

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



PUBLIC HEARING AGENDA

MAY 11, 2021

PREPARED BY:

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

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

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

May 4, 2021

Board of Supervisors

Buckeye Park Community Development District

Dear Board Members:

This Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District will be held on **Tuesday, May 11, 2021 at 1:00 P.M.** at **Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.**

The venue for this meeting is the Holiday Inn Express & Suites Bradenton East Lakewood Ranch and was specifically chosen such that the District will be able to meet the social distance guidelines for this meeting for Board Members/Staff, while accommodating an additional five (5) audience members.

Please ensure that all in attendance bring and wear masks during the meeting.

With the limitation for people in the meeting room, the District is requesting that audience members please use the WebEx link and telephone number below to join the Board Meeting.

[The venue is requiring the District to enforce the limitation on attendance for audience members.](#)

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

Weblink:

<https://districts.webex.com/districts/onstage/g.php?MTID=ee6e6a945d146a62d9eb16ae25ad69bc3>

Access Code: **129 339 0953**

Event password: **Jpward**

Call in information if you choose not to use the web link:

Phone: **408-418-9388** and enter the access code **129 339 0953** to join the meeting.

The link to the meeting will also be posted on the District's web site: www.Buckeyeparkcdd.org.

The Agenda is as Follows:

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. March 9, 2021 - Regular Meeting
3. **PUBLIC HEARINGS**
 - a) **FISCAL YEAR 2022 BUDGET**
 - I. Public Comment and Testimony.
 - II. Board Comment and Consideration.
 - III. Consideration of Resolution 2021-5 adopting the annual appropriation and Budget for Fiscal Year 2022.
 - b) **FISCAL YEAR 2022 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND ADOPTING AN OPERATION AND MAINTENANCE CAP FOR NOTICE PURPOSES ONLY**
 - I. Public Comment and Testimony
 - II. Board Comment and Consideration
 - III. Consideration of Resolution 2021-6 imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology.
4. Consideration of **Resolution 2021-7** designating dates, time, and location for regular meeting of the Board of Supervisor's for Fiscal Year 2022
5. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a) Reported Number of Registered Voters as of April 15, 2021
 - b) Financial Statement for the period ended February 28, 2021 (unaudited)
 - c) Financial Statement for the period ended March 31, 2021 (unaudited)
 - d) Financial Statement for the period ended April 30, 2021 (unaudited)
6. Supervisor's Requests and Audience Comments
7. Adjournment

The Second Item is the Consideration of the Minutes from the March 9, 2021 Regular Meeting.

The Third Order of Business deals with two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2022 Budget, Assessments, General Fund Special Assessment Methodology and adoption of a cap rate for the operations and maintenance activities of the District for notice purposes only.

The first Public Hearing deals with the adoption of the Fiscal Year 2022 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2007 Bonds. At the conclusion of the hearing, will be consideration of Resolution 2021-5 which adopts the Fiscal Year 2022 Budget. The budget has not changed since approval by the Board at the March 9, 2021 meeting. As is usual, the enclosed budget has now split the amounts that will be billed on-roll and direct billed.

Subsequent to adoption of the budget, the resolution provides the Manager's office to continue to update the roll if property is sold, until the District is required to certify the roll to the Manatee County Property Appraiser, which is generally in early September of each year.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2022 Budget. Resolution 2021-6 does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Manatee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of Resolution 2021-6 and finally it approves the General Fund Special Assessment Methodology.

The Fourth item is consideration of Resolution 2021-7 setting the proposed meeting schedule for Fiscal Year 2022. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is the second Tuesday of the Month at **1:00 p.m.** at the **Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.**

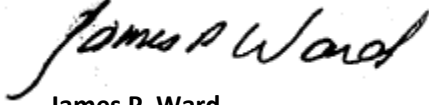
The Fiscal Year 2022 schedule is as follows:

October 12, 2021	November 9, 2021
December 14, 2021	January 13, 2022
February 8, 2022	March 8, 2022
April 12, 2022	May 10, 2022
June 14, 2022	July 12, 2022
August 9, 2022	September 13, 2022

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

Sincerely,

Buckeye Park Community Development District



James P. Ward
District Manager

Meeting dates for Fiscal Year 2021 are as follows:

April 13, 2021	May 11, 2021
June 8, 2021	July 13, 2021
August 10, 2021	September 14, 2021

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

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District was held on Tuesday, March 9, 2021 at 1:00 p.m., at the Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.

Present and constituting a quorum:

Scott Campbell	Chairperson
Dale "Chip" Jones	Vice Chairperson
Adam Lerner	Assistant Secretary
Leah Popelka	Assistant Secretary

Also present were:

James P. Ward	District Manager
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Audience:

All resident's 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 THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Consideration of Minutes

- I. November 10, 2020 – Landowners Meeting**
II. November 10, 2020 - Regular Meeting

Mr. Ward asked for the November 10, 2020 Landowner's Meeting to be approved for purposes of acceptance into the record only.

On MOTION made by Mr. Scott Campbell, seconded by Ms. Leah Popelka and with all in favor, the November 10, 2020 Landowners Meeting Minutes were accepted into the record.

Mr. Ward asked if there were any corrections, additions, or deletions for the November 10, 2020 Regular Meeting Minutes; hearing none, he called for a motion.

On MOTION made by Mr. Adam Lerner, seconded by Ms. Leah Popelka, and with all in favor, the November 10, 2020 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2021-3

Consideration of Resolution 2021-3 approving the proposed budget for Fiscal Year 2022 and setting a Public Hearing for Tuesday, May 11, 2021 at 1:00 p.m. at the Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211

Mr. Ward explained approval of the Budget did not bind the Board to anything within the Budget, it only allowed the Board to move forward towards the adoption of the Budget and to set into place the assessment rates for the General Fund for Fiscal Year 2022. He reported the Budget was slightly less than Fiscal Year 2021 (\$86,435 dollars and the current year was \$83,039 dollars). He explained this savings was due to a minor reduction in landscaping and other operating facilities. He stated if an assessment were levied in this District it would only go to those lots which still had active debt. He indicated the last page showed the holdings of the landowners within the District. He discussed who the landowners were within the District.

Mr. Ward: Everything will be on roll this year for those lots that have active debt service, including lot 2. With a change in ownership from Rosemont to DTI, the agreement to build Rosemont off roll no longer exists, so we will bill that on roll for 2022. I will point out to you that when I went to do the Rosemont billing for the current Fiscal Year, I quickly looked at the Appraiser's website and realized that property had been sold, so I did put that back on the roll for Fiscal Year 2021 and did a correction notice to the Appraiser's office to allow that to be billed. That has been billed. It was billed a couple of months ago. I do not know whether that has been paid, but I'm sure it's in process at this point. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Ms. Leah Popelka, seconded by Mr. Scott Campbell, and with all in favor, Resolution 2021-3 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

95 III. District Manager
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- 97 a) Financial Statement for the period ended October 31, 2020 (unaudited)
98 b) Financial Statement for the period ended November 30, 2020 (unaudited)
99 c) Financial Statement for the period ended December 31, 2020 (unaudited)
100 d) Financial Statement for the period ended January 31, 2021 (unaudited)

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102 Mr. Ward indicated he had no report. He asked if there were any questions regarding the Financial
103 statements; there were none.
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106 **FIFTH ORDER OF BUSINESS****Supervisor's Requests and Audience Comments**

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108 Mr. Ward asked if there were any audience comments; there were none. He asked if there were any
109 Supervisor's requests; there were none.
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112 **SIXTH ORDER OF BUSINESS****Adjournment**

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114 Mr. Ward adjourned the meeting at approximately 1:05 p.m.
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116 **On MOTION made by Mr. Scott Campbell, seconded by Mr. Adam**
117 **Lerner, and with all in favor, the meeting was adjourned.**
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120 Buckeye Park Community Development District
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124 _____
125 James P. Ward, Secretary

Scott Campbell, Chairman

RESOLUTION 2021-5

THE ANNUAL APPROPRIATION RESOLUTION OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

WHEREAS, the District Manager has, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Buckeye Park Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and posted the proposed budget on the District's web site at least two days before the Public Hearing; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1st of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board pursuant to the adoption of this Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

RESOLUTION 2021-5

THE ANNUAL APPROPRIATION RESOLUTION OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Buckeye Park Community Development District for the Fiscal Year Ending September 30, 2022", as adopted by the Board of Supervisors on May 11, 2021.

