



Buckeye Park

Community Development District

Meeting Agenda March 5, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

BUCKEYE PARK
Community Development District

LOCATION: Country Inn and Suites, Bradenton-Lakewood Ranch
5610 Manor Hill Lane
Bradenton, Florida 34203

DATE: March 5, 2026

TIME: 11:00 AM

MEETING AGENDA

Board of Supervisors

Gary Kompothecras, Chairman
Michael Nole, Vice-Chairman
Richard Fischer, Assistant Secretary
Anthony Sansone, Assistant Secretary
Dale Bucy, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
JimWard@JPWardAssociates.com
Phone: (954) 658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=md1f1a407dc88e376e3287a841d44dd19>
✓ Phone: (408) 418-9388 Code: 2346 551 1856 Event Password Jpward

MARCH, 2026

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AGENDA

1. Call to Order & Roll Call
2. Minutes:
 - I. June 6, 2025 - Regular Meeting. **Pages 5-10**
3. Acceptance of Resignation of Mr. Scott Steady, effective December 8, 2025, and replacement of the of District Attorney. **Pages 11-12**
4. Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year 2025. **Pages 13-49**
5. Consideration of **Resolution 2026-1**, a Resolution of the Board of Supervisors approving the proposed budget for Fiscal Year 2027 and setting a Public Hearing for **Thursday, May 7, 2026**, at **11:00 a.m.** at the **Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203**. **Pages 50-57**
6. Consideration of **Resolution 2026-2**, a Resolution of the Board of Supervisors of the Buckeye Park Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date. **Pages 58-74**
7. Staff Reports.
 - I. District Attorney
 - II. District Manager
 - a) **Important Board Meeting Dates for Balance of Fiscal Year 2026.**
 1. May 7, 2025 - Public Hearings Fiscal Year 2027 Budget.
 - b) Financial Report for the period ending December 31, 2025 (unaudited).
 - c) Financial Report for the period ending January 31, 2026 (unaudited).
 - d) Financial Report for the period ending February 25, 2026 (unaudited).
8. Supervisors Requests.
9. Public Comments for Non-Agenda items.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.
10. Adjournment.

AGENDA

Meeting Schedule-FY 2026

Thursday, October 2, 2025	Thursday, November 6, 2025
Thursday, December 4, 2025	Thursday, January 1, 2026 NO MEETING
Thursday, February 5, 2026	<u>Thursday, March 5, 2026</u>
Thursday, April 2, 2026	Thursday, May 7, 2026
Thursday, June 4, 2026	Thursday, July 2, 2026 NO MEETING
Thursday, August 6, 2026	Thursday, September 3, 2026

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - June 6, 2025 - Regular Meeting.

Item 3: Mr. Steady has resigned from the District as its attorney effective December 8, 2025. The District Manager will provide the Board with a recommendation for a replacement District Attorney.

Item 4: Consideration and acceptance of the Audited Financial Statements for Fiscal Year 2025, covering the period October 1, 2024, through September 30, 2025. A representative of the Audit Firm Berger, Toombs, Elam, Gains & Frank will join the meeting to fully review the audit with the Board.

Item 5: **Resolution 2026-1**, a Resolution of the Board of Supervisors approving the proposed budget for Fiscal Year 2027 and setting a Public Hearing for **Thursday, May 7, 2026, at 11:00 a.m.** at the **Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203.**

Item 6: **Resolution 2026-2**, a Resolution of the Board of Supervisors of the Buckeye Park Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date.

Item 7: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

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

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The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District was held on Tuesday, June 10, 2025, at the Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203. It began at 11:00 a.m. and was presided over by Mr. Kompothecras, Chairperson, and James P. Ward as Secretary.

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Present and constituting a quorum:

Gary Kompothecras	Chairperson
Michael Nole	Vice Chairperson
Anthony Sansone	Assistant Secretary
Richard Fischer	Assistant Secretary

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Absent:

Dale Bucy	Assistant Secretary
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Also present were:

James P. Ward	District Manager
Scott Steady	District Attorney
Maritza Stonebraker	Berger, Toombs, Elam, Gaines & Frank

Audience:

All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes. Portions of these minutes may be transcribed in verbatim.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. James Ward called the meeting to order at approximately 11:13 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Bucy, constituting a quorum.

SECOND ORDER OF BUSINESS

Notice of Advertisement

Notice of Advertisement of Public Hearings

45 **THIRD ORDER OF BUSINESS** **Consideration of Minutes**

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47 **February 6, 2025 - Regular Meeting Minutes**

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

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52 **On MOTION made by Richard Fischer, seconded by Gary**
53 **Kompothecras, and with all in favor, the February 6, 2025**
54 **Regular Meeting Minutes were approved.**

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57 **FOURTH ORDER OF BUSINESS** **Consideration of Audited Financial Statements**

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59 **Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year**
60 **2024, which ended September 30, 2024**

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62 Mr. Ward indicated the next item was acceptance of the Audited Financial Statements for
63 Fiscal Year 2024.

64
65 **On MOTION made by Richard Fischer, seconded by Gary**
66 **Kompothecras, and with all in favor, the Audited Financial**
67 **Statements for Fiscal Year 2024, which ended September**
68 **30, 2024, were accepted into the record.**

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71 **FIFTH ORDER OF BUSINESS** **PUBLIC HEARINGS**

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73 Mr. Ward explained the Public Hearing process noting there were two public hearings, the
74 first related to the Budget itself.

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76 **a) FISCAL YEAR 2026 BUDGET**

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78 **I. Public Comment and Testimony**

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80 Mr. Ward called for a motion to open the Public Hearing.

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82 **On MOTION made by Gary Kompothecras, seconded by**
83 **Richard Fischer, and with all in favor, the Public Hearing was**
84 **opened.**

85
86 Mr. Ward noted there were no members of the public present in person or via
87 audio or video. He called for a motion to close the public hearing.

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89 **On MOTION made by Gary Kompothecras, seconded by**
90 **Richard Fischer, and with all in favor, the Public Hearing was**
91 **closed.**

92 **II. Board Comment**

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Mr. Ward asked if there were any questions or comments from the Board; there were none. He noted the assessment was lowered this year in order to accommodate using some of the cash next year.

98 **III. Consideration of Resolution 2025-5, a resolution of the Board of Supervisors**
99 **adopting the Annual Appropriation and Budget for Fiscal Year 2026**

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Mr. Ward called for a motion to approve the budget beginning October 1, 2025 and ending on September 30, 2026.

On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, Resolution 2025-5 was adopted, and the Chair was authorized to sign.

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b) FISCAL YEAR 2026 IMPOSING SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL,

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Mr. Ward indicated this public hearing set into place the assessment rates and certified an assessment roll.

114 **I. Public Comment and Testimony**

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Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, the Public Hearing was opened.

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Mr. Ward asked if there were any questions.

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Discussion ensued regarding the assessment rate and the cash on hand.

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Mr. Ward explained the assessment rate went from \$126,600 dollars to \$72,300 dollars. He stated he anticipated having approximately \$200,000 dollars in cash reserves by the end of this year, and that would be reduced by the \$72,000 dollar assessment rate next year.

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Mr. Ward noted there were no members of the public present in person or on audio or video. He called for a motion to close the public hearing.

On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, the Public Hearing was closed.

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II. Board Comment

Mr. Ward noted Resolution 2025-6 set the assessment rate and certified the assessment roll.

III. Consideration of Resolution 2025-6, a resolution of the Board of Supervisors imposing special assessments, and adopting an assessment roll

Mr. Ward called for a motion.

