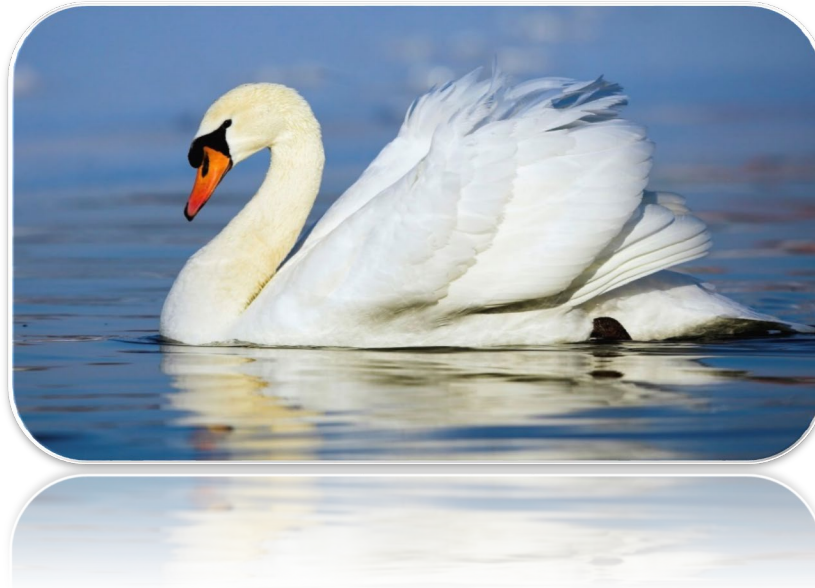


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

PREPARED BY:

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

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JPWard and Associates, LLC

Community Development District Advisors

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 March 31, 2024

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	\$ 139,600	\$ -	\$ -	\$ -	\$ 139,600
Debt Service Fund					
Interest Account	-	0	-	-	0
Sinking Account	-	-	-	-	-
Reserve Account	-	140,790	-	-	140,790
Revenue Account	-	186,498	-	-	186,498
Prepayment Account	-	5,254	-	-	5,254
Construction	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Prepaid Expenses					
Due from Other Governments					
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	159,398	1,828,466	-	-	1,987,864
Off-Roll	77,051	2,588,190	-	-	2,665,240
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	-	-	332,541	-	332,541
Amount to be Provided by Debt Service Funds	-	-	1,287,459	-	1,287,459
Total Assets	\$ 139,600	\$ 332,541	\$ 1,620,000	\$ 11,179,988	\$ 13,272,129

Buckeye Park Community Development District
Balance Sheet
for the Period Ending March 31, 2024

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	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	-
Bonds Payable					
Current Portion	-	-	\$0	-	-
Long Term	-	-	\$1,620,000	-	1,620,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	112,117	-	-	112,117
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	21,170	-	-	-	21,170
Total Fund Equity and Other Credits	<u>\$ 139,600</u>	<u>\$ 332,541</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>	<u>\$ 11,652,129</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 139,600</u>	<u>\$ 332,541</u>	<u>\$ 1,620,000</u>	<u>\$ 11,179,988</u>	<u>\$ 13,272,129</u>

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	-	291	70,992	180	-	-	71,463	126,683	56%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 291	\$ 70,992	\$ 180	\$ -	\$ -	71,463	\$ 126,683	56%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	-	-	-	-	600	-	600	3,000	20%
Executive									
Professional Management	2,083	2,083	2,083	2,083	2,137	2,083	12,553	25,000	50%
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	-	-	-	-	64	-	64	1,000	6%
Trustee Services	-	-	-	-	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	65	11	1	111	-	221	250	89%
Communication and Freight Services									
Postage, Freight and Messenger	-	-	-	-	23	-	23	50	45%
Computer Services - Website Development	-	-	-	-	-	300	300	750	40%
Insurance	5,958	-	-	-	-	-	5,958	6,000	99%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	-	50	0%
Rentals & Leases - Meeting Room	-	-	-	-	-	-	-	200	0%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	N/A
Legal Services									
Legal - General Counsel	-	-	-	-	-	893	893	4,000	22%
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									

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	1,625	9,750.00	19,900	49%
Irrigation System	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Road and Street Services									
Repairs & Maintenance									
Street Lights	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	18,256	-	-	-	-	-	18,256.00	500	3651%
Repairs and Maintenance	-	-	-	-	-	-	-	-	N/A
Parks & Recreation									
Security Patrol	-	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	-	24,988	0%
Other Fees and Charges									
Discounts/Collection Fees	-	-	-	-	-	-	-	8,288	0%
Sub-Total:	27,956	5,448	3,720	3,709	4,560	4,901	50,293	126,683	40%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 4,901	\$ 50,293	\$ 126,683	40%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	(4,901)	21,170	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	\$ 139,600	139,600	\$ 118,430	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Revenue Account	326	342	55	401	815	770	2,710	-	N/A
Reserve Account	631	642	617	634	628	588	3,739	-	N/A
Interest Account	-	-	-	-	-	-	-	-	N/A
Prepayment Account	0	0	0	0	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-
Special Assessment Revenue									
Special Assessments - On-Roll	-	452	168,719	285	-	-	169,456	200,705	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Contributions - Bondholder									
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 957	\$ 1,436	\$ 169,390	\$ 1,320	\$ 1,443	\$ 1,358	175,905	\$ 200,705	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									
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	-	-	-	-	-	-	-	\$ 60,000	0%
Principal Debt Service - Early Redemptions									
Series 2008 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2008 Bonds	-	63,788	-	-	-	-	63,788	127,575	50%
Operating Transfers Out (To Other Funds)									
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	13,130	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,788	\$ -	\$ -	\$ -	\$ -	63,788	\$ 200,705	N/A
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	1,443	1,358	112,117	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,184	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,184	\$ 332,541	\$ 332,541	\$ 220,424	