

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2021

FISCAL YEAR 2021

PREPARED BY:

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Buckeye Park Community Development District

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Buckeye Park Community Development District
Balance Sheet
for the Period Ending June 30, 2021

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 76,373	\$ -		\$ -	\$ 76,373
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,875			185,875
Revenue Account		450,966			450,966
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	34,142		-	34,142
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	2,612,540			2,689,591
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	-	-	695,334		695,334
Amount to be Provided by Debt Service Funds	-	-	8,549,666		8,549,666
Total Assets	\$ 76,373	\$ 695,334	\$ 9,245,000	\$ 11,179,988	\$ 21,196,695

Buckeye Park Community Development District
Balance Sheet
for the Period Ending June 30, 2021

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -		\$ -	\$ -
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	34,142	-		-	34,142
Matured Interest Payable		6,246,031			6,246,031
Matured Bonds Payable		1,500,000			1,500,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	245,000		245,000
Long Term	-	-	9,000,000		9,000,000
Total Liabilities	\$ 34,142	\$ 7,746,031	\$ 9,245,000	\$ -	\$ 17,025,173
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Audited)	-	(7,264,609)		-	(7,264,609)
Results from Current Operations	-	213,912		-	213,912
Unassigned					
Beginning: October 1, 2020 (Audited)	24,556	-		-	24,556
Results from Current Operations	17,675	-		-	17,675
Total Fund Equity and Other Credits	\$ 42,231	\$ (7,050,697)	\$ -	\$ 11,179,988	\$ 4,171,522
Total Liabilities, Fund Equity and Other Credits	\$ 76,373	\$ 695,334	\$ 9,245,000	\$ 11,179,988	\$ 21,196,695

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2021

Description	October	November	December	January	February	March	April	May	June	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	153	1,058	23,442	-	-	-	-	3,798	9,765	38,216	33,512	114%
Special Assessments - Off-Roll	-	-	24,350	-	-	-	-	-	-	24,350	2,894	841%
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	-	-	-	47,683	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 153	\$ 1,058	\$ 47,792	\$ -	\$ -	\$ -	\$ -	\$ 3,798	\$ 9,765	62,566	\$ 84,089	74%

Expenditures and Other Uses

Legislative												
Board of Supervisor's Fees	-	1,200	-	-	-	400	-	-	400	2,000	2,400	83%
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	-	-	-	-	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services												
Legal Advertising	282	-	-	-	-	126	-	175	175	759	1,500	51%
Trustee Services	-	-	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	1,500	-	-	-	-	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	22	24	27	24	-	-	1	21	21	140	250	56%
Communication and Freight Services												
Postage, Freight and Messenger	29	51	7	8	-	46	-	-	-	140	75	187%
Computer Services - Website Development	50	50	-	-	-	-	-	-	-	100	750	13%
Insurance	5,150	-	-	-	-	-	-	-	-	5,150	5,200	99%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2021

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%
Printing & Binding	97	59	-	-	-	240	-	-	-	396	50	792%
Rentals & Leases	-	-	161	-	-	107	-	-	-	268	-	N/A
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services												
Legal - General Counsel	-	-	-	-	-	455	1,885	-	293	2,633	4,000	66%
Other General Government Services												
Engineering Services	-	825	-	-	-	-	-	-	-	825	-	N/A
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	3,250	-	-	-	-	8,125.00	20,500	40%
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	-	-	-	-	-	3,960	-	-	4,680	6,500	72%
Other Fees and Charges												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	11,651	5,834	2,195	3,656	5,250	3,375	7,846	2,196	2,888	44,891	83,900	54%
Total Expenditures and Other Uses:	\$ 11,651	\$ 5,834	\$ 2,195	\$ 3,656	\$ 5,250	\$ 3,375	\$ 7,846	\$ 2,196	\$ 2,888	\$ 44,891	\$ 83,900	54%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2021

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Net Increase/ (Decrease) in Fund Balance	(11,498)	(4,775)	45,597	(3,656)	(5,250)	(3,375)	(7,846)	1,602	6,877	17,675	189	
Fund Balance - Beginning	24,556	13,058	8,282	53,880	50,223	44,973	41,599	33,753	35,354	24,556	24,556	
Fund Balance - Ending	\$ 13,058	\$ 8,282	\$ 53,880	\$ 50,223	\$ 44,973	\$ 41,599	\$ 33,753	\$ 35,354	\$ 42,231	42,231	\$ 24,745	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2021

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income												
Revenue Account	1	1	1	1	1	1	1	2	2	12	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	7	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	1,261		276,819	-	-	-	-	-	34,142	312,222	277,823	112%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	31,937	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions - Private Sources												
	-	-	-	-	-	-	-	-	-	-	\$ -	N/A
Intragovernmental Transfer In												
	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,263	\$ 2	\$ 276,821	\$ 2	\$ 2	\$ 2	\$ 2	\$ 3	\$ 34,145	312,241	\$ 309,760	N/A
Expenditures and Other Uses												
Financial and Administrative												
Professional Management	5,000	5,542	5,000	5,000	5,000	5,150	5,000	5,000	5,000	45,692	60,000	76%
Accounting Services	325	-	-	-	-	-	-	-	-	325	-	N/A
Other Contractual Services												
Trustee Services	-	3,771	-	-	-	-	-	-	-	3,771	12,000	31%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services												
General Counsel	-	-	-	-	-	-	910	29,197	-	30,107	-	N/A
Litigation Counsel	9,433	-	-	-	-	-	-	-	-	9,433	8,532	111%
Other General Government Services												
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services												
Repairs & Maintenance	1,500	-	-	3,000.00	-	-	1,500.00	3,000.00	-	9,000	3,400	265%
Debt Service												
Principal Debt Service - Mandatory												
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	\$ 245,000	0%
Principal Debt Service - Early Redemptions												
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	745,763	0%
Operating Transfers Out (To Other Funds)												
	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,258	\$ 9,314	\$ 5,000	\$ 8,000	\$ 5,000	\$ 5,150	\$ 7,410	\$ 37,197	\$ 5,000	\$ 98,329	\$ 1,074,695	N/A
Net Increase/ (Decrease) in Fund Balance	(14,995)	(9,311)	271,821	(7,998)	(4,998)	(5,148)	(7,408)	(37,194)	29,145	213,912	(764,935)	
Fund Balance - Beginning	(7,264,609)	(7,279,604)	(7,288,916)	(7,017,095)	(7,025,093)	(7,030,091)	(7,035,240)	(7,042,647)	(7,079,841)	(7,264,609)	(7,264,609)	
Fund Balance - Ending	\$ (7,279,604)	\$ (7,288,916)	\$ (7,017,095)	\$ (7,025,093)	\$ (7,030,091)	\$ (7,035,240)	\$ (7,042,647)	\$ (7,079,841)	\$ (7,050,697)	\$ (7,050,697)	\$ (8,029,544)	