

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2025

FISCAL YEAR 2025

Preliminary Financial Statements - Subject to Change

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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***The September 30, 2025 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

**2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308**

Buckeye Park Community Development District
Balance Sheet
for the Period Ending September 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	\$ 203,373	\$ -	\$ -	\$ -	\$ 203,373	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	129,387	-	-	129,387	
Revenue Account	-	101,193	-	-	101,193	
Prepayment Account	-	6,656	-	-	6,656	
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	-	-	237,236	-	237,236	
Amount to be Provided by Debt Service Funds	-	-	1,247,764	-	1,247,764	
Total Assets	\$ 203,373	\$ 237,236	\$ 1,485,000	\$ 8,425,823	\$ 10,351,432	

Buckeye Park Community Development District
Balance Sheet
for the Period Ending September 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	-	-	-	-	-
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,485,000</u>	<u>\$ -</u>	<u>\$ 1,485,000</u>
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	-	7,541	-	-	7,541
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	47,648	-	-	-	47,648
Total Fund Equity and Other Credits	<u>\$ 203,373</u>	<u>\$ 237,236</u>	<u>\$ -</u>	<u>\$ 8,425,823</u>	<u>\$ 8,866,432</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 203,373</u>	<u>\$ 237,236</u>	<u>\$ 1,485,000</u>	<u>\$ 8,425,823</u>	<u>\$ 10,351,432</u>

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	-	-	600	2,200	3,000	73%
Executive															
Professional Management	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000	25,000	100%
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	-	-	-	-	-	-	-	900	1,200	750	160%

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	-	-	-	161	-	-	-	371	500	74%
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	1,625	19,500	19,900	98%
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	5,208	74,536	118,395	63%
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	\$ 5,208	\$ 74,536	\$ 118,395	63%
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)	(5,208)	47,648	-	
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	208,581	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	\$ 203,373	\$ 203,373	\$ 155,725	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	361	5,660	-	0%
Reserve Account	573	545	506	504	489	442	488	472	487	472	487	487	5,951	-	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	\$ 848	\$ 199,800	\$ 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	848	7,541	-	
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	236,388	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	\$ 237,236	\$ 237,236	\$ 229,696	