

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - NOVEMBER 2023

FISCAL YEAR 2024

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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 November 30, 2023**

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	\$ 85,317	\$ -	\$ -	\$ -	\$ 85,317
Debt Service Fund					
Interest Account	-	0	-	-	0
Sinking Account	-	-	-	-	-
Reserve Account	-	141,248	-	-	141,248
Revenue Account	-	12,987	-	-	12,987
Prepayment Account	-	4,795	-	-	4,795
Construction	-	-	-	-	-
<b>Due from Other Funds</b>					
General Fund	-	-	-	-	-
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>	<b>(236,449)</b>	<b>(4,416,656)</b>	-	-	<b>(4,653,105)</b>
<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>	-	-	159,029	-	159,029
<b>Amount to be Provided by Debt Service Funds</b>	-	-	1,460,971	-	1,460,971
<b>Total Assets</b>	<b>\$ 85,317</b>	<b>\$ 159,029</b>	<b>\$ 1,620,000</b>	<b>\$ 11,179,988</b>	<b>\$ 13,044,334</b>

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending November 30, 2023**

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	-	-	-	-	-
<b>Matured Interest Payable</b>	-	-	-	-	-
<b>Matured Bonds Payable</b>	-	-	-	-	-
<b>Deferred Revenue</b>	\$ -	\$ -	\$ -	\$ -	-
<b>Bonds Payable</b>					
Current Portion	-	-	\$0	-	-
Long Term	-	-	\$1,620,000	-	1,620,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>
<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, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	(61,394)	-	-	(61,394)
<b>Unassigned</b>					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	(33,113)	-	-	-	(33,113)
<b>Total Fund Equity and Other Credits</b>	<u>\$ 85,317</u>	<u>\$ 159,029</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>	<u>\$ 11,424,334</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 85,317</u>	<u>\$ 159,029</u>	<u>\$ 1,620,000</u>	<u>\$ 11,179,988</u>	<u>\$ 13,044,334</u>

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>				\$ -	N/A
<b>Interest</b>					
Interest - General Checking	-	-	-	-	N/A
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	-	291	291	126,683	0%
Special Assessments - Off-Roll	-	-	-	-	N/A
<b>Bondholder Contribution on behalf of SPE</b>	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>	-	-	-	-	N/A
<b>Intragovernmental Transfer In</b>	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ -</b>	<b>\$ 291</b>	<b>291</b>	<b>\$ 126,683</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	-	-	-	3,000	0%
<b>Executive</b>					
Professional Management	2,083	2,083	4,167	25,000	17%
<b>Financial and Administrative</b>					
Audit Services	-	-	-	5,000	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
<b>Other Contractual Services</b>					
Legal Advertising	-	-	-	1,000	0%
Trustee Services	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	1,500	1,500	100%

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	33	65	99	250	39%
<b>Communication and Freight Services</b>					
<b>Postage, Freight and Messenger</b>	-	-	-	50	0%
<b>Computer Services - Website Development</b>	-	-	-	750	0%
<b>Insurance</b>	5,958	-	5,958	6,000	99%
<b>Subscription &amp; Memberships</b>	-	175	175	175	100%
<b>Printing &amp; Binding</b>	-	-	-	50	0%
<b>Rentals &amp; Leases - Meeting Room</b>	-	-	-	200	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	3,250.00	19,500	17%
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 November 30, 2023**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Street Lights	-	-	-	-	N/A
Pavement & Signage	18,256	-	18,256.00	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>33,404</b>	<b>126,283</b>	<b>26%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 27,956</b>	<b>\$ 5,448</b>	<b>\$ 33,404</b>	<b>\$ 126,283</b>	<b>26%</b>
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	(33,113)	400	
Fund Balance - Beginning	118,430	90,474	118,430	118,430	
<b>Fund Balance - Ending</b>	<b>\$ 90,474</b>	<b>\$ 85,317</b>	<b>85,317</b>	<b>\$ 118,830</b>	

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

Description	October	November	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	669	-	N/A
Reserve Account	631	642	1,273	-	N/A
Interest Account	-	-	-	-	N/A
Prepayment Account	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	-	452	452	200,705	0%
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>2,393</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	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2008 Bonds	-	-	-	-	N/A
<b>Interest Expense</b>					
Series 2008 Bonds	-	63,788	63,788	127,575	50%
<b>Operating Transfers Out (To Other Funds)</b>					
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 63,788</b>	<b>\$ 63,788</b>	<b>\$ 187,575</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	(61,394)	13,130	
Fund Balance - Beginning	220,424	221,381	220,424	220,424	
<b>Fund Balance - Ending</b>	<b>\$ 221,381</b>	<b>\$ 159,029</b>	<b>\$ 159,029</b>	<b>\$ 233,554</b>	