

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JUNE 2025

FISCAL YEAR 2025

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PREPARED BY:

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

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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 June 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	\$ 224,843	\$ -	\$ -	\$ -	\$ 224,843	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,098	-	-	135,098	
Revenue Account	-	98,643	-	-	98,643	
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	-	-	234,685	-	234,685	
Amount to be Provided by Debt Service Funds	-	-	1,250,315	-	1,250,315	
Total Assets	\$ 224,843	\$ 234,685	\$ 1,485,000	\$ 8,425,823	\$ 10,370,352	

**Buckeye Park Community Development District**  
**Balance Sheet**  
**for the Period Ending June 30, 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)	-	-	70,000	-	70,000
Long Term	-	-	\$1,415,000	-	1,415,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,485,000</u>	<u>\$ -</u>	<u>\$ 1,485,000</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	-	4,990	-	-	4,990
<b>Unassigned</b>					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	69,118	-	-	-	69,118
<b>Total Fund Equity and Other Credits</b>	<u>\$ 224,843</u>	<u>\$ 234,685</u>	<u>\$ -</u>	<u>\$ 8,425,823</u>	<u>\$ 8,885,351</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 224,843</u>	<u>\$ 234,685</u>	<u>\$ 1,485,000</u>	<u>\$ 8,425,823</u>	<u>\$ 10,370,352</u>

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

Description	October	November	December	January	February	March	April	May	June	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	-	3,005	43,393	5,840	122,158	126,683	103%
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>\$ 3,005</b>	<b>\$ 43,393</b>	<b>\$ 5,840</b>	<b>\$ 122,158</b>	<b>\$ 118,395</b>	<b>103%</b>
<b>Expenditures and Other Uses</b>												
<b>Legislative</b>												
Board of Supervisor's Fees	-	400	-	-	400	-	-	-	800	1,600	3,000	53%
<b>Executive</b>												
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,244	18,910	25,000	76%
<b>Financial and Administrative</b>												
Audit Services	-	-	-	-	-	-	-	-	-	-	5,275	0%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	500	500	100%
<b>Other Contractual Services</b>												
Legal Advertising	-	264	95	-	-	-	-	3,882	3,882	8,123	1,000	812%
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	-	15	22	22	113	300	38%
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 June 30, 2025**

Description	October	November	December	January	February	March	April	May	June	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	-	-	245	-	-	635	4,500	14%
<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	1,625	1,625	1,625	14,625	19,900	73%
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>3,969</b>	<b>7,613</b>	<b>9,073</b>	<b>53,040</b>	<b>118,395</b>	<b>45%</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>\$ 3,969</b>	<b>\$ 7,613</b>	<b>\$ 9,073</b>	<b>\$ 53,040</b>	<b>\$ 118,395</b>	<b>45%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>(9,563)</b>	<b>(6,248)</b>	<b>54,232</b>	<b>4,482</b>	<b>(1,661)</b>	<b>(3,708)</b>	<b>(963)</b>	<b>35,780</b>	<b>(3,233)</b>	<b>69,118</b>	<b>-</b>	
<b>Fund Balance - Beginning</b>	<b>155,725</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>192,296</b>	<b>228,076</b>	<b>155,725</b>	<b>155,725</b>	
<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>\$ 192,296</b>	<b>\$ 228,076</b>	<b>\$ 224,843</b>	<b>\$ 224,843</b>	<b>\$ 155,725</b>	

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

Description	October	November	December	January	February	March	April	May	June	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	797	776	352	4,596	-	0%
Reserve Account	573	545	506	504	489	442	488	472	487	4,506	-	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	-	-	149	-	-	188,148	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>\$ 1,434</b>	<b>\$ 1,248</b>	<b>\$ 840</b>	<b>\$ 197,249</b>	<b>\$ 187,850</b>	<b>105%</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	-	65,000	65,000	100%
<b>Principal Debt Service - Early Redemptions</b>												
Series 2008 Bonds	-	5,000	-	-	-	-	-	-	-	5,000	-	0%
<b>Interest Expense</b>												
Series 2008 Bonds	-	61,228	-	-	-	-	-	61,031	-	122,259	122,850	100%
<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>\$ -</b>	<b>\$ 126,031</b>	<b>\$ -</b>	<b>\$ 192,259</b>	<b>\$ 187,850</b>	<b>102%</b>
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	169,583	19,395	1,217	1,158	1,434	(124,784)	840	4,990	-	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	354,820	356,037	357,195	358,629	233,846	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>\$ 358,629</b>	<b>\$ 233,846</b>	<b>\$ 234,685</b>	<b>\$ 234,685</b>	<b>\$ 229,696</b>	