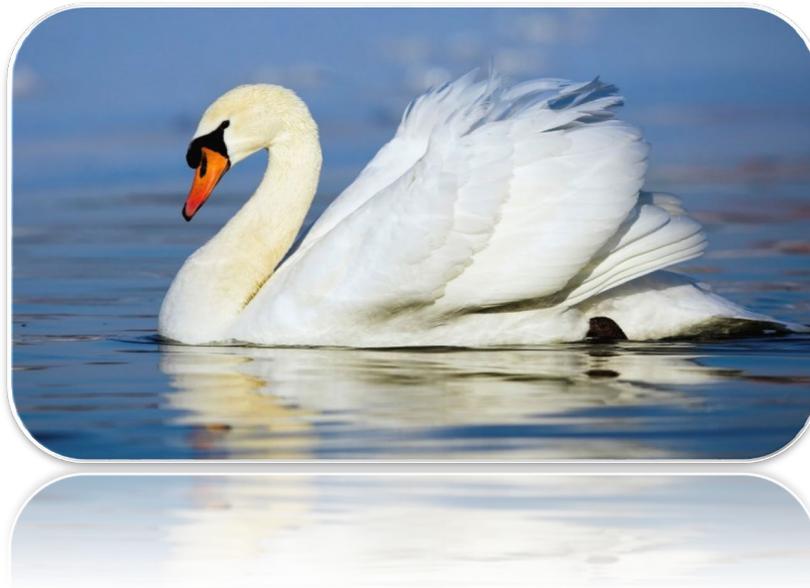


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2023

FISCAL YEAR 2023

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

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-5</i>
<i>Debt Service Fund</i> <i>Series 2008</i>	<i>6</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending April 30, 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	\$ 111,480	\$ -		\$ -	\$ 111,480
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		194,146			194,146
Prepayment Account	-	-		-	-
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	-	-	340,189		340,189
Amount to be Provided by Debt Service Funds	-	-	8,399,811		8,399,811
Total Assets	\$ 111,480	\$ 340,189	\$ 8,740,000	\$ 11,179,988	\$ 20,371,657

Buckeye Park Community Development District
Balance Sheet
for the Period Ending April 30, 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		-		-	-
Matured Interest Payable					-
Matured Bonds Payable					-
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	55,000		55,000
Long Term	-	-	8,685,000		8,685,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,740,000</u>	<u>\$ -</u>	<u>\$ 8,740,000</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2022 (Audited)	-	219,574		-	219,574
Results from Current Operations	-	120,615		-	120,615
Unassigned					
Beginning: October 1, 2022 (Audited)	69,610	-		-	69,610
Results from Current Operations	41,869	-		-	41,869
Total Fund Equity and Other Credits	<u>\$ 111,480</u>	<u>\$ 340,189</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>	<u>\$ 11,631,656</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 111,480</u>	<u>\$ 340,189</u>	<u>\$ 8,740,000</u>	<u>\$ 11,179,988</u>	<u>\$ 20,371,657</u>

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	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	144	-	59,545	15,265	-	-	2,912	77,865	118,395	66%
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:	\$ 144	\$ -	\$ 59,545	\$ 15,265	\$ -	\$ -	\$ 2,912	77,865	\$ 118,395	66%

Expenditures and Other Uses

Legislative

Board of Supervisor's Fees	-	1,000	-	-	-	800	-	1,800	2,400	75%
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Executive

Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	14,583	25,000	58%
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Financial and Administrative

Audit Services	-	-	-	-	-	-	-	-	5,150	0%
Accounting Services	-	-	-	275	-	-	-	275	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	0%

Other Contractual Services

Legal Advertising	-	238	-	-	-	-	-	238	1,000	24%
Trustee Services	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	-	-	-	1,500	1,500	100%

Prepared by:

JPWARD and Associates, LLC

Unaudited

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	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	-	-	-	110	117	150	78%
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	187	-	412	320	129%
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	1,625	-	10,150.00	19,500	52%
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 April 30, 2023

Description	October	November	December	January	February	March	April	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	4,696	2,193	35,996	118,395	30%
Total Expenditures and Other Uses:	\$ 3,721	\$ 9,276	\$ 5,755	\$ 6,460	\$ 3,896	\$ 4,696	\$ 2,193	\$ 35,996	\$ 118,395	30%
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	8,805	(3,896)	(4,696)	718	41,869	-	
Fund Balance - Beginning	69,610	66,033	56,758	110,548	119,353	115,457	110,762	69,610	69,610	
Fund Balance - Ending	\$ 66,033	\$ 56,758	\$ 110,548	\$ 119,353	\$ 115,457	\$ 110,762	\$ 111,480	111,480	\$ 69,610	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2023

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Revenue Account	0	0	0	0	1	0	0	1	-	N/A
Reserve Account	1	1	1	1	0	0	1	3	-	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										
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	\$ 0	\$ 1	186,568	\$ 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										
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)										
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	0	1	120,615	-	
Fund Balance - Beginning	219,574	220,290	154,337	322,126	340,187	340,188	340,188	219,574	219,574	
Fund Balance - Ending	\$ 220,290	\$ 154,337	\$ 322,126	\$ 340,187	\$ 340,188	\$ 340,188	\$ 340,189	\$ 340,189	\$ 219,574	