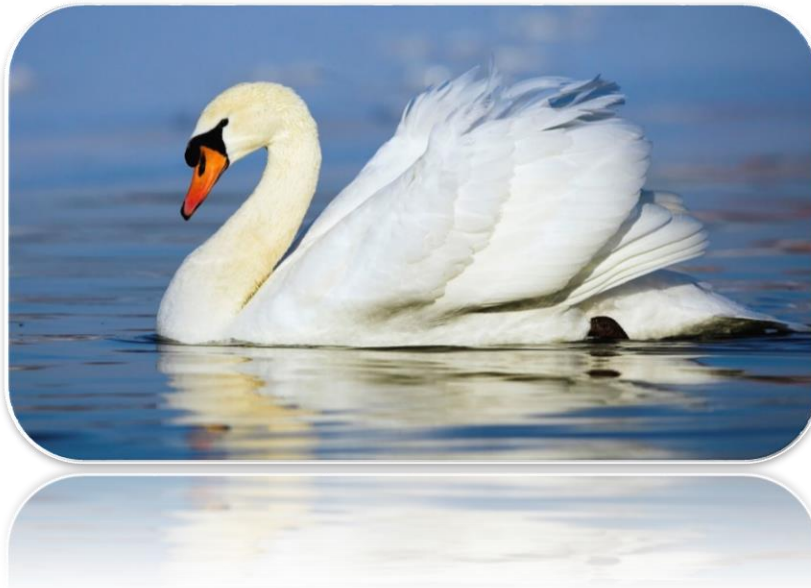


BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



AGENDA

FEBRUARY 8, 2022

PREPARED BY:

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BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

February 1, 2022

Board of Supervisors

Buckeye Park Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District will be held on **Tuesday, February 8, 2022, at 1:00 P.M. at Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.**

The following WebEx link and telephone number are provided to join/watch the meeting.

<https://districts.webex.com/districts/onstage/g.php?MTID=ee87333c0a1aa693a57dbe8671ea415d4>

Access Code: **2341 330 8802**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2341 330 8802** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Appointment of Individual to fill Seat 3 of the Board of Supervisors of the Buckeye Park Community Development District.
 - I. Appointment of Individual to fill Seat 3, whose term is set to expire November 2024.
 - II. Oath of Office.
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - IV. Form 1 – Statement of Financial Interests.
3. Consideration of **Resolution 2022-2**, a Resolution of the Board re-designating the Officers of the District.
4. Consideration of **Resolution 2022-3**, approving the proposed budget for Fiscal Year 2022 and setting a Public Hearing for Tuesday, April 12, 2021, at 1:00 p.m. at the **Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.**
5. Consideration of Minutes:
 - I. January 11, 2022 - Regular Meeting.

6. Consideration of amendment to Engineering Services Agreement, dated February 8, 2022, between the District and Foley and Kolarik.
 7. Consideration and the acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2021.
 8. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - a) Stormwater Reporting.
 - III. District Manager.
 - a) Financial Statement for the period ended January 31, 2021 (unaudited).
 9. Supervisor's Requests and Audience Comments.
 10. Adjournment.
-

The second order of business deals with the vacancy left by Mr. Scott Campbell's (Seat 3) resignation from the Board. Mr. Campbell's term is set to expire in November 2024. The District's Charter under Chapter 190 F.S. provides the mechanism to replace a member or members who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors, have the sole responsibility for filling the unexpired term of office of the resigning member(s).

Once the Board discusses this matter, you may choose to appoint an individual to fill this unexpired term of office. There is no requirement to fill the seat immediately and that decision is solely in the Board's discretion. If you choose to appoint an individual to the Board, they will need to be sworn into office.

The third order of business is the consideration of **Resolution 2022-2**, a resolution of Board re-designating of the Officers of the District.

The current Officers of the District are as follows:

Chairman	Richard Fischer
Vice Chairperson	Gary Kompothecras
Secretary/Treasurer	James Ward
Assistant Secretary	Anthony Sansone
Assistant Secretary	VACANT
Assistant Secretary	Bob Bishop

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in the County in which he/she resides within thirty (30) days of being seated on this Board.

Additionally, if any of the newly appointed Board Member currently sits as a member of any other Community Development District Boards, you must amend your current Form 1 – Statement of Financial Interests to now include the Buckeye Park Community Development District. The amended form must be filed with the Supervisor of Elections in the County in which the new members reside within thirty (30) days of being seated on this Board of Supervisors.

The fourth order of business is the consideration of **Resolution 2022-3**. The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing at a meeting of the Board of Supervisors.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to any of the Assessment Rates contemplated as a result of the preparation of the Budget. It does however set the maximum assessment rate for the general fund and is intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for **Tuesday, April 12, 2021**, at the **Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211**.

The fifth order of business is the consideration of the Minutes from the January 11, 2022, Regular Meeting.

The sixth order of business is the consideration of the amendment to the Engineering Services Agreement between the District and Foley and Kolarik, as District Engineer. The District previously entered into an Engineering Services Agreement on August 3, 2007, with Foley and Kolarik (previously Lombardo, Foley & Kolarik) to serve as District Engineer. This amendment to the Engineering Services Agreement includes changes to the fee schedule and additional minor updates.

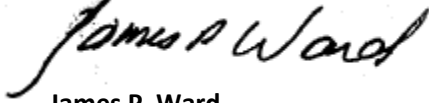
The seventh order of business is the acceptance of the Audited Financial Statements for Fiscal Year 2021, covering the period October 1, 2020, through September 30, 2021. A representative of the Audit Firm Berger, Toombs, Elam, Gaines & Frank will join the meeting to fully review the audit with the Board. The Audited Financial Statements will be transmitted under separate cover.

The eighth order of business is the consideration of Staff Reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on Financial Statement (unaudited) for the period ending January 31, 2022.

The remainder of the agenda is general in nature and if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Sincerely,

Buckeye Park Community Development District

A handwritten signature in black ink that reads "James P. Ward". The signature is written in a cursive, flowing style.

James P. Ward
District Manager

Oath or Affirmation of Office

I _____ a citizen of the State of Florida and of the United States of America, and being an officer of the **Buckeye Park Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Buckeye Park Community Development District**, Manatee County Florida.

Signature

Printed Name

STATE OF FLORIDA
COUNTY OF MANATEE

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2022, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



GUIDE to the SUNSHINE AMENDMENT and CODE of ETHICS for Public Officers and Employees

2020

State of Florida

COMMISSION ON ETHICS

Kimberly Bonder Rezanka, *Chair*
Cocoa

Daniel Brady, PH.D., *Vice Chair*
Miami Shores

Jason David Berger
Palm City

Antonio Carvajal
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F. Shields McManus
Stuart

William “Willie” N. Meggs
Tallahassee

C. Christopher Anderson
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA’S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida’s first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year “to serve as guardian of the standards of conduct” for public officials, state and local. Five of the Commission’s nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

In 2018, Florida’s Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec. 112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

5. Solicitation or Acceptance of Honoraria

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:*

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. Legislators Lobbying State Agencies

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. Employees Holding Office

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

7. Professional and Occupational Licensing Board Members

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

8. Contractual Services: Prohibited Employment

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

9. Local Government Attorneys

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

10. Dual Public Employment

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public

employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which

they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. Additional Restrictions on Former State Employees

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with

any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

4. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.

5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity

may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable

organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: www.ethics.state.fl.us.

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person

acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a

public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can obtain a complaint form (FORM 50), by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet, or you can download it from the Commission's website:
www.ethics.state.fl.us.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any

documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees

incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies (CRAs) are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

FORM 1**STATEMENT OF
FINANCIAL INTERESTS****2020**Please print or type your name, mailing
address, agency name, and position below:**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE****** THIS SECTION MUST BE COMPLETED ********DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2020.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

☐ **COMPARATIVE (PERCENTAGE) THRESHOLDS** OR ☐ **DOLLAR VALUE THRESHOLDS****PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.**FILING INSTRUCTIONS** for when and where to file this form are located at the bottom of page 2.**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
(If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

☐ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2020.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc.; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2020.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital

stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(6), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than 10% of your gross income from that business entity; **and,**

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

RESOLUTION 2022-2

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Buckeye Park Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1: DESIGNATION OF OFFICER'S OF THE DISTRICT. The following persons are appointed to the offices shown:

Chairman	Richard Fischer
Vice Chairman	Gary Kompothecras
Secretary	James P. Ward
Treasurer	James P. Ward
Assistant Secretary	Anthony Sansone
Assistant Secretary	_____
Assistant Secretary	Robert Bishop

SECTION 2: SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

RESOLUTION 2022-1

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 3: CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 4: PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 8th day of February 2022.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Richard Fischer, Chairperson

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**MINUTES OF MEETING
BUCKEYE PARK
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District
11 was held on Tuesday, January 11, 2022, at 1:00 p.m., at the Holiday Inn Express & Suites Bradenton East
12 Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.
13
14

15 **Present and constituting a quorum:**

16 Scott Campbell Chairperson
17 Dale "Chip" Jones Vice Chairperson
18 Leah Popelka Assistant Secretary
19

20 **Absent:**

21 Adam Lerner Assistant Secretary
22 Robert Bishop Assistant Secretary
23

24 **Several Members of the Board resigned during this Meeting and new Board Members who
25 were appointed as follows:**

26 Richard Fisher Chairperson
27 Gary Kompothecras Vice Chairperson
28 Anthony Sansone Assistant Secretary
29

30 **Also present were:**

31 James P. Ward District Manager
32 Scott Steady District Attorney
33 Rodney Dessberg
34 Ron Lee
35

36 **Audience:**

37 All resident's names were not included with the minutes. If a resident did not identify
38 themselves or the audio file did not pick up the name, the name was not recorded in these
39 minutes.
40

41
42
43 **PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE
44 TRANSCRIBED IN *ITALICS*.**

45 **FIRST ORDER OF BUSINESS**

46 **Call to Order/Roll Call**

47 District Manager James P. Ward called the meeting to order at approximately 1:00 p.m. He conducted
48 roll call; all Members of the Board were present, with the exception of Supervisor Bishop, constituting a
quorum.

SECOND ORDER OF BUSINESS**Consideration of Resignation**

Acceptance of the Letter of Resignation from Mr. Adam Lerner, effective October 28, 2021, and whose term is set to expire November 2024, from Seat 4 of the Board of Supervisors of the Buckeye Park Community Development District

I. Appointment of Individual to fill Seat 4, whose term is set to expire November 2024

II. Oath of Office

III. Guide to the Sunshine Law and Code of Ethics for Public Employees

IV. Form 1 – Statement of Financial Interests

Mr. Ward called for a motion to accept the Resignation of Mr. Adam Lerner.

On MOTION made by Mr. Scott Campbell, seconded by Ms. Leah Popelka, and with all in favor, the Resignation of Mr. Adam Lerner was accepted.

Mr. Ward explained the remaining members of the Board could appoint an individual to fill Mr. Lerner's Seat by a simple motion and second.

Discussion ensued and the Board decided to appoint Mr. Anthony Sansone.

On MOTION made by Mr. Scott Campbell, seconded by Ms. Leah Popelka, and with all in favor, Mr. Anthony Sansone was appointed to fill Seat 4 with a term ending November 2022.

It was discovered Mr. Ron Lee was not qualified to serve on the Board.

On MOTION made by Ms. Leah Popelka, seconded by Mr. Scott Campbell, and with all in favor, it was decided to reconsider an appointment for Seat 4 and to appoint Mr. Anthony Sansone to fill Seat 4 with a term ending November 2022.

Mr. Ward ensured Mr. Anthony Sansone was qualified to serve on the Board. As a notary public, he administered the Oath of Office to Mr. Sansone. He asked Mr. Sansone to sign the Oath of Office and return the signed Oath to himself for notarization and to be made part of the public record. He provided Mr. Sansone with Form 1 and the Guide to the Sunshine Law and Code of Ethics.

