

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 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

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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 July 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	\$ 221,202	\$ -	\$ -	\$ -	\$ 221,202	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,098	-	-	135,098	
Revenue Account	-	99,458	-	-	99,458	
Prepayment Account	-	945	-	-	945	
Construction	-	-	-	-	-	
Due from Other Funds						
General Fund	-	41	-	-	41	
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	-	-	235,542	-	235,542	
Amount to be Provided by Debt Service Funds	-	-	1,249,458	-	1,249,458	
Total Assets	\$ 221,202	\$ 235,542	\$ 1,485,000	\$ 8,425,823	\$ 10,367,567	

Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 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	41	-	-	-	41
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	\$ 41	\$ -	\$ 1,485,000	\$ -	\$ 1,485,041
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	-	5,847	-	-	5,847
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	65,436	-	-	-	65,436
Total Fund Equity and Other Credits	\$ 221,161	\$ 235,542	\$ -	\$ 8,425,823	\$ 8,882,526
Total Liabilities, Fund Equity and Other Credits	\$ 221,202	\$ 235,542	\$ 1,485,000	\$ 8,425,823	\$ 10,367,567

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

Description	October	November	December	January	February	March	April	May	June	July	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	5,840	26	122,184	126,683	103%
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	\$ 5,840	\$ 26	\$ 122,184	\$ 118,395	103%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees	-	400	-	-	400	-	-	-	800	-	1,600	3,000	53%
Executive													
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,244	2,083	20,994	25,000	84%
Financial and Administrative													
Audit Services	-	-	-	-	-	-	-	-	-	-	-	5,275	0%
Accounting Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Assessment Roll Services	-	-	-	-	-	-	-	-	-	-	-	-	0%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	-	500	500	100%
Other Contractual Services													
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%
Communication and Freight Services													
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 July 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	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	1,625	1,625	16,250	19,900	82%
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	9,073	3,708	56,748	118,395	48%
Total Expenditures and Other Uses:	\$ 9,905	\$ 6,248	\$ 3,835	\$ 4,398	\$ 4,291	\$ 3,708	\$ 3,969	\$ 7,613	\$ 9,073	\$ 3,708	\$ 56,748	\$ 118,395	48%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	54,232	4,482	(1,661)	(3,708)	(963)	35,780	(3,233)	(3,682)	65,436	-	
Fund Balance - Beginning	155,725	146,162	139,914	194,147	198,628	196,968	193,259	192,296	228,076	224,843	155,725	155,725	
Fund Balance - Ending	\$ 146,162	\$ 139,914	\$ 194,147	\$ 198,628	\$ 196,968	\$ 193,259	\$ 192,296	\$ 228,076	\$ 224,843	\$ 221,161	\$ 221,161	\$ 155,725	

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

Description	October	November	December	January	February	March	April	May	June	July	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	352	344	4,940	-	0%
Reserve Account	573	545	506	504	489	442	488	472	487	472	4,977	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue													
Special Assessments - On-Roll	530	-	168,966	18,502	-	-	149	-	-	41	188,189	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	\$ 840	\$ 857	\$ 198,106	\$ 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)	 840	 857	 5,847	 -	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	354,820	356,037	357,195	358,629	233,846	234,685	229,696	229,696	
Fund Balance - Ending	\$ 231,165	\$ 165,842	\$ 335,425	\$ 354,820	\$ 356,037	\$ 357,195	\$ 358,629	\$ 233,846	\$ 234,685	\$ 235,542	\$ 235,542	\$ 229,696	