# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



# FINANCIAL STATEMENTS - MAY 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308 T: 954-658-4900 E: JimWard@JPWardAssociates.com JPWard and Associates, LLC Community Development District Advisors

# Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET FORT LAUDERDALE, FLORIDA 33308

#### Buckeye Park Community Develoment District Balance Sheet for the Period Ending May 31, 2023

	Gover	nmental Funds						
				Accour	nt Group	s		Totals
	Ge	neral Fund	Series 2008	eneral Long Ferm Debt		al Fixed sets	(Me	emorandum Only)
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	143,290	\$ -		\$	-	\$	143,290
Debt Service Fund								
Interest Account			0					0
Sinking Account								-
Reserve Account			146,043					146,043
Revenue Account			73,195					73,195
Prepayment Account		-	-			-		-
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		-	-	219,237				219,237
Amount to be Provided by Debt Service Funds		-	-	8,520,763				8,520,763
Total Assets	\$	143,290	\$ 219,237	\$ 8,740,000	\$ 11,	179,988	\$	20,282,516

#### Buckeye Park Community Develoment District Balance Sheet for the Period Ending May 31, 2023

	Gover	nmental Funds							
				Ge	Accour eneral Long	t Groups Genera	al Fixed	(M	Totals emorandum
	Gei	neral Fund	Series 2008	Т	erm Debt	Ass	sets		Only)
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		-	-		55,000				55,000
Long Term		-	-		8,685,000				8,685,000
Total Liabilities	\$	-	\$ -	\$	8,740,000	\$	-	\$	8,740,000
Fund Equity and Other Credits									
Investment in General Fixed Assets		-	-			11,1	79,988		11,179,988
Fund Balance									
Restricted									
Beginning: October 1, 2022 (Audited)		-	219,574				-		219,574
Results from Current Operations		-	(336)				-		(336
Unassigned									
Beginning: October 1, 2022 (Audited)		69,610	-				-		69,610
Results from Current Operations		73,680	 -				-	_	73,680
Total Fund Equity and Other Credits	\$	143,290	\$ 219,237	\$	-	\$ 11,1	.79,988	\$	11,542,516
Total Liabilities, Fund Equity and Other Credits	<u> </u>	143,290	\$ 219,237	\$	8,740,000	<u> </u>	.79,988	\$	20,282,516

