

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2022

FISCAL YEAR 2022

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 September 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	\$ 69,702	\$ -		\$ -	\$ 69,702
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		146,043			146,043
Revenue Account		73,530			73,530
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	-		-	-
Debt Service Fund(s)	825	-		-	825
Prepaid Expenses	-				-
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	-	-	281,286		281,286
Amount to be Provided by Debt Service Funds	-	-	8,458,714		8,458,714
Total Assets	\$ 70,527	\$ 281,286	\$ 8,740,000	\$ 11,179,988	\$ 20,271,800

Buckeye Park Community Development District
Balance Sheet
for the Period Ending September 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	\$ 500	\$ -		\$ -	\$ 500
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	-	-		-	-
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	\$ 500	\$ 4,543,449	\$ 8,740,000	\$ -	\$ 13,283,949
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Audited)	-	(7,789,972)		-	(7,789,972)
Results from Current Operations	-	3,527,808		-	3,527,808
Unassigned					
Beginning: October 1, 2021 (Audited)	18,426	-		-	18,426
Results from Current Operations	51,600	-		-	51,600
Total Fund Equity and Other Credits	\$ 70,027	\$ (4,262,164)	\$ -	\$ 11,179,988	\$ 6,987,851
Total Liabilities, Fund Equity and Other Credits	\$ 70,527	\$ 281,286	\$ 8,740,000	\$ 11,179,988	\$ 20,271,800

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

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	168	480	27,059	-	-	3,559	6,508	-	-	-	-	-	37,773	34,253	110%	
Special Assessments - Off-Roll	14,112	-	21,620	14,112	-	-	-	-	-	-	-	-	49,843	-	N/A	
Bondholder Contribution on behalf of SPE	32,388	-	-	-	-	-	-	-	-	-	-	-	32,388	46,500	70%	
Miscellaneous Revenue	-	-	11,375	3,836	-	-	-	-	-	-	-	-	15,211	-	N/A	
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 46,668	\$ 480	\$ 60,053	\$ 17,948	\$ -	\$ 3,559	\$ 6,508	\$ -	\$ -	\$ -	\$ -	\$ -	135,216	\$ 80,753	167%	
Expenditures and Other Uses																
Legislative																
Board of Supervisor's Fees	-	-	-	-	-	400	1,400	-	-	400	-	-	2,200	2,400	92%	
Executive																
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	24,000	100%	
Financial and Administrative																
Audit Services	-	-	-	-	-	-	-	-	-	5,150	-	-	5,150	5,150	100%	
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	-	-	-	-	500	-	-	1,000	500	200%	
Other Contractual Services																
Legal Advertising	89	-	-	-	165	-	350	-	-	-	-	-	604	1,000	60%	
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	4,031	4,031	7,500	54%	
Dissemination Agent Services	-	-	1,500	-	500	-	-	-	-	-	-	-	2,000	1,500	133%	
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	21	67	19	68	27	4	5	6	6	10	10	11	253	250	101%	
Communication and Freight Services																
Postage, Freight and Messenger	59	59	59	-	-	29	50	(0)	-	-	12	-	269	150	179%	
Computer Services - Website Development	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	750	133%	
Insurance	5,330	-	-	-	-	-	-	-	-	-	-	-	5,330	5,500	97%	
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%	
Printing & Binding	-	-	419	-	-	-	-	-	-	-	-	-	419	200	210%	
Rentals & Leases	-	-	-	-	241	-	-	-	-	-	-	-	241	320	75%	
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services																
Legal - General Counsel	-	-	1,138	-	2,048	-	1,723	488	293	-	-	-	5,688	4,000	142%	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	5,669	-	275	-	-	5,944	2,500	238%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services															
Repairs & Maintenance															
Aquatic Weed Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services															
Utility Services															
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance															
Public Area Landscaping	-	3,250	1,625	-	1,825	3,250	1,776	1,625	-	3,250	3,250	1,625	21,476.00	20,500	105%
Irrigation System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services															
Repairs & Maintenance															
Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Parks & Recreation															
Security Patrol	-	-	3,836	-	-	-	-	-	-	-	-	-	3,836	6,500	59%
Other Fees and Charges															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	7,675	5,376	10,596	2,068	7,305	5,683	7,303	9,787	2,298	11,585	6,273	7,668	83,616	83,395	100%
Total Expenditures and Other Uses:															
	\$ 7,675	\$ 5,376	\$ 10,596	\$ 2,068	\$ 7,305	\$ 5,683	\$ 7,303	\$ 9,787	\$ 2,298	\$ 11,585	\$ 6,273	\$ 7,668	\$ 83,616	\$ 83,395	100%
Net Increase/ (Decrease) in Fund Balance	38,994	(4,896)	49,457	15,881	(7,305)	(2,124)	(795)	(9,787)	(2,298)	(11,585)	(6,273)	(7,668)	51,600	(2,642)	
Fund Balance - Beginning	18,426	57,420	52,524	101,981	117,862	110,556	108,432	107,637	97,850	95,552	83,967	77,694	18,426	18,426	
Fund Balance - Ending	\$ 57,420	\$ 52,524	\$ 101,981	\$ 117,862	\$ 110,556	\$ 108,432	\$ 107,637	\$ 97,850	\$ 95,552	\$ 83,967	\$ 77,694	\$ 70,027	70,027	\$ 15,784	

