# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



## FINANCIAL STATEMENTS - MARCH 2022

FISCAL YEAR 2022

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 March 31, 2022

	Gover	nmental Funds								
						Accour	Totals			
	General Fund		ç	Series 2008	General Long Term Debt		General Fixed Assets		(Me	emorandum Only)
Assets										
Cash and Investments										
General Fund - Invested Cash	\$	108,107	\$	-			\$	-	\$	108,107
Debt Service Fund										
Interest Account				0						0
Sinking Account										-
Reserve Account				146,043						146,043
Revenue Account				81,631						81,631
Prepayment Account		-		-				-		-
Construction		-		-				-		-
Due from Other Funds										-
General Fund		-		-				-		-
Debt Service Fund(s)		825		-				-		825
Prepaid Expenses		-								-
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		-		-		289,386				289,386
Amount to be Provided by Debt Service Funds		-		-		8,450,614				8,450,614
Total Assets	\$	108,932	\$	289,386	\$	8,740,000	\$ 11	,179,988	\$	20,318,307

#### Buckeye Park Community Develoment District Balance Sheet for the Period Ending March 31, 2022

	Govern	nmental Funds								
	Ger	neral Fund	S	Series 2008	Acco General Long Term Debt		unt Groups General Fixed Assets		(M)	Totals emorandum Only)
Liabilities										
Accounts Payable & Payroll Liabilities	\$	500	\$	-			\$	-	\$	500
Due to Other Funds		-								-
General Fund		-		-				-		-
Debt Service Fund		-		-				-		-
Matured Interest Payable				2,798,449						2,798,449
Matured Bonds Payable				1,745,000						1,745,000
Deferred Revenue	\$	-	\$	-						-
Bonds Payable										-
Current Portion		-		-		260,000				260,000
Long Term		-		-		8,480,000				8,480,000
Total Liabilities	\$	500	\$	4,543,449	\$	8,740,000	\$	-	\$	13,283,949
Fund Equity and Other Credits										
Investment in General Fixed Assets		-		-			11,17	9,988		11,179,988
Fund Balance										
Restricted										
Beginning: October 1, 2021 (Audited)		-		(7,789,972)				-		(7,789,972
Results from Current Operations		-		3,535,909				-		3,535,909
Unassigned										
Beginning: October 1, 2021 (Audited)		18,426		-				-		18,426
Results from Current Operations		90,006		-				-	_	90,006
Total Fund Equity and Other Credits	\$	108,432	\$	(4,254,063)	\$	-	\$ 11,17	9,988	\$	7,034,358
Total Liabilities, Fund Equity and Other Credits	Ś	108,932	\$	289,386	\$	8,740,000	\$ 11,17	9.988	\$	20,318,307

#### Buckeye Park Community Development District General Fund Statement of Revenues, Expenditures and Changes in Fund Balance Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
									200.900
Revenue and Other Sources									
Carryforward								\$-	N/A
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	168	480	27,059	-	-	3,559	31,265	34,253	91%
Special Assessments - Off-Roll	14,112	-	21,620	14,112	-	-	49,843	-	N/A
Bondholder Contributionon on behalf of SPE	32,388	-	-	-	-	-	32,388	46,500	70%
Miscellaneous Revenue	-	-	11,375	3,836	-	-	15,211	-	N/A
Intragovernmental Transfer In		-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 46,668	\$ 480	\$ 60,053	\$ 17,948	\$-	\$ 3,559	128,708	\$ 80,753	159%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	-	-	-	-	-	400	400	2,400	17%
Executive									
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	12,000	24,000	50%
Financial and Administrative									
Audit Services	-	-	-	-	-	-	-	5,150	0%
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	-	500	500	100%
Other Contractual Services									
Legal Advertising	89	-	-	-	165	-	254	1,000	25%
Trustee Services	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	1,500	-	500	-	2,000	1,500	133%

Prepared by: JPWARD and Associates, LLC

#### Buckeye Park Community Development District General Fund Statement of Revenues, Expenditures and Changes in Fund Balance Through March 31, 2022

