# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



### REGULAR MEETING AGENDA

OCTOBER 13, 2020

#### PREPARED BY:

#### **BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT**

October 6, 2020

**Board of Supervisors** 

Buckeye Park Community Development District

**Dear Board Members:** 

This Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District will be held on Tuesday, October 13, 2020 at 1:00 P.M. at the Palmetto Library 923 6th Street West, Palmetto Florida 34221.

With the State of Emergency in Florida, and pursuant to Executive Orders 20-69, 20-112, 20-114, 20-150, 20-179, 20-193, and 20-246 issued by Governor DeSantis on March 20, 2020, April 29, 2020, May 8, 2020, June 23, 2020, July 29, 2020, August 7, 2020, and September 30, 2020 respectively, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting will be held utilizing communication media technology due to the current COVID-19 public health emergency.

This meeting can be accessed through the Web address below.

#### **Event address for attendees:**

https://districts.webex.com/districts/onstage/g.php?MTID=e332f0d7d50aeaa7eb10f2cf76ba9353a

Access Code: 173 862 2464

Event password: Jpward

Call in information if you choose not to use the web link:

Phone: 408-418-9388 and enter the access code 173 862 2464 to join the meeting.

The link to the meeting will also be posted on the District's web site: www.Buckeyeparkcdd.org.

The Agenda is as Follows:

- Call to Order & Roll Call.
- Consideration of Minutes: 2.
  - August 14, 2020 Regular Meeting
- Consideration of Resolution 2021-1, a Resolution Re-Designating Certain Officers of the Buckeye Park Community Development District.
- Staff Reports
  - I. **District Attorney**
  - II. **District Engineer**
  - III. District Manager
    - a) Financial Statements from Period ending June 30, 2020 (unaudited)
    - b) Financial Statements from period ending July 31, 2020 (unaudited)
    - c) Financial Statements from period ending August 31, 2020 (unaudited)
    - d) Financial Statements from period ending September 30, 2020 (unaudited)
- 5. Supervisor's Requests and Audience Comments
- 6. Adjournment

The Second Order of Business is the consideration of the July 14, 2020 Regular Meeting Minutes.

The Third Order of Business is the consideration of Resolution 2021-1, a Resolution Re-Designating Certain Officers of the Buckeye Park Community Development District.

The current Officers of the District are as follows:

Chairman	Dale "Chip" Jones
Vice Chairman	Scott Campbell
Secretary/Treasurer	James Ward
Assistant Secretary	Leah Popelka
Assistant Secretary	Adam Lerner
Assistant Secretary	VACANT

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

**Buckeye Park Community Development District** 

James P. Ward District Manager

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# MINUTES OF MEETING BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District was held on Tuesday, July 14, 2020 at 1:00 p.m., at the Palmetto Library, 923 6<sup>th</sup> Street West, Palmetto, Florida 34221.

#### Present and constituting a quorum:

Dale "Chip" Jones Chairperson
Scott Campbell Vice Chairperson
Adam Lerner Assistant Secretary
Leah Popelka Assistant Secretary

Also present were:

James P. Ward District Manager Scott Steady District Attorney

#### **Audience:**

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

### PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

#### **FIRST ORDER OF BUSINESS**

#### Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 1:02 p.m. He reported with the State of Emergency in Florida, and pursuant to Executive Orders 20-52, 20-69, 20-112, 20-114, and 20-150 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, May 8, 2020, and June 23, 2020, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting was held utilizing communication media technology due to the current COVID-19 public health emergency. He explained all Members of the Board and Staff were present via videoconference or telephone; no persons were present in the on-site meeting room location. He asked all speakers to state their names for the record prior to speaking. He conducted roll call; all Members of the Board were present constituting a quorum.

#### **SECOND ORDER OF BUSINESS**

#### **Consideration of Minutes**

#### **April 14, 2020 Regular Meeting Minutes**

Mr. Ward asked if there were any additions, corrections, or deletions for the April 14, 2020 Regular Meeting Minutes. Hearing none, he called for a motion.

On MOTION made by Mr. Chip Jones, seconded by Mr. Scott Campbell, and with all in favor, the April 14, 2020 Regular Meeting Minutes were approved.

#### THIRD ORDER OF BUSINESS

#### **PUBLIC HEARINGS**

Mr. Ward indicated the primary purpose of today's meeting was to conduct two public hearings with respect to the Fiscal Year 2021 Budget for the District.

#### a. PUBLIC HEARING - FISCAL YEAR 2021 BUDGET

#### I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Mr. Chip Jones, seconded by Mr. Scott Campbell, and with all in favor, the Public Hearing was opened.

Mr. Ward stated this was the opportunity for any members of the public present by phone or video conference to ask questions or make comments with respect to the Budget. He asked if there were any public comments or questions with respect to the Fiscal Year 2021 Budget; hearing none, he called for a motion to close the public hearing.

On MOTION made by Mr. Scott Campbell, seconded by Ms. Leah Popelka, and with all in favor, the Public Hearing was closed.

#### **II. Board Comment**

Mr. Ward asked if there were any Board comments or questions.

Mr. Chip Jones asked if there was still money in the Budget for off-duty police security. Mr. Ward responded in the affirmative; there was \$6,500 dollars in the budget for security. He noted this was increased from \$3,000 dollars in the previous year's budget.

Mr. Chip Jones: We have been having a lot of problems out there, just as a note, and I am going to have to be installing some trespassing signs. I assume there is some budget number for that, but of course that doesn't kick in until October 1, right?

Mr. Ward: Correct. We do have a small contingency of \$1,000, but based upon the way this District is funded, if we need to do that, that's obviously something we can do since we are having bond holders fund a significant portion of this Budget anyway. He asked if there were any other questions; there were none.

III. Consideration of Resolution 2020-2 adopting the annual appropriation and Budget for Fiscal Year 2021

Mr. Ward called for a motion for Resolution 2020-2.

On MOTION made by Ms. Leah Popelka, seconded by Mr. Adam Lerner, and with all in favor, Resolution 2020-2 was adopted, and the Chair was authorized to sign.

b. FISCAL YEAR 2021 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND SETTING AN OPERATIONS AND MAINTENANCE CAP FOR NOTICE PURPOSES ONLY

Mr. Ward indicated this public hearing was related to the imposition of the special assessments, adoption of an assessment roll and approving the methodology, followed by an operation and maintenance cap for notice purposes.

#### I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Mr. Scott Campbell, seconded by Mr. Chip Jones, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any public comments or questions; hearing none, he called for a motion to close the Public Hearing.

On MOTION made by Ms. Leah Popelka, seconded by Mr. Chip Jones, and with all in favor, the Public Hearing was closed.

#### **II. Board Comment**

Mr. Ward: Resolution 2020-3 approves the District's General Fund for Fiscal Year 2021, certifies the assessment roll, approves the methodology for next year and approves the way in which we levy assessments on the tax rolls which would be consistent with what we have done in the prior years with the exception of the Rosemont Holdings which would now go back on the tax roll for the General Fund and we will be doing the off-roll billing for their debt service in the coming year.

Mr. Scott Campbell: That all is in accordance with the settlement that we reached with them correct?

Mr. Ward: Correct. He asked if there were any other questions.

Mr. Chip Jones: Have we made the adjustment to not put any assessments on the 41 acres by the County? Was that last year?

Mr. Ward: We did that two years ago.

There were no additional questions or comments.

