

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 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 August 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	\$ 208,581	\$ -	\$ -	\$ -	\$ 208,581	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	135,098	-	-	135,098	
Revenue Account	-	100,345	-	-	100,345	
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	-	-	236,388	-	236,388	
Amount to be Provided by Debt Service Funds	-	-	1,248,612	-	1,248,612	
Total Assets	\$ 208,581	\$ 236,388	\$ 1,485,000	\$ 8,425,823	\$ 10,355,792	

Buckeye Park Community Development District
Balance Sheet
for the Period Ending August 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	-	6,693	-	-	6,693
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	52,856	-	-	-	52,856
Total Fund Equity and Other Credits	\$ 208,581	\$ 236,388	\$ -	\$ 8,425,823	\$ 8,870,792
Total Liabilities, Fund Equity and Other Credits	\$ 208,581	\$ 236,388	\$ 1,485,000	\$ 8,425,823	\$ 10,355,792

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	2,083	23,077	25,000	92%
Financial and Administrative														
Audit Services	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,275	95%
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	-	-	-	-	-	-	-	-	-	-	3,709	3,709	4,032	92%
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 August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	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	-	-	-	163	798	4,500	18%
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	1,625	17,875	19,900	90%
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	12,580	69,328	118,395	59%
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	\$ 12,580	\$ 69,328	\$ 118,395	59%
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)	(12,580)	52,856	-	
Fund Balance - Beginning	155,725	146,162	139,914	194,147	198,628	196,968	193,259	192,296	228,076	224,843	221,161	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	\$ 208,581	\$ 208,581	\$ 155,725	

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	359	5,298	-	0%
Reserve Account	573	545	506	504	489	442	488	472	487	472	487	5,464	-	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	\$ 846	\$ 198,952	\$ 187,850	106%
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	846	6,693	-	
Fund Balance - Beginning	229,696	231,165	165,842	335,425	354,820	356,037	357,195	358,629	233,846	234,685	235,542	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	\$ 236,388	\$ 236,388	\$ 229,696	