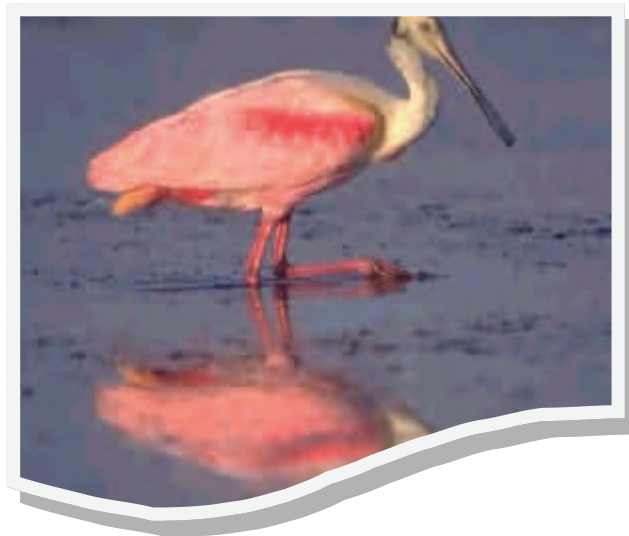


JPWard and Associates, LLC

**BUCKEYE PARK
COMMUNITY DEVELOPMENT DISTRICT**

AGENDA

August 22, 2017



Board of Supervisor's

**Dale S. Jones Jr., Chairman
David Jae, Vice Chairman
Scott Campbell, Assistant Secretary
Adam Lerner, Assistant Secretary**

Prepared by:

**JPWard and Associates, LLC
TOTAL Commitment to Excellence**

James P. Ward
District Manager
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BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

August 8, 2017

Board of Supervisors
Buckeye Park Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District will be held on **Tuesday, August 22, 2017 at 1:00 P.M.**, at the **Palmetto Library, 923 6th Street West, Palmetto, Florida 34221**. The agenda is as follows:

1. Call to Order & Roll Call
2. Consideration of Minutes:
 - I. June 13, 2017 – Regular Meeting
3. **PUBLIC HEARINGS**
 - I. **FISCAL YEAR 2018 BUDGET**
 - a. Public Comment and Testimony
 - b. Board Comment and Consideration
 - c. Consideration of Resolution 2017-6 adopting the annual appropriation and Budget for Fiscal Year 2018.
 - II. **FISCAL YEAR 2018 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**
 - a. Public Comment and Testimony
 - b. Board Comment and Consideration
 - c. Consideration of Resolution 2017-7 imposing special assessments, adopting and assessment roll and approving the general fund special assessment methodology
 - d. Consideration of Resolution 2017-8 establishing an operation and maintenance assessment cap for notice purposes only
4. Consideration of Resolution 2017-9 designating dates, time and location for regular meeting of the Board of Supervisor's for Fiscal Year, 2018.

5. Staff Reports
 - I. Attorney
 - II. Engineer
 - III. Manager
 - a. Financial Statements – July 31, 2017
5. Audience Comments and Supervisor’s Requests
6. Adjournment

The second order of business is consideration of the minutes of the June 13, 2017 meeting.

The third order of business deals with two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2018 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 2018 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 2017-6 which adopts the Fiscal Year 2018 Budget. The budget has not changed since approval by the Board at the June, 2017 meeting. As is usual, the enclosed budget has now split the amounts that will be billed on-roll and direct billed.

Essentially, in the General Fund the properties owned by Manatee County and Realty Income Properties the District will utilize the uniform method of collection (billed on the Manatee County Tax Collector) and the properties owned by Rosemont Holdings, LLC and Buckeye Park Holdings Inc. (the SPE) will be billed directly by the District. However, as is customary in CDD’s that are in a default position on it’s bonds, the assessments for the general fund for the SPE, are paid directly by the bondholder’s to essentially deficit fund those assessments not paid by other property owners.

For the Series 2007 Bonds, the property owned by Manatee County was escheated to the County this year, and as such, will not be directly billed or collected by the District. The property owned by Fealty Income Properties, the District will utilize the uniform method of collection.

For the properties owned by Rosemont Holdings, LLC will be billed directly by the District, and as noted above the property owned by the SPE, the bondholder has agreed to defer payments on those lands.

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 2018 Budget. Resolution 2017-7 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

Buckeye Park Community Development District

District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of Resolution 2017-7 and finally it approves the General Fund Special Assessment Methodology.