III. Consideration of Resolution 2020-3 imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology

On MOTION made by Mr. Adam Lerner, seconded by Mr. Chip Jones, and with all in favor, Resolution 2020-3 was adopted, and the Chair was authorized to sign.

IV. Consideration of Resolution 2020-4 setting an operations and maintenance cap for notice purposes only

Mr. Ward: Next Resolution was not an essential resolution, but a recommended resolution. This establishes an operations cap. There is an exhibit to the resolution that has the cap rates in it for all lots going forward. It just simply means that I don't [have to send mailed notice] each year to adopt the General Fund Operating and Maintenance Assessments. If we at some point go over the cap rate, then we will do a mailed notice again. He asked if there were any questions.

Mr. Chip Jones asked for clarification of the Resolution.

Mr. Ward: When you adopt an operating rate each year, there is a method that we can establish what's called a "cap rate." A cap rate is an amount somewhere over your Fiscal Year 2021 rate that in future years, if we are under this adopted cap rate, the District doesn't have to send mailed notice to all property owners in the District of what their assessment rates will be for the next year. Until we hit that cap rate, at that point, then I would send mailed noted again to all property owners. That's all it really means. Next year, if we are under these rates, I don't have to send a letter out. If we went over it, I would send a mailed notice out to them prior to the public hearing.

Mr. Jones: Are you adopting a particular cap rate or adopting the methodology to use a cap rate?

Mr. Ward: We are adopting a specific cap rate. It's an exhibit to the resolution itself. It has a specific number in it. For example, I'll just take the first one, Realty Income Properties. Their rates for this year at the FedEx property is \$26,547.81; their cap rate is \$29,202.59, etc., on down the line. If we go over the \$29,000 dollars, then we send them mailed notice again.

On MOTION made by Mr. Chip Jones, seconded by Mr. Scott Campbell, and with all in favor, Resolution 2020-4 was adopted, and the Chair was authorized to sign.

**FOURTH ORDER OF BUSINESS** 

Resolution 2020-5

Consideration of Resolution 2020-5 designating dates, time, and location for regular meeting of the Board of Supervisor's for Fiscal Year 2021

Mr. Ward stated Resolution 2020-5 set the Board Meeting dates, times and locations for Fiscal Year 2021. He noted the dates, times and locations were not fixed and could be changed, added to, or subtracted from as the Board deemed appropriate. He indicated Meetings were scheduled for 1:00 p.m. at the Palmetto Library. Mr. Ward asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Scott Campbell, seconded by Ms. Leah Popelka, and with all in favor, Resolution 2020-5 was adopted, and the Chair was authorized to sign.

#### FIFTH ORDER OF BUSINESS

**Staff Reports** 

I. Attorney

No report.

- II. Manager
  - a) Financial Statement for the period ended April 30, 2020 (Unaudited)
  - b) Financial Statement for the period ended May 31, 2020 (Unaudited)

No report.

#### SIXTH ORDER OF BUSINESS

#### **Supervisor's Requests and Audience Comments**

Mr. Ward asked if there were any audience comments; there were none. He asked if there were any Supervisor's requests.

Mr. Chip Jones: As mentioned, we have been having a lot of trespassing, a lot of motorcycles riding on the site. I'm working with the Sherriff's Department at Manatee. We are looking to do a waiver. I might need your help on that Jim. Basically, we want to provide a waiver to one of the local residents that abuts the property because the Sherriff's Department has taken the position, unless I show up personally, they cannot trespass anybody, which I find to be completely ridiculous, but they have taken a very hard line of that's what they are going to do. By providing a waiver to a neighbor, she or he could show up in our stead and we could trespass, and then we could start to get on top of the situation. That's just kind of an update and a heads up on what may be coming down the line.

Mr. Ward: Okay. Sounds good to me, we can handle that. Any other questions from the Board?

Mr. Scott Campbell: Chip, we had talked about lot 2, the Rosemont piece, and the maintenance of it?

Mr. Chip Jones: Yes. Lot 2, the owners, I think they had a prior guy kind of helping manage the thing, and he may not be involved anymore. But I can send you a picture, Jim, that shows their lot. It is very overgrown. It is probably waist high, so we probably ought to send a note. I can help you help them by providing a name of somebody to help them mow it, but it does need to be maintained at least, at a minimum, on a quarterly basis.

Mr. Ward: Okay. If you send that to me-I don't know the owner, but I do know his attorney relatively well and I will give her a call. I think Scott worked with her also on the settlement you all just did, so, I'll be glad to do that.

Mr. Chip Jones: Perfect. We can just send the message through the attorney to them. They seem to be fairly cooperative, so that might be all we need to do.

Mr. Ward: Yes. As you suggested, he had a property manager who was not the most diligent in handling things, but I think he's gone, so we will work with their attorney and try to get a new relationship established for you. He asked if there were any additional questions or comments; there were none.

#### **SEVENTH ORDER OF BUSINESS**

#### Adjournment

Mr. Ward adjourned the meeting at approximately 1:22 p.m.

On MOTION made by Mr. Chip Jones, seconded by Mr. Scott Campbell, and with all in favor, the meeting was adjourned.

ATTEST:	Buckeye Park Community Development District
James P. Ward, Secretary	Dale Jones, Chairman

#### **RESOLUTION 2021-1**

A RESOLUTION RE-DESIGNATING CERTAIN OFFICERS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Board of Supervisors of the Buckeye Park Community Development District desire to appoint the below recited person(s) to the offices specified.

## NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BUCKEY PARK COMMUNITY DEVELOPMENT DISTRICT:

**SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT.** The following persons are appointed to the offices shown.

Chairperson Scott Campbell

Vice-Chairperson Leah Popelka

Assistant Secretary Dale "Chip" Jones

Assistant Secretary Adam Lerner

Assistant Secretary None

**Treasurer** James P. Ward

Secretary <u>James P. Ward</u>

**SECTION 2. REMOVAL OF CERTAIN OFFICERS.** Any other individuals are hereby removed as officers of the District.

**SECTION 3. SEVERABILITY AND INVALID PROVISIONS.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**SECTION 4. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 5. PROVIDING FOR AN EFFECTIVE DATE**. This Resolution shall become effective immediately upon passage.

#### **RESOLUTION 2021-1**

A RESOLUTION RE-DESIGNATING CERTAIN OFFICERS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

PASSED AND ADOPTED this 13<sup>th</sup> day of October, 2020

	Buckeye Park
	<b>Community Development District</b>
James P. Ward, Secretary	Dale Jones, Chairman

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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# FINANCIAL STATEMENTS - JUNE, 2020

FISCAL YEAR 2020

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#### PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12<sup>TH</sup> TERRACE, SUITE 1, OAKLAND PARK, FL 333334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

#### Buckeye Park Community Development District

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#### JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

# Buckeye Park Community Develoment District Balance Sheet

#### for the Period Ending June 30, 2020

	Gover	nmental Funds							
				Account Groups					Totals
	Gei	neral Fund	Series 2008		eneral Long Ferm Debt	Genera Ass		(M	emorandum Only)
Assets									
Cash and Investments									
General Fund - Invested Cash	\$	46,141	\$ -			\$	-	\$	46,141
Debt Service Fund									
Interest Account			0						0
Sinking Account									-
Reserve Account			185,866						185,866
Revenue Account			315,863						315,863
Prepayment Account		-	-				-		-
Construction		-	-				-		-
Due from Other Funds									-
General Fund		-	-				-		-
Debt Service Fund(s)		-	-				-		-
Prepaid Expenses		-							-
Market Valuation Adjustments									
Assessments Receivable							-		-
On-Roll		159,398	1,828,466						1,987,864
Off-Roll		77,051	2,643,920						2,720,971
Allowance for Uncollectable Assessments		(236,449)	(4,416,656)						(4,653,105)
Land						6,3	17,127		6,317,127
Improvements Other Than Buildings						4,8	62,861		4,862,861
Amount Available in Debt Service Funds		-	-		557,460				557,460
Amount to be Provided by Debt Service Funds		-	-		9,117,540				9,117,540
Total Assets	\$	46,141	\$ 557,460	\$	9,675,000	\$ 11,1	79,988	\$	21,458,589

