# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



### **AGENDA**

**FEBRUARY 2, 2023** 

### PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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

### **BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT**

January 26, 2023

**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 (the "<u>District</u>") will be held on Thursday, February 2, 2023, at 11:30 A.M. at Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, Fl 34211.

The following WebEx link and telephone number are provided to join/watch the meeting. https://districts.webex.com/districts/j.php?MTID=m5ecfb5a9e0cf394c1b5501c61e58e85f

Access Code: 2330 358 0191, Event password: Jpward

Phone: 408-418-9388 and enter the access code 2330 358 0191 to join the meeting.

### Agenda

- Call to Order & Roll Call.
- 2. Consideration of Minutes:
  - I. November 3, 2022 Landowners Meeting.
  - II. November 3, 2022 Regular Meeting.
- 3. Consideration of **Resolution 2023-5**, approving the proposed budget for Fiscal Year 2024 and setting a Public Hearing for Thursday, May 4, 2023, at 11:30 a.m. at the <u>Country Inn and Suites</u> <u>Bradenton-Lakewood Ranch 5610 Manor Hill Lane, Bradenton, Florida 34203.</u>
- 4. Staff Reports.
  - I. District Attorney.
  - II. District Engineer.
  - III. District Manager.
    - a) Important Board Meeting Dates for Balance of Fiscal Year 2023.
      - 1. Public Hearing Fiscal Year 2024 Budget Adoption May 4, 2023, 11:30 A.M.
    - b) Financial Statement for period ending October 31, 2022 (unaudited).
    - c) Financial Statement for period ending November 30, 2022 (unaudited).
    - d) Financial Statement for period ending December 31, 2022 (unaudited).

#### 2 | Page

### **Buckeye Park Community Development District**

- 5. Supervisor's Requests and Audience Comments.
- 6. Adjournment.

The first order of business is to call the meeting to order and conduct the roll call.

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The second order of business is consideration of the Minutes from the November 3, 2022, Landowners Meeting and Regular Meeting.

The third order of is business is consideration and acceptance of the Audited Financial Statements for Fiscal Year 2022, covering the period October 1, 2021, through September 30, 2022. A representative of the Audit Firm Berger, Toombs, Elam, Gaines & Frank will join the meeting to fully review the audit with the Board. The Audited Financial Statements will be transmitted under separate cover.

The fourth order of business is the consideration of **Resolution 2023-5**, The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing at a meeting of the Board of Supervisors.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to any of the Assessment Rates contemplated as a result of the preparation of the Budget. It does however set the maximum assessment rate for the general fund and is intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for **Tuesday, May 4, 2023**, at **11:30 a.m.**, at the **Country Inn and Suites Bradenton-Lakewood Ranch 5610 Manor Hill Lane, Bradenton, Florida <b>34203**.

The fifth order of business are staff reports by the District Attorney, District Engineer and the District Manager. The District Manager will report on important meeting dates for the Fiscal Year 2023 Calendar and financial statements (unaudited) for the period(s) ending October 31, 2022, November 30, 2022, and December 31, 2022.

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

Sincerely,

**Buckeye Park Community Development District** 

omes PW and

James P. Ward District Manager

MINUTES OF MEETING 1 2 **BUCKEYE PARK** COMMUNITY DEVELOPMENT DISTRICT 3 4 5 The Landowners Meeting of the Board of Supervisors of the Buckeye Park Community Development 6 District was held on Thursday, November 3, 2022, at 11:30 a.m., at the Palmetto Library, 923 6<sup>th</sup> Street 7 W., Palmetto, FL 34221. 8 9 **Landowners Present:** 10 Gary Kompothecras 11 Also present were: 12 13 Andrew Gill JPWard & Associates 14 15 Audience: 16 17 All resident's names were not included with the minutes. If a resident did not identify 18 themselves or the audio file did not pick up the name, the name was not recorded in these 19 minutes. 20 21 22 PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE 23 TRANSCRIBED IN ITALICS. 24 25 **FIRST ORDER OF BUSINESS** Call to Order 26 27 Mr. Andrew Gill called the meeting to order at approximately 11:51 a.m. 28 29 **SECOND ORDER OF BUSINESS Election of a Chairperson** 30 31 Election of a Chairperson for the purpose of Conducting the Landowner's Meeting 32 33 Mr. Gill: The purpose of today's landowner's meeting is to elect three individuals to serve on the Board 34 of Supervisors, Seats 1, 2, and 5. The first thing we will do to start this process is elect a Chairperson for 35 purposes of conducting the landowner's meeting. I have a proxy here on behalf of 3303 S. Trail LLC., 36 appointing you, Gary Kompothecras as Proxy Holder and authorizing you to cast their 22 votes. You can 37 select a person to be chairperson, yourself, or me as you choose. 38 39 Mr. Kompothecras asked Mr. Gill to continue as Chair. 40 41 THIRD ORDER OF BUSINESS **Election of Supervisors** 42 43 **Election of Supervisors** 44 45 a) Determination of the Number of Voting Units Represented or Assigned by Proxy 46 b) Nominations of Supervisors (Three Positions) 47 c) Casting of Ballots 48 d) Ballot Tabulations and Results

*Mr. Gill: You have been authorized to cast the 22 votes on behalf of 3303 S. Trail, LLC.* He asked if there were any members of the public present; there were none. He indicated the next item was the nomination of Supervisors. He noted three seats were available and asked Mr. Kompothecras for his nominations.

Mr. Kompothecras nominated Richard Fischer, Gary Kompothecras, and Robert Bishop.

Mr. Gill explained next was the casting of ballots. He provided Mr. Kompothecras a ballot to fill out, sign and return upon completion. Mr. Kompothecras complied.

Mr. Gill read the results into the record: Mr. Fischer received 22 votes, Mr. Kompothecras received 22 votes, and Mr. Bishop received 20 votes indicating Richard Fischer and Gary Kompothecras would serve four-year terms while Robert Bishop would serve a two-year term.

### **FOURTH ORDER OF BUSINESS**

**Landowner's Questions or Comments** 

Mr. Gill asked if there were any questions or comments; there were none.

### **FIFTH ORDER OF BUSINESS**

Adjournment

Mr. Gill adjourned the meeting at approximately 11:55 a.m.

**Buckeye Park Community Development District** 

James P. Ward, Secretary

Gary Kompothecras, Chairman

### **OFFICIAL BALLOT**

### BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT MANATEE COUNTY, FLORIDA LANDOWNERS MEETING – NOVEMBER 3, 2022

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the remaining candidate shall receive a two (2) year term, with the term of office for each successful candidate commencing upon election.

The undersigned certifies that the undersigned is executing this Official Ballot in his or her individual capacity as landowner, or in his or her capacity as an authorized representative of the entity named below as landowner, (hereinafter, "Landowner") and that Landowner is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Buckeye Park Community Development District and described as follows:

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned

Acreage

**Property Description** 

SEE ATTACHED EXHIBIT A

may be incorporated by reference to an attachment hereto.]

The number of authorized votes for this ballot is:

should be attached hereto. (e.g., bylaws, corporate resolution, etc.).

I authoriz Landow	red representative of Landowner, an ners Proxy attached hereto, do cast my	ual capacity as Landowner; or in my capacity as an entity; or as the proxy holder pursuant to the yvotes as follows:
SEAT	NAME OF CANDIDATE	NUMBER OF VOTES
1. 2. 5. Date:	Bob Forshop  November 3, 2022	Signed: Jonath Kompoting and S

NOTE: If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so

#### LANDOWNER PROXY

### BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT LANDOWNERS MEETING – NOVEMBER 3, 2022

KNOW ALL MEN BY THESE PRESENTS, that the undersigned hereby constitutes and appoints:

### **Gary Kompothecras**

Proxy holder

For and on behalf of the undersigned to vote as proxy at the meeting of the Landowners of the Buckeye Park Development District to be held at the Palmetto Library, 923 6th St. W., Palmetto, FL. 34221, on November 3, 2022, at 11:30 am, said meeting published in a newspaper in Manatee County; and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may come before said meeting including, but not limited to, the election of members of the Board of Supervisors and may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally come before the meeting. Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in force from the date hereof until the conclusion of the landowners meeting and any adjournment or adjournments thereof, but may be revoked at any time by notice thereof, in writing, filed with the Secretary of the Buckeye Park Community Development District.