The final Resolution 2017-8 will set a cap rate as identified in Exhibit A of the Resolution, which essentially means that the District will not be required to mail individual mailed notices to all property owner's unless the general fund rate exceeds the cap rate, at which time, mailed notices will then be required.

The fourth item is consideration of Resolution 2017-9 setting the proposed meeting schedule for Fiscal Year 2018. 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 at **1:00 P.M. on the dates noted below at the Palmetto Library, 923 6th Street West, Palmetto, Florida 34221.**

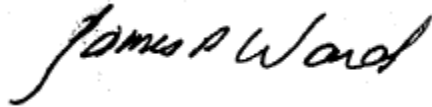
The Fiscal Year 2018 schedule is as follows

April 10, 2018

August 14, 2018

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

Yours sincerely,
Buckeye Park Community Development District



James P. Ward
District Manager

Enclosures

**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, June 13, 2017, at 1:00 p.m. at the Palmetto Library, 923 6th Street West, Palmetto, Florida 34221.

Present and constituting a quorum:

Dale S. Jones	Chairman
David Jae	Vice Chairman
Scott Campbell	Assistant Secretary

Absent:

Adam Lerner	Assistant Secretary
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Also present were:

James Ward	District Manager
Scott Steady (via telephone)	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Ward called the meeting to order and noted for the record that all members were present at roll call with the exception of Mr. Adam Lerner.

SECOND ORDER OF BUSINESS

**Consideration of the Minutes of the
Regular Meeting held on January 11,
2017**

Mr. Ward stated that enclosed are the minutes of the January 11, 2017 meeting. with He stated these minutes were not in the normal format, but he would be happy to change them. The Board decided to keep them as they were to have a distinction when the next minutes were reviewed.

**On MOTION made by Mr. Jae, seconded by Mr. Jones, with all in favor,
the Minutes of June 13, 2017, were approved.**

THIRD ORDER OF BUSINESS**Consideration of Resolution 2017-4**

Mr. Ward stated that Item 3 on the agenda was consideration of Resolution 2017-4 confirming and ratifying the actions of the District Manager designating the registered agent; designating the office or location of the registered office; authorizing the District Manager to change the registered office for the District, providing for notification to the Department of Economic Opportunity, providing for a change to the District's web site, providing for conflicts and invalid provisions; and, providing for an effective date.

Mr. Ward explained that there was a provision in the statute that the District name a registered agent and a registered office of record. He noted that when he took over the responsibilities as District Manager, he had notified the Department of Economic Opportunity; therefore, this Resolution codified his actions to become the registered agent and registered office, and it designated him and his office as the registered agent and registered office on a going forward basis. He called for questions.

It was clarified with regard to the registered agent, this has already been done, and this Resolution was to ratify that action. Mr. Ward responded affirmatively.

<p>On MOTION made by Mr. Campbell, seconded by Mr. Jones, with all in favor, Resolution 2017-4 as described above was approved.</p>
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FOURTH ORDER OF BUSINESS**Consideration of Resolution 2017-5**

Mr. Ward stated Item 4 on the agenda and the primary purpose of the meeting was the consideration of Resolution 2017-5 to approve the proposed budget for Fiscal Year 2018 and to set a public hearing thereon pursuant to Florida law; providing for severability; providing for conflict and providing for an effective date. He said the Public Hearing was set pursuant to the resolution for Tuesday, August 2, 2017, at 1:00 p.m. at the Palmetto Library.

Mr. Ward continued the budget was comprised of two parts. The first part was the General Fund which covered the operations of the District which could be found on Pages 1-4 of the budget. He stated in the prior year, the budget was \$84,035; and in the current year, it was \$85,435. There are a changes to the budget to correspond to contracts or actuals.

Mr. Jones asked if we are considering the budget at this time.

Mr. Ward stated that the resolution before you approves your budget only for the purposed of moving the process forward toward adoption.

Mr. Ward explained what the assessment rates that are shown on page 8 of the Budget, and how each parcel of property would be assessed.

Mr. Campbell said there was some question as to whether a parcel had formally escheated to the County, and Mr. Steady responded that it had. Mr. Steady added the escheated

parcel, the Alliant Bank parcel, would be put on the tax bill that the County would get this coming November.

Mr. Jae asked if there was a discussion regarding Rosemont holdings and why it was direct billing and not on roll. Mr. Ward stated the reason that was normally done was in the event of foreclosure as it would be easier if they were off roll than on roll. A discussion of this issue ensued.

