

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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Buckeye Park Community Development District

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<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 April 30, 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	\$ 192,445	\$ -	\$ -	\$ -	\$ 192,445	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,098	-	-	135,098	
Revenue Account	-	222,438	-	-	222,438	
Prepayment Account	-	945	-	-	945	
Construction	-	-	-	-	-	
Due from Other Funds						
General Fund	-	149	-	-	149	
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	-	-	358,629	-	358,629	
Amount to be Provided by Debt Service Funds	-	-	1,191,371	-	1,191,371	
Total Assets	\$ 192,445	\$ 358,629	\$ 1,550,000	\$ 8,425,823	\$ 10,526,897	

Buckeye Park Community Development District
Balance Sheet
for the Period Ending April 30, 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	149	-	-	-	149
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	\$ 149	\$ -	\$ 1,550,000	\$ -	\$ 1,550,149
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	8,425,823	8,425,823
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	128,934	-	-	128,934
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	36,571	-	-	-	36,571
Total Fund Equity and Other Credits	\$ 192,296	\$ 358,629	\$ -	\$ 8,425,823	\$ 8,976,748
Total Liabilities, Fund Equity and Other Credits	\$ 192,445	\$ 358,629	\$ 1,550,000	\$ 8,425,823	\$ 10,526,897

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	342	-	58,067	8,880	2,630	-	3,005	72,925	126,683	58%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	(8,288)	0%
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	-	-	0%
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 342	\$ -	\$ 58,067	\$ 8,880	\$ 2,630	\$ -	\$ 3,005	\$ 72,925	\$ 118,395	62%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's Fees	-	400	-	-	400	-	-	800	3,000	27%
Executive										
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	14,583	25,000	58%
Financial and Administrative										
Audit Services	-	-	-	-	-	-	-	-	5,275	0%
Accounting Services	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	0%
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	-	0%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	0%
Bank Service Fees	-	-	-	-	-	-	-	-	250	0%
Communication and Freight Services										
Postage, Freight and Messenger	-	-	32	-	22	-	15	69	300	23%
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 April 30, 2025

Description	October	November	December	January	February	March	April	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	-	-	161	-	-	211	500	42%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	0%
Legal Services										
Legal - General Counsel	-	-	-	390	-	-	245	635	4,500	14%
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	-	-	-	0%
Stormwater Management Services										
Repairs & Maintenance										
Aquatic Weed Control	-	-	-	-	-	-	-	-	12,000	0%
Landscaping Services										
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	0%
Repairs & Maintenance										
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	1,625	1,625	11,375	19,900	57%
Irrigation System	-	-	-	-	-	-	-	-	-	0%
Plant Replacement	-	-	-	-	-	-	-	-	-	0%
Contingencies	-	-	-	-	-	-	-	-	-	0%
Road and Street Services										
Repairs & Maintenance										
Street Lights	-	-	-	-	-	-	-	-	-	0%
Pavement & Signage	-	-	-	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	0%
Parks & Recreation										
Security Patrol	-	-	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	-	-	22,963	0%
Sub-Total:	9,905	6,248	3,835	4,398	4,291	3,708	3,969	36,354	118,395	31%
Total Expenditures and Other Uses:	\$ 9,905	\$ 6,248	\$ 3,835	\$ 4,398	\$ 4,291	\$ 3,708	\$ 3,969	\$ 36,354	\$ 118,395	31%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	54,232	4,482	(1,661)	(3,708)	(963)	36,571	-	
Fund Balance - Beginning	155,725	146,162	139,914	194,147	198,628	196,968	193,259	155,725	155,725	
Fund Balance - Ending	\$ 146,162	\$ 139,914	\$ 194,147	\$ 198,628	\$ 196,968	\$ 193,259	\$ 192,296	\$ 192,296	\$ 155,725	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Interest Income										
Revenue Account	366	360	110	389	729	716	797	3,467	-	0%
Reserve Account	573	545	506	504	489	442	488	3,547	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	530	-	168,966	18,502	-	-	149	188,148	201,000	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	0%
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	-	(13,150)	0%
Contributions - Bondholder	-	-	-	-	-	-	-	-	-	0%
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,469	\$ 905	\$ 169,583	\$ 19,395	\$ 1,217	\$ 1,158	\$ 1,434	\$ 195,162	\$ 187,850	104%
Expenditures and Other Uses										
Financial and Administrative										
Professional Management	-	-	-	-	-	-	-	-	-	0%
Accounting Services	-	-	-	-	-	-	-	-	-	0%
Other Contractual Services										
Trustee Services	-	-	-	-	-	-	-	-	-	0%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	0%
Insurance	-	-	-	-	-	-	-	-	-	0%
Legal Services										
General Counsel	-	-	-	-	-	-	-	-	-	0%
Litigation Counsel	-	-	-	-	-	-	-	-	-	0%
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	-	0%
Landscaping Services										
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	0%
Debt Service										
Principal Debt Service - Mandatory										
Series 2008 Bonds	-	-	-	-	-	-	-	-	65,000	0%
Principal Debt Service - Early Redemptions										
Series 2008 Bonds	-	5,000	-	-	-	-	-	5,000	-	0%
Interest Expense										
Series 2008 Bonds	-	61,228	-	-	-	-	-	61,228	122,850	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 66,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,228	\$ 187,850	35%
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	169,583	19,395	1,217	1,158	1,434	128,934	-	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	354,820	356,037	357,195	229,696	229,696	
Fund Balance - Ending	\$ 231,165	\$ 165,842	\$ 335,425	\$ 354,820	\$ 356,037	\$ 357,195	\$ 358,629	\$ 358,629	\$ 229,696	