BARY Kompothemas	Def 27 202  Date
Property Description	Acreage
See Attached Ex	hibit
•	I, the legal description of each parcel, or the tax space is needed, identification of parcels owned ment hereto.]
The number of authorized votes for this proxy is	s: <u>22</u>

NOTE: If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g., bylaws, corporate resolution, etc.).

### Buckeye Park Community Development District Landowners' Meeting, November 3, 2022 Exhibit A:

### Lots Owned by 3303 S Trail LLC

Parcel ID	Owner	Legal Description	Acres	Votes
	3303 S TRAIL LLC	LOT 6 BUCKEYE		
	3939 N WASHINGTON BLVD	INDUSTRIAL PARK		
603200409	SARASOTA, FL 34234	PI#6032.0040/9	2.3914	3
	3303 S TRAIL LLC	LOT 7 BUCKEYE		
	3935 N WASHINGTON BLVD	INDUSTRIAL PARK		
603200459	SARASOTA, FL 34234	PI#6032.0045/9	1.3063	2
	3303 S TRAIL LLC			
	c/o KOMPOTHECRAS, GARY	LOT 13 BUCKEYE		
	3939 N WASHINGTON BLVD	INDUSTRIAL PARK		
603200759	SARASOTA, FL 34234	PI#6032.0075/9	16.8532	17

Total Votes:

22

### Buckeye Park Community Development District Landowners' Meeting, November 3, 2022 Exhibit A:

### Lots Owned by 3303 S Trail LLC

Parcel ID	Owner	Legal Description	Acres	Votes
	3303 S TRAIL LLC	LOT 6 BUCKEYE		
	3939 N WASHINGTON BLVD	INDUSTRIAL PARK		
603200409	SARASOTA, FL 34234	PI#6032.0040/9	2.3914	3
	3303 S TRAIL LLC	LOT 7 BUCKEYE		
	3935 N WASHINGTON BLVD	INDUSTRIAL PARK		
603200459	SARASOTA, FL 34234	PI#6032.0045/9	1.3063	2
	3303 S TRAIL LLC			
	c/o KOMPOTHECRAS, GARY	LOT 13 BUCKEYE		
	3939 N WASHINGTON BLVD	INDUSTRIAL PARK		
603200759	SARASOTA, FL 34234	PI#6032.0075/9	16.8532	17

Total Votes:

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MINUTES OF MEETING 1 2 **BUCKEYE PARK** 3 COMMUNITY DEVELOPMENT DISTRICT 4 5 The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District 6 was held on Thursday, November 3, 2022, at 11:30 a.m., at the Palmetto Library, 923 6<sup>th</sup> Street W., 7 Palmetto, FL 34221. 8 9 Present and constituting a quorum: 10 Gary Kompothecras Chairperson 11 Vince Payne Vice Chairperson Anthony Sansone **Assistant Secretary** 12 13 Robert Bishop **Assistant Secretary** Richard Fischer 14 **Assistant Secretary** 15 16 Also present were: District Manager 17 James P. Ward 18 Scott Steady **District Attorney** 19 Andrew Gill JPWard and Associates 20 21 Audience: 22 All resident's names were not included with the minutes. If a resident did not identify 23 24 themselves or the audio file did not pick up the name, the name was not recorded in these 25 minutes. 26 27 PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE 28 29 TRANSCRIBED IN ITALICS. 30 FIRST ORDER OF BUSINESS 31 Call to Order/Roll Call 32 33 Mr. Andrew Gill called the meeting to order at approximately 11:55 a.m. He conducted roll call; all 34 Members of the Board were present, constituting a quorum. Supervisor Bishop was present via 35 audio/video. 36 37 SECOND ORDER OF BUSINESS Oath of Office 38 39 Administration of Oath of Office for the Board of Supervisors of the Buckeye Park Community 40 **Development District** 41 42 I. Oath of Office II. Guide to the Sunshine Law and Code of Ethics for Public Employees 43 III. Form 1 – Statement of Financial Interests 44 45 46 Mr. Ward indicated Mr. Robert Bishop was present via audio/video, so would not be taking the Oath 47 of Office during today's meeting.

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94 95 Mr. Gill, as a notary public, administered the Oath of Office to Richard Fischer and Gary Kompothecras who signed and returned the Oath for purposes of inclusion in the record.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2023-1

Consideration of Resolution 2023-1, a resolution of the Board of Supervisors of Buckeye Park Community Development District amending resolution 2022-9 to memorialize the change in the location of the Landowners' Meeting and Election; ratifying the action of the District Manager to provide notice thereof; providing for a severability clause; and providing an effective date

Mr. Gill asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Gary Kompothecras, seconded by Mr. Richard Fischer, and with all in favor, Resolution 2023-1 was adopted, and the Chair was authorized to sign.

**FOURTH ORDER OF BUSINESS** 

**Consideration of Resolution 2023-2** 

Consideration of Resolution 2023-2, a resolution of the Board of Supervisors of the Buckeye Park Community Development District canvassing and certifying the results of the Landowners' election of Supervisors held pursuant to Section 190.006(2), Florida Statutes

Mr. Gill: We have Richard Fischer with 22 votes, Gary Kompothecras with 22 votes, and Robert Bishop with 20 votes. What this means is Ricard Fischer and Gary Kompothecras will serve four-year terms which expire in November in 2026, and Robert Bishop will serve a two-year term expiring November 2024. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Gary Kompothecras, seconded by Mr. Richard Fischer, and with all in favor, Resolution 2023-2 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-3** 

Consideration of Resolution 2023-3, a resolution of the Board of Supervisors of the Buckeye Park Community Development District Re-Designating Certain Officers of the Buckeye Park Community Development District following the Landowners' Election

Mr. Gill indicated the Board should determine who would serve as Chair, Vice Chair, and Assistant Secretaries. He noted Mr. James Ward would serve as Secretary and Treasure.

The Board chose Gary Kompothecras to serve as Chairperson, Vince Payne to serve as Vice Chairperson and the remaining Board members to serve as Assistant Secretaries with James Ward as Secretary and Treasurer.

On MOTION made by Mr. Gary Kompothecras, seconded by Mr. Richard Fischer, and with all in favor, Resolution 2023-3 was adopted, and the Chair was authorized to sign.

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### SIXTH ORDER OF BUSINESS

### **Consideration of Minutes**

**April 12, 2022 – Regular Meeting Minutes** 

Mr. Gill asked if there were any corrections or deletions; hearing none, he called for a motion.

On MOTION made by Mr. Gary Kompothecras, seconded by Mr. Richard Fischer, and with all in favor, the April 12, 2022 Regular Meeting Minutes were approved.

### **SEVENTH ORDER OF BUSINESS**

### **Consideration of Resolution 2023-4**

Consideration of Resolution 2023-4, a resolution of the Board of Supervisors of the Buckeye Park Community Development District a resolution designating the Registered Agent; designating the Office and Location of the Registered Office; and providing for conflicts and invalid provisions and providing for an effective date

Mr. Gill indicated this Resolution set James Ward as the Registered Agent, and the Office was the District's Office. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Gary Kompothecras, seconded by Mr. Anthony Sansone, and with all in favor, Resolution 2023-4 was adopted, and the Chair was authorized to sign.

### **EIGHTH ORDER OF BUSINESS**

### **Consideration of Restoration Plan**

Consideration and discussion of Lake/Pond Bank Restoration Plan with K. Johnson Lawn & Landscaping, Inc

Mr. Gill: The current landscaper, Kerry Johnson, has been doing landscaping for the District. We would like to get some of the overgrown areas so we can access the lake bank there. Kerry will provide us with a proposal, some pictures that describe the area --

Discussion ensued regarding K. Johnson Lawn and Landscaping; whether a less expensive option for clearing the overgrowth was possible to find; the difficulty accessing the area; clearing the land being more than just mowing; how best to clear the land; needing to clear this area in order to restore the lake banks; the SWFMD, Army Corps, and County requirements regarding how the lakes and littoral shelves should be maintained; tilapia eating the good plants in the lakes; companies who remove tilapia from lakes for free; the depth of the lake; pepper trees around the lake; spraying the lakes; having Jim Henslick with Environmental Services review the lakes; Foley not being able to review and properly maintain the lake due to its overgrown state; and Foley being able to maintain the lake once access was restored. Portions of the discussion were (indecipherable) due to Board Members speaking over one another.

