

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2024

FISCAL YEAR 2024

PREPARED BY:

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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 April 30, 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	\$ 139,587	\$ -	\$ -	\$ -	\$ 139,587
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	140,790	-	-	140,790
Revenue Account	-	206,975	-	-	206,975
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	-	-	-	2,284,494	2,284,494
Amount Available in Debt Service Funds	-	-	353,018	-	353,018
Amount to be Provided by Debt Service Funds	-	-	1,266,982	-	1,266,982
Total Assets	\$ 139,587	\$ 353,018	\$ 1,620,000	\$ 8,601,621	\$ 10,714,226

Buckeye Park Community Development District
Balance Sheet
for the Period Ending April 30, 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	-	-	65,000	-	65,000
Long Term	-	-	1,555,000	-	1,555,000
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	-	-	-	8,601,621	8,601,621
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	132,594	-	-	132,594
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	21,158	-	-	-	21,158
Total Fund Equity and Other Credits	<u>\$ 139,587</u>	<u>\$ 353,018</u>	<u>\$ -</u>	<u>\$ 8,601,621</u>	<u>\$ 9,094,226</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 139,587</u>	<u>\$ 353,018</u>	<u>\$ 1,620,000</u>	<u>\$ 8,601,621</u>	<u>\$ 10,714,226</u>

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

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	-	291	70,992	180	-	-	3,946	75,409	126,683	60%
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	\$ -	\$ -	\$ 3,946	\$ 75,409	\$ 126,683	60%

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	2,083	14,637	25,000	59%
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%
Bond Amortization Schedules	-	-	-	-	-	-	250	250	-	N/A
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%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Landscaping Services										
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance										
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	1,625	1,625	11,375	19,900	57%
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	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	3,958	54,251	126,683	43%
Total Expenditures and Other Uses:										
	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 4,901	\$ 3,958	\$ 54,251	\$ 126,683	43%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	(4,901)	(13)	21,158	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	139,600	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	\$ 139,600	\$ 139,587	\$ 139,587	\$ 118,430	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2024

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	326	342	55	401	815	770	829	3,539	-	N/A
Reserve Account	631	642	617	634	628	588	627	4,366	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	-	452	168,719	285	-	-	19,020	188,477	200,705	94%
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	\$ 20,477	\$ 196,381	\$ 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	20,477	132,594	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,183	332,541	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,183	\$ 332,541	\$ 353,018	\$ 353,018	\$ 220,424	