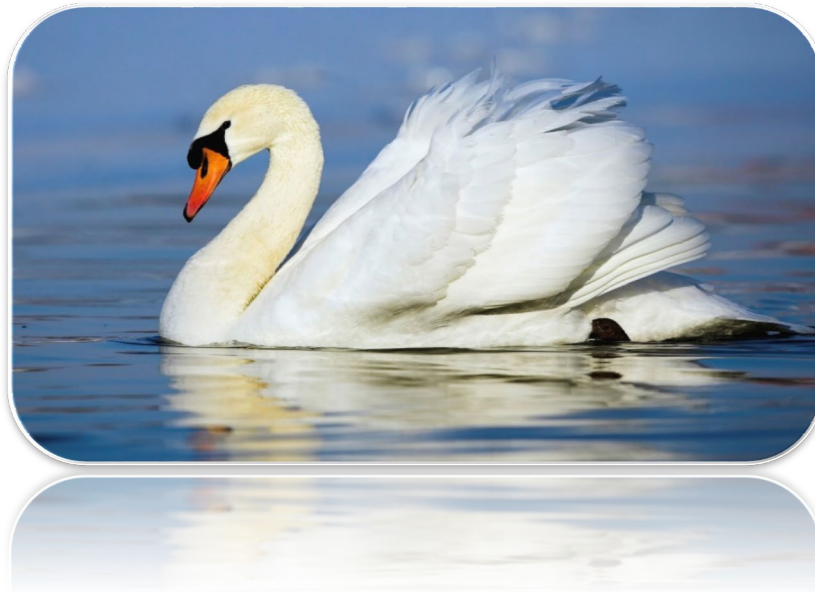


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 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 May 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	\$ 137,990	\$ -	\$ -	\$ -	\$ 137,990
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	140,790	-	-	140,790
Revenue Account	-	84,608	-	-	84,608
Prepayment Account	-	254	-	-	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	-	-	225,650	-	225,650
Amount to be Provided by Debt Service Funds	-	-	1,329,350	-	1,329,350
Total Assets	\$ 137,990	\$ 225,650	\$ 1,555,000	\$ 8,601,621	\$ 10,520,262

Buckeye Park Community Development District
Balance Sheet
for the Period Ending May 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 - Due Within 12 Months	-	-	65,000	-	65,000
Long Term	-	-	1,490,000	-	1,490,000
Total Liabilities	\$ -	\$ -	\$ 1,555,000	\$ -	\$ 1,555,000
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	-	5,227	-	-	5,227
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	19,561	-	-	-	19,561
Total Fund Equity and Other Credits	\$ 137,990	\$ 225,650	\$ -	\$ 8,601,621	\$ 8,965,262
Total Liabilities, Fund Equity and Other Credits	\$ 137,990	\$ 225,650	\$ 1,555,000	\$ 8,601,621	\$ 10,520,262

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

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	-	291	70,992	180	-	-	3,946	2,912	78,320	126,683	62%
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	\$ 2,912	\$ 78,320	\$ 126,683	62%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's Fees	-	-	-	-	600	-	-	600	1,200	3,000	40%
Executive											
Professional Management	2,083	2,083	2,083	2,083	2,137	2,083	2,083	2,183	16,820	25,000	67%
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	-	-	350	414	1,000	41%
Trustee Services	-	-	-	-	-	-	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	-	-	-	-	-	-	1,500	1,500	100%
Bond Amortization Schedules	-	-	-	-	-	-	-	-	-	-	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 May 31, 2024

Description	October	November	December	January	February	March	April	May	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	1,625	13,000	19,900	65%
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	3,708	4,758	58,760	126,683	46%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 4,901	\$ 3,708	\$ 4,758	\$ 58,760	\$ 126,683	46%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	(4,901)	237	(1,847)	19,561	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	139,600	139,837	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	\$ 139,600	\$ 139,837	\$ 137,990	\$ 137,990	\$ 118,430	

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

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	326	342	55	401	815	770	829	814	4,353	-	N/A
Reserve Account	631	642	617	634	628	588	627	606	4,972	-	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											
Contributions - Bondholder	-	-	-	-	-	-	-	-	-	-	N/A
Other Miscellaneous Revenue-Sale of Lots											
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In											
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 957	\$ 1,436	\$ 169,390	\$ 1,320	\$ 1,443	\$ 1,358	\$ 20,477	\$ 1,420	\$ 197,802	\$ 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											
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	-	-	-	-	-	-	-	60,000	60,000	60,000	100%
Principal Debt Service - Early Redemptions											
Series 2008 Bonds	-	-	-	-	-	-	-	5,000	5,000	-	N/A
Interest Expense											
Series 2008 Bonds	-	63,788	-	-	-	-	-	63,788	127,575	127,575	100%
Operating Transfers Out (To Other Funds)											
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	N/A
Fees/Discounts for Early Payment											
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	-	-	13,130	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,788	\$ 192,575	\$ 200,705	N/A
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	1,443	1,358	20,477	(127,367)	5,227	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,183	332,541	353,018	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,183	\$ 332,541	\$ 353,018	\$ 225,650	\$ 225,650	\$ 220,424	