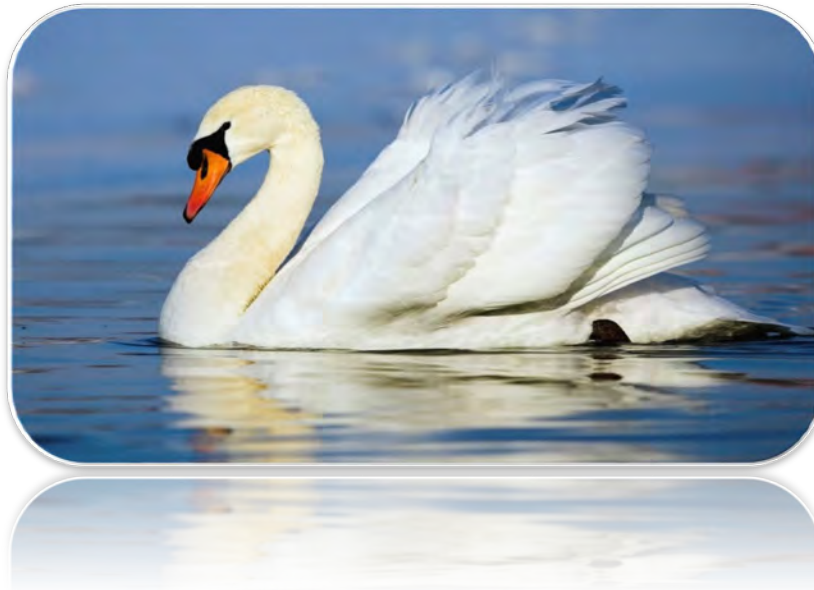


# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## MEETING AGENDA

FEBRUARY 6, 2025

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PREPARED BY:

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

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# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

January 30, 2025

Board of Supervisors

Buckeye Park Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District (the “**District**”) will be held on **Thursday, February 6, 2025**, at **11:30 A.M.** at the **Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203.**

The following Webex link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/j.php?MTID=mfee0c83555ecb1dcdeb99d1679c57117>

Access Code: **2344 391 4900**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2344 391 4900** to join the meeting.

*The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.*

## **Agenda**

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1. Call to Order & Roll Call.
2. Consideration of Minutes:
  - I. November 7, 2024 – Landowner Meeting.
  - II. November 7, 2024 – Regular Meeting.
3. Consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors approving the proposed budget for Fiscal Year 2026 and setting a Public Hearing for **Thursday, May 1, 2025**, at **11:00 a.m.** at the **Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203.**

4. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
  - III. District Manager.
    - a) **Important Board Meeting Dates for Balance of Fiscal Year 2025.**
      - i. May 1, 2025 – Public Hearings Fiscal Year 2026 Budget.
    - b) Financial Statement for period ending October 31, 2024 (unaudited).
    - c) Financial Statement for period ending November 30, 2024 (unaudited).
    - d) Financial Statement for period ending December 31, 2024 (unaudited).

5. Supervisor’s Requests.

6. Public Comments.

*The public comment period is for items not listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.*

7. Adjournment.

### **Staff Review**

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The first order of business is the call to order and roll call.

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The second order of business is consideration of the Minutes from the November 7, 2024, Landowners and Regular Meeting.

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The third order of business is the consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors approving the proposed budget for Fiscal Year 2026 and setting a Public Hearing to adopt the Budget for Thursday, May 1, 2025, at 11:00 a.m., at the Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203

The District’s enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing at a meeting of the Board of Supervisors.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to any of the Assessment Rates contemplated as a result of the preparation of the Budget.

**The Public Hearing is scheduled for Thursday, May 1, 2025, at 11:00 a.m., at the Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203.**

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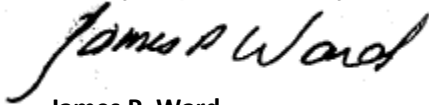
The fourth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on important meeting dates for Fiscal Year 2025, and Financial Statements (unaudited) for the period(s) ending October 31, 2024, November 30, 2024, and December 31, 2024.

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The remainder of the agenda is general in nature and if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely,

Buckeye Park Community Development District



James P. Ward  
District Manager

**The Fiscal Year 2025 schedule is as follows:**

February 6, 2025	March 6, 2025
April 3, 2025	May 1, 2025
June 5, 2025	July 3, 2025 – No Meeting
August 7, 2025	September 4, 2025

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**MINUTES OF MEETING  
BUCKEYE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The Landowners Meeting of the Buckeye Park Community Development District was held on Thursday, November 7, 2024, at 11:00 A.M. at the Palmetto Library, 923 6th St. W., Palmetto, FL. 34221.

**Landowners Present:**

Gary Kompothecras

**Also present were:**

James P. Ward

District Manager

Scott Steady

District Attorney

**Audience:**

Richard Fisher

Michael Nole

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.**

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. James Ward called the meeting to order at approximately 11:10 a.m.

**SECOND ORDER OF BUSINESS**

**Election of Chairperson**

**Election of a Chairperson for the Purpose of Conducting the Landowner's Meeting**

Mr. Ward conducted the meeting as Chairperson.

**THIRD ORDER OF BUSINESS**

**Election of Supervisors**

- a) **Determination of the Number of Voting Units Represented or Assigned by Proxy**
- b) **Nominations of Supervisors (Three Positions)**
- c) **Casting of Ballots**
- d) **Ballot Tabulations and Results**

Mr. Ward explained the purpose of today's meeting was to elect three individuals to serve on the Board in Seats 3, 4 and 5, Mr. Michael Nole's Seat, Mr. Anthony Sansone's Seat and vacant Seat 5.

49 He indicated Mr. Gary Kompothecras would represent the landowners with 17 votes. He noted  
50 there were no other landowners voting. He asked Mr. Kompothecras to nominate three individuals  
51 to serve on the Board.

52  
53 Mr. Kompothecras nominated Michael Nole for Seat 3 and Anthony Sansone for Seat 4. He  
54 indicated he had no one to nominate for Seat 5.

55  
56 Mr. Ward provided Mr. Kompothecras with a ballot to fill out.

57  
58 Mr. Kompothecras filled out the ballot and returned the ballot to Mr. Ward.

59  
60 Mr. Ward read the ballot into the record: Michael Nole would fill Seat 3 with 17 votes and Anthony  
61 Sansone would fill Seat 4 with 17 votes; Seat 5 would be filled at a later date.

62  
63

64 **FOURTH ORDER OF BUSINESS**

**Landowners' Questions or Comments**

65

66 **Landowners' Questions or Comments**

67

68 Mr. Ward asked if there were any questions or comments; there were none.

69

70

71 **FIFTH ORDER OF BUSINESS**

**Adjournment**

72

73 Mr. Ward adjourned the meeting at approximately 11:13 p.m.

74

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Buckeye Park Community Development District

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80 \_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Gary Kompothecras, Chairman

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**MINUTES OF MEETING  
BUCKEYE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District was held on Thursday, November 7, 2024, at 11:00 A.M. at the Palmetto Library, 923 6th St. W. Palmetto, FL 34221.

