

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MARCH 2025

FISCAL YEAR 2025

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PREPARED BY:

JWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> 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 March 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	\$ 193,259	\$ -	\$ -	\$ -	\$ 193,259	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,098	-	-	135,098	
Revenue Account	-	221,153	-	-	221,153	
Prepayment Account	-	945	-	-	945	
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	-	-	-	2,108,696	2,108,696	
Amount Available in Debt Service Funds	-	-	357,195	-	357,195	
Amount to be Provided by Debt Service Funds	-	-	1,192,805	-	1,192,805	
Total Assets	\$ 193,259	\$ 357,195	\$ 1,550,000	\$ 8,425,823	\$ 10,526,278	

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

	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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,550,000</u>	<u>\$ -</u>	<u>\$ 1,550,000</u>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	8,425,823	8,425,823
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	127,500	-	-	127,500
<b>Unassigned</b>					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	37,534	-	-	-	37,534
<b>Total Fund Equity and Other Credits</b>	<u>\$ 193,259</u>	<u>\$ 357,195</u>	<u>\$ -</u>	<u>\$ 8,425,823</u>	<u>\$ 8,976,278</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 193,259</u>	<u>\$ 357,195</u>	<u>\$ 1,550,000</u>	<u>\$ 8,425,823</u>	<u>\$ 10,526,278</u>

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest</b>									
Interest - General Checking	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	342	-	58,067	8,880	2,630	-	69,920	126,683	55%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>									
Discounts/Collection Fees	-	-	-	-	-	-	-	(8,288)	0%
<b>Bondholder Contribution on behalf of SPE</b>	-	-	-	-	-	-	-	-	0%
<b>Miscellaneous Revenue</b>	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 342</b>	<b>\$ -</b>	<b>\$ 58,067</b>	<b>\$ 8,880</b>	<b>\$ 2,630</b>	<b>\$ -</b>	<b>\$ 69,920</b>	<b>\$ 118,395</b>	<b>59%</b>
<b>Expenditures and Other Uses</b>									
<b>Legislative</b>									
Board of Supervisor's Fees	-	400	-	-	400	-	800	3,000	27%
<b>Executive</b>									
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	12,500	25,000	50%
<b>Financial and Administrative</b>									
Audit Services	-	-	-	-	-	-	-	5,275	0%
Accounting Services	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	0%
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	-	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	250	0%
<b>Communication and Freight Services</b>									
Postage, Freight and Messenger	-	-	32	-	22	-	54	300	18%
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 March 31, 2025**

Description	October	November	December	January	February	March	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	-	-	161	-	211	500	42%
<b>Financial-Other Current Charges</b>	-	-	-	-	-	-	-	-	0%
<b>Legal Services</b>									
Legal - General Counsel	-	-	-	390	-	-	390	4,500	9%
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	0%
<b>Stormwater Management Services</b>									
Repairs & Maintenance									
Aquatic Weed Control	-	-	-	-	-	-	-	12,000	0%
<b>Landscaping Services</b>									
Utility Services									
Electric	-	-	-	-	-	-	-	-	0%
Repairs & Maintenance									
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	1,625	9,750	19,900	49%
Irrigation System	-	-	-	-	-	-	-	-	0%
Plant Replacement	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	0%
<b>Road and Street Services</b>									
Repairs & Maintenance									
Street Lights	-	-	-	-	-	-	-	-	0%
Pavement & Signage	-	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	0%
<b>Parks &amp; Recreation</b>									
Security Patrol	-	-	-	-	-	-	-	6,500	0%
<b>Contingencies</b>	-	-	-	-	-	-	-	22,963	0%
<b>Sub-Total:</b>	<b>9,905</b>	<b>6,248</b>	<b>3,835</b>	<b>4,398</b>	<b>4,291</b>	<b>3,708</b>	<b>32,386</b>	<b>118,395</b>	<b>27%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 9,905</b>	<b>\$ 6,248</b>	<b>\$ 3,835</b>	<b>\$ 4,398</b>	<b>\$ 4,291</b>	<b>\$ 3,708</b>	<b>\$ 32,386</b>	<b>\$ 118,395</b>	<b>27%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	(9,563)	(6,248)	54,232	4,482	(1,661)	(3,708)	37,534	-	
<b>Fund Balance - Beginning</b>	155,725	146,162	139,914	194,147	198,628	196,968	155,725	155,725	
<b>Fund Balance - Ending</b>	<b>\$ 146,162</b>	<b>\$ 139,914</b>	<b>\$ 194,147</b>	<b>\$ 198,628</b>	<b>\$ 196,968</b>	<b>\$ 193,259</b>	<b>\$ 193,259</b>	<b>\$ 155,725</b>	

Prepared by:  
**JWARD and Associates, LLC**

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

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>									
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Interest Income</b>									
Revenue Account	366	360	110	389	729	716	2,670	-	0%
Reserve Account	573	545	506	504	489	442	3,059	-	0%
Interest Account	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>									
Special Assessments - On-Roll	530	-	168,966	18,502	-	-	187,999	201,000	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	0%
<b>Fees/Discounts for Early Payment</b>	-	-	-	-	-	-	-	(13,150)	0%
<b>Contributions - Bondholder</b>	-	-	-	-	-	-	-	-	0%
<b>Other Miscellaneous Revenue-Sale of Lots</b>	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfer In</b>	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 1,469</b>	<b>\$ 905</b>	<b>\$ 169,583</b>	<b>\$ 19,395</b>	<b>\$ 1,217</b>	<b>\$ 1,158</b>	<b>\$ 193,728</b>	<b>\$ 187,850</b>	<b>103%</b>
<b>Expenditures and Other Uses</b>									
<b>Financial and Administrative</b>									
Professional Management	-	-	-	-	-	-	-	-	0%
Accounting Services	-	-	-	-	-	-	-	-	0%
<b>Other Contractual Services</b>									
Trustee Services	-	-	-	-	-	-	-	-	0%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	0%
<b>Insurance</b>	-	-	-	-	-	-	-	-	0%
<b>Legal Services</b>									
General Counsel	-	-	-	-	-	-	-	-	0%
Litigation Counsel	-	-	-	-	-	-	-	-	0%
<b>Other General Government Services</b>									
Engineering Services	-	-	-	-	-	-	-	-	0%
<b>Landscaping Services</b>									
Repairs & Maintenance	-	-	-	-	-	-	-	-	0%
<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	-	0%
<b>Interest Expense</b>									
Series 2008 Bonds	-	61,228	-	-	-	-	61,228	122,850	50%
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 66,228</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,228</b>	<b>\$ 187,850</b>	<b>35%</b>
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	169,583	19,395	1,217	1,158	127,500	-	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	354,820	356,037	229,696	229,696	
<b>Fund Balance - Ending</b>	<b>\$ 231,165</b>	<b>\$ 165,842</b>	<b>\$ 335,425</b>	<b>\$ 354,820</b>	<b>\$ 356,037</b>	<b>\$ 357,195</b>	<b>\$ 357,195</b>	<b>\$ 229,696</b>	