# Buckeye Park Community Develoment District Balance Sheet for the Period Ending June 30, 2020

	Governm	ental Funds							
						Accoun	t Groups		Totals
					Ge	eneral Long	General Fixed	(M	lemorandum
	Gener	al Fund	S	eries 2008	Ţ	erm Debt	Assets		Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$	-	\$	-			\$ -	\$	-
Due to Other Funds		-							-
General Fund		-		-			-		-
Debt Service Fund		-		-			-		-
Matured Interest Payable				5,500,268					5,500,268
Matured Bonds Payable				1,275,000					1,275,000
Deferred Revenue	\$	-	\$	-					-
Bonds Payable									-
Current Portion		-		-		205,000			205,000
Long Term		-		-		9,470,000			9,470,000
Total Liabilities	\$	-	\$	6,775,268	\$	9,675,000	\$ -	\$	16,450,268
Fund Equity and Other Credits									
Investment in General Fixed Assets		-		-			11,179,988		11,179,988
Fund Balance									
Restricted									
Beginning: October 1, 2019 (Audited)		-		(6,448,504)			-		(6,448,504)
Results from Current Operations		-		230,696			-		230,696
Unassigned									
Beginning: October 1, 2019 (Audited)		11,078		-			-		11,078
Results from Current Operations		35,064							35,064
Total Fund Equity and Other Credits	\$	46,141	\$	(6,217,808)	\$	-	\$ 11,179,988	\$	5,008,322
Total Liabilities, Fund Equity and Other Credits	\$	46,141	\$	557,460	\$	9,675,000	\$ 11,179,988	\$	21,458,589

## Statement of Revenues, Expenditures and Changes in Fund Balance Through June 30, 2020

											Total Annual	% of
Description	October	November	December	January	February	March	April	May	June	Year to Date	Budget	Budget
Revenue and Other Sources												
Carryforward											\$ -	N/A
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	76	598	-	22,876	-	-	2,591	-	10,389	36,530	32,704	112%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	2,639	0%
Bondholder Contributionon on behalf of SPE	25,500	-	-	-	-	-	-	-	30,230	55,730	46,532	120%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 25,576	\$ 598	\$ -	\$ 22,876	\$ -	\$ - \$	2,591	\$ - \$	\$ 40,619	92,260	\$ 81,875	113%
Expenditures and Other Uses												
Legislative												
Board of Supervisor's Fees	_	-	-	-	-	-	600	-	-	600	2,400	25%
Executive												
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	18,000	24,000	75%
Financial and Administrative												
Audit Services	-	-	_	4,900	-	-	-	-	-	4,900	4,900	100%
Accounting Services	_	-	-	-	-	-	_	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	_	-	-	N/A
Arbitrage Rebate Services	_	-	500	-	-	-	_	-	-	500	500	100%
Other Contractual Services												
Legal Advertising	-	-	-	-	-	-	-	-	-	-	1,500	0%
Trustee Services	-	-	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	-	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	25	39	24	23	-	-	19	39	26	194	250	78%
Communication and Freight Services												
Postage, Freight and Messenger	-	-	-	-	21	-	59	-	-	80	100	80%
Computer Services - Website Development												
•	50	50	50	50	50	-	50	50	50	400	750	53%

Prepared by:

## Statement of Revenues, Expenditures and Changes in Fund Balance Through June 30, 2020

Subscription & Memberships Printing & Binding Financial-Other Current Charges Legal Services Legal - General Counsel	175 - - 163	-	-	- - -	-	-	-	-	-	175	175	100%
Financial-Other Current Charges  Legal Services  Legal - General Counsel	163	- -	-	-	-							
Legal Services Legal - General Counsel	163	-	-	-		-	-	-	-	-	100	0%
Legal - General Counsel	163	-			-	-	-	-	-	-	_	N/A
Legal - General Counsel	163	-										
011			325	-	-	390	3,510	-	1,000	5,387	4,000	135%
Other General Government Services												
Engineering Services	-	-	-	-	-	-	-	-	1,100	1,100	1,500	73%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services												
Repairs & Maintenance												
Aquatic Weed Control	-	-	-	-	-	-	-	-	-	-	1,500	0%
Landscaping Services												
Utility Services												
Electric	-	_	_	-	_	_	-	_	_	_	_	N/A
Repairs & Maintenance												•
Public Area Landscaping	1,625	1,625	1,625	1,625	_	2,125	1,625	4,100	_	14,350.00	20,500	70%
Irrigation System	-	-	-	-	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services												
Repairs & Maintenance												
Street Lights	-	_	-	-	_	-	_	_	-	-	-	N/A
Pavement & Signage	-	-	-	-	_	-	-	_	_	-	1,500	0%
Repairs and Maintenance	_	_	_	_	_	_	_	_	_	_	-	N/A
Parks & Recreation												,
Security Patrol	720	1,080	_	540	540	_	1,620	_	360	4,860	3,000	162%
Other Fees and Charges	,20	1,000		5-10	5-10		1,020		300	4,000	3,000	102/0
Discounts/Collection Fees	_	_				_						N/A
Sub-Total:		9,944	4,524	10,638	2,611	4,515	9,483	6,189	4,536	57,196	81,875	70%
Sub-Total:	4,/5/	9,944	4,524	10,038	2,011	4,515	9,483	0,189	4,550	57,196	81,8/5	70%
Total Expenditures and Other Uses:	\$ 4,757	\$ 9,944	\$ 4,524	\$ 10,638	\$ 2,611	\$ 4,515	\$ 9,483	\$ 6,189	\$ 4,536	\$ 57,196	\$ 81,875	70%

## Statement of Revenues, Expenditures and Changes in Fund Balance Through June 30, 2020

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Net Increase/ (Decrease) in Fund Balance	20,819	(9,346)	(4,524)	12,238	(2,611)	(4,515)	(6,892)	(6,189)	36,084	35,064	-	
Fund Balance - Beginning	11,078	31,896	22,550	18,026	30,264	27,653	23,138	16,246	10,058	11,078	11,078	
Fund Balance - Ending	\$ 31,896	\$ 22,550	\$ 18,026	\$ 30,264	\$ 27,653	\$ 23,138	\$ 16,246	\$ 10,058	\$ 46,141	46,141	\$ 11,078	

# Buckeye Park Community Development District Debt Service Fund - Series 2008 Statement of Revenues, Expenditures and Changes in Fund Balance Through June 30, 2020

