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*Buckeye Park Community Development District*

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*Financial Statements*

*February 28, 2019*

*Prepared by:*

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*Buckeye Park Community Development District*

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*Table of Contents*

	<i>Page</i>
<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>3-5</i>
<i>Debt Service Fund—Series 2008 Bonds</i>	<i>6</i>

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**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending February 28, 2019**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
<b>Assets</b>					
<b>Cash and Investments</b>					
General Fund - Invested Cash	\$ 17,085	\$ -		\$ -	\$ 17,085
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,413			185,413
Revenue Account		826,644			826,644
Prepayment Account	-	-		-	-
Construction	-	-		-	-
<b>Due from Other Funds</b>					-
General Fund	-	-		-	-
Debt Service Fund(s)	-	-		-	-
<b>Prepaid Expenses</b>	-				-
<b>Market Valuation Adjustments</b>					
<b>Assessments Receivable</b>				-	-
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,588,190			2,665,241
<b>Allowance for Uncollectable Assessments</b>	(236,449)	(4,416,656)			(4,653,105)
<b>Land</b>				6,317,127	6,317,127
<b>Improvements Other Than Buildings</b>				4,862,861	4,862,861
<b>Amount Available in Debt Service Funds</b>	-	-	1,012,058		1,012,058
<b>Amount to be Provided by Debt Service Funds</b>	-	-	8,662,942		8,662,942
<b>Total Assets</b>	<b>\$ 17,085</b>	<b>\$ 1,012,058</b>	<b>\$ 9,675,000</b>	<b>\$ 11,179,988</b>	<b>\$ 21,884,131</b>

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending February 28, 2019**

Governmental Funds					Account Groups		Totals (Memorandum Only)
General Fund	Series 2008	General Long Term Debt	General Fixed Assets				
<b>Liabilities</b>							
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -		\$ -		\$ -	
<b>Due to Other Funds</b>	-					-	
General Fund	-			-		-	
Debt Service Fund	-			-		-	
<b>Matured Interest Payable</b>		5,798,362				5,798,362	
<b>Matured Bonds Payable</b>		1,070,000				1,070,000	
<b>Deferred Revenue</b>	\$ -	\$ -				-	
<b>Bonds Payable</b>						-	
Current Portion	-	-	205,000			205,000	
Long Term	-	-	9,470,000			9,470,000	
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ 6,868,362</u>	<u>\$ 9,675,000</u>	<u>\$ -</u>		<u>\$ 16,543,362</u>	
<b>Fund Equity and Other Credits</b>							
<b>Investment in General Fixed Assets</b>	-	-		11,179,988		11,179,988	
<b>Fund Balance</b>							
<b>Restricted</b>							
Beginning: October 1, 2018 (Audited)	-	(6,265,895)		-		(6,265,895)	
Results from Current Operations	-	409,591		-		409,591	
<b>Unassigned</b>							
Beginning: October 1, 2018 (Audited)	37,440	-		-		37,440	
Results from Current Operations	(20,355)	-		-		(20,355)	
<b>Total Fund Equity and Other Credits</b>	<u>\$ 17,085</u>	<u>\$ (5,856,304)</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>		<u>\$ 5,340,769</u>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 17,085</u>	<u>\$ 1,012,058</u>	<u>\$ 9,675,000</u>	<u>\$ 11,179,988</u>		<u>\$ 21,884,131</u>	

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward							\$ -	N/A
<b>Interest</b>								
Interest - General Checking	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	-	685	14,136	-	-	14,821	48,002	31%
Special Assessments - Off-Roll	-	1,379	-	-	-	1,379	34,073	4%
Developer Contribution	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 2,065</b>	<b>\$ 14,136</b>	<b>\$ -</b>	<b>\$ -</b>	<b>16,200</b>	<b>\$ 82,075</b>	<b>20%</b>
<b>Expenditures and Other Uses</b>								
<b>Legislative</b>								
Board of Supervisor's Fees	-	-	600	-	-	600	2,400	25%
<b>Executive</b>								
Professional Management	2,000	2,000	2,000	2,000	2,000	10,000	24,000	42%
<b>Financial and Administrative</b>								
Audit Services	-	-	-	-	4,750	4,750	5,200	91%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>								
Legal Advertising	-	203	91	-	-	295	1,500	20%
Trustee Services	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	22	23	40	18	23	126	250	50%

Prepared by:

