

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - OCTOBER 2022

FISCAL YEAR 2023

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PREPARED BY:

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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 October 31, 2022**

	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	\$ 66,748	\$ -		\$ -	\$ 66,748
Debt Service Fund					
Interest Account		65,953			65,953
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		7,579			7,579
Prepayment Account	-	-		-	-
Construction	-	-		-	-
<b>Due from Other Funds</b>					-
General Fund	-	715		-	715
Debt Service Fund(s)	-	-		-	-
<b>Prepaid Expenses</b>	-				-
<b>Due from Other Governments</b>	825				825
<b>Market Valuation Adjustments</b>					
<b>Assessments Receivable</b>					
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,649,902			2,726,952
<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>				4,862,861	4,862,861
<b>Amount Available in Debt Service Funds</b>	-	-	282,002		282,002
<b>Amount to be Provided by Debt Service Funds</b>	-	-	8,457,998		8,457,998
<b>Total Assets</b>	<b>\$ 67,573</b>	<b>\$ 282,002</b>	<b>\$ 8,740,000</b>	<b>\$ 11,179,988</b>	<b>\$ 20,269,563</b>

**Buckeye Park Community Development District  
Balance Sheet  
for the Period Ending October 31, 2022**

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	715	-		-		715	
<b>Matured Interest Payable</b>		2,798,449				2,798,449	
<b>Matured Bonds Payable</b>		1,745,000				1,745,000	
<b>Deferred Revenue</b>	\$ -	\$ -				-	
<b>Bonds Payable</b>						-	
Current Portion	-	-	260,000			260,000	
Long Term	-	-	8,480,000			8,480,000	
<b>Total Liabilities</b>	<b>\$ 715</b>	<b>\$ 4,543,449</b>	<b>\$ 8,740,000</b>	<b>\$ -</b>		<b>\$ 13,284,164</b>	
<b>Fund Equity and Other Credits</b>							
<b>Investment in General Fixed Assets</b>	-	-		11,179,988		11,179,988	
<b>Fund Balance</b>							
<b>Restricted</b>							
Beginning: October 1, 2021 (Audited)	-	(4,262,164)		-		(4,262,164)	
Results from Current Operations	-	716		-		716	
<b>Unassigned</b>							
Beginning: October 1, 2021 (Audited)	70,435	-		-		70,435	
Results from Current Operations	(3,577)	-		-		(3,577)	
<b>Total Fund Equity and Other Credits</b>	<b>\$ 66,858</b>	<b>\$ (4,261,448)</b>	<b>\$ -</b>	<b>\$ 11,179,988</b>		<b>\$ 6,985,398</b>	
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 67,573</b>	<b>\$ 282,002</b>	<b>\$ 8,740,000</b>	<b>\$ 11,179,988</b>		<b>\$ 20,269,563</b>	



**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2022**

Description	October	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	12	12	250	5%
<b>Communication and Freight Services</b>				
<b>Postage, Freight and Messenger</b>	-	-	150	0%
<b>Computer Services - Website Development</b>	-	-	750	0%
<b>Insurance</b>	-	-	5,500	0%
<b>Subscription &amp; Memberships</b>	-	-	175	0%
<b>Printing &amp; Binding</b>	-	-	200	0%
<b>Rentals &amp; Leases - Meeting Room</b>	-	-	320	0%
<b>Financial-Other Current Charges</b>	-	-	-	N/A
<b>Legal Services</b>				
Legal - General Counsel	-	-	4,000	0%
<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%
<b>Landscaping Services</b>				
Utility Services				
Electric	-	-	-	N/A
Repairs & Maintenance				
Public Area Landscaping	1,625	1,625.00	19,500	8%
Irrigation System	-	-	-	N/A
Plant Replacement	-	-	-	N/A
Contingencies	-	-	-	N/A
<b>Road and Street Services</b>				
Repairs & Maintenance				

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2022**

Description	October	Year to Date	Total Annual Budget	% of Budget
Street Lights	-	-	-	N/A
Pavement & Signage	-	-	500	0%
Repairs and Maintenance	-	-	-	N/A
<b>Parks &amp; Recreation</b>				
Security Patrol	-	-	6,500	0%
<b>Contingencies</b>	-	-	22,500	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	-	N/A
<b>Sub-Total:</b>	<b>3,721</b>	<b>3,721</b>	<b>118,395</b>	<b>3%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 3,721</b>	<b>\$ 3,721</b>	<b>\$ 118,395</b>	<b>3%</b>
Net Increase/ (Decrease) in Fund Balance	(3,577)	(3,577)	-	
Fund Balance - Beginning	70,435	70,435	70,435	
<b>Fund Balance - Ending</b>	<b>\$ 66,858</b>	<b>66,858</b>	<b>\$ 70,435</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2022**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	-	\$ -	N/A
<b>Interest Income</b>				
Revenue Account	0	0	-	N/A
Reserve Account	1	1	-	N/A
Interest Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	715	715	186,540	0%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
<b>Contributions - Bondholder</b>				
	-	-	-	N/A
<b>Other Miscellaneous Revenue-Sale of Lots</b>				
	-	-	-	N/A
<b>Intragovernmental Transfer In</b>				
	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 716</b>	<b>716</b>	<b>\$ 186,540</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>				
	-	-	-	N/A
<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	-	-	\$ 55,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2008 Bonds	-	-	-	N/A
<b>Interest Expense</b>				
Series 2008 Bonds	-	-	131,540	0%
<b>Operating Transfers Out (To Other Funds)</b>				
	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 186,540</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	716	716	-	
Fund Balance - Beginning	(4,262,164)	(4,262,164)	(4,262,164)	
<b>Fund Balance - Ending</b>	<b>\$ (4,261,448)</b>	<b>\$ (4,261,448)</b>	<b>\$ (4,262,164)</b>	