On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, Resolution 2025-6 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-7

Consideration of Resolution 2025-7, a resolution of the Board of Supervisors designating dates, time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2026

Mr. Ward noted the meeting dates would be the first Tuesday of each month at 11:00 a.m. at the Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203. He noted the Resolution allowed the CDD to advertise all meetings once in September, it did not bind the Board to the use of these dates, it simply set the dates, time, and location; the dates, time or location could be changed and readvertised at the discretion of the Board. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, Resolution 2025-7 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

- a) Supervisor of Elections Qualified Elector Report as of April 15, 2025**
- b) Special District Reporting: Goals and Objectives for Fiscal Year 2026**

- 185 **c) Important Board Meeting Dates for Balance of Fiscal Year 2025**
- 186 **1) June/July - Look for Commission on Ethics email (Form 1 Financial Disclosure)**
- 187 **d) Financial Statement for period ending March 31, 2025 (unaudited)**
- 188 **e) Financial Statement for period ending April 30, 2025 (unaudited)**
- 189 **f) Financial Statement for period ending May 31, 2025 (unaudited)**
- 190

191 *Mr. Ward: I am required to report to you the number of qualified electors on a yearly*
 192 *basis. You have zero. This comes up April 15th every year. There are no requirements*
 193 *you need to implement. You will never hit the statutory threshold of 250 qualified*
 194 *electors, so this will simply be on your agenda every year. The second item is your*
 195 *performance measures and standards. They are the same as what you adopted last year.*
 196 *I'd just ask for a motion to adopt them again for the fiscal year ending September 30,*
 197 *2026.*

198
 199 **On MOTION made by Gary Kompothecras, seconded by**
 200 **Richard Fischer, and with all in favor, the performance**
 201 **measures and standards were adopted.**
 202

203 Mr. Ward reminded the Board to file Form 1 financial disclosures by July 1, 2025 on the
 204 ethics website. He reminded the Board they had to complete the ethics training
 205 requirement again this year before the calendar year ended. He indicated he would
 206 send out emails with links for the free ethics training classes.

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 209 **EIGHTH ORDER OF BUSINESS** **Supervisor's Requests**

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 211 Mr. Ward asked if there were any Supervisor's requests.

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 214 **NINTH ORDER OF BUSINESS** **Audience Comments**

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 216 **Public Comments: - Public comment period is for items NOT listed on the Agenda, and**
 217 **comments are limited to three (3) minutes per person and assignment of speaking time**
 218 **is not permitted; however, the Presiding Officer may extend or reduce the time for the**
 219 **public comment period consistent with Section 286.0114, Florida Statutes**

220
 221 There were no members of the public present.

225 **TENTH ORDER OF BUSINESS** **Adjournment**
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227 Mr. Ward adjourned the meeting at approximately 11:21 p.m.
228

229 **On MOTION made by Gary Kompothecras, seconded by**
230 **Richard Fischer, and with all in favor, the meeting was**
231 **adjourned.**

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234 Buckeye Park Community Development District
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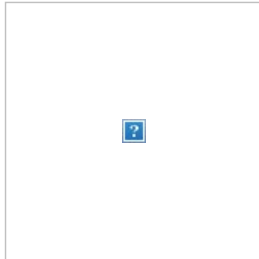
238 _____
239 James P. Ward, Secretary

Gary Kompothecras, Chairman

DRAFT

From: [Steady, Scott](#)
To: [Dr. gary gmail](#); [Katherine Selchan](#); [James Ward](#)
Cc: [2rmfsrq@gmail.com](#); [Anthony Sansone](#); [Cori Dissinger](#); [dale@proedgetechnology.com](#); [Michael Nole](#); [Gary Kompothecras](#); [mstonebraker@btef-cpas.com](#)
Subject: RE: Buckeye Park CDD - Important- District Counsel
Date: Monday, December 8, 2025 1:53:06 PM

Chair and Board members. Assuming the Tampa City Council approves my appointment in the next few weeks- I will be the next City Attorney for Tampa for the remainder of the Mayor's term. It is a good way to finish my career. So I am resigning as the District's Counsel. I spoke to Jim and he is going to suggest a lawyer he works with to the Board. As you all know- there is nothing pressing so I don't see any issues. I enjoyed working with everyone and appreciated the work. Thank Scott



Scott I. Steady

Partner

ssteady@burr.com
813-367-5719 (direct)



201 North Franklin Street, Suite 3200
Tampa, Florida 33602

Blog: Environmental Law Matters

The information contained in this email is intended for the individual or entity above. If you are not the intended recipient, please do not read, copy, use, forward or disclose this communication to others; also, please notify the sender by replying to this message, and then delete this message from your system. Thank you.

From: Dr gary gmail <drgkompo@gmail.com>
Sent: Wednesday, June 4, 2025 7:43 AM
To: Katherine Selchan <KatherineSelchan@jppardassociates.com>
Cc: 2rmfsrq@gmail.com; Anthony Sansone <asansone@dmgfab.com>; Cori Dissinger <coridissinger@jppardassociates.com>; dale@proedgetechnology.com; Michael Nole <michael.nole@dseincorporated.com>; Gary Kompothecras <drgary@drgaryinc.com>; mstonebraker@btef-cpas.com; Steady, Scott <ssteady@burr.com>
Subject: Re: Buckeye Park CDD - FY'26 Budget Public Hearings & Meeting

This is an EXTERNAL email! STOP, ASSESS, and VERIFY

Please clarify Tuesday is the 10th not 11th
Sent from my iPhone (941-321-2828) please excuse any typos

On Jun 3, 2025, at 3:33 PM, Katherine Selchan <KatherineSelchan@jppardassociates.com> wrote:

Board Members: In order to avoid any unintentional violations pursuant to Florida Law, do not use the REPLY ALL feature to emails that contain other Board Members that serve on the same email transmission.

Dear Board Members:

Attached you will find the Agenda for the upcoming Board of Supervisors **FY'26 Budget Public Hearings and Meeting** of the Buckeye Park Community Development District to be held on **Tuesday - June 11, 2025 at 11:00 a.m.** at the **Country Inn and Suites, Bradenton-Lakewood Ranch, 5610 Manor Hill Lane, Bradenton, Florida 34203.**

Any attendees who wish to join the meeting may do so by using the following Webex link:

<https://districts.webex.com/districts/j.php?MTID=m2a4ce938e6289758faba1dece4ed45e6>

Access Code: **2338 762 7550**, Event password: **Jppard**, or by Phone: **408-418-9388** and enter the access code **2338 762 7550**, then password **Jppard (579274** from phones) to join the meeting.

All Board Meetings require a Quorum **[3 board members appearing in person]**. If you are unable to attend the upcoming public hearings and meeting, please inform our office as soon as possible.

Thank you,

Katey Selchan
for and on behalf of James P. Ward

<mime-attachment.ics>

<BP - (Confirmed) Agenda 06 10 2025 Complete V2.pdf>

**Buckeye Park Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2025

Buckeye Park Community Development District

ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2025

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	16
Notes to Financial Statements	17-29
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 <i>GOVERNMENT AUDITING STANDARDS</i>	30-31
MANAGEMENT LETTER	32-34
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	35



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Buckeye Park Community Development District (the "District"), as of and for the year ended September 30, 2025, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above 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, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

To the Board of Supervisors
Buckeye Park Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, +no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

To the Board of Supervisors
Buckeye Park Community Development District

Such information is the responsibility of management and, 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 GAAS, 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 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 9, 2026 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 and grant agreements and other matters.

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 the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.



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

January 9, 2026

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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, 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, 2025**

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 capital improvement 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, 2025.

- ◆ The District's total assets exceeded total liabilities by \$7,156,907 (net position). Net investment in capital assets for the District was \$6,894,369, restricted net position was \$59,165, and unrestricted net position was \$203,373.
- ◆ Governmental activities revenues totaled \$321,983 while governmental activities expenses totaled \$370,297.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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	
	2025	2024
Current assets	\$ 203,373	\$ 160,725
Restricted assets	237,236	229,696
Capital assets	8,250,025	8,425,823
Total Assets	8,690,634	8,816,244
Current liabilities	118,727	121,023
Non-current liabilities	1,415,000	1,490,000
Total Liabilities	1,533,727	1,611,023
Net investment in capital assets	6,894,369	7,001,038
Net position - restricted	59,165	48,458
Net position - unrestricted	203,373	155,725
Total Net Position	\$ 7,156,907	\$ 7,205,221

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The decrease in capital assets is related to depreciation in the current year.