SECTION 2. Appropriations

There is hereby appropriated out of the revenues of the Buckeye Park Community Development District, for the fiscal year beginning October 1, 2021 and ending September 30, 2022, the sum of \$378,127.00 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 81,151.00
DEBT SERVICE FUND – SERIES 2013	\$ 294,976.00
TOTAL ALL FUNDS	\$ 378,127.00

SECTION 3. Supplemental Appropriations

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget(s) for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000.00.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

Any budget amendments shall be in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other things, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

RESOLUTION 2021-5

THE ANNUAL APPROPRIATION RESOLUTION OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. 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 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Buckeye Park Community Development District.

PASSED AND ADOPTED this 11th day of May 2021.

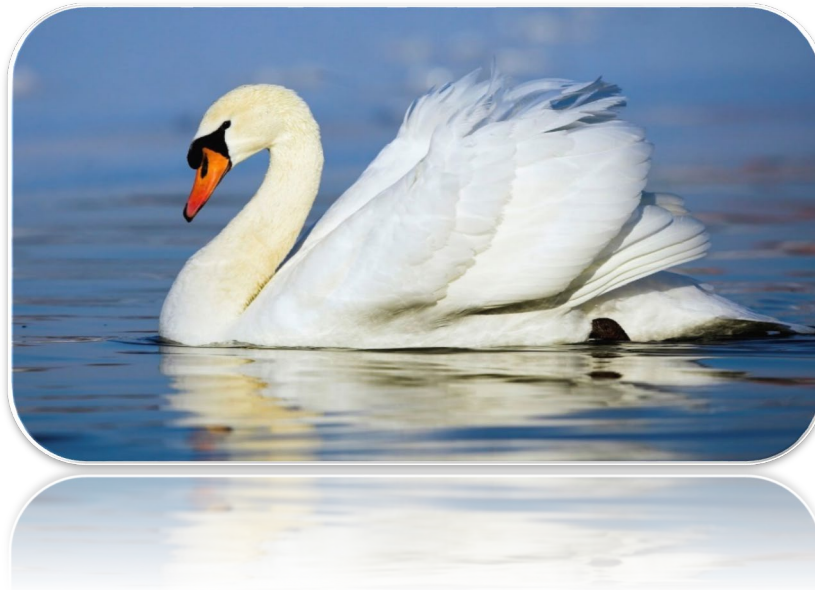
ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Scott Campbell, Chairman

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET REVISED FOR PUBLIC HEARING

FISCAL YEAR 2022

PREPARED BY:

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

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

Buckeye Park Community Development District

General Fund - Budget

Fiscal Year 2022

Description	Fiscal Year 2021 Budget	Actual at 01/31/2021	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 35,858	\$ 24,653	\$ 35,858	\$ 36,651	See Assessment Comparison
Assessments - Off-Roll	\$ 2,894	\$ -	\$ -	\$ -	Rosemont - Billed On Roll
Contributions - Private Sources					
Bondholder Contributions on behalf of SPE	\$ 47,683	\$ 24,350	\$ 47,858	\$ 46,500	
Total Revenue & Other Sources	\$ 86,435	\$ 49,003	\$ 83,716	\$ 83,151	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 2,400	\$ 1,200	\$ 2,400	\$ 2,400	
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	
Executive					
Professional - Management	\$ 24,000	\$ 8,000	\$ 24,000	\$ 24,000	
Financial and Administrative					
Audit Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,150	
Accounting Services	\$ -	\$ -	\$ -	\$ -	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	
Legal Advertising	\$ 1,500	\$ 282	\$ 1,000	\$ 1,000	
Trustee Services	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	
Dissemination Agent Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	
Bank Service Fees	\$ 250	\$ 97	\$ 250	\$ 250	
Travel and Per Diem	\$ -			\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 75	\$ 94	\$ 200	\$ 150	
Rentals and Leases					
Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	
Computer Services (Web Site)	\$ 750	\$ 100	\$ 750	\$ 750	
Insurance	\$ 5,200	\$ 5,150	\$ 5,150	\$ 5,500	
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	
Printing and Binding	\$ 50	\$ 156	\$ 300	\$ 200	
Rentals and Leases - Meeting Room	\$ -	\$ 161	\$ 320	\$ 320	
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	
Other General Government Services					
Engineering Services	\$ -	\$ 825	\$ 825	\$ 2,500	
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Stormwater Management Services					
Repairs and Maintenance					
Aquatic Weed Control	\$ 1,500	\$ -	\$ -	\$ -	

Buckeye Park Community Development District

General Fund - Budget

Fiscal Year 2022

Description	Fiscal Year 2021 Budget	Actual at 01/31/2021	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget	Notes
Landscaping Services					
Utility Services					
Electric	\$ -	\$ -	\$ -	\$ -	No Electric Service
Repairs and Maintenance					
Public Area Landscaping	\$ 20,500	\$ 4,875	\$ 20,500	\$ 20,500	
Irrigation System	\$ 500	\$ -	\$ -	\$ -	
Plant Replacement	\$ 500	\$ -	\$ -	\$ -	
Contingencies	\$ -	\$ -	\$ -	\$ -	
Road and Street Services					
Repairs and Maintenance					
Street Lights	\$ -	\$ -	\$ -	\$ -	
Pavement & Signage	\$ 1,500	\$ -	\$ 500	\$ 500	
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Security Patrol	\$ 6,500	\$ 720	\$ 6,500	\$ 6,500	Misc Patrols
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 2,346	\$ -	\$ 2,346	\$ 2,398	
Total Appropriations	\$ 86,246	\$ 23,335	\$ 83,716	\$ 85,793	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 25,668	\$ -		
Fund Balance - Beginning					
Restricted for Future Operations	\$ -		\$ -	\$ -	
Unassigned - (Cash Beg. Of Year)	\$ 24,556	\$ 24,556	\$ 24,556	\$ 24,556	
Total Fund Balance	\$ 24,556	\$ 50,223	\$ 24,556	\$ 24,556	

Buckeye Park Community Development District

General Fund - Budget

Fiscal Year 2022

Revenues and Other Sources

Carryforward	\$	-
Interest Income - General Account	\$	-

Appropriations

Legislative

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

Executive

Professional - Management	\$	24,000
The District retains the services of a professional management company - JPWard and Associates, LLC - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to Flow Way CDD.		