Mr. Scott Steady: There are two different things, let's move on guys, one is more of a landscaping issue, but we do have a company that's supposed to be Foley making sure that the ponds themselves are

functioning and don't have bad weeds in them, so we don't have SWFMD coming out charging us that we are not maintaining them. So, it's important that we get rid of this so we can get our pond guy to make sure he is properly maintaining the pond. Now that we are back in charge, you guys need to know that we, the District, are doing what we need to do to maintain the ponds.

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Mr. Fischer: Everybody knows that Mr. Foley has retired, right?

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Mr. Gill: But his company is still working.

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Discussion continued regarding Foley's retirement.

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Mr. Ward: As I understand it, he sold his company to someone else. We changed our agreement to the new company. That's done. We are all good with that. This is step one, cleaning these lake banks up. You want to have at it? Go at it. You need to get with Andrew because we need a fixed price to do it before you can start the work.

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Discussion continued about clearing the overgrowth. Portions of the conversation were (indecipherable).

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Mr. Gill: Based on that we are going to hold off on the proposal for now.

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#### **NINTH ORDER OF BUSINESS**

### **Staff Reports**

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### I. District Attorney

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With that utility easement they gave an affidavit that the Chairman signed. I modified that affidavit of all sorts of issues. The County had originally asked for 18 representations, and I said, I didn't want to over-lawyer it, but I brought it down to 11. And you signed it, and I sent it to them and said we are giving it to you for free, here's your 11 representations. They've been bugging me ever since. I don't want the County to be a problem for your development, so I don't want to ignore them. So, she came back with 11, cut it back from 18, it's still asking us to say things that I don't think we need to, but there is no risk. So, Gary, I'm going to ask you to sign a revised affidavit as Chair.

Mr. Scott Steady: Earlier this year, we agreed to give the County a permanent utility easement.

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Mr. Kompothecras signed the revised affidavit as requested.

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Discussion ensued regarding the easement donated to the County; the County maintaining the easement; and where the easement was located.

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### **II. District Engineer**

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No report.

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### **III. District Manager**

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a) Tentative Board Meeting Dates for Balance of Fiscal Year 2023 1. Presentation of Proposed FY 2024 Budget, and Setting of the Budget Adoption Public

Hearing – February 2, 2023, 11:30 A.M.

2. Public Hearings: F2024 Budget Adoption – May 4, 2023, 11:30 A.M.

191	b) Form 8B Reminder	
192	c) Financial Statement for period e	nding April 30, 2022 (unaudited)
193	d) Financial Statement for period e	nding May 31, 2022 (unaudited)
194	e) Financial Statement for period e	nding June 30, 2022 (unaudited)
195	f) Financial Statement for period e	nding July 31, 2022 (unaudited)
196	g) Financial Statement for period e	nding August 30, 2022 (unaudited)
197	h) Financial Statement for period e	nding September 30, 2022 (unaudited)
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199	No report.	
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201	TENTH ORDER OF BUSINESS	Supervisor's Requests and Audience Comments
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203		rvisor's requests; there were none. He asked if there were any
204	audience members present in person,	or via audio/video, with any questions or comments; there were
205	none.	
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207	ELEVENTH ORDER OF BUSINESS	Adjournment
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209 210	Mr. Gill adjourned the meeting at appro	oximately 12:20 p.m.
211	On MOTION made b	y Mr. Gary Kompothecras, seconded by Mr.
212		ith all in favor, the meeting was adjourned.
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215		Buckeye Park Community Development District
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219	James P. Ward Secretary	Gary Kompothecras Chairman

#### **RESOLUTION 2023-5**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Buckeye Park Community Development District (the "Board"), a proposed Budget for Fiscal Year 2024; and

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

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

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

**SECTION 2.** The proposed Budget submitted by the District Manager for Fiscal Year 2024 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

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

DATE: Tuesday, May 4, 2023

HOUR: 11:30 A.M.

LOCATION: Country Inn and Suites

**Bradenton-Lakewood Ranch** 

5610 Manor Hill Lane Bradenton, Florida 34203

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

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

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

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

### **RESOLUTION 2023-5**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

PASSED AND ADOPTED this 2nd day of February 2023.

ATTEST:	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT
James P. Ward, Secretary	Gary Kompothecras, Chairperson

## BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



### PROPOSED BUDGET

FISCAL YEAR 2024

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### 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 2024

					۸	Inticipated			
	Fisc	al Year 2023	ļ	Actual at		Year End	Fi	scal Year 2024	
Description		Budget		/30/2022		9/30/2023		Budget	Notes
Revenues and Other Sources									
Carryforward	\$	-	\$	-	\$	-	\$	41,959	Cash from FY 23 to fund FY 24 Budget
Interest Income - General Account	\$	-	\$	-	\$	-	\$	-	
Assessment Revenue									
Assessments - On-Roll	\$	126,683	\$	59,689	\$	126,683	\$	79,124	Assessments from Property Owners
Assessments - Off-Roll	\$	, <u>-</u>	\$	· -	\$	· -	\$	, , , , , , , , , , , , , , , , , , ,	
Contributions - Private Sources									
Bondholder Contribbutions on behalf of SPE	\$	-	\$	-	\$	-	\$	_	
Total Revenue & Other Sources	\$	126,683	\$	59,689	\$	126,683	\$	121,083	- =
Appropriations									
Legislative									
Board of Supervisor's Fees	\$	2,400	\$	1,000	\$	2,000	\$	3,000	Statutry Required Fees (3 Board Meetings)
Board of Supervisor's - FICA	\$	-	\$	-,	\$	-	\$		, , , , , , , , , , , , , , , , , , , ,
Executive	,						•		
Professional - Management	\$	25,000	\$	6,250	\$	25,000	Ś	25.000	District Manager
Financial and Administrative		-,		-,		-,	•	,,,,,,	
Audit Services	\$	5,150	\$	_	\$	5,000	\$	5.000	Statutory Required Audit - Yearly
Accounting Services	\$	-	\$	_		-	\$	-	,,
Assessment Roll Preparation	\$	_	Ś	_		_	Ś	_	
·									IRS Required Calculation to insure interest on bond funds
Arbitrage Rebate Fees	\$	500	\$	-	\$	500	\$	500	does not exceed interest paid on bonds
Other Contractual Services									
Recording and Transcription	\$	-	\$	-	\$	-	\$	-	Transcription of Board Meetings
Legal Advertising	\$	1,000	\$	238	\$	1,000	\$	1,000	Statutory Required Legal Advertising
Trustee Services	\$	7,500	\$	-	\$	4,032	\$	4,032	Trust Fees on Bonds
Dissemination Agent Services	\$	1,500	\$	-	\$	1,500	\$	1,500	Required Reporting for Bonds
Property Appraiser Fees	\$	-	\$	-	\$	-	\$	-	Fees to place assessments on Tax Bills
Bank Service Fees	\$	250	\$	39	\$	150	\$	250	Bank Fees - Governmental Accopunts
Travel and Per Diem	\$	-					\$	-	
Communications and Freight Services									
Telephone	\$	-	\$	-	\$	-	\$	-	
Postage, Freight & Messenger	\$	150	\$	7	\$	50	\$	50	Agenda Mailings and other Misc Mailings
Rentals and Leases									
Miscellaneous Equipment	\$	-	\$	-	\$	-	\$	-	
Computer Services (Web Site)	\$	750	\$	-	\$	750	\$	750	Statutory Maintenance of District Web Site
Insurance	\$	5,500	\$	5,729	\$	5,729	\$	6,000	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$	175	\$	175	\$	175	\$	175	Department of Economic Opportunity Fee
Printing and Binding	\$	200	\$	-	\$	50	\$	50	Agenda books and copies
Rentals and Leases - Meeting Room	\$	320	\$	38	\$	100	\$	200	Meeting Room Rental
Office Supplies	\$	-	\$	-	\$	-	\$	-	
Legal Services									
General Counsel	\$	4,000	\$	-	\$	4,000	\$	4,000	District Attorney
Other General Government Services									
Engineering Services	\$	3,000	\$	-	\$	-	\$	3,000	District Engineer
Contingencies	\$	-	\$	-	\$	-	\$	-	
Capital Outlay	\$	-	\$	-	\$	-	\$	-	
	7		~		7		7		

