

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 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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***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending September 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	\$ 160,725	\$ -	\$ -	\$ -	\$ 160,725
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	88,653	-	-	88,653
Prepayment Account	-	5,487	-	-	5,487
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	-	-	229,696	-	229,696
Amount to be Provided by Debt Service Funds	-	-	1,325,304	-	1,325,304
Total Assets	\$ 160,725	\$ 229,696	\$ 1,555,000	\$ 8,601,621	\$ 10,547,042

Buckeye Park Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	Account Groups 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	-	9,272	-	-	9,272
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	42,296	-	-	-	42,296
Total Fund Equity and Other Credits	\$ 160,725	\$ 229,696	\$ -	\$ 8,601,621	\$ 8,992,042
Total Liabilities, Fund Equity and Other Credits	\$ 160,725	\$ 229,696	\$ 1,555,000	\$ 8,601,621	\$ 10,547,042

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

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	-	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															
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In															
Total Revenue and Other Sources:	\$ -	\$ 291	\$ 70,992	\$ 180	\$ -	\$ -	\$ 3,946	\$ 2,912	\$ 43,393	\$ -	\$ 28	\$ -	\$ 121,741	\$ 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	2,083	2,083	25,153	25,000	101%
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	-	-	-	96	510	1,000	51%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	3,709	3,709	4,032	92%
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	600	750	80%
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

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

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	-	-	-	-	-	893	-	-	-	553	423	-	1,868	4,000	47%
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	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	19,500	19,900	98%
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	4,131	7,813	79,445	126,683	63%
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	\$ 4,131	\$ 7,813	\$ 79,445	\$ 126,683	63%
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)	(7,813)	42,296	-	
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	168,538	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	\$ 168,538	\$ 160,725	\$ 160,725	\$ 118,430	

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

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	326	342	55	401	815	770	829	814	376	368	385	389	5,871	-	N/A
Reserve Account	631	642	617	634	628	588	627	606	626	606	626	626	7,456	-	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	-	-	-	44	-	188,520	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	\$ 1,054	\$ 1,015	\$ 201,847	\$ 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	974	1,054	1,015	9,272	-	
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	228,681	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	\$ 228,681	\$ 229,696	\$ 229,696	\$ 220,424	