Financial and Administrative

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

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

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

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

Other Contractual Services

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

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

Property Appraiser Fees	\$	-
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Bank Service Fees	\$	250
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Buckeye Park Community Development District

General Fund - Budget

Fiscal Year 2022

Travel and Per Diem	\$ -
Communications and Freight Services	
Telephone	\$ -
Postage, Freight & Messenger	\$ 150
Rentals and Leases	
Miscellaneous Equipment	\$ -
Computer Services (Web Site Maintenance)	\$ 750
Insurance	\$ 5,500
Subscriptions and Memberships	\$ 175
Printing and Binding	\$ 200
Office Supplies	\$ -
Legal Services	
General Counsel	\$ 4,000
The District's general council provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".	
Other General Government Services	
Engineering Services	\$ 2,500
The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Contingencies	\$ -
Capital Outlay	
Stormwater Management Services	\$ -
Repairs and Maintenance	
Aquatic Weed Control	\$ -
Landscaping Services	
Utility Services	
Electric	
Repairs and Maintenance	
Public Area Landscaping	\$ 20,500
Irrigation System	\$ -
Plant Replacement	\$ -
Contingencies	\$ -
Road and Street Services	
Repairs and Maintenance	
Street Lights	\$ -
Pavement & Signage	\$ 500
Repairs and Maintenance	\$ -
Parks and Recreation	
Security Patrol	\$ 6,500
Other Fees and Charges	
Discounts and Tax Collector Fees	\$ 2,398
4% Discount permitted by Law for early payment and 3% Tax Collector Fee and Property Appraiser Fee	
Total Appropriations:	\$ 85,473

Buckeye Park Community Development District

Debt Service Fund - Series 2007 Bonds - Budget

Fiscal Year 2022

Description	Fiscal Year 2021 Budget	Actual at 01/31/2021	Anticipated Year End 09/30/2021	Fiscal Year 2022 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 5	\$ 10	\$ -
Reserve Account	\$ -	\$ 3	\$ 6	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue	-			-
Special Assessment - On-Roll				
Series 2008	\$ 297,271	\$ 278,080	\$ 278,080	\$ 198,476
Special Assessment - Off-Roll				
Series 2008	\$ 34,173	\$ -	\$ -	\$ -
Special Assessment - Prepayment				
Series 2008	\$ -	\$ -	\$ -	\$ -
Contributions - Bondholder	\$ -	\$ -	\$ -	\$ 96,500
Total Revenue & Other Sources	\$ 331,444	\$ 278,088	\$ 278,096	\$ 294,976
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008	\$ 245,000	\$ -	\$ -	\$ 260,000
Principal Debt Service - Early Redemptions				
Series 2008	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2008	\$ 745,763	\$ -	\$ -	\$ 708,750
Financial and Administrative				
Professional Management	\$ 60,000	\$ 20,542	\$ 60,000	\$ 60,000
Accounting Services	\$ -	\$ 325	\$ 600	\$ -
Other Contractual Services				
Trustee Services	\$ 12,000	\$ 3,771	\$ 9,000	\$ 12,000
Legal Services				
General Counsel	\$ -	\$ -	\$ -	
Litigation Counsel	\$ 8,533	\$ 9,433	\$ 18,000	\$ 18,000
Landscaping Services				
Repairs and Maintenance	\$ 3,400	\$ 3,400	\$ 6,500	\$ 6,500
Discounts for Early Payment	\$ 21,683	\$ -	\$ -	\$ 12,984
Total Expenditures and Other Uses	\$ 1,096,379	\$ 37,472	\$ 94,100	\$ 1,078,234
Net Increase/(Decrease) in Fund	\$ -	\$ 240,616	\$ 183,996	\$ (783,258)
Fund Balance - Beginning (Cash Position ONLY) Includes Revenue/Reserve Account Balances	\$ -	\$ 419,768	\$ 419,768	\$ 419,768
Fund Balance - Ending	N/A	\$ 660,384	\$ 603,764	\$ (363,490)

Buckeye Park Community Development District

Debt Service Fund - Series 2008

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Par Amount Issued:	\$ 11,050,000	7.875%		
11/1/2008			\$ 423,007.81	
5/1/2009	\$ 95,000	7.875%	\$ 435,093.75	\$ 953,102
11/1/2009			\$ 431,353.13	
5/1/2010	\$ 100,000	7.875%	\$ 431,353.13	\$ 957,706
11/1/2010			\$ 427,415.63	
5/1/2011	\$ 110,000	7.875%	\$ 427,415.63	\$ 954,831
11/1/2011			\$ 423,084.38	
5/1/2012	\$ 120,000	7.875%	\$ 423,084.38	\$ 956,169
11/1/2012			\$ 418,359.38	
5/1/2013	\$ 130,000	7.875%	\$ 418,359.38	\$ 956,719
11/1/2013			\$ 413,240.63	
5/1/2014	\$ 140,000	7.875%	\$ 413,240.63	\$ 956,481
11/1/2014			\$ 407,728.13	
5/1/2015	\$ 150,000	7.875%	\$ 407,728.13	\$ 955,456
11/1/2015			\$ 401,821.88	
5/1/2016	\$ 165,000	7.875%	\$ 401,821.88	\$ 953,644
11/1/2016			\$ 395,325.00	
5/1/2017	\$ 175,000	7.875%	\$ 395,325.00	\$ 955,650
11/1/2017			\$ 388,434.38	
5/1/2018	\$ 190,000	7.875%	\$ 388,434.38	\$ 951,869
11/1/2018			\$ 380,953.13	
5/1/2019	\$ 205,000	7.875%	\$ 380,953.13	\$ 951,906
11/1/2019			\$ 372,881.25	
5/1/2020	\$ 225,000	7.875%	\$ 372,881.25	\$ 950,763
11/1/2020			\$ 364,021.88	
5/1/2021	\$ 245,000	7.875%	\$ 364,021.88	\$ 953,044
11/1/2021			\$ 354,375.00	
5/1/2022	\$ 260,000	7.875%	\$ 354,375.00	\$ 953,750
11/1/2022			\$ 344,137.50	
5/1/2023	\$ 285,000	7.875%	\$ 344,137.50	\$ 948,275
11/1/2023			\$ 332,915.63	
5/1/2024	\$ 305,000	7.875%	\$ 332,915.63	\$ 950,831
11/1/2024			\$ 320,906.25	
5/1/2025	\$ 330,000	7.875%	\$ 320,906.25	\$ 946,813
11/1/2025			\$ 307,912.50	
5/1/2026	\$ 360,000	7.875%	\$ 307,912.50	\$ 945,825
11/1/2026			\$ 293,737.50	
5/1/2027	\$ 390,000	7.875%	\$ 293,737.50	\$ 947,475
11/1/2027			\$ 278,381.25	
5/1/2028	\$ 420,000	7.875%	\$ 278,381.25	\$ 946,763
11/1/2028			\$ 261,843.75	
5/1/2029	\$ 455,000	7.000%	\$ 261,843.75	\$ 943,688
11/1/2029			\$ 243,928.13	
5/1/2030	\$ 490,000	7.000%	\$ 243,928.13	\$ 942,856
11/1/2030			\$ 224,634.38	

Buckeye Park Community Development District

Debt Service Fund - Series 2008

Description	Principal	Coupon Rate	Interest	Annual Debt Service
5/1/2031	\$ 530,000	7.000%	\$ 224,634.38	\$ 939,269
11/1/2031			\$ 203,765.63	
5/1/2032	\$ 575,000	7.000%	\$ 203,765.63	\$ 937,531
11/1/2032			\$ 181,125.00	
5/1/2033	\$ 625,000	7.000%	\$ 181,125.00	\$ 937,250
11/1/2033			\$ 156,515.63	
5/1/2034	\$ 675,000	7.000%	\$ 156,515.63	\$ 938,031
11/1/2034			\$ 129,937.50	
5/1/2035	\$ 730,000	7.000%	\$ 129,937.50	\$ 934,875
11/1/2035			\$ 101,193.75	
5/1/2036	\$ 790,000	7.000%	\$ 101,193.75	\$ 932,388
11/1/2036			\$ 70,087.50	
5/1/2037	\$ 855,000	7.000%	\$ 70,087.50	\$ 930,175
11/1/2037			\$ 36,421.88	
5/1/2038	\$ 925,000		\$ 36,421.88	\$ 927,844

