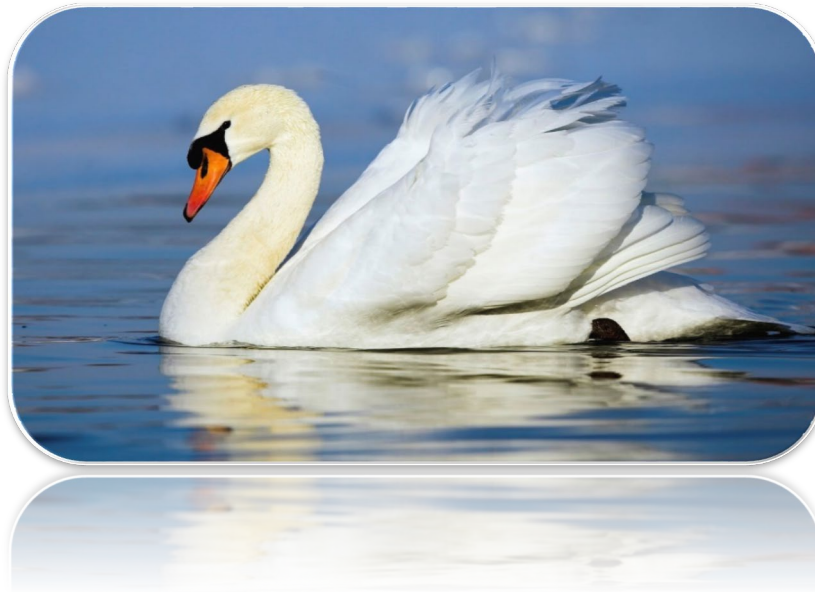


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 31, 2022**

	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	\$ 83,642	\$ -		\$ -	\$ 83,642
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,046			146,046
Revenue Account		73,526			73,526
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	-	-	281,284		281,284
Amount to be Provided by Debt Service Funds	-	-	8,458,716		8,458,716
Total Assets	\$ 84,467	\$ 281,284	\$ 8,740,000	\$ 11,179,988	\$ 20,285,739

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 31, 2022**

Governmental Funds						
		Account Groups			Totals	
		General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum 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		-	-		11,179,988	11,179,988
Fund Balance						
Restricted						
Beginning: October 1, 2021 (Audited)		-	(7,789,972)		-	(7,789,972)
Results from Current Operations		-	3,527,806		-	3,527,806
Unassigned						
Beginning: October 1, 2021 (Audited)		18,426	-		-	18,426
Results from Current Operations		65,541	-		-	65,541
Total Fund Equity and Other Credits	\$	83,967	\$ (4,262,166)	\$ -	\$ 11,179,988	\$ 7,001,790
Total Liabilities, Fund Equity and Other Credits	\$	84,467	\$ 281,284	\$ 8,740,000	\$ 11,179,988	\$ 20,285,739

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

Description	October	November	December	January	February	March	April	May	June	July	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	168	480	27,059	-	-	3,559	6,508	-	-	-	37,773	34,253	110%
Special Assessments - Off-Roll	14,112	-	21,620	14,112	-	-	-	-	-	-	49,843	-	N/A
Bondholder Contribution 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	\$ 6,508	\$ -	\$ -	\$ -	135,216	\$ 80,753	167%

Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	-	-	-	-	400	1,400	-	-	400	2,200	2,400	92%
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	-	-	-	-	-	-	-	-	-	5,150	5,150	5,150	100%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	-	-	-	-	500	1,000	500	200%
Other Contractual Services													
Legal Advertising	89	-	-	-	165	-	350	-	-	-	604	1,000	60%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	1,500	-	500	-	-	-	-	-	2,000	1,500	133%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	67	19	68	27	4	5	6	6	10	231	250	93%
Communication and Freight Services													
Postage, Freight and Messenger	59	59	59	-	-	29	50	(0)	-	-	256	150	171%
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%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Rentals & Leases	-	-	-	-	241	-	-	-	-	-	241	320	75%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services													
Legal - General Counsel	-	-	1,138	-	2,048	-	1,723	488	293	-	5,688	4,000	142%
Other General Government Services													
Engineering Services	-	-	-	-	-	-	-	5,669	-	275	5,944	2,500	238%
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	1,776	1,625	-	3,250	16,601.00	20,500	81%
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													
Security Patrol	-	-	3,836	-	-	-	-	-	-	-	3,836	6,500	59%
Other Fees and Charges													
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	7,675	5,376	10,596	2,068	7,305	5,683	7,303	9,787	2,298	11,585	69,676	83,395	84%
Total Expenditures and Other Uses:	\$ 7,675	\$ 5,376	\$ 10,596	\$ 2,068	\$ 7,305	\$ 5,683	\$ 7,303	\$ 9,787	\$ 2,298	\$ 11,585	\$ 69,676	\$ 83,395	84%
Net Increase/ (Decrease) in Fund Balance	38,994	(4,896)	49,457	15,881	(7,305)	(2,124)	(795)	(9,787)	(2,298)	(11,585)	65,541	(2,642)	
Fund Balance - Beginning	18,426	57,420	52,524	101,981	117,862	110,556	108,432	107,637	97,850	95,552	18,426	18,426	
Fund Balance - Ending	\$ 57,420	\$ 52,524	\$ 101,981	\$ 117,862	\$ 110,556	\$ 108,432	\$ 107,637	\$ 97,850	\$ 95,552	\$ 83,967	83,967	\$ 15,784	

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income													
Revenue Account	3	5	8	8	18	16	5	0	0	0	64	-	N/A
Reserve Account	1	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	1,414	-	184,821	-	-	-	-	-	-	-	186,235	185,492	100%
Special Assessments - Off-Roll	1,174,132	-	-	58	-	-	-	-	-	-	1,174,190	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions - Bondholder													
Other Miscellaneous Revenue-Sale of Lots	-	-	2,239,890	-	-	-	-	-	-	-	2,239,890	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,175,549	\$ 5	\$ 2,424,720	\$ 67	\$ 19	\$ 17	\$ 6	\$ 1	\$ 1	\$ 1	3,600,385	\$ 281,992	N/A
Expenditures and Other Uses													
Financial and Administrative													
Professional Management	5,000	5,000	5,000	5,000	5,000	-	35	-	-	-	25,035	60,000	42%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services													
Trustee Services	-	7,465	-	-	-	-	5,000	-	-	-	12,465	12,000	104%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Insurance													
General Counsel	9,702	15,787	-	-	-	-	3,076	-	-	-	28,565	-	N/A
Litigation Counsel	-	-	-	-	-	-	-	-	-	-	-	18,000	0%
Other General Government Services													
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services													
Repairs & Maintenance	1,500	-	3,000	-	-	-	-	-	-	-	4,500	6,500	69%
Debt Service													
Principal Debt Service - Mandatory													
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	\$ 260,000	0%
Principal Debt Service - Early Redemptions													
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	708,750	0%
Operating Transfers Out (To Other Funds)													
Total Expenditures and Other Uses:	\$ 16,202	\$ 28,251	\$ 8,000	\$ 7,015	\$ 5,000	\$ -	\$ 8,111	\$ -	\$ -	\$ -	\$ 72,579	\$ 1,065,250	N/A
Net Increase/ (Decrease) in Fund Balance	1,159,347	(28,246)	2,416,720	(6,948)	(4,981)	17	(8,105)	1	1	1	3,527,806	(783,258)	
Fund Balance - Beginning	(7,789,972)	(6,630,624)	(6,658,870)	(4,242,151)	(4,249,099)	(4,254,080)	(4,254,063)	(4,262,168)	(4,262,167)	(4,262,166)	(7,789,972)	(7,789,972)	
Fund Balance - Ending	\$ (6,630,624)	\$ (6,658,870)	\$ (4,242,151)	\$ (4,249,099)	\$ (4,254,080)	\$ (4,254,063)	\$ (4,262,168)	\$ (4,262,167)	\$ (4,262,166)	\$ (4,262,166)	\$ (4,262,166)	\$ (8,573,230)	