Mr. Ward: As soon as we finish the transition of the Board Members, I will go through those with you.

Mr. Scott Campbell: We have five Board Members right now, so somebody needs to resign.

Mr. Ward: The next step would be, one of the remaining three Board Members, I will just need you to please resign of record as of today and just state that on the record for me.

Ms. Popelka: I, Leah Popelka, would like to formally resign my position effective today, January 11, 2022.

Mr. Ward: Okay, I'm going to provide you a resignation letter. I will ask you to please sign it and return it to me. With that resignation it opens Ms. Popelka's Seat which is Seat 1. I will ask that the remaining Board Members by motion and second name an individual to fill Leah's unexpired term which is set to expire November 2022.

Discussion ensued regarding who should fill Seat 1; it was decided to appoint Mr. Richard Fisher (ph) to fill Seat 1.

On MOTION made by Anthony Sansone, seconded by Mr. Scott Campbell, and with all in favor, Mr. Richard Fisher was appointed to fill Seat 1 with a term ending November 2022.

Ms. Popelka left the meeting.

Mr. Ward ensured Mr. Richard Fisher was qualified to serve on the Board. As a notary public, he administered the Oath of Office to Mr. Fisher. He asked Mr. Fisher to sign the Oath of Office and return the signed Oath to himself for notarization and to be made part of the public record.

Mr. Ward read the Letter of Resignation from Mr. Dale "Chip" Jones which was effective immediately. He asked if the Board wished to appoint a new Board Member to fill Mr. Jones' Seat.

The Board decided to appoint Gary Kompothecras.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Scott Campbell, and with all in favor, Mr. Gary Kompothecras was appointed to fill Mr. Dale Jones' Seat.

Mr. Ward ensured Mr. Gary Kompothecras was qualified to serve on the Board. As a notary public, he administered the Oath of Office to Mr. Gary Kompothecras. He asked Mr. Gary Kompothecras to sign the Oath of Office and return the signed Oath to himself for notarization and to be made part of the public record.

Discussion ensued which was largely (indecipherable).

Mr. Scott Campbell: I, Scott Campbell, submit my resignation effective January 11, 2022.

Mr. Ward called for a motion to accept Mr. Campbell's resignation.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Gary Kompothecras, and with all in favor, the Resignation of Mr. Scott Campbell was accepted.

Mr. Ward: Now that all the old Board Members resigned, the remaining Members need to, by motion, appoint someone to fill Mr. Campbell's term.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Anthony Sansone, and with all in favor, Mr. Rodney Dessberg was appointed to fill Mr. Scott Campbell's Seat.

Mr. Ward discovered Mr. Rodney Desberg was not qualified to serve on the Board.

Mr. Scott Steady: Unfortunately, you cannot serve on this Board, but fortunately we have three Board Members, so we have a quorum. We can do everything we need to do, but I strongly suggest that we find a fourth because if we lose one, then we lose our quorum. That person has to be a citizen and a resident. We can proceed today.

Mr. Ward: Actually, we have four because Bob Bishop hasn't resigned.

Mr. Richard Fisher: At the next meeting we will put Vince Payne.

Mr. Dessberg asked about the requirements to participate on the Board.

Mr. Steady: This is a public board. This is like being a city councilor. For that, you have to be a citizen. This isn't an HOA. This is a Community Development District which is a special purpose governmental entity which has ramifications. I want to make sure we are all on the same page. So, that's the distinction. You can't run for city council.

Mr. Dessberg: I thought I could become a U.S. Senator if I wanted to. (Indecipherable).

Discussion ensued regarding Board Member requirements for participation and resignation, appointing another Board Member, possible Board Member options, and Board Meeting requirements.

Mr. Ward: Meetings all have to be in person, and they do have to be advertised. Video Meetings were temporary. We will probably have three before the end of September and one in November for an election. We do have some decent business to do. Mr. Campbell?

Mr. Campbell: Quick question, the bond holders for the lots and any bonds that are outstanding in relation to (indecipherable)?

Mr. Ward: It does, and that was contemplated in my mind for the three meetings this year.

Mr. Gary Kompothecras: can you explain that a little bit.

Mr. Ward: The next meeting is February 8th, and then we have one April 12th after that.

Mr. Steady: Okay, because I think Eric is going to want to get everything squared away (indecipherable).

Mr. Ward: May of 2022. Yeah, we've got time, and I can always advertise a meeting in advance, but having three was contemplated in that one of them needs to deal with the bond.

190
191 *Mr. ____ 21:43: Do you want to describe what the issue is?*
192

193 *Mr. Scott Campbell: Yeah, so, there are two lots that still have bonds on them. Lot 1 FedEx, and Lot*
194 *2.*

195
196 *Mr. ____: It's not actually FedEx, it's Realty Income. (Indecipherable).*
197

198 *Mr. ____: Yeah, in this particular case it was done by a private developer and then they have*
199 *publicly traded (indecipherable) purchased just that lot which FedEx leased long term, so it's really*
200 *about clipping coupons and not (indecipherable).*
201

202 *Mr. ____: So, those two lots are the only two lots that have ongoing bond assessments?*
203

204 Discussion continued regarding the two lots, the associated bond assessments, the costs incurred to
205 the CDD as a result of the bonds, and the bond amounts.
206

207 *Mr. Steady: The District which you are a member of, still has outstanding bonds. It's not cheap, we*
208 *have to maintain them. Your point is, every property owner is paying their share to run the District*
209 *which also means – I was going to say, if we could encourage those two owners to pay the bonds,*
210 *then everyone's costs would go down.*
211

212 Discussion ensued regarding how much money could be saved by the residents if the bonds were
213 paid off, and whether the property owners of Lot 1 and Lot 2 would be willing to pay the bonds.
214

215 *Mr. Ward: The Realty Income has \$200,000 dollars a year in debt service. That has to be \$1.5*
216 *million in debt.*
217

218 *Mr. Campbell: There are documents. I was the Chairman forever. I was kind of the asset manager*
219 *for this particular property and there are some documents that I think would be good for the Board*
220 *to have, so I'm going to ask Scott to go through, if you don't mind, in the Buckeye Park CDD records*
221 *there are stuff as far as the SW Florida Water Management District, as far as every 5 years you have*
222 *to do an inspection. I just want to forward that to you and have you review it because you guys are*
223 *going to need that stuff.*
224

225 *Mr. Ward: That should come to me.*
226

227 *Mr. Campbell: I'll get with Scott and go through it and then we'll send you what we think you need.*
228

229 *Mr. Ward: Sounds good.*
230

231 Discussion ensued regarding SOLES reports on the various lots, security costs, unauthorized parties
232 being held on the empty lots, lots being used as motorcycle track, and security costs being included
233 in the budget.
234

235 Mr. Ward asked the speakers to speak one at a time.
236

237 Discussion ensued regarding security and the budgeted costs of security.

Mr. Campbell: What you will find, as stuff gets developed in there, as buildings start coming in and people start coming, what you will find is that will start to wane. They won't have anywhere to go, number 1, and plus there are people around. Jim has my contact information. I'm glad you guys are involved. I will help in any way I can. Congratulations. Truth is, I think you got in for a good price.

Mr. Campbell left the meeting.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2022-1

Consideration of Resolution 2022-1, Re-Designation of the Officers of the District

Mr. Ward stated he acted as Secretary and Treasurer, a Chairperson and Vice Chairperson were needed, and the remaining Board Members would serve as Assistant Secretaries. He explained as this was a government entity, the Chairperson and Vice Chairperson roles were to sign documents while Assistant Secretaries attested to the signature of the Chairperson. He stated his role as Secretary and Treasurer was to operate the District and sign documents along with the Chairperson. He asked the Board to discuss who should serve in each position. The Board discussed and chose to appoint Richard Fisher as Chairperson and Gary Kompothecras as Vice Chairperson; the remaining Board Members would serve as Assistant Secretaries. Mr. Ward called for a motion.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Anthony Sansone, and with all in favor, Resolution 2022-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Minutes

July 13, 2021 - Regular Meeting

Mr. Ward asked if there were any corrections, additions, or deletions for the Minutes; hearing none, he called for a motion.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Anthony Sansone, and with all in favor, the July 13, 2021, Regular Meeting Minutes were approved.

FIFTH ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration and the acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2021

Mr. Ward: The Auditor is not with us today. I will take a few moments and go through these with you, or we can postpone this and do it at the next meeting.

The Board chose to defer this Item until the next meeting.

Mr. Ward indicated he would resend the Audited Financial Statements to the Board Members for review.

SIXTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Scott Steady: As we discussed, this is not an HOA. This is a Community Development District. It's a special purpose local government. Why is it a special purpose local government? Because developers put them in place. They can then issue tax free municipal bonds and get a great deal. It is a great financing mechanism. But at the same time, on the other side, it's a good maintenance situation because the fees go on the tax roll. Bottom line is the original developers put them there to get great financing but long term CDDs tend to remain in better shape than if you have an Association. With associations you mail the bill, with CDDs the bill goes on the tax rolls. With that you are government officials, so there are two things you need keep in mind. The Sunshine Law says things being done for the District need to be done here. If there is something coming up, you shouldn't talk about it. Sunshine means, just like City Council Members aren't supposed to go meet for a beer and talk about what's going on.

Mr. Gary Kompothecras: the only reason this is public office is because we take CDD Money from the government, or from Bonds?

Mr. Steady: CDDs are government entities that can issue municipal bonds. Like we just said, we've still got two property owners paying assessments, so we still have a bond and there is cost associated with that.

Mr. Gary Kompothecras: if they paid that off it would go away?

Mr. Steady: It stays in place because the other issue I want to talk about is we own land. But there could be a long term play if you wanted, but you would have to have an association to take the land. Generally, I've been involved in Districts that even if they are done with their bonds, it's still a good mechanism instead of an association because everyone pays their bills. But you can't possibly get rid of it as long as you have a bond. Then, even if you get rid of it, we still own some land as a District.

Discussion ensued regarding the possibility of bestowing the land to an association if the bonds were paid off.

Mr. Fisher: There is a defunct association, and I think we are going to revive it only to improve our position. We are looking at the PDEZ District. There are some restrictions in there that we would like to get rid of for our benefit, your benefit and our benefit. The problem is, the defunct association, or dormant association, has those same restrictions. We will do a publicly initiated amendment to the PDEZ Ordinance. It will be initiated by Manatee County because the initiated in in the first place when the PDEZ Ordinance was created. We've met with the County, and they've agreed to make some changes that give us more flexibility. There are sticky little rules in there that we don't like, so we are planning to get rid of them. But they are also on an old dock and the problem is, untitled,

that's going to show up. Our efforts will be made to reestablish the association, which is really just an LLC that was dissolved for nonpayment. It's been so long that we can reinstate it really easy for real cheap, put the same guys on the board, and we would then modify those restrictions to our benefit, and at that point we could close that board down again or decide which one's better. So, then we will have two boards, the CDD and the POA (Property Owners Association), and if we could get those bonds retired, we could say to the CDD see you later or there is the advantage of, as Scott said, that the way it is right now is it's on the tax roll. So, we don't really have to go out as a board and bill people and do this, and from my point of view, we don't have to deal with it.

Mr. Anthony Sansone: If it doesn't get paid who's going to enforce it? If the taxes don't get paid the county --?

Mr. Steady: The reason most taxes always get paid is because there's the tax certificate process. Somebody else is going to buy it because they are going to make 18% on it.

Discussion ensued regarding the taxes being relatively guaranteed to be paid.

Mr. Fisher: I gave you my card, if you contact me as we are moving through this, we have a consultant, Bob Schmidt. I've known Bob for 30 something years. He used to be the head of planning and zoning for Manatee County. He's a private consultant now. He's watching us as we go through these processes, happy to bring you up to speed. Bob's a real good guy. We figured when we were coming in here, if the County is going to initiate it, let's go in there and maybe we take a look at that same list and you think about what you are going to do with your development if there is something in there you don't like, we will add that to the County initiated, and get it off the restriction sheet to your benefit.