The decrease in non-current liabilities is primarily related to principal payments in the current year.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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	
	2025	2024
Program Revenues		
Charges for services	\$ 310,373	\$ 310,261
General Revenues		
Investment earnings	11,610	13,327
Total Revenues	321,983	323,588
Expenses		
General government	55,036	46,690
Physical environment	195,298	213,554
Interest and other charges	119,963	125,442
Total Expenses	370,297	385,686
Change in Net Position	(48,314)	(62,098)
Net Position - Beginning of Year	7,205,221	7,267,319
Net Position - End of Year	\$ 7,156,907	\$ 7,205,221

The decrease in physical environment is related to pavement and signage repairs in the prior year.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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, 2025 and 2024:

Description	Governmental Activities	
	2025	2024
Land	\$ 6,317,127	\$ 6,317,127
Infrastructure	4,862,861	4,862,861
Accumulated depreciation	(2,929,963)	(2,754,165)
Total Capital Assets, Net	\$ 8,250,025	\$ 8,425,823

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

General Fund Budgetary Highlights

The budget exceeded actual expenditures mostly because contingencies and repairs and maintenance expenditures were less than anticipated.

There were no amendments to the September 30, 2025 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. A substantial portion of the Series 2008A Bonds were forgiven during the year ended September 30, 2022. The balance outstanding was \$1,485,000 at September 30, 2025.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

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 2026 were established to provide for the operations of the District. Buckeye Park Community Development District does not expect any economic factors to have a significant effect on the financial position or result of operations of the District in fiscal year 2026.

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 additional 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, 2025

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 203,373
Non-current Assets:	
Restricted assets:	
Investments	237,236
Capital assets not being depreciated:	
Land	6,317,127
Capital assets, being depreciated	
Infrastructure	4,862,861
Less: accumulated depreciation	(2,929,963)
Total Non-Current Assets	8,487,261
Total Assets	8,690,634
 LIABILITIES	
Current Liabilities:	
Accrued interest payable	48,727
Bonds payable	70,000
Total Current Liabilities	118,727
Non-current liabilities:	
Bonds payable	1,415,000
Total Liabilities	1,533,727
 NET POSITION	
Net investment in capital assets	6,894,369
Restricted for debt service	59,165
Unrestricted	203,373
Total Net Position	\$ 7,156,907

See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (55,036)	\$ 90,218	\$ 35,182
Physical environment	(195,298)	31,966	(163,332)
Interest and other charges	(119,963)	188,189	68,226
Total Governmental Activities	\$ (370,297)	\$ 310,373	(59,924)
		General revenues:	
		Investment earnings	11,610
		Change in Net Position	(48,314)
		Net Position - October 1, 2024	7,205,221
		Net Position - September 30, 2025	\$ 7,156,907

See accompanying notes to financial statements.

Buckeye Park Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2025

ASSETS	General Fund	Debt Service	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Cash	\$ 203,373	\$ -	\$ 203,373
Restricted Assets			
Investments	-	237,236	237,236
Total Assets	<u>\$ 203,373</u>	<u>\$ 237,236</u>	<u>\$ 440,609</u>
 FUND BALANCES			
 FUND BALANCES			
Restricted for debt service	-	237,236	237,236
Unassigned	203,373	-	203,373
Total Fund Balances	<u>\$ 203,373</u>	<u>\$ 237,236</u>	<u>\$ 440,609</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, 2025

Total Governmental Fund Balances	\$	440,609
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
Capital assets, being depreciated, infrastructure, \$4,862,861, net of accumulated depreciation, \$(2,929,963), are not current financial resources and therefore, are not reported at the fund level.		1,932,898
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.		(1,485,000)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund level.		<u>(48,727)</u>
Net Position of Governmental Activities	<u>\$</u>	<u>7,156,907</u>

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, 2025

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 122,184	\$ 188,189	\$ 310,373
Investment earnings	-	11,610	11,610
Total Revenues	<u>122,184</u>	<u>199,799</u>	<u>321,983</u>
Expenditures			
Current			
General government	55,036	-	55,036
Physical environment	19,500	-	19,500
Debt service			
Principal	-	70,000	70,000
Interest	-	122,259	122,259
Total Expenditures	<u>74,536</u>	<u>192,259</u>	<u>266,795</u>
Net Change in Fund Balances	47,648	7,540	55,188
Fund Balances - October 1, 2024	<u>155,725</u>	<u>229,696</u>	<u>385,421</u>
Fund Balances - September 30, 2025	<u>\$ 203,373</u>	<u>\$ 237,236</u>	<u>\$ 440,609</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, 2025

Net Change in Fund Balances - Total Governmental Funds	\$	55,188
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
Governmental funds report capital outlay as expenditures, however, at the government-wide level, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the depreciation in the current period.		(175,798)
Repayment of long-term liabilities are reported as expenditures at the fund level but such repayments reduce liabilities at the government-wide level.		70,000
At the government-wide level, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest from the prior year.		2,296
Change in Net Position of Governmental Activities	\$	(48,314)

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, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 126,683	\$ 126,683	\$ 122,184	\$ (4,499)
Expenditures				
Current				
General government	64,820	64,820	55,036	9,784
Public safety	6,500	6,500	-	6,500
Physical environment	55,363	55,363	19,500	35,863
Total Expenditures	<u>126,683</u>	<u>126,683</u>	<u>74,536</u>	<u>52,147</u>
Net change in fund balances	-	-	47,648	47,648
Fund Balances - October 1, 2024	<u>-</u>	<u>-</u>	<u>155,725</u>	<u>155,725</u>
Fund Balances - September 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203,373</u>	<u>\$ 203,373</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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 no component units.

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, 2025

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, 2025

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, 2025

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 capital improvement bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, 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, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, 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.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

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, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, 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 a public hearing for the governmental funds, pursuant to Chapter 190, 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.

f. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Buckeye Park Community Development District
 NOTES TO FINANCIAL STATEMENTS
 September 30, 2025**

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, \$440,609, differs from “net position” of governmental activities, \$7,156,907, 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 at the governmental fund level. 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>(2,929,963)</u>
Total			<u>\$ 8,250,025</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, 2025 were:

Bonds payable		\$	<u>(1,485,000)</u>
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Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported at the fund level due to the accrued interest on bonds.

Accrued interest		\$	<u>(48,727)</u>
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Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, \$55,188, differs from the “change in net position” for governmental activities, \$(48,314), 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, at the government-wide level, 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>
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Long-term debt transactions

Repayment of long-term liabilities are reported as expenditures at the fund level but such repayments reduce liabilities at the government-wide level.

Bond principal payments	\$ <u>70,000</u>
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Other debt transactions

Some expenses reported at the government-wide level do not require the use of current financial resources, therefore, are not reported as expenditures at the fund level.

Net decrease in accrued interest payable	\$ <u>2,296</u>
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Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, 2025, the District's bank balance was \$207,787 and the carrying value was \$203,373. 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.

Investments

As of September 30, 2025, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Managed Money Market	N/A	<u>\$ 237,236</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 is considered a mutual fund asset type for applying the criteria noted in the paragraph above and is considered a level 1 asset.

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, 2025

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 and bond compliance requirements. As of September 30, 2025, 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, 2025, 100% of the District's investments are invested in Managed Money Market.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 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, 2025:

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
<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	(2,754,165)	(175,798)	-	(2,929,963)
Capital Assets Being Depreciated, Net	2,108,696	(175,798)	-	1,932,898
Governmental Activities Capital Assets	<u>\$ 8,425,823</u>	<u>\$ (175,798)</u>	<u>\$ -</u>	<u>\$ 8,250,025</u>

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, 2025:

Long-term debt at October 1, 2024	\$	1,555,000
Principal maturities		<u>(70,000)</u>
Long-term debt at September 30, 2025	\$	<u>1,485,000</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 \$70,000. \$ 1,485,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 70,000	\$ 116,944	\$ 186,944
2027	75,000	111,431	186,431
2028	80,000	105,525	185,525
2029	85,000	99,225	184,225
2030	95,000	92,531	187,531
2031-2035	595,000	339,020	934,020
2036-2038	485,000	78,356	563,356
Totals	<u>\$ 1,485,000</u>	<u>\$ 943,032</u>	<u>\$ 2,428,032</u>

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, 2025:

	Reserve Balance	Reserve Requirement
Series 2008 Capital Improvement Revenue Bonds	\$ 129,387	\$ 129,344

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2024-2025 fiscal year were levied in May 2024. 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.



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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 (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Buckeye Park Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated January 9, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Buckeye Park Community Development District's internal control over financial reporting (internal control) as a basis for designing 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.