### **Buckeye Park Community Development District**

### General Fund - Budget Fiscal Year 2024

	Anticipated							
	Fise	cal Year 2023	Actual at		ricipated Year End	Fis	cal Year 2024	
Description		Budget	/30/2022		/30/2023		Budget	Notes
Stormwater Management Services								
Repairs and Maintenance								
Aquatic Weed Control	\$	12,000	\$ _	\$	-	\$	12,000	Aquatic Spraying of Lakes
Landscaping Services								, , ,
Utility Services								
Electric	\$	-	\$ -	\$	-	\$	-	No Electric Service
Repairs and Maintenance								
Public Area Landscaping	\$	19,500	\$ 5,275	\$	19,900	\$	19,900	Lake Bank Mowing and misc. public area maint.
Irrigation System	\$	-	\$ -	\$	-	\$	-	
Plant Replacement	\$	-	\$ -	\$	-	\$	-	
Contingencies	\$	-	\$ -	\$	-	\$	-	
Road and Street Services								
Repairs and Maintenance								
Street Lights	\$	-	\$ -	\$	-	\$	-	
Pavement & Signage	\$	500	\$ -	~	-	\$	500	Misc Repairs
Repairs and Maintenance	\$	-	\$ -	\$	-	\$	-	
Parks and Recreation								
Security Patrol	\$	6,500	\$ -	\$	6,500	\$	6,500	Misc Patrols
Contingencies	\$	22,500	\$ -	\$	-	\$	22,500	For unforseen expenditures
Other Fees and Charges								
Discounts, Tax Collector Fee and Property Appraiser								Discount is 4% for November payment, plus TC/PA charge
Fee	\$	8,288	\$ -	\$	8,288	\$	5,176	of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$	126,683	\$ 18,751	\$	84,724	\$	121,083	=
Fund Balances:								
	\$	_		Ś	41,959	Ġ	_	Cash Over (Short) at Fiscal Year End
Change from Current Year Operations Fund Balance - Beginning	Y			Ţ	41,333	Ţ		cash over (short) at riscar rear End
Extraordinary Capital/Operations	\$	25,912		\$	25,912	ς	25,912	
1st Three (3) Months of Operations	\$	31,671		\$	31,671	\$	30,271	
Total Fund Balance	\$	57,583		Ś	99,542	\$	56,183	_
	÷	01,000		Ť				=
Landowner	Δςς	essment				Δς	sessment	ı
Manatee County (41.901 Acres)	7.55	N/A				743	N/A	
Lot 1 - Realty Income Properties ( Fed Ex)	\$	37,240.85				\$	23,260.16	
Lot 2 - DTI Holdings 2 LLC	\$	4,012.30				\$	2,506.03	
•							,	
Lot 3 - Dynamic Manufacturing Group	\$	16,150.50				\$	10,087.40	
Lot 4 - Dynamic Manufacturing Group	\$	5,286.20				\$	3,301.69	
Lot 5 - Bucy Industrial Group	\$	5,267.16				\$	3,289.80	
Lot 6 - 3303 S. Trail, LLC	\$	5,057.74				\$	3,159.00	
Lot 7 - 3303 S. Trail, LLC	\$	2,762.61				\$	1,725.49	
Lot 8 - Urzua, Sergio Francisco Lathrop	\$	3,001.65				\$	1,874.79	
		•						
Lot 9 - JSI Rentals, LLC	\$	2,766.84				\$	1,728.14	
Lot 10 - Buckeye Yards, LLC	\$	3,183.56				\$	1,988.41	
Lot 11 - Buckeye Yards, LLC	\$	3,170.87				\$	1,980.49	
Lot 12 - Buckeye Yards, LLC	\$	3,170.87				\$	1,980.49	
Lot 13 - Gary Kompothecras	Ś	35,611.49				\$	22,242.48	
Total Assessment:	<u> </u>					<u>,</u>		<del>-</del>
iotai Assessment:	Þ	126,682.65				Þ	79,124.36	

## Buckeye Park Community Development District Debt Service Fund - Series 2007 Bonds - Budget Fiscal Year 2024

Description		cal Year 2023 Budget	Actual at L/30/2022		Year End 9/30/2023	Fiscal Year 2024 Budget		
Revenues and Other Sources								
Carryforward	\$	-	\$ -	\$	-	\$	-	
Interest Income								
Revenue Account	\$	-	\$ 1	\$	5	\$	-	
Reserve Account	\$	-	\$ 2	\$	4	\$	-	
Interest Account	\$	-	\$ 0	\$	-	\$	-	
Prepayment Account	\$	-	\$ -	\$	-	\$	-	
Special Assessment Revenue		-					-	
Special Assessment - On-Roll								
Series 2008	\$	199,598	\$ 168,503	\$	199,598	\$	200,705	
Special Assessment - Off-Roll								
Series 2008	\$	-	\$ -	\$	-	\$	-	
Special Assessment - Prepayment								
Series 2008	\$	-	\$ -	\$	-	\$	-	
Total Revenue & Other Sources	\$	199,598	\$ 168,505	\$	199,607	\$	200,705	
Expenditures and Other Uses Debt Service Principal Debt Service - Mandatory		55.000			55.000		60.000	
Series 2008	\$	55,000	\$ -	\$	55,000	\$	60,000	
Principal Debt Service - Early Redemptions								
Series 2008	\$	-	\$ -	\$	-	\$	-	
Interest Expense								
Series 2008	\$	131,540	\$ 65,953	\$	131,540	\$	127,575	
Fees/Discounts for Early Payment	\$	13,058	\$ -	\$	-	\$	13,130	
Total Expenditures and Other Uses	\$	199,598	\$ 65,953	\$	186,540	\$	200,705	
Net Increase/(Decrease) in Fund Balance	\$	-	\$ 102,552	\$	13,067	\$	-	
Fund Balance - Beginning	\$	219,574	\$ 219,574	\$	219,574	\$	232,641	
Fund Balance - Ending		N/A	\$ 322,126	\$	232,641	\$	232,641	
Restricted Fund Balance: Reserve Account Amount Required for November 1, 2024 Interestoral - Restricted Fund Balance:	est Pa	ayment		\$ \$ <b>\$</b>	146,043 61,425 <b>207,468</b>			

Landowner	ļ	Assessment	ļ	Assessment
Manatee County (41.901 Acres)		None		None
Lot 1 - Realty Income Properties (Fed Ex)	\$	180,184.67	\$	181,184.56
Lot 2 - DTI Holdings 2 LLC	\$	19,412.97	\$	19,520.69
Lot 3 - Dynamic Manufacturing Group	\$	-	\$	-
Lot 4 - Dynamic Manufacturing Group	\$	-	\$	-
Lot 5 - Bucy Industrial Group	\$	-	\$	-
Lot 6 - 3303 S. Trail, LLC	\$	-	\$	-
Lot 7 - 3303 S. Trail, LLC	\$	-	\$	-
Lot 8 - Urzua, Sergio Francisco Lathrop	\$	-	\$	-
Lot 9 - JSI Rentals, LLC	\$	-	\$	-
Lot 10 - Buckeye Yards, LLC	\$	-	\$	-
Lot 11 - Buckeye Yards, LLC	\$	-	\$	-
Lot 12 - Buckeye Yards, LLC	\$	-	\$	-
Lot 13 - Gary Kompothecras			\$	-
Total Assessme	nt: \$	199,597.64	\$	200,705.25