Mr. Anthony Sansone: Which restrictions were you concerned about?

Mr. Fisher: One is outdoor storage.

Mr. Anthony Sansone: But that is outdoor storage facilities. I thought it was a specific outdoor facility. Not personal or acquired storage of who's leasing the property, but you can't (indecipherable).

Mr. Fisher: I'll look into the definition as we move into it. I questioned it a little bit because you have FedEx with trucks sitting outside at night. Is that called outdoor storage? So, we will get at that definition, but what it does from my perspective and your perspective, let's say you're not doing anything for a couple of years, you have a way to get some income on your property. It's better to have a use in there then no use in there.

Mr. Anthony Sansone: It could add a lot of traffic.

Mr. Fisher: I don't think we will ever see a lot of traffic in that business park.

Discussion ensued regarding the business park, traffic, storage, the possibility of warehousing and cold storage as a use on the property, and the possibility of office warehouse flex space in an effort to create income.

381 *Mr. Steady: To continue on, historically Jim and I came in since the downturn, since this project went*
382 *south, so, I don't have the history, nor does Jim, on the stormwater system. We don't have a handle*
383 *on it. We don't have an engineer on board, although we are going to get one today. Jim runs the*
384 *District to make sure things get paid. He will manage certain things with a direction, but no one is*
385 *really managing the physical asset. Chip did, but more for (indecipherable). I don't want you to*
386 *leave here thinking Jim has been managing the asset; he hasn't. there are some things out there*
387 *that this District needs to get their hands around. So, we should be asking the engineer what the*
388 *District owns. For instance, what recently happened is Manatee County contacted Jim. So, the*
389 *District owns a strip between the road and this ditch, and I believe the property to the north is owned*
390 *by the County, so they've asked for a 20 foot easement from the District to put a force main in. So,*
391 *we looked at it, talked to Scott, and one of the issues is, we want to make sure there is no impact to*
392 *the development of the lots obviously, but here's the bottom line, I attached the easement and #1,*
393 *we don't have to give it to them. They can buy it from us like everybody else. The county wants from*
394 *you, this Board, an easement to put a force main in, which may benefit the development, but Jim and*
395 *I need direction on do I --? By the way, the easement's too simple. I've revised the easement. The*
396 *affidavit of ownership makes it look like somebody is going to swear their first kid as the chair and I*
397 *wouldn't have you sign it in a million years, so the first question that we need, and this is the first*
398 *time this has happened, so up to this point it's been just basically keeping the paper shuffled. This is*
399 *the first real substantive issue that we need help on to give me direction on are we doing it. That's*
400 *why I'm bringing this to you guys, because we need some direction. If we hire the engineer, I suggest*
401 *we ask him to look at it.*

402
403 *Mr. Fisher: I do this a lot. As far as easements to FPL. I've been developing in Sarasota since 1981.*
404 *We are always dealing with utilities departments for water and sewer or road right-of-way issues, or*
405 *powerline issues. There are some questions I would want to look at and I want to make sure there is*
406 *not anything here that could hook into mine.*

407
408 Discussion ensued regarding the requested easement, what property the CDD owned, lake
409 maintenance and costs, and the land the county wished to have as an easement.

410
411 *Mr. Steady: Another piece of history, the large lot here was part of the original development, 40*
412 *acres. The bonds got in default, assessments weren't paid, and no one bought the certificates*
413 *because there was way too much debt on it. It is cheated (that's the legal term to the County), so the*
414 *County now owns it. It's in the District. I fought with the County Attorney to at least pay O&M and*
415 *they basically said they would sue us, so we are not collecting O&M on it. But I have given them*
416 *notice that if they ever put it back into (indecipherable). I was hoping they would put it back into*
417 *productive use, put it back on the market, because then we could definitely charge O&M if they put it*
418 *for you to buy or something, but their position is a government is not subject to O&M, but that's in*
419 *the District. The County owns it because in 7 years no one paid anything.*

420
421 Discussion ensued regarding the possibility of purchasing this property from the County.

422
423 *Mr. Fisher: I think the County likes owning it. It doesn't make that much difference to the CDD. It*
424 *would be nice if they paid for it, but if you take a look at the budget the way it is now, it's not killing*
425 *us.*

426
427 Discussion ensued regarding offering to give the easement to the County if the County agreed to pay
428 O&M.

Mr. Steady: So, this easement is outstanding, the County owns the land, which was cheated, we talked about the bonds, we talked about you guys being government officials, and back to what I started with, I serve at the pleasure of the Board. I have been doing this for 30 years. I've basically been on all sides of it, but the bottom line is I typically don't come to meetings. I am here when you need me, and Jim will tell you, if you don't need me, I don't bill. A lot of CDD lawyers show up at every meeting but I'm happy to work when you need me. He gave the Board his contact information. That's my overall spiel of the issues, but again we serve at your pleasure, and I am generally available. I don't come to meetings. I can call in if you want and keep the costs down.

II. District Engineer

No report.

III. District Manager

- a) State Law Requirements for new Stormwater Reporting.
- b) Discussion on continued use of Manatee County Sheriff's office.
- c) Foley/Kolarik Engineering Engagement letter for Stormwater Reporting.
- d) Financial Statement for the period ended July 31, 2021 (unaudited).
- e) Financial Statement for the period ended August 31, 2021 (unaudited).
- f) Financial Statement for the period ended September 30, 2021 (unaudited).
- g) Financial Statement for the period ended October 31, 2021 (unaudited).
- h) Financial Statement for the period ended November 30, 2021 (unaudited).
- i) Financial Statement for the period ended December 31, 2021 (unaudited).

Mr. Ward: Last year, the State implemented a law that we have to do some reporting with respect to our ownership of our water management system. We have to give them how much it will cost to renew and replace this over a long term period, and their long term operating costs. It's due by June 30th of this year. We are recommending hiring John Foley of Foley/Kolarik to handle that work for the District, and he has given me a proposal to do that work and a proposed fee schedule for doing all of that. It is an hourly rate basis. We don't know how much time it's going to take to do the work. There is not one district in the state that has gone through this process at this point in time. All of us are new at doing this, and all the engineers are doing this. If we are going to hire him, we should hire him for this and then hire him to review the easement.

A short discussion ensued which was (indecipherable).

Mr. Ward: Andrew with my office is handling the stormwater part of that, and then we will correspond to John that you will handle the easement.

Mr. Fisher: When I am with Foley next, I wanted to know myself anyhow how the stormwater system worked, so I was going to have him walk me through it whether I was on the Board or not on the Board. Just representing ownership in the property, I wanted to know how the system was working, do we have any deficiencies in the system right now? I use Jim Henslick (ph) of Henslick Environmental, to do some review for me at two or three other business parks, and then whoever – do we know who we are doing lake maintenance with right now?

Mr. Ward: Not off the top of my head. Chip handled all of that. But we will find out. If you are okay with this, I would like a motion for you to retain Foley/Kolarik. I'm going to broaden the scope at this point. We will handle the stormwater needs, the review of the easement area, and I think we can add whatever general engineering matters, the matters this office deems appropriate, and I will work with you to determine that.

Mr. Fisher: Before making a motion to approve, what I would suggest is let's go ahead, work with John, see what he does. If we see the hourlies are getting out of hand, force him into a corner and make him do a proposal, so it's probably going to be a reporting thing that has to happen regularly. At that point we can decide what number is a fair number, say just charge us that, and then we don't have to worry about them bagging us with a bunch of hours.

Mr. _____ 1:01:38: At whose behest do they want to put in a force main?

Mr. Fisher: The question is also I'm wondering if that easement runs all the way down to Budd Road. I think they plan to follow that ditch all the way through which I've seen them do before.

Mr. Anthony Sansone: There's not a force main on site?

Mr. Fisher: There is an existing force main, but I guarantee it's not the size they want.

Discussion ensued regarding the existing force main and the proposed force main easement.

Mr. Fisher: They are asking for a blanket easement. We don't do those.

Mr. Steady: I wouldn't have done it. Everything needs to change about that. But fundamentally, we need direction on what does the Board want to do. We are actually on the same page.

Mr. Ward: So, we have to retain Foley/Kolarik to do the stormwater. We have to have an engineer. If you don't want to do the other stuff, I can't do anything on an hourly rate basis without it. So, if you authorize it, we can give him assignments on an hourly rate basis to do things, but I have to have the Board's authorization to do all of this work.

Discussion ensued regarding the work Foley would be tasked with: 1) stormwater system analysis, 2) easement analysis, and 3) overall condition and maintenance of existing systems evaluation.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Anthony Sansone, and with all in favor, Foley/Kolarik was retained.

Mr. Steady: Typically, Districts have District Engineers full time to take direction. At some point, if we are going to keep the District, you would go out for proposals and hire a District Engineer, even if they only charged a couple thousand dollars a year. Right now, it works, but would you agree Jim that typically a District has a District Engineer on staff to use whenever you need? We are fine. We're good, but let's say a year from now, we've got everything figured out, you might want to get a District Engineer, so they are available to do this, and we don't have to go through this.

Mr. Fisher agreed.

Mr. Ward: I provided to you a Form 1 - Statement of Financial Interest. You are required to fill that out and file it with the Supervisor of Elections in the County where you reside within 30 days of today's date. The form is not particularly difficult. I'll give you my cell phone to contact for information. Scott can give you his. You're welcome to call us and ask any questions you want. Failure to file the Form will subject you to \$25 dollars per day fines by the State. I would strongly encourage you to file the Form 1 because our Director's and Officer's Liability Insurance doesn't cover you if you're fined for something you went outside of the law to do. I would strongly urge you to do that. If you have any questions, give me a call. The Form is not hard. It is long, but not hard. You can fill it out and email it into the Supervisor's Office or mail it to them. It has to be in the County where you live.

Mr. Steady: Jim knows the answers to these better than I do. I always have to call them in. What do you have to fill out on the form?

Mr. Ward: It's pretty easy. Generally, you're not subject to Ethics rules which is one of the first questions on there. The next one is your income or asset values. You don't have to put any numbers; you just have to put "I own my home" and if you have a mortgage you have to put the name of the bank. That kind of thing. If you have stocks or IRAs or 401Ks, you put stocks, 401Ks, etc.; there are not values you have to assign to any of those. It's pretty easy. You can do it as a percent threshold. If the values are over the thresholds that are in there, where the equity is higher than what the loan is, then you would just note that.

A short discussion ensued which was (indecipherable).

SEVENTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Ward asked if there were any audience comments; there were none. He asked if there were any Supervisor's requests; there were none.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 2:16 p.m.

On MOTION made by Mr. Richard Fisher, seconded by Mr. Gary Kompothecras, and with all in favor, the meeting was adjourned.

Buckeye Park Community Development District

James P. Ward, Secretary

Richard Fisher, Chairman

RESOLUTION 2022-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Buckeye Park Community Development District (the "Board"), a proposed Budget for Fiscal Year 2023; and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2023 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour and location:

DATE:	Tuesday, April 12, 2022
HOUR:	1:00 P.M.
LOCATION:	Holiday Inn Express & Suites Bradenton East Lakewood Ranch 5464 Lena Road Bradenton, FL 34211

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Collier County at least 60 days prior to the hearing set above.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2022-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 8. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 8th day of February 2022.