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

Revenue and Other Sources     Carryforward   S   N     Interest   Interest   S   -   N     Special Assessments - On-Roll   144   -   59,545   15,265   -   -   2,912   42,129   119,994   118,395   10     Special Assessments - On-Roll   144   -   59,545   15,265   -   -   2,912   42,129   119,994   118,395   10     Special Assessments - On-Roll   144   -   59,545   15,265   -   -   2,912   42,129   119,994   118,395   10     Bondholder Contributionon on behalf of SPE   -   -   -   -   -   -   N     Intragestraneth Transfer In   -   -   -   -   -   -   N     Egislative   Board of Supervisor's Fees   -   1,000   -   -   -   600   2,400   2,5100   6     Financial and Administrative   -   -   -   - <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Total Annual</th><th>% of</th></td<>											Total Annual	% of
Carryforward   S   S   N     Interest   Interest   Interest   -   N   N   N   N   N   N   N   N   N   N   N   N   N  <	Description	October	November	December	January	February	March	April	May	Year to Date	Budget	Budget
Carryforward   S   S   N     Interest   Interest   - </td <td>Povenue and Other Sources</td> <td></td>	Povenue and Other Sources											
Interest   Interest-General Checking   ·   <											Ś.	N/A
Interest - General Checking -	-										Ļ	N/A
Special Assessments - On-Roll   144   -   59,545   15,265   -   -   2,912   42,129   119,994   118,395   10     Bondholder Contributionon on behalf of SPE   -   1000   - <t< td=""><td></td><td>_</td><td>_</td><td>-</td><td>_</td><td>-</td><td>_</td><td>_</td><td>-</td><td>-</td><td>-</td><td>N/A</td></t<>		_	_	-	_	-	_	_	-	-	-	N/A
Special Assessments - On-Roll 144 - 59,545 15,265 - - 2,912 42,129 119,994 118,395 10   Special Assessments - Off-Roll -	_											N/A
Special Assessments - Off-Roll - N <	-	144	_	59 545	15 265	_	-	2 912	42 129	119 994	118 395	101%
Bondholder Contributionon on behalf of SPE Miscellaneous Revenue   . </td <td></td> <td>-</td> <td>_</td> <td></td> <td>15,205</td> <td>_</td> <td>_</td> <td>2,512</td> <td>42,125</td> <td>-</td> <td></td> <td>N/A</td>		-	_		15,205	_	_	2,512	42,125	-		N/A
Miscellaneous Revenue   -	-	_	_	_	_	_	_	_	_	_		N/A
Intragovernmental Transfer In Total Revenue and Other Sources:NExpenditures and Other Uses Legislative Board of Supervisor's Fees-11000 </td <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>_</td> <td>-</td> <td></td> <td>N/A</td>		-	-	-	-	-	-	-	_	-		N/A
Total Revenue and Other Sources:   \$   14   \$   •   \$   15,265   \$   -   \$   2,912   \$   42,129   119,994   \$   118,395   100     Expenditures and Other Uses   Legislative   No   1,000   -   -   -   8   2,912   \$   42,129   119,994   \$   118,395   100     Expenditures and Other Uses   Legislative   No   -   -   800   -   600   2,400   2,000   100   100   100   -   -   800   -   600   2,400   2,000   100   100   100   -   -   800   -   600   2,400   2,000   100		-	-	-	-	-	-	-	-	-		N/A N/A
Expenditures and Other Uses   Legislative     Board of Supervisor's Fees   -   1,000   -   -   800   -   600   2,400   2,400   100     Executive   -   -   800   -   600   2,400   2,600   600     Financial and Administrative   -   -   -   -   -   5,150   00     Accounting Services   -   -   -   -   -   -   5,150   00     Accounting Services   -   -   -   -   -   5,150   00     Assessment Roll Services   -   -   -   -   -   -   -   N     Arbitrage Rebate Services   -   -   -   -   -   500   00     Other Contractual Services   -   -   -   -   -   -   500   00     Itegal Advertising   -   238   -   -   -   -   7,500   00	-		- ¢	- -				-		- 110.004		
Legislative   Board of Supervisor's Fees   1,000   -   -   800   -   600   2,400   2,400   2,600	Total Revenue and Other Sources:	<u> </u>	ş -	Ş 59,545	Ş 15,205	Ş - ;	<b>Ş</b> - ;	\$ 2,912	\$ 42,129	119,994	\$ 118,395	101%
Legislative   Board of Supervisor's Fees   1,000   -   -   800   -   600   2,400   2,400   2,600	Expenditures and Other Uses											
Board of Supervisor's Fees-1,000800-6002,4002,4002,4002,6002,600Executive8002,0832,0932,083	-											
ExecutiveProfessional Management2,083<	-	_	1 000	-	_	_	800	_	600	2 400	2 400	100%
Professional Management2,083	-		1,000				800		000	2,400	2,400	10070
Financial and Administrative Audit Services - - - - - 5,150 0   Audit Services - - 275 - - - 5,150 0   Accounting Services - - 275 - - - 275 - 0 <td></td> <td>2 002</td> <td>16 667</td> <td>25 000</td> <td>67%</td>		2 002	2 002	2 002	2 002	2 002	2 002	2 002	2 002	16 667	25 000	67%
Audit Services5,1500Accounting Services275275<		2,085	2,085	2,065	2,065	2,085	2,065	2,085	2,065	10,007	23,000	0770
Accounting Services275-NAssessment Roll ServicesNArbitrage Rebate ServicesNNOther Contractual Services5000NLegal Advertising-2383505881,00055Trustee Services7,500											F 1F0	09/
Assessment Roll ServicesNArbitrage Rebate Services000 <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>0%</td>		-	-	-	-	-	-	-	-			0%
Arbitrage Rebate Services500000Other Contractual Services-2383505881,000588I constrained Services7,50000Dissemination Agent Services1,5001,5001,5001,5001Property Appraiser Fees <td< td=""><td>-</td><td>-</td><td>-</td><td>-</td><td>275</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td>N/A</td></td<>	-	-	-	-	275	-	-	-	-			N/A
Other Contractual Services   -   238   -   -   -   350   588   1,000   565   5700		-	-	-	-	-	-	-	-	-		N/A
Legal Advertising-2383505881,000500Trustee Services7,5000Dissemination Agent Services1,5001,5001,5001,500Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	500	0%
Trustee Services7,5000Dissemination Agent Services1,5001,5001,5001,5001,500Property Appraiser Fees <td></td>												
Dissemination Agent Services - - - 1,500 - - - 1,500 10   Property Appraiser Fees - - - - - - - N		-	238	-	-	-	-	-	350	588		59%
Property Appraiser Fees N		-	-	-	-	-	-	-	-			0%
	_	-	-	-	1,500	-	-	-	-	1,500	1,500	100%
Bank Service Fees 12 13 14 115 155 250 6	Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	N/A
	Bank Service Fees	12	13	14	-	-	-	-	115	155	250	62%