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budge
Revenue and Other Sources				,	,		- 4	,				
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ - \$	- :	\$ - \$	\$ - \$	_	-	\$ -	N/A
Interest Income												
Revenue Account	21	17	12	11	10	8	13	3	3	98	-	N/A
Reserve Account	27	24	23	24	24	20	9	2	2	153	-	N/A
Interest Account	-	-	-	_	-	-	-	-	_	-	-	N/A
Prepayment Account	_	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	787		-	274,334	-	-	27,934	-	-	303,056	275,330	110%
Special Assessments - Off-Roll	_	-	-	-	-	-		-	-	-	159,239	0%
Special Assessments - Prepayments	-	-	-	_	-	-	-	-	_	-	-	N/A
Contributions - Private Sources	\$ -	\$ -	\$ -	\$ -	\$ - \$	- :	\$ - \$	\$ - \$	_	_	\$ -	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	_	-	-	N/A
Total Revenue and Other Sources:	\$ 836	\$ 40	\$ 35	\$ 274,369	\$ 34 \$	28	\$ 27,956	\$ 4 \$	5	303,307	\$ 434,569	N/A
Expenditures and Other Uses												
Financial and Administrative												
Professional Management	10,000	5,000	5,000	5,000	_	10,000	5,000	_	10,000	50,000	60,000	83%
Accounting Services	325	-	-	-	_	-	-	_	-	325	-	N/A
Other Contractual Services												,
Trustee Services	-	-	-	_	-	-	-	-	_	-	12,000	0%
Property Appraiser & Tax Coll. Fees	-	-	-	_	-	-	-	-	_	-	-	N/A
Legal Services												,
General Counsel	_	-	-	-	-	-	_	-	2,453	2,453	4,500	55%
Litigation Counsel	3,934	-	4,599	-	-	-	_	-	· -	8,533	4,500	190%
Other General Government Services												
Engineering Services	_	-	-	-	-	-	-	-	1,100	1,100	4,500	24%
Landscaping Services												
Repairs & Maintenance	1,700	-	1,700.00	-	-	1,700	1,700.00	-	3,400.00	10,200	10,000	102%
Debt Service												
Principal Debt Service - Mandatory												
Series 2008 Bonds	_	-	-	_	-	-	-	-	-	-	\$ 205,000	0%
Principal Debt Service - Early Redemptions												
Series 2008 Bonds	_	-	-	-	-	-	_	-	-	_	-	N/A
Interest Expense												
Series 2008 Bonds	_	-	-	-	-	-	_	-	-	_	776,869	0%
Operating Transfers Out (To Other Funds)	_	-	-	-	-	-	_	-	-	_	-	N/A
Total Expenditures and Other Uses:	\$ 15,959	\$ 5,000	\$ 11,299	\$ 5,000	\$ - \$	11,700	\$ 6,700	\$ - \$	16,953	\$ 72,611	\$ 1,077,369	N/A
//5	(45.424)	(4.050)	(11.264)	200 200	24	(44.672)	24.256	4	(4.6.040)	220.000	(642.000)	
Net Increase/ (Decrease) in Fund Balance	(15,124)	(4,960)	(11,264)	269,369	34	(11,672)	21,256	4	(16,948)	230,696	(642,800)	
Fund Balance - Beginning	(6,448,504)	(6,463,627)	(6,468,587)	(6,479,851)	(6,210,482)	(6,210,448)	(6,222,120)	(6,200,864)	(6,200,860)	(6,448,504)	(6,448,504)	
Fund Balance - Ending	\$ (6,463,627)	\$ (6,468,587)	\$ (6,479,851)	\$ (6,210,482)	\$ (6,210,448) \$	(6,222,120)	\$ (6,200,864) \$	s (6,200,860) \$	(6,217,808)	\$ (6,217,808)	\$ (7,091,304)	

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

\_\_\_\_\_\_



## FINANCIAL STATEMENTS - JULY, 2020

FISCAL YEAR 2020

\_\_\_\_\_

#### PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12<sup>TH</sup> TERRACE, SUITE 1, OAKLAND PARK, FL 333334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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#### JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

# Buckeye Park Community Develoment District Balance Sheet

#### for the Period Ending July 31, 2020

	Govern	nmental Funds								
					Account Groups					Totals
	Gen	eral Fund	:	Series 2008		eneral Long erm Debt		ral Fixed ssets	(Me	morandum Only)
Assets										
Cash and Investments										
General Fund - Invested Cash	\$	35,701	\$	-			\$	-	\$	35,701
Debt Service Fund										
Interest Account				0						0
Sinking Account										-
Reserve Account				185,867						185,867
Revenue Account				315,865						315,865
Prepayment Account		-		-				-		-
Construction		-		-				-		-
Due from Other Funds										-
General Fund		-		-				-		-
Debt Service Fund(s)		-		-				-		-
Prepaid Expenses		-								-
Market Valuation Adjustments										
Assessments Receivable								-		-
On-Roll		159,398		1,828,466						1,987,864
Off-Roll		77,051		2,643,920						2,720,971
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		-		-		557,462				557,462
Amount to be Provided by Debt Service Funds		-		-		9,117,538				9,117,538
Total Assets	\$	35,701	\$	557,462	\$	9,675,000	\$ 11	,179,988	\$	21,448,152

# Buckeye Park Community Develoment District Balance Sheet

for the Period Ending July 31, 2020

	Governi	mental Funds							
					Accour	t Groups			Totals
	Gene	eral Fund	S	Series 2008	eneral Long erm Debt	General Asse		(M	emorandum Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$	-	\$	-		\$	-	\$	-
Due to Other Funds		-							-
General Fund		-		-			-		-
Debt Service Fund		-		-			-		-
Matured Interest Payable				5,500,268					5,500,268
Matured Bonds Payable				1,275,000					1,275,000
Deferred Revenue	\$	-	\$	-					-
Bonds Payable									-
Current Portion		-		-	205,000				205,000
Long Term		-		_	9,470,000				9,470,000
Total Liabilities	\$	-	\$	6,775,268	\$ 9,675,000	\$	-	\$	16,450,268
Fund Equity and Other Credits									
Investment in General Fixed Assets		-		-		11,17	9,988		11,179,988
Fund Balance									
Restricted									
Beginning: October 1, 2019 (Audited)		-		(6,448,504)			-		(6,448,504)
Results from Current Operations		-		230,698			-		230,698
Unassigned									
Beginning: October 1, 2019 (Audited)		11,078		_			-		11,078
Results from Current Operations		24,623		-			-		24,623
<b>Total Fund Equity and Other Credits</b>	\$	35,701	\$	(6,217,805)	\$ _	\$ 11,17	9,988	\$	4,997,884
Total Liabilities, Fund Equity and Other Credits	\$	35,701	\$	557,462	\$ 9,675,000	\$ 11,17	9,988	\$	21,448,151