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**Present and constituting a quorum:**

Gary Kompothecras	Chairperson
Michael Nole	Vice Chairperson
Richard Fischer	Assistant Secretary

**Absent:**

Anthony Sansone	Assistant Secretary
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**Also present were:**

James P. Ward	District Manager
Scott Steady	District Attorney

**Audience:**

Mike Stewart

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.**

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. James Ward called the meeting to order at approximately 11:13 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Sansone, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Notice of Advertisement**

**Notice of Advertisement of Meeting**

**THIRD ORDER OF BUSINESS**

**Oath of Office**

**Administration of Oath of Office for the Board of Supervisors of the Island Lake Estates Community Development District**

- 49 a) Oath of Office
- 50 b) Guide to the Sunshine Amendment and Code of Ethics
- 51 c) Form 1 – Statement of Financial Interests

52  
53 Mr. Ward noted Mr. Michael Nole was elected at the Landowner’s Meeting. As a notary public, Mr.  
54 Ward administered the Oath of Office to Mr. Michael Nole. Mr. Nole signed and returned the Oath  
55 to Mr. Ward for notarization and inclusion in the record.

56  
57

58 **FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2025-1**

59  
60 **Consideration of Resolution 2025-1, a Resolution of the Board of Supervisors canvassing and certifying**  
61 **the results of the landowners’ election of Supervisors held pursuant to Section 190.006(2), *Florida***  
62 ***Statutes***

63  
64 Mr. Ward stated Resolution 2025-1 canvassed and certified the results of the Landowner’s Meeting held  
65 just prior to today’s regular meeting. He stated, in section 1, Michael Nole would hold Seat 3 with 17  
66 votes, in Seat 4 was Anthony Sansone with 17 votes; both would serve four-year terms expiring  
67 November 2028. He asked if there were any questions; hearing none, he called for a motion.

68

69 **On MOTION made by Gary Kompothecras, seconded by Richard**  
70 **Fischer, and with all in favor, Resolution 2025-1 was adopted, and the**  
71 **Chair was authorized to sign.**

72  
73

74 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2025-2**

75  
76 **Consideration of Resolution 2025-2, a Resolution of the Board re-designating the Officers of the**  
77 **District following the Landowners’ Election**

78  
79 Mr. Ward asked how the Board would like to designate the Officers of the District.

80  
81 The Board chose to appoint Gary Kompothecras as Chairperson, Michael Nole as Vice Chairperson with  
82 the remaining Board Members as Assistant Secretaries, and James Ward as Secretary and Treasurer.

83

84 **On MOTION made by Gary Kompothecras, seconded by Richard**  
85 **Fischer, and with all in favor, Resolution 2025-2 was adopted, and the**  
86 **Chair was authorized to sign.**

87  
88

89  
90 **SIXTH ORDER OF BUSINESS** **Consideration of Minutes**

91  
92 **May 2, 2024 – Public Hearing and Regular Meeting Minutes**

93  
94 Mr. Ward asked if there were any corrections or deletions to the Minutes; hearing none, he called for a  
95 motion.



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**On MOTION made by Gary Kompothecras, seconded by Richard Fischer and with all in favor, the May 2, 2024 Public Hearing and Regular Meeting Minutes were approved.**

**SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2025-3**

**Consideration of Resolution 2025-3, a Resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisor’s for Fiscal Year 2025**

Mr. Ward indicated the meetings were scheduled for the first Thursday of the month at the Country Inn and Suites at 11:30 a.m. He asked if there were any questions; hearing none, he called for a motion.

**On MOTION made by Richard Fischer, seconded by Michael Nole, and with all in favor, Resolution 2025-3 was adopted, and the Chair was authorized to sign.**

**EIGHTH ORDER OF BUSINESS** **Staff Reports**

**I. District Attorney**

No report.

**II. District Engineer**

No report.

**III. District Manager**

- a) **New Performance reporting requirements for CDDs**
- b) **Important Board Meeting Dates for Balance of Fiscal Year 2024**
  - 1) **November 7, 2024 – Landowners Election (Seats 3, 4, & 5)**
- c) **Financial Statement for period ending July 31, 2024 (unaudited)**
- d) **Financial Statement for period ending August 31, 2024 (unaudited)**
- e) **Financial Statement for period ending September 30, 2024 (unaudited)**

Mr. Ward asked if the Board completed the ethics training requirement.

The Board responded in the affirmative.

**NINTH ORDER OF BUSINESS** **Supervisor’s Requests**

Mr. Ward asked if there were any Supervisor’s requests.

142 Mr. \_\_\_\_7:47 indicated he wished to discuss the budget. *In the beginning we have stormwater*  
143 *management, Aquatic Weed Control, which is necessary to keep the stormwater system working.*  
144 *They've got \$12,000 dollars in there, actual 23 nothing, anticipated 24 nothing, so can you explain that?*

145  
146 *Mr. Ward: You have to remember this was done in December of 23, so that's why I don't know what the*  
147 *actual expenditures were.*

148  
149 Discussion ensued regarding Aquatic Weed Control, how much was spent on this in 2024, and how much  
150 would be spent on this in 2025.

151  
152 *Mr. \_\_\_\_9:40: I do notice that in 2024 we've got \$6,500 dollars from miscellaneous patrols. We don't*  
153 *have any miscellaneous patrols.*

154  
155 *Mr. Ward: No. You have (indecipherable).*

156  
157 Discussion continued regarding the budget, miscellaneous patrols, potential unforeseen expenditures.

158  
159 *Mr. \_\_\_\_10:20: Do we continue paying into potential unforeseen expenditures every year. Why, when*  
160 *it's accumulated, and we've got it sitting there, would we pay it again the next year?*

161  
162 *Mr. \_\_\_\_10:27: Are you saying based on the total fees that we are contributing into the CDD? Then we*  
163 *can reduce the amount we are putting in?*

164  
165 *Mr. \_\_\_\_10:36: Yeah, we've got \$22,000 dollars – am I correct? At the end of the year how much cash*  
166 *are we going to have in the bank?*

167  
168 *Mr. Ward: \$160,000 dollars. And these are called public deposits, so the interest rate you get on them is*  
169 *pretty low. We keep it with Truist Bank which is who I use for all of my CDDs. The operating accounts we*  
170 *just don't get any –*

171  
172 *Mr. \_\_\_\_: We can put it in a money market account.*

173  
174 *Mr. Ward: We can do anything we want for it.*

175  
176 The Board discussed putting the money in a money market account, how much money was currently in  
177 the bank, the accumulation of funds, what the landowners were contributing annually (\$126,000 dollars  
178 per year) divided by the amount of land owned by each landowner and reducing the annual contribution  
179 to the CDD budget.

180  
181 *Mr. Ward: The tax bills have already gone out.*

182  
183 Discussion continued regarding the budget and annual contributions to the CDD versus ad valorem  
184 taxes.

185  
186 *Mr. Ward: You've got \$160,000 dollars in the bank now, and if you don't spend much of the operating*  
187 *funds, you're probably going to add another \$40,000 dollars by September 30<sup>th</sup> of next year. That's*  
188 *almost \$200,000 dollars. We could almost take the assessment next year down to \$0 (zero) dollars and*  
189 *operate the District on whatever we have in the bank in cash.*

190  
191 *Mr. \_\_\_\_\_ 14:09: And then if we needed to, we could call a meeting for whatever additional assessment*  
192 *that was required.*

193  
194 *Mr. Ward: CDDs can't assess in the middle of the year. They can only do it once.*

195  
196 *Mr. \_\_\_\_\_ 14:23: If we close up the CDD, does the final money go back to the landowners on the same*  
197 *pro rata share?*

198  
199 *Mr. Ward: It doesn't go back to the landowners. If you dissolve the CDD it has to go somewhere. Scott,*  
200 *are you there?*

201  
202 *Mr. Scott Steady: Unless you tell me I'm missing something, we would return the money to the*  
203 *landowners. That's what happens.*

204  
205 *Mr. Ward: That's fine. I'm good with that.*

206  
207 *Mr. Steady: Until we can get the two property owners to pay off the bonds, which I'm all for, we can't do*  
208 *anything. But if we could, we would return the money to you guys.*

209  
210 Discussion ensued regarding how to accomplish getting the landowners to pay off the bonds, which  
211 landowners owed the debt, and calling in the bond debt.

