

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 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 November 30, 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	\$ 139,914	\$ -	\$ -	\$ -	\$ 139,914
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	29,799	-	-	29,799
Prepayment Account	-	487	-	-	487
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	-	-	-	2,284,494	2,284,494
Amount Available in Debt Service Funds	-	-	165,842	-	165,842
Amount to be Provided by Debt Service Funds	-	-	1,384,158	-	1,384,158
Total Assets	\$ 139,914	\$ 165,842	\$ 1,550,000	\$ 8,601,621	\$ 10,457,377

Buckeye Park Community Development District
Balance Sheet
for the Period Ending November 30, 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	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Bonds Payable					
Current Portion (Due Within 12 Months)	-	-	65,000	-	65,000
Long Term	-	-	\$1,485,000	-	1,485,000
Total Liabilities	\$ -	\$ -	\$ 1,550,000	\$ -	\$ 1,550,000
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	-	(63,854)	-	-	(63,854)
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	(15,811)	-	-	-	(15,811)
Total Fund Equity and Other Credits	\$ 139,914	\$ 165,842	\$ -	\$ 8,601,621	\$ 8,907,377
Total Liabilities, Fund Equity and Other Credits	\$ 139,914	\$ 165,842	\$ 1,550,000	\$ 8,601,621	\$ 10,457,377

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	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	-	400	400	3,000	13%
Executive					
Professional Management	2,083	2,083	4,167	25,000	17%
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	-	264	264	1,000	26%
Trustee Services	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	1,500	1,500	100%
Bond Amortization Schedules	-	100	100	-	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 November 30, 2024

Description	October	November	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	50	500	10%
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	3,250	19,900	16%
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	6,248	16,153	126,683	13%
Total Expenditures and Other Uses:	\$ 9,905	\$ 6,248	\$ 16,153	\$ 126,683	13%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	(15,811)	-	
Fund Balance - Beginning	155,725	146,162	155,725	57,583	
Fund Balance - Ending	\$ 146,162	\$ 139,914	\$ 139,914	\$ 57,583	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income					
Revenue Account	366	360	726	-	N/A
Reserve Account	573	545	1,118	-	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	\$ 905	\$ 2,374	\$ 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	-	5,000	5,000	-	N/A
Interest Expense					
Series 2008 Bonds	-	61,228	61,228	122,850	50%
Operating Transfers Out (To Other Funds)					
	-	-	-	-	N/A
Fees/Discounts for Early Payment					
	-	-	-	13,150	0%
Total Expenditures and Other Uses:	\$ -	\$ 66,228	\$ 66,228	\$ 201,000	N/A
Net Increase/ (Decrease) in Fund Balance	1,469	(65,323)	(63,854)	-	
Fund Balance - Beginning	229,696	231,165	229,696	235,254	
Fund Balance - Ending	\$ 231,165	\$ 165,842	\$ 165,842	\$ 235,254	