

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 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 July 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	\$ 172,642	\$ -	\$ -	\$ -	\$ 172,642
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	140,790	-	-	140,790
Revenue Account	-	86,584	-	-	86,584
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	-	-	227,627	-	227,627
Amount to be Provided by Debt Service Funds	-	-	1,327,373	-	1,327,373
Total Assets	\$ 172,642	\$ 227,627	\$ 1,555,000	\$ 8,601,621	\$ 10,556,889

Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,555,000</u>	<u>\$ -</u>	<u>\$ 1,555,000</u>
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	-	7,203	-	-	7,203
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	54,212	-	-	-	54,212
Total Fund Equity and Other Credits	<u>\$ 172,642</u>	<u>\$ 227,627</u>	<u>\$ -</u>	<u>\$ 8,601,621</u>	<u>\$ 9,001,889</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 172,642</u>	<u>\$ 227,627</u>	<u>\$ 1,555,000</u>	<u>\$ 8,601,621</u>	<u>\$ 10,556,889</u>

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

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	-	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	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	2,083	20,987	25,000	84%
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	-	-	-	553	1,445	4,000	36%
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 July 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	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	1,625	16,250	19,900	82%
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	4,261	67,501	126,683	53%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 4,901	\$ 3,708	\$ 4,758	\$ 4,481	\$ 4,261	\$ 67,501	\$ 126,683	53%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	(4,901)	237	(1,847)	38,912	(4,261)	54,212	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	139,600	139,837	137,990	176,902	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	\$ 172,642	\$ 172,642	\$ 118,430	

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

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	326	342	55	401	815	770	829	814	376	606	5,335	-	N/A
Reserve Account	631	642	617	634	628	588	627	606	626	368	5,966	-	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	\$ 974	\$ 199,778	\$ 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)													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	974	7,203	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,183	332,541	353,018	225,650	226,653	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	\$ 227,627	\$ 227,627	\$ 220,424	