212  
213 *Mr. Ward: To call the bond debt, for you to own the bonds, somebody has got to give the District \$1.5*  
214 *million dollars in cash to put in the trust account so the Trustee will call the bond. But at that point the*  
215 *debt is wiped out. It's not like the District can repay –*

216  
217 Discussion continued regarding the bond debt.

218  
219 *Mr. \_\_\_\_\_ 18:00: Well, I know who the owner is, but I don't know that they know who the bond holder is*  
220 *either. I've got the number of the correct lady over at Realty One.*

221  
222 *Mr. \_\_\_\_\_ 18:06: Well, get her on the phone and tell her we are thinking about getting rid of the CDD*  
223 *and we can save her time and money, and is she interested in calling the bonds. It's only \$1.5 million*  
224 *dollars. That's a drop in the bucket to them.*

225  
226 *Mr. Ward: In this market I am surprised anybody is leaving that much debt on their property at 780. It's*  
227 *a crazy number. It's like nobody knows what they are looking at. It's going through some accounting*  
228 *clerk to pay the tax bill. It gets paid and that's the end of it. Realty Income is \$1,350,000 dollars and DTI*  
229 *Holdings is \$145,000 dollars.*

230  
231 *Mr. \_\_\_\_\_: I've got that guy's number.*

232  
233 *Mr. Ward: For budget purposes for next year, I am going to do what we talked about. The bond issue is*  
234 *a lot more complicated. I will let you guys work on that a little bit.*

235

236 Mr. \_\_\_\_ 20:06: *There is a bond out there holding up the whole thing. The problem is, it's not due until*  
237 *2038, so we've got another 15 years. We want to refinance it so the issuer can then say it's callable. We*  
238 *call the bond –*

239  
240 Mr. Steady: *When you say call the bond, we are not talking about calling the bond, we are saying we are*  
241 *paying off the bond. So, paying off the bond.*

242  
243 Mr. \_\_\_\_: *We're paying off the bond, we're reissuing it to somebody. We the association are going to*  
244 *refinance the bond at a lower rate, let's just say 7.5, but we make it due to us, to the borrowers, I guess*  
245 *the association would have to pay the obligation. But isn't the obligation – why is FedEx paying it?*  
246 *Because they are responsible to pay it right?*

247  
248 Mr. Steady: *We are just like a governmental entity. The assessments on the property that were made –*  
249 *everybody's was assessed at one point, but it went through the great recession and people paid off their*  
250 *assessments or there was a deal with the bondholder to pay it off, so there are only two property owners*  
251 *who still owe the assessment, that provided security for the bonds, but part of this too is federal tax*  
252 *issues. It's a municipal tax bond. So, the only way you can fund this is by keeping the assessment*  
253 *basically on these two properties. The thing to do in my mind is to encourage the two property owners*  
254 *to pay off their debt. That's the simplest thing to do if you can do it. It gets trickier if you buy the bonds,*  
255 *or someone buys the bonds, you can't force a call or reassess the property unless you're giving them*  
256 *some deal. So, as a bondholder you can give them a deal. If you own the bonds you can say to the two*  
257 *property owners, hey, I'll take 90% of what you pay because you'll control the bonds. But the only way to*  
258 *do this, and I appreciate getting rid of the District because I've done it, is to get the property owners to*  
259 *pay of their debt, but there's got to be an incentive to do it. By the way, maybe it's an incentive to kick in*  
260 *some money to pay it off.*

261  
262 Mr. \_\_\_\_ 23:05: *The only thing we are paying for having the CDD is the operating expenses of you guys.*

263  
264 Mr. Steady: *And we own some of the property there. We own the retention ponds, the common area.*  
265 *The District owns the common area.*

266  
267 Mr. \_\_\_\_ 23:27: *The District owns the common area. What happens in 2038?*

268  
269 Mr. Steady: *In 2038 the bonds are paid off by the property owners because they would have paid their*  
270 *assessments every year.*

271  
272 Mr. \_\_\_\_ 23:49: *If I buy the bonds, or I refinance the bonds, because we are allowed to do that, we*  
273 *make a short maturity date and we force their hand.*

274  
275 Mr. Steady: *You can buy the bonds, but you can't force them to pay it off any sooner. The only thing we*  
276 *can do is pay off the bonds.*

277  
278 Discussion ensued regarding the bonds. Much of this discussion was (indecipherable) due to Board  
279 Members speaking over one another.

280  
281 Mr. Steady: *The bondholder cannot call the bonds. They have to wait every year to get their payment*  
282 *until 2038. The bondholder has no call provisions. You cannot accelerate the assessment. Separate the*  
283 *assessments from the bonds. There are two different things we are talking about. The District levied*

284 initially a 30 year assessment that the property owners now are subject to. The two that are remaining.  
285 That's one relationship. Then taking that assessment cash flow over 30 years pledged it to the  
286 bondholder. We can't change the relationship between us and the property owners. We cannot  
287 accelerate the assessment. When you are talking about calling the bonds. That's different. We cannot  
288 make the property owners do anything other than pay their annual assessments until they expire in  
289 2038.

290  
291 Mr. \_\_\_\_26:40: Here's a suggestion. We go to lot 1 and lot 2, Realty One and DFI, and say, look we are  
292 going to pay off the bonds and we are going to give you a reduction in rate by a quarter of a point, but  
293 also by doing so we are going to eliminate the CDD, we are going to create a property owners  
294 association, and we are going to save 50% of what our operating expenses are per year. If you agree to  
295 this, we will pay off the bonds, but will then have a mortgage on both of your properties for the same  
296 amount just at a lesser amount, so, you agree?

297  
298 Mr. \_\_\_\_27:32: Or they can pay it off.

299  
300 Mr. \_\_\_\_27:35: What I'm saying there is one opportunity if they agree to take it as a mortgage on their  
301 property and we just –

302  
303 Mr. Steady: I agree with that. It's will they take a mortgage and if you guys want to fund it.

304  
305 Mr. \_\_\_\_27:47: But who knows they have something that says they can't have a second mortgage.

306  
307 Mr. \_\_\_\_27:55: Now we have \$1.5 million dollar loan that we've given to these guys at a lesser rate,  
308 then we can probably put \$1.5 million dollars to work elsewhere.

309  
310 Mr. \_\_\_\_28:05: Then you've got \$1.5 million dollars parked somewhere that you get 7.5% on.

311  
312 Mr. Steady: Are we all on the same page?

313  
314 Mr. \_\_\_\_28:18: Yes. We have clarity. The mechanics we get. The execution is probably a little more  
315 complicated than we think.

316  
317 Mr. Steady: The execution is very difficult. You have to have cooperation of the property owners or pay  
318 their debt off.

319  
320 Mr. \_\_\_\_28:35: Even then, we don't know if they have financing on the building and that financing  
321 could have a clause that says you couldn't have a second mortgage. Are there other ways? When do we  
322 lower the assessment?

323  
324 Mr. Steady: It's already on the tax role. We do that in the summer. And obviously, you guys control the  
325 Board, so when the budget cycle comes up you are going to cut the budget significantly.

326  
327 Discussion ensued regarding minimizing the assessment rate and the budget.

328  
329 Mr. Steady: If we can get the assessments paid off, get rid of the bonds, you just need another entity to  
330 take the land from the CDD, and then I have to petition Manatee County to dissolve the District.