Mr. Steady asked the Board to remember that this party had bought a tax deed, which might have had one year on the taxes. He said following that year, there were a number of years that were direct billed, so they recorded that notice of lien for the outstanding debt assessments that had accrued that were unpaid to the time the tax deed was bought. He said there already were defaulted assessments that could be foreclosed on. Going forward since the tax deed was bought about three years ago, he said unpaid Debt Assessments had been recorded and probably O & M too that were due, even though a tax deed that would survive was bought. He said he and Mr. Ward had asked if the reconciliation as to who owns which property was close to what was put on the record when the notice of lien was recorded. He added that once that was agreed upon, they would direct bill them and update an accumulated outstanding assessment and record and update a notice of lien on this property. Mr. Ward added whoever owned Rosemont paid the 2009 assessments only, and it was a different owner at the time. Subsequent to 2009, when Rosemont bought the property, none of the assessments have been paid. Mr. Steady concluded the CDD needed to direct bill the owners yearly and refile a notice of lien going forward to this year.

It was asked what the reason was for not putting it on roll in the event it isn't paid. Mr. Steady responded it could be put on the tax roll now, and that would force this very unique owner to respond.

Mr. Steady said the owner would have to start paying for the past years. He said it should be put on the tax roll and the notice of lien should be updated for the last three years, so it could be clear they were recording unpaid assessments.

Mr. Ward reported \$204,000 was the unpaid principal on the parcel plus the interest and penalties since 2009, which amounted to roughly another \$116,000. It was suggested the Board could negotiate a settlement with him. Mr. Steady added that figure could be accelerated.

It was suggested that the Board would have a conversation with Rene and see what he wanted to do on this particular parcel regarding on roll or off roll, and they would inform Mr. Ward.

Mr. Steady stated at some point the issue needed to be resolved, either foreclosure or he could buy out. He stated the owner would not be able to sell the property without dealing with them.

Mr. Ward stated that at the end of every year on this parcel the lien amount should be updated; and going into the next year, if he doesn't pay, then file the lien again. He said then they would be consistent and updated.

Mr. Ward stated the Debt Service Fund was easy and there have been no payments on anything. Page 8 gave an assessment due on all the parcels. He said they needed to file on EMMA that the parcel has escheated to the County and notify the bondholders the parcel has escheated to the County. He added the Trustee needed to be notified that the parcel escheated to the County He suggested doing them as soon as possible. Mr. Ward stated he would give the Board the information necessary to do so. He shared and discussed the figures with them concerning this issue.

Mr. Ward was asked if he would complete a new amortization schedule, and he responded he did not do that, but the bank would.

Mr. Steady was asked if he agreed the Board had the right to ask for the O & M charges. He said it wasn't a clear issue, but it was rational that they do so, and he explained his position.

Mr. Ward said the Alliant Bank issue needed to be resolved as soon as possible. Mr. Ward was asked if he was confident the amount he stated was accurate, and he responded affirmatively.

Mr. Steady said if the Fed Ex number was accurate, that was a way to make sure the Alliant number was also.

It was stated that the figures and information should be given to Rene before action was taken.

A Board member commented that many items in the budget have not been used over the last few years. Also, it was explained that the land is owned by Realty Income out of California, and they are the leaseholder for Fed Ex. He said he would send the contact information to Mr. Ward.

It was asked if the budget was preliminary and could be changed prior to the final adoption. Mr. Ward responded affirmatively and stated that Page 8 showed that \$32,000 came from the SPE or bondholders, \$36,000 came from the County, and the rest came from Realty Income. He said a deficit funding agreement was definitely something that needed to be put in place.

On MOTION made by Mr. Jae, seconded by Mr. Jones, with all in favor, Resolution 2017-5 was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

I. Attorney

Mr. Steady asked for a motion directing the manager to take the four steps after the bondholder viewed the numbers. The four steps would be to notify the Trustee of the outstanding bonds subsequent to the escheatment to the Alliant Bank fees; notify the bondholders of the same; authorize a re-amortization schedule to be pursued by US Bank initially; file an EMA disclosure.

On MOTION made by Mr. Jae, seconded by Mr. Jones, with all in favor, the four steps to be directed by the manager and described above were approved.

