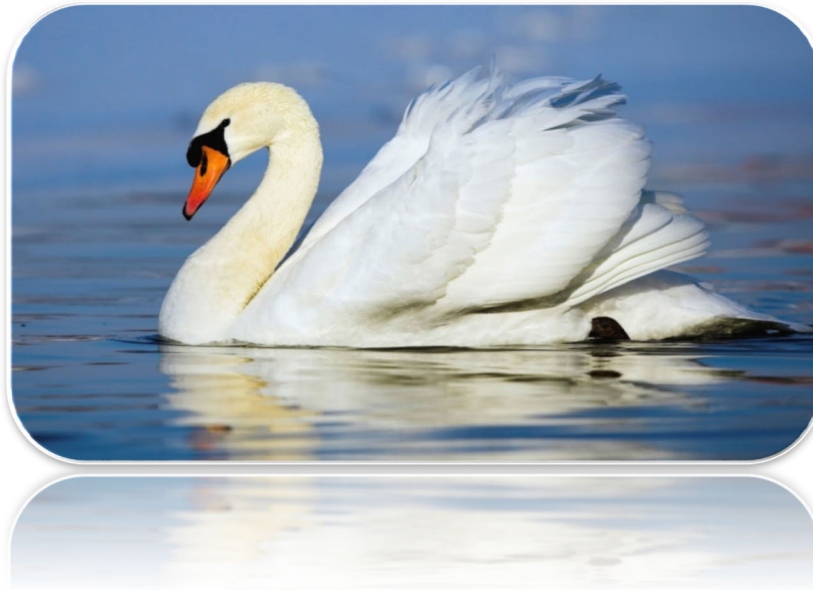


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & 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 May 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	\$ 228,076	\$ -	\$ -	\$ -	\$ 228,076	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,098	-	-	135,098	
Revenue Account	-	97,803	-	-	97,803	
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						
Improvements Other Than Buildings	-	-	-	6,317,127	6,317,127	
Amount Available in Debt Service Funds	-	-	233,846	-	233,846	
Amount to be Provided by Debt Service Funds	-	-	1,251,154	-	1,251,154	
Total Assets	\$ 228,076	\$ 233,846	\$ 1,485,000	\$ 8,425,823	\$ 10,372,745	

Buckeye Park Community Development District
Balance Sheet
for the Period Ending May 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)	-	-	70,000	-	70,000
Long Term	-	-	\$1,415,000	-	1,415,000
Total Liabilities	\$ -	\$ -	\$ 1,485,000	\$ -	\$ 1,485,000
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	-	4,150	-	-	4,150
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	72,351	-	-	-	72,351
Total Fund Equity and Other Credits	\$ 228,076	\$ 233,846	\$ -	\$ 8,425,823	\$ 8,887,745
Total Liabilities, Fund Equity and Other Credits	\$ 228,076	\$ 233,846	\$ 1,485,000	\$ 8,425,823	\$ 10,372,745

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

Description	October	November	December	January	February	March	April	May	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	43,393	116,318	126,683	92%
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	\$ 43,393	\$ 116,318	\$ 118,395	98%
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	2,083	16,667	25,000	67%
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	-	-	-	-	3,882	4,241	1,000	424%
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	22	91	300	30%
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 May 31, 2025

Description	October	November	December	January	February	March	April	May	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	1,625	13,000	19,900	65%
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	7,613	43,967	118,395	37%
Total Expenditures and Other Uses:	\$ 9,905	\$ 6,248	\$ 3,835	\$ 4,398	\$ 4,291	\$ 3,708	\$ 3,969	\$ 7,613	\$ 43,967	\$ 118,395	37%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	54,232	4,482	(1,661)	(3,708)	(963)	35,780	72,351	-	
Fund Balance - Beginning	155,725	146,162	139,914	194,147	198,628	196,968	193,259	192,296	155,725	155,725	
Fund Balance - Ending	\$ 146,162	\$ 139,914	\$ 194,147	\$ 198,628	\$ 196,968	\$ 193,259	\$ 192,296	\$ 228,076	\$ 228,076	\$ 155,725	

Prepared by:
JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	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	776	4,243	-	0%
Reserve Account	573	545	506	504	489	442	488	472	4,018	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-
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	\$ 1,248	\$ 196,410	\$ 187,850	105%
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	65,000	65,000	100%
Principal Debt Service - Early Redemptions											
Series 2008 Bonds	-	5,000	-	-	-	-	-	-	5,000	-	0%
Interest Expense											
Series 2008 Bonds	-	61,228	-	-	-	-	-	61,031	122,259	122,850	100%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 66,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,031	\$ 192,259	\$ 187,850	102%
 Net Increase/ (Decrease) in Fund Balance	 1,469	 (65,323)	 169,583	 19,395	 1,217	 1,158	 1,434	 (124,784)	 4,150	 -	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	354,820	356,037	357,195	358,629	229,696	229,696	
Fund Balance - Ending	\$ 231,165	\$ 165,842	\$ 335,425	\$ 354,820	\$ 356,037	\$ 357,195	\$ 358,629	\$ 233,846	\$ 233,846	\$ 229,696	