

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2023

FISCAL YEAR 2023

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 September 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	\$ 120,655	\$ -		\$ -	\$ 120,655
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		141,248			141,248
Revenue Account		74,381			74,381
Prepayment Account	-	4,795		-	4,795
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	-	-	220,424		220,424
Amount to be Provided by Debt Service Funds	-	-	(220,424)		(220,424)
Total Assets	\$ 120,655	\$ 220,424	\$ 0	\$ 11,179,988	\$ 11,521,067

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending September 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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	-	850		-	850
Unassigned					
Beginning: October 1, 2022 (Audited)	69,610	-		-	69,610
Results from Current Operations	51,044	-		-	51,044
Total Fund Equity and Other Credits	<u>\$ 120,655</u>	<u>\$ 220,424</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>	<u>\$ 11,521,066</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 120,655</u>	<u>\$ 220,424</u>	<u>\$ 0</u>	<u>\$ 11,179,988</u>	<u>\$ 11,521,067</u>

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	2,083	2,083	2,083	25,000	25,000	100%
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	-	-	-	91	679	1,000	68%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	3,709	3,709	7,500	49%
Dissemination Agent Services	-	-	-	1,500	-	-	-	-	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	12	13	14	-	-	-	-	115	4	1	71	52	282	250	113%
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%
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

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
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	1,625	-	18,275.00	19,500	94%
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	3,779	5,935	68,950	118,395	58%
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	\$ 3,779	\$ 5,935	\$ 68,950	\$ 118,395	58%
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)	(3,779)	(5,935)	51,044	-	
Fund Balance - Beginning	69,610	66,033	56,758	110,548	119,353	115,457	110,762	111,480	143,290	134,078	130,369	126,590	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	\$ 126,590	\$ 120,655	120,655	\$ 69,610	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	63	333	399	-	N/A
Reserve Account	1	1	1	1	0	1	1	1	1	1	125	664	794	-	N/A
Interest Account	-	0	-	-	-	-	-	0	-	-	-	-	0	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account								0					0		
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 188	\$ 997	187,756	\$ 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
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	188	997	850	-	
Fund Balance - Beginning	219,574	220,290	154,337	322,126	340,187	340,188	340,189	340,189	219,237	219,238	219,239	219,427	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	\$ 219,427	\$ 220,424	\$ 220,424	\$ 219,574	