Buckeye Park Community Development District

**Assessment Comparison - Budget
Fiscal Year 2022**

Landowner	DEBT SERVICE	GENERAL FUND	General Fund -	Debt Service -	General Fund Assessment			Debt Service Fund Assessment			Total Assessment -	
	Equivalental Benefit	Equivalental Benefit			Percentage	Percentage	Assessment without	Total General	Assessment without	Discounts		Total Debt Service
	Unit - 1 EBU = 1,000	Unit - 1 EBU = 1,000										
	Sq Ft Net	Sq Ft Net	Ownership	Ownership	Costs	andCollection	Assessment	Costs	Costs		All Funds	
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	Manatee County is not assessed for the General Fund nor the Debt Service Fund							
Realty Income Properties (Fed Ex) Lot 1	717.38	717.38	29.40%	17.29%	\$ 24,515.60	\$ 1,716.09	\$ 26,231.69	\$ 167,450.61	\$ 11,721.54	\$ 179,172.15	\$ 205,403.84	
DTI Holdings 2 LLC Lot 2	77.29	77.29	3.17%	1.86%	\$ 2,641.29	\$ 184.89	\$ 2,826.18	\$ 18,041.01	\$ 1,262.87	\$ 19,303.88	\$ 22,130.06	
Buckeye Park Holdings Inc. - Lots 3	311.11	311.11	12.75%	7.50%	\$ 10,631.85		\$ 10,631.85	NO CDD BILLING			\$ 10,631.85	
Buckeye Park Holdings Inc. - Lot 4	101.83	101.83	4.17%	2.45%	\$ 3,479.89		\$ 3,479.89	NO CDD BILLING			\$ 3,479.89	
Arnett Corporate Holdings LLC - Lot 5	101.46	101.46	4.16%	2.44%	\$ 3,467.36	\$ 242.72	\$ 3,710.08	No Debt on this Lot - Bondholder agreed to remove all debt			\$ 3,710.08	
Buckeye Park Holdings Inc. - Lot 6	97.43	97.43	3.99%	2.35%	\$ 3,329.50		\$ 3,329.50	NO CDD BILLING			\$ 3,329.50	
Buckeye Park Holdings - Lot 7	53.22	53.22	2.18%	1.28%	\$ 1,818.62		\$ 1,818.62	NO CDD BILLING			\$ 1,818.62	
Buckeye Park Holdings Inc. - Lot 8	57.82	57.82	2.37%	1.39%	\$ 1,975.98		\$ 1,975.98	NO CDD BILLING			\$ 1,975.98	
Buckeye Park Holdings Inc. - Lot 9	53.30	53.30	2.18%	1.28%	\$ 1,821.41		\$ 1,821.41	NO CDD BILLING			\$ 1,821.41	
Skyway Trailer LLC - Lot 10	61.33	61.33	2.51%	1.48%	\$ 2,095.74	\$ 146.70	\$ 2,242.44	No Debt on this Lot - Bondholder agreed to remove all debt			\$ 2,242.44	
Skyway Trailer LLC- Lot 11	61.08	61.08	2.50%	1.47%	\$ 2,087.38	\$ 146.12	\$ 2,233.50	No Debt on this Lot - Bondholder agreed to remove all debt			\$ 2,233.50	
Skyway Trailer LLC - Lot 12	61.08	61.08	2.50%	1.47%	\$ 2,087.38	\$ 146.12	\$ 2,233.50	No Debt on this Lot - Bondholder agreed to remove all debt			\$ 2,233.50	
Buckeye Park Holdings Inc. - Lot 13	685.99	685.99	28.11%	16.53%	\$ 23,442.99		\$ 23,442.99	NO CDD BILLING			\$ 23,442.99	
Total:	4150.25	2440.32	100.00%	58.80%	\$ 83,395.00	\$ 2,582.63	\$ 85,977.63	\$ 185,491.61	\$ 12,984.41	\$ 198,476.02	\$ 238,165.75	

COLOR CODING

Yellow - On-Roll
Blue - Off-Roll
Green - Owned by SPE - NO On-Roll or Off-Roll Billing OR Debt Removed by Agreement With Bondholder

Lot 1 & 2 - General Fund & Debt Service Billed On- Roll - Realty Income Properties

Lot 3, 4, 8, 9, 10 11 & 12 - General Fund and Debt Service Fund - NOT BILLED - Buckeye Park Holdings Inc. (SPE, Bondholder billed for Operations as needed, No DSF PAID during the FY)

Buckeye Park Holdings, Inc. is the property owned by the SPE set up by the bondholders/trustee for the properties that were taken by foreclosure and the bondholders will be billed any deficit requirement of the District for the General Fund and the bondholder has requested the District to not bill nor pay debt service on these properties.

RESOLUTION 2021-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Buckeye Park Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Manatee County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2022 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2022; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for certain properties pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and the District desires to bill and collect directly for certain properties also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”);

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District’s operations and maintenance budget; and

RESOLUTION 2021-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Buckeye Park Community Development District (the "Methodology") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference: and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Buckeye Park Community Development District (the "Assessment Roll") attached to this Resolution as Table 1 contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties noted on Table 1 contained in Exhibit "B" to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" and "B" the Budget and Methodology respectively confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit "B" and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B" the Methodology. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments on lands noted as on-roll in Table 1 of Exhibit "B" shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. The previously levied debt service assessments and operations and maintenance assessments lands noted as off-roll will be collected directly by the District in accordance with Florida law.

Assessments directly collected by the District are due in full on December 1, 2021.

In the event that an assessment payment is not made in accordance with the due date noted above, the whole assessment – including any remaining partial assessments, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment

RESOLUTION 2021-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Buckeye Park Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. Conflict. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Buckeye Park Community Development District.

PASSED AND ADOPTED this 11th day of May, 2021.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Scott Campbell, Chairman

EXHIBIT B

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology
Fiscal Year 2022 – General Fund

Prepared by:

4/29/2021

JPWard & Associates LLC

JAMES P. WARD

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JIMWARD@JPWARDASSOCIATES.COM



2301 NE 37 STREET
FORT LAUDERDALE, FLORIDA 33308

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SPECIAL ASSESSMENT METHODOLOGY

1.0 PURPOSE

This report is intended to introduce to the Buckeye Park Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2022, which begins on October 1, 2021 and ends on September 30, 2022.

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

2.0 BACKGROUND

Buckeye Park (the "Development") is a 137.5 gross acre master planned Business/ Light Industrial Park located in northern Manatee County approximately ¼ mile east of U.S. 41 and 3 miles from Interstate 75. The Development is located immediately south of Buckeye Road and west of Bud Rhoden Road. At built out, the Development is expected to contain approximately 1,445,000 square feet of space across 14 "pads" ranging in size from over one acre to as much as forty acres. The land surrounding the Development is currently agricultural land, remnants of wetlands, the idle Piney Point Phosphate Facility to the north, single family residences, and a large wetland.

The Development is well positioned geographically, given its close proximity (less ¾ mile) from Port Manatee deep water seaport, and strategically, given the lack of available entitled land in the vicinity of Port Manatee. While there is an abundance of land nearby, virtually all of it is orange grove land.

3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow

as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

4.0 ASSESSMENT ALLOCATION STRUCTURE

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

5.0 ASSIGNMENT OF ASSESSMENTS

The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2016 General Fund Budget is financial and administrative in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to the property. Each Equivalent Residential Unit (ERU) is one (1) Single Family Home and there are no other uses in the District.

6.0 ASSESSMENT ROLL

As described above, the allocation associated with the District's General Fund Activities are distributed across all assessable units within the boundaries of the District. Table 1 provides

the assessment roll based on updated parcel account information provided by the Manatee County Property Appraiser's office assigning the appropriate parcel identification numbers for the lands currently platted within the boundaries of the District. All of the developable single-family lots are platted and the appropriate parcel identification numbers assigned by the Property Appraiser are known, the following table will only be updated to reflect any changes in ownership within the boundaries of the Development.