### Buckeye Park Community Development District Debt Service Fund - Series 2008 Fiscal Year 2024

		Coupon		An	nual Debt		Par Debt
Description	Principal	Rate	Interest		Service	0	utstanding
Par Amount Outstanding;	\$ 1,675,000	7.875%					
11/1/2022			\$ 65,586.72				
5/1/2023	\$ 55,000	7.875%	\$ 65,953.13	\$	391,540	\$	1,620,000
11/1/2023			\$ 63,787.50				
5/1/2024	\$ 60,000	7.875%	\$ 63,787.50	\$	182,575	\$	1,560,000
11/1/2024			\$ 61,425.00				
5/1/2025	\$ 65,000	7.875%	\$ 61,425.00	\$	182,850	\$	1,495,000
11/1/2025			\$ 58,865.63				
5/1/2026	\$ 70,000	7.875%	\$ 58,865.63	\$	182,731	\$	1,425,000
11/1/2026			\$ 56,109.38				
5/1/2027	\$ 75,000	7.875%	\$ 56,109.38	\$	182,219	\$	1,350,000
11/1/2027			\$ 53,156.25				
5/1/2028	\$ 80,000	7.875%	\$ 53,156.25	\$	181,313	\$	1,270,000
11/1/2028			\$ 50,006.25				
5/1/2029	\$ 85,000	7.875%	\$ 50,006.25	\$	180,013	\$	1,185,000
11/1/2029			\$ 46,659.38				
5/1/2030	\$ 95,000	7.875%	\$ 46,659.38	\$	178,319	\$	1,090,000
11/1/2030			\$ 42,918.75				
5/1/2031	\$ 100,000	7.875%	\$ 42,918.75	\$	180,838	\$	990,000
11/1/2031			\$ 38,981.25				
5/1/2032	\$ 110,000	7.875%	\$ 38,981.25	\$	177,963	\$	880,000
11/1/2032			\$ 34,650.00				
5/1/2033	\$ 120,000	7.875%	\$ 34,650.00	\$	179,300	\$	760,000
11/1/2033			\$ 29,925.00				
5/1/2034	\$ 130,000	7.875%	\$ 29,925.00	\$	179,850	\$	630,000
11/1/2034			\$ 24,806.25				
5/1/2035	\$ 140,000	7.875%	\$ 24,806.25	\$	179,613	\$	490,000
11/1/2035			\$ 19,293.75				
5/1/2036	\$ 150,000	7.875%	\$ 19,293.75	\$	178,588	\$	340,000
11/1/2036			\$ 13,387.50				-
5/1/2037	\$ 165,000	7.875%	\$ 13,387.50	\$	176,775	\$	175,000
11/1/2037			\$ 6,890.63				-
5/1/2038	\$ 175,000	7.875%	\$ 6,890.63	\$	178,781	\$	-

#### **Buckeye Park Community Development District** Assessment Comparison - Budget Fiscal Year 2024

	DEBT SERVICE Equivalent Benefit Unit - 1 EBU = 1,000	GENERAL FUND Equivalent Benefit Unit - 1 EBU = 1,000	General Fund -			essment without	Fund Assessment Discounts and		otal General	Assessment without		ice Fund Asse			
Landowner	Sq Ft Net Developable Land	Sq Ft Net Developable Land	Percentage Ownership	Percentage Ownership	Disc	ounts/Collection Costs	Collection Costs	А	Fund Assessment	Discounts/Collection Costs		scounts and lection Costs		tal Debt Service nd Assessment	al Assessment - All Funds
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a			Manatee	Cou	ınty is not ass	essed for the General F	und	nor the Debt	Servic	e Fund	
Lot 1 - Realty Income Properties ( Fed Ex)	717.38	717.38	29.40%	90.27%	\$	21,738.47	\$ 1,521.69	\$	23,260.16	\$ 169,331.36	\$	11,853.20	\$	181,184.56	\$ 204,444.72
Lot 2 - DTI Holdings 2 LLC	77.29	77.29	3.17%	9.73%	\$	2,342.09	\$ 163.95	\$	2,506.03	\$ 18,243.64	\$	1,277.05	\$	19,520.69	\$ 22,026.73
Lot 3 - Dynamic Manufacturing Group	311.11	311.11	12.75%	N/A	\$	9,427.47	\$ 659.92	\$	10,087.40	No Debt on this Lot					\$ 10,087.40
Lot 4 - Dynamic Manufacturing Group	101.83	101.83	4.17%	N/A	\$	3,085.69	\$ 216.00	\$	3,301.69	No Debt on this Lot					\$ 3,301.69
Lot 5 - Bucy Industrial Group	101.46	101.46	4.16%	N/A	\$	3,074.58	\$ 215.22	\$	3,289.80	No Debt on this Lot					\$ 3,289.80
Lot 6 - 3303 S. Trail, LLC	97.43	97.43	3.99%	N/A	\$	2,952.34	\$ 206.66	\$	3,159.00	No Debt on this Lot					\$ 3,159.00
Lot 7 - 3303 S. Trail, LLC	53.22	53.22	2.18%	N/A	\$	1,612.61	\$ 112.88	\$	1,725.49	No Debt on this Lot					\$ 1,725.49
Lot 8 - Urzua, Sergio Francisco Lathrop	57.82	57.82	2.37%	N/A	\$	1,752.14	\$ 122.65	\$	1,874.79	No Debt on this Lot					\$ 1,874.79
Lot 9 - JSI Rentals, LLC	53.30	53.30	2.18%	N/A	\$	1,615.08	\$ 113.06	\$	1,728.14	No Debt on this Lot					\$ 1,728.14
Lot 10 - Buckeye Yards, LLC	61.33	61.33	2.51%	N/A	\$	1,858.33	\$ 130.08	\$	1,988.41	No Debt on this Lot					\$ 1,988.41
Lot 11 - Buckeye Yards, LLC	61.08	61.08	2.50%	N/A	\$	1,850.92	\$ 129.56	\$	1,980.49	No Debt on this Lot					\$ 1,980.49
Lot 12 - Buckeye Yards, LLC	61.08	61.08	2.50%	N/A	\$	1,850.92	129.56								\$ 1,980.49
Lot 13 - Gary Kompothecras	685.99	685.99	28.11%	N/A	\$	20,787.36	 1,455.12			No Debt on this Lot					\$ 22,242.48
Total	: 4150.25	2440.32	100.00%	100.00%	\$	73,948.00	\$ 5,176.36	\$	79,124.36	\$ 187,575.00	\$	13,130.25	\$	200,705.25	\$ 236,558.84

#### NOTES

(1) - District is not longer in foreclosure - Lots 1 and 2 are the only lots subject to the Series 2008 Bonds (2) - Landowner Ownership is as shown on Property Appraiser as of July, 2022

#### Ownership of Property by Buckeye Park Community Development District

Track 400

Track 401 (Open Space)
Track 500 (Lake/Drainage/Utility/Landscape)

Track 501 (Lake/Drainage/Utility/Landscape)
Track 600 (Conservation)

Track 601 (Conservation

Track 700 (Flood Plain Compensation)

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



### FINANCIAL STATEMENTS - OCTOBER 2022

FISCAL YEAR 2023

### PREPARED BY:

### JPWard and Associates, LLC

**Community Development District Advisors** 

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JPWard & Associates, LLC
2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

## Buckeye Park Community Develoment District Balance Sheet for the Period Ending October 31, 2022

	Govern	nmental Funds						
					Accour	nt Groups		Totals
	Gen	eral Fund	9	Series 2008	eneral Long erm Debt	General Fixed Assets	(M	emorandum Only)
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	66,748	\$	-		\$ -	\$	66,748
Debt Service Fund								
Interest Account				65,953				65,953
Sinking Account								-
Reserve Account				146,043				146,043
Revenue Account				7,579				7,579
Prepayment Account		-		-		-		-
Construction		-		-		-		-
Due from Other Funds								-
General Fund		-		715		-		715
Debt Service Fund(s)		-		-		-		-
Prepaid Expenses		-						-
Due from Other Governments		825						825
Market Valuation Adjustments								
Assessments Receivable						-		-
On-Roll		159,398		1,828,466				1,987,864
Off-Roll		77,051		2,649,902				2,726,952
Allowance for Uncollectable Assessments		(236,449)		(4,416,656)				(4,653,105)
Land						6,317,127		6,317,127
Improvements Other Than Buildings						4,862,861		4,862,861
Amount Available in Debt Service Funds		-		-	282,002			282,002
Amount to be Provided by Debt Service Funds		-		-	8,457,998			8,457,998
Total Asset	s \$	67,573	\$	282,002	\$ 8,740,000	\$ 11,179,988	\$	20,269,563

## Buckeye Park Community Develoment District Balance Sheet for the Period Ending October 31, 2022

	Governm	nental Funds							
					Accour	t Groups			Totals
	Gener	ral Fund	S	Series 2008	eneral Long erm Debt	General F Asset		(M	emorandum Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$	-	\$	-		\$	-	\$	-
Due to Other Funds		-							-
General Fund		-		-			-		-
Debt Service Fund		715		-			-		715
Matured Interest Payable				2,798,449					2,798,449
Matured Bonds Payable				1,745,000					1,745,000
Deferred Revenue	\$	-	\$	-					-
Bonds Payable									-
Current Portion		-		-	260,000				260,000
Long Term		-		-	8,480,000				8,480,000
Total Liabilities	\$	715	\$	4,543,449	\$ 8,740,000	\$	-	\$	13,284,164
Fund Equity and Other Credits									
Investment in General Fixed Assets		-		-		11,179	,988		11,179,988
Fund Balance									
Restricted									
Beginning: October 1, 2021 (Audited)		-		(4,262,164)			-		(4,262,164
Results from Current Operations		-		716			-		716
Unassigned									
Beginning: October 1, 2021 (Audited)		70,435		-			-		70,435
Results from Current Operations		(3,577)		-			-		(3,577
<b>Total Fund Equity and Other Credits</b>	\$	66,858	\$	(4,261,448)	\$ 	\$ 11,179	,988	\$	6,985,398
Total Liabilities, Fund Equity and Other Credits	\$	67,573	\$	282,002	\$ 8,740,000	\$ 11,179	,988	\$	20,269,563

