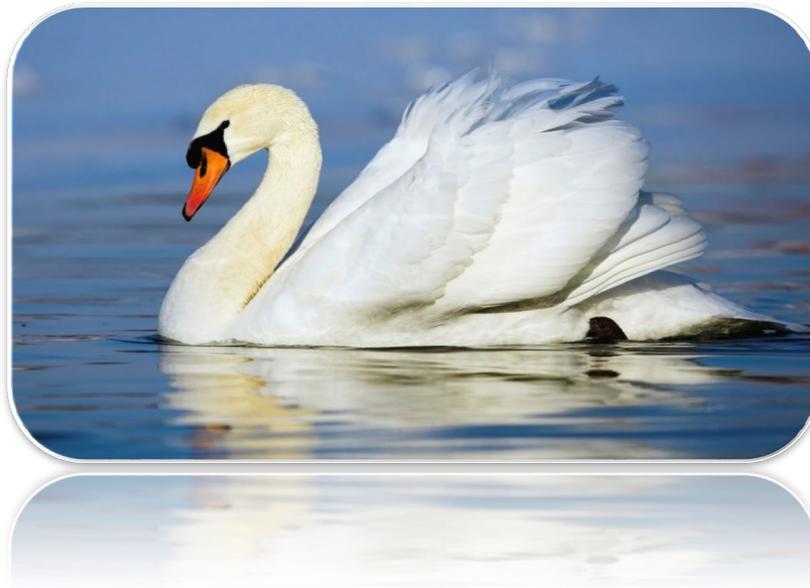


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2023

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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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 June 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	\$ 134,078	\$ -		\$ -	\$ 134,078
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	-	-	219,238		219,238
Amount to be Provided by Debt Service Funds	-	-	(219,238)		(219,238)
Total Assets	\$ 134,078	\$ 219,238	\$ 0	\$ 11,179,988	\$ 11,533,304

Buckeye Park Community Development District
Balance Sheet
for the Period Ending June 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		-	-	-		-
Long Term		-	-	-		-
Total Liabilities	\$	-	\$ -	\$ -	\$ -	-
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		-	(335)		-	(335)
Unassigned						
Beginning: October 1, 2022 (Audited)		69,610	-		-	69,610
Results from Current Operations		64,467	-		-	64,467
Total Fund Equity and Other Credits	\$	134,078	\$ 219,238	\$ -	\$ 11,179,988	\$ 11,533,304
Total Liabilities, Fund Equity and Other Credits	\$	134,078	\$ 219,238	\$ 0	\$ 11,179,988	\$ 11,533,304

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

Description	October	November	December	January	February	March	April	May	June	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%
Executive												
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	18,750	25,000	75%
Financial and Administrative												
Audit Services	-	-	-	-	-	-	-	-	5,000	5,000	5,150	97%
Accounting Services	-	-	-	275	-	-	-	-	-	275	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	500	500	100%
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	4	159	250	64%
Communication and Freight Services												
Postage, Freight and Messenger	-	-	7	-	-	-	110	379	-	497	150	331%

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
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	1,625	15,025.00	19,500	77%
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												
Security Patrol	-	-	-	-	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	22,500	0%
Other Fees and Charges												
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Sub-Total:	3,721	9,276	5,755	6,460	3,896	4,696	2,193	10,318	9,213	55,527	118,395	47%
Total Expenditures and Other Uses:	<u>\$ 3,721</u>	<u>\$ 9,276</u>	<u>\$ 5,755</u>	<u>\$ 6,460</u>	<u>\$ 3,896</u>	<u>\$ 4,696</u>	<u>\$ 2,193</u>	<u>\$ 10,318</u>	<u>\$ 9,213</u>	<u>\$ 55,527</u>	<u>\$ 118,395</u>	<u>47%</u>
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	8,805	(3,896)	(4,696)	718	31,811	(9,213)	64,467	-	
Fund Balance - Beginning	69,610	66,033	56,758	110,548	119,353	115,457	110,762	111,480	143,290	69,610	69,610	
Fund Balance - Ending	<u>\$ 66,033</u>	<u>\$ 56,758</u>	<u>\$ 110,548</u>	<u>\$ 119,353</u>	<u>\$ 115,457</u>	<u>\$ 110,762</u>	<u>\$ 111,480</u>	<u>\$ 143,290</u>	<u>\$ 134,078</u>	<u>134,078</u>	<u>\$ 69,610</u>	

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

Description	October	November	December	January	February	March	April	May	June	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	0	2	-	N/A
Reserve Account	1	1	1	1	0	1	1	1	1	5	-	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	186,571	\$ 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)	1	(335)	-	
Fund Balance - Beginning	219,574	220,290	154,337	322,126	340,187	340,188	340,189	340,189	219,237	219,574	219,574	
Fund Balance - Ending	\$ 220,290	\$ 154,337	\$ 322,126	\$ 340,187	\$ 340,188	\$ 340,189	\$ 340,189	\$ 219,237	\$ 219,238	\$ 219,238	\$ 219,574	