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**TENTH ORDER OF BUSINESS Audience Comments**

**Public Comments: - Public comment period is for items NOT listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes**

There were no members of the public present.

**ELEVENTH ORDER OF BUSINESS Adjournment**

Mr. Ward adjourned the meeting at approximately 11:43 a.m.

**On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, the meeting was adjourned.**

Buckeye Park Community Development District

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Richard Fischer, Chairman

**RESOLUTION 2025-4**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Buckeye Park Community Development District (the “Board”), a proposed Budget for Fiscal Year 2026; and

**WHEREAS**, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

**SECTION 2.** The proposed Budget submitted by the District Manager for Fiscal Year 2026 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

**SECTION 3.** A public hearing on said approved budget is hereby declared and set for the following date, hour and location:

**DATE: Thursday, May 1, 2025**  
**HOUR: 11:00 A.M.**  
**LOCATION: Country Inn and Suites**  
**Bradenton-Lakewood Ranch**  
**5610 Manor Hill Lane**  
**Bradenton, Florida 34203**

**SECTION 4.** The District Manager is hereby directed to submit a copy of the proposed budget to Manatee County at least 60 days prior to the hearing set above.

**SECTION 5.** Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

**RESOLUTION 2025-4**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**SECTION 6.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**SECTION 7.** That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

**SECTION 8.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 6th day of February 2025.

**ATTEST:**

**BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Gary Kompothecras, Chairperson

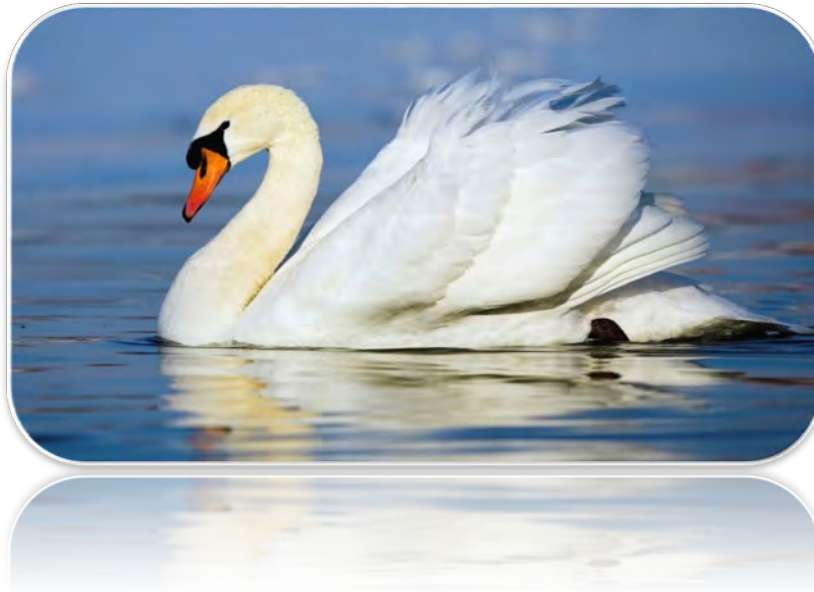
**Exhibit A: Proposed Fiscal Year 2026 Budget**



**Exhibit "A"**

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## PROPOSED BUDGET

FISCAL YEAR 2026

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**Buckeye Park Community Development District  
General Fund - Budget  
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/25	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
<b>Revenues and Other Sources</b>					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
<b>Assessment Revenue</b>					
Assessments - On-Roll	\$ 126,683	\$ 67,289	\$ 126,683	\$ 72,296	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
<b>Contributions - Private Sources</b>					
Bondholder Contributions on behalf of SPE	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 126,683</b>	<b>\$ 67,289</b>	<b>\$ 126,683</b>	<b>\$ 72,296</b>	
<b>Appropriations</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	\$ 3,000	\$ 400	\$ 3,000	\$ 3,000	Statutory Required Fees (3 Board Meetings)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	
<b>Executive</b>					
Professional - Management	\$ 25,000	\$ 8,333	\$ 25,000	\$ 20,000	District Manager
<b>Financial and Administrative</b>					
Audit Services	\$ 5,275	\$ -	\$ 5,275	\$ 5,275	Statutory Required Audit - Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ -	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
<b>Other Contractual Services</b>					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	- Transcription of Board Meetings
Legal Advertising	\$ 1,000	\$ 359	\$ 1,000	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 4,032	\$ -	\$ 3,709	\$ 3,709	Trust Fees on Bonds
Dissemination Agent Services	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	- Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accopunts
<b>Travel and Per Diem</b>	\$ -	\$ -	\$ -	\$ -	
<b>Communications and Freight Services</b>					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 300	\$ 32	\$ 60	\$ 60	Agenda Mailings and other Misc Mailings
<b>Rentals and Leases</b>					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 750	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
<b>Insurance</b>	\$ 6,700	\$ 6,197	\$ 6,197	\$ 6,397	General Liability and D&O Liability Insurance
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
<b>Printing and Binding</b>	\$ 50	\$ 200	\$ 200	\$ 50	Agenda books and copies
<b>Rentals and Leases - Meeting Room</b>	\$ 500	\$ 50	\$ 250	\$ 250	Meeting Room Rental
<b>Office Supplies</b>	\$ -	\$ -	\$ -	\$ -	
<b>Legal Services</b>					
General Counsel	\$ 4,500	\$ -	\$ 3,000	\$ 3,000	District Attorney
<b>Other General Government Services</b>					
Engineering Services	\$ 3,000	\$ -	\$ 2,500	\$ -	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	

**Buckeye Park Community Development District  
General Fund - Budget  
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/25	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
<b>Stormwater Management Services</b>					
Repairs and Maintenance					
Aquatic Weed Control	\$ 12,000	\$ -	\$ -	\$ -	- Aquatic Spraying of Lakes
<b>Landscaping Services</b>					
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	- No Electric Service
Repairs and Maintenance					
Public Area Landscaping	\$ 19,900	\$ 4,875	\$ 19,900	\$ 19,900	Lake Bank Mowing and misc. public area maint.
Irrigation System	\$ -	\$ -	\$ -	\$ -	
Plant Replacement	\$ -	\$ -	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ -	\$ -	
<b>Road and Street Services</b>					
Repairs and Maintenance					
Street Lights	\$ -	\$ -	\$ -	\$ -	
Pavement & Signage	\$ 500	\$ -	\$ -	\$ -	- Misc Repairs
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	
<b>Parks and Recreation</b>					
Security Patrol	\$ 6,500	\$ -	\$ -	\$ -	- Misc Patrols
<b>Contingencies</b>	\$ 22,963	\$ -	\$ -	\$ -	- For unforeseen expenditures
<b>Other Fees and Charges</b>					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 8,288	\$ -	\$ 8,288	\$ 4,730	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
<b>Total Appropriations</b>	<b>\$ 126,683</b>	<b>\$ 22,521</b>	<b>\$ 82,704</b>	<b>\$ 72,296</b>	

**Fund Balances:**

Change from Current Year Operations	\$ -	\$ 44,769	\$ 43,979	\$ -	- Cash Over (Short) at Fiscal Year End
<b>Fund Balance - Beginning</b>	<b>\$ 155,725</b>		<b>\$ 155,725</b>	<b>\$ 199,705</b>	
Extraordinary Capital/Operations	\$ 124,055		\$ 124,055	\$ 186,450	
1st Three (3) Months of Operations	\$ 31,671		\$ 31,671	\$ 13,254	
<b>Total Fund Balance</b>	<b>\$ 155,725</b>		<b>\$ 199,705</b>	<b>\$ 199,705</b>	

