

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

MAY 2, 2024

PREPARED BY:

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BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

April 25, 2024

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 “**District**”) will be held on **Thursday, May 2, 2024, at 11:30 A.M.** at the **Palmetto Library, 923 6th St. W. Palmetto, FL 34221.**

The following WebEx link and telephone number are provided to join/watch the meeting.
<https://districts.webex.com/districts/j.php?MTID=m904935e08507369ccd3e034e332d744a>
Access Code: **2332 756 0601**, Event password: **Jpward**

Or Phone: **408-418-9388** and enter the access code **2332 756 0601**, password **Jpward (579274** from phones) to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Notice of Advertisement of Public Hearings.
3. Consideration of Appointment of Individual to fill Seat 5 whose term is set to expire November 2024 (previously Bob Bishop).
 - I. Oath(s) of Office.
 - II. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - III. Form 1 – Statement of Financial Interests. (2024 Changes to the Law and filing requirements)
4. Consideration of **Resolution 2024-3**, a Resolution of the Board re-designating the Officers of the District.
5. Consideration of Minutes:
 - I. February 2, 2024 – Regular Meeting.
6. Consideration of and Acceptance of the Audited Financial Statements for the Fiscal Year 2023, which ended September 30, 2023.

7. **PUBLIC HEARINGS**
 - a) **FISCAL YEAR 2025 BUDGET.**
 - I. Public Comment and Testimony.
 - II. Board Comment and Consideration.
 - III. Consideration of **Resolution 2024-4**, a Resolution of the Board adopting the annual appropriation and Budget for Fiscal Year 2025.
 - b) **FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
 - I. Public Comment and Testimony.
 - II. Board Comment and Consideration.
 - III. Consideration of **Resolution 2024-5**, a Resolution of the Board of Supervisors imposing special assessments, adopting and assessment roll and approving the general fund special assessment methodology.
8. Consideration of **Resolution 2024-6**, a Resolution of the Board of Supervisors designating dates, time, and location for regular meeting of the Board of Supervisor's for Fiscal Year 2025.
9. Consideration of **Resolution 2024 -7**, a Resolution of the Board of Supervisors Rescinding the July Meeting Date for Fiscal Year 2024, adopted by Resolution 2023-8, as the date is a Federal Holiday; and providing for an effective date.
10. Consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors Reaffirming, Restating and Re-Establishing the District's prior adoption of an Electronic Records Policy and a Policy on the use of Electronic Signatures; addressing severability, conflicts and an effective date.
11. Consideration of **Resolution 2024-9**, a Resolution of the Board of Supervisors of the Buckeye Park Community Development District designating **Thursday, November 7, 2024, at 11:00 A.M.** at the **Palmetto Library, 923 6th St. W. Palmetto, FL 34221** for a Landowners' Meeting and Election; Providing for publication; establishing forms for the Landowner Election; and providing for severability and an effective date.
12. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) Florida Law changes to Form 1 Filings.
 - b) Supervisor of Elections Qualified Elector Report dated April 15, 2024.
 - c) New Performance reporting requirements for CDD's.
 - d) **Important Board Meeting Dates for Balance of Fiscal Year 2024.**
 - i. November 7, 2024 – Landowners Election (Seats 3, 4, & 5)
 - e) Financial Statement for period ending January 31, 2024 (unaudited).
 - f) Financial Statement for period ending February 29, 2024 (unaudited).
 - g) Financial Statement for period ending March 31, 2024 (unaudited).
13. Supervisor's Requests and Audience Comments.
14. Adjournment.

Staff Review

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

The second order of business is the Notice of Advertisement of the Public Hearings.

The third order of business deals with the vacancies left by