#### Statement of Revenues, Expenditures and Changes in Fund Balance Through July 31, 2020

												Total Annual	% of
Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Budget	Budget
Revenue and Other Sources													
Carryforward												\$ -	N/A
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	76	598	-	22,876	-	-	2,591	-	10,389	-	36,530	32,704	112%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	2,639	0%
Bondholder Contributionon on behalf of SPE	25,500	-	-	-	-	-	-	-	30,230	-	55,730	46,532	120%
Intragovernmental Transfer In		-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	\$ 25,576	\$ 598	\$ -	\$ 22,876	\$ -	\$ -	\$ 2,591	\$ - \$	40,619	\$ -	92,260	\$ 81,875	113%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	_	-	_	_	_	600	_	-	600	1,200	2,400	50%
Executive													
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000	24,000	83%
Financial and Administrative													
Audit Services	-	_	-	4,900	_	-	-	_	_	-	4,900	4,900	100%
Accounting Services	-	_	-	-	_	-	_	_	_	_	-	-	N/A
Assessment Roll Services	-	_	-	_	_	-	_	_	_	_	-	-	N/A
Arbitrage Rebate Services	-	-	500	-	-	-	-	-	-	500	1,000	500	200%
Other Contractual Services													
Legal Advertising	-	-	-	-	-	-	-	-	-	2,316	2,316	1,500	154%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	_	-	1,500	-	-	-	_	_	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	· <u>-</u>	N/A
Bank Service Fees	25	39	24	23	-	-	19	39	26	39	233	250	93%
Communication and Freight Services													
Postage, Freight and Messenger	-	_	-	_	21	-	59	_	_	28	108	100	108%
Computer Services - Website Development	50	50	50	50	50	-	50	50	50	50	450	750	60%
Insurance	-	5,150	-	-	-	-	-	-	-	-	5,150	5,200	99%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	-	-	-	117	117	100	117%

Prepared by:

#### Statement of Revenues, Expenditures and Changes in Fund Balance Through July 31, 2020

												Total Annual	% of
Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Budget	% or Budget
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services													
Legal - General Counsel	163	-	325	-	-	390	3,510	-	1,000	-	5,387	4,000	135%
Other General Government Services													
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services													
Repairs & Maintenance													
Aquatic Weed Control	-	-	-	-	-	-	-	-	-	2,100	2,100	1,500	140%
Landscaping Services													
Utility Services													
Electric	_	_	_	_	_	_	_	_	_	_	_	_	N/A
Repairs & Maintenance													,
Public Area Landscaping	1,625	1,625	1,625	1,625	-	2,125	1,625	4,100	_	3,250	17,600.00	20,500	86%
Irrigation System	-	-	-	-	-	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services													
Repairs & Maintenance													
Street Lights	_	_	_	_	_	_	_	_	_	_	_	_	N/A
Pavement & Signage	_	_	_	_	_	_	_	_	_	_	_	1,500	0%
Repairs and Maintenance	_	_	_	_	_	_	_	_	_	_	_		N/A
Parks & Recreation													NA
Security Patrol	720	1,080		540	540		1,620		360	540	5,400	3,000	180%
	720	1,080	_	340	340	_	1,020	_	300	340	3,400	3,000	10076
Other Fees and Charges													N1 / A
Discounts/Collection Fees				-									N/A
Sub-Total:	4,757	9,944	4,524	10,638	2,611	4,515	9,483	6,189	3,436	11,540	67,636	81,875	83%
Total Expenditures and Other Uses:	\$ 4,757	\$ 9,944	\$ 4,524	\$ 10,638	\$ 2,611	\$ 4,515	\$ 9,483	\$ 6,189	\$ 3,436	\$ 11,540	\$ 67,636	\$ 81,875	83%
Net Increase/ (Decrease) in Fund Balance	20,819	(9,346)	(4,524)	12,238	(2,611)	(4,515)	(6,892)	(6,189)	37,184	(11,540)	24,623	-	
Fund Balance - Beginning	11,078	31,896	22,550	18,026	30,264	27,653	23,138	16,246	10,058	47,241	11,078	11,078	
Fund Balance - Ending	\$ 31,896		•	•	•	\$ 23,138	•			\$ 35,701	35,701	\$ 11,078	•

# Buckeye Park Community Development District Debt Service Fund - Series 2008 Statement of Revenues, Expenditures and Changes in Fund Balance Through July 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budge
Revenue and Other Sources				,	,			,		· · · · · · · · · · · · · · · · · · ·			
Carryforward	\$	- \$ -	\$ -	\$ -	\$ - \$	; -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income	•						•			•			,
Revenue Account	2	1 17	12	11	10	8	13	3	3	2	100	-	N/A
Reserve Account	2		23	24	24	20	9	2	2	1	154	_	N/A
Interest Account			-	_	-	-	_	_	-	-	-	_	N/A
Prepayment Account			-	_	-	-	_	_	-	-	_	_	N/A
Special Assessment Revenue													,
Special Assessments - On-Roll	78	7	-	274,334	-	-	27,934	_	-	-	303,056	275,330	1109
Special Assessments - Off-Roll			-	-	-	-	-	-	-	-	-	159,239	0%
Special Assessments - Prepayments			-	_	-	-	_	_	-	-	-	· -	N/A
Contributions - Private Sources	\$	- \$ -	\$ -	\$ -	\$ - 5		\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Intragovernmental Transfer In	•		· -	· _	· -	-	-	-	-	-	_	· _	N/A
Total Revenue and Other Sources:	\$ 83	6 \$ 40	\$ 35	\$ 274,369	\$ 34 \$	28	\$ 27,956	\$ 4	\$ 5	\$ 3	303,310	\$ 434,569	N/A
Expenditures and Other Uses													
Financial and Administrative	10.00	0 5,000	F 000	5,000		10.000	5,000		10.000		F0 000	CO 000	83%
Professional Management	10,00		5,000	5,000	-	10,000	5,000	-	10,000	-	50,000	60,000	
Accounting Services	32	5 -	-	-	-	-	-	-	-	-	325	-	N/A
Other Contractual Services												42.000	90/
Trustee Services		-	-	-	-	-	-	-	-	-	-	12,000	0%
Property Appraiser & Tax Coll. Fees		-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services													
General Counsel		- -	-	-	-	-	-	-	2,453	=	2,453	4,500	55%
Litigation Counsel	3,93	4 -	4,599	-	-	-	-	-	-	-	8,533	4,500	1909
Other General Government Services													
Engineering Services			-	-	-	-	-	-	1,100	-	1,100	4,500	24%
Landscaping Services													
Repairs & Maintenance	1,70	0 -	1,700.00	-	-	1,700	1,700.00	-	3,400.00	-	10,200	10,000	1029
Debt Service													
Principal Debt Service - Mandatory													
Series 2008 Bonds			-	-	-	-	-	-	-	-	-	\$ 205,000	0%
Principal Debt Service - Early Redemptions													
Series 2008 Bonds			-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2008 Bonds			-	-	-	-	-	-	-	-	-	776,869	0%
Operating Transfers Out (To Other Funds)			-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 15,95	9 \$ 5,000	\$ 11,299	\$ 5,000	\$ - 9	11,700	\$ 6,700	\$ -	\$ 16,953	\$ -	\$ 72,611	\$ 1,077,369	N/A
Net Increase/ (Decrease) in Fund Balance	(15,12	4) (4,960)	(11,264)	269,369	34	(11,672)	21,256	4	(16,948)	3	230,698	(642,800)	
Fund Balance - Beginning	(6,448,50		(6,468,587)	(6,479,851)	(6,210,482)	(6,210,448)	(6,222,120)	(6,200,864)	(6,200,860)	(6,217,808)	(6,448,504)	(6,448,504)	
Fund Balance - Ending		7) \$ (6,468,587)									\$ (6,217,805)	(3, 1.13,304)	

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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# FINANCIAL STATEMENTS - AUGUST, 2020

FISCAL YEAR 2020

#### PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12<sup>TH</sup> TERRACE, SUITE 1, OAKLAND PARK, FL 333334

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#### Buckeye Park Community Development District

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#### JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