**Buckeye Park Community Development District
Assessment Roll - Fiscal Year 2022**

Table 1

Parcel ID	Owner	Legal Description	Acres	O&M
603200159	REALTY INCOME PROPERTIES 5 LLC	LOT 1 BUCKEYE INDUSTRIAL PARK PI#6032.0015/9	16.476	\$ 24,515.60
603200209	DTI HOLDINGS 2 LLC	LOT 2 BUCKEYE INDUSTRIAL PARK PI#6032.0020/9	1.8945	\$ 2,641.29
603200259	BUCKEYE PARK CDD HOLDINGS INC	LOT 3 BUCKEYE INDUSTRIAL PARK PI#6032.0025/9	7.625	\$ -
603200309	BUCKEYE PARK CDD HOLDINGS INC	LOT 4 BUCKEYE INDUSTRIAL PARK PI#6032.0030/9	2.4989	\$ -
603200359	ARNETT CORPORATE HOLDINGS LLC	LOT 5 BUCKEYE INDUSTRIAL PARK PI#6032.0035/9	2.4902	\$ 3,467.36
603200409	BUCKEYE PARK CDD HOLDINGS INC	LOT 6 BUCKEYE INDUSTRIAL PARK PI#6032.0040/9	2.3914	\$ -
603200459	BUCKEYE PARK CDD HOLDINGS INC	LOT 7 BUCKEYE INDUSTRIAL PARK PI#6032.0045/9	1.3063	\$ -
603200509	BUCKEYE PARK CDD HOLDINGS INC	LOT 8 BUCKEYE INDUSTRIAL PARK PI#6032.0050/9	1.4192	\$ -
603200559	BUCKEYE PARK CDD HOLDINGS INC	LOT 9 BUCKEYE INDUSTRIAL PARK PI#6032.0055/9	1.3078	\$ -
603200609	SKYWAY TRAILER LLC	LOT 10 BUCKEYE INDUSTRIAL PARK PI#6032.0060/9	1.5046	\$ 2,095.74
603200659	SKYWAY TRAILER LLC	LOT 11 BUCKEYE INDUSTRIAL PARK PI#6032.0065/9	1.4995	\$ 2,087.38
603200709	SKYWAY TRAILER LLC	LOT 12 BUCKEYE INDUSTRIAL PARK PI#6032.0070/9	1.4487	\$ 2,087.38
603200759	BUCKEYE PARK CDD HOLDINGS INC	LOT 13 BUCKEYE INDUSTRIAL PARK PI#6032.0075/9	16.8532	\$ -
603200809	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 400 BUCKEYE INDUSTRIAL PARK PI#6032.0080/9	1.5346	\$ -
603200859	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 401(OPEN SPACE) BUCKEYE INDUSTRIAL PARK PI#6032.0085/9	1.2931	\$ -
603200909	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 500 (LAKE/ DRAINAGE/ UTILITY/ LANDSCAPE) BUCKEYE INDUSTRIAL PARK PI#6032.0090/9	5.1115	\$ -
603200959	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 501 (LAKE/DRAINAGE/ UTILITY/LANDSCAPE) BUCKEYE INDUSTRIAL PARK PI#6032.0095/9	12.5857	\$ -
603201009	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 600(CONSERVATION EASMT) BUCKEYE INDUSTRIAL PARK PI#6032.0100/9	3.3011	\$ -
603201059	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 601(CONSERVATION EASMT) BUCKEYE INDUSTRIAL PARK PI#6032.0105/9	1.4685	\$ -
603201109	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 700(FLOOD PLAIN COMPENSATION) BUCKEYE INDUSTRIAL PARK PI#6032.0110/9	7.2119	\$ -
603202109	MANATEE COUNTY	COM AT THE SOUTH SEC COR COMMON TO SEC 7 AND 8, TWN 33, RNG 18; TH N 00 DEG 08 MIN 30 SEC W, ALG THE SEC LN COMMON TO SD SECS 7 AND 8, A DIST OF 30.00 FT TO THE INT WITH THE NLY	41.901	\$ -
TOTAL				\$ 36,894.75

RESOLUTION 2021-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Buckeye Park Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements;

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

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS

a.

October 12, 2021	November 9, 2021
December 14, 2021	January 13, 2022
February 8, 2022	March 8, 2022
April 12, 2022	May 10, 2022
June 14, 2022	July 12, 2022
August 9, 2022	September 13, 2022

b. **Time:** **1:00 P.M. (Eastern Standard Time)**

c. **Location:** **Holiday Inn Express & Suites Bradenton East Lakewood Ranch,
5464 Lena Rd, Bradenton, FL 34211**

SECTION 2. Sunshine Law and Meeting Cancellations and Continuations. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 2. Conflict. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisor’s in conflict are hereby repealed to the extent of such conflict.

SECTION 2. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

RESOLUTION 2021-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Buckeye Park Community Development District.

PASSED AND ADOPTED this 11th day of May 2021.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Dale Jones, Chairman

MICHAEL BENNETT • SUPERVISOR OF ELECTIONS • MANATEE COUNTY

600 301 Boulevard West, Suite 108, Bradenton, Florida 34205-7946
P O Box 1000, Bradenton, Florida 34206-1000



Phone: 941-741-3823 • Fax: 941-741-3820 • VoteManatee.com • Info@VoteManatee.com

April 15, 2021

Buckeye Park Community Development District
Attn: Cori Dissinger
J.P. Ward & Associates, LLC
2301 NE 37th St
Fort Lauderdale FL 33308

Dear Cori Dissinger:

We are in receipt of your request for the number of registered voters in the Buckeye Park Community Development District of April 15, 2021. According to our records, there were 0 persons registered in the Buckeye Park Community Development District as of that date.

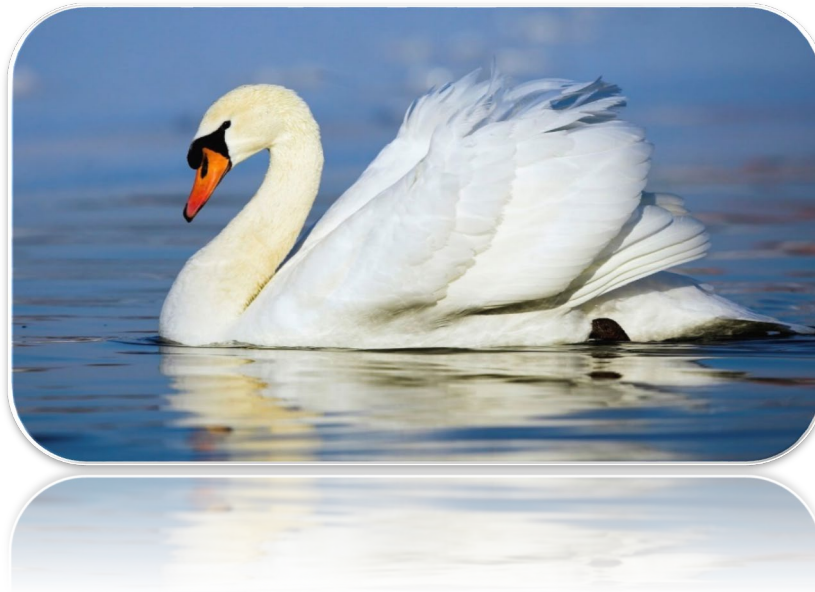
I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

Michael Bennett
Supervisor of Elections

MB/sas

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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

Buckeye Park Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 28, 2021

Governmental Funds			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 321,792	\$ -		\$ -	\$ 321,792
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,872			185,872
Revenue Account		233,898			233,898
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					
General Fund	-	276,819		-	276,819
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses					
	-				-
Market Valuation Adjustments					
Assessments Receivable					
				-	-
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,668,270			2,745,321
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)			(4,653,105)
Land					
				6,317,127	6,317,127
Improvements Other Than Buildings					
				4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	776,669		776,669
Amount to be Provided by Debt Service Funds	-	-	8,898,331		8,898,331
Total Assets	\$ 321,792	\$ 776,669	\$ 9,675,000	\$ 11,179,988	\$ 21,953,450