II. Engineer – No report.

III. Manager

Mr. Ward gave the required notification on the number of registered voters as of April 15, 2017 which was zero. The number of registered voters becomes significant after six years from the date of establishment, which was June 19, 2007; and 250 qualified electors.

SIXTH ORDER OF BUSINESS

Audience Comments and Supervisors' Requests

Mr. Ward asked if there were any comments from the supervisors. There were none and no audience was present.

SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION made by Mr. Jae, seconded by Mr. Campbell, with all in favor, the meeting was adjourned.

Buckeye Park Community Development District

James P. Ward, Secretary

Dale S. Jones, Chairman

RESOLUTION 2017-6

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, 2017 AND ENDING SEPTEMBER 30, 2018.

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 2017-6

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, 2017 AND ENDING SEPTEMBER 30, 2018.

- 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, 2018", as adopted by the Board of Supervisors on August 22, 2017.

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, 2017 and ending September 30, 2018, the sum of \$1,834,003.00.00 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	\$ 85,435.00
DEBT SERVICE FUND – SERIES 2013	<u>\$ 978,568.00</u>
TOTAL ALL FUNDS	\$ 1,834,003.00

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 2017-6

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, 2017 AND ENDING SEPTEMBER 30, 2018.

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 Supervisor's 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 22nd day of August, 2017.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Dale S. Jones, Chairman

RESOLUTION 2017-7

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 2018 (“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 2018; 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

RESOLUTION 2017-7

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 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

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.

RESOLUTION 2017-7

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.

Assessments directly collected by the District are due in full on December 1, 2017.

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 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.

RESOLUTION 2017-7

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.

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 22nd day of August, 2017.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Dale Jones, Chairman

RESOLUTION 2017-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

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 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 District must obtain sufficient funds to provide for the annual operation and maintenance of the services and facilities provided by the District, as well as its annual administrative expenses, on an ongoing basis; 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, notices of the District’s Fiscal Year 2018 annual budget hearing and related assessment hearing were provided in accordance with law (“Notices”); and

WHEREAS, said Notices provided that the assessment the District contemplated levying for annual operations and maintenance is shown on Exhibit “A” attached hereto and made a part hereof; and

WHEREAS, on August 22, 2017, the Board of Supervisors conducted the public hearings referenced in the Notices; and

WHEREAS, on August 22, 2017, the Board of Supervisors determined that the Fiscal Year 2018 operations and maintenance assessment would be levied in the amount noted above; and

WHEREAS, on August 22, 2017 the Board of Supervisors also determined that the expenses associated with providing notices of a future operations and maintenance assessment as shown on Exhibit “A” would diminish the revenue the District would receive by virtue of the slightly increased assessments; and

WHEREAS, on August 22, 2017, the District’s Board of Supervisors also determined that it would be financially advantageous for the District, and consequently the landowners paying assessments, if the District adopted an operation and maintenance assessment cap as shown on Exhibit “A” for notice purposes only; and

RESOLUTION 2017-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

WHEREAS, this adoption of an operations and maintenance assessment cap for notice purposes only will eliminate the expenses associated with publishing notice and mailing individual notices of future years' annual operation and maintenance assessments which are levied in an amount less than the amounts shown on Exhibit "A"; and

WHEREAS, if the future, anticipated, annual operations and maintenance assessments are projected to exceed the Cap Rate shown on Exhibit "A", the District Manager shall provide all notices required by law in the absence of this resolution; and

WHEREAS, it is in the best interests of the District and its landowners to approve an operations and maintenance assessment cap as shown on Exhibit "A" for notices purposes only.

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

SECTION 1. OPERATIONS AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

- a. The District hereby adopts an operations and maintenance assessment cap in the amounts shown on Exhibit "A" for notice purposes only.
- b. If the future, anticipated, annual operations and maintenance assessments are projected to exceed the Cap Rate, or any of the other criteria set forth in Section 197.3632(4)(a), Florida Statutes are met, the District Manager shall publish and mail all notices required by law.
- c. Nothing contained in this Resolution shall prevent or prohibit the District from adopting an annual operation and maintenance assessment that exceeds the Cap Rate, nor shall it be construed as a waiver of the District's right to do so. Additionally, the District reserves the right to meet any noticing requirements through any other applicable provisions of Florida law (i.e., other than Chapter 197, Florida Statutes).
- d. Nothing contained in this Resolution shall relieve the District Manager of the responsibility of publishing the notice of the annual budget hearing, as required by section 190.008, Florida Statutes.

