

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 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 December 31, 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	\$ 279,051	\$ -		\$ -	\$ 279,051
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	-	168,503		-	168,503
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	-	-	383,838		383,838
Amount to be Provided by Debt Service Funds	-	-	8,356,162		8,356,162
Total Assets	\$ 279,876	\$ 383,838	\$ 8,740,000	\$ 11,179,988	\$ 20,583,702

Buckeye Park Community Development District
Balance Sheet
for the Period Ending December 31, 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	168,503			-	168,503
Matured Interest Payable		2,798,449			2,798,449
Matured Bonds Payable		1,745,000			1,745,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	55,000		55,000
Long Term	-	-	8,685,000		8,685,000
Total Liabilities	\$ 168,503	\$ 4,543,449	\$ 8,740,000	\$ -	\$ 13,451,952
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2022 (Unaudited)	-	(4,262,164)		-	(4,262,164)
Results from Current Operations	-	102,552		-	102,552
Unassigned					
Beginning: October 1, 2022 (Unaudited)	70,435	-		-	70,435
Results from Current Operations	40,938	-		-	40,938
Total Fund Equity and Other Credits	\$ 111,373	\$ (4,159,611)	\$ -	\$ 11,179,988	\$ 7,131,750
Total Liabilities, Fund Equity and Other Credits	\$ 279,876	\$ 383,838	\$ 8,740,000	\$ 11,179,988	\$ 20,583,702

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

Description	October	November	December	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	59,689	118,395	50%
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	59,689	\$ 118,395	50%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	-	1,000	-	1,000	2,400	42%
Executive						
Professional Management	2,083	2,083	2,083	6,250	25,000	25%
Financial and Administrative						
Audit Services	-	-	-	-	5,150	0%
Accounting Services	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	0%
Other Contractual Services						
Legal Advertising	-	238	-	238	1,000	24%
Trustee Services	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	-	1,500	0%

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	12	13	14	39	250	16%
Communication and Freight Services						
Postage, Freight and Messenger	-	-	7	7	150	5%
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	-	3,650	5,275.00	19,500	27%
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 December 31, 2022

Description	October	November	December	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	5,755	18,751	118,395	16%
Total Expenditures and Other Uses:	\$ 3,721	\$ 9,276	\$ 5,755	\$ 18,751	\$ 118,395	16%
Net Increase/ (Decrease) in Fund Balance	(3,577)	(9,276)	53,791	40,938	-	
Fund Balance - Beginning	70,435	66,858	57,583	70,435	70,435	
Fund Balance - Ending	\$ 66,858	\$ 57,583	\$ 111,373	111,373	\$ 70,435	

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income						
Revenue Account	0	0	0	1	-	N/A
Reserve Account	1	1	1	2	-	N/A
Interest Account	-	0	-	0	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	715		167,788	168,503	186,540	90%
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	168,505	\$ 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)	167,789	102,552	-	
Fund Balance - Beginning	(4,262,164)	(4,261,448)	(4,327,400)	(4,262,164)	(4,262,164)	
Fund Balance - Ending	\$ (4,261,448)	\$ (4,327,400)	\$ (4,159,611)	\$ (4,159,611)	\$ (4,262,164)	