

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - OCTOBER 2021

FISCAL YEAR 2022

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

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*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 October 31, 2021**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
<b>Assets</b>					
<b>Cash and Investments</b>					
General Fund - Invested Cash	\$ 69,884	\$ -		\$ -	\$ 69,884
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,878			185,878
Revenue Account		1,868,769			1,868,769
Prepayment Account	-	-		-	-
Construction	-	-		-	-
<b>Due from Other Funds</b>					-
General Fund	-	1,414		-	1,414
Debt Service Fund(s)	-	-		-	-
<b>Prepaid Expenses</b>	-				-
<b>Market Valuation Adjustments</b>					
<b>Assessments Receivable</b>					-
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,620,579			2,697,629
<b>Allowance for Uncollectable Assessments</b>	(236,449)	(4,416,656)			(4,653,105)
<b>Land</b>				6,317,127	6,317,127
<b>Improvements Other Than Buildings</b>				4,862,861	4,862,861
<b>Amount Available in Debt Service Funds</b>	-	-	2,088,450		2,088,450
<b>Amount to be Provided by Debt Service Funds</b>	-	-	6,651,550		6,651,550
<b>Total Assets</b>	<b>\$ 69,884</b>	<b>\$ 2,088,450</b>	<b>\$ 8,740,000</b>	<b>\$ 11,179,988</b>	<b>\$ 22,078,322</b>

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

Governmental Funds						
	Account Groups				Totals (Memorandum Only)	
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets		
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ 11,375	\$ -		\$ -	\$ 11,375	
<b>Due to Other Funds</b>	-				-	
General Fund	-	-		-	-	
Debt Service Fund	1,414	-		-	1,414	
<b>Matured Interest Payable</b>		6,974,075			6,974,075	
<b>Matured Bonds Payable</b>		1,745,000			1,745,000	
<b>Deferred Revenue</b>	\$ -	\$ -			-	
<b>Bonds Payable</b>					-	
Current Portion	-	-	260,000		260,000	
Long Term	-	-	8,480,000		8,480,000	
<b>Total Liabilities</b>	<b>\$ 12,789</b>	<b>\$ 8,719,075</b>	<b>\$ 8,740,000</b>	<b>\$ -</b>	<b>\$ 17,471,863</b>	
<b>Fund Equity and Other Credits</b>						
<b>Investment in General Fixed Assets</b>	-	-		11,179,988	11,179,988	
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2021 (Unaudited)	-	(7,789,972)		-	(7,789,972)	
Results from Current Operations	-	1,159,347		-	1,159,347	
<b>Unassigned</b>						
Beginning: October 1, 2021 (Unaudited)	18,101	-		-	18,101	
Results from Current Operations	38,994	-		-	38,994	
<b>Total Fund Equity and Other Credits</b>	<b>\$ 57,095</b>	<b>\$ (6,630,624)</b>	<b>\$ -</b>	<b>\$ 11,179,988</b>	<b>\$ 4,606,459</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 69,884</b>	<b>\$ 2,088,450</b>	<b>\$ 8,740,000</b>	<b>\$ 11,179,988</b>	<b>\$ 22,078,322</b>	



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

Description	October	Year to Date	Total Annual Budget	% of Budget
Bank Service Fees	21	21	250	9%
<b>Communication and Freight Services</b>				
Postage, Freight and Messenger	59	59	150	39%
Computer Services - Website Development	-	-	750	0%
Insurance	5,330	5,330	5,500	97%
Subscription & Memberships	175	175	175	100%
Printing & Binding	-	-	200	0%
Rentals & Leases	-	-	320	0%
Financial-Other Current Charges	-	-	-	N/A
<b>Legal Services</b>				
Legal - General Counsel	-	-	4,000	0%
<b>Other General Government Services</b>				
Engineering Services	-	-	2,500	0%
Contingencies	-	-	-	N/A
Capital Outlay	-	-	-	N/A
<b>Stormwater Management Services</b>				
Repairs & Maintenance				
Aquatic Weed Control	-	-	-	N/A
<b>Landscaping Services</b>				
Utility Services				
Electric	-	-	-	N/A
Repairs & Maintenance				
Public Area Landscaping	-	-	20,500	0%
Irrigation System	-	-	-	N/A
Plant Replacement	-	-	-	N/A
Contingencies	-	-	-	N/A
<b>Road and Street Services</b>				
Repairs & Maintenance				
Street Lights	-	-	-	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, 2021**

Description	October	Year to Date	Total Annual Budget	% of Budget
Pavement & Signage	-	-	500	0%
Repairs and Maintenance	-	-	-	N/A
<b>Parks &amp; Recreation</b>				
Security Patrol	-	-	6,500	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	-	N/A
<b>Sub-Total:</b>	<b>7,675</b>	<b>7,675</b>	<b>83,395</b>	<b>9%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 7,675</b>	<b>\$ 7,675</b>	<b>\$ 83,395</b>	<b>9%</b>
Net Increase/ (Decrease) in Fund Balance	38,994	38,994	(2,642)	
Fund Balance - Beginning	18,101	18,101	18,101	
<b>Fund Balance - Ending</b>	<b>\$ 57,095</b>	<b>57,095</b>	<b>\$ 15,459</b>	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	-	\$ -	N/A
<b>Interest Income</b>				
Revenue Account	3	3	-	N/A
Reserve Account	1	1	-	N/A
Interest Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	1,414	1,414	185,492	1%
Special Assessments - Off-Roll	1,174,132	1,174,132	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Contributions - Bondholder</b>	-	-	96,500	0%
<b>Intragovernmental Transfer In</b>	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,175,549</b>	<b>1,175,549</b>	<b>\$ 281,992</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>				
<b>Financial and Administrative</b>				
Professional Management	5,000	5,000	60,000	8%
Accounting Services	-	-	-	N/A
<b>Other Contractual Services</b>				
Trustee Services	-	-	12,000	0%
Property Appraiser & Tax Coll. Fees	-	-	-	N/A
<b>Legal Services</b>				
General Counsel	9,702	9,702	-	N/A
Litigation Counsel	-	-	18,000	0%
<b>Other General Government Services</b>				
Engineering Services	-	-	-	N/A
<b>Landscaping Services</b>				
Repairs & Maintenance	1,500	1,500	6,500	23%
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2008 Bonds	-	-	\$ 260,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2008 Bonds	-	-	-	N/A
<b>Interest Expense</b>				
Series 2008 Bonds	-	-	708,750	0%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 16,202</b>	<b>\$ 16,202</b>	<b>\$ 1,065,250</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,159,347	1,159,347	(783,258)	
Fund Balance - Beginning	(7,789,972)	(7,789,972)	(7,789,972)	
<b>Fund Balance - Ending</b>	<b>\$ (6,630,624)</b>	<b>\$ (6,630,624)</b>	<b>\$ (8,573,230)</b>	