# Buckeye Park Community Develoment District Balance Sheet

#### for the Period Ending August 31, 2020

	Gover	nmental Funds					
				Accour	nt Groups	Totals	
	Ge	neral Fund	Series 2008	eneral Long Ferm Debt	General Fixed Assets	(Memorand	um
Assets							
Cash and Investments							
General Fund - Invested Cash	\$	29,405	\$ -		\$ -	\$ 29,4	105
Debt Service Fund							
Interest Account			0				0
Sinking Account							-
Reserve Account			185,868			185,8	368
Revenue Account			300,552			300,5	552
Prepayment Account		-	-		-		-
Construction		-	-		-		-
Due from Other Funds							-
General Fund		-	-		-		-
Debt Service Fund(s)		-	-		-		-
Prepaid Expenses		-					-
Market Valuation Adjustments							
Assessments Receivable					-		-
On-Roll		159,398	1,828,466			1,987,8	364
Off-Roll		77,051	2,643,920			2,720,9	971
Allowance for Uncollectable Assessments		(236,449)	(4,416,656)			(4,653,1	105)
Land					6,317,127	6,317,1	127
Improvements Other Than Buildings					4,862,861	4,862,8	361
Amount Available in Debt Service Funds		-	-	542,150		542,1	150
Amount to be Provided by Debt Service Funds		-	-	9,132,850		9,132,8	350
Total Assets	\$	29,405	\$ 542,150	\$ 9,675,000	\$ 11,179,988	\$ 21,426,5	542

# Buckeye Park Community Develoment District Balance Sheet

#### for the Period Ending August 31, 2020

	Govern	mental Funds							
					Accoun	t Groups			Totals
	Gene	eral Fund	S	eries 2008	eneral Long erm Debt	General Asse		(M	emorandum Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$	-	\$	-		\$	-	\$	-
Due to Other Funds		-							-
General Fund		-		-			-		-
Debt Service Fund		-		-			-		-
Matured Interest Payable				5,500,268					5,500,268
Matured Bonds Payable				1,275,000					1,275,000
Deferred Revenue	\$	-	\$	-					-
Bonds Payable									-
Current Portion		-		-	205,000				205,000
Long Term		-		-	9,470,000				9,470,000
Total Liabilities	\$	-	\$	6,775,268	\$ 9,675,000	\$	-	\$	16,450,268
Fund Equity and Other Credits									
Investment in General Fixed Assets		-		-		11,17	9,988		11,179,988
Fund Balance									
Restricted									
Beginning: October 1, 2019 (Audited)		-		(6,448,504)			-		(6,448,504)
Results from Current Operations		-		215,386			-		215,386
Unassigned									
Beginning: October 1, 2019 (Audited)		11,078		-			-		11,078
Results from Current Operations		18,327		-	 		-		18,327
Total Fund Equity and Other Credits	\$	29,405	\$	(6,233,118)	\$ -	\$ 11,17	9,988	\$	4,976,275
Total Liabilities, Fund Equity and Other Credits	\$	29,405	\$	542,150	\$ 9,675,000	\$ 11,17	9,988	\$	21,426,542

## Statement of Revenues, Expenditures and Changes in Fund Balance Through August 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	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	76	598	-	22,876	-	-	2,591	-	10,389	-	-	36,530	32,704	112%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	2,639	0%
Bondholder Contributionon on behalf of SPE	25,500	-	_	-	_	-	-	_	30,230	-	_	55,730	46,532	120%
Intragovernmental Transfer In	_	-	_	-	_	-	-	_	_	-	_	-	-	N/A
Total Revenue and Other Sources:	\$ 25,576	\$ 598	\$ -	\$ 22,876	\$ -	\$ -	\$ 2,591	\$ -	\$ 40,619	\$ -	\$ -	92,260	\$ 81,875	113%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	-	-	-	-	-	-	600	-	-	600	-	1,200	2,400	50%
Executive														
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,000	24,000	92%
Financial and Administrative														
Audit Services	-	-	-	4,900	-	-	-	-	-	-	-	4,900	4,900	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	-	-	-	-	-	-	500	-	1,000	500	200%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	-	-	2,316	-	2,316	1,500	154%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	_	-	_	1,500	_	-	-	_	_	-	_	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	25	39	24	23	-	-	19	39	26	39	22	254	250	102%
Communication and Freight Services														
Postage, Freight and Messenger	-	-	_	-	21	-	59	_	-	28	_	108	100	108%
Computer Services - Website Development	50	50	50	50	50	-	50	50	50	50	650	1,100	750	147%
Insurance	-	5,150	_	-	_	-	_	_	-	-	_	5,150	5,200	99%
Subscription & Memberships	175	-	_	-	-	-	-	-	-	-	-	175	175	100%
Printing & Binding	-	-	_	-	_	-	_	_	-	117	_	117	100	117%
Financial-Other Current Charges	-	-	_	-	-	-	_	_	-	-	_	-	-	N/A
														-
Legal Services														

Prepared by:

## Statement of Revenues, Expenditures and Changes in Fund Balance Through August 31, 2020

													Total Annual	% of
Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Budget	Budget
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	1,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services														
Repairs & Maintenance														
Aquatic Weed Control	-	-	-	-	-	-	-	-	-	2,100	-	2,100	1,500	140%
Landscaping Services														
Utility Services														
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Public Area Landscaping	1,625	1,625	1,625	1,625	-	2,125	1,625	4,100	-	3,250	1,625	19,225.00	20,500	94%
Irrigation System	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services														
Repairs & Maintenance														
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	-	-	-	1,100	1,100.00	1,500	73%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	_	-	-	-	N/A
Parks & Recreation														
Security Patrol	720	1,080	-	540	540	-	1,620	-	360	540	900	6,300	3,000	210%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	_	-	_	-	-	-	_	_	-	-	N/A
Sub-Total:	4,757	9,944	4,524	10,638	2,611	4,515	9,483	6,189	3,436	11,540	6,297	73,933	81,875	90%
Total Expenditures and Other Uses:	\$ 4,757	\$ 9,944	\$ 4,524	\$ 10,638	\$ 2,611	\$ 4,515	\$ 9,483	\$ 6,189	\$ 3,436	\$ 11,540	\$ 6,297	\$ 73,933	\$ 81,875	90%
Net Increase/ (Decrease) in Fund Balance	20,819	(9,346)	(4,524)	12,238	(2,611)	(4,515)	(6,892)	(6,189)	37,184	(11,540)	(6,297)	18,327	_	
Fund Balance - Beginning	11,078	31,896	22,550	18,026	30,264	27,653	23,138	16,246	10,058	47,241	35,701	11,078	11,078	
Fund Balance - Ending	\$ 31,896	\$ 22,550		\$ 30,264	\$ 27,653	· ·	\$ 16,246	•	\$ 47,241		\$ 29,405	29,405	\$ 11,078	

