

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2022

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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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 November 30, 2022

	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	\$ 57,473	\$ -		\$ -	\$ 57,473
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		7,580			7,580
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	715		-	715
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses	-				-
Due from Other Governments	825				825
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,649,902			2,726,952
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	-	-	216,049		216,049
Amount to be Provided by Debt Service Funds	-	-	8,523,951		8,523,951
Total Assets	\$ 58,298	\$ 216,049	\$ 8,740,000	\$ 11,179,988	\$ 20,194,335

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending November 30, 2022**

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	715	-		-	715
Matured Interest Payable		2,798,449			2,798,449
Matured Bonds Payable		1,745,000			1,745,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	260,000		260,000
Long Term	-	-	8,480,000		8,480,000
Total Liabilities	\$ 715	\$ 4,543,449	\$ 8,740,000	\$ -	\$ 13,284,164
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Unaudited)	-	(4,262,164)		-	(4,262,164)
Results from Current Operations	-	(65,236)		-	(65,236)
Unassigned					
Beginning: October 1, 2021 (Unaudited)	70,435	-		-	70,435
Results from Current Operations	(12,853)	-		-	(12,853)
Total Fund Equity and Other Credits	\$ 57,583	\$ (4,327,400)	\$ -	\$ 11,179,988	\$ 6,910,171
Total Liabilities, Fund Equity and Other Credits	\$ 58,298	\$ 216,049	\$ 8,740,000	\$ 11,179,988	\$ 20,194,335

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	12	13	25	250	10%
Communication and Freight Services					
Postage, Freight and Messenger	-	-	-	150	0%
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	38	320	12%
Financial-Other Current Charges	-	-	-	-	N/A
Legal Services					
Legal - General Counsel	-	-	-	4,000	0%
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	-	1,625.00	19,500	8%
Irrigation System	-	-	-	-	N/A
Plant Replacement	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A
Road and Street Services					
Repairs & Maintenance					

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	Year to Date	Total Annual Budget	% of Budget
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	12,996	118,395	11%
Total Expenditures and Other Uses:	\$ 3,721	\$ 9,276	\$ 12,996	\$ 118,395	11%
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	(12,853)	-	
Fund Balance - Beginning	70,435	66,858	70,435	70,435	
Fund Balance - Ending	\$ 66,858	\$ 57,583	57,583	\$ 70,435	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2022

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	-	\$ -	N/A
Interest Income					
Revenue Account	0	0	1	-	N/A
Reserve Account	1	1	1	-	N/A
Interest Account	-	0	0	-	N/A
Prepayment Account	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	715	-	715	186,540	0%
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	717	\$ 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	0%
Principal Debt Service - Early Redemptions					
Series 2008 Bonds	-	-	-	-	N/A
Interest Expense					
Series 2008 Bonds	-	65,953	65,953	131,540	50%
Operating Transfers Out (To Other Funds)					
	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 65,953	\$ 65,953	\$ 186,540	N/A
Net Increase/ (Decrease) in Fund Balance	716	(65,952)	(65,236)	-	
Fund Balance - Beginning	(4,262,164)	(4,261,448)	(4,262,164)	(4,262,164)	
Fund Balance - Ending	\$ (4,261,448)	\$ (4,327,400)	\$ (4,327,400)	\$ (4,262,164)	