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

										Total Annual	% of
Description	October	November	December	January	February	March	April	May	Year to Date	Budget	% OI Budget
Communication and Freight Services											
Postage, Freight and Messenger	-	-	7	-	-	-	110	379	497	150	331%
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	-	161	573	320	179%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services											
Legal - General Counsel	-	-	-	977	-	-	-	3,380	4,357	4,000	109%
Other General Government Services											
Engineering Services	-	-	-	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services											
Repairs & Maintenance											
Aquatic Weed Control	-	-	-	-	-	-	-	-	-	12,000	0%
Landscaping Services											
Utility Services											
Electric	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance											
Public Area Landscaping	1,625	-	3,650	1,625	1,625	1,625	-	3,250	13,400.00	19,500	69%
Irrigation System	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services											
Repairs & Maintenance											
Street Lights	-	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
											-

**Parks & Recreation** 

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

																		То	tal Annual	% of	
Description	Octo	ber	Novembe	er	December	Janı	Jary	February		Μ	March		pril	May		Ye	ar to Date		Budget	Budget	
Security Patrol		-		-	-		-		-		-		-		-		-		6,500	0%	
Contingencies		-		-	-		-		-		-		-		-		-		22,500	0%	
Other Fees and Charges																					
Discounts/Collection Fees		-		-	-		-		-		-		-		-		-		-	N/A	
Sub-Total:	3	,721	9,27	6	5,755		6,460		3,896		4,696		2,193	1	0,318		46,314		118,395	39%	
Total Expenditures and Other Uses:	\$3	,721	\$ 9,27	6 \$	\$ 5,755	\$ (	6,460	\$	3,896	\$	4,696	\$	2,193	\$1	0,318	\$	46,314	\$	118,395	39%	
Net Increase/ (Decrease) in Fund Balance	(3	,577)	(9,27	6)	53,791	:	8,805		(3,896)		(4,696)		718	3	81,811		73,680		-		
Fund Balance - Beginning	69	,610	66,03	3	56,758	11	0,548	11	19,353	1	15,457	11	10,762	11	1,480		69,610		69,610		
Fund Balance - Ending	\$ 66	,033	\$ 56,75	8 \$	5 110,548	\$ 119	9,353	<b>\$ 1</b> 1	15,457	\$ 12	10,762	\$ 11	L1,480	\$ 14	3,290		143,290	\$	69,610		

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

Description	0	october	November	December		January	February	March		April	Мау	Ye	ar to Date		tal Annual Budget	% of Budget
Revenue and Other Sources																
Carryforward	\$	-	\$-	\$	- \$	- \$	- :	- 5	\$	- \$	-		-	\$	-	N/A
Interest Income																
Revenue Account		0	0		0	0	1	0		0	1		2		-	N/A
Reserve Account		1	1		1	1	0	1		1	1		4		-	N/A
Interest Account		-	0		-	-	-	-		-	0		0		-	N/A
Prepayment Account		-	-		-	-	-	-		-			-		-	N/A
Sinking Fund Account											0		0			
Special Assessment Revenue																
Special Assessments - On-Roll		715		167,78	8	18,061	-	-		-	-		186,564		186,540	100%
Special Assessments - Off-Roll		-	-		-	-	-	-		-	-		-			N/A
Special Assessments - Prepayments		-	-		-	-	-	-		-	-		-		-	N/A
Contributions - Bondholder		-	-		-	-	-	-		-	-		-		-	N/A
Other Miscellaneous Revenue-Sale of Lots		-	-		-	-	-	-		-	-		-		-	N/A
Intragovernmental Transfer In		-	-		-	-	-	-		-	-		-		-	N/A
Total Revenue and Other Sources:	\$	716	\$1	\$ 167,78	9\$	18,061 \$	1	5 1	\$	1\$	1		186,570	\$	186,540	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		-	-		-	-	-	-		-	-		-		-	, N/A
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		-	-		-	-	-	-		-	55,000		55,000	\$	55,000	100%
Principal Debt Service - Early Redemptions											55,000		55,000	Ŷ	33,000	100/0
Series 2008 Bonds		_	-		_	-	-	_		_	_		_		_	N/A
Interest Expense																1,77
Series 2008 Bonds		-	65,953		_	-	-	-		-	65,953		131,906		131,540	100%
Operating Transfers Out (To Other Funds)		-			_	_	_	_		-	-		-		-	N/A
Total Expenditures and Other Uses:	\$	-	\$ 65,953	Ś	- \$	- \$	-	-	\$	- \$	120,953	Ś	186,906	\$	186,540	N/A
	<del>ب</del>	-	y 03,333	<b>.</b>	- J	- >		, -	ų	- <i>&gt;</i>	120,333	ې	100,500	ڊ	100,340	IN/A
Net Increase/ (Decrease) in Fund Balance		716	(65,952)	167,78	89	18,061	1	1		1	(120,952)		(336)		-	
Fund Balance - Beginning		219,574	220,290	154,33	57	322,126	340,187	340,188		340,189	340,189		219,574		219,574	
Fund Balance - Ending	\$	220,290	\$ 154,337	\$ 322,12	6 Ś	340,187 \$	340,188	340,189	Ś	340,189 \$	219,237	Ś	219,237	\$	219,574	