# Buckeye Park Community Development District Debt Service Fund - Series 2008 Statement of Revenues, Expenditures and Changes in Fund Balance Through August 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% o Budg
Revenue and Other Sources				· ·						·	J		J	
Carryforward	\$ -	\$ -	\$ - \$	-	\$ - \$	- \$	- \$	\$	9	\$ - <b>!</b>	\$ -	-	\$ -	N/A
Interest Income	·	•						•					•	·
Revenue Account	21	17	12	11	10	8	13	3	3	2	1	102	-	N/A
Reserve Account	27	24	23	24	24	20	9	2	2	1	1	155	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	787		-	274,334	-	_	27,934	-	_	-	-	303,056	275,330	110
Special Assessments - Off-Roll	_	_	-		_	_		-	_	-	-	-	159,239	0%
Special Assessments - Prepayments	-	_	-	_	-	_	-	-	_	-	-	-	-	N/
Contributions - Private Sources	\$ -	\$ -	\$ - \$	_	\$ - \$	- \$	- \$	- \$	:	<b>.</b> - :	\$ -	-	\$ -	N/
Intragovernmental Transfer In	· -		-	_	- '	- '	-	-	_ '	-	-	_	· -	N/
Total Revenue and Other Sources:	\$ 836	\$ 40	\$ 35 \$	274,369	\$ 34 \$	28 \$	27,956 \$	i 4 \$	5 5	\$ 3 :	\$ 2	303,312	\$ 434,569	N/
	-			· · ·		·	· · · · · · · · · · · · · · · · · · ·				•	•		
penditures and Other Uses														
Financial and Administrative														
Professional Management	10,000	5,000	5,000	5,000	-	10,000	5,000	-	10,000	5,000	5,000	60,000	60,000	10
Accounting Services	325	-	-	-	-	-	-	-	-	-	-	325	-	N,
Other Contractual Services														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0'
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/
Legal Services														
General Counsel	-	-	-	-	-	-	-	-	2,453	-	-	2,453	4,500	55
Litigation Counsel	3,934	-	4,599	-	-	-	-	-	-	-	-	8,533	4,500	190
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	1,100	-	2,115	3,215	4,500	71
Landscaping Services														
Repairs & Maintenance	1,700	-	1,700.00	-	-	1,700	1,700.00	-	3,400.00	-	3,200.00	13,400	10,000	13
Debt Service														
Principal Debt Service - Mandatory														
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	\$ 205,000	0'
Principal Debt Service - Early Redemptions														
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N,
Interest Expense														
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	776,869	0'
Operating Transfers Out (To Other Funds)	_	_	_	_	-	_	-	-	_	-	-	-	-	N/
Total Expenditures and Other Uses:	\$ 15,959	\$ 5,000	\$ 11,299 \$	5,000	\$ - \$	11,700 \$	6,700 \$	\$	16,953	\$ 5,000	\$ 10,315	\$ 87,926	\$ 1,077,369	N/
•		•		· ·		· · · · · ·	· · · · · ·		· ·					
Net Increase/ (Decrease) in Fund Balance	(15,124)	(4,960)	(11,264)	269,369	34	(11,672)	21,256	4	(16,948)	(4,997)	(10,313)	215,386	(642,800)	
Fund Balance - Beginning	(6,448,504)	(6,463,627)	(6,468,587)	(6,479,851)	(6,210,482)	(6,210,448)	(6,222,120)	(6,200,864)	(6,200,860)	(6,217,808)	(6,222,805)	(6,448,504)	(6,448,504)	
Fund Balance - Ending	\$ (6,463,627)	\$ (6,468,587)	\$ (6,479,851) \$	(6,210,482)	\$ (6,210,448) \$	(6,222,120) \$	(6,200,864)	(6,200,860) \$	(6,217,808)	\$ (6,222,805)	\$ (6,233,118)	\$ (6,233,118)	\$ (7,091,304)	

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - SEPTEMBER, 2020

FISCAL YEAR 2020

\_\_\_\_\_

#### PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12<sup>TH</sup> TERRACE, SUITE 1, OAKLAND PARK, FL 333334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

#### Buckeye Park Community Development District

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#### JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

# Buckeye Park Community Develoment District Balance Sheet

#### for the Period Ending September 30, 2020

	Gover	nmental Funds						
				Accour	t Groups			Totals
	Gei	neral Fund	Series 2008	eneral Long erm Debt	Genera Ass		(Me	emorandum Only)
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	26,901	\$ -		\$	-	\$	26,901
Debt Service Fund								
Interest Account			0					0
Sinking Account								-
Reserve Account			185,868					185,868
Revenue Account			295,553					295,553
Prepayment Account		-	-			-		-
Construction		-	-			-		-
Due from Other Funds								-
General Fund		-	-			-		-
Debt Service Fund(s)		-	-			-		-
Prepaid Expenses		-						-
Market Valuation Adjustments								
Assessments Receivable						-		-
On-Roll		159,398	1,828,466					1,987,864
Off-Roll		77,051	2,643,920					2,720,971
Allowance for Uncollectable Assessments		(236,449)	(4,416,656)					(4,653,105)
Land					6,3	17,127		6,317,127
Improvements Other Than Buildings					4,8	62,861		4,862,861
Amount Available in Debt Service Funds		-	-	537,152				537,152
Amount to be Provided by Debt Service Funds		-	-	9,137,848				9,137,848
Total Assets	\$	26,901	\$ 537,152	\$ 9,675,000	\$ 11,1	79,988	\$	21,419,041

# Buckeye Park Community Develoment District Balance Sheet

#### for the Period Ending September 30, 2020

	Governn	nental Funds								
						Accour	t Groups			Totals
	General Fund		S	Series 2008		eneral Long erm Debt	General Fixed Assets		(Memorandun Only)	
Liabilities										
Accounts Payable & Payroll Liabilities	\$	-	\$	-			\$	-	\$	-
Due to Other Funds		-								-
General Fund		-		-				-		-
Debt Service Fund		-		-				-		-
Matured Interest Payable				5,500,268						5,500,268
Matured Bonds Payable				1,275,000						1,275,000
Deferred Revenue	\$	-	\$	-						-
Bonds Payable										-
Current Portion		-		-		205,000				205,000
Long Term		-		-		9,470,000				9,470,000
Total Liabilities	\$	-	\$	6,775,268	\$	9,675,000	\$	-	\$	16,450,268
Fund Equity and Other Credits										
Investment in General Fixed Assets		-		-			11,17	9,988		11,179,988
Fund Balance										
Restricted										
Beginning: October 1, 2019 (Audited)		-		(6,448,504)				-		(6,448,504)
Results from Current Operations		-		210,388				-		210,388
Unassigned										
Beginning: October 1, 2019 (Audited)		11,078		_				-		11,078
Results from Current Operations		15,823		-				-		15,823
<b>Total Fund Equity and Other Credits</b>	\$	26,901	\$	(6,238,116)	\$	_	\$ 11,17	9,988	\$	4,968,773
Total Liabilities, Fund Equity and Other Credits	\$	26,901	\$	537,152	\$	9,675,000	\$ 11,17	9,988	\$	21,419,040