**JPWARD and Associates, LLC**

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Communication and Freight Services</b>								
Postage, Freight and Messenger	-	11	29	7	-	47	300	16%
Computer Services - Website Development	50	50	50	50	50	250	-	N/A
Insurance	5,150	-	-	-	-	5,150	5,000	103%
Subscription & Memberships	175	-	-	-	-	175	175	100%
Printing & Binding	-	-	142	-	-	142	250	57%
Financial-Other Current Charges	-	-	-	-	-	-	-	N/A
<b>Legal Services</b>								
Legal - General Counsel	-	585	1,463	219	-	2,266	4,000	57%
<b>Other General Government Services</b>								
Engineering Services	-	-	-	-	-	-	2,000	0%
Contingencies	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>								
Repairs & Maintenance								
Aquatic Weed Control	-	-	-	-	-	-	1,500	N/A
<b>Landscaping Services</b>								
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Public Area Landscaping	1,625	-	3,450	1,625	2,125	8,825.00	20,500	43%
Irrigation System	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	N/A
<b>Road and Street Services</b>								
Repairs & Maintenance								
Street Lights	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	1,500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	N/A

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**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Parks &amp; Recreation</b>								
Security Patrol	540		1,350	540	-	2,430	3,000	81%
<b>Other Fees and Charges</b>								
Discounts/Collection Fees	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>9,562</b>	<b>2,873</b>	<b>9,214</b>	<b>5,959</b>	<b>8,948</b>	<b>36,555</b>	<b>82,075</b>	<b>45%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,562</b>	<b>\$ 2,873</b>	<b>\$ 9,214</b>	<b>\$ 5,959</b>	<b>\$ 8,948</b>	<b>\$ 36,555</b>	<b>\$ 82,075</b>	<b>45%</b>
Net Increase/ (Decrease) in Fund Balance	(9,562)	(808)	4,921	(5,959)	(8,948)	(20,355)	-	
Fund Balance - Beginning	37,440	27,878	27,070	31,991	26,033	37,440	37,440	
<b>Fund Balance - Ending</b>	<b>\$ 27,878</b>	<b>\$ 27,070</b>	<b>\$ 31,991</b>	<b>\$ 26,033</b>	<b>\$ 17,085</b>	<b>17,085</b>	<b>\$ 37,440</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through February 28, 2019**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>								
Revenue Account	106	106	128	184	213	737	-	N/A
Reserve Account	46	47	46	47	47	233	-	N/A
Interest Account	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>								
Special Assessments - On-Roll	-	-	169,105	-	-	169,105	169,718	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	407,614	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Contributions - Private Sources	\$ -	\$ 265,540	\$ -	\$ -	\$ -	265,540.43	\$ -	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 152</b>	<b>\$ 265,694</b>	<b>\$ 169,278</b>	<b>\$ 231</b>	<b>\$ 260</b>	<b>435,615</b>	<b>\$ 577,332</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>								
<b>Financial and Administrative</b>								
Professional Management	5,275	-	-	15,685	-	20,960	60,000	N/A
Dissemination Agent Services	-	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>								
Trustee Services	-	-	-	-	-	-	12,000	N/A
<b>Legal Services</b>								
Litigation Counsel	2,089	-	1,275	-	-	3,364	4,500	N/A
<b>Landscaping Services</b>								
Repairs & Maintenance	1,700	-	-	-	-	1,700	10,000	N/A
<b>Debt Service</b>								
<b>Principal Debt Service - Mandatory</b>								
Series 2008 Bonds	-	-	-	-	-	-	\$ 205,000	0%
<b>Principal Debt Service - Early Redemptions</b>								
Series 2008 Bonds	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>								
Series 2008 Bonds	-	-	-	-	-	-	776,869	0%
<b>Operating Transfers Out (To Other Funds)</b>								
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,064</b>	<b>\$ -</b>	<b>\$ 1,275</b>	<b>\$ 15,685</b>	<b>\$ -</b>	<b>\$ 26,024</b>	<b>\$ 1,068,369</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	(8,912)	265,694	168,003	(15,454)	260	409,591	(491,037)	
Fund Balance - Beginning	(6,265,895)	(6,274,807)	(6,009,113)	(5,841,110)	(5,856,564)	(6,265,895)	(6,265,895)	
<b>Fund Balance - Ending</b>	<b>\$ (6,274,807)</b>	<b>\$ (6,009,113)</b>	<b>\$ (5,841,110)</b>	<b>\$ (5,856,564)</b>	<b>\$ (5,856,304)</b>	<b>\$ (5,856,304)</b>	<b>\$ (6,756,932)</b>	