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	N/A	N/A
Lot 1	\$ 37,240.85	\$ 21,252.72
Lot 2	\$ 4,012.30	\$ 2,289.75
Lot 3	\$ 16,150.50	\$ 9,216.82
Lot 4	\$ 5,286.20	\$ 3,016.74
Lot 5	\$ 5,267.16	\$ 3,005.88
Lot 6	\$ 5,057.74	\$ 2,886.37
Lot 7	\$ 2,762.61	\$ 1,576.58
Lot 8	\$ 3,001.65	\$ 1,712.99
Lot 9	\$ 2,766.84	\$ 1,578.99
Lot 10	\$ 3,183.56	\$ 1,816.81
Lot 11	\$ 3,170.87	\$ 1,809.56
Lot 12	\$ 3,170.87	\$ 1,809.56
Lot 13	\$ 35,611.49	\$ 20,322.87
<b>Total Assessment:</b>	<b>\$ 126,682.65</b>	<b>\$ 72,295.62</b>

**Buckeye Park Community Development District  
Debt Service Fund - Series 2007 Bonds - Budget  
Fiscal Year 2026**

Description	Fiscal Year 2025 Budget	Actual at 01/26/25	Year End 09/30/2025	Fiscal Year 2026 Budget
<b>Revenues and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -
<b>Interest Income</b>				
Revenue Account	\$ -	\$ 1,225	\$ 3,676	\$ 3,492
Reserve Account	\$ -	\$ 2,128	\$ 6,385	\$ 6,065
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll				
Series 2008	\$ 201,000	\$ 187,999	\$ 201,000	\$ 200,030
Special Assessment - Off-Roll				
Series 2008	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment				
Series 2008	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 201,000</b>	<b>\$ 191,353</b>	<b>\$ 211,060</b>	<b>\$ 209,587</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2008	\$ 65,000	\$ -	\$ 65,000	\$ 70,000
<b>Principal Debt Service - Early Redemptions</b>				
Series 2008	\$ -	\$ 5,000	\$ 5,000	\$ -
<b>Interest Expense</b>				
Series 2008	\$ 122,850	\$ 61,228	\$ 122,850	\$ 116,944
<b>Fees/Discounts for Early Payment</b>	\$ 13,150	\$ -	\$ 13,130	\$ 13,086
<b>Total Expenditures and Other Uses</b>	<b>\$ 201,000</b>	<b>\$ 66,228</b>	<b>\$ 205,980</b>	<b>\$ 200,030</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 125,124	\$ 5,080	\$ 9,557
<b>Fund Balance - Beginning</b>	\$ 229,696	\$ 229,696	\$ 229,696	\$ 234,776
<b>Fund Balance - Ending</b>	<b>\$ 229,696</b>	<b>\$ 354,820</b>	<b>\$ 234,776</b>	<b>\$ 244,333</b>

**Restricted Fund Balance:**

Reserve Account	\$ 146,043
Amount Required for November 1, 2026 Interest Payment	\$ 55,716
<b>Total - Restricted Fund Balance:</b>	<b>\$ 201,759</b>

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	None	None
Lot 1	\$ 181,450.19	\$ 180,574.82
Lot 2	\$ 19,549.31	\$ 19,455.00
Lot 3	\$ -	\$ -
Lot 4	\$ -	\$ -
Lot 5	\$ -	\$ -
Lot 6	\$ -	\$ -
Lot 7	\$ -	\$ -
Lot 8	\$ -	\$ -
Lot 9	\$ -	\$ -
Lot 10	\$ -	\$ -
Lot 11	\$ -	\$ -
Lot 12	\$ -	\$ -
Lot 13	\$ -	\$ -
<b>Total Assessment:</b>	<b>\$ 200,999.50</b>	<b>\$ 200,029.82</b>

**Buckeye Park Community Development District  
Debt Service Fund - Series 2008  
Fiscal Year 2026**

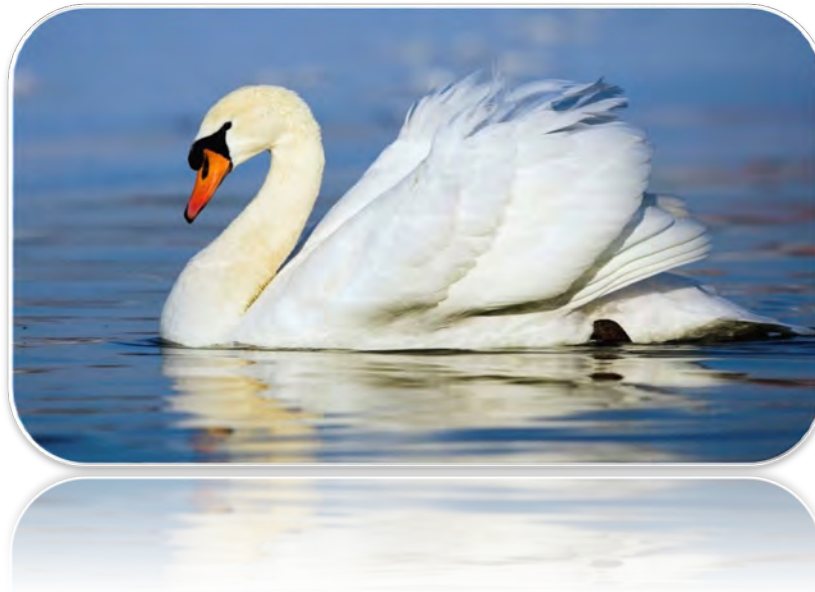
Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
<b>Par Amount Outstanding;</b>		<b>\$ 1,675,000</b>	<b>7.875%</b>			
11/1/2022				\$ 65,586.72		
5/1/2023	\$ 55,000		7.875%	\$ 65,953.13	\$ 391,540	\$ 1,620,000
11/1/2023				\$ 63,787.50		
5/1/2024	\$ 65,000		7.875%	\$ 63,787.50	\$ 182,575	\$ 1,555,000
11/1/2024	\$ 5,000			\$ 61,425.00		
5/1/2025	\$ 65,000		7.875%	\$ 61,031.25	\$ 187,456	\$ 1,485,000
11/1/2025				\$ 58,471.88		
5/1/2026	\$ 70,000		7.875%	\$ 58,471.88	\$ 181,944	\$ 1,415,000
11/1/2026				\$ 55,715.63		
5/1/2027	\$ 75,000		7.875%	\$ 55,715.63	\$ 181,431	\$ 1,340,000
11/1/2027				\$ 52,762.50		
5/1/2028	\$ 80,000		7.875%	\$ 52,762.50	\$ 180,525	\$ 1,260,000
11/1/2028				\$ 49,612.50		
5/1/2029	\$ 85,000		7.875%	\$ 49,612.50	\$ 179,225	\$ 1,175,000
11/1/2029				\$ 46,265.63		
5/1/2030	\$ 95,000		7.875%	\$ 46,265.63	\$ 177,531	\$ 1,080,000
11/1/2030				\$ 42,525.00		
5/1/2031	\$ 100,000		7.875%	\$ 42,525.00	\$ 180,050	\$ 980,000
11/1/2031				\$ 38,587.50		
5/1/2032	\$ 110,000		7.875%	\$ 38,587.50	\$ 177,175	\$ 870,000
11/1/2032				\$ 34,256.25		
5/1/2033	\$ 120,000		7.875%	\$ 34,256.25	\$ 178,513	\$ 750,000
11/1/2033				\$ 29,531.25		
5/1/2034	\$ 125,000		7.875%	\$ 29,531.25	\$ 179,063	\$ 625,000
11/1/2034				\$ 24,609.38		
5/1/2035	\$ 140,000		7.875%	\$ 24,609.38	\$ 174,219	\$ 485,000
11/1/2035				\$ 19,096.88		
5/1/2036	\$ 150,000		7.875%	\$ 19,096.88	\$ 178,194	\$ 335,000
11/1/2036				\$ 13,190.63		
5/1/2037	\$ 160,000		7.875%	\$ 13,190.63	\$ 176,381	\$ 175,000
11/1/2037				\$ 6,890.63		
5/1/2038	\$ 175,000		7.875%	\$ 6,890.63	\$ 173,781	\$ -

