

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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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 December 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	\$ 194,147	\$ -	\$ -	\$ -	\$ 194,147
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	135,556	-	-	135,556
Revenue Account	-	199,382	-	-	199,382
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	-	-	335,425	-	335,425
Amount to be Provided by Debt Service Funds	-	-	1,214,575	-	1,214,575
Total Assets	\$ 194,147	\$ 335,425	\$ 1,550,000	\$ 8,601,621	\$ 10,681,193

Buckeye Park Community Development District
Balance Sheet
for the Period Ending December 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	-	-	-	-	-
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	-	105,729	-	-	105,729
Unassigned					
Beginning: October 1, 2024 (Unaudited)	155,725	-	-	-	155,725
Results from Current Operations	38,421	-	-	-	38,421
Total Fund Equity and Other Credits	\$ 194,147	\$ 335,425	\$ -	\$ 8,601,621	\$ 9,131,193
Total Liabilities, Fund Equity and Other Credits	\$ 194,147	\$ 335,425	\$ 1,550,000	\$ 8,601,621	\$ 10,681,193

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

Description	October	November	December	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	-	58,067	58,409	126,683	46%
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	\$ -	\$ 58,067	\$ 58,409	\$ 126,683	46%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	-	400	-	400	3,000	13%
Executive						
Professional Management	2,083	2,083	2,083	6,250	25,000	25%
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	95	359	1,000	36%
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	-	-	32	32	300	11%
Computer Services - Website Development	-	-	-	-	750	0%

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

Description	October	November	December	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	1,625	4,875	19,900	24%
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	3,835	19,988	126,683	16%
Total Expenditures and Other Uses:	\$ 9,905	\$ 6,248	\$ 3,835	\$ 19,988	\$ 126,683	16%
Net Increase/ (Decrease) in Fund Balance	(9,563)	(6,248)	54,232	38,421	-	
Fund Balance - Beginning	155,725	146,162	139,914	155,725	57,583	
Fund Balance - Ending	\$ 146,162	\$ 139,914	\$ 194,147	\$ 194,147	\$ 57,583	

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

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income						
Revenue Account	366	360	110	837	-	N/A
Reserve Account	573	545	506	1,624	-	N/A
Interest Account	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-
Special Assessment Revenue						
Special Assessments - On-Roll	530	-	168,966	169,497	201,000	84%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Contributions - Bondholder						
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,469	\$ 905	\$ 169,583	\$ 171,957	\$ 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						
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)						
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)	169,583	105,729	-	
Fund Balance - Beginning	229,696	231,165	165,842	229,696	235,254	
Fund Balance - Ending	\$ 231,165	\$ 165,842	\$ 335,425	\$ 335,425	\$ 235,254	