

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2025

FISCAL YEAR 2025

PREPARED BY:

JWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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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 January 31, 2025

Governmental Funds						
			Account Groups		Totals	
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 198,628	\$ -	\$ -	\$ -	\$ 198,628	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,556	-	-	135,556	
Revenue Account	-	218,777	-	-	218,777	
Prepayment Account	-	487	-	-	487	
Construction	-	-	-	-	-	
Due from Other Funds						
General Fund	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	
Prepaid Expenses						
Due from Other Governments	-	-	-	-	-	
Market Valuation Adjustments	-	-	-	-	-	
Assessments Receivable						
On-Roll	159,398	1,828,466	-	-	1,987,864	
Off-Roll	77,051	2,588,190	-	-	2,665,240	
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)	-	-	(4,653,105)	
Land	-	-	-	6,317,127	6,317,127	
Improvements Other Than Buildings	-	-	-	2,284,494	2,284,494	
Amount Available in Debt Service Funds	-	-	354,820	-	354,820	
Amount to be Provided by Debt Service Funds	-	-	1,195,180	-	1,195,180	
Total Assets	\$ 198,628	\$ 354,820	\$ 1,550,000	\$ 8,601,621	\$ 10,705,070	

Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2025

	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	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Bonds Payable					
Current Portion (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	\$1,485,000	-	1,485,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,550,000</u>	<u>\$ -</u>	<u>\$ 1,550,000</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	8,601,621	8,601,621
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	125,124	-	-	125,124
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	42,903	-	-	-	42,903
Total Fund Equity and Other Credits	<u>\$ 198,628</u>	<u>\$ 354,820</u>	<u>\$ -</u>	<u>\$ 8,601,621</u>	<u>\$ 9,155,069</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 198,628</u>	<u>\$ 354,820</u>	<u>\$ 1,550,000</u>	<u>\$ 8,601,621</u>	<u>\$ 10,705,070</u>

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	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	342	-	58,067	8,880	67,289	126,683	53%
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:	\$ 342	\$ -	\$ 58,067	\$ 8,880	\$ 67,289	\$ 126,683	53%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	400	-	-	400	3,000	13%
Executive							
Professional Management	2,083	2,083	2,083	2,083	8,333	25,000	33%
Financial and Administrative							
Audit Services	-	-	-	-	-	5,275	0%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	0%
Other Contractual Services							
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%
Communication and Freight Services							
Postage, Freight and Messenger	-	-	32	-	32	300	11%
Computer Services - Website Development	-	-	-	300	300	750	40%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Insurance	6,197	-	-	-	6,197	6,700	92%
Subscription & Memberships	-	175	-	-	175	175	100%
Printing & Binding	-	50	-	-	50	50	101%
Rentals & Leases - Meeting Room	-	50	-	-	50	500	10%
Financial-Other Current Charges	-	-	-	-	-	-	N/A
Legal Services							
Legal - General Counsel	-	-	-	390	390	4,500	9%
Other General Government Services							
Engineering Services	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
Stormwater Management Services							
Repairs & Maintenance							
Aquatic Weed Control	-	-	-	-	-	12,000	0%
Landscaping Services							
Utility Services							
Electric	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Public Area Landscaping	1,625	1,625	1,625	1,625	6,500	19,900	33%
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	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	22,963	0%
Other Fees and Charges							
Discounts/Collection Fees	-	-	-	-	-	8,288	0%
Sub-Total:	9,905	6,248	3,835	4,398	24,386	126,683	19%
Total Expenditures and Other Uses:	\$ 9,905	\$ 6,248	\$ 3,835	\$ 4,398	\$ 24,386	\$ 126,683	19%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	54,232	4,482	42,903	-	
Fund Balance - Beginning	155,725	146,162	139,914	194,147	155,725	155,725	
Fund Balance - Ending	\$ 146,162	\$ 139,914	\$ 194,147	\$ 198,628	\$ 198,628	\$ 155,725	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2025

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income							
Revenue Account	366	360	110	389	1,225	-	N/A
Reserve Account	573	545	506	504	2,128	-	N/A
Interest Account	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-
Special Assessment Revenue							
Special Assessments - On-Roll	530	-	168,966	18,502	187,999	201,000	94%
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:	\$ 1,469	\$ 905	\$ 169,583	\$ 19,395	\$ 191,353	\$ 201,000	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	-	-	-	-	-	65,000	0%
Principal Debt Service - Early Redemptions							
Series 2008 Bonds	-	5,000	-	-	5,000	-	N/A
Interest Expense							
Series 2008 Bonds	-	61,228	-	-	61,228	122,850	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Fees/Discounts for Early Payment	-	-	-	-	-	13,150	0%
Total Expenditures and Other Uses:	\$ -	\$ 66,228	\$ -	\$ -	\$ 66,228	\$ 201,000	N/A
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	169,583	19,395	125,124	-	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	229,696	229,696	
Fund Balance - Ending	\$ 231,165	\$ 165,842	\$ 335,425	\$ 354,820	\$ 354,820	\$ 229,696	