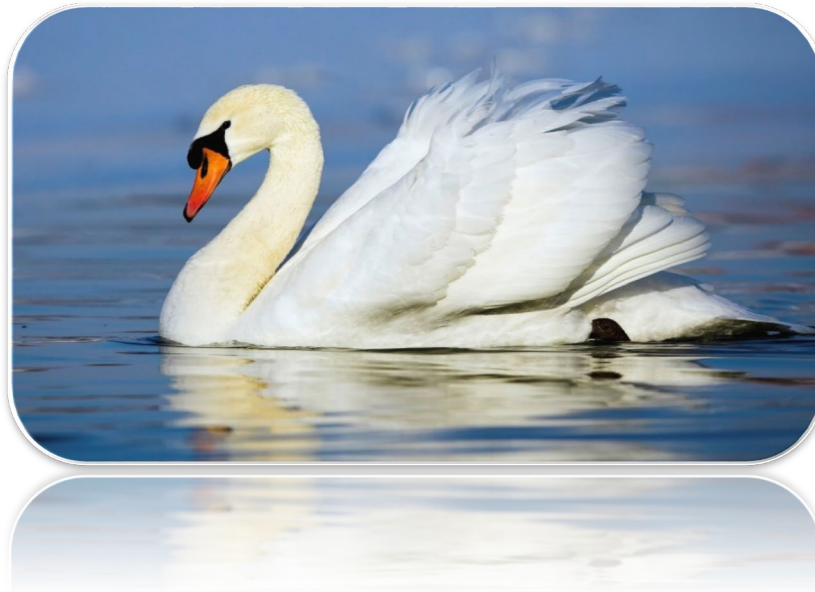


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2020

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 October 31, 2020

	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	\$ 14,319	\$ -		\$ -	\$ 14,319
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,869			185,869
Revenue Account		279,296			279,296
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					
General Fund	-	1,261		-	1,261
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	2,643,920			2,720,971
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	-	-	522,156		522,156
Amount to be Provided by Debt Service Funds	-	-	9,152,844		9,152,844
Total Assets	\$ 14,319	\$ 522,156	\$ 9,675,000	\$ 11,179,988	\$ 21,391,463

Buckeye Park Community Development District
Balance Sheet
for the Period Ending October 31, 2020

	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	1,261			-	1,261
Matured Interest Payable		5,500,268			5,500,268
Matured Bonds Payable		1,275,000			1,275,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-		205,000		205,000
Long Term	-		9,470,000		9,470,000
Total Liabilities	<u><u>\$ 1,261</u></u>	<u><u>\$ 6,775,268</u></u>	<u><u>\$ 9,675,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,451,528</u></u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	(6,238,116)		-	(6,238,116)
Results from Current Operations	-	(14,995)		-	(14,995)
Unassigned					
Beginning: October 1, 2020 (Unaudited)	24,556	-		-	24,556
Results from Current Operations	(11,498)	-		-	(11,498)
Total Fund Equity and Other Credits	<u><u>\$ 13,058</u></u>	<u><u>\$ (6,253,111)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,179,988</u></u>	<u><u>\$ 4,939,935</u></u>
Total Liabilities, Fund Equity and Other Credits	<u><u>\$ 14,319</u></u>	<u><u>\$ 522,156</u></u>	<u><u>\$ 9,675,000</u></u>	<u><u>\$ 11,179,988</u></u>	<u><u>\$ 21,391,463</u></u>

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

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	153	153	33,512	0%
Special Assessments - Off-Roll	-	-	2,894	0%
Bondholder Contribution on behalf of SPE	-	-	47,683	0%
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 153	153	\$ 84,089	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	-	-	5,000	0%
Accounting Services	-	-	-	N/A
Assessment Roll Services	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	282	282	1,500	19%
Trustee Services	-	-	7,500	0%
Dissemination Agent Services	1,500	1,500	1,500	100%
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, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Communication and Freight Services				
Postage, Freight and Messenger	29	29	75	39%
Computer Services - Website Development	50	50	750	7%
Insurance	5,150	5,150	5,200	99%
Subscription & Memberships	175	175	175	100%
Printing & Binding	97	97	50	194%
Financial-Other Current Charges	-	-	-	N/A
Legal Services				
Legal - General Counsel	-	-	4,000	0%
Other General Government Services				
Engineering Services	-	-	-	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	1,625.00	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

Prepared by:

JPWARD and Associates, LLC

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Parks & Recreation				
Security Patrol	720	720	6,500	11%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	N/A
Sub-Total:	11,651	11,651	83,900	14%
<hr/>				
Total Expenditures and Other Uses:	\$ 11,651	\$ 11,651	\$ 83,900	14%
<hr/>				
Net Increase/ (Decrease) in Fund Balance	(11,498)	(11,498)	189	
Fund Balance - Beginning	24,556	24,556	24,556	
Fund Balance - Ending	\$ 13,058	13,058	\$ 24,745	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2020

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	N/A
Interest Income				
Revenue Account	1	1	-	N/A
Reserve Account	1	1	-	N/A
Interest Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	1,261	1,261	277,823	0%
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	1,263	\$ 309,760	N/A
Expenditures and Other Uses				
Financial and Administrative				
Professional Management	5,000	5,000	60,000	8%
Accounting Services	325	325	-	N/A
Other Contractual Services				
Trustee Services	-	-	12,000	0%
Property Appraiser & Tax Coll. Fees	-	-	-	N/A
Legal Services				
General Counsel	-	-	-	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	1,500	3,400	44%
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	\$ 16,258	\$ 1,074,695	N/A
Net Increase/ (Decrease) in Fund Balance	(14,995)	(14,995)	(764,935)	
Fund Balance - Beginning	(6,238,116)	(6,238,116)	(6,238,116)	
Fund Balance - Ending	\$ (6,253,111)	\$ (6,253,111)	\$ (7,003,051)	