

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2024

FISCAL YEAR 2025

PREPARED BY:

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JPWard and Associates, LLC

Community Development District Advisors

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 October 31, 2024

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 151,693	\$ -	\$ -	\$ -	\$ 151,693
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	89,592	-	-	89,592
Prepayment Account	-	5,487	-	-	5,487
Construction	-	-	-	-	-
Due from Other Funds					-
General Fund	-	530	-	-	530
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	-	-	-	2,284,494	2,284,494
Amount Available in Debt Service Funds	-	-	231,165	-	231,165
Amount to be Provided by Debt Service Funds	-	-	1,323,835	-	1,323,835
Total Assets	\$ 151,693	\$ 231,165	\$ 1,555,000	\$ 8,601,621	\$ 10,539,479

Buckeye Park Community Development District
Balance Sheet
for the Period Ending October 31, 2024

	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	530	-	-	-	530
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Bonds Payable					
Current Portion (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	1,490,000	-	1,490,000
Total Liabilities	\$ 530	\$ -	\$ 1,555,000	\$ -	\$ 1,555,530
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	8,601,621	8,601,621
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	-	229,696	-	-	229,696
Results from Current Operations	-	1,469	-	-	1,469
Unassigned					
Beginning: October 1, 2024 (Unaudited)	160,725	-	-	-	160,725
Results from Current Operations	(9,563)	-	-	-	(9,563)
Total Fund Equity and Other Credits	\$ 151,162	\$ 231,165	\$ -	\$ 8,601,621	\$ 8,983,948
Total Liabilities, Fund Equity and Other Credits	\$ 151,693	\$ 231,165	\$ 1,555,000	\$ 8,601,621	\$ 10,539,479

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	342	342	126,683	0%
Special Assessments - Off-Roll	-	-	-	N/A
Bondholder Contribution on behalf of SPE	-	-	-	N/A
Miscellaneous Revenue	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 342	\$ 342	\$ 126,683	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	3,000	0%
Executive				
Professional Management	2,083	2,083	25,000	8%
Financial and Administrative				
Audit Services	-	-	5,275	0%
Accounting Services	-	-	-	N/A
Assessment Roll Services	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	4,032	0%
Dissemination Agent Services	-	-	1,500	0%
Bond Amortization Schedules	-	-	-	N/A
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	-	-	250	0%
Communication and Freight Services				
Postage, Freight and Messenger	-	-	300	0%
Computer Services - Website Development	-	-	750	0%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Insurance	6,197	6,197	6,700	92%
Subscription & Memberships	-	-	175	0%
Printing & Binding	-	-	50	0%
Rentals & Leases - Meeting Room	-	-	500	0%
Financial-Other Current Charges	-	-	-	N/A
Legal Services				
Legal - General Counsel	-	-	4,500	0%
Other General Government Services				
Engineering Services	-	-	3,000	0%
Contingencies	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Stormwater Management Services				
Repairs & Maintenance				
Aquatic Weed Control	-	-	12,000	0%
Landscaping Services				
Utility Services				
Electric	-	-	-	N/A
Repairs & Maintenance				
Public Area Landscaping	1,625	1,625	19,900	8%
Irrigation System	-	-	-	N/A
Plant Replacement	-	-	-	N/A
Contingencies	-	-	-	N/A
Road and Street Services				
Repairs & Maintenance				
Street Lights	-	-	-	N/A
Pavement & Signage	-	-	500	0%
Repairs and Maintenance	-	-	-	N/A
Parks & Recreation				
Security Patrol	-	-	6,500	0%
Contingencies	-	-	22,963	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	8,288	0%
Sub-Total:	9,905	9,905	126,683	8%
Total Expenditures and Other Uses:	\$ 9,905	\$ 9,905	\$ 126,683	8%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(9,563)	-	
Fund Balance - Beginning	160,725	160,725	57,583	
Fund Balance - Ending	\$ 151,162	\$ 151,162	\$ 57,583	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Revenue Account	366	366	-	N/A
Reserve Account	573	573	-	N/A
Interest Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Sinking Fund Account	-	-	-	-
Special Assessment Revenue				
Special Assessments - On-Roll	530	530	201,000	0%
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Contributions - Bondholder				
	-	-	-	N/A
Other Miscellaneous Revenue-Sale of Lots				
	-	-	-	N/A
Intragovernmental Transfer In				
	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,469	\$ 1,469	\$ 201,000	N/A
Expenditures and Other Uses				
Financial and Administrative				
Professional Management	-	-	-	N/A
Accounting Services	-	-	-	N/A
Other Contractual Services				
Trustee Services	-	-	-	N/A
Property Appraiser & Tax Coll. Fees	-	-	-	N/A
Insurance				
	-	-	-	N/A
Legal Services				
General Counsel	-	-	-	N/A
Litigation Counsel	-	-	-	N/A
Other General Government Services				
Engineering Services	-	-	-	N/A
Landscaping Services				
Repairs & Maintenance	-	-	-	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2008 Bonds	-	-	65,000	0%
Principal Debt Service - Early Redemptions				
Series 2008 Bonds	-	-	-	N/A
Interest Expense				
Series 2008 Bonds	-	-	122,850	0%
Operating Transfers Out (To Other Funds)				
	-	-	-	N/A
Fees/Discounts for Early Payment				
	-	-	13,150	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 201,000	N/A
Net Increase/ (Decrease) in Fund Balance	1,469	1,469	-	
Fund Balance - Beginning	229,696	229,696	235,254	
Fund Balance - Ending	\$ 231,165	\$ 231,165	\$ 235,254	