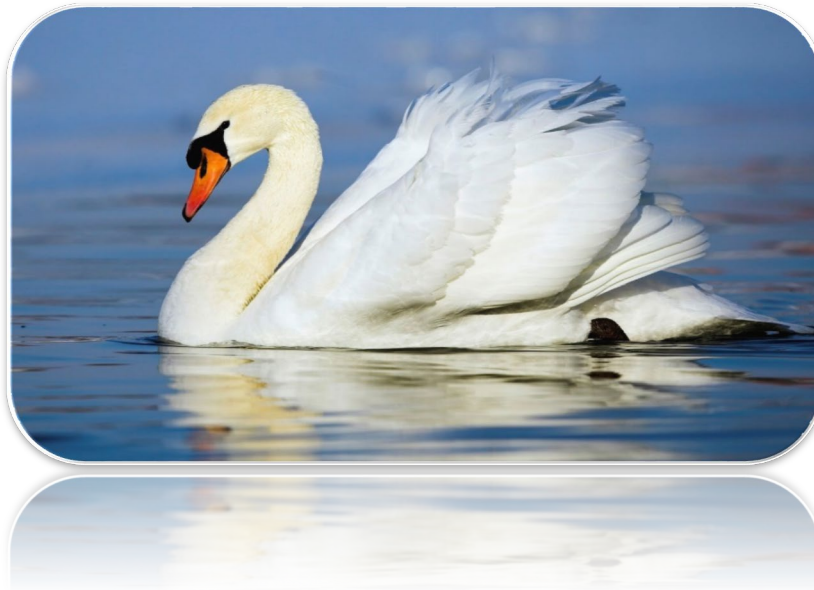
ATTEST:

**BUCKEYE PARK COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

Richard Fischer, Chairperson

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2023

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Anticipated Year End 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -
Assessment Revenue				
Assessments - On-Roll	\$ 36,651	\$ 24,653	\$ 36,651	\$ 115,983
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -
Contributions - Private Sources				
Bondholder Contributions on behalf of SPE	\$ 46,500	\$ 24,350	\$ 45,767	\$ -
Total Revenue & Other Sources	\$ 83,151	\$ 49,003	\$ 82,418	\$ 115,983
Appropriations				
Legislative				
Board of Supervisor's Fees	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
Executive				
Professional - Management	\$ 24,000	\$ 8,000	\$ 24,000	\$ 25,000
Financial and Administrative				
Audit Services	\$ 5,150	\$ -	\$ 5,150	\$ 5,150
Accounting Services	\$ -	\$ -	\$ -	\$ -
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500
Other Contractual Services				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,000	\$ 282	\$ 1,000	\$ 1,000
Trustee Services	\$ 7,500	\$ -	\$ 7,500	\$ 7,500
Dissemination Agent Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -
Bank Service Fees	\$ 250	\$ 97	\$ 250	\$ 250
Travel and Per Diem	\$ -			\$ -
Communications and Freight Services				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 150	\$ 94	\$ 200	\$ 150
Rentals and Leases				
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
Computer Services (Web Site)	\$ 750	\$ 100	\$ 750	\$ 750
Insurance	\$ 5,500	\$ 5,150	\$ 5,150	\$ 5,500
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Printing and Binding	\$ 200	\$ 156	\$ 300	\$ 200
Rentals and Leases - Meeting Room	\$ 320	\$ 161	\$ 320	\$ 320
Office Supplies	\$ -	\$ -	\$ -	\$ -
Legal Services				
General Counsel	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Other General Government Services				
Engineering Services	\$ 2,500	\$ 825	\$ 825	\$ 3,000
Contingencies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Stormwater Management Services				
Repairs and Maintenance				
Aquatic Weed Control	\$ -	\$ -	\$ -	\$ 12,000

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Anticipated Year End 09/30/2022	Fiscal Year 2023 Budget
Landscaping Services				
Utility Services				
Electric	\$ -	\$ -	\$ -	\$ -
Repairs and Maintenance				
Public Area Landscaping	\$ 20,500	\$ 4,875	\$ 19,500	\$ 19,500
Irrigation System	\$ -	\$ -	\$ -	\$ -
Plant Replacement	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Road and Street Services				
Repairs and Maintenance				
Street Lights	\$ -	\$ -	\$ -	\$ -
Pavement & Signage	\$ 500	\$ -	\$ -	\$ 500
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -
Parks and Recreation				
Security Patrol	\$ 6,500	\$ 720	\$ 6,500	\$ 6,500
Contingencies	\$ -	\$ -	\$ -	\$ 12,500
Other Fees and Charges				
Discounts, Tax Collector Fee and Property Appraiser	\$ 2,398	\$ -	\$ 2,398	\$ 7,588
Total Appropriations	\$ 85,793	\$ 23,335	\$ 82,418	\$ 115,983
Fund Balances:				
Change from Current Year Operations	\$ -	\$ 25,668	\$ -	\$ -
Fund Balance - Beginning				
Restricted for Future Operations	\$ -		\$ -	\$ -
Unassigned - (Cash Beg. Of Year)	\$ 18,426	\$ 18,426	\$ 18,426	\$ 18,426
Total Fund Balance	\$ 18,426	\$ 44,094	\$ 18,426	\$ 18,426

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2023

Revenues and Other Sources

Assessments - On-Roll	\$ 115,983
Carryforward	\$ -
Interest Income - General Account	\$ -

Appropriations

Legislative

Board of Supervisor's Fees	\$ 2,400
The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year. The Budgeted amount reflects that the anticipated meetings for the District.	

Executive

Professional - Management	\$ 25,000
The District retains the services of a professional management company - JPWard and Associates, LLC - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to Flow Way CDD.	

Financial and Administrative

Audit Services	\$ 5,150
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures, if it's Revenues or Expenditures reach a certain threshold.	

Accounting Services	\$ -
For the Maintenance of the District's books and records on a daily basis.	

Assessment Roll Preparation	\$ -
For the preparation by the Financial Advisor of the Methodology for the General Fund and the Assessment Rolls including transmittal to the Collier County Property Appraiser.	

Arbitrage Rebate Fees	\$ 500
For required Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.	

Other Contractual Services \$ -

Recording and Transcription	\$ -
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Legal Advertising	\$ 1,000
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Trustee Services	\$ 7,500
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With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirements of the trust.

Dissemination Agent Services	\$ 1,500
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With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories.

Property Appraiser Fees	\$ -
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Bank Service Fees	\$ 250
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Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2023

Travel and Per Diem	\$ -
Communications and Freight Services	
Telephone	\$ -
Postage, Freight & Messenger	\$ 150
Rentals and Leases	
Miscellaneous Equipment	\$ -
Computer Services (Web Site Maintenance)	\$ 750
Insurance	\$ 5,500
Subscriptions and Memberships	\$ 175
Printing and Binding	\$ 200
Rentals and Leases -- Meeting Room	\$ 320
Office Supplies	\$ -
Legal Services	
General Counsel	\$ 4,000
The District's general counsel provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".	
Other General Government Services	
Engineering Services	\$ 3,000
The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Contingencies	\$ -
Capital Outlay	
Stormwater Management Services	\$ -
Repairs and Maintenance	
Aquatic Weed Control	\$ 12,000
Through the guidance of the District's engineering firm, the District may engage one or more maintenance companies for the annual and monthly upkeep of lake banks and ponds, including aquatic weed control and the removal of unwanted vegetation around the District.	
Landscaping Services	
Utility Services	
Electric	
Repairs and Maintenance	
Public Area Landscaping	\$ 19,500
Irrigation System	\$ -
Plant Replacement	\$ -
Contingencies	\$ -
Road and Street Services	
Repairs and Maintenance	
Street Lights	\$ -
Pavement & Signage	\$ 500
Repairs and Maintenance	\$ -
Parks and Recreation	
Security Patrol	\$ 6,500
Contingencies	\$ 12,500

**Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2023**

Other Fees and Charges

Discounts (4%) and Collection Fees (3%)

\$ 7,588

Total Appropriations: \$ 115,983

Buckeye Park Community Development District
Debt Service Fund - Series 2007 Bonds - Budget
Fiscal Year 2023

Description	Fiscal Year 2022 Budget	Actual at 11/30/2021	Year End 09/30/2022	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 3	\$ 7	\$ -
Reserve Account	\$ -	\$ 24	\$ 25	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue	-	-	-	-
Special Assessment - On-Roll Series 2008	\$ 198,476	\$ 186,265	\$ 186,265	\$ 199,598
Special Assessment - Off-Roll Series 2008	\$ -	\$ 1,174,190	\$ 1,174,190	\$ -
Special Assessment - Prepayment Series 2008	\$ -	\$ -	\$ -	\$ -
Contribuitons - Lot Sales	\$ 96,500	\$ 2,239,890	\$ 2,239,890	\$ -
Total Revenue & Other Sources	\$ 294,976	\$ 3,600,371	\$ 3,600,377	\$ 199,598
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory Series 2008	\$ 260,000	\$ -	\$ -	\$ 55,000
Principal Debt Service - Early Redemptions Series 2008	\$ -	\$ -	\$ -	\$ -
Interest Expense Series 2008	\$ 708,750	\$ -	\$ -	\$ 131,540
Financial and Administrative				
Professional Management	\$ 60,000	\$ 10,000	\$ 60,000	\$ -
Accounting Services	\$ -	\$ -	\$ 600	\$ -
Other Contractual Services				
Trustee Services	\$ 12,000	\$ 7,465	\$ 9,000	\$ -
Legal Services				
General Counsel	\$ -	\$ -	\$ -	\$ -
Litigation Counsel	\$ 18,000	\$ 25,489	\$ 18,000	\$ -
Landscaping Services				
Repairs and Maintenance	\$ 6,500	\$ 1,500	\$ 6,500	\$ -
Discounts for Early Payment	\$ 12,984	\$ -	\$ -	\$ 13,058
Total Expenditures and Other Uses	\$ 1,078,234	\$ 44,453	\$ 94,100	\$ 199,598
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 3,555,918	\$ 3,506,277	\$ -
Fund Balance - Beginning (Required for	\$ -		\$ 65,587	\$ 65,587
Fund Balance - Ending	N/A	\$ 3,555,918	\$ 3,571,863	\$ 65,587

Restricted Fund Balance:

Reserve Account (Assume Not Required)	\$ -
Amount Required for November 1, 2032 Interest Payment	\$ 65,587
Total - Restricted Fund Balance:	\$ 65,587

Note:

(1) As of January 31, 2022 all lots subject to foreclosure were sold, as such the Distict is currently working on bringing this CDD out of foreclosure. Generally, to do so, funds in the trust accounts other then what is required for the November 1, 2022 interest payment will be paid to the Bondholder net of any expenses associated with legal, trust or other fees associated with the transaction. Fund Balances noted above will materially changes during this period.