Buckeye Park Community Development District  
 Assessment Comparison - Budget  
 Fiscal Year 2026

Landowner	DEBT SERVICE	GENERAL FUND	General Fund Assessment			Debt Service Fund Assessment			Total Assessment - All Funds	Par Debt Outstanding at September 30, 2026		
	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total General Fund Assessment	Assessment without Discounts/Collection Costs			Discounts and Collection Costs	Total Debt Service Fund Assessment
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	<b>Manatee County is not assessed for the General Fund nor the Debt Service Fund</b>							
Lot 1	717.38	717.38	29.40%	90.27%	\$ 19,862.35	\$ 1,390.36	\$ 21,252.72	\$ 168,761.52	\$ 11,813.31	\$ 180,574.82	\$ 201,827.54	\$ 1,286,403.79
Lot 2	77.29	77.29	3.17%	9.73%	\$ 2,139.96	\$ 149.80	\$ 2,289.75	\$ 18,182.24	\$ 1,272.76	\$ 19,455.00	\$ 21,744.75	\$ 138,596.21
Lot 3	311.11	311.11	12.75%	N/A	\$ 8,613.85	\$ 602.97	\$ 9,216.82	No Debt on this Lot			\$ 9,216.82	
Lot 4	101.83	101.83	4.17%	N/A	\$ 2,819.38	\$ 197.36	\$ 3,016.74	No Debt on this Lot			\$ 3,016.74	
Lot 5	101.46	101.46	4.16%	N/A	\$ 2,809.23	\$ 196.65	\$ 3,005.88	No Debt on this Lot			\$ 3,005.88	
Lot 6	97.43	97.43	3.99%	N/A	\$ 2,697.54	\$ 188.83	\$ 2,886.37	No Debt on this Lot			\$ 2,886.37	
Lot 7	53.22	53.22	2.18%	N/A	\$ 1,473.44	\$ 103.14	\$ 1,576.58	No Debt on this Lot			\$ 1,576.58	
Lot 8	57.82	57.82	2.37%	N/A	\$ 1,600.92	\$ 112.06	\$ 1,712.99	No Debt on this Lot			\$ 1,712.99	
Lot 9	53.30	53.30	2.18%	N/A	\$ 1,475.69	\$ 103.30	\$ 1,578.99	No Debt on this Lot			\$ 1,578.99	
Lot 10	61.33	61.33	2.51%	N/A	\$ 1,697.95	\$ 118.86	\$ 1,816.81	No Debt on this Lot			\$ 1,816.81	
Lot 11	61.08	61.08	2.50%	N/A	\$ 1,691.18	\$ 118.38	\$ 1,809.56	No Debt on this Lot			\$ 1,809.56	
Lot 12	61.08	61.08	2.50%	N/A	\$ 1,691.18	\$ 118.38	\$ 1,809.56	No Debt on this Lot			\$ 1,809.56	
Lot 13	685.99	685.99	28.11%	N/A	\$ 18,993.33	\$ 1,329.53	\$ 20,322.87	No Debt on this Lot			\$ 20,322.87	
<b>Total:</b>	<b>4150.25</b>	<b>2440.32</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 67,566.00</b>	<b>\$ 4,729.62</b>	<b>\$ 72,295.62</b>	<b>\$ 186,943.76</b>	<b>\$ 13,086.06</b>	<b>\$ 200,029.82</b>	<b>\$ 232,789.11</b>	<b>\$ 1,425,000.00</b>

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - OCTOBER 2024

FISCAL YEAR 2025

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 333308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)



*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, 2024**

	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	\$ 151,693	\$ -	\$ -	\$ -	\$ 151,693
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	89,592	-	-	89,592
Prepayment Account	-	5,487	-	-	5,487
Construction	-	-	-	-	-
<b>Due from Other Funds</b>					
General Fund	-	530	-	-	530
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>	-	-	-	2,284,494	2,284,494
<b>Amount Available in Debt Service Funds</b>	-	-	231,165	-	231,165
<b>Amount to be Provided by Debt Service Funds</b>	-	-	1,323,835	-	1,323,835
<b>Total Assets</b>	<b>\$ 151,693</b>	<b>\$ 231,165</b>	<b>\$ 1,555,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,539,479</b>

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending October 31, 2024**

	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	530	-	-	-	530
<b>Matured Interest Payable</b>	-	-	-	-	-
<b>Matured Bonds Payable</b>	-	-	-	-	-
<b>Deferred Revenue</b>	-	-	-	-	-
<b>Bonds Payable</b>					
Current Portion (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	1,490,000	-	1,490,000
<b>Total Liabilities</b>	<b>\$ 530</b>	<b>\$ -</b>	<b>\$ 1,555,000</b>	<b>\$ -</b>	<b>\$ 1,555,530</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	8,601,621	8,601,621
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	1,469	-	-	1,469
<b>Unassigned</b>					
Beginning: October 1, 2024 (Unaudited)	160,725	-	-	-	160,725
Results from Current Operations	(9,563)	-	-	-	(9,563)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 151,162</b>	<b>\$ 231,165</b>	<b>\$ -</b>	<b>\$ 8,601,621</b>	<b>\$ 8,983,948</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 151,693</b>	<b>\$ 231,165</b>	<b>\$ 1,555,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,539,479</b>

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2024**

Description	October	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	342	342	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>\$ 342</b>	<b>\$ 342</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	25,000	8%
<b>Financial and Administrative</b>				
Audit Services	-	-	5,275	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	0%
Bond Amortization Schedules	-	-	-	N/A
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	-	-	250	0%
<b>Communication and Freight Services</b>				
<b>Postage, Freight and Messenger</b>	-	-	300	0%
<b>Computer Services - Website Development</b>	-	-	750	0%