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 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 not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Supervisors
Buckeye Park Community Development District

Report on 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 financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

January 9, 2026



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, 2025, and have issued our report thereon dated January 9, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 Reports and Schedule

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 those reports, which are dated January 9, 2026, 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. There were no findings or recommendations in the preceding financial audit 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 met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Buckeye Park Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Buckeye Park Community Development District. It is management's responsibility to monitor Buckeye Park Community Development District's financial condition; and 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 below was provided by management and has not been audited by us; 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)7, Rules of the Auditor General, 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 as: 0
- 2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 5
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$74,361.35
- 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, 2024, together with the total expenditures for such project as: N/A
- 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: N/A

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)9, Rules of the Auditor General, Buckeye Park Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District as:
\$2,762.61 – \$37,240.85 for the General Fund and \$19,549.31 – \$181,450.19 for the Debt Service Fund.
- 2) The amount of special assessments collected by or on behalf of the District as:
\$310,373.06.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$1,485,000 Series 2008A Bonds due on May 1, 2038.

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 fraud, waste, or abuse, that has occurred or is likely to have occurred, that has 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*

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

January 9, 2026



**Berger, Toombs, Elam,
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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, 2025. 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, 2025.

*Berger Toombs Elam
Gaines + Frank*

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

January 9, 2026

RESOLUTION 2026-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Buckeye Park Community Development District (the "Board") prior to June 15, 2026, a proposed Budget for Fiscal Year 2027; 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 DISTRICT NAME COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. BUDGET. The proposed Budget submitted by the District Manager for Fiscal Year 2027 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

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

DATE: Thursday, May 7, 2026
HOUR: 11:00 A.M.
LOCATION: Country Inn and Suites, Bradenton-Lakewood Ranch
5610 Manor Hill Lane
Bradenton, Florida 34203

SECTION 4. TRANSMITTAL OF BUDGET. The District Manager is hereby directed to submit a copy of the proposed budget to Manatee County at least 60 days prior to the hearing set above. In accordance with [Section 189.016, Florida Statutes](#), the District's Secretary is directed to post the proposed budget on the District's website at least two days before the Public Hearing date.

SECTION 5. PUBLICATION. 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. 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.

SECTION 7. CONFLICT. 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.

SECTION 8. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 5th day of March 2026.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Gary Kompothecras, Chairperson

Exhibit A: Proposed Fiscal Year 2027 Budget

Buckeye Park

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2027

Description	Fiscal Year 2026 Budget	Actual at 12/21/25	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 72,296	\$ 23,461	\$ 72,296	\$ 80,371	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 72,296	\$ 23,461	\$ 72,296	\$ 80,371	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Statutory Required Fees (3 Board Meetings)
Executive					
Professional - Management	\$ 20,000	\$ 5,000	\$ 20,000	\$ 25,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,275	\$ -	\$ 5,275	\$ 5,275	Statutory Required Audit - Yearly
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 1,000	\$ -	\$ 3,000	\$ 3,500	Statutory Required Legal Advertising
Trustee Services	\$ 3,709	\$ -	\$ 3,709	\$ 3,709	Trust Fees on Bonds
Dissemination Agent Services	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Bank Fees - Governmental Accounts
Communications and Freight Services					
Postage, Freight & Messenger	\$ 60	\$ -	\$ 60	\$ 60	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Site
Insurance					
	\$ 6,397	\$ 7,069	\$ 7,069	\$ 7,269	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 50	\$ -	\$ 100	\$ 100	Agenda books and copies
Rentals and Leases - Meeting Room					
	\$ 250	\$ -	\$ 275	\$ 275	Meeting Room Rental
Legal Services					
General Counsel	\$ 3,000	\$ -	\$ 1,000	\$ 2,000	District Attorney
Other General Government Services					
Engineering Services	\$ -	\$ -	\$ -	\$ -	District Engineer
Landscaping Services					
Repairs and Maintenance					
Public Area Landscaping	\$ 19,900	\$ 3,250	\$ 19,900	\$ 20,000	Lake Bank Mowing and misc. public area maint.
Contingencies					
	\$ -	\$ -	\$ -	\$ -	For unforeseen expenditures
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 4,730	\$ -	\$ 4,730	\$ 5,258	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 72,296	\$ 17,094	\$ 73,042	\$ 80,371	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 6,367	\$ (747)	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 203,373		\$ 203,373	\$ 202,626	
Extraordinary Capital/Operations	\$ 185,299		\$ 184,365	\$ 182,533	
1st Three (3) Months of Operations	\$ 18,074		\$ 18,261	\$ 20,093	
Total Fund Balance	\$ 203,373		\$ 202,626	\$ 202,626	

**Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/21/25	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget	Notes
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Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	N/A	N/A
Lot 1	\$ 21,252.72	\$ 23,626.61
Lot 2	\$ 2,289.75	\$ 2,545.51
Lot 3	\$ 9,216.82	\$ 10,246.32
Lot 4	\$ 3,016.74	\$ 3,353.71
Lot 5	\$ 3,005.88	\$ 3,341.63
Lot 6	\$ 2,886.37	\$ 3,208.77
Lot 7	\$ 1,576.58	\$ 1,752.68
Lot 8	\$ 1,712.99	\$ 1,904.33
Lot 9	\$ 1,578.99	\$ 1,755.36
Lot 10	\$ 1,816.81	\$ 2,019.74
Lot 11 (Now included in Lot 12A - absorbed)	\$ 1,809.56	\$ 2,011.69
Lot 12	\$ 1,809.56	\$ 2,011.69
Lot 13	\$ 20,322.87	\$ 22,592.89
Total Assessment:	\$ 72,295.62	\$ 80,370.91

**Buckeye Park Community Development District
Debt Service Fund - Series 2008 Bonds - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Budget	Actual at 12/21/25	Anticipated Year End 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 3,492	\$ 1,283	\$ 5,134	\$ 4,620
Reserve Account	\$ 6,065	\$ 835	\$ 3,340	\$ 3,006
Special Assessment Revenue	-			
On Roll - Series 2008	\$ 199,819	\$ 19,050	\$ 199,819	\$ 199,060
Total Revenue and Other Sources	\$ 209,376	\$ 21,168	\$ 208,293	\$ 206,686
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008	\$ 70,000	\$ -	\$ 70,000	\$ 75,000
Principal Debt Service - Early Redemptions				
Series 2008	\$ -	\$ 5,000	\$ 5,000	\$ -
Interest Expense				
Series 2008	\$ 116,747	\$ 58,472	\$ 116,747	\$ 111,038
Fees/Discounts for Early Payment	\$ 13,072	\$ -	\$ 13,130	\$ 13,023
Total Expenditures and Other Uses	\$ 199,819	\$ 63,472	\$ 204,877	\$ 199,060
Net Increase/(Decrease) in Fund Balance	\$ 9,557	\$ (42,304)	\$ 3,416	\$ 7,626
Fund Balance - Beginning	\$ 237,236	\$ 237,236	\$ 237,236	\$ 240,652
Fund Balance - Ending	\$ 246,793	\$ 194,932	\$ 240,652	\$ 248,279

Restricted Fund Balance:

Reserve Account	\$ 146,043
Amount Required for November 1, 2027 Interest Payment	\$ 52,566
Total - Restricted Fund Balance:	\$ 198,609

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	None	None
Lot 1	\$ 180,384.65	\$ 179,699.44
Lot 2	\$ 19,434.51	\$ 19,360.69
Lot 3	\$ -	\$ -
Lot 4	\$ -	\$ -
Lot 5	\$ -	\$ -
Lot 6	\$ -	\$ -
Lot 7	\$ -	\$ -
Lot 8	\$ -	\$ -
Lot 9	\$ -	\$ -
Lot 10	\$ -	\$ -
Lot 11 (Now included in Lot 12A - absorbed)	\$ -	\$ -
Lot 12	\$ -	\$ -
Lot 13	\$ -	\$ -
Total Assessment:	\$ 199,819.16	\$ 199,060.13