								Total Annual	% of
Description	October	November	December	January	February	March	Year to Date	Budget	Budget
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	67	19	68	27	4	205	250	82%
<b>Communication and Freight Services</b>									
Postage, Freight and Messenger	59	59	59	-	-	29	207	150	138%
Computer Services - Website Development	-	-	-	-	-	-	-	750	0%
Insurance	5,330	-	-	-	-	-	5,330	5,500	97%
Subscription & Memberships	175	-	-	-	-	-	175	175	100%
Printing & Binding	-	-	419	-	-	-	419	200	210%
Rentals & Leases	-	-	-	-	241	-	241	320	75%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	N/A
Legal Services									·
Legal - General Counsel	-	-	1,138	-	2,048	-	3,185	4,000	80%
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	2,500	0%
Contingencies	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services									
Repairs & Maintenance									
Aquatic Weed Control	-	-	-	-	-	-	-	-	N/A
Landscaping Services									
Utility Services									
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Public Area Landscaping	-	3,250	1,625	-	1,825	3,250	9,950.00	20,500	49%
Irrigation System	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Road and Street Services									

Repairs & Maintenance

#### Buckeye Park Community Development District General Fund Statement of Revenues, Expenditures and Changes in Fund Balance Through March 31, 2022

Description	Octobe	r N	lovember	Dec	ember	Ja	nuary	F	ebruary	ſ	March	Yea	ar to Date	al Annual Budget	% of Budget
Street Lights		-	-		-		-		-		-		-	-	N/A
Pavement & Signage		-	-		-		-		-		-		-	500	0%
Repairs and Maintenance		-	-		-		-		-		-		-	-	N/A
Parks & Recreation															
Security Patrol		-	-		3,836		-		-		-		3,836	6,500	59%
Other Fees and Charges															
Discounts/Collection Fees		-	-		-		-		-		-		-	-	N/A
Sub-Total:	7,6	'5	5,376		10,596		2,068		7,305		5,683		38,702	83,395	46%
Total Expenditures and Other Uses:	\$ 7,6	′5 \$	5,376	\$	10,596	\$	2,068	\$	7,305	\$	5,683	\$	38,702	\$ 83,395	46%
Net Increase/ (Decrease) in Fund Balance	38,9	94	(4,896)		49,457		15,881		(7,305)		(2,124)		90,006	(2,642)	
Fund Balance - Beginning	18,42	26	57,420		52,524	1	01,981		117,862	-	110,556		18,426	18,426	
Fund Balance - Ending	\$ 57,42	20 \$	52,524	<b>\$</b> 1	01,981	<b>\$ 1</b>	17,862	\$	110,556	\$ 1	108,432		108,432	\$ 15,784	

### Buckeye Park Community Development District Debt Service Fund - Series 2008 Statement of Revenues, Expenditures and Changes in Fund Balance Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	
Revenue and Other Sources								
Carryforward	\$-	\$-	\$-	\$-	\$-	\$-	-	\$
Interest Income								
Revenue Account	3	5	8	8	18	16	58	
Reserve Account	1	1	1	1	1	1	5	
Interest Account	-		-	-	-	-	-	
Prepayment Account	-	-	-	-	-	-	-	
Special Assessment Revenue								
Special Assessments - On-Roll	1,414		184,821	-	-	-	186,235	
Special Assessments - Off-Roll	1,174,132	-	-	58	-	-	1,174,190	
Special Assessments - Prepayments	-	-	-	-	-	-	-	
Contributions - Bondholder	-	-	-	-	-	-	-	
Other Miscellaneous Revenue-Sale of Lots	-	-	2,239,890	-	-	-	2,239,890	
Intragovernmental Transfer In	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	\$ 1,175,549	\$5	\$ 2,424,720	\$ 67	\$ 19	\$ 17	3,600,377	\$
Expenditures and Other Uses								
Financial and Administrative								
Professional Management	5,000	5,000	5,000	5,000	5,000	-	25,000	
Accounting Services	-	-	-	-	-	-	-	
Other Contractual Services								
Trustee Services	-	7,465	-	-	-	-	7,465	
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	
Insurance	-	-	-	2,015	-	-	2,015	
Legal Services								
General Counsel	9,702	15,787	-	-	-	-	25,489	
Litigation Counsel	-	-	-	-	-	-	-	
Other General Government Services								
Engineering Services	-	-	-	-	-	-	-	
Landscaping Services								
Repairs & Maintenance	1,500	-	3,000	-	-	-	4,500	
Debt Service								
Principal Debt Service - Mandatory								
Series 2008 Bonds	-	-	-	-	-	-	-	\$
Principal Debt Service - Early Redemptions								
Series 2008 Bonds	-	-	-	-	-	-	-	
Interest Expense								
Series 2008 Bonds	-	-	-	-	-	-	-	
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	
Total Expenditures and Other Uses:	\$ 16,202	\$ 28,251	\$ 8,000	\$ 7,015	\$ 5,000	\$-	\$ 64,468	\$
	1,159,347	(28,246)	2,416,720	(6,948)	(4,981)	17	3,535,909	
Net Increase/ (Decrease) in Fund Balance	T'T'''''''''''''''''''''''''''''''''''			(0.340)	(4.501)			
Net Increase/ (Decrease) in Fund Balance Fund Balance - Beginning	(7,789,972)	(6,630,624)		(4,242,151)			(7,789,972)	