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 28, 2021

Governmental Funds					
			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -		\$ -	\$ -
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	276,819	-		-	276,819
Matured Interest Payable		5,500,268			5,500,268
Matured Bonds Payable		1,275,000			1,275,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	205,000		205,000
Long Term	-	-	9,470,000		9,470,000
Total Liabilities	\$ 276,819	\$ 6,775,268	\$ 9,675,000	\$ -	\$ 16,727,087
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	(6,238,116)		-	(6,238,116)
Results from Current Operations	-	239,518		-	239,518
Unassigned					
Beginning: October 1, 2020 (Unaudited)	24,556	-		-	24,556
Results from Current Operations	20,418	-		-	20,418
Total Fund Equity and Other Credits	\$ 44,973	\$ (5,998,598)	\$ -	\$ 11,179,988	\$ 5,226,363
Total Liabilities, Fund Equity and Other Credits	\$ 321,792	\$ 776,669	\$ 9,675,000	\$ 11,179,988	\$ 21,953,450

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							\$ -	N/A
Interest								
Interest - General Checking	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	153	1,058	23,442	-	-	24,653	33,512	74%
Special Assessments - Off-Roll	-	-	24,350	-	-	24,350	2,894	841%
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	47,683	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 153	\$ 1,058	\$ 47,792	\$ -	\$ -	49,003	\$ 84,089	58%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	-	1,200	-	-	-	1,200	2,400	50%
Executive								
Professional Management	2,000	2,000	2,000	2,000	2,000	10,000	24,000	42%
Financial and Administrative								
Audit Services	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	500	0%
Other Contractual Services								
Legal Advertising	282	-	-	-	-	282	1,500	19%
Trustee Services	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	1,500	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	22	24	27	24	-	97	250	39%

Prepared by:

JPWARD and Associates, LLC

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Communication and Freight Services								
Postage, Freight and Messenger	29	51	7	8	-	94	75	126%
Computer Services - Website Development	50	50	-	-	-	100	750	13%
Insurance	5,150	-	-	-	-	5,150	5,200	99%
Subscription & Memberships	175	-	-	-	-	175	175	100%
Printing & Binding	97	59	-	-	-	156	50	312%
Rentals & Leases	-	-	161	-	-	161	-	N/A
Financial-Other Current Charges	-	-	-	-	-	-	-	N/A
Legal Services								
Legal - General Counsel	-	-	-	-	-	-	4,000	0%
Other General Government Services								
Engineering Services	-	825	-	-	-	825	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	N/A
Stormwater Management Services								
Repairs & Maintenance								
Aquatic Weed Control	-	-	-	-	-	-	1,500	0%
Landscaping Services								
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Public Area Landscaping	1,625	1,625	-	1,625	3,250	8,125.00	20,500	40%
Irrigation System	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	N/A
Road and Street Services								
Repairs & Maintenance								
Street Lights	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	1,500	0%

Prepared by:

JPWARD and Associates, LLC

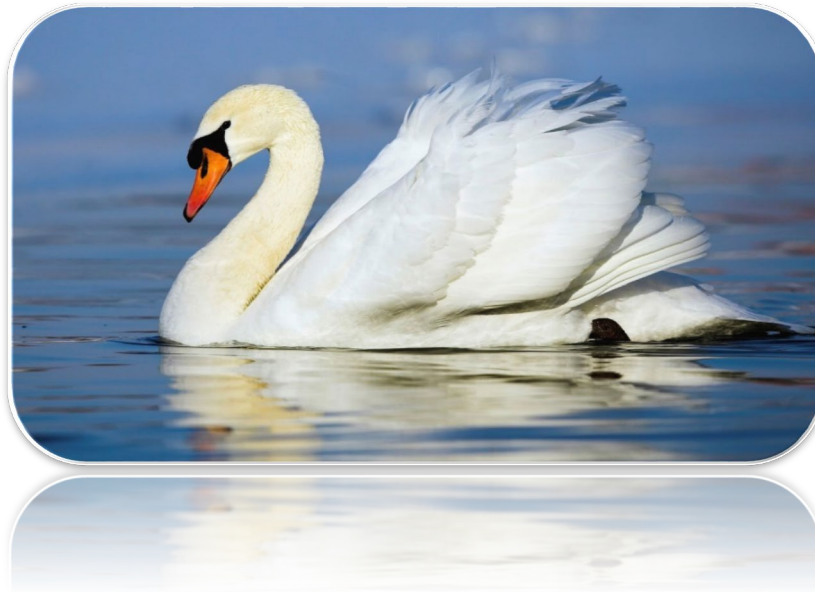
Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance	-	-	-	-	-	-	-	N/A
Parks & Recreation								
Security Patrol	720	-	-	-	-	720	6,500	11%
Other Fees and Charges								
Discounts/Collection Fees	-	-	-	-	-	-	-	N/A
Sub-Total:	11,651	5,834	2,195	3,656	5,250	28,585	83,900	34%
Total Expenditures and Other Uses:	\$ 11,651	\$ 5,834	\$ 2,195	\$ 3,656	\$ 5,250	\$ 28,585	\$ 83,900	34%
Net Increase/ (Decrease) in Fund Balance	(11,498)	(4,775)	45,597	(3,656)	(5,250)	20,418	189	
Fund Balance - Beginning	24,556	13,058	8,282	53,880	50,223	24,556	24,556	
Fund Balance - Ending	\$ 13,058	\$ 8,282	\$ 53,880	\$ 50,223	\$ 44,973	44,973	\$ 24,745	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Revenue Account	1	1	1	1	1	6	-	N/A
Reserve Account	1	1	1	1	1	4	-	N/A
Interest Account	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	1,261		276,819	-	-	278,080	277,823	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	31,937	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Contributions - Private Sources	-	-	-	-	-	-	\$ -	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,263	\$ 2	\$ 276,821	\$ 2	\$ 2	278,089	\$ 309,760	N/A
Expenditures and Other Uses								
Financial and Administrative								
Professional Management	5,000	5,542	5,000	5,000	-	20,542	60,000	34%
Accounting Services	325	-	-	-	-	325	-	N/A
Other Contractual Services								
Trustee Services	-	3,771	-	-	-	3,771	12,000	31%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	N/A
Legal Services								
General Counsel	-	-	-	-	-	-	-	N/A
Litigation Counsel	9,433	-	-	-	-	9,433	8,532	111%
Other General Government Services								
Engineering Services	-	-	-	-	-	-	-	N/A
Landscaping Services								
Repairs & Maintenance	1,500	-	-	3,000.00	-	4,500	3,400	132%
Debt Service								
Principal Debt Service - Mandatory								
Series 2008 Bonds	-	-	-	-	-	-	\$ 245,000	0%
Principal Debt Service - Early Redemptions								
Series 2008 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2008 Bonds	-	-	-	-	-	-	745,763	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,258	\$ 9,314	\$ 5,000	\$ 8,000	\$ -	\$ 38,572	\$ 1,074,695	N/A
Net Increase/ (Decrease) in Fund Balance	(14,995)	(9,311)	271,821	(7,998)	2	239,518	(764,935)	
Fund Balance - Beginning	(6,238,116)	(6,253,111)	(6,262,423)	(5,990,602)	(5,998,600)	(6,238,116)	(6,238,116)	
Fund Balance - Ending	\$ (6,253,111)	\$ (6,262,423)	\$ (5,990,602)	\$ (5,998,600)	\$ (5,998,598)	\$ (5,998,598)	\$ (7,003,051)	

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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

Buckeye Park Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Buckeye Park Community Development District
Balance Sheet
for the Period Ending March 31, 2021

Governmental Funds			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 41,599	\$ -		\$ -	\$ 41,599
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,873			185,873
Revenue Account		500,568			500,568
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					
General Fund	-	-		-	-
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses					
	-				-
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	159,398	1,828,466		-	1,987,864
Off-Roll	77,051	2,612,540			2,689,591
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)			(4,653,105)
Land					
				6,317,127	6,317,127
Improvements Other Than Buildings					
				4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	710,791		710,791
Amount to be Provided by Debt Service Funds	-	-	8,964,209		8,964,209
Total Assets	\$ 41,599	\$ 710,791	\$ 9,675,000	\$ 11,179,988	\$ 21,607,378