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.

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.

RESOLUTION 2017-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

PASSED AND ADOPTED this 22nd day of August, 2017.

ATTEST:

**BUCKEYE PARK
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Dale Jones, Chairman

RESOLUTION 2017-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN OPERATION AND MAINTENANCE ASSESSMENT CAP FOR NOTICE PURPOSES ONLY.

EXHIBIT A

Name of Property Owner	Equivalent Benefit Units	FY 18 Rate	CAP Rate
Manatee County	1709.93	\$36,182.51	\$39,800.77
Realty Income Properties	719,38	\$15,179.93	\$16,697.92
Rosemont Holdings, LLC	77.29	\$ 1,548.48	\$ 1,681.33
Buckeye Park CDD Holdings Inc.	1,645.65	\$32,544.27	\$35,798.66

EXHIBIT B

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology
Fiscal Year 2018 – General Fund

Prepared by:

8/23/2017

JPWard & Associates LLC

JAMES P. WARD

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WILTON MANORS, FLORIDA
33305

TABLE OF CONTENTS

Section	Description of Section	Page
1.0	Purpose	2
2.0	Background	2
3.0	Requirement for a valid Assessment Methodology	2-3
4.0	Assessment Allocation Structure	3
5.0	Assignment of Benefit	3
6.0	Assessment Roll	3-5

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 2018, which begins on October 1, 2017 and ends on September 30, 2018.

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 - FY 2018
Table 1**

PARCEL ID	OWNER NAME1	OWNER NAME2	SITUS NO	SITUS STREET	SITUS CITY	SITUS PLACE	SITUS ZIP5	CALC AMT	EBUG	GF Rate	GF- Total	Method of Collection
603200159	REALTY INCOME PROPERTIES 5 LLC		11915	31ST TER E	PALMETTO	NCT	34221	0	717.38	\$21.16	\$15,179.93	Uniform Method Direct
603200209	ROSEMONT HOLDINGS LLC		11905	31ST TER E	PALMETTO	NCT	34221	0	77.29	\$19.78	\$1,528.48	Collection Direct
603200259	BUCKEYE PARK CDD HOLDINGS INC		11805	31ST TER E	PALMETTO	NCT	34221	0	1645.65	\$19.78	\$32,544.24	Collection
603200309	BUCKEYE PARK CDD HOLDINGS INC		11725	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200359	BUCKEYE PARK CDD HOLDINGS INC		11715	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200409	BUCKEYE PARK CDD HOLDINGS INC		11705	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200459	BUCKEYE PARK CDD HOLDINGS INC		11625	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200509	BUCKEYE PARK CDD HOLDINGS INC		11615	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200559	BUCKEYE PARK CDD HOLDINGS INC		11605	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200609	BUCKEYE PARK CDD HOLDINGS INC		11524	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200659	BUCKEYE PARK CDD HOLDINGS INC		11514	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200709	BUCKEYE PARK CDD HOLDINGS INC		11504	31ST TER E	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200759	BUCKEYE PARK CDD HOLDINGS INC			NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200809	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200859	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200909	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603200959	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603201009	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603201059	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603201109	BUCKEYE PARK COMMUNITY DEVELOPMENT	DISTRICT		NO ASSIGNED ADDRESS	PALMETTO	NCT	34221	0	0	\$19.78	\$0.00	
603202109	MANATEE COUNTY		11655	BUD RHODEN RD	PALMETTO	NCT	34221	0	1709.93	\$21.16	\$36,182.51	Uniform Method
								Total	4150.25		\$85,435.16	

RESOLUTION 2017-9

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. **Date:**

DAY	DATE	DESCRIPTION
Tuesday	April 10, 2018	Regular Meeting
Tuesday	August 14, 2017	Regular Meeting

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

c. **Location:** Palmetto Library, 923 6th Street West, Palmetto, Florida 34221.

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.

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

RESOLUTION 2017-9

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.

PASSED AND ADOPTED this 22nd day of August, 2017.