## Statement of Revenues, Expenditures and Changes in Fund Balance Through October 31, 2022

Description	October	Year to Date	al Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward			\$ -	N/A
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	144	144	118,395	0%
Special Assessments - Off-Roll	-	-	-	N/A
Bondholder Contributionon on behalf of SPE	-	-	-	N/A
Miscellaneous Revenue	-	-	-	N/A
Intragovernmental Transfer In		-	-	N/A
Total Revenue and Other Sources:	\$ 144	144	\$ 118,395	0%
Expenditures and Other Uses  Legislative				
Board of Supervisor's Fees	_	_	2,400	0%
Executive			2,400	070
Professional Management	2,083	2,083	25,000	8%
Financial and Administrative	•	•	,	
Audit Services	_	-	5,150	0%
Accounting Services	_	-	-	N/A
Assessment Roll Services	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,000	0%
Trustee Services	-	-	7,500	0%
Dissemination Agent Services	-	-	1,500	0%

Prepared by:

## Statement of Revenues, Expenditures and Changes in Fund Balance Through October 31, 2022

Description	October	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	N/A
Bank Service Fees	12	12	250	5%
Communication and Freight Services				
Postage, Freight and Messenger	-	-	150	0%
Computer Services - Website Development	-	-	750	0%
Insurance	-	-	5,500	0%
Subscription & Memberships	-	_	175	0%
Printing & Binding	_	-	200	0%
Rentals & Leases - Meeting Room	_	_	320	0%
Financial-Other Current Charges	_	_	-	N/A
Legal Services				14,71
Legal - General Counsel	-	_	4,000	0%
Other General Government Services			.,,,,,	• 70
Engineering Services	-	-	3,000	0%
Contingencies	-	-	· -	N/A
Capital Outlay	-	-	-	N/A
Stormwater Management Services				
Repairs & Maintenance				
Aquatic Weed Control	-	-	12,000	0%
Landscaping Services				
Utility Services				
Electric	-	-	_	N/A
Repairs & Maintenance				,
Public Area Landscaping	1,625	1,625.00	19,500	8%
Irrigation System	-	,	-	N/A
Plant Replacement	-	-	-	N/A
Contingencies	-	-	-	N/A
Bood and Street Comiese				

**Road and Street Services** 

Repairs & Maintenance

## Statement of Revenues, Expenditures and Changes in Fund Balance Through October 31, 2022

Description	0	October	Yea	r to Date	tal Annual Budget	% of Budget
Street Lights		-		-	-	N/A
Pavement & Signage		-		-	500	0%
Repairs and Maintenance		-		-	-	N/A
Parks & Recreation						
Security Patrol		-		-	6,500	0%
Contingencies		-		-	22,500	0%
Other Fees and Charges						
Discounts/Collection Fees		-		-	-	N/A
Sub-Total:		3,721		3,721	118,395	3%
Total Expenditures and Other Uses:	\$	3,721	\$	3,721	\$ 118,395	3%
Net Increase/ (Decrease) in Fund Balance		(3,577)		(3,577)	-	
Fund Balance - Beginning		70,435		70,435	70,435	
Fund Balance - Ending	\$	66,858		66,858	\$ 70,435	

## Buckeye Park Community Development District Debt Service Fund - Series 2008

## Statement of Revenues, Expenditures and Changes in Fund Balance Through October 31, 2022

					To	tal Annual	% of
Description	O	tober	Year	to Date		Budget	Budge
Revenue and Other Sources							
Carryforward	\$	-		-	\$	-	N/A
Interest Income							
Revenue Account		0		0		-	N/A
Reserve Account		1		1		-	N/A
Interest Account		-		-		-	N/A
Prepayment Account		-		-		-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll		715		715		186,540	0%
Special Assessments - Off-Roll		-		-			N/A
Special Assessments - Prepayments		-		-		-	N/A
Contributions - Bondholder		-		-		-	N/A
Other Miscellaneous Revenue-Sale of Lots		-		-		-	N/A
Intragovernmental Transfer In		-		-		-	N/A
<b>Total Revenue and Other Sources:</b>	\$	716		716	\$	186,540	N/A
xpenditures and Other Uses							
Financial and Administrative							
Professional Management		-		-		-	N/A
Accounting Services		-		-		-	N/A
Other Contractual Services							
Trustee Services		-		-		-	N/A
Property Appraiser & Tax Coll. Fees		-		-		-	N/A
Insurance		-		-		-	N/A
Legal Services							
General Counsel		-		-		-	N/A
Litigation Counsel		-		-		-	N/A
Other General Government Services							
Engineering Services		-		-		-	N/A
Landscaping Services							
Repairs & Maintenance		-		-		-	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2008 Bonds		-		-	\$	55,000	0%
Principal Debt Service - Early Redemptions							
Series 2008 Bonds		-		-		-	N/A
Interest Expense							
Series 2008 Bonds		-		-		131,540	0%
Operating Transfers Out (To Other Funds)		-		-		_	N/A
Total Expenditures and Other Uses:	\$	-	\$	-	\$	186,540	N/A
Net Increase/ (Decrease) in Fund Balance		716		716		_	
Fund Balance - Beginning	(4	,262,164)	(A	,262,164)		(4,262,164)	
Fund Balance - Beginning Fund Balance - Ending		,261,448)		,261,448)	ć	(4,262,164)	

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



### FINANCIAL STATEMENTS - NOVEMBER 2022

FISCAL YEAR 2023

### PREPARED BY:

### JPWard and Associates, LLC

**Community Development District Advisors** 

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JPWard & Associates, LLC
2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

### **Buckeye Park Community Develoment District Balance Sheet**

for the Period Ending November 30, 2022

	Govern	nmental Funds						
					Accour	nt Groups		Totals
	Ger	neral Fund	S	eries 2008	eneral Long erm Debt	General Fixed Assets	(Me	morandum Only)
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	57,473	\$	-		\$ -	\$	57,473
Debt Service Fund								
Interest Account				0				0
Sinking Account								-
Reserve Account				146,043				146,043
Revenue Account				7,580				7,580
Prepayment Account		-		-		-		-
Construction		-		-		-		-
Due from Other Funds								-
General Fund		-		715		-		715
Debt Service Fund(s)		-		-		-		-
Prepaid Expenses		-						-
Due from Other Governments		825						825
Market Valuation Adjustments								
Assessments Receivable						-		-
On-Roll		159,398		1,828,466				1,987,864
Off-Roll		77,051		2,649,902				2,726,952
Allowance for Uncollectable Assessments		(236,449)		(4,416,656)				(4,653,105)
Land						6,317,127		6,317,127
Improvements Other Than Buildings						4,862,861		4,862,861
Amount Available in Debt Service Funds		-		-	216,049			216,049
Amount to be Provided by Debt Service Funds		-		-	8,523,951			8,523,951
Total Assets	\$	58,298	\$	216,049	\$ 8,740,000	\$ 11,179,988	\$	20,194,335

## Buckeye Park Community Develoment District Balance Sheet for the Period Ending November 30, 2022

	Govern	mental Funds			Accour	nt Groups			
	Gen	eral Fund	S	Series 2008	eneral Long Ferm Debt	Genera Ass		(M	Totals emorandum Only)
Liabilities									
Accounts Payable & Payroll Liabilities	\$	-	\$	-		\$	-	\$	-
Due to Other Funds		-							-
General Fund		-		-			-		-
Debt Service Fund		715		-			-		715
Matured Interest Payable				2,798,449					2,798,449
Matured Bonds Payable				1,745,000					1,745,000
Deferred Revenue	\$	-	\$	-					-
Bonds Payable									-
Current Portion		-		-	260,000				260,000
Long Term		-		-	8,480,000				8,480,000
Total Liabilities	\$	715	\$	4,543,449	\$ 8,740,000	\$	-	\$	13,284,164
Fund Equity and Other Credits									
Investment in General Fixed Assets		-		-		11,1	79,988		11,179,988
Fund Balance									
Restricted									
Beginning: October 1, 2021 (Unaudited)		-		(4,262,164)			-		(4,262,164
Results from Current Operations		-		(65,236)			-		(65,236
Unassigned									
Beginning: October 1, 2021 (Unaudited)		70,435		-			-		70,435
Results from Current Operations		(12,853)		-			-		(12,853)
<b>Total Fund Equity and Other Credits</b>	\$	57,583	\$	(4,327,400)	\$ -	\$ 11,1	79,988	\$	6,910,171
Total Liabilities, Fund Equity and Other Credits	\$	58,298	\$	216,049	\$ 8,740,000	\$ 11,1	79,988	\$	20,194,335

