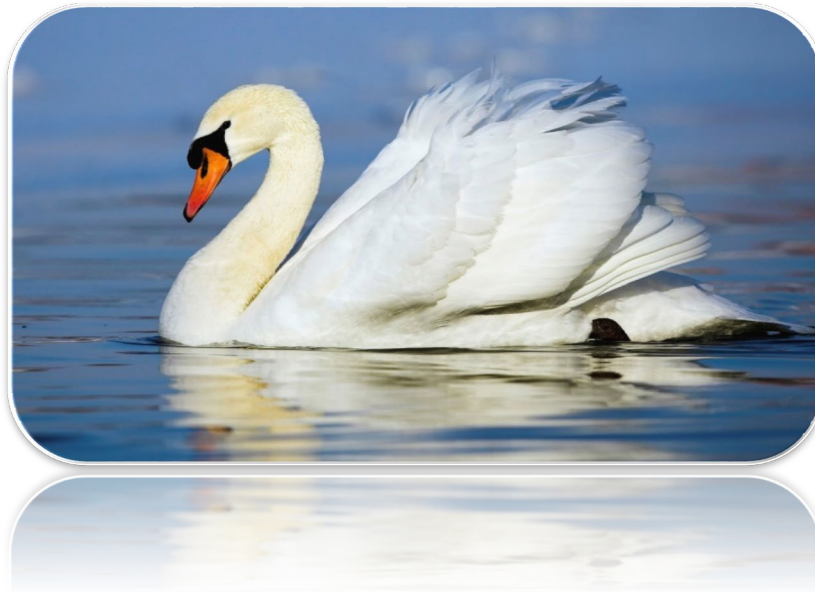


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2021

FISCAL YEAR 2021

PREPARED BY:

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

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

Buckeye Park Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Buckeye Park Community Development District
Balance Sheet
for the Period Ending August 31, 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	\$ 37,149	\$ -		\$ -	\$ 37,149
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,877			185,877
Revenue Account		762,805			762,805
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	2,612,540			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	-	-	973,032		973,032
Amount to be Provided by Debt Service Funds	-	-	8,271,968		8,271,968
Total Assets	\$ 37,149	\$ 973,032	\$ 9,245,000	\$ 11,179,988	\$ 21,435,170

Buckeye Park Community Development District
Balance Sheet
for the Period Ending August 31, 2021

Governmental Funds						
		Account Groups			Totals	
		General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities						
Accounts Payable & Payroll Liabilities	\$	-	\$ -		\$ -	\$ -
Due to Other Funds		-				-
General Fund		-	-		-	-
Debt Service Fund		-	-		-	-
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	\$	-	\$ 7,746,031	\$ 9,245,000	\$ -	\$ 16,991,031
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		-	491,611		-	491,611
Unassigned						
Beginning: October 1, 2020 (Audited)		24,556	-		-	24,556
Results from Current Operations		12,594	-		-	12,594
Total Fund Equity and Other Credits	\$	37,149	\$ (6,772,998)	\$ -	\$ 11,179,988	\$ 4,444,139
Total Liabilities, Fund Equity and Other Credits	\$	37,149	\$ 973,032	\$ 9,245,000	\$ 11,179,988	\$ 21,435,170

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

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	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	400	200	2,600	2,400	108%
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	-	-	-	-	-	-	-	-	-	-	-	-	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	22	18	181	250	72%
Communication and Freight Services														
Postage, Freight and Messenger	29	51	7	8	-	46	-	-	-	60	11	211	75	282%
Computer Services - Website Development	50	50	-	-	-	-	-	-	-	-	-	100	750	13%
Insurance	5,150	-	-	-	-	-	-	-	-	-	-	5,150	5,200	99%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Printing & Binding	97	59	-	-	-	240	-	-	-	107	-	503	50	1006%
Rentals & Leases	-	-	161	-	-	107	-	-	-	-	107	375	-	N/A
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Legal Services														
Legal - General Counsel	-	-	-	-	-	455	1,885	-	293	157	-	2,790	4,000	70%
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	2,746	2,336	49,972	83,900	60%
Total Expenditures and Other Uses:	\$ 11,651	\$ 5,834	\$ 2,195	\$ 3,656	\$ 5,250	\$ 3,375	\$ 7,846	\$ 2,196	\$ 2,888	\$ 2,746	\$ 2,336	\$ 49,972	\$ 83,900	60%
Net Increase/ (Decrease) in Fund Balance	(11,498)	(4,775)	45,597	(3,656)	(5,250)	(3,375)	(7,846)	1,602	6,877	(2,746)	(2,336)	12,594	189	
Fund Balance - Beginning	24,556	13,058	8,282	53,880	50,223	44,973	41,599	33,753	35,354	42,231	39,485	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	\$ 39,485	\$ 37,149	\$ 37,149	\$ 24,745	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

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 Income														
Revenue Account	1	1	1	1	1	1	1	2	2	2	2	16	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	1	8	-	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	-	-	-	-	-	-	-	-	-	-	296,819	296,819	31,937	929%
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	\$ 3	\$ 296,821	609,065	\$ 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	5,000	5,000	55,692	60,000	93%
Accounting Services	325	-	-	-	-	-	-	-	-	-	275	600	-	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	-	-	4,351	34,458	-	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	-	1,500.00	3,000.00	13,500	3,400	397%
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	\$ 6,500	\$ 12,626	\$ 117,454	\$ 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	(6,497)	284,196	491,611	(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)	(7,050,697)	(7,057,194)	(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)	\$ (7,057,194)	\$ (6,772,998)	\$ (6,772,998)	\$ (8,029,544)	