

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 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 June 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	\$ 176,902	\$ -	\$ -	\$ -	\$ 176,902
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	140,790	-	-	140,790
Revenue Account	-	85,610	-	-	85,610
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			226,653	-	226,653
Amount to be Provided by Debt Service Funds			1,328,347	-	1,328,347
Total Assets	\$ 176,902	\$ 226,653	\$ 1,555,000	\$ 8,601,621	\$ 10,560,176

Buckeye Park Community Development District
Balance Sheet
for the Period Ending June 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 (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	-	6,229	-	-	6,229
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	58,473	-	-	-	58,473
Total Fund Equity and Other Credits	\$ 176,902	\$ 226,653	\$ -	\$ 8,601,621	\$ 9,005,176
Total Liabilities, Fund Equity and Other Credits	\$ 176,902	\$ 226,653	\$ 1,555,000	\$ 8,601,621	\$ 10,560,176

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

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	-	291	70,992	180	-	-	3,946	2,912	43,393	121,713	126,683	96%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Bondholder Contribution on behalf of SPE												
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In												
Total Revenue and Other Sources:	\$ -	\$ 291	\$ 70,992	\$ 180	\$ -	\$ -	\$ 3,946	\$ 2,912	\$ 43,393	\$ 121,713	\$ 126,683	96%
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	2,083	18,903	25,000	76%
Financial and Administrative												
Audit Services	-	-	-	-	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	500	500	100%
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	-	-	-	-	-	-	-	-	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	45	50	90%
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 June 30, 2024

Description	October	November	December	January	February	March	April	May	June	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	1,625	14,625	19,900	73%
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	4,481	63,241	126,683	50%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 4,901	\$ 3,708	\$ 4,758	\$ 4,481	\$ 63,241	\$ 126,683	50%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	(4,901)	237	(1,847)	38,912	58,473	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	139,600	139,837	137,990	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	\$ 139,600	\$ 139,837	\$ 137,990	\$ 176,902	\$ 176,902	\$ 118,430	

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

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	326	342	55	401	815	770	829	814	376	4,729	-	N/A
Reserve Account	631	642	617	634	628	588	627	606	626	5,598	-	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	\$ 1,420	\$ 1,002	\$ 198,804	\$ 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	-	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)												
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)	1,002	6,229	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,183	332,541	353,018	225,650	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,183	\$ 332,541	\$ 353,018	\$ 225,650	\$ 226,653	\$ 226,653	\$ 220,424	