Buckeye Park Community Development District
Balance Sheet
for the Period Ending March 31, 2021

Governmental Funds					
			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -		\$ -	\$ -
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	-	-		-	-
Matured Interest Payable		6,246,031			6,246,031
Matured Bonds Payable		1,500,000			1,500,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	205,000		205,000
Long Term	-	-	9,470,000		9,470,000
Total Liabilities	\$ -	\$ 7,746,031	\$ 9,675,000	\$ -	\$ 17,421,031
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	(7,264,609)		-	(7,264,609)
Results from Current Operations	-	229,369		-	229,369
Unassigned					
Beginning: October 1, 2020 (Unaudited)	24,556	-		-	24,556
Results from Current Operations	17,043	-		-	17,043
Total Fund Equity and Other Credits	\$ 41,599	\$ (7,035,240)	\$ -	\$ 11,179,988	\$ 4,186,347
Total Liabilities, Fund Equity and Other Credits	\$ 41,599	\$ 710,791	\$ 9,675,000	\$ 11,179,988	\$ 21,607,378

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward								\$ -	N/A
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	153	1,058	23,442	-	-	-	24,653	33,512	74%
Special Assessments - Off-Roll	-	-	24,350	-	-	-	24,350	2,894	841%
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	47,683	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 153	\$ 1,058	\$ 47,792	\$ -	\$ -	\$ -	49,003	\$ 84,089	58%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	-	1,200	-	-	-	400	1,600	2,400	67%
Executive									
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	12,000	24,000	50%
Financial and Administrative									
Audit Services	-	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	500	0%
Other Contractual Services									
Legal Advertising	282	-	-	-	-	126	409	1,500	27%
Trustee Services	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	1,500	-	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	22	24	27	24	-	-	97	250	39%

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Communication and Freight Services									
Postage, Freight and Messenger	29	51	7	8	-	46	140	75	187%
Computer Services - Website Development	50	50	-	-	-	-	100	750	13%
Insurance	5,150	-	-	-	-	-	5,150	5,200	99%
Subscription & Memberships	175	-	-	-	-	-	175	175	100%
Printing & Binding	97	59	-	-	-	240	396	50	792%
Rentals & Leases	-	-	161	-	-	107	268	-	N/A
Financial-Other Current Charges	-	-	-	-	-	-	-	-	N/A
Legal Services									
Legal - General Counsel	-	-	-	-	-	455	455	4,000	11%
Other General Government Services									
Engineering Services	-	825	-	-	-	-	825	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services									
Repairs & Maintenance									
Aquatic Weed Control	-	-	-	-	-	-	-	1,500	0%
Landscaping Services									
Utility Services									
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Public Area Landscaping	1,625	1,625	-	1,625	3,250	-	8,125.00	20,500	40%
Irrigation System	-	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	-	N/A
Road and Street Services									
Repairs & Maintenance									
Street Lights	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	1,500	0%

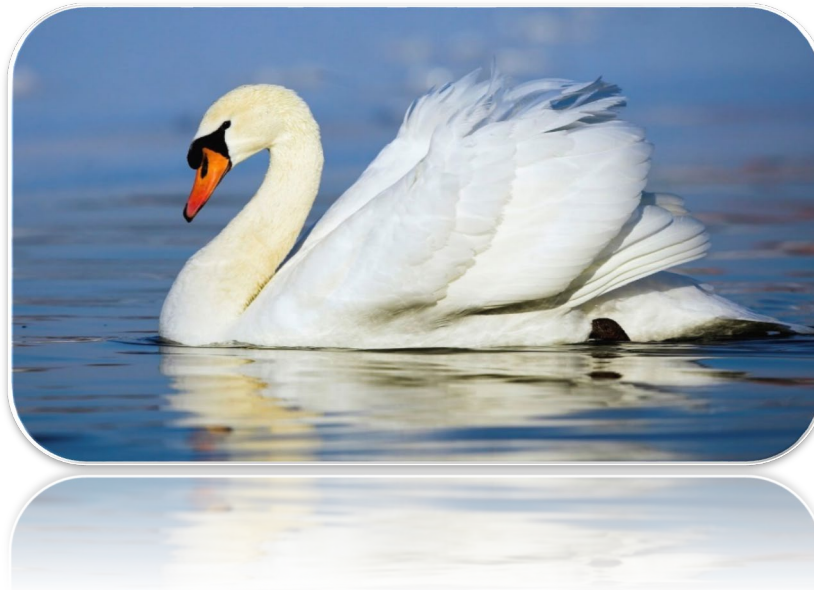
Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance	-	-	-	-	-	-	-	-	N/A
Parks & Recreation									
Security Patrol	720	-	-	-	-	-	720	6,500	11%
Other Fees and Charges									
Discounts/Collection Fees	-	-	-	-	-	-	-	-	N/A
Sub-Total:	11,651	5,834	2,195	3,656	5,250	3,375	31,960	83,900	38%
Total Expenditures and Other Uses:	\$ 11,651	\$ 5,834	\$ 2,195	\$ 3,656	\$ 5,250	\$ 3,375	\$ 31,960	\$ 83,900	38%
Net Increase/ (Decrease) in Fund Balance	(11,498)	(4,775)	45,597	(3,656)	(5,250)	(3,375)	17,043	189	
Fund Balance - Beginning	24,556	13,058	8,282	53,880	50,223	44,973	24,556	24,556	
Fund Balance - Ending	\$ 13,058	\$ 8,282	\$ 53,880	\$ 50,223	\$ 44,973	\$ 41,599	41,599	\$ 24,745	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2021

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Revenue Account	1	1	1	1	1	1	7	-	N/A
Reserve Account	1	1	1	1	1	1	5	-	N/A
Interest Account	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	1,261		276,819	-	-	-	278,080	277,823	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	31,937	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	N/A
Contributions - Private Sources	-	-	-	-	-	-	-	\$ -	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,263	\$ 2	\$ 276,821	\$ 2	\$ 2	\$ 2	278,091	\$ 309,760	N/A
Expenditures and Other Uses									
Financial and Administrative									
Professional Management	5,000	5,542	5,000	5,000	5,000	5,150	30,692	60,000	51%
Accounting Services	325	-	-	-	-	-	325	-	N/A
Other Contractual Services									
Trustee Services	-	3,771	-	-	-	-	3,771	12,000	31%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	N/A
Legal Services									
General Counsel	-	-	-	-	-	-	-	-	N/A
Litigation Counsel	9,433	-	-	-	-	-	9,433	8,532	111%
Other General Government Services									
Engineering Services	-	-	-	-	-	-	-	-	N/A
Landscaping Services									
Repairs & Maintenance	1,500	-	-	3,000.00	-	-	4,500	3,400	132%
Debt Service									
Principal Debt Service - Mandatory									
Series 2008 Bonds	-	-	-	-	-	-	-	\$ 245,000	0%
Principal Debt Service - Early Redemptions									
Series 2008 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2008 Bonds	-	-	-	-	-	-	-	745,763	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,258	\$ 9,314	\$ 5,000	\$ 8,000	\$ 5,000	\$ 5,150	\$ 48,722	\$ 1,074,695	N/A
Net Increase/ (Decrease) in Fund Balance	(14,995)	(9,311)	271,821	(7,998)	(4,998)	(5,148)	229,369	(764,935)	
Fund Balance - Beginning	(7,264,609)	(7,279,604)	(7,288,916)	(7,017,095)	(7,025,093)	(7,030,091)	(7,264,609)	(7,264,609)	
Fund Balance - Ending	\$ (7,279,604)	\$ (7,288,916)	\$ (7,017,095)	\$ (7,025,093)	\$ (7,030,091)	\$ (7,035,240)	\$ (7,035,240)	\$ (8,029,544)	

