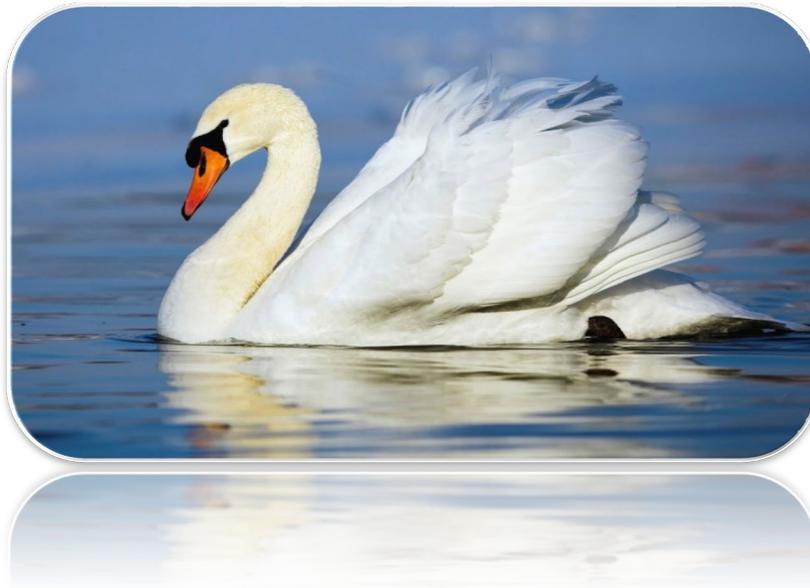


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 28, 2023

	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	\$ 302,021	\$ -		\$ -	\$ 302,021
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		7,582			7,582
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	186,564		-	186,564
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses	-				-
Due from Other Governments	825				825
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,649,902			2,726,952
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	-	-	401,900		401,900
Amount to be Provided by Debt Service Funds	-	-	8,338,100		8,338,100
Total Assets	\$ 302,846	\$ 401,900	\$ 8,740,000	\$ 11,179,988	\$ 20,624,734

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 28, 2023

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	186,564				186,564
Matured Interest Payable		2,798,449			2,798,449
Matured Bonds Payable		1,745,000			1,745,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-		55,000		55,000
Long Term	-		8,685,000		8,685,000
Total Liabilities	\$ 186,564	\$ 4,543,449	\$ 8,740,000	\$ -	\$ 13,470,013
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2022 (Unaudited)	-	(4,262,164)			(4,262,164)
Results from Current Operations	-	120,614			120,614
Unassigned					
Beginning: October 1, 2022 (Unaudited)	70,435	-			70,435
Results from Current Operations	45,847	-			45,847
Total Fund Equity and Other Credits	\$ 116,282	\$ (4,141,549)	\$ -	\$ 11,179,988	\$ 7,154,721
Total Liabilities, Fund Equity and Other Credits	\$ 302,846	\$ 401,900	\$ 8,740,000	\$ 11,179,988	\$ 20,624,734

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	12	13	14	-	-	39	250	16%
Communication and Freight Services								
Postage, Freight and Messenger	-	-	7	-	-	7	150	5%
Computer Services - Website Development	-	-	-	-	-	-	750	0%
Insurance	-	5,729	-	-	-	5,729	5,500	104%
Subscription & Memberships	-	175	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	200	0%
Rentals & Leases - Meeting Room	-	38	-	-	187	225	320	70%
Financial-Other Current Charges	-	-	-	-	-	-	-	N/A
Legal Services								
Legal - General Counsel	-	-	-	977	-	977	4,000	24%
Other General Government Services								
Engineering Services	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
Stormwater Management Services								
Repairs & Maintenance								
Aquatic Weed Control	-	-	-	-	-	-	12,000	0%
Landscaping Services								
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Public Area Landscaping	1,625	-	3,650	1,625	1,625	8,525.00	19,500	44%
Irrigation System	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Road and Street Services								
Repairs & Maintenance								

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Street Lights	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	N/A
Parks & Recreation								
Security Patrol	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	22,500	0%
Other Fees and Charges								
Discounts/Collection Fees	-	-	-	-	-	-	-	N/A
Sub-Total:	3,721	9,276	5,755	6,460	3,896	29,107	118,395	25%
Total Expenditures and Other Uses:	\$ 3,721	\$ 9,276	\$ 5,755	\$ 6,460	\$ 3,896	\$ 29,107	\$ 118,395	25%
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	8,805	(3,896)	45,847	-	
Fund Balance - Beginning	70,435	66,858	57,583	111,373	120,178	70,435	70,435	
Fund Balance - Ending	\$ 66,858	\$ 57,583	\$ 111,373	\$ 120,178	\$ 116,282	116,282	\$ 70,435	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Revenue Account	0	0	0	0	1	1	-	N/A
Reserve Account	1	1	1	1	0	2	-	N/A
Interest Account	-	0	-	-	-	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	715		167,788	18,061	-	186,564	186,540	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Contributions - Bondholder								
	-	-	-	-	-	-	-	N/A
Other Miscellaneous Revenue-Sale of Lots								
	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In								
	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 716	\$ 1	\$ 167,789	\$ 18,061	\$ 1	186,567	\$ 186,540	N/A
Expenditures and Other Uses								
Financial and Administrative								
Professional Management	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	-	N/A
Other Contractual Services								
Trustee Services	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	N/A
Insurance								
	-	-	-	-	-	-	-	N/A
Legal Services								
General Counsel	-	-	-	-	-	-	-	N/A
Litigation Counsel	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services	-	-	-	-	-	-	-	N/A
Landscaping Services								
Repairs & Maintenance	-	-	-	-	-	-	-	N/A
Debt Service								
Principal Debt Service - Mandatory								
Series 2008 Bonds	-	-	-	-	-	-	\$ 55,000	0%
Principal Debt Service - Early Redemptions								
Series 2008 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2008 Bonds	-	65,953	-	-	-	65,953	131,540	50%
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 65,953	\$ -	\$ -	\$ -	\$ 65,953	\$ 186,540	N/A
Net Increase/ (Decrease) in Fund Balance	716	(65,952)	167,789	18,061	1	120,614	-	
Fund Balance - Beginning	(4,262,164)	(4,261,448)	(4,327,400)	(4,159,611)	(4,141,550)	(4,262,164)	(4,262,164)	
Fund Balance - Ending	\$ (4,261,448)	\$ (4,327,400)	\$ (4,159,611)	\$ (4,141,550)	\$ (4,141,549)	\$ (4,141,549)	\$ (4,262,164)	