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2024**

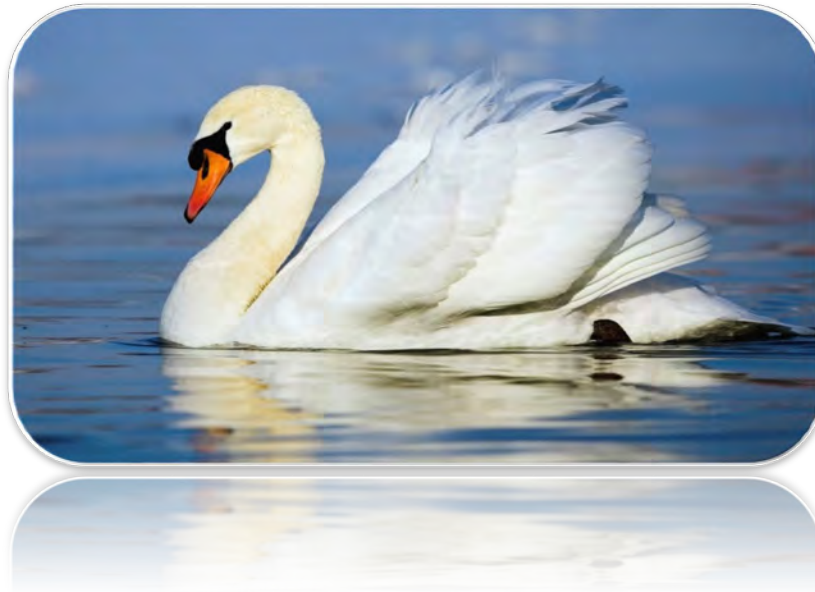
Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Insurance</b>	6,197	6,197	6,700	92%
<b>Subscription &amp; Memberships</b>	-	-	175	0%
<b>Printing &amp; Binding</b>	-	-	50	0%
<b>Rentals &amp; Leases - Meeting Room</b>	-	-	500	0%
<b>Financial-Other Current Charges</b>	-	-	-	N/A
<b>Legal Services</b>				
Legal - General Counsel	-	-	4,500	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	19,900	8%
Irrigation System	-	-	-	N/A
Plant Replacement	-	-	-	N/A
Contingencies	-	-	-	N/A
<b>Road and Street Services</b>				
Repairs & Maintenance				
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>	-	-	22,963	0%
<b>Other Fees and Charges</b>				
Discounts/Collection Fees	-	-	8,288	0%
<b>Sub-Total:</b>	<b>9,905</b>	<b>9,905</b>	<b>126,683</b>	<b>8%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,905</b>	<b>\$ 9,905</b>	<b>\$ 126,683</b>	<b>8%</b>
Net Increase/ (Decrease) in Fund Balance	(9,563)	(9,563)	-	
Fund Balance - Beginning	160,725	160,725	57,583	
<b>Fund Balance - Ending</b>	<b>\$ 151,162</b>	<b>\$ 151,162</b>	<b>\$ 57,583</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through October 31, 2024**

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>				
Revenue Account	366	366	-	N/A
Reserve Account	573	573	-	N/A
Interest Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Sinking Fund Account	-	-	-	-
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	530	530	201,000	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>\$ 1,469</b>	<b>\$ 1,469</b>	<b>\$ 201,000</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	-	-	65,000	0%
<b>Principal Debt Service - Early Redemptions</b>				
Series 2008 Bonds	-	-	-	N/A
<b>Interest Expense</b>				
Series 2008 Bonds	-	-	122,850	0%
<b>Operating Transfers Out (To Other Funds)</b>				
	-	-	-	N/A
<b>Fees/Discounts for Early Payment</b>				
	-	-	13,150	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201,000</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,469	1,469	-	
Fund Balance - Beginning	229,696	229,696	235,254	
<b>Fund Balance - Ending</b>	<b>\$ 231,165</b>	<b>\$ 231,165</b>	<b>\$ 235,254</b>	

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - NOVEMBER 2024

FISCAL YEAR 2025

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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)

*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, 2024**

	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	\$ 139,914	\$ -	\$ -	\$ -	\$ 139,914
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	29,799	-	-	29,799
Prepayment Account	-	487	-	-	487
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>	(236,449)	(4,416,656)	-	-	(4,653,105)
<b>Land</b>	-	-	-	6,317,127	6,317,127
<b>Improvements Other Than Buildings</b>	-	-	-	2,284,494	2,284,494
<b>Amount Available in Debt Service Funds</b>	-	-	165,842	-	165,842
<b>Amount to be Provided by Debt Service Funds</b>	-	-	1,384,158	-	1,384,158
<b>Total Assets</b>	<b>\$ 139,914</b>	<b>\$ 165,842</b>	<b>\$ 1,550,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,457,377</b>

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending November 30, 2024**

	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 (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	\$1,485,000	-	1,485,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,550,000</b>	<b>\$ -</b>	<b>\$ 1,550,000</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	8,601,621	8,601,621
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	(63,854)	-	-	(63,854)
<b>Unassigned</b>					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	(15,811)	-	-	-	(15,811)
<b>Total Fund Equity and Other Credits</b>	<b>\$ 139,914</b>	<b>\$ 165,842</b>	<b>\$ -</b>	<b>\$ 8,601,621</b>	<b>\$ 8,907,377</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 139,914</b>	<b>\$ 165,842</b>	<b>\$ 1,550,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,457,377</b>

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2024**

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	342	-	342	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>\$ 342</b>	<b>\$ -</b>	<b>\$ 342</b>	<b>\$ 126,683</b>	<b>0%</b>
<b>Expenditures and Other Uses</b>					
<b>Legislative</b>					
Board of Supervisor's Fees	-	400	400	3,000	13%
<b>Executive</b>					
Professional Management	2,083	2,083	4,167	25,000	17%
<b>Financial and Administrative</b>					
Audit Services	-	-	-	5,275	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
<b>Other Contractual Services</b>					
Legal Advertising	-	264	264	1,000	26%
Trustee Services	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	1,500	1,500	100%
Bond Amortization Schedules	-	100	100	-	N/A
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	-	-	-	250	0%
<b>Communication and Freight Services</b>					
Postage, Freight and Messenger	-	-	-	300	0%
Computer Services - Website Development	-	-	-	750	0%

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2024**

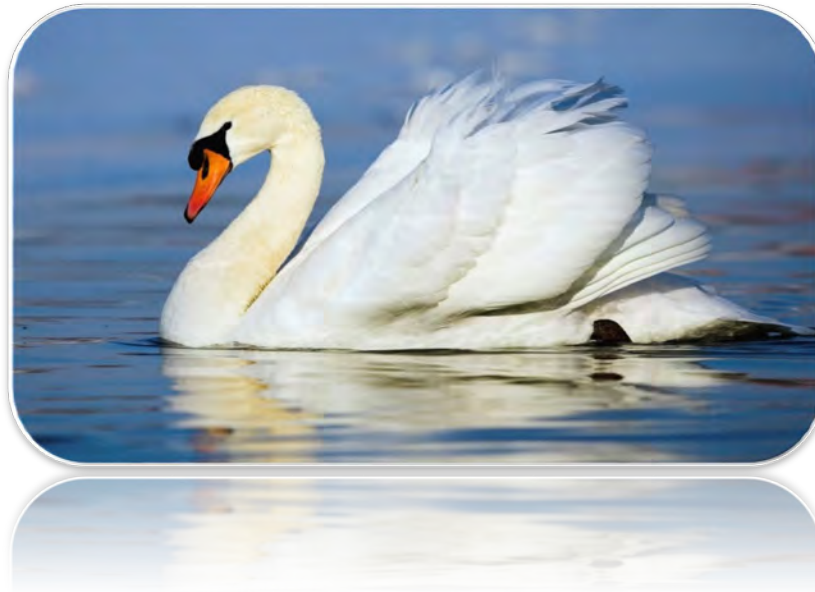
Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Insurance</b>	6,197	-	6,197	6,700	92%
<b>Subscription &amp; Memberships</b>	-	175	175	175	100%
<b>Printing &amp; Binding</b>	-	50	50	50	101%
<b>Rentals &amp; Leases - Meeting Room</b>	-	50	50	500	10%
<b>Financial-Other Current Charges</b>	-	-	-	-	N/A
<b>Legal Services</b>					
Legal - General Counsel	-	-	-	4,500	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	19,900	16%
Irrigation System	-	-	-	-	N/A
Plant Replacement	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A
<b>Road and Street Services</b>					
Repairs & Maintenance					
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>	-	-	-	22,963	0%
<b>Other Fees and Charges</b>					
Discounts/Collection Fees	-	-	-	8,288	0%
<b>Sub-Total:</b>	<b>9,905</b>	<b>6,248</b>	<b>16,153</b>	<b>126,683</b>	<b>13%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,905</b>	<b>\$ 6,248</b>	<b>\$ 16,153</b>	<b>\$ 126,683</b>	<b>13%</b>
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	(15,811)	-	
Fund Balance - Beginning	155,725	146,162	155,725	57,583	
<b>Fund Balance - Ending</b>	<b>\$ 146,162</b>	<b>\$ 139,914</b>	<b>\$ 139,914</b>	<b>\$ 57,583</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through November 30, 2024**

