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*Buckeye Park Community Development District*

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*Financial Statements*

*November 30, 2019*

*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 November 30, 2019**

Governmental Funds					Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets			(Memorandum Only)
<b>Assets</b>							
<b>Cash and Investments</b>							
General Fund - Invested Cash	\$ 22,550	\$ -		\$ -			\$ 22,550
<b>Debt Service Fund</b>							
Interest Account		0					0
Sinking Account							-
Reserve Account		185,764					185,764
Revenue Account		95,416					95,416
Prepayment Account	-	-		-			-
Construction	-	-		-			-
<b>Due from Other Funds</b>							
General Fund	-	-		-			-
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	2,613,690					2,690,741
<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>	-	-	306,681				306,681
<b>Amount to be Provided by Debt Service Funds</b>	-	-	9,368,319				9,368,319
<b>Total Assets</b>	<b>\$ 22,550</b>	<b>\$ 306,681</b>	<b>\$ 9,675,000</b>	<b>\$ 11,179,988</b>			<b>\$ 21,184,219</b>

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending November 30, 2019**

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>	\$ -	\$ -		\$ -	\$ -
<b>Due to Other Funds</b>	-				-
General Fund	-			-	-
Debt Service Fund	-			-	-
<b>Matured Interest Payable</b>		5,798,362			5,798,362
<b>Matured Bonds Payable</b>		1,070,000			1,070,000
<b>Deferred Revenue</b>	\$ -	\$ -			-
<b>Bonds Payable</b>					-
Current Portion	-	-	205,000		205,000
Long Term	-	-	9,470,000		9,470,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 6,868,362</b>	<b>\$ 9,675,000</b>	<b>\$ -</b>	<b>\$ 16,543,362</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, 2018 (Audited)	-	(6,541,598)		-	(6,541,598)
Results from Current Operations	-	(20,083)		-	(20,083)
<b>Unassigned</b>					
Beginning: October 1, 2018 (Audited)	10,915	-		-	10,915
Results from Current Operations	11,635	-		-	11,635
<b>Total Fund Equity and Other Credits</b>	<b>\$ 22,550</b>	<b>\$ (6,561,681)</b>	<b>\$ -</b>	<b>\$ 11,179,988</b>	<b>\$ 4,640,857</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 22,550</b>	<b>\$ 306,681</b>	<b>\$ 9,675,000</b>	<b>\$ 11,179,988</b>	<b>\$ 21,184,219</b>

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2019**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward				\$ -	N/A
<b>Interest</b>					
Interest - General Checking	-	-	-	-	N/A
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	76	598	673	32,704	2%
Special Assessments - Off-Roll	-	-	-	2,639	0%
Bondholder Contribution on behalf of SPE	25,500	-	25,500	46,532	55%
Intragovernmental Transfer In	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 25,576</b>	<b>\$ 598</b>	<b>26,173</b>	<b>\$ 81,875</b>	<b>32%</b>
<b>Expenditures and Other Uses</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	-	-	-	2,400	0%
<b>Executive</b>					
Professional Management	2,000	2,000	4,000	24,000	17%
<b>Financial and Administrative</b>					
Audit Services	-	-	-	4,900	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
<b>Other Contractual Services</b>					
Legal Advertising	-	-	-	1,500	0%
Trustee Services	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	0%
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	25	39	64	250	26%

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**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2019**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Communication and Freight Services</b>					
Postage, Freight and Messenger	-	-	-	100	0%
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	-	-	-	100	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	-	-	-	1,500	0%
Contingencies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
<b>Stormwater Management Services</b>					
Repairs & Maintenance					
Aquatic Weed Control	-	-	-	1,500	0%
<b>Landscaping Services</b>					
Utility Services					
Electric	-	-	-	-	N/A
Repairs & Maintenance					
Public Area Landscaping	1,625	1,625	3,250.00	20,500	16%
Irrigation System	-	-	-	500	0%
Plant Replacement	-	-	-	500	0%
Contingencies	-	-	-	-	N/A
<b>Road and Street Services</b>					
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 November 30, 2019**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Parks &amp; Recreation</b>					
Security Patrol	720	1,080	1,800	3,000	60%
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>4,595</b>	<b>9,944</b>	<b>14,539</b>	<b>81,875</b>	<b>18%</b>
<hr/>					
<b>Total Expenditures and Other Uses:</b>	<b>\$ 4,595</b>	<b>\$ 9,944</b>	<b>\$ 14,539</b>	<b>\$ 81,875</b>	<b>18%</b>
<hr/>					
Net Increase/ (Decrease) in Fund Balance	20,981	(9,346)	11,635	-	
Fund Balance - Beginning	10,915	31,896	10,915	10,915	
<b>Fund Balance - Ending</b>	<b>\$ 31,896</b>	<b>\$ 22,550</b>	<b>22,550</b>	<b>\$ 10,915</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2019**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
Carryforward	\$ -	\$ -	-	\$ -	N/A
<b>Interest Income</b>					
Revenue Account	21	17	38	-	N/A
Reserve Account	27	24	51	-	N/A
Interest Account	-	-	-	-	N/A
Prepayment Account	-	-	-	-	N/A
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	787	-	787	275,330	0%
Special Assessments - Off-Roll	-	-	-	159,239	0%
Special Assessments - Prepayments	-	-	-	-	N/A
<b>Contributions - Private Sources</b>					
	\$ -	\$ -	-	\$ -	N/A
<b>Intragovernmental Transfer In</b>					
	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 836</b>	<b>\$ 40</b>	<b>876</b>	<b>\$ 434,569</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>					
<b>Financial and Administrative</b>					
Professional Management	10,000	5,000	15,000	60,000	25%
Accounting Services	325	-	325	-	N/A
<b>Other Contractual Services</b>					
Trustee Services	-	-	-	12,000	0%
Property Appraiser & Tax Coll. Fees	-	-	-	-	N/A
<b>Legal Services</b>					
Litigation Counsel	3,934	-	3,934	4,500	87%
<b>Landscaping Services</b>					
Repairs & Maintenance	1,700	-	1,700	10,000	17%
<b>Debt Service</b>					
<b>Principal Debt Service - Mandatory</b>					
Series 2008 Bonds	-	-	-	\$ 205,000	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2008 Bonds	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2008 Bonds	-	-	-	776,869	0%
<b>Operating Transfers Out (To Other Funds)</b>					
	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 15,959</b>	<b>\$ 5,000</b>	<b>\$ 20,959</b>	<b>\$ 1,068,369</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	(15,124)	(4,960)	(20,083)	(633,800)	
Fund Balance - Beginning	(6,541,598)	(6,556,721)	(6,541,598)	(6,541,598)	
<b>Fund Balance - Ending</b>	<b>\$ (6,556,721)</b>	<b>\$ (6,561,681)</b>	<b>\$ (6,561,681)</b>	<b>\$ (7,175,398)</b>	