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Fiscal Year 2027

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Outstanding;		\$ 1,675,000	7.875%			
11/1/2024		\$ 5,000		\$ 61,425.00		
5/1/2025		\$ 65,000	7.875%	\$ 61,031.25	\$ 187,456	\$ 1,485,000
11/1/2025		\$ 5,000		\$ 58,471.88		\$ 1,480,000
5/1/2026		\$ 70,000	7.875%	\$ 58,275.00	\$ 181,747	\$ 1,410,000
11/1/2026				\$ 55,518.75		
5/1/2027		\$ 75,000	7.875%	\$ 55,518.75	\$ 181,038	\$ 1,335,000
11/1/2027				\$ 52,565.63		
5/1/2028		\$ 80,000	7.875%	\$ 52,565.63	\$ 180,131	\$ 1,255,000
11/1/2028				\$ 49,415.63		
5/1/2029		\$ 85,000	7.875%	\$ 49,415.63	\$ 178,831	\$ 1,170,000
11/1/2029				\$ 46,068.75		
5/1/2030		\$ 95,000	7.875%	\$ 46,068.75	\$ 177,138	\$ 1,075,000
11/1/2030				\$ 42,328.13		
5/1/2031		\$ 100,000	7.875%	\$ 42,328.13	\$ 179,656	\$ 975,000
11/1/2031				\$ 38,390.63		
5/1/2032		\$ 110,000	7.875%	\$ 38,390.63	\$ 176,781	\$ 865,000
11/1/2032				\$ 34,059.38		
5/1/2033		\$ 120,000	7.875%	\$ 34,059.38	\$ 178,119	\$ 745,000
11/1/2033				\$ 29,334.38		
5/1/2034		\$ 125,000	7.875%	\$ 29,334.38	\$ 178,669	\$ 620,000
11/1/2034				\$ 24,412.50		
5/1/2035		\$ 135,000	7.875%	\$ 24,412.50	\$ 173,825	\$ 485,000
11/1/2035				\$ 19,096.88		
5/1/2036		\$ 150,000	7.875%	\$ 19,096.88	\$ 173,194	\$ 335,000
11/1/2036				\$ 13,190.63		
5/1/2037		\$ 160,000	7.875%	\$ 13,190.63	\$ 176,381	\$ 175,000
11/1/2037				\$ 6,890.63		
5/1/2038		\$ 175,000	7.875%	\$ 6,890.63	\$ 173,781	\$ -

**Buckeye Park Community Development District
Assessment Comparison - Budget
Fiscal Year 2027**

Landowner	DEBT SERVICE Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	GENERAL FUND Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	General Fund Assessment			Debt Service Fund Assessment			Total Assessment - All Funds	Par Debt Outstaing at September 30, 2027	
					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			
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								
Lot 1	717.38	717.38	29.40%	90.27%	\$ 22,080.94	\$ 1,545.67	\$ 23,626.61	\$ 167,943.40	\$ 11,756.04	\$ 179,699.44	\$ 203,326.05	\$ 1,205,157.24	
Lot 2	77.29	77.29	3.17%	9.73%	\$ 2,378.98	\$ 166.53	\$ 2,545.51	\$ 18,094.10	\$ 1,266.59	\$ 19,360.69	\$ 21,906.20	\$ 129,842.76	
Lot 3	311.11	311.11	12.75%	N/A	\$ 9,576.00	\$ 670.32	\$ 10,246.32	No Debt on this Lot			\$ 10,246.32		
Lot 4	101.83	101.83	4.17%	N/A	\$ 3,134.30	\$ 219.40	\$ 3,353.71	No Debt on this Lot			\$ 3,353.71		
Lot 5	101.46	101.46	4.16%	N/A	\$ 3,123.02	\$ 218.61	\$ 3,341.63	No Debt on this Lot			\$ 3,341.63		
Lot 6	97.43	97.43	3.99%	N/A	\$ 2,998.85	\$ 209.92	\$ 3,208.77	No Debt on this Lot			\$ 3,208.77		
Lot 7	53.22	53.22	2.18%	N/A	\$ 1,638.02	\$ 114.66	\$ 1,752.68	No Debt on this Lot			\$ 1,752.68		
Lot 8	57.82	57.82	2.37%	N/A	\$ 1,779.74	\$ 124.58	\$ 1,904.33	No Debt on this Lot			\$ 1,904.33		
Lot 9	53.30	53.30	2.18%	N/A	\$ 1,640.52	\$ 114.84	\$ 1,755.36	No Debt on this Lot			\$ 1,755.36		
Lot 10	61.33	61.33	2.51%	N/A	\$ 1,887.61	\$ 132.13	\$ 2,019.74	No Debt on this Lot			\$ 2,019.74		
Lot 11 (Now included in Lot 12A - absorbed)	61.08	61.08	2.50%	N/A	\$ 1,880.08	\$ 131.61	\$ 2,011.69	No Debt on this Lot			\$ 2,011.69		
Lot 12	61.08	61.08	2.50%	N/A	\$ 1,880.08	\$ 131.61	\$ 2,011.69	No Debt on this Lot			\$ 2,011.69		
Lot 13	685.99	685.99	28.11%	N/A	\$ 21,114.85	\$ 1,478.04	\$ 22,592.89	No Debt on this Lot			\$ 22,592.89		
Total:	4150.25	2440.32	100.00%	100.00%	\$ 75,113.00	\$ 5,257.91	\$ 80,370.91	\$ 186,037.50	\$ 13,022.63	\$ 199,060.13	\$ 235,478.56	\$ 1,335,000.00	

RESOLUTION 2026-2

A RESOLUTION THE POLICY OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS AUTHORIZING THE ADOPTION OF THE STATEWIDE MUTUAL AID AGREEMENT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS, the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the state or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State.

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

SECTION 1. In order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

SECTION 2. The District reserves the right to change, modify or withdraw this Resolution in its sole discretion, except as to actions, demand or other claims based on acts or omissions that occurred before the effective change, modification, or withdrawal of this Resolution.

SECTION 3. 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 4. 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

SECTION 5. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 5th day of March 2026.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Gary Kompothecras, Chairperson

Attachment: Statewide Mutual Aid Agreement



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management (“the Division”) and the local government (“Participating Party”) signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

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- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

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- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

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ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

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ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Management's Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, *Governor*

Kevin Guthrie, *Executive Director*

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

BUCKEYE PARK
COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: James P. Ward, Secretary

Title: Gary Kompothecras, Chairman

Date: _____

Approved as to Form:

By: _____

District Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____

Buckeye Park

Community Development District

*Financial Statements
December 31, 2025*

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

TABLE OF CONTENTS

Buckeye Park Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3
Debt Service Fund Series 2008	4
Income & Expense Graph – All Funds	5

Buckeye Park Community Development District
Balance Sheet
for the Period Ending December 31, 2025

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 396,057	\$ -	\$ -	\$ -	\$ 396,057
Debt Service Fund					
Reserve Account	-	129,387	-	-	129,387
Revenue Account	-	63,890	-	-	63,890
Prepayment Account	-	1,656	-	-	1,656
Due from Other Funds					
General Fund	-	168,151	-	-	168,151
Debt Service Fund(s)	-	-	-	-	-
Assessments Receivable					
On-Roll	159,398	1,828,466	-	-	1,987,864
Off-Roll	77,051	2,588,190	-	-	2,665,240
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)	-	-	(4,653,105)
Land	-	-	-	6,317,127	6,317,127
Improvements Other Than Buildings	-	-	-	2,108,696	2,108,696
Amount Available in Debt Service Funds	-	-	363,084	-	363,084
Amount to be Provided by Debt Service Funds	-	-	1,116,916	-	1,116,916
Total Assets	\$ 396,057	\$ 363,084	\$ 1,480,000	\$ 8,425,823	\$ 10,664,963

Buckeye Park Community Development District
Balance Sheet
for the Period Ending December 31, 2025

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	Account Groups General Fixed Assets	
Liabilities					
Accounts Payable	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	168,151	-	-	-	168,151
Bonds Payable					
Current Portion (Due Within 12 Months)	-	-	70,000	-	70,000
Long Term	-	-	\$1,410,000	-	1,410,000
Total Liabilities	\$ 168,151	\$ -	\$ 1,480,000	\$ -	\$ 1,648,151
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	8,425,823	8,425,823
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	237,236	-	-	237,236
Results from Current Operations	-	125,848	-	-	125,848
Unassigned					
Beginning: October 1, 2025 (Unaudited)	203,373	-	-	-	203,373
Results from Current Operations	24,533	-	-	-	24,533
Total Fund Equity and Other Credits	\$ 227,905	\$ 363,084	\$ -	\$ 8,425,823	\$ 9,016,812
Total Liabilities, Fund Equity and Other Credits	\$ 396,057	\$ 363,084	\$ 1,480,000	\$ 8,425,823	\$ 10,664,963