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Fiscal Year 2023

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Outstanding;	\$ 1,675,000	7.875%		
11/1/2022			\$ 65,586.72	
5/1/2023	\$ 55,000	7.875%	\$ 65,953.13	\$ 391,540
11/1/2023			\$ 63,787.50	
5/1/2024	\$ 60,000	7.875%	\$ 63,787.50	\$ 182,575
11/1/2024			\$ 61,425.00	
5/1/2025	\$ 65,000	7.875%	\$ 61,425.00	\$ 182,850
11/1/2025			\$ 58,865.63	
5/1/2026	\$ 70,000	7.875%	\$ 58,865.63	\$ 182,731
11/1/2026			\$ 56,109.38	
5/1/2027	\$ 75,000	7.875%	\$ 56,109.38	\$ 182,219
11/1/2027			\$ 53,156.25	
5/1/2028	\$ 80,000	7.875%	\$ 53,156.25	\$ 181,313
11/1/2028			\$ 50,006.25	
5/1/2029	\$ 85,000	7.875%	\$ 50,006.25	\$ 180,013
11/1/2029			\$ 46,659.38	
5/1/2030	\$ 95,000	7.875%	\$ 46,659.38	\$ 178,319
11/1/2030			\$ 42,918.75	
5/1/2031	\$ 100,000	7.875%	\$ 42,918.75	\$ 180,838
11/1/2031			\$ 38,981.25	
5/1/2032	\$ 110,000	7.875%	\$ 38,981.25	\$ 177,963
11/1/2032			\$ 34,650.00	
5/1/2033	\$ 120,000	7.875%	\$ 34,650.00	\$ 179,300
11/1/2033			\$ 29,925.00	
5/1/2034	\$ 130,000	7.875%	\$ 29,925.00	\$ 179,850
11/1/2034			\$ 24,806.25	
5/1/2035	\$ 140,000	7.875%	\$ 24,806.25	\$ 179,613
11/1/2035			\$ 19,293.75	
5/1/2036	\$ 150,000	7.875%	\$ 19,293.75	\$ 178,588
11/1/2036			\$ 13,387.50	
5/1/2037	\$ 165,000	7.875%	\$ 13,387.50	\$ 176,775
11/1/2037			\$ 6,890.63	
5/1/2038	\$ 175,000	7.875%	\$ 6,890.63	\$ 178,781

**Buckeye Park Community Development District
Assessment Comparison - Budget
Fiscal Year 2023**

Landowner	DEBT SERVICE	GENERAL FUND	General Fund Assessment					Debt Service Fund Assessment				Total Assessment - All Funds
	Equivalent Benefit	Equivalent Benefit	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total General Fund Assessment	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total Debt Service Fund Assessment		
	Unit - 1 EBU = 1,000 Sq Ft Net	Unit - 1 EBU = 1,000 Sq Ft Net										
Developable Land	Developable Land											
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	Manatee County is not assessed for the General Fund nor the Debt Service Fund							
Realty Income Properties (Fed Ex) Lot 1	717.38	717.38	29.40%	90.27%	\$ 31,864.84	\$ 2,230.54	\$ 34,095.38	\$ 168,396.89	\$ 11,787.78	\$ 180,184.67	\$ 214,280.05	
DTI Holdings 2 LLC Lot 2	77.29	77.29	3.17%	9.73%	\$ 3,433.09	\$ 240.32	\$ 3,673.41	\$ 18,142.96	\$ 1,270.01	\$ 19,412.97	\$ 23,086.38	
Buckeye Park Holdings Inc. - Lots 3	311.11	311.11	12.75%	N/A	\$ 13,819.05	\$ 967.33	\$ 14,786.38	No Debt on this Lot			\$ 14,786.38	
Buckeye Park Holdings Inc. - Lot 4	101.83	101.83	4.17%	N/A	\$ 4,523.09	\$ 316.62	\$ 4,839.71	No Debt on this Lot			\$ 4,839.71	
Arnett Corporate Holdings LLC - Lot 5	101.46	101.46	4.16%	N/A	\$ 4,506.80	\$ 315.48	\$ 4,822.28	No Debt on this Lot			\$ 4,822.28	
Buckeye Park Holdings Inc. - Lot 6	97.43	97.43	3.99%	N/A	\$ 4,327.62	\$ 302.93	\$ 4,630.55	No Debt on this Lot			\$ 4,630.55	
Buckeye Park Holdings - Lot 7	53.22	53.22	2.18%	N/A	\$ 2,363.81	\$ 165.47	\$ 2,529.28	No Debt on this Lot			\$ 2,529.28	
Buckeye Park Holdings Inc. - Lot 8	57.82	57.82	2.37%	N/A	\$ 2,568.33	\$ 179.78	\$ 2,748.12	No Debt on this Lot			\$ 2,748.12	
Buckeye Park Holdings Inc. - Lot 9	53.30	53.30	2.18%	N/A	\$ 2,367.43	\$ 165.72	\$ 2,533.15	No Debt on this Lot			\$ 2,533.15	
Skyway Trailer LLC - Lot 10	61.33	61.33	2.51%	N/A	\$ 2,723.99	\$ 190.68	\$ 2,914.67	No Debt on this Lot			\$ 2,914.67	
Skyway Trailer LLC- Lot 11	61.08	61.08	2.50%	N/A	\$ 2,713.13	\$ 189.92	\$ 2,903.05	No Debt on this Lot			\$ 2,903.05	
Skyway Trailer LLC - Lot 12	61.08	61.08	2.50%	N/A	\$ 2,713.13	\$ 189.92	\$ 2,903.05	No Debt on this Lot			\$ 2,903.05	
Buckeye Park Holdings Inc. - Lot 13	685.99	685.99	28.11%	N/A	\$ 30,470.69	\$ 2,132.95	\$ 32,603.63	No Debt on this Lot			\$ 32,603.63	
Total:	4150.25	2440.32	100.00%	100.00%	\$ 108,395.00	\$ 7,587.65	\$ 115,982.65	\$ 186,539.85	\$ 13,057.79	\$ 199,597.64	\$ 252,152.81	

NOTES

(1) - District is not longer in foreclosure - Lots 1 and 2 are the only lots subject to the Series 2008 Bonds

**AMENDED AND RESTATED
AGREEMENT FOR ENGINEERING SERVICES**

THIS AMENDED AND RESTATED AGREEMENT FOR ENGINEERING SERVICES
("Agreement") is made and entered into this 8th day of February 2022, by and between:

Buckeye Park Community Development District, a local unit of special- purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida ("**District**"); and

Foley & Kolarik, a Florida Corporation, providing professional engineering services with a mailing address of 503 8th Ave W, Palmetto, Florida 34221, previously Lombardo, Foley & Kolarik ("**Engineer**").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*; and

WHEREAS, the District is authorized to plan, finance, construct, install, acquire and/or maintain improvements, facilities, and services in conjunction with the development of the lands within the District; and

WHEREAS, pursuant to Sections 190.033 and 287.055, *Florida Statutes*, the District solicited proposals from qualified firms to provide professional engineering services on a continuing basis; and

WHEREAS, Engineer submitted a proposal to serve in this capacity and the District's Board of Supervisors ("**Board**") ranked Engineer as the most qualified firm to provide professional engineering services for the District and authorized the negotiation of a contract pursuant to Section 287.055, *Florida Statutes*; and

WHEREAS, the District and the Engineer previously entered into an agreement for Engineering Services, dated August 3, 2007 ("**Original Agreement**"); and

WHEREAS, the District intends to continue to employ Engineer to perform engineering services including but not limited to construction administration, environmental management and permitting, financial and economic studies, as defined by a separate work authorization or workauthorizations; and

WHEREAS, this Agreement shall amend, restate, and supersede the Original Agreement and the Engineer shall continue serve as District's professional representative in each service or project to which this Agreement applies and will give consultation and advice to the District during performance of these services.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained, the acts and deeds to be performed by the parties and the payments by the District to the

Engineer of the sums of money herein specified, it is mutually covenanted and agreed as follows:

1. SCOPE OF SERVICES.

- a. The Engineer will provide general engineering services, including:
 - i. Preparation of any necessary reports and attendance at meetings of the Board.
 - ii. Providing professional engineering services including but not limited to review and execution of documents under the District's Trust Indentures and monitoring of District projects. Performance of any other duties related to the provision of infrastructure and services as requested by the Board, District Manager, or District Counsel.
 - iii. Any other items requested by the Board.
- b. Engineer shall, when authorized by the Board, provide general services related to construction of any District projects including, but not limited to:
 - i. Periodic visits to the site, or full-time construction management of District projects, as directed by District.
 - ii. Processing of contractor's pay estimates.
 - iii. Preparation of, and/or assistance with the preparation of, work authorizations, requisitions, change orders and acquisitions for review by the District Manager, District Counsel and the Board.
 - iv. Final inspection and requested certificates for construction including the final certificate of construction.
 - v. Consultation and advice during construction, including performing all roles and actions required of any construction contract between District and any contractor(s) in which Engineer is named as owner's representative or "Engineer."
 - vi. Any other activity related to construction as authorized by the Board.
- c. With respect to maintenance of the facilities, Engineer shall render such services as authorized by the Board.

2. REPRESENTATIONS. The Engineer hereby represents to the District that:

- a. It has the experience and skill to perform the services required to be performed by this Agreement.
- b. It shall design to and comply with applicable federal, state, and local laws, and codes, including without limitation, professional registration and licensing requirements (both corporate and individual for all required basic disciplines) in effect during the term of this Agreement, and shall, if requested by District, provide certification of compliance with all registration and licensing requirements.

- c. It shall perform said services in accordance with generally accepted professional standards in the most expeditious and economical manner, and to the extent consistent with the best interests of District.
- d. It is adequately financed to meet any financial obligations it may be required to incur under this Agreement.

3. METHOD OF AUTHORIZATION. Each service or project shall be authorized in writing by the District. The written authorization shall be incorporated in a work authorization which shall include the scope of work, compensation, project schedule, and special provisions or conditions specific to the service or project being authorized ("**Work Authorization**"). Authorization of services or projects under the contract shall be at the sole option of the District. Work Authorization No. 1 attached hereto is hereby approved.

4. COMPENSATION. It is understood and agreed that the payment of compensation for services under this Agreement shall be stipulated in each Work Authorization. One of the following methods will be utilized:

- a. Lump Sum Amount - The District and Engineer shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished. For any lump-sum or cost-plus-a-fixed-fee professional service contract over the threshold amount provided in Section 287.017, *Florida Statutes*, for CATEGORY FOUR, the District shall require the Engineer to execute a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. The price for any lump sum Work Authorization, and any additions thereto, will be adjusted to exclude any significant sums by which the District determines the Work Authorization was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such adjustments must be made within 1 year following the completion of the work contemplated by the lump sum Work Authorization.
- b. Hourly Personnel Rates - For services or projects where scope of services is not clearly defined, or recurring services or other projects where the District desires to use the hourly compensation rates outlined in **Exhibit A** attached hereto. The District and Engineer may agree to a "not to exceed" amount when utilizing hourly personnel rates for a specific work authorization.

5. REIMBURSABLE EXPENSES. Reimbursable expenses consist of actual expenditures made by Engineer, its employees, or its consultants in the interest of the project for the incidental expenses as listed as follows:

- a. Expenses of transportation and living when traveling in connection with a project, for long distance phone calls and telegrams, and fees paid for securing approval of authorities having jurisdiction over the project. All

expenditures shall be made in accordance with Chapter 112, *Florida Statutes*, and with the District's travel policy.

- b. Expense of reproduction, postage and handling of drawings and specifications.

6. TERM OF CONTRACT. It is understood and agreed that this Agreement is for engineering services. It is further understood and agreed that the term of this Agreement will be from the time of execution of this Agreement until terminated pursuant the terms herein.

7. SPECIAL SERVICES. When authorized in writing by the District, additional special consulting services may be utilized by Engineer and paid for on a cost basis.

8. BOOKS AND RECORDS. Engineer shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Engineer for a period of at least four (4) years from and after completion of any services hereunder (or such longer period to the extent required by Florida's public records retention laws). The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Engineer.

9. OWNERSHIP OF DOCUMENTS.

- a. All rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports, or other tangible work product originally developed by Engineer pursuant to this Agreement ("**Work Product**") shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire.
- b. The Engineer shall deliver all Work Product to the District upon completion thereof unless it is necessary for Engineer in the District's sole discretion, to retain possession for a longer period of time. Upon early termination of Engineer's services hereunder, Engineer shall deliver all such Work Product whether complete or not. The District shall have all rights to use any and all Work Product. Engineer shall retain copies of the Work Product for its permanent records, provided the Work Product is not used without the District's prior express written consent. Engineer agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the project. If said work product is used by the District for any purpose other than that purpose which is intended by this Agreement, the District shall indemnify Engineer from any and all claims and liabilities which may result from such re-use, in the event Engineer does not consent to such use.
- c. The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement. To the extent the services performed under this Agreement produce or include copyrightable or

patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with respect to such work. Engineer hereby assigns to the District any and all rights Engineer may have including, without limitation, the copyright, with respect to such work. The Engineer acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise the preparation of such copyrightable or patentable materials or designs.

10. ACCOUNTING RECORDS. Records of Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times.

11. REUSE OF DOCUMENTS. All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of service. They are not intended or represented to be suitable for reuse by District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by Engineer will be at the District's sole risk and without liability or legal exposure to Engineer. All documents including drawings, plans and specifications furnished by Engineer to District are subject to reuse in accordance with Section 287.055(10), *Florida Statutes*.

