-	-	-	-	750	0%
Insurance	-	5,729	-	-	-	-	5,729	5,500	104%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	-	200	0%
Rentals & Leases - Meeting Room	-	38	-	-	187	187	412	320	129%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	N/A
<b>Legal Services</b>									
Legal - General Counsel	-	-	-	977	-	-	977	4,000	24%
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>									
Repairs & Maintenance									
Aquatic Weed Control	-	-	-	-	-	-	-	12,000	0%
<b>Landscaping Services</b>									
Utility Services									
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Public Area Landscaping	1,625	-	3,650	1,625	1,625	1,625	10,150.00	19,500	52%
Irrigation System	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
<b>Road and Street Services</b>									
Repairs & Maintenance									

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2023**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Street Lights	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	N/A
<b>Parks &amp; Recreation</b>									
Security Patrol	-	-	-	-	-	-	-	6,500	0%
<b>Contingencies</b>	-	-	-	-	-	-	-	22,500	0%
<b>Other Fees and Charges</b>									
Discounts/Collection Fees	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>3,721</b>	<b>9,276</b>	<b>5,755</b>	<b>6,460</b>	<b>3,896</b>	<b>4,696</b>	<b>33,802</b>	<b>118,395</b>	<b>29%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 3,721</b>	<b>\$ 9,276</b>	<b>\$ 5,755</b>	<b>\$ 6,460</b>	<b>\$ 3,896</b>	<b>\$ 4,696</b>	<b>\$ 33,802</b>	<b>\$ 118,395</b>	<b>29%</b>
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	8,805	(3,896)	(4,696)	41,151	-	
Fund Balance - Beginning	70,435	66,858	57,583	111,373	120,178	116,282	70,435	70,435	
<b>Fund Balance - Ending</b>	<b>\$ 66,858</b>	<b>\$ 57,583</b>	<b>\$ 111,373</b>	<b>\$ 120,178</b>	<b>\$ 116,282</b>	<b>\$ 111,587</b>	<b>111,587</b>	<b>\$ 70,435</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through March 31, 2023**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>									
Revenue Account	0	0	0	0	1	0	1	-	N/A
Reserve Account	1	1	1	1	0	0	3	-	N/A
Interest Account	-	0	-	-	-	-	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	715		167,788	18,061	-	-	186,564	186,540	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
<b>Contributions - Bondholder</b>	-	-	-	-	-	-	-	-	N/A
<b>Other Miscellaneous Revenue-Sale of Lots</b>	-	-	-	-	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 716</b>	<b>\$ 1</b>	<b>\$ 167,789</b>	<b>\$ 18,061</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>186,568</b>	<b>\$ 186,540</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>									
<b>Financial and Administrative</b>									
Professional Management	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>									
Trustee Services	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	N/A
<b>Insurance</b>	-	-	-	-	-	-	-	-	N/A
<b>Legal Services</b>									
General Counsel	-	-	-	-	-	-	-	-	N/A
Litigation Counsel	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	-	-	-	N/A
<b>Landscaping Services</b>									
Repairs & Maintenance	-	-	-	-	-	-	-	-	N/A
<b>Debt Service</b>									
<b>Principal Debt Service - Mandatory</b>									
Series 2008 Bonds	-	-	-	-	-	-	-	\$ 55,000	0%
<b>Principal Debt Service - Early Redemptions</b>									
Series 2008 Bonds	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>									
Series 2008 Bonds	-	65,953	-	-	-	-	65,953	131,540	50%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 65,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,953</b>	<b>\$ 186,540</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	716	(65,952)	167,789	18,061	1	0	120,614	-	
Fund Balance - Beginning	(4,262,164)	(4,261,448)	(4,327,400)	(4,159,611)	(4,141,550)	(4,141,549)	(4,262,164)	(4,262,164)	
<b>Fund Balance - Ending</b>	<b>\$ (4,261,448)</b>	<b>\$ (4,327,400)</b>	<b>\$ (4,159,611)</b>	<b>\$ (4,141,550)</b>	<b>\$ (4,141,549)</b>	<b>\$ (4,141,549)</b>	<b>\$ (4,141,549)</b>	<b>\$ (4,262,164)</b>	