## Statement of Revenues, Expenditures and Changes in Fund Balance Through November 30, 2022

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Description	— Octobel	November	Teal to Date	Buuget	Buuget
Revenue and Other Sources					
Carryforward				\$ -	N/A
Interest				Ψ	14/74
Interest - General Checking	_	_	_	_	N/A
Special Assessment Revenue					14//
Special Assessments - On-Roll	144	_	144	118,395	0%
Special Assessments - Off-Roll	-	_	-	-	N/A
Bondholder Contributionon on behalf of SPE	_	_	-	_	N/A
Miscellaneous Revenue	_	_	-	_	N/A
Intragovernmental Transfer In	_	-	-	_	N/A
Total Revenue and Other Sources:	\$ 144	\$ -	144	\$ 118,395	0%
		· ·		· · · · · ·	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	-	1,000	1,000	2,400	42%
Executive					
Professional Management	2,083	2,083	4,167	25,000	17%
Financial and Administrative					
Audit Services	-	-	-	5,150	0%
Accounting Services	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
Other Contractual Services					
Legal Advertising	-	238	238	1,000	24%
Trustee Services	-	-	-	7,500	0%
Dissemination Agent Services	-	-	-	1,500	0%

Prepared by:

## Statement of Revenues, Expenditures and Changes in Fund Balance Through November 30, 2022

escription	October	November	Year to Date	Total Annual Budget	% of Budget
Property Appraiser Fees	-	-	-	-	N/A
Bank Service Fees	12	13	25	250	10%
Communication and Freight Services					
Postage, Freight and Messenger	-	-	-	150	0%
Computer Services - Website Development	-	-	-	750	0%
Insurance	-	5,729	5,729	5,500	104%
Subscription & Memberships	-	175	175	175	100%
Printing & Binding	-	-	-	200	0%
Rentals & Leases - Meeting Room	-	38	38	320	12%
Financial-Other Current Charges	-	_	-	_	N/A
Legal Services					
Legal - General Counsel	-	-	-	4,000	0%
Other General Government Services					
Engineering Services	-	-	-	3,000	0%
Contingencies	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
<b>Stormwater Management Services</b>					
Repairs & Maintenance					
Aquatic Weed Control	-	-	-	12,000	0%
Landscaping Services					
Utility Services					
Electric	-	-	-	-	N/A
Repairs & Maintenance					
Public Area Landscaping	1,625	-	1,625.00	19,500	8%
Irrigation System	-	-	-	-	N/A
Plant Replacement	-	-	-	-	N/A
Contingencies	-	-	-	-	N/A

**Road and Street Services** 

Repairs & Maintenance

## Statement of Revenues, Expenditures and Changes in Fund Balance Through November 30, 2022

Description	0	ctober	No	ovember	Ye	ar to Date	al Annual Budget	% of Budget
Street Lights		-		-		-	-	N/A
Pavement & Signage		-		-		-	500	0%
Repairs and Maintenance		-		-		-	-	N/A
Parks & Recreation								
Security Patrol		-		-		-	6,500	0%
Contingencies		-		-		-	22,500	0%
Other Fees and Charges								
Discounts/Collection Fees		-		-		-	-	N/A
Sub-Total:		3,721		9,276		12,996	118,395	11%
Total Expenditures and Other Uses:	\$	3,721	\$	9,276	\$	12,996	\$ 118,395	11%
Net Increase/ (Decrease) in Fund Balance		(3,577)		(9,276)		(12,853)	-	
Fund Balance - Beginning		70,435		66,858		70,435	70,435	
Fund Balance - Ending	\$	66,858	\$	57,583		57,583	\$ 70,435	

## Buckeye Park Community Development District Debt Service Fund - Series 2008

## Statement of Revenues, Expenditures and Changes in Fund Balance Through November 30, 2022

				Total Annual	% of	
Description	October	November	Year to Date	Budget	Budget	
Revenue and Other Sources						
Carryforward	\$ -	\$ -	-	\$ -	N/A	
Interest Income						
Revenue Account	0	0	1	-	N/A	
Reserve Account	1	1	1	-	N/A	
Interest Account	-	0	0	-	N/A	
Prepayment Account	-	-	-	-	N/A	
Special Assessment Revenue						
Special Assessments - On-Roll	715		715	186,540	0%	
Special Assessments - Off-Roll	-	-	-		N/A	
Special Assessments - Prepayments	-	-	-	-	N/A	
Contributions - Bondholder	_	-	-	-	N/A	
Other Miscellaneous Revenue-Sale of Lots	_	_	_	-	N/A	
Intragovernmental Transfer In	_	-	-	-	N/A	
Total Revenue and Other Sources:	\$ 716	\$ 1	717	\$ 186,540	N/A	
Expenditures and Other Uses						
Financial and Administrative						
Professional Management	-	-	-	-	N/A	
Accounting Services	-	-	-	-	N/A	
Other Contractual Services						
Trustee Services	-	-	-	-	N/A	
Property Appraiser & Tax Coll. Fees	-	-	-	-	N/A	
Insurance	-	-	-	-	N/A	
Legal Services						
General Counsel	-	-	-	-	N/A	
Litigation Counsel	-	-	-	-	N/A	
Other General Government Services						
Engineering Services	-	-	-	-	N/A	
Landscaping Services						
Repairs & Maintenance	-	-	-	-	N/A	
Debt Service						
Principal Debt Service - Mandatory						
Series 2008 Bonds	-	-	-	\$ 55,000	0%	
Principal Debt Service - Early Redemptions						
Series 2008 Bonds	-	-	-	-	N/A	
Interest Expense						
Series 2008 Bonds	_	65,953	65,953	131,540	50%	
Operating Transfers Out (To Other Funds)	_	-	-	-	N/A	
Total Expenditures and Other Uses:	\$ -	\$ 65,953	\$ 65,953	\$ 186,540	N/A	
	_					
Net Increase/ (Decrease) in Fund Balance	716	(65,952)	(65,236)	-		
Fund Balance - Beginning	(4,262,164)	(4,261,448)		(4,262,164)		
Fund Balance - Ending	\$ (4,261,448)	\$ (4,327,400)	\$ (4,327,400)	\$ (4,262,164)		

# BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



### FINANCIAL STATEMENTS - DECEMBER 2022

FISCAL YEAR 2023

### PREPARED BY:

### JPWard and Associates, LLC

**Community Development District Advisors** 

## Buckeye Park Community Development District Table of Contents

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Series 2008	6

JPWard & Associates, LLC
2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

## Buckeye Park Community Develoment District Balance Sheet for the Period Ending December 31, 2022

	Gover	nmental Funds						
					Accoun	t Groups		Totals
	Gei	neral Fund	:	Series 2008	eneral Long erm Debt	General Fixed Assets	(Me	emorandum Only)
Assets								
Cash and Investments								
General Fund - Invested Cash	\$	279,051	\$	-		\$ -	\$	279,051
Debt Service Fund								
Interest Account				0				0
Sinking Account								-
Reserve Account				146,043				146,043
Revenue Account				7,580				7,580
Prepayment Account		-		-		-		-
Construction		-		-		-		-
Due from Other Funds								-
General Fund		-		168,503		-		168,503
Debt Service Fund(s)		-		-		-		-
Prepaid Expenses		-						-
Due from Other Governments		825						825
Market Valuation Adjustments								
Assessments Receivable						-		-
On-Roll		159,398		1,828,466				1,987,864
Off-Roll		77,051		2,649,902				2,726,952
Allowance for Uncollectable Assessments		(236,449)		(4,416,656)				(4,653,105)
Land						6,317,127		6,317,127
Improvements Other Than Buildings						4,862,861		4,862,861
Amount Available in Debt Service Funds		-		-	383,838			383,838
Amount to be Provided by Debt Service Funds		-		-	8,356,162			8,356,162
Total Asset	s \$	279,876	\$	383,838	\$ 8,740,000	\$ 11,179,988	\$	20,583,702

