

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 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 May 31, 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	\$ 143,290	\$ -		\$ -	\$ 143,290
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		73,195			73,195
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	-	-	219,237		219,237
Amount to be Provided by Debt Service Funds	-	-	8,520,763		8,520,763
Total Assets	\$ 143,290	\$ 219,237	\$ 8,740,000	\$ 11,179,988	\$ 20,282,516

Buckeye Park Community Development District
Balance Sheet
for the Period Ending May 31, 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	\$	-	\$ -	\$ 8,740,000	\$ -	\$ 8,740,000
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		-	(336)		-	(336)
Unassigned						
Beginning: October 1, 2022 (Audited)		69,610	-		-	69,610
Results from Current Operations		73,680	-		-	73,680
Total Fund Equity and Other Credits	\$	143,290	\$ 219,237	\$ -	\$ 11,179,988	\$ 11,542,516
Total Liabilities, Fund Equity and Other Credits	\$	143,290	\$ 219,237	\$ 8,740,000	\$ 11,179,988	\$ 20,282,516

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	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	42,129	119,994	118,395	101%
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	\$ 42,129	119,994	\$ 118,395	101%

Expenditures and Other Uses

Legislative

Board of Supervisor's Fees	-	1,000	-	-	-	800	-	600	2,400	2,400	100%
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Executive

Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	16,667	25,000	67%
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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	-	-	-	-	-	350	588	1,000	59%
Trustee Services	-	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	12	13	14	-	-	-	-	115	155	250	62%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Communication and Freight Services											
Postage, Freight and Messenger	-	-	7	-	-	-	110	379	497	150	331%
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	-	161	573	320	179%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services											
Legal - General Counsel	-	-	-	977	-	-	-	3,380	4,357	4,000	109%
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	-	3,250	13,400.00	19,500	69%
Irrigation System	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services											
Repairs & Maintenance											
Street Lights	-	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
Parks & Recreation											

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
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	10,318	46,314	118,395	39%
Total Expenditures and Other Uses:	\$ 3,721	\$ 9,276	\$ 5,755	\$ 6,460	\$ 3,896	\$ 4,696	\$ 2,193	\$ 10,318	\$ 46,314	\$ 118,395	39%
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	8,805	(3,896)	(4,696)	718	31,811	73,680	-	
Fund Balance - Beginning	69,610	66,033	56,758	110,548	119,353	115,457	110,762	111,480	69,610	69,610	
Fund Balance - Ending	\$ 66,033	\$ 56,758	\$ 110,548	\$ 119,353	\$ 115,457	\$ 110,762	\$ 111,480	\$ 143,290	143,290	\$ 69,610	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2023

Description	October	November	December	January	February	March	April	May	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	2	-	N/A
Reserve Account	1	1	1	1	0	1	1	1	4	-	N/A
Interest Account	-	0	-	-	-	-	-	0	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	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	\$ 1	\$ 1	\$ 1	186,570	\$ 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	55,000	\$ 55,000	100%
Principal Debt Service - Early Redemptions											
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2008 Bonds	-	65,953	-	-	-	-	-	65,953	131,906	131,540	100%
Operating Transfers Out (To Other Funds)											
Total Expenditures and Other Uses:	\$ -	\$ 65,953	\$ -	\$ 120,953	\$ 186,906	\$ 186,540	N/A				
Net Increase/ (Decrease) in Fund Balance	716	(65,952)	167,789	18,061	1	1	1	(120,952)	(336)	-	
Fund Balance - Beginning	219,574	220,290	154,337	322,126	340,187	340,188	340,189	340,189	219,574	219,574	
Fund Balance - Ending	\$ 220,290	\$ 154,337	\$ 322,126	\$ 340,187	\$ 340,188	\$ 340,189	\$ 340,189	\$ 219,237	\$ 219,237	\$ 219,574	