

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2023

FISCAL YEAR 2023

PREPARED BY:

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

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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 July 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	\$ 130,369	\$ -		\$ -	\$ 130,369
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		73,196			73,196
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	-	-	219,239		219,239
Amount to be Provided by Debt Service Funds	-	-	(219,239)		(219,239)
Total Assets	\$ 130,369	\$ 219,239	\$ 0	\$ 11,179,988	\$ 11,529,596

Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 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		-	-	-		-
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		-	(334)		-	(334)
Unassigned						
Beginning: October 1, 2022 (Audited)		69,610	-		-	69,610
Results from Current Operations		60,758	-		-	60,758
Total Fund Equity and Other Credits	\$	130,369	\$ 219,239	\$ -	\$ 11,179,988	\$ 11,529,596
Total Liabilities, Fund Equity and Other Credits	\$	130,369	\$ 219,239	\$ 0	\$ 11,179,988	\$ 11,529,596

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

Description	October	November	December	January	February	March	April	May	June	July	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	2,083	2,083	20,833	25,000	83%
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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	1	160	250	64%

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%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
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	1,625	16,650.00	19,500	85%
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
Sub-Total:	3,721	9,276	5,755	6,460	3,896	4,696	2,193	10,318	9,213	3,709	59,236	118,395	50%
Total Expenditures and Other Uses:	\$ 3,721	\$ 9,276	\$ 5,755	\$ 6,460	\$ 3,896	\$ 4,696	\$ 2,193	\$ 10,318	\$ 9,213	\$ 3,709	\$ 59,236	\$ 118,395	50%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	8,805	(3,896)	(4,696)	718	31,811	(9,213)	(3,709)	60,758	-	
Fund Balance - Beginning	69,610	66,033	56,758	110,548	119,353	115,457	110,762	111,480	143,290	134,078	69,610	69,610	
Fund Balance - Ending	\$ 66,033	\$ 56,758	\$ 110,548	\$ 119,353	\$ 115,457	\$ 110,762	\$ 111,480	\$ 143,290	\$ 134,078	\$ 130,369	130,369	\$ 69,610	

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

Description	October	November	December	January	February	March	April	May	June	July	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	0	3	-	N/A
Reserve Account	1	1	1	1	0	1	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													
Total Revenue and Other Sources:	\$ 716	\$ 1	\$ 167,789	\$ 18,061	\$ 1	186,572	\$ 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	1	(334)	-	
Fund Balance - Beginning	219,574	220,290	154,337	322,126	340,187	340,188	340,189	340,189	219,237	219,238	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	\$ 219,239	\$ 219,239	\$ 219,574	