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 333308

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

Buckeye Park Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Buckeye Park Community Development District
Balance Sheet
for the Period Ending April 30, 2021

Governmental Funds					
			Account Groups		Totals
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	(Memorandum Only)
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 33,753	\$ -		\$ -	\$ 33,753
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		185,874			185,874
Revenue Account		493,159			493,159
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					-
General Fund	-	-		-	-
Debt Service Fund(s)	-	-		-	-
Prepaid Expenses	-				-
Market Valuation Adjustments					
Assessments Receivable				-	-
On-Roll	159,398	1,828,466			1,987,864
Off-Roll	77,051	2,612,540			2,689,591
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)			(4,653,105)
Land				6,317,127	6,317,127
Improvements Other Than Buildings				4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	703,383		703,383
Amount to be Provided by Debt Service Funds	-	-	8,971,617		8,971,617
Total Assets	\$ 33,753	\$ 703,383	\$ 9,675,000	\$ 11,179,988	\$ 21,592,124

Buckeye Park Community Development District
Balance Sheet
for the Period Ending April 30, 2021

Governmental Funds					
		Account Groups			Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -		\$ -	\$ -
Due to Other Funds	-				-
General Fund	-	-		-	-
Debt Service Fund	-	-		-	-
Matured Interest Payable		6,246,031			6,246,031
Matured Bonds Payable		1,500,000			1,500,000
Deferred Revenue	\$ -	\$ -			-
Bonds Payable					-
Current Portion	-	-	205,000		205,000
Long Term	-	-	9,470,000		9,470,000
Total Liabilities	\$ -	\$ 7,746,031	\$ 9,675,000	\$ -	\$ 17,421,031
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	(7,264,609)		-	(7,264,609)
Results from Current Operations	-	221,962		-	221,962
Unassigned					
Beginning: October 1, 2020 (Unaudited)	24,556	-		-	24,556
Results from Current Operations	9,197	-		-	9,197
Total Fund Equity and Other Credits	\$ 33,753	\$ (7,042,647)	\$ -	\$ 11,179,988	\$ 4,171,093
Total Liabilities, Fund Equity and Other Credits	\$ 33,753	\$ 703,383	\$ 9,675,000	\$ 11,179,988	\$ 21,592,124

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward									\$ -	N/A
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	153	1,058	23,442	-	-	-	-	24,653	33,512	74%
Special Assessments - Off-Roll	-	-	24,350	-	-	-	-	24,350	2,894	841%
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	-	47,683	0%
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 153	\$ 1,058	\$ 47,792	\$ -	\$ -	\$ -	\$ -	49,003	\$ 84,089	58%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's Fees	-	1,200	-	-	-	400	-	1,600	2,400	67%
Executive										
Professional Management	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	24,000	58%
Financial and Administrative										
Audit Services	-	-	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services										
Legal Advertising	282	-	-	-	-	126	-	409	1,500	27%
Trustee Services	-	-	-	-	-	-	-	-	7,500	0%
Dissemination Agent Services	1,500	-	-	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	22	24	27	24	-	-	1	98	250	39%
Communication and Freight Services										

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Postage, Freight and Messenger	29	51	7	8	-	46	-	140	75	187%
Computer Services - Website Development	50	50	-	-	-	-	-	100	750	13%
Insurance	5,150	-	-	-	-	-	-	5,150	5,200	99%
Subscription & Memberships	175	-	-	-	-	-	-	175	175	100%
Printing & Binding	97	59	-	-	-	240	-	396	50	792%
Rentals & Leases	-	-	161	-	-	107	-	268	-	N/A
Financial-Other Current Charges	-	-	-	-	-	-	-	-	-	N/A
Legal Services										
Legal - General Counsel	-	-	-	-	-	455	1,885	2,340	4,000	59%
Other General Government Services										
Engineering Services	-	825	-	-	-	-	-	825	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services										
Repairs & Maintenance										
Aquatic Weed Control	-	-	-	-	-	-	-	-	1,500	0%
Landscaping Services										
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance										
Public Area Landscaping	1,625	1,625	-	1,625	3,250	-	-	8,125.00	20,500	40%
Irrigation System	-	-	-	-	-	-	-	-	500	0%
Plant Replacement	-	-	-	-	-	-	-	-	500	0%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services										
Repairs & Maintenance										
Street Lights	-	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	-	-	-	-	-	-	-	-	1,500	0%
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	N/A
Parks & Recreation										

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Security Patrol	720	-	-	-	-	-	3,960	4,680	6,500	72%
Other Fees and Charges										
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	11,651	5,834	2,195	3,656	5,250	3,375	7,846	39,806	83,900	47%
Total Expenditures and Other Uses:	\$ 11,651	\$ 5,834	\$ 2,195	\$ 3,656	\$ 5,250	\$ 3,375	\$ 7,846	\$ 39,806	\$ 83,900	47%
Net Increase/ (Decrease) in Fund Balance	(11,498)	(4,775)	45,597	(3,656)	(5,250)	(3,375)	(7,846)	9,197	189	
Fund Balance - Beginning	24,556	13,058	8,282	53,880	50,223	44,973	41,599	24,556	24,556	
Fund Balance - Ending	\$ 13,058	\$ 8,282	\$ 53,880	\$ 50,223	\$ 44,973	\$ 41,599	\$ 33,753	33,753	\$ 24,745	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2021

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Revenue Account	1	1	1	1	1	1	1	8	-	N/A
Reserve Account	1	1	1	1	1	1	1	5	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	1,261		276,819	-	-	-	-	278,080	277,823	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	31,937	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Contributions - Private Sources	-	-	-	-	-	-	-	-	\$ -	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,263	\$ 2	\$ 276,821	\$ 2	\$ 2	\$ 2	\$ 2	278,093	\$ 309,760	N/A
Expenditures and Other Uses										
Financial and Administrative										
Professional Management	5,000	5,542	5,000	5,000	5,000	5,150	5,000	35,692	60,000	59%
Accounting Services	325	-	-	-	-	-	-	325	-	N/A
Other Contractual Services										
Trustee Services	-	3,771	-	-	-	-	-	3,771	12,000	31%
Property Appraiser & Tax Coll. Fees	-	-	-	-	-	-	-	-	-	N/A
Legal Services										
General Counsel	-	-	-	-	-	-	910	910	-	N/A
Litigation Counsel	9,433	-	-	-	-	-	-	9,433	8,532	111%
Other General Government Services										
Engineering Services	-	-	-	-	-	-	-	-	-	N/A
Landscaping Services										
Repairs & Maintenance	1,500	-	-	3,000.00	-	-	1,500.00	6,000	3,400	176%
Debt Service										
Principal Debt Service - Mandatory										
Series 2008 Bonds	-	-	-	-	-	-	-	-	\$ 245,000	0%
Principal Debt Service - Early Redemptions										
Series 2008 Bonds	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2008 Bonds	-	-	-	-	-	-	-	-	745,763	0%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 16,258	\$ 9,314	\$ 5,000	\$ 8,000	\$ 5,000	\$ 5,150	\$ 7,410	\$ 56,132	\$ 1,074,695	N/A
Net Increase/ (Decrease) in Fund Balance	(14,995)	(9,311)	271,821	(7,998)	(4,998)	(5,148)	(7,408)	221,962	(764,935)	
Fund Balance - Beginning	(7,264,609)	(7,279,604)	(7,288,916)	(7,017,095)	(7,025,093)	(7,030,091)	(7,035,240)	(7,264,609)	(7,264,609)	
Fund Balance - Ending	\$ (7,279,604)	\$ (7,288,916)	\$ (7,017,095)	\$ (7,025,093)	\$ (7,030,091)	\$ (7,035,240)	\$ (7,042,647)	\$ (7,042,647)	\$ (8,029,544)	