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

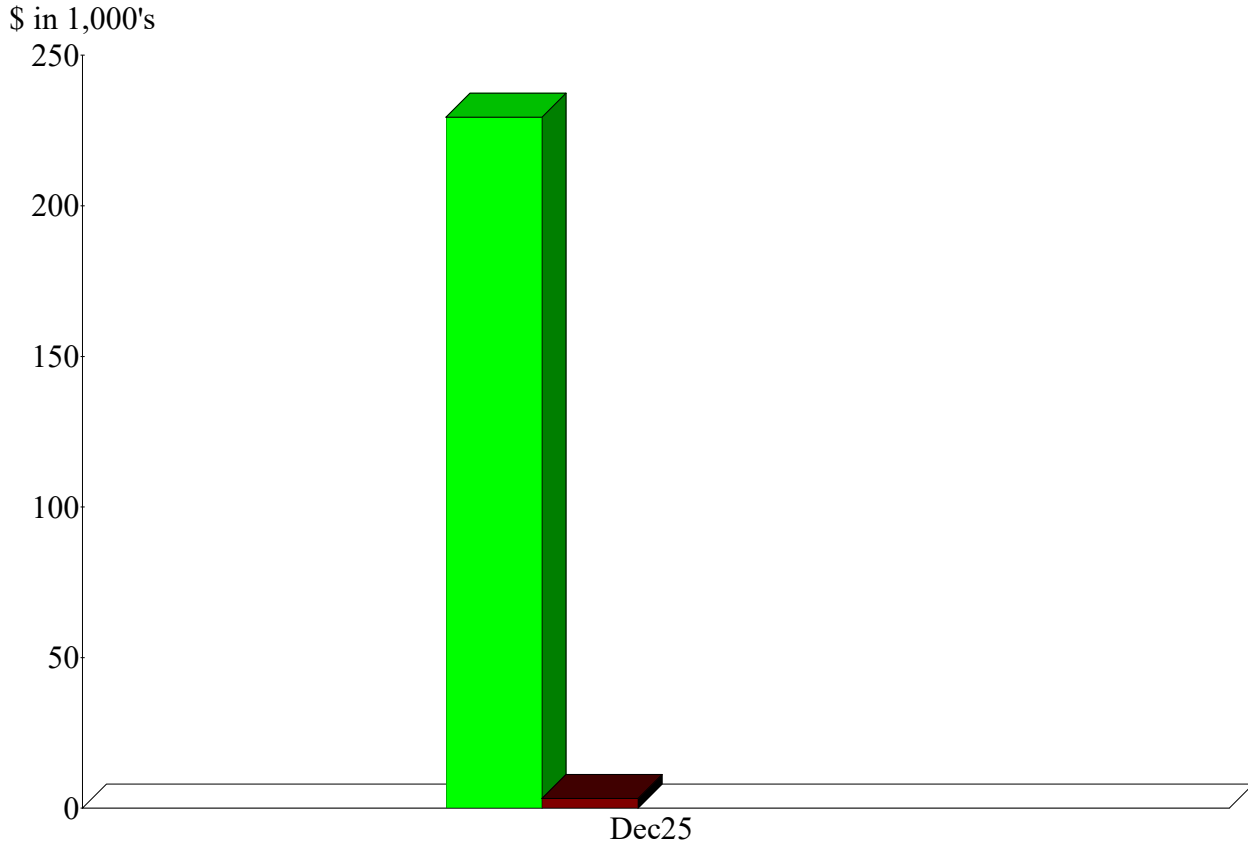
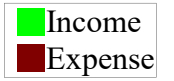
Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	42,646	43,252	72,296	64%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(4,730)	0%
Total Revenue and Other Sources:	\$ 42,646	\$ 43,252	\$ 67,566	64%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	3,000	0%
Executive				
Professional Management	1,667	5,000	20,000	25%
Financial and Administrative				
Audit Services	-	-	5,275	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	3,709	0%
Dissemination Agent Services	-	1,500	1,600	94%
Bond Amortization Schedules	-	100	-	0%
Bank Service Fees	-	-	250	0%
Communication and Freight Services				
Postage, Freight and Messenger	-	-	60	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	7,069	6,397	111%
Subscription & Memberships				
	-	175	175	100%
Printing & Binding				
	-	-	50	0%
Rentals & Leases - Meeting Room				
	-	-	250	0%
Legal Services				
General Counsel	-	-	3,000	0%
Landscaping Services				
Repairs & Maintenance				
Public Area Landscaping	1,625	4,875	19,900	24%
Contingencies				
	-	-	-	0%
Total Expenditures and Other Uses:	\$ 3,292	\$ 18,719	\$ 67,566	28%
Net Increase/ (Decrease) in Fund Balance	39,354	24,533	-	
Fund Balance - Beginning	188,551	203,373	203,373	
Fund Balance - Ending	\$ 227,905	\$ 227,905	\$ 203,373	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2025

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	149	835	3,492	24%
Reserve Account	398	1,283	6,065	21%
Special Assessment Revenue				
Special Assessments - On-Roll	186,268	187,201	199,819	94%
Fees/Discounts for Early Payment	-	-	(13,072)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 186,815	\$ 189,319	\$ 196,304	96%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008 Bonds	-	-	70,000	0%
Principal Debt Service - Early Redemptions				
Series 2008 Bonds	-	5,000	-	0%
Interest Expense				
Series 2008 Bonds	-	58,472	116,747	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,472	\$ 186,747	34%
Net Increase/ (Decrease) in Fund Balance	186,815	125,848	9,557	
Fund Balance - Beginning	176,269	237,236	237,236	
Fund Balance - Ending	\$ 363,084	\$ 363,084	\$ 246,793	

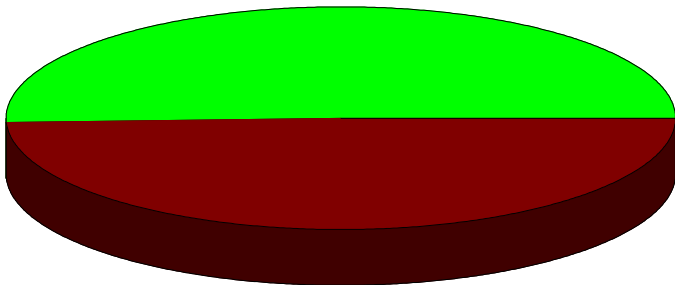
Buckeye Park Community Development District

Income and Expense by Month
December 2025



Expense Summary
December 2025

5120000 · Executive	50.63%
5390000 · Landscaping Services	49.37
Total	\$3,291.67



By Account

Buckeye Park

Community Development District

Financial Statements
January 31, 2026

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

TABLE OF CONTENTS

Buckeye Park Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	2
Debt Service Fund Series 2008	3
Income & Expense Graph – All Funds	4

Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2026

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2008	Account Groups General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 225,631	\$ -	\$ -	\$ -	\$ 225,631
Debt Service Fund					
Reserve Account	-	129,387	-	-	129,387
Revenue Account	-	232,576	-	-	232,576
Prepayment Account	-	1,656	-	-	1,656
Due from Other Funds					
General Fund	-	388	-	-	388
Debt Service Fund(s)	-	-	-	-	-
Land	-	-	-	6,317,127	6,317,127
Improvements Other Than Buildings	-	-	-	1,932,898	1,932,898
Amount Available in Debt Service Funds	-	-	364,007	-	364,007
Amount to be Provided by Debt Service Funds	-	-	1,115,993	-	1,115,993
Total Assets	\$ 225,631	\$ 364,007	\$ 1,480,000	\$ 8,250,025	\$ 10,319,663
Liabilities					
Accounts Payable					
General Fund	-	-	-	-	-
Debt Service Fund	388	-	-	-	388
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	388	-	-	-	388
Bonds Payable					
Current Portion (Due Within 12 Months)	-	-	70,000	-	70,000
Long Term	-	-	\$1,410,000	-	1,410,000
Total Liabilities	\$ 388	\$ -	\$ 1,480,000	\$ -	\$ 1,480,388
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	8,250,025	8,250,025
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	237,236	-	-	237,236
Results from Current Operations	-	126,771	-	-	126,771
Unassigned					
Beginning: October 1, 2025 (Unaudited)	203,373	-	-	-	203,373
Change to Fund: Prior Period Adjustment	489	-	-	-	489
Results from Current Operations	21,381	-	-	-	21,381
Total Fund Equity and Other Credits	\$ 225,243	\$ 364,007	\$ -	\$ 8,250,025	\$ 8,839,275
Total Liabilities, Fund Equity and Other Credits	\$ 225,631	\$ 364,007	\$ 1,480,000	\$ 8,250,025	\$ 10,319,663

