
Buckeye Park Community Development District

Financial Statements

October 31, 2018

Prepared by:

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SUITE 1

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Buckeye Park Community Development District

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**Buckeye Park Community Development District
Balance Sheet
for the Period Ending October 31, 2018**

	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	\$ 24,013	\$ -		\$ -	\$ 24,013
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,226			185,226
Revenue Account		412,194			412,194
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	558		-	558
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses	-				-
Market Valuation Adjustments					
Assessments Receivable				-	-
On-Roll	163,821	1,828,466			1,992,287
Off-Roll	77,051	2,588,190			2,665,241
Allowance for Uncollectable Assessments	(236,449)	(4,248,070)			(4,484,519)
Land				6,317,127	6,317,127
Improvements Other Than Buildings				4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	766,564		766,564
Amount to be Provided by Debt Service Funds	-	-	8,908,436		8,908,436
Total Assets	\$ 28,436	\$ 766,564	\$ 9,675,000	\$ 11,179,988	\$ 21,649,988

Buckeye Park Community Development District
Balance Sheet
for the Period Ending October 31, 2018

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	558			-	558
Matured Interest Payable		5,021,493			5,021,493
Matured Bonds Payable		880,000			880,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-		205,000		205,000
Long Term	-		9,470,000		9,470,000
Total Liabilities	\$ 558	\$ 5,901,493	\$ 9,675,000	\$ -	\$ 15,577,051
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2018 (Unaudited)	-	(5,126,017)		-	(5,126,017)
Results from Current Operations	-	(8,912)		-	(8,912)
Unassigned					
Beginning: October 1, 2018 (Unaudited)	37,440	-		-	37,440
Results from Current Operations	(9,562)	-		-	(9,562)
Total Fund Equity and Other Credits	\$ 27,878	\$ (5,134,929)	\$ -	\$ 11,179,988	\$ 6,072,937
Total Liabilities, Fund Equity and Other Credits	\$ 28,436	\$ 766,564	\$ 9,675,000	\$ 11,179,988	\$ 21,649,988

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	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	-	-	48,002	0%
Special Assessments - Off-Roll	-	-	34,073	0%
Developer Contribution	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	-	\$ 82,075	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	2,400	0%
Executive				
Professional Management	2,000	2,000	24,000	8%
Financial and Administrative				
Audit Services	-	-	5,200	0%
Accounting Services	-	-	-	N/A
Assessment Roll Services	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,500	0%
Trustee Services	-	-	7,500	0%
Dissemination Agent Services	-	-	1,500	0%
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	22	22	250	9%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Communication and Freight Services				
Postage, Freight and Messenger	-	-	300	0%
Computer Services - Website Development	50	50	-	N/A
Insurance	5,150	5,150	5,000	103%
Subscription & Memberships	175	175	175	100%
Printing & Binding	-	-	250	0%
Financial-Other Current Charges	-	-	-	N/A
Legal Services				
Legal - General Counsel	-	-	4,000	0%
Other General Government Services				
Engineering Services	-	-	2,000	0%
Contingencies	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Stormwater Management Services				
Repairs & Maintenance				
Aquatic Weed Control	-	-	1,500	N/A
Landscaping Services				
Utility Services				
Electric	-	-	-	N/A
Repairs & Maintenance				
Public Area Landscaping	1,625	1,625.00	20,500	8%
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

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Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Parks & Recreation				
Security Patrol	540	540	3,000	18%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	N/A
Sub-Total:	9,562	9,562	82,075	12%
Total Expenditures and Other Uses:	\$ 9,562	\$ 9,562	\$ 82,075	12%
Net Increase/ (Decrease) in Fund Balance	(9,562)	(9,562)	-	
Fund Balance - Beginning	37,440	37,440	37,440	
Fund Balance - Ending	\$ 27,878	27,878	\$ 37,440	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2018

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Revenue Account	106	106	-	N/A
Reserve Account	46	46	-	N/A
Interest Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	169,718	0%
Special Assessments - Off-Roll	-	-	407,614	0%
Special Assessments - Prepayments	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 152	152	\$ 577,332	N/A
Expenditures and Other Uses				
Financial and Administrative				
Professional Management	5,275	5,275	60,000	N/A
Dissemination Agent Services	-	-	-	N/A
Other Contractual Services				
Trustee Services	-	-	12,000	N/A
Legal Services				
Litigation Counsel	2,089	2,089	4,500	N/A
Landscaping Services				
Repairs & Maintenance	1,700	1,700	10,000	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2008 Bonds	-	-	\$ 205,000	0%
Principal Debt Service - Early Redemptions				
Series 2008 Bonds	-	-	-	N/A
Interest Expense				
Series 2008 Bonds	-	-	776,869	0%
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 9,064	\$ 9,064	\$ 1,068,369	N/A
Net Increase/ (Decrease) in Fund Balance	(8,912)	(8,912)	(491,037)	
Fund Balance - Beginning	(5,126,017)	(5,126,017)	(5,126,017)	
Fund Balance - Ending	\$ (5,134,929)	\$ (5,134,929)	\$ (5,617,054)	