

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

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***JPWard and Associates, LLC***

*Community Development District Advisors*

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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 August 31, 2024**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
<b>Assets</b>					
<b>Cash and Investments</b>					
General Fund - Invested Cash	\$ 168,582	\$ -	\$ -	\$ -	\$ 168,582
<b>Debt Service Fund</b>					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	140,790	-	-	140,790
Revenue Account	-	87,594	-	-	87,594
Prepayment Account	-	254	-	-	254
Construction	-	-	-	-	-
<b>Due from Other Funds</b>					
General Fund	-	44	-	-	44
Debt Service Fund(s)	-	-	-	-	-
<b>Prepaid Expenses</b>					
<b>Due from Other Governments</b>					
<b>Market Valuation Adjustments</b>					
<b>Assessments Receivable</b>					
On-Roll	159,398	1,828,466	-	-	1,987,864
Off-Roll	77,051	2,588,190	-	-	2,665,240
<b>Allowance for Uncollectable Assessments</b>	(236,449)	(4,416,656)	-	-	(4,653,105)
<b>Land</b>	-	-	-	6,317,127	6,317,127
<b>Improvements Other Than Buildings</b>	-	-	-	2,284,494	2,284,494
<b>Amount Available in Debt Service Funds</b>	-	-	228,681	-	228,681
<b>Amount to be Provided by Debt Service Funds</b>	-	-	1,326,319	-	1,326,319
<b>Total Assets</b>	<b>\$ 168,582</b>	<b>\$ 228,681</b>	<b>\$ 1,555,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,553,884</b>

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 2024**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
<b>Liabilities</b>					
<b>Accounts Payable &amp; Payroll Liabilities</b>	-	-	-	-	-
<b>Due to Other Funds</b>					
General Fund	-	-	-	-	-
Debt Service Fund	44	-	-	-	44
<b>Matured Interest Payable</b>	-	-	-	-	-
<b>Matured Bonds Payable</b>	-	-	-	-	-
<b>Deferred Revenue</b>	-	-	-	-	-
<b>Bonds Payable</b>					
Current Portion (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	1,490,000	-	1,490,000
<b>Total Liabilities</b>	<b>\$ 44</b>	<b>\$ -</b>	<b>\$ 1,555,000</b>	<b>\$ -</b>	<b>\$ 1,555,044</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	8,601,621	8,601,621
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	8,257	-	-	8,257
<b>Unassigned</b>					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	50,109	-	-	-	50,109
<b>Total Fund Equity and Other Credits</b>	<b>\$ 168,538</b>	<b>\$ 228,681</b>	<b>\$ -</b>	<b>\$ 8,601,621</b>	<b>\$ 8,998,840</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 168,582</b>	<b>\$ 228,681</b>	<b>\$ 1,555,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,553,884</b>