ATTEST:

**BUCKEYER PARK COMMUNITY DEVELOPMENT
DISTRICT**

James P. Ward, Secretary

Dale Jones, Chairman

Buckeye Park Community Development District

Financial Statements

July 31, 2017

Prepared by:

JPWARD AND ASSOCIATES LLC

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FORT LAUDERDALE, FLORIDA 33305

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Buckeye Park Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-4</i>
<i>Debt Service Fund—Series 2008 Bonds</i>	<i>5</i>

JPWard & Associates LLC

819 NE 23rd Drive, #3

Wilton Manors, Florida 33305

Phone: (954) 658-4900

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 31, 2017**

	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	\$ 73,439	\$ -		\$ -	\$ 73,439
Debt Service Fund					
Interest Account		0			0
Sinking Account					-
Reserve Account		184,694			184,694
Revenue Account		383,732			383,732
Prepayment Account	-	-		-	-
Construction	-	-		-	-
Due from Other Funds					
General Fund	-	92,570		-	92,570
Debt Service Fund(s)	4,423	-		-	4,423
Prepaid Expenses	1,816				1,816
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	163,821	1,828,466			1,992,287
Off-Roll	77,051	2,415,181			2,492,232
Allowance for Uncollectable Assessments	(205,879)	(3,438,155)			(3,644,034)
Land					
				6,317,127	6,317,127
Improvements Other Than Buildings					
				4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	1,262,796		1,262,796
Amount to be Provided by Debt Service Funds	-	-	8,777,204		8,777,204
Total Assets	\$ 114,672	\$ 1,466,488	\$ 10,040,000	\$ 11,179,988	\$ 22,801,147

Buckeye Park Community Development District
Balance Sheet
for the Period Ending July 31, 2017

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	-	4,423		-	4,423
Debt Service Fund(s)	92,570	-		-	92,570
Matured Interest Payable		4,230,843			4,230,843
Matured Bonds Payable		705,000			705,000
Deferred Revenue	\$ 34,993	\$ 805,492			840,485
Bonds Payable					-
Current Portion	-	-	175,000		175,000
Long Term	-	-	9,865,000		9,865,000
Total Liabilities	\$ 127,562	\$ 5,745,758	\$ 10,040,000	\$ -	\$ 15,913,321
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-		11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2016 (Audited)	-	(4,437,823)		-	(4,437,823)
Results from Current Operations	-	158,552		-	158,552
Unassigned					
Beginning: October 1, 2016 (Audited)	114,697	-		-	114,697
Results from Current Operations	(127,588)	-		-	(127,588)
Total Fund Equity and Other Credits	\$ (12,891)	\$ (4,279,271)	\$ -	\$ 11,179,988	\$ 6,887,827
Total Liabilities, Fund Equity and Other Credits	\$ 114,672	\$ 1,466,488	\$ 10,040,000	\$ 11,179,988	\$ 22,801,147

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2017

Description	October	November	December	January	February	March	April	May	June	July	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	-	-	-	13,690		356					14,046	49,000	29%
Special Assessments - Off-Roll	-	-	-	-							-	37,635	N/A
Developer Contribution													
											-	-	N/A
Intragovernmental Transfer In													
											-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ -	\$ -	\$ 13,690	\$ -	\$ 356	\$ -	\$ -	\$ -	\$ -	14,046	\$ 86,635	16%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's Fees						800				800	1,600	2,400	67%
Executive													
Professional Management	5,000	5,000	5,000	5,000	5,000		5,000		7,226	17,000	54,226	24,000	226%
Financial and Administrative													
Audit Services	-	-	-	-					1,000	2,000	3,000	6,500	46%
Accounting Services	2,000	-	-	6,000	4,000	(1,000)					11,000		N/A
Assessment Roll Services	-	-	-	-							-		N/A
Arbitrage Rebate Services	-	-	-	-							-	2,150	0%
Other Contractual Services													
Legal Advertising	75	-	-	236	84						395	1,250	32%
Trustee Services	-	-	-	-							-	7,500	0%
Dissemination Agent Services	-	-	-	-							-		N/A
Property Appraiser Fees	-	-	-	-							-	-	N/A
Bank Service Fees	13	12	13	-	-	4	14	13	12	15	97	250	39%
Communication and Freight Services													
Postage, Freight and Messenger	5	-	-	43	2	-	-	-	-		51	650	8%
Computer Services - Website Development													
											-		N/A
Insurance													
										3,559	3,559	1,500	237%
Subscription & Memberships													
	175	-	-	-							175	185	95%
Printing & Binding													
	-	-	-	-	-	-	-	-	301		301	-	N/A
Financial-Other Current Charges													
	-	22,585	-	-	-	-	-	-	-		22,585	-	N/A

