

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2021

FISCAL YEAR 2022

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 November 30, 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	\$ 53,612	\$ -		\$ -	\$ 53,612
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,879			185,879
Revenue Account		1,840,523			1,840,523
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	1,414		-	1,414
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	2,620,579			2,697,629
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	-	-	2,060,204		2,060,204
Amount to be Provided by Debt Service Funds	-	-	6,679,796		6,679,796
Total Assets	\$ 53,612	\$ 2,060,204	\$ 8,740,000	\$ 11,179,988	\$ 22,033,805

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending November 30, 2021**

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	1,414			-	1,414
Matured Interest Payable		6,974,075			6,974,075
Matured Bonds Payable		1,745,000			1,745,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	260,000		260,000
Long Term	-	-	8,480,000		8,480,000
Total Liabilities	\$ 1,414	\$ 8,719,075	\$ 8,740,000	\$ -	\$ 17,460,488
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Unaudited)	-	(7,789,972)		-	(7,789,972)
Results from Current Operations	-	1,131,101		-	1,131,101
Unassigned					
Beginning: October 1, 2021 (Unaudited)	18,101	-		-	18,101
Results from Current Operations	34,097	-		-	34,097
Total Fund Equity and Other Credits	\$ 52,199	\$ (6,658,870)	\$ -	\$ 11,179,988	\$ 4,573,317
Total Liabilities, Fund Equity and Other Credits	\$ 53,612	\$ 2,060,204	\$ 8,740,000	\$ 11,179,988	\$ 22,033,805

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	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	168	480	648	34,253	2%
Special Assessments - Off-Roll	14,112	-	14,112	-	N/A
Bondholder Contribution on behalf of SPE	32,388	-	32,388	46,500	70%
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 46,668	\$ 480	47,148	\$ 80,753	58%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	-	-	-	2,400	0%
Executive					
Professional Management	2,000	2,000	4,000	24,000	17%
Financial and Administrative					
Audit Services	-	-	-	5,150	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
Other Contractual Services					
Legal Advertising	89	-	89	1,000	9%
Trustee Services	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	0%
Property Appraiser Fees	-	-	-	-	N/A

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Bank Service Fees	21	67	88	250	35%
Communication and Freight Services					
Postage, Freight and Messenger	59	59	118	150	79%
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
Legal Services					
Legal - General Counsel	-	-	-	4,000	0%
Other General Government Services					
Engineering Services	-	-	-	2,500	0%
Contingencies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Stormwater Management Services					
Repairs & Maintenance					
Aquatic Weed Control	-	-	-	-	N/A
Landscaping Services					
Utility Services					
Electric	-	-	-	-	N/A
Repairs & Maintenance					
Public Area Landscaping	-	3,250	3,250.00	20,500	16%
Irrigation System	-	-	-	-	N/A
Plant Replacement	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A
Road and Street Services					
Repairs & Maintenance					
Street Lights	-	-	-	-	N/A

Prepared by:

JWARD and Associates, LLC

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Pavement & Signage	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	N/A
Parks & Recreation					
Security Patrol	-	-	-	6,500	0%
Other Fees and Charges					
Discounts/Collection Fees	-	-	-	-	N/A
Sub-Total:	7,675	5,376	13,050	83,395	16%
Total Expenditures and Other Uses:	\$ 7,675	\$ 5,376	\$ 13,050	\$ 83,395	16%
Net Increase/ (Decrease) in Fund Balance	38,994	(4,896)	34,097	(2,642)	
Fund Balance - Beginning	18,101	57,095	18,101	18,101	
Fund Balance - Ending	\$ 57,095	\$ 52,199	52,199	\$ 15,459	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2021

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Revenue Account	3	5	8	-	N/A
Reserve Account	1	1	2	-	N/A
Interest Account	-	-	-	-	N/A
Prepayment Account	-	-	-	-	N/A
Special Assessment Revenue					
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
Contributions - Bondholder	-	-	-	96,500	0%
Intragovernmental Transfer In	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,175,549	\$ 5	1,175,555	\$ 281,992	N/A
Expenditures and Other Uses					
Financial and Administrative					
Professional Management	5,000	5,000	10,000	60,000	17%
Accounting Services	-	-	-	-	N/A
Other Contractual Services					
Trustee Services	-	7,465	7,465	12,000	62%
Property Appraiser & Tax Coll. Fees	-	-	-	-	N/A
Legal Services					
General Counsel	9,702	15,787	25,489	-	N/A
Litigation Counsel	-	-	-	18,000	0%
Other General Government Services					
Engineering Services	-	-	-	-	N/A
Landscaping Services					
Repairs & Maintenance	1,500	-	1,500	6,500	23%
Debt Service					
Principal Debt Service - Mandatory					
Series 2008 Bonds	-	-	-	\$ 260,000	0%
Principal Debt Service - Early Redemptions					
Series 2008 Bonds	-	-	-	-	N/A
Interest Expense					
Series 2008 Bonds	-	-	-	708,750	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,202	\$ 28,251	\$ 44,453	\$ 1,065,250	N/A
Net Increase/ (Decrease) in Fund Balance	1,159,347	(28,246)	1,131,101	(783,258)	
Fund Balance - Beginning	(7,789,972)	(6,630,624)	(7,789,972)	(7,789,972)	
Fund Balance - Ending	\$ (6,630,624)	\$ (6,658,870)	\$ (6,658,870)	\$ (8,573,230)	