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

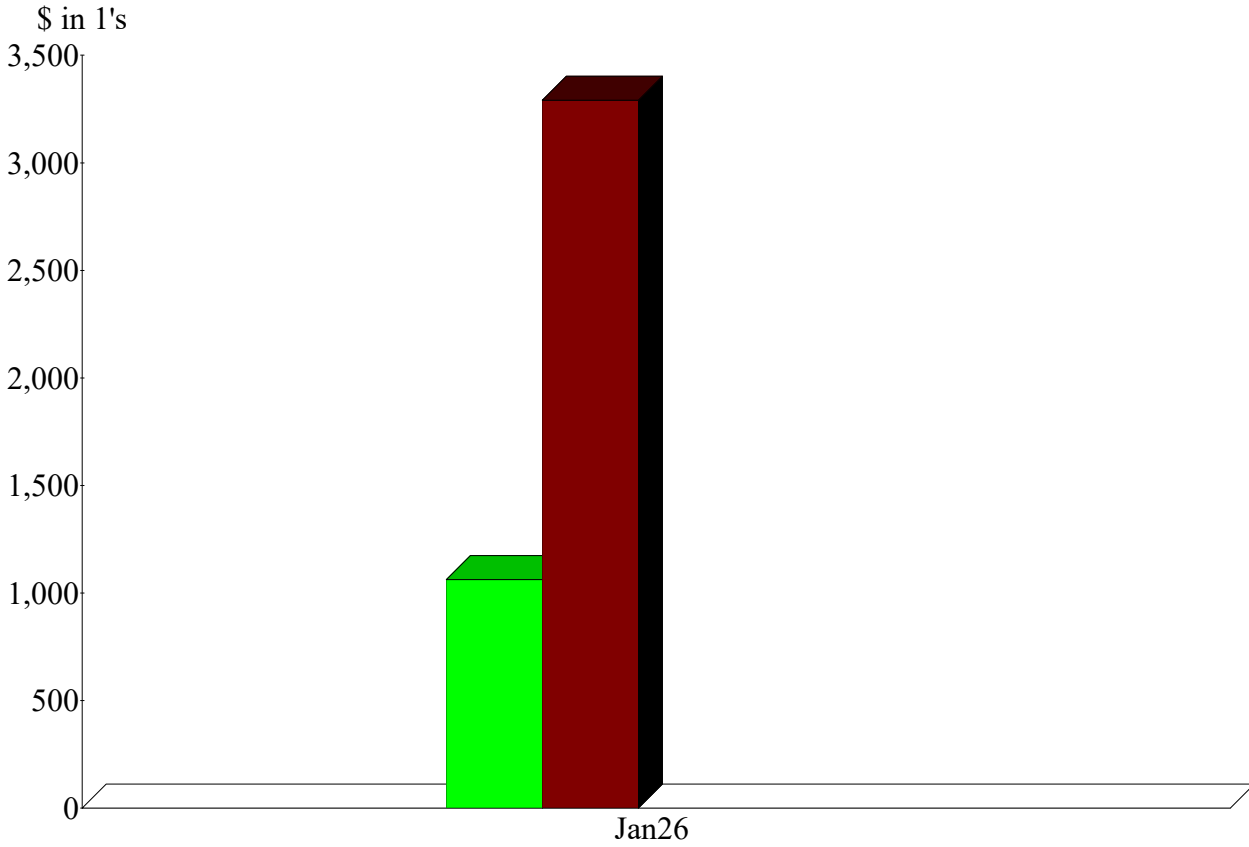
Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	140	43,392	72,296	64%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(4,730)	0%
Total Revenue and Other Sources:	\$ 140	\$ 43,392	\$ 67,566	64%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	3,000	0%
Executive				
Professional Management	1,667	6,667	20,000	33%
Financial and Administrative				
Audit Services	-	-	5,275	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	3,709	0%
Dissemination Agent Services	-	1,500	1,600	94%
Bond Amortization Schedules	-	100	-	0%
Bank Service Fees	-	-	250	0%
Communication and Freight Services				
Postage, Freight and Messenger	-	-	60	0%
Computer Services - Website Development	-	-	2,400	0%
Insurance				
	-	7,069	6,397	111%
Subscription & Memberships				
	-	175	175	100%
Printing & Binding				
	-	-	50	0%
Rentals & Leases - Meeting Room				
	-	-	250	0%
Legal Services				
General Counsel	-	-	3,000	0%
Landscaping Services				
Repairs & Maintenance				
Public Area Landscaping	1,625	6,500	19,900	33%
Contingencies				
	-	-	-	0%
Total Expenditures and Other Uses:	\$ 3,292	\$ 22,011	\$ 67,566	33%
Net Increase/ (Decrease) in Fund Balance	(3,152)	21,381	-	
Fund Balance - Beginning	227,905	203,373	203,373	
Fund Balance - Ending	\$ 224,754	\$ 224,754	\$ 203,373	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2026

Description	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	142	978	3,492	28%
Reserve Account	393	1,676	6,065	28%
Special Assessment Revenue				
Special Assessments - On-Roll	388	187,589	199,819	94%
Fees/Discounts for Early Payment	-	-	(13,072)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 923	\$ 190,243	\$ 196,304	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008 Bonds	-	-	70,000	0%
Principal Debt Service - Early Redemptions				
Series 2008 Bonds	-	5,000	-	0%
Interest Expense				
Series 2008 Bonds	-	58,472	116,747	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,472	\$ 186,747	34%
Net Increase/ (Decrease) in Fund Balance	923	126,771	9,557	
Fund Balance - Beginning	363,084	237,236	237,236	
Fund Balance - Ending	\$ 364,007	\$ 364,007	\$ 246,793	

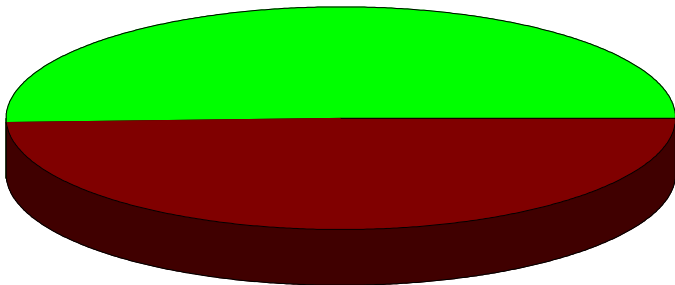
Buckeye Park Community Development District

Income and Expense by Month
January 2026



Expense Summary
January 2026

5120000 · Executive	50.63%
5390000 · Landscaping Services	49.37
Total	\$3,291.67



By Account

Buckeye Park

Community Development District

*Financial Statements
As of February 25, 2026*

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

TABLE OF CONTENTS

Buckeye Park Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	2
Debt Service Fund Series 2008	3
Income & Expense Graph – All Funds	4

Buckeye Park Community Development District
Balance Sheet
As of February 25, 2026