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2017

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Legal Services													
Legal - General Counsel	-	4,830	-	-	-	-	12,329	-	1,925	2,812	21,895	5,000	438%
Legal - Bond Counsel											-		N/A
Engineering Services											-	2,500	
Other Public Safety													
Security Patrol	-	-	-	825	-	-	-	-	-	-	825.00		N/A
Landscaping Services													
Public Area Landscaping Maintenance	1,700	1,700	-	6,575	3,250	-	1,700	-	5,375	1,625	21,925.00		N/A
Repairs & Maintenance											-		N/A
Stormwater Control													
Waterway Mgmt Program - Contract	-	-	-	-							-	1,500	0%
Property & Casualty Insurance											-	1,500	0%
General Liability Insurance											-	1,500	0%
Landscape Maintenance											-	19,500	0%
Miscellaneous Maintenance											-	2,500	0%
Plant Replacement Program											-	-	N/A
Irrigation Maintenance											-	-	N/A
Road and Street Facilities													
Street Light Maintenance	-	-	-	-							-	-	N/A
Pavement & Signage Repairs/Maint.	-	-	-	-							-	750	0%
Parks & Recreation													
Security Patrol											-	5,000	N/A
Other Fees and Charges													
Discounts/Collection Fees											-	-	N/A
Sub-Total:	8,968	34,128	5,013	18,679	13,137	(996)	19,043	13	15,838	27,811	141,634	86,635	163%
Total Expenditures and Other Uses:	\$ 8,968	\$ 34,128	\$ 5,013	\$ 18,679	\$ 13,137	\$ (996)	\$ 19,043	\$ 13	\$ 15,838	\$ 27,811	\$ 141,634	\$ 86,635	163%
Net Increase/ (Decrease) in Fund Balance	(8,968)	(34,128)	(5,013)	(4,989)	(13,137)	1,352	(19,043)	(13)	(15,838)	(27,811)	(127,588)	-	
Fund Balance - Beginning	114,697	105,729	71,601	66,588	61,599	48,462	49,814	30,772	30,759	14,921	114,697	-	
Fund Balance - Ending	\$ 105,729	\$ 71,601	\$ 66,588	\$ 61,599	\$ 48,462	\$ 49,814	\$ 30,772	\$ 30,759	\$ 14,921	\$ (12,891)	(12,891)	\$ -	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2017

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -							-	\$ -	N/A
Interest Income	42	42	40	39	57	57	77	96	99	96	644		
Special Assessment Revenue													
Special Assessments - On-Roll	-	-	-	156,654		1,255					157,909	172,698	91%
Special Assessments - Off-Roll	-	-	-	-							-	786,061	0%
Special Assessments - Prepayments	-	-	-	-							-	-	N/A
Intragovernmental Transfer In	-	-	-	-							-	-	N/A
Total Revenue and Other Sources:	\$ 42	\$ 42	\$ 40	\$ 156,693	\$ 57	\$ 1,311	\$ 77	\$ 96	\$ 99	\$ 96	158,552	\$ 958,759	N/A
Expenditures and Other Uses													
Accounting Services				-	-		-				-		
Legal Services - Bond Counsel				-			0				-		
Landscaping Services													
Repairs & Maintenance				-			0				-		
Debt Service													
Principal Debt Service - Mandatory													
Series 2008 Bonds	\$ -	\$ -	\$ -	\$ -							-	\$ 175,000	0%
Principal Debt Service - Early Redemptions													
Series 2008 Bonds	-	-	-	-							-	-	N/A
Interest Expense													
Series 2008 Bonds	-	-	-	-							-	783,759	0%
Operating Transfers Out (To Other Funds)	-	-	-	-							-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 958,759	N/A
Net Increase/ (Decrease) in Fund Balance	42	42	40	156,693	57	1,311	77	96	99	96	158,552	-	
Fund Balance - Beginning	(4,437,823)	(4,437,781)	(4,437,739)	(4,437,699)	(4,281,006)	(4,280,950)	(4,279,638)	(4,279,562)	(4,279,466)	(4,279,366)	(4,437,823)	-	
Fund Balance - Ending	\$ (4,437,781)	\$ (4,437,739)	\$ (4,437,699)	\$ (4,281,006)	\$ (4,280,950)	\$ (4,279,638)	\$ (4,279,562)	\$ (4,279,466)	\$ (4,279,366)	\$ (4,279,271)	(4,279,271)	\$ -	