Description	October	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>					
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>					
Revenue Account	366	360	726	-	N/A
Reserve Account	573	545	1,118	-	N/A
Interest Account	-	-	-	-	N/A
Prepayment Account	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-
<b>Special Assessment Revenue</b>					
Special Assessments - On-Roll	530	-	530	201,000	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>\$ 1,469</b>	<b>\$ 905</b>	<b>\$ 2,374</b>	<b>\$ 201,000</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	-	-	-	65,000	0%
<b>Principal Debt Service - Early Redemptions</b>					
Series 2008 Bonds	-	5,000	5,000	-	N/A
<b>Interest Expense</b>					
Series 2008 Bonds	-	61,228	61,228	122,850	50%
<b>Operating Transfers Out (To Other Funds)</b>					
	-	-	-	-	N/A
<b>Fees/Discounts for Early Payment</b>					
	-	-	-	13,150	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 66,228</b>	<b>\$ 66,228</b>	<b>\$ 201,000</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	(63,854)	-	
Fund Balance - Beginning	229,696	231,165	229,696	235,254	
<b>Fund Balance - Ending</b>	<b>\$ 231,165</b>	<b>\$ 165,842</b>	<b>\$ 165,842</b>	<b>\$ 235,254</b>	

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - DECEMBER 2024

FISCAL YEAR 2025

---

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)

*Buckeye Park Community Development District*

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<i>Debt Service Fund</i> <i>Series 2008</i>	<i>5</i>

*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending December 31, 2024**

	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	\$ 194,147	\$ -	\$ -	\$ -	\$ 194,147
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	199,382	-	-	199,382
Prepayment Account	-	487	-	-	487
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>	(236,449)	(4,416,656)	-	-	(4,653,105)
<b>Land</b>	-	-	-	6,317,127	6,317,127
<b>Improvements Other Than Buildings</b>	-	-	-	2,284,494	2,284,494
<b>Amount Available in Debt Service Funds</b>	-	-	335,425	-	335,425
<b>Amount to be Provided by Debt Service Funds</b>	-	-	1,214,575	-	1,214,575
<b>Total Assets</b>	<b>\$ 194,147</b>	<b>\$ 335,425</b>	<b>\$ 1,550,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,681,193</b>



**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending December 31, 2024**

	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 (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	\$1,485,000	-	1,485,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,550,000</b>	<b>\$ -</b>	<b>\$ 1,550,000</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	8,601,621	8,601,621
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	105,729	-	-	105,729
<b>Unassigned</b>					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	38,421	-	-	-	38,421
<b>Total Fund Equity and Other Credits</b>	<b>\$ 194,147</b>	<b>\$ 335,425</b>	<b>\$ -</b>	<b>\$ 8,601,621</b>	<b>\$ 9,131,193</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 194,147</b>	<b>\$ 335,425</b>	<b>\$ 1,550,000</b>	<b>\$ 8,601,621</b>	<b>\$ 10,681,193</b>

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through December 31, 2024**

Description	October	November	December	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	342	-	58,067	58,409	126,683	46%
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>\$ 342</b>	<b>\$ -</b>	<b>\$ 58,067</b>	<b>\$ 58,409</b>	<b>\$ 126,683</b>	<b>46%</b>
<b>Expenditures and Other Uses</b>						
<b>Legislative</b>						
Board of Supervisor's Fees	-	400	-	400	3,000	13%
<b>Executive</b>						
Professional Management	2,083	2,083	2,083	6,250	25,000	25%
<b>Financial and Administrative</b>						
Audit Services	-	-	-	-	5,275	0%
Accounting Services	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	0%
<b>Other Contractual Services</b>						
Legal Advertising	-	264	95	359	1,000	36%
Trustee Services	-	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	-	1,500	1,500	100%
Bond Amortization Schedules	-	100	-	100	-	N/A
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	-	-	-	-	250	0%
<b>Communication and Freight Services</b>						
Postage, Freight and Messenger	-	-	32	32	300	11%
<b>Computer Services - Website Development</b>	-	-	-	-	750	0%

**Buckeye Park Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through December 31, 2024**

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Insurance</b>	6,197	-	-	6,197	6,700	92%
<b>Subscription &amp; Memberships</b>	-	175	-	175	175	100%
<b>Printing &amp; Binding</b>	-	50	-	50	50	101%
<b>Rentals &amp; Leases - Meeting Room</b>	-	50	-	50	500	10%
<b>Financial-Other Current Charges</b>	-	-	-	-	-	N/A
<b>Legal Services</b>						
Legal - General Counsel	-	-	-	-	4,500	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	1,625	4,875	19,900	24%
Irrigation System	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	N/A
<b>Road and Street Services</b>						
Repairs & Maintenance						
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>	-	-	-	-	22,963	0%
<b>Other Fees and Charges</b>						
Discounts/Collection Fees	-	-	-	-	8,288	0%
<b>Sub-Total:</b>	<b>9,905</b>	<b>6,248</b>	<b>3,835</b>	<b>19,988</b>	<b>126,683</b>	<b>16%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,905</b>	<b>\$ 6,248</b>	<b>\$ 3,835</b>	<b>\$ 19,988</b>	<b>\$ 126,683</b>	<b>16%</b>
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	54,232	38,421	-	
Fund Balance - Beginning	155,725	146,162	139,914	155,725	57,583	
<b>Fund Balance - Ending</b>	<b>\$ 146,162</b>	<b>\$ 139,914</b>	<b>\$ 194,147</b>	<b>\$ 194,147</b>	<b>\$ 57,583</b>	

**Buckeye Park Community Development District**  
**Debt Service Fund - Series 2008**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through December 31, 2024**

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>						
Revenue Account	366	360	110	837	-	N/A
Reserve Account	573	545	506	1,624	-	N/A
Interest Account	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-
<b>Special Assessment Revenue</b>						
Special Assessments - On-Roll	530	-	168,966	169,497	201,000	84%
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>\$ 1,469</b>	<b>\$ 905</b>	<b>\$ 169,583</b>	<b>\$ 171,957</b>	<b>\$ 201,000</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	-	-	-	-	65,000	0%
<b>Principal Debt Service - Early Redemptions</b>						
Series 2008 Bonds	-	5,000	-	5,000	-	N/A
<b>Interest Expense</b>						
Series 2008 Bonds	-	61,228	-	61,228	122,850	50%
<b>Operating Transfers Out (To Other Funds)</b>						
Fees/Discounts for Early Payment	-	-	-	-	13,150	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 66,228</b>	<b>\$ -</b>	<b>\$ 66,228</b>	<b>\$ 201,000</b>	<b>N/A</b>
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	169,583	105,729	-	
Fund Balance - Beginning	229,696	231,165	165,842	229,696	235,254	
<b>Fund Balance - Ending</b>	<b>\$ 231,165</b>	<b>\$ 165,842</b>	<b>\$ 335,425</b>	<b>\$ 335,425</b>	<b>\$ 235,254</b>	