12. COST ESTIMATES. Since Engineer has no control over the cost of labor, materials or equipment or over a contractor's methods of determining prices, or over competitive bidding or market conditions, his opinions of probable cost provided as a service hereunder are to be made on the basis of his experience and qualifications and represent his best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by him. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

13. INSURANCE. Engineer shall, at its own expense, maintain insurance during the performance of its services under this Agreement, with limits of liability not less than the following:

Workers' Compensation	Statutory
General Liability	
Bodily Injury (including Contractual)	\$1,000,000/\$2,000,000
Property Damage	\$1,000,000/\$2,000,000

(including Contractual)

Automobile Liability Bodily Injury / Property Damage	Combined Single Limit \$1,000,000
Professional Liability for Errors and Omissions	\$1,000,000/\$3,000,000

If any such policy of insurance is a “claims made” policy, and not an “occurrence” policy, the Engineer shall, without interruption, and at the District’s option, maintain the insurance during the term of this Agreement and for at least five years after the termination of this Agreement.

The District, its officers, supervisors, agents, staff, and representatives shall be named as additional insured parties, except with respect to the Worker’s Compensation Insurance and the Professional Liability for Errors and Omissions Insurance both for which only proof of insurance shall be provided. The Engineer shall furnish the District with the Certificate of Insurance evidencing compliance with the requirements of this Section. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective without written notice to the District per the terms of the applicable policy. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.

If the Engineer fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Engineer shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District’s obtaining the required insurance.

14. CONTINGENT FEE. The Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Engineer, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

15. AUDIT. The Engineer agrees that the District or any of its duly authorized representatives shall, until the expiration of three years after expenditure of funds under this Agreement, have access to and the right to examine any books, documents, papers, and records of the Engineer involving transactions related to the Agreement. The Engineer agrees that payment made under the Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until an audit is completed and all questions arising therefrom are resolved, or three years after completion of all work under the Agreement.

16. INDEMNIFICATION. Engineer agrees to indemnify, defend, and hold the District and the District's officers and employees wholly harmless from liabilities, damages, losses, and costs of any kind, including, but not limited to, reasonable attorney's fees, which may come against the District and the District's officers and employees, to the extent caused wholly or in part by negligent, reckless, or intentionally wrongful acts, omissions, or defaults by Engineer or persons employed or utilized by Engineer in the course of any work done relating to this Agreement. To the extent a limitation on liability is required by Section 725.06, *Florida Statutes* or other applicable law, liability under this section shall in no event exceed the sum of Two Million Dollars and Engineer shall carry, at his own expense, insurance in a company satisfactory to District to cover the aforementioned liability. Engineer agrees such limitation bears a reasonable commercial relationship to the contract and was part of the project specifications or bid documents.

17. INDIVIDUAL LIABILITY. UNDER THIS AGREEMENT, AND SUBJECT TO THE REQUIREMENTS OF SECTION 558.0035, FLORIDA STATUTES, WHICH REQUIREMENTS ARE EXPRESSLY INCORPORATED HEREIN, AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

18. SOVEREIGN IMMUNITY. The Engineer agrees and covenants that nothing in this Agreement shall constitute or be construed as a waiver of District's limitations on liability pursuant to Section 768.28, *Florida Statutes*, or any other statute or law.

19. PUBLIC RECORDS. The Engineer agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with work provided to the District and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, Engineer agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, Engineer must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Engineer does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the Engineer or keep and maintain public records required by the District to perform the service. If the Engineer transfers all public records to

the District upon completion of this Agreement, the Engineer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Engineer keeps and maintains public records upon completion of the Agreement, the Engineer shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE ENGINEER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 954-658-4900, AND E-MAIL JIMWARD@JPWARDASSOCIATES.COM.

20. EMPLOYMENT VERIFICATION. The Engineer agrees that it shall bear the responsibility for verifying the employment status, under the Immigration Reform and Control Act of 1986, of all persons it employs in the performance of this Agreement.

21. CONFLICTS OF INTEREST. The Engineer shall bear the responsibility for acting in the District's best interests, shall avoid any conflicts of interest and shall abide by all applicable ethical canons and professional standards relating to conflicts of interest.

22. SUBCONTRACTORS. The Engineer may subcontract portions of the services, subject to the terms of this Agreement and subject to the prior written consent of the District, which may be withheld for any or no reason. Without in any way limiting any terms and conditions set forth in this Agreement, all subcontractors of Engineer shall be deemed to have made all of the representations and warranties of Engineer set forth herein and shall be subject to any and all obligations of Engineer hereunder. Prior to any subcontractor providing any services, Engineer shall obtain from each subcontractor its written consent to and acknowledgment of the terms of this Agreement. Engineer shall be responsible for all acts or omissions of any subcontractors.

23. INDEPENDENT CONTRACTOR. The District and the Engineer agree and acknowledge that the Engineer shall serve as an independent contractor of the District. Neither the Engineer nor employees of the Engineer, if any, are employees of the District under the meaning or application of any federal or state unemployment, insurance laws, or any other potentially applicable laws. The Engineer agrees to assume all liabilities or obligations by any one or more of such laws with respect to employees of the Engineer, if any, in the performance of this Agreement. The Engineer shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Engineer shall have no authority to represent as agent, employee, or in any other capacity the District unless set forth differently herein or authorized by vote of the Board.

24. ASSIGNMENT. Neither the District nor the Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Nothing in this paragraph shall prevent the Engineer from employing such independent professional associates and consultants as Engineer deems appropriate, pursuant to the terms of this Agreement.

25. THIRD PARTIES. Nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by operation of law.

26. CONTROLLING LAW. The Engineer and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Venue for any action arising under this Agreement shall be in the State Courts located in Manatee County, Florida.

27. TERMINATION. The District may terminate this Agreement for cause immediately upon notice to Engineer. The District or the Engineer may terminate this Agreement without cause upon thirty (30) days written notice. At such time as the Engineer receives notification of the intent of the District to terminate the contract, the Engineer shall not perform any further services unless directed to do so in writing by the District. In the event of any termination or breach of any kind, the Engineer shall not be entitled to consequential damages of any kind (including but not limited to lost profits), but instead the Engineer's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets. Upon any termination of this Agreement, the Engineer shall turn over all completed Work Product and other documents, free and clear of any conditions or cost to the District.

28. RECOVERY OF COSTS AND FEES. In the event either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorneys' fees at all judicial levels.

29. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto and formally approved by the Board.

30. AGREEMENT. This Agreement reflects the negotiated agreement of the parties, each represented by competent legal counsel. Accordingly, this Agreement shall be construed as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation or construction of any of the provisions of this Agreement.

31. NOTICES. All notices, requests, consents and other communications hereunder ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or tele-copied to the parties, and at the addresses first set forth above. Except as

otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Engineer may deliver Notice on behalf of the District and the Engineer. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) day's written notice to the parties and addressees set forth herein.

32. RECOVERY OF COSTS AND FEES. In the event either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorneys' fees.

33. E-VERIFY. The Engineer shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Engineer shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Engineer has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Engineer represents that no public employer has terminated a contract with the Engineer under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

34. ACCEPTANCE. Acceptance of this Agreement is indicated by the signature of the authorized representative of the District and the Engineer in the spaces provided below.

[CONTINUED ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have caused these present to be executed the day and year first above written.

**BUCKEYE PARK COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

Chairman, Board of Supervisors

FOLEY & KOLARIK

Witness

By: _____
Its: _____

SCHEDULE "A"

HOURLY FEE SCHEDULE



Foley / Kolarik
Consulting Engineers, Surveyors and Planners
a **SEPI** company

RALEIGH NC
BEAUFORT SC
CHARLESTON SC
CHARLOTTE NC
FORT LAUDERDALE FL
PALMETTO FL
WILMINGTON NC

Effective July 1, 2020

EXHIBIT "A"

SCHEDULE OF FEES

Charges for professional services provided by Foley/Kolarik, a SEPI company (F/K) shall include:

- (1) hourly fees for individuals actively working on the project;
- (2) reimbursement of expenses; and
- (3) reimbursement of any subcontractor's and/or other special cost.

HOURLY FEE SCHEDULE

Fees will be charged in accordance with the following schedule:

ENGINEERING DIVISION

RATE/HOUR

Principal Engineer/P.E.	\$ 225.00	-	275.00
Project Manager/P.E.	\$ 175.00	-	225.00
Project Engineer III/Project Manager III	\$ 150.00	-	175.00
Project Engineer II/Project Manager II	\$ 125.00	-	150.00
Project Engineer I/Project Manager I	\$ 100.00	-	125.00
Designer/Technician III/Const. Observ. III	\$ 125.00	-	150.00
Designer/Technician II/Const. Observ. II	\$ 100.00	-	125.00
Designer/Technician I/Const. Observ. I	\$ 80.00	-	100.00
Administrative/Clerical	\$ 50.00	-	75.00

_____, 2022

Buckeye Park Community Development District
Manatee County, Florida

Subject: **Work Authorization Number 1**
Buckeye Park Community Development District

Dear Chairman, Board of Supervisors:

Foley & Kolarik ("**Engineer**") is pleased to submit this work authorization to provide engineering services for the Buckeye Park Community Development District ("**District**"). We will provide these services pursuant to our current agreement dated _____, 2022 ("**Engineering Agreement**") as follows:

I. Scope of Work

The District will engage Engineer to:

- Perform those services as necessary pursuant to the Engineering Agreement including, but not limited to, attendance at Board of Supervisors meetings and preparation of reports or other activities as directed by the Board of Supervisors.
- Perform all services related to administration of the District's Project and all Future Projects in an efficient, lawful and satisfactory manner.
- Act as Purchasing Agent for the District with respect to the direct purchase of construction materials for the District's improvements in accordance with the procurement procedures adopted by the Board of Supervisors and/or the terms of any applicable construction contracts.

II. Fees

The District will compensate Engineer pursuant to the hourly rate schedule contained in the Engineering Agreement. The District will reimburse Engineer all direct costs which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the District and Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

APPROVED AND ACCEPTED

Sincerely,

**BUCKEYE PARK COMMUNITY DEVELOPMENT
DISTRICT**

FOLEY & KOLARIK

By: _____

Authorized Representative

Date: _____

By: _____

Date: _____

**Buckeye Park Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Buckeye Park Community Development District

ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Buckeye Park Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Buckeye Park Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

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- 1 -
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Private Companies practice Section

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To the Board of Supervisors
Buckeye Park Community Development District

Basis for Disclaimer of Opinion on the Discretely Presented Component Unit

The District did not provide support documentation for the activity outside of the trust accounts related to the discretely presented component unit, therefore, we were unable to verify the total financial activity for the component unit.

Disclaimer of Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Disclaimer of Opinion on the Discretely Presented Component Unit", we do not express an opinion on the changes in financial position of the Discretely Presented Component Unit for the year ended September 30, 2021.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Disclaimer Opinion on the Discretely Presented Component Unit" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the District as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.



To the Board of Supervisors
Buckeye Park Community Development District

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 30, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Buckeye Park Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 30, 2021

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Management's discussion and analysis of Buckeye Park Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components: 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, public safety, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including land and infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total liabilities exceeded total assets by \$(8,113,642) (net position). Net investment in capital assets for the District was \$139,095 and unrestricted net position was \$(8,252,737).
- ◆ Governmental activities revenues totaled \$671,634 while governmental activities expenses totaled \$1,125,885.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 30,301	\$ 24,556
Restricted assets	929,103	481,421
Capital assets	<u>8,953,217</u>	<u>9,129,015</u>
Total Assets	<u>9,912,621</u>	<u>9,634,992</u>
Current liabilities	9,286,263	8,294,383
Non-current liabilities	<u>8,740,000</u>	<u>9,000,000</u>
Total Liabilities	<u>18,026,263</u>	<u>17,294,383</u>
Net investment in capital assets	139,095	69,883
Net position - unrestricted	<u>(8,252,737)</u>	<u>(7,729,274)</u>
Total Net Position	<u><u>\$ (8,113,642)</u></u>	<u><u>\$ (7,659,391)</u></u>

The decrease in non-current liabilities was primarily related to current year principal payments which were not paid and reclassified as matured principal payable, a current liability.