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

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	3	5	8	8	18	16	5	0	0	0	0	0	64	-	N/A
Reserve Account	1	1	1	1	1	1	1	1	1	1	1	1	8	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	1,414	-	184,821	-	-	-	-	-	-	-	-	-	186,235	185,492	100%
Special Assessments - Off-Roll	1,174,132	-	-	58	-	-	-	-	-	-	-	-	1,174,190	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contributions - Bondholder	-	-	-	-	-	-	-	-	-	-	-	-	-	96,500	0%
Other Miscellaneous Revenue-Sale of Lots	-	-	2,239,890	-	-	-	-	-	-	-	-	-	2,239,890	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,175,549	\$ 5	\$ 2,424,720	\$ 67	\$ 19	\$ 17	\$ 6	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	3,600,387	\$ 281,992	N/A
Expenditures and Other Uses															
Financial and Administrative															
Professional Management	5,000	5,000	5,000	5,000	5,000	-	35	-	-	-	-	-	25,035	60,000	42%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Trustee Services	-	7,465	-	-	-	-	5,000	-	-	-	-	-	12,465	12,000	104%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Insurance	-	-	-	2,015	-	-	-	-	-	-	-	-	2,015	-	N/A
Legal Services															
General Counsel	9,702	15,787	-	-	-	-	3,076	-	-	-	-	-	28,565	-	N/A
Litigation Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000	0%
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services															
Repairs & Maintenance	1,500	-	3,000	-	-	-	-	-	-	-	-	-	4,500	6,500	69%
Debt Service															
Principal Debt Service - Mandatory															
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 260,000	0%
Principal Debt Service - Early Redemptions															
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	708,750	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,202	\$ 28,251	\$ 8,000	\$ 7,015	\$ 5,000	\$ -	\$ 8,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,579	\$ 1,065,250	N/A
Net Increase/ (Decrease) in Fund Balance	1,159,347	(28,246)	2,416,720	(6,948)	(4,981)	17	(8,105)	1	1	1	1	1	3,527,808	(783,258)	
Fund Balance - Beginning	(7,789,972)	(6,630,624)	(6,658,870)	(4,242,151)	(4,249,099)	(4,254,080)	(4,254,063)	(4,262,168)	(4,262,167)	(4,262,166)	(4,262,166)	(4,262,165)	(7,789,972)	(7,789,972)	
Fund Balance - Ending	\$ (6,630,624)	\$ (6,658,870)	\$ (4,242,151)	\$ (4,249,099)	\$ (4,254,080)	\$ (4,254,063)	\$ (4,262,168)	\$ (4,262,167)	\$ (4,262,166)	\$ (4,262,166)	\$ (4,262,165)	\$ (4,262,164)	\$ (4,262,164)	\$ (8,573,230)	