Total Annual Budget % of Budget   \$ - N/A   \$ - N/A   - N/A -   185,492 100% N/A   - N/A -   96,500 0% -   - N/A -   - N/A -   12,000 62% -   - N/A -   18,000 0% -   - N/A -   - N/A -   - N/A -   - N/A			
\$ - N/A - N/	Тс		% of
- N/A - N/A		Budget	Budget
- N/A - N/A	\$	-	N/A
- N/A N/A 185,492 100% N/A - N/A 96,500 0% - N/A - N/A		-	N/A
- N/A 185,492 100% N/A N/A 96,500 0% N/A 96,500 0% N/A (N/A) (N/A) 12,000 62% N/A 12,000 62% N/A 12,000 62% N/A 12,000 62% N/A 12,000 62% N/A (N/A) 12,000 62% N/A (N/A)		-	N/A
185,492 100% N/A - N/A 96,500 0% - N/A - N		-	N/A
N/A - N/A 96,500 0% - N/A - N/A <b>\$ 281,992 N/A</b> <b>\$ 281,992 N/A</b> - N/A -		-	N/A
- N/A 96,500 0% - N/A -		185,492	100%
96,500 0% - N/A - N/A \$ 281,992 N/A \$ 281,992 N/A \$ 60,000 42% N/A - N/A 12,000 62% - N/A - N/A - N/A 18,000 0% \$ 260,000 0% \$ 260,000 0%			N/A
- N/A N/A \$ 281,992 N/A 60,000 42% N/A 12,000 62% N/A 12,000 62% N/A - N/A - N/A 18,000 0% - N/A 5 260,000 0% - N/A		-	N/A
- N/A \$ 281,992 N/A 60,000 42% N/A 12,000 62% N/A 12,000 62% N/A 12,000 0% N/A 6,500 0% \$ 260,000 0% N/A N/A 0%		96,500	0%
\$   281,992   N/A     60,000   42%     -   N/A     12,000   62%     -   N/A     12,000   62%     -   N/A     -   0%     \$   260,000   0%     -   N/A   -     -   N/A   -     \$   260,000   0%     -   N/A   -     -   N/A   -     -   N/A   -     -		-	N/A
60,000 42% - N/A 12,000 62% - N/A - N/A - N/A 18,000 0% - N/A 6,500 69% \$ 260,000 0% - N/A 708,750 0%		-	N/A
- N/A 12,000 62% N/A N/A N/A 18,000 0% 6,500 69% \$ 260,000 0% \$ 260,000 0% N/A 0%	\$	281,992	N/A
- N/A 12,000 62% N/A N/A N/A 18,000 0% 6,500 69% \$ 260,000 0% \$ 260,000 0% N/A 0%		60,000	42%
- N/A - N/A - N/A 18,000 0% - N/A \$ 260,000 0% - N/A - N/A		-	
- N/A - N/A 18,000 0% - N/A 6,500 69% \$ 260,000 0% - N/A 708,750 0%		12,000	62%
- N/A 18,000 0% - N/A 6,500 69% \$ 260,000 0% - N/A 708,750 0%		-	N/A
18,000 0% - N/A 6,500 69% \$ 260,000 0% - N/A 708,750 0%		-	N/A
- N/A 6,500 69% \$ 260,000 0% - N/A 708,750 0%		-	N/A
6,500 69% \$ 260,000 0% - N/A 708,750 0%		18,000	0%
\$ 260,000 0% - N/A 708,750 0%		-	N/A
- N/A 708,750 0%		6,500	69%
708,750 0%	\$	260,000	0%
		-	N/A
- N/A		708,750	0%
		-	N/A
\$ 1,065,250 N/A	\$	1,065,250	N/A

\$ (8,573,230)
(7,789,972)
(783,258)