### Statement of Revenues, Expenditures and Changes in Fund Balance Through September 30, 2020

Description														<b>Total Annual</b>	% of
	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	Budget
Revenue and Other Sources															
Carryforward														\$ -	N/A
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	76	598	-	22,876	-	-	2,591	-	10,389	-	-	-	36,530	32,704	112%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	2,639	0%
Bondholder Contributionon on behalf of SPE	25,500	-	-	-	-	-	-	-	30,230	-	-	-	55,730	46,532	120%
Intragovernmental Transfer In		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	\$ 25,576	\$ 598	\$ -	\$ 22,876	\$ -	\$ - \$	2,591	\$ -	\$ 40,619	\$ -	\$ -	\$ -	92,260	\$ 81,875	113%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's Fees	-	-	-	-	-	-	600	-	-	600	-	-	1,200	2,400	50%
Executive															
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	24,000	100%
Financial and Administrative															
Audit Services	-	-	-	4,900	-	-	-	-	-	-	-	-	4,900	4,900	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	_	-	_	-	-	_	-	_	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	_	500	_	_	-	_	_	_	500	-	-	1,000	500	200%
Other Contractual Services															
Legal Advertising	-	-	-	_	_	-	-	-	-	2,316	-	-	2,316	1,500	154%
Trustee Services	_	_	_	_	_	-	_	-	_	-	-	-	-	7,500	0%
Dissemination Agent Services	-	_	-	1,500	-	_	_	_	_	-	_	-	1,500	1,500	100%
Property Appraiser Fees	-	_	-	-	-	_	_	_	-	_	-	-	-	-	N/A
Bank Service Fees	25	39	24	23	_	-	19	39	26	39	22	50	304	250	122%
Communication and Freight Services															
Postage, Freight and Messenger	_	_	_	_	21	-	59	_	_	28	_	14	122	100	122%
Computer Services - Website Development	50	50	50	50	50	_	50	50	50	50	650	50	1,150	750	153%
Insurance	-	5,150	-	-	-	_	-	-	-	-	-	-	5,150	5,200	99%
Subscription & Memberships	175	5,150	_	_	_	_	_	_	_	_	_	_	175	175	100%
Printing & Binding	1/3	_	_	-	_	-	-	_	-	117	-	_	117	100	117%
Financial-Other Current Charges	_	_	_	-	_	_	_	_	_	-	_	-	-	-	N/A
Legal Services	-	-	-	-	-	-	-	_	-	-	-	-	-	_	11/74
Legal - General Counsel	163	_	325	_	_	390	3,510	_	1,000	_	_	390	5,777	4,000	144%
Other General Government Services	100		323			330	3,310		1,000			330	3,,,,,	4,500	1-1-70
Engineering Services	_	_	_	_	_	_	_	_	_	_	_	_	_	1,500	0%

Prepared by:

### Statement of Revenues, Expenditures and Changes in Fund Balance Through September 30, 2020

														Total Annual	% of
Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	Budget
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services															
Repairs & Maintenance															
Aquatic Weed Control	-	-	-	-	-	-	-	-	-	2,100	-	-	2,100	1,500	140%
Landscaping Services															
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance															
Public Area Landscaping	1,625	1,625	1,625	1,625	-	2,125	1,625	4,100	-	3,250	1,625	-	19,225.00	20,500	94%
Irrigation System	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services															
Repairs & Maintenance															
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	-	-	-	1,100	-	1,100.00	1,500	73%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Parks & Recreation															
Security Patrol	720	1,080	-	540	540	-	1,620	-	360	540	900	-	6,300	3,000	210%
Other Fees and Charges															
Discounts/Collection Fees	-	_	_	-	-	-	-	-	-	_	-	-	-	-	N/A
Sub-Total:	4,757	9,944	4,524	10,638	2,611	4,515	9,483	6,189	3,436	11,540	6,297	2,504	76,437	81,875	93%
Total Expenditures and Other Uses:	\$ 4,757	\$ 9,944	\$ 4,524	\$ 10,638	\$ 2,611	\$ 4,515	\$ 9,483	\$ 6,189	\$ 3,436	\$ 11,540	\$ 6,297	\$ 2,504	\$ 76,437	\$ 81,875	93%
Net Increase/ (Decrease) in Fund Balance	20,819	(9,346)	(4,524)	12,238	(2,611)	(4,515)	(6,892)	(6,189)	37,184	(11,540)	(6,297)	(2,504)	15,823		
. , ,	•	, , ,		•	, , ,				•	, , ,			*	11.070	
Fund Balance - Beginning	11,078	31,896	22,550	18,026	30,264	27,653	23,138	16,246	10,058	47,241	35,701	29,405	11,078	11,078	
Fund Balance - Ending	\$ 31,896	\$ 22,550	\$ 18,026	\$ 30,264	27,653	\$ 23,138	\$ 16,246	\$ 10,058	\$ 47,241	\$ 35,701	\$ 29,405	\$ 26,901	26,901	\$ 11,078	

# Buckeye Park Community Development District Debt Service Fund - Series 2008 Statement of Revenues, Expenditures and Changes in Fund Balance Through September 30, 2020

Description	Ostaba	Name	D		F-b		A constitution			to lo		Cantanaha	Versite Bet	Total Annual	% o
Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Budget	Budg
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ - :	- \$	- \$	- :	\$ - \$	- 5	\$ - \$	-	\$ -	-	\$ -	N/A
Interest Income		4-	40		40		40						400		
Revenue Account	21	17	12	11	10	8	13	3	3	2	1	1	103	-	N/A
Reserve Account	27	24	23	24	24	20	9	2	2	1	1	1	155	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	787		-	274,334	-	-	27,934	-	-	-	-	-	303,056	275,330	110
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	159,239	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions - Private Sources	\$ -	\$ -	\$ -	\$ - :	- \$	- \$	- :	\$ - \$	- :	\$ - \$	-	\$ -	-	\$ -	N/A
Intragovernmental Transfer In		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 836	\$ 40	\$ 35	\$ 274,369	34 \$	28 \$	27,956	\$ 4 \$	5 ;	\$ 3 \$	2	\$ 2	303,314	\$ 434,569	N/A
expenditures and Other Uses															
Financial and Administrative															
Professional Management	10,000	5,000	5,000	5,000	-	10,000	5,000	-	10,000	5,000	5,000	5,000	65,000	60,000	108
Accounting Services	325	-	· -	-	-	· -		-				-	325	-	N/A
Other Contractual Services															
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services															
General Counsel	_	-	_	-	-	_		-	2,453	-		-	2,453	4,500	559
Litigation Counsel	3,934	_	4,599	-	-	-		-	-	_	_	_	8,533	4,500	190
Other General Government Services	-,		,										-,	,	
Engineering Services	_	-	_	-	-	_		-	1,100	-	2,115	-	3,215	4,500	719
Landscaping Services									,		,		,	,	
Repairs & Maintenance	1,700	_	1.700.00	_	_	1.700	1,700.00	_	3,400.00	_	3,200.00	_	13,400	10,000	134
Debt Service	_,		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			_,	_,		2,100.00		-,		-5,.55		
Principal Debt Service - Mandatory															
Series 2008 Bonds	_	_		_		_	_				_	_	_	\$ 205,000	0%
Principal Debt Service - Early Redemptions														\$ 203,000	07
Series 2008 Bonds															N/A
	-	-	-	-	-	-	-	-	-	-		-	-	-	IN/
Interest Expense														776.060	
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	776,869	09
Operating Transfers Out (To Other Funds)	<del></del>	-	-	-		-								-	N/
Total Expenditures and Other Uses:	\$ 15,959	\$ 5,000	\$ 11,299	\$ 5,000	- ;	\$ 11,700 \$	6,700	\$ - \$	16,953	5,000 \$	10,315	\$ 5,000	\$ 92,926	\$ 1,077,369	N/
Net Increase/ (Decrease) in Fund Balance	(15,124)	(4,960)	(11,264)	269,369	34	(11,672)	21,256	4	(16,948)	(4,997)	(10,313)	(4,998)	210,388	(642,800)	
Fund Balance - Beginning	(6,448,504)	(6,463,627)	(6,468,587)	(6,479,851)	(6,210,482)	(6,210,448)	(6,222,120)	(6,200,864)	(6,200,860)	(6,217,808)	(6,222,805)	(6,233,118)	(6,448,504)	(6,448,504)	
Fund Balance - Ending	\$ 16 463 627)	\$ (6,468,587)										\$ (6,238,116)	\$ (6,238,116)	\$ (7,091,304)	