The increase in restricted assets was related to special assessment revenues in excess of the amount transferred to the trustee for SPE expenses.

The increase in current liabilities is related to the nonpayment of the current year debt service requirements.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Financial Activity

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 647,257	\$ 339,585
Operating contributions	24,350	55,730
General Revenues		
Investment earnings	27	258
Total Revenues	<u>671,634</u>	<u>395,573</u>
Expenses		
General government	205,902	196,367
Public safety	4,680	7,020
Physical environment	195,298	199,848
Interest on long-term debt	720,005	738,381
Total Expenses	<u>1,125,885</u>	<u>1,141,616</u>
Change in Net Position	(454,251)	(746,043)
Net Position - Beginning of Year	<u>(7,659,391)</u>	<u>(6,913,348)</u>
Net Position - End of Year	<u><u>\$ (8,113,642)</u></u>	<u><u>\$ (7,659,391)</u></u>

The increase in charges for services was due to an increase of special assessments in the debt service funds.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2021 and 2020:

Description	Governmental Activities	
	2021	2020
Land	\$ 6,317,127	\$ 6,317,127
Infrastructure	4,862,861	4,862,861
Accumulated depreciation	(2,226,771)	(2,050,973)
Total Capital Assets	<u>\$ 8,953,217</u>	<u>\$ 9,129,015</u>

Depreciation of \$175,798 was the only capital asset activity during the year.

General Fund Budgetary Highlights

The budget exceeded actual expenditures mostly because trustee expenses were less than anticipated.

There were no amendments to the September 30, 2021 budget.

Debt Management

Governmental Activities debt includes the following:

In April 2008, the District issued \$11,050,000 Series 2008A Capital Improvement Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping assessable improvements of the Series 2008 Project. The District has not made payments on the Series 2008A Bonds since 2011. The Series 2008A Bonds matured bonds payable was \$1,745,000 at September 30, 2021. The unmatured balance was \$9,000,000 at September 30, 2021.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Buckeye Park Community Development District is an independent special district that is established pursuant to and governed by the provisions of Chapter 190, Florida Statutes. The District is governed by an elected Board of Supervisors which establishes policy and sets assessment rates. Assessment rates for fiscal year 2021 were established to provide for the operations of the District. The majority of the assessments levied by the District each year remain uncollected with no other revenue sources available to the District.

From 2011 onward, the District has not received a majority of assessments attached to the land formerly owned by the Developer. As a result, the District has been unable to make any debt service payments.

Request for Information

The financial report is designed to provide a general overview of the District's finances. If you have questions about this report or need addition financial information, contact the Buckeye Park Community Development District's management company, J P Ward and Associates, LLC, at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, (954-658-4900), Jim Ward jimward@jpwardassociates.com.

Buckeye Park Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities	Component Unit
ASSETS		
Current Assets:		
Cash	\$ 29,476	\$ -
Due from others	825	-
Total Current Assets	<u>30,301</u>	<u>-</u>
Non-current Assets:		
Restricted assets:		
Investments	929,103	-
Capital assets not being depreciated:		
Land	6,317,127	-
Capital assets, being depreciated		
Infrastructure	4,862,861	-
Less: Accumulated depreciation	<u>(2,226,771)</u>	<u>-</u>
Total Non-Current Assets	<u>9,882,320</u>	<u>-</u>
Total Assets	<u>9,912,621</u>	<u>-</u>
LIABILITIES		
Current Liabilities:		
Accounts payable and accrued expenses	11,875	1,500
Due to others	-	825
Accrued interest payable	295,313	-
Matured bonds payable	1,745,000	-
Matured interest payable	6,974,075	-
Bonds payable	<u>260,000</u>	<u>-</u>
Total Current Liabilities	<u>9,286,263</u>	<u>2,325</u>
Non-current liabilities:		
Bonds payable	<u>8,740,000</u>	<u>-</u>
Total Liabilities	<u>18,026,263</u>	<u>2,325</u>
NET POSITION		
Net investment in capital assets	139,095	-
Unrestricted	<u>(8,252,737)</u>	<u>(2,325)</u>
Total Net Position	<u><u>\$ (8,113,642)</u></u>	<u><u>\$ (2,325)</u></u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position	Component Unit-SPE
		Charges for Services	Operating Contributions	Governmental Activities	
Governmental Activities					
General government	\$ (205,902)	\$ 24,510	\$ 15,617	\$ (165,775)	\$ -
Public safety	(4,680)	2,874	1,831	25	-
Physical environment	(195,298)	10,832	6,902	(177,564)	-
Interest on long-term debt	(720,005)	609,041	-	(110,964)	-
Total Governmental Activities	<u>\$ (1,125,885)</u>	<u>\$ 647,257</u>	<u>\$ 24,350</u>	<u>(454,278)</u>	<u>-</u>
Component Unit					
Buckeye Partners CDD Holdings, LLC	<u>\$ (159,940)</u>	<u>\$ -</u>	<u>\$ 157,615</u>	<u>-</u>	<u>(2,325)</u>
		General revenues:			
		Investment earnings		<u>27</u>	<u>-</u>
		Change in Net Position		(454,251)	(2,325)
		Net Position - October 1, 2020		<u>(7,659,391)</u>	<u>-</u>
		Net Position - September 30, 2021		<u>\$ (8,113,642)</u>	<u>\$ (2,325)</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2021

	General Fund	Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 29,476	\$ -	\$ 29,476
Due from others	825	-	825
Restricted Assets			
Investments, at fair value	-	929,103	929,103
Total Assets	<u>\$ 30,301</u>	<u>\$ 929,103</u>	<u>\$ 959,404</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	\$ 11,875	\$ -	\$ 11,875
Matured bonds payable	-	1,745,000	1,745,000
Matured interest payable	-	6,974,075	6,974,075
Total Liabilities	<u>11,875</u>	<u>8,719,075</u>	<u>8,730,950</u>
FUND BALANCES			
Unassigned	<u>18,426</u>	<u>(7,789,972)</u>	<u>(7,771,546)</u>
Total Liabilities and Fund Balances	<u>\$ 30,301</u>	<u>\$ 929,103</u>	<u>\$ 959,404</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ (7,771,546)
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets not being depreciated, land, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	6,317,127
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Capital assets, being depreciated, infrastructure (\$4,862,861) net of accumulated depreciation (\$2,226,771), are not current financial resources and therefore, are not reported at the fund level.	2,636,090
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund statement level.	(9,000,000)
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Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund statement level.	<u>(295,313)</u>
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Net Position of Governmental Activities	<u><u>\$ (8,113,642)</u></u>
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See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 38,216	\$ 609,041	\$ 647,257
Operating contributions	24,350	-	24,350
Investment earnings	-	27	27
Total Revenues	<u>62,566</u>	<u>609,068</u>	<u>671,634</u>
Expenditures			
Current			
General government	44,516	161,386	205,902
Public safety	4,680	-	4,680
Physical environment	19,500	-	19,500
Debt service			
Principal	-	245,000	245,000
Interest	-	728,044	728,044
Total Expenditures	<u>68,696</u>	<u>1,134,430</u>	<u>1,203,126</u>
Net change in fund balances	(6,130)	(525,362)	(531,492)
Fund Balances - October 1, 2020	<u>24,556</u>	<u>(7,264,610)</u>	<u>(7,240,054)</u>
Fund Balances - September 30, 2021	<u>\$ 18,426</u>	<u>\$ (7,789,972)</u>	<u>\$ (7,771,546)</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ (531,492)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures, however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the depreciation in the current period.	(175,798)
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Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the Statement of Net Position.	245,000
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year.	<u>8,039</u>
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Change in Net Position of Governmental Activities	<u>\$ (454,251)</u>
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See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For The Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 38,752	\$ 38,752	\$ 38,216	\$ (536)
Operating contributions	47,683	47,683	24,350	(23,333)
Total Revenues	<u>86,435</u>	<u>86,435</u>	<u>62,566</u>	<u>(23,869)</u>
Expenditures				
Current				
General government	55,435	55,435	44,516	10,919
Public safety	6,500	6,500	4,680	1,820
Physical environment	24,500	24,500	19,500	5,000
Total Expenditures	<u>86,435</u>	<u>86,435</u>	<u>68,696</u>	<u>17,739</u>
Net change in fund balances	-	-	(6,130)	(6,130)
Fund Balances - October 1, 2020	<u>11,078</u>	<u>11,078</u>	<u>24,556</u>	<u>13,478</u>
Fund Balances - September 30, 2021	<u><u>\$ 11,078</u></u>	<u><u>\$ 11,078</u></u>	<u><u>\$ 18,426</u></u>	<u><u>\$ 7,348</u></u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The Buckeye Park Community Development District (the "District") was established on June 19, 2007 pursuant to Chapter 190, Florida Statutes (the "Act"), and by Manatee County Ordinance 07-52. The Act provides among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by a Board of Supervisors ("Board"), which is comprised of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Buckeye Park Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified Buckeye Partners CDD Holdings, Inc. as a component unit, which is discretely presented in the financial statements.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt for the Series 2008A Bonds.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflow of Resources, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**4. Assets, Deferred Outflow of Resources, Liabilities, and Net Position or Equity
(Continued)**

a. Cash and Investments (Continued)

The District maintains deposits with “Qualified Public Depositories” as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State’s Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

b. Restricted Assets

Certain net positions of the District will be classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land and infrastructure, are reported in governmental activities.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**4. Assets, Deferred Outflow of Resources, Liabilities, and Net Position or Equity
(Continued)**

c. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	20-40 years
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d. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line or effective interest method. Bonds payable are reported net of these premiums or discounts. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current period expenses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

e. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190.065, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$(7,771,546), differs from “net position” of governmental activities, \$(8,113,642), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (land and infrastructure that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 6,317,127
Infrastructure	4,862,861
Accumulated depreciation	<u>(2,226,771)</u>
Total	<u>\$ 8,953,217</u>

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2021 were:

Bonds payable	<u>\$ (9,000,000)</u>
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Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (295,313)</u>
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Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(531,492), differs from the “change in net position” for governmental activities, \$(454,251), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related transactions

Governmental funds report capital outlays as expenditures, however in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation. As a result net position decreases by the amount of depreciation charged for the current year.

Depreciation	\$ <u>(175,798)</u>
--------------	---------------------

Long-term debt transactions

Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities.

Debt principal maturities	\$ <u>245,000</u>
---------------------------	-------------------

Other debt transactions

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net decrease in accrued interest payable	\$ <u>8,039</u>
--	-----------------

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$35,502 and the carrying value was \$29,476. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Managed Money Market Account	N/A	<u>\$ 929,103</u>

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The managed money market fund is considered a mutual fund asset type for applying the criteria noted in the paragraph above and is considered a level 1 asset.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

Credit Risk

The District's investments are limited by State statutory requirements. As of September 30, 2021, the District did not own any investments which were rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. As of September 30, 2021, 100% of the District's investments are invested in Managed Money Market Accounts.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments until its maturity date if the fair value is less than cost. The District's investments are recorded at fair value.