## Buckeye Park Community Develoment District Balance Sheet for the Period Ending December 31, 2022

	Gover	nmental Funds						
					Accour	t Groups		Totals
	Ger	neral Fund	S	Series 2008	eneral Long erm Debt	General Fixed Assets	(M	emorandum Only)
Liabilities								
Accounts Payable & Payroll Liabilities	\$	-	\$	-		\$ -	\$	-
Due to Other Funds		-						-
General Fund		-		-		-		-
Debt Service Fund		168,503		-		-		168,503
Matured Interest Payable				2,798,449				2,798,449
Matured Bonds Payable				1,745,000				1,745,000
Deferred Revenue	\$	-	\$	-				-
Bonds Payable								-
Current Portion		-		-	55,000			55,000
Long Term		-		-	8,685,000			8,685,000
Total Liabilities	\$	168,503	\$	4,543,449	\$ 8,740,000	\$ -	\$	13,451,952
Fund Equity and Other Credits								
Investment in General Fixed Assets		-		-		11,179,988		11,179,988
Fund Balance								
Restricted								
Beginning: October 1, 2022 (Unaudited)		-		(4,262,164)		-		(4,262,164)
Results from Current Operations		-		102,552		-		102,552
Unassigned								
Beginning: October 1, 2022 (Unaudited)		70,435		-		-		70,435
Results from Current Operations		40,938		-		-		40,938
<b>Total Fund Equity and Other Credits</b>	\$	111,373	\$	(4,159,611)	\$ 	\$ 11,179,988	\$	7,131,750
Total Liabilities, Fund Equity and Other Credits	\$	279,876	\$	383,838	\$ 8,740,000	\$ 11,179,988	\$	20,583,702

## Statement of Revenues, Expenditures and Changes in Fund Balance Through December 31, 2022

					Total Annual	% of	
Description	October	November	December	Year to Date	Budget	Budget	
Revenue and Other Sources							
Carryforward					\$ -	N/A	
Interest							
Interest - General Checking	-	-	-	-	-	N/A	
Special Assessment Revenue							
Special Assessments - On-Roll	144	-	59,545	59,689	118,395	50%	
Special Assessments - Off-Roll	-	-	-	-	-	N/A	
Bondholder Contributionon on behalf of SPE	-	-	-	-	-	N/A	
Miscellaneous Revenue	-	-	-	-	-	N/A	
Intragovernmental Transfer In		-	-	-	-	N/A	
<b>Total Revenue and Other Sources:</b>	\$ 144	\$ -	\$ 59,545	59,689	\$ 118,395	50%	
Expenditures and Other Uses							
Legislative							
Board of Supervisor's Fees	-	1,000	-	1,000	2,400	42%	
Executive							
Professional Management	2,083	2,083	2,083	6,250	25,000	25%	
Financial and Administrative							
Audit Services	-	-	-	_	5,150	0%	
Accounting Services	-	-	-	_	-	N/A	
Assessment Roll Services	-	-	-	-	-	N/A	
Arbitrage Rebate Services	-	-	-	-	500	0%	
Other Contractual Services							
Legal Advertising	-	238	-	238	1,000	24%	
Trustee Services	-	-	-	-	7,500	0%	
Dissemination Agent Services	-	-	-	-	1,500	0%	
Dissemiliation Agent Services	_	_	_	_	1,500	0/0	

Prepared by:

## Statement of Revenues, Expenditures and Changes in Fund Balance Through December 31, 2022

					Total Annual	% of
Description	October	November	December	Year to Date	Budget	Budget
Property Appraiser Fees	-	-	-	-	-	N/A
Bank Service Fees	12	13	14	39	250	16%
Communication and Freight Services						
Postage, Freight and Messenger	-	-	7	7	150	5%
Computer Services - Website Development	-	-	-	-	750	0%
Insurance	-	5,729	-	5,729	5,500	104%
Subscription & Memberships	-	175	-	175	175	100%
Printing & Binding	-	_	-	-	200	0%
Rentals & Leases - Meeting Room	-	38	-	38	320	12%
Financial-Other Current Charges	-	_	-	-	-	N/A
Legal Services						,
Legal - General Counsel	-	-	-	-	4,000	0%
Other General Government Services						
Engineering Services	-	-	-	-	3,000	0%
Contingencies	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	N/A
Stormwater Management Services						
Repairs & Maintenance						
Aquatic Weed Control	-	-	-	-	12,000	0%
Landscaping Services						
Utility Services						
Electric	-	-	-	-	-	N/A
Repairs & Maintenance						
Public Area Landscaping	1,625	-	3,650	5,275.00	19,500	27%
Irrigation System	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	N/A
Bood and Street Comises						

**Road and Street Services** 

Repairs & Maintenance

Prepared by:

## Statement of Revenues, Expenditures and Changes in Fund Balance Through December 31, 2022

Description	0	ctober	No	ovember	D	ecember	Ye	ar to Date	tal Annual Budget	% of Budget
Street Lights		-		-		-		-	-	N/A
Pavement & Signage		-		-		-		-	500	0%
Repairs and Maintenance		-		-		-		-	-	N/A
Parks & Recreation										
Security Patrol		-		-		-		-	6,500	0%
Contingencies		-		-		-		-	22,500	0%
Other Fees and Charges										
Discounts/Collection Fees		-		-		-		-	-	N/A
Sub-Total:		3,721		9,276		5,755		18,751	118,395	16%
Total Expenditures and Other Uses:	\$	3,721	\$	9,276	\$	5,755	\$	18,751	\$ 118,395	16%
Net Increase/ (Decrease) in Fund Balance		(3,577)		(9,276)		53,791		40,938	-	
Fund Balance - Beginning		70,435		66,858		57,583		70,435	70,435	
Fund Balance - Ending	\$	66,858	\$	57,583	\$	111,373		111,373	\$ 70,435	

## Buckeye Park Community Development District Debt Service Fund - Series 2008

## Statement of Revenues, Expenditures and Changes in Fund Balance Through December 31, 2022

Description	October	November	December	Year to Date	Total Annual Budget	% of Budge
Revenue and Other Sources	October	November	December	real to Date	Buuget	Duuge
Carryforward	\$ -	\$ -	\$ -	_	\$ -	N/A
Interest Income	Ÿ	Ÿ	Ÿ		Ÿ	N/A
Revenue Account	0	0	0	1	_	N/A
Reserve Account	1	1	1	2	_	N/A
Interest Account	-	0	_	0	_	N/A
Prepayment Account	_	-	_	-	_	N/A
Special Assessment Revenue						N/A
Special Assessments - On-Roll	715		167,788	168,503	186,540	90%
Special Assessments - Off-Roll	713	_	107,788	108,303	180,340	N/A
Special Assessments - Prepayments	-	-	-	-		N/A
Contributions - Bondholder	-	-	-	-	-	-
	-	-	-	-	-	N/A
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	N/A
Intragovernmental Transfer In		-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 716	\$ 1	\$ 167,789	168,505	\$ 186,540	N/A
xpenditures and Other Uses						
Financial and Administrative						
Professional Management	_	_	_	_	_	N/A
Accounting Services	_	_	_	_	_	N/A
Other Contractual Services						14,71
Trustee Services	_	_	_	_	_	N/A
Property Appraiser & Tax Coll. Fees		_	_	_	_	N/A
Insurance	_	_	_	_	_	N/A
	_	_	_	_	_	IN/A
Legal Services General Counsel						N/A
	-	-	-	-	-	
Litigation Counsel	-	-	-	-	-	N/A
Other General Government Services						21/2
Engineering Services	-	-	-	-	-	N/A
Landscaping Services						
Repairs & Maintenance	-	-	-	-	-	N/A
Debt Service						
Principal Debt Service - Mandatory						
Series 2008 Bonds	-	-	-	-	\$ 55,000	0%
Principal Debt Service - Early Redemptions						
Series 2008 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2008 Bonds	-	65,953	-	65,953	131,540	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 65,953	\$ -	\$ 65,953	\$ 186,540	N/A
Net Increase/ (Decrease) in Fund Balance	716	(65,952)	167,789	102,552	_	
Fund Balance - Beginning	(4,262,164)			(4,262,164)	(4,262,164)	
Fund Balance - Ending	\$ (4,261,448)			\$ (4,159,611)	\$ (4,262,164)	