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2008	Account Groups General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 217,358	\$ -	\$ -	\$ -	\$ 217,358
Debt Service Fund					
Reserve Account	-	129,387	-	-	129,387
Revenue Account	-	233,846	-	-	233,846
Prepayment Account	-	1,656	-	-	1,656
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Land	-	-	-	6,317,127	6,317,127
Improvements Other Than Buildings	-	-	-	1,932,898	1,932,898
Amount Available in Debt Service Funds	-	-	364,888	-	364,888
Amount to be Provided by Debt Service Funds	-	-	1,115,112	-	1,115,112
Total Assets	\$ 217,358	\$ 364,888	\$ 1,480,000	\$ 8,250,025	\$ 10,312,271
Liabilities					
Accounts Payable					
Due to Other Funds	-	-	-	-	-
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Bonds Payable					
Current Portion (Due Within 12 Months)	-	-	70,000	-	70,000
Long Term	-	-	\$1,410,000	-	1,410,000
Total Liabilities	\$ -	\$ -	\$ 1,480,000	\$ -	\$ 1,480,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	8,250,025	8,250,025
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	237,236	-	-	237,236
Results from Current Operations	-	127,652	-	-	127,652
Unassigned					
Beginning: October 1, 2025 (Unaudited)	203,373	-	-	-	203,373
Change to Fund: Prior Period Adjustment	489	-	-	-	489
Results from Current Operations	13,496	-	-	-	13,496
Total Fund Equity and Other Credits	\$ 217,358	\$ 364,888	\$ -	\$ 8,250,025	\$ 8,832,271
Total Liabilities, Fund Equity and Other Credits	\$ 217,358	\$ 364,888	\$ 1,480,000	\$ 8,250,025	\$ 10,312,271

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
As of February 25, 2026

Description	February 1 - 25, 2026	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	43,392	72,296	64%
Other Fees and Charges				
Discounts/Collection Fees	-	-	(4,730)	0%
Total Revenue and Other Sources:	\$ -	\$ 43,392	\$ 67,566	64%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	3,000	0%
Executive				
Professional Management	1,667	8,333	20,000	42%
Financial and Administrative				
Audit Services	5,000	5,000	5,275	95%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	3,709	0%
Dissemination Agent Services	-	1,500	1,600	94%
Bond Amortization Schedules	-	100	-	0%
Bank Service Fees	-	-	250	0%
Communication and Freight Services				
Postage, Freight and Messenger	18	18	60	30%
Computer Services - Website Development	1,200	1,200	2,400	50%
Insurance	-	7,069	6,397	111%
Subscription & Memberships	-	175	175	100%
Printing & Binding	-	-	50	0%
Rentals & Leases - Meeting Room	-	-	250	0%
Legal Services				
General Counsel	-	-	3,000	0%
Landscaping Services				
Repairs & Maintenance				
Public Area Landscaping	-	6,500	19,900	33%
Contingencies	-	-	-	0%
Total Expenditures and Other Uses:	\$ 7,885	\$ 29,896	\$ 67,566	44%
Net Increase/ (Decrease) in Fund Balance	(7,885)	13,496	-	
Fund Balance - Beginning	225,243	203,373	203,373	
Fund Additions/(Expenditures)	-	489	-	
Fund Balance - Ending	\$ 217,358	\$ 217,358	\$ 203,373	

Prepared by:

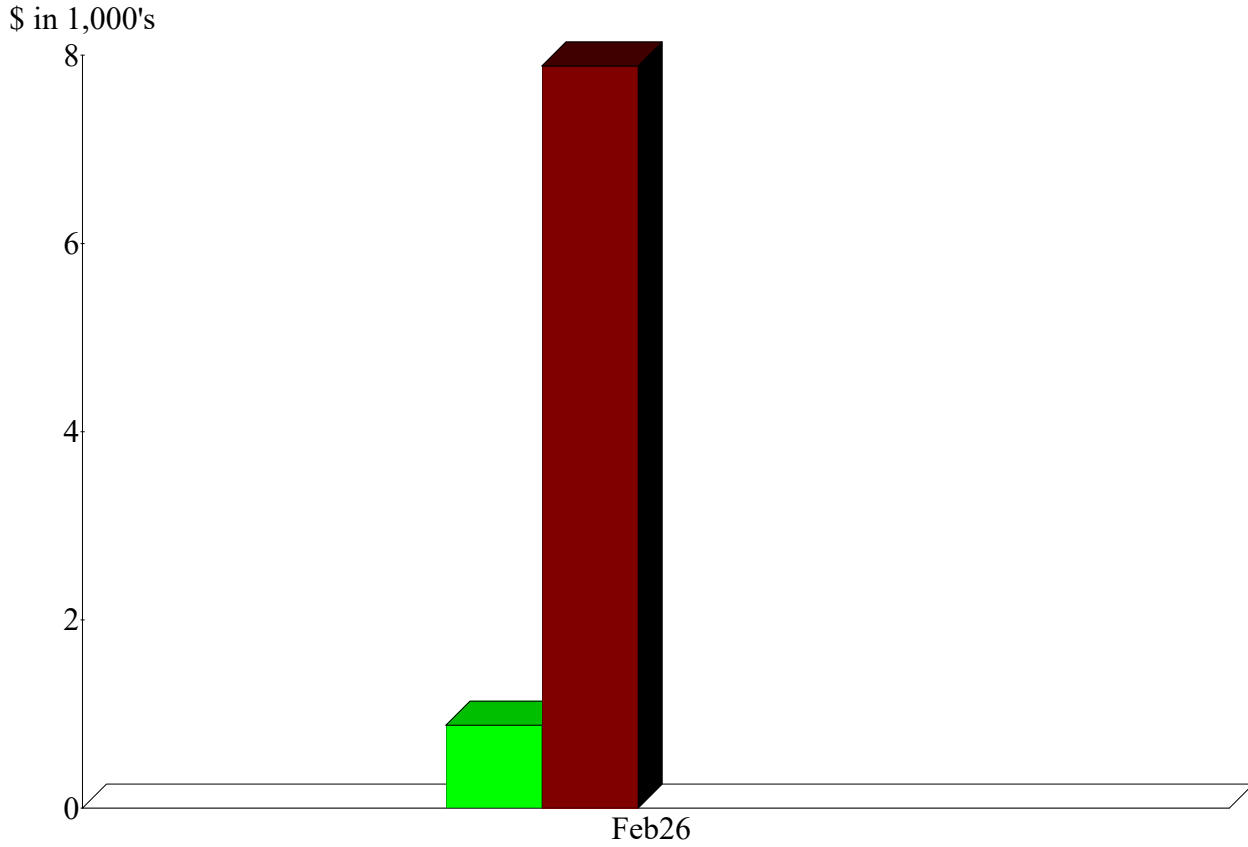
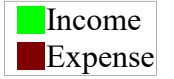
JPWARD and Associates, LLC

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
As of February 25, 2026

Description	February 1 - 25, 2026	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	0%
Interest Income				
Revenue Account	497	1,475	3,492	42%
Reserve Account	384	2,061	6,065	34%
Special Assessment Revenue				
Special Assessments - On-Roll	-	187,589	199,819	94%
Fees/Discounts for Early Payment	-	-	(13,072)	0%
Intragovernmental Transfer In	-	-	-	0%
Total Revenue and Other Sources:	\$ 881	\$ 191,124	\$ 196,304	97%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008 Bonds	-	-	70,000	0%
Principal Debt Service - Early Redemptions				
Series 2008 Bonds	-	5,000	-	0%
Interest Expense				
Series 2008 Bonds	-	58,472	116,747	50%
Intragovernmental Transfer Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,472	\$ 186,747	34%
Net Increase/ (Decrease) in Fund Balance	881	127,652	9,557	
Fund Balance - Beginning	364,007	237,236	237,236	
Fund Balance - Ending	\$ 364,888	\$ 364,888	\$ 246,793	

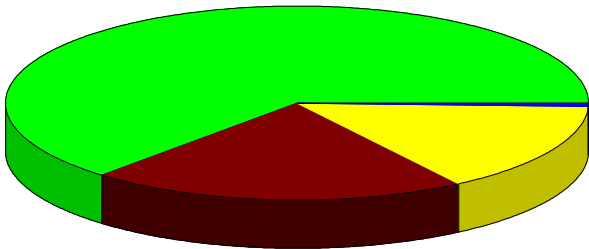
Buckeye Park Community Development District

Income and Expense by Month
February 2026



Expense Summary
February 2026

5130000 · Financial and Administrative	63.41%
5120000 · Executive	21.14
5134404 · Computer Services	15.22
5134102 · Postage, Freight & Messenger	0.23
Total	\$7,884.90



By Account