NOTE D – CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2021:

	October 1, 2020	Additions	Deletions	September 30, 2021
<u>Governmental Activities:</u>				
Capital assets not being depreciated				
Land	\$ 6,317,127	\$ -	\$ -	\$ 6,317,127
Capital assets being depreciated				
Infrastructure	4,862,861	-	-	4,862,861
Accumulated depreciation	(2,050,973)	(175,798)	-	(2,226,771)
Total Capital assets being depreciated	2,811,888	(175,798)	-	2,636,090
Total Governmental Activities Capital Assets	<u>\$ 9,129,015</u>	<u>\$ (175,798)</u>	<u>\$ -</u>	<u>\$ 8,953,217</u>

Depreciation of \$175,798 was charged to physical environment expense.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT

Governmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 9,245,000
Principal maturities	<u>(245,000)</u>
Long-term debt at September 30, 2021	<u>\$ 9,000,000</u>

Long-term debt for Governmental Activities is comprised of the following:

Capital Improvement Revenue Bonds

\$11,050,000 Series 2008A Capital Improvement Revenue Bonds due in annual principal installments maturing May 2038. Interest is due semi-annually on May 1 and November 1, at a fixed interest rate of 7.875%. Current portion is \$260,000. \$ 9,000,000

As a result of not making all of the scheduled debt service payments since 2011, the following amounts are recognized in the accompanying financial statements.

Matured bonds payable	\$ 1,745,000
Matured interest payable	\$ 6,974,075

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 260,000	\$ 708,750	\$ 968,750
2023	285,000	688,275	973,275
2024	305,000	665,831	970,831
2025	330,000	641,813	971,813
2026	360,000	615,825	975,825
2027-2031	2,285,000	2,605,050	4,890,050
2032-2036	3,395,000	1,545,075	4,940,075
2037-2038	1,780,000	213,019	1,993,019
Totals	<u>\$ 9,000,000</u>	<u>\$ 7,683,638</u>	<u>\$ 16,683,638</u>

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

Capital Improvement Revenue Bonds Series 2008A

Significant Bond Provisions

The Series 2008A Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2018 at a redemption price equal to the principal amount of the Series 2008A Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2008A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The 2008A Reserve Account was funded from the proceeds of the Series 2008A Bonds in amounts equal to 8.71 percent of the outstanding Series 2008A Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2021:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Series 2008 Capital Improvement Revenue Bonds	\$ 185,787	\$ 783,900

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2020-2021 fiscal year were levied in July 2020. All assessments are collected by the Tax Collector and are due and payable on November 1. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January and 1% in February. Assessments paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material assessments receivable at fiscal year end.

NOTE G – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE H – RELATED PARTIES

Buckeye Park CDD Holdings, Inc., a special purpose entity (SPE), was established by the District, the Trustee, and the Bondholders, in a prior year. All members of the District's Board of Supervisors are employed by or affiliated with the management company for the SPE. The SPE paid \$62,192 to the management company during the year ended September 30, 2021.



Berger, Toombs, Elam, Gaines & Frank

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Buckeye Park Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Buckeye Park Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated November 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Buckeye Park Community Development District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Buckeye Park Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Buckeye Park Community Development District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did identify a deficiency in internal control note in a prior audit that we consider to still be a material weakness. However, material weaknesses may exist that have not been identified.



To the Board of Supervisors
Buckeye Park Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Buckeye Park Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Prior Year Finding IC2015-03

Finding: The District is not in compliance with certain provisions of its Bond Indenture including those relating to 1) collecting assessments to provide payment of debt service, 2) maintaining adequate funds in debt service reserve accounts, and 3) making its semi-annual debt service principal and interest payments.

Response: The District continues to take all actions to comply with the requirements of the bond indenture. An SPE has been established and if the land owned by the SPE is successfully sold, the District should be able to replenish the Debt Service Reserve Accounts. The District is working to correct this finding in the current year.

Current Status: No change to the prior year response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 30, 2021



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Buckeye Park Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the financial statements of the Buckeye Park Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated November 30, 2021. Our report was modified to address various issues associated with the financial statements not including the activity of a legally separate component unit (a Special Purpose Entity).

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated November 30, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. The following findings or recommendations were made in the preceding financial audit report:

IC 2015-03

See page 30 - 31 of this report



To the Board of Supervisors
Buckeye Park Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Buckeye Park Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Buckeye Park Community Development District did meet one of the conditions described in Section 218.503(1), Florida Statutes in that it failed to make a required debt service payment. The financial emergency is the result of a deteriorating financial condition because of the continued lack of funding from debt service special assessments sufficient to make the scheduled debt service payments.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Buckeye Park Community Development District. It is management's responsibility to monitor the Buckeye Park Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Buckeye Park Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 3
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: Paid \$7,521.40 in September 2021
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: Not applicable
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget; therefore, the budget versus actual on page 16 of the audit report is appropriate.



To the Board of Supervisors
Buckeye Park Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Buckeye Park Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District as: an acreage-based formula: 1 EBU = 1,000 Sq Ft Net Developable land. Approximately 35.07 per EBU for General Fund and approximately 387-414.20 per EBU for Debt Service Fund.
- 8) The amount of special assessments collected by or on behalf of the District as: Total Special Assessments collected was \$350,437.83 of which \$38,215.92 was for the General Fund and \$312,221.91 was for the Debt Service Fund.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds as: There were no new bonds issued by the district. The bonds outstanding is the same as the prior year. See Note E of the audit report.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 30, 2021



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Buckeye Park Community Development District
Manatee County, Florida

We have examined Buckeye Park Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Buckeye Park Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Buckeye Park Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Buckeye Park Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Buckeye Park Community Development District's compliance with the specified requirements.

In our opinion, Buckeye Park Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 30, 2021

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2022

FISCAL YEAR 2022

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
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Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2022

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	\$ 117,537	\$ -		\$ -	\$ 117,537
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,881			185,881
Revenue Account		4,222,383			4,222,383
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	-		-	-
Debt Service Fund(s)	825	-		-	825
Prepaid Expenses	-				-
Market Valuation Adjustments					
Assessments Receivable				-	-
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,649,902			2,726,952
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)			(4,653,105)
Land				6,317,127	6,317,127
Improvements Other Than Buildings				4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	4,469,976		4,469,976
Amount to be Provided by Debt Service Funds	-	-	4,270,024		4,270,024
Total Assets	\$ 118,362	\$ 4,469,976	\$ 8,740,000	\$ 11,179,988	\$ 24,508,326

Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2022

Governmental Funds					
			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities					
Accounts Payable & Payroll Liabilities	\$ 500	\$ -		\$ -	\$ 500
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	-	-		-	-
Matured Interest Payable		6,974,075			6,974,075
Matured Bonds Payable		1,745,000			1,745,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	260,000		260,000
Long Term	-	-	8,480,000		8,480,000
Total Liabilities	\$ 500	\$ 8,719,075	\$ 8,740,000	\$ -	\$ 17,459,575
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Audited)	-	(7,789,972)		-	(7,789,972)
Results from Current Operations	-	3,540,873		-	3,540,873
Unassigned					
Beginning: October 1, 2021 (Audited)	18,426	-		-	18,426
Results from Current Operations	99,435	-		-	99,435
Total Fund Equity and Other Credits	\$ 117,862	\$ (4,249,099)	\$ -	\$ 11,179,988	\$ 7,048,751
Total Liabilities, Fund Equity and Other Credits	\$ 118,362	\$ 4,469,976	\$ 8,740,000	\$ 11,179,988	\$ 24,508,326

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	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	168	480	27,059	-	27,706	34,253	81%
Special Assessments - Off-Roll	14,112	-	21,620	14,112	49,843	-	N/A
Bondholder Contribution on behalf of SPE	32,388	-	-	-	32,388	46,500	70%
Miscellaneous Revenue	-	-	11,375	3,836	15,211	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 46,668	\$ 480	\$ 60,053	\$ 17,948	125,149	\$ 80,753	155%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	-	-	-	-	2,400	0%
Executive							
Professional Management	2,000	2,000	2,000	2,000	8,000	24,000	33%
Financial and Administrative							
Audit Services	-	-	-	-	-	5,150	0%
Accounting Services	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	0%
Other Contractual Services							
Legal Advertising	89	-	-	-	89	1,000	9%
Trustee Services	-	-	-	-	-	7,500	0%
Dissemination Agent Services	-	-	1,500	-	1,500	1,500	100%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	-	-	N/A
Bank Service Fees	21	67	19	68	174	250	70%
Communication and Freight Services							
Postage, Freight and Messenger	59	59	59	-	178	150	119%
Computer Services - Website Development	-	-	-	-	-	750	0%
Insurance	5,330	-	-	-	5,330	5,500	97%
Subscription & Memberships	175	-	-	-	175	175	100%
Printing & Binding	-	-	419	-	419	200	210%
Rentals & Leases	-	-	-	-	-	320	0%
Financial-Other Current Charges	-	-	-	-	-	-	N/A
Legal Services							
Legal - General Counsel	-	-	1,138	-	1,138	4,000	28%
Other General Government Services							
Engineering Services	-	-	-	-	-	2,500	0%
Contingencies	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	N/A
Stormwater Management Services							
Repairs & Maintenance							
Aquatic Weed Control	-	-	-	-	-	-	N/A
Landscaping Services							
Utility Services							
Electric	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Public Area Landscaping	-	3,250	1,625	-	4,875.00	20,500	24%
Irrigation System	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	N/A
Road and Street Services							
Repairs & Maintenance							

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Street Lights	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	500	0%
Repairs and Maintenance	-	-	-	-	-	-	N/A
Parks & Recreation							
Security Patrol	-	-	3,836	-	3,836	6,500	59%
Other Fees and Charges							
Discounts/Collection Fees	-	-	-	-	-	-	N/A
Sub-Total:	7,675	5,376	10,596	2,068	25,714	83,395	31%
Total Expenditures and Other Uses:	\$ 7,675	\$ 5,376	\$ 10,596	\$ 2,068	\$ 25,714	\$ 83,395	31%
Net Increase/ (Decrease) in Fund Balance	38,994	(4,896)	49,457	15,881	99,435	(2,642)	
Fund Balance - Beginning	18,426	57,420	52,524	101,981	18,426	18,426	
Fund Balance - Ending	\$ 57,420	\$ 52,524	\$ 101,981	\$ 117,862	117,862	\$ 15,784	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Revenue Account	3	5	8	8	24	-	N/A
Reserve Account	1	1	1	1	3	-	N/A
Interest Account	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	1,414		184,821	-	186,235	185,492	100%
Special Assessments - Off-Roll	1,174,132	-	-	58	1,174,190		N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Contributions - Bondholder	-	-	-	-	-	96,500	0%
Other Miscellaneous Revenue-Sale of Lots	-	-	2,239,890	-	2,239,890	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,175,549	\$ 5	\$ 2,424,720	\$ 67	3,600,341	\$ 281,992	N/A
Expenditures and Other Uses							
Financial and Administrative							
Professional Management	5,000	5,000	5,000	5,000	20,000	60,000	33%
Accounting Services	-	-	-	-	-	-	N/A
Other Contractual Services							
Trustee Services	-	7,465	-	-	7,465	12,000	62%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	N/A
Insurance	-	-	-	2,015	2,015	-	N/A
Legal Services							
General Counsel	9,702	15,787	-	-	25,489	-	N/A
Litigation Counsel	-	-	-	-	-	18,000	0%
Other General Government Services							
Engineering Services	-	-	-	-	-	-	N/A
Landscaping Services							
Repairs & Maintenance	1,500	-	3,000	-	4,500	6,500	69%
Debt Service							
Principal Debt Service - Mandatory							
Series 2008 Bonds	-	-	-	-	-	\$ 260,000	0%
Principal Debt Service - Early Redemptions							
Series 2008 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2008 Bonds	-	-	-	-	-	708,750	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,202	\$ 28,251	\$ 8,000	\$ 7,015	\$ 59,468	\$ 1,065,250	N/A
Net Increase/ (Decrease) in Fund Balance	1,159,347	(28,246)	2,416,720	(6,948)	3,540,873	(783,258)	
Fund Balance - Beginning	(7,789,972)	(6,630,624)	(6,658,870)	(4,242,151)	(7,789,972)	(7,789,972)	
Fund Balance - Ending	\$ (6,630,624)	\$ (6,658,870)	\$ (4,242,151)	\$ (4,249,099)	\$ (4,249,099)	\$ (8,573,230)	