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest</b>														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	-	291	70,992	180	-	-	3,946	2,912	43,393	-	28	121,741	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
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 291</b>	<b>\$ 70,992</b>	<b>\$ 180</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,946</b>	<b>\$ 2,912</b>	<b>\$ 43,393</b>	<b>\$ -</b>	<b>\$ 28</b>	<b>\$ 121,741</b>	<b>\$ 126,683</b>	<b>96%</b>
<b>Expenditures and Other Uses</b>														
<b>Legislative</b>														
Board of Supervisor's Fees	-	-	-	-	600	-	-	600	-	-	-	1,200	3,000	40%
<b>Executive</b>														
Professional Management	2,083	2,083	2,083	2,083	2,137	2,083	2,083	2,183	2,083	2,083	2,083	23,070	25,000	92%
<b>Financial and Administrative</b>														
Audit Services	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	-	-	500	500	100%
<b>Other Contractual Services</b>														
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%
<b>Communication and Freight Services</b>														
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
<b>Legal Services</b>														
Legal - General Counsel	-	-	-	-	-	893	-	-	-	553	423	1,868	4,000	47%
<b>Other General Government Services</b>														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Stormwater Management Services</b>														
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 August 31, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping Services</b>														
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	1,625	17,875	19,900	90%
Irrigation System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Road and Street Services</b>														
Repairs & Maintenance														
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	18,256	-	-	-	-	-	-	-	-	-	-	18,256	500	3651%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Parks &amp; Recreation</b>														
Security Patrol	-	-	-	-	-	-	-	-	-	-	-	-	6,500	0%
<b>Contingencies</b>													24,988	0%
<b>Other Fees and Charges</b>														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	8,288	0%
<b>Sub-Total:</b>	<b>27,956</b>	<b>5,448</b>	<b>3,720</b>	<b>3,709</b>	<b>4,560</b>	<b>4,901</b>	<b>3,708</b>	<b>4,758</b>	<b>4,481</b>	<b>4,261</b>	<b>4,131</b>	<b>71,632</b>	<b>126,683</b>	<b>57%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 27,956</b>	<b>\$ 5,448</b>	<b>\$ 3,720</b>	<b>\$ 3,709</b>	<b>\$ 4,560</b>	<b>\$ 4,901</b>	<b>\$ 3,708</b>	<b>\$ 4,758</b>	<b>\$ 4,481</b>	<b>\$ 4,261</b>	<b>\$ 4,131</b>	<b>\$ 71,632</b>	<b>\$ 126,683</b>	<b>57%</b>
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)	(4,103)	50,109	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	139,600	139,837	137,990	176,902	172,642	118,430	118,430	
<b>Fund Balance - Ending</b>	<b>\$ 90,474</b>	<b>\$ 85,317</b>	<b>\$ 152,589</b>	<b>\$ 149,060</b>	<b>\$ 144,501</b>	<b>\$ 139,600</b>	<b>\$ 139,837</b>	<b>\$ 137,990</b>	<b>\$ 176,902</b>	<b>\$ 172,642</b>	<b>\$ 168,538</b>	<b>\$ 168,538</b>	<b>\$ 118,430</b>	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>														
Revenue Account	326	342	55	401	815	770	829	814	376	606	385	5,720	-	N/A
Reserve Account	631	642	617	634	628	588	627	606	626	368	626	6,592	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	-	452	168,719	285	-	-	19,020	-	-	-	44	188,520	200,705	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Contributions - Bondholder</b>														
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 957</b>	<b>\$ 1,436</b>	<b>\$ 169,390</b>	<b>\$ 1,320</b>	<b>\$ 1,443</b>	<b>\$ 1,358</b>	<b>\$ 20,477</b>	<b>\$ 1,420</b>	<b>\$ 1,002</b>	<b>\$ 974</b>	<b>\$ 1,054</b>	<b>\$ 200,832</b>	<b>\$ 200,705</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>														
<b>Financial and Administrative</b>														
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other Contractual Services</b>														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Insurance</b>														
<b>Legal Services</b>														
General Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Litigation Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Landscaping Services</b>														
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2008 Bonds	-	-	-	-	-	-	-	60,000	-	-	-	60,000	60,000	100%
<b>Principal Debt Service - Early Redemptions</b>														
Series 2008 Bonds	-	-	-	-	-	-	-	5,000	-	-	-	5,000	-	N/A
<b>Interest Expense</b>														
Series 2008 Bonds	-	63,788	-	-	-	-	-	63,788	-	-	-	127,575	127,575	100%
<b>Operating Transfers Out (To Other Funds)</b>														
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	13,130	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 63,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,788</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 192,575</b>	<b>\$ 200,705</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	1,443	1,358	20,477	(127,367)	1,002	974	1,054	8,257	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,183	332,541	353,018	225,650	226,653	227,627	220,424	220,424	
<b>Fund Balance - Ending</b>	<b>\$ 221,381</b>	<b>\$ 159,029</b>	<b>\$ 328,420</b>	<b>\$ 329,740</b>	<b>\$ 331,183</b>	<b>\$ 332,541</b>	<b>\$ 353,018</b>	<b>\$ 225,650</b>	<b>\$ 226,653</b>	<b>\$ 227,627</b>	<b>\$ 228,681</b>	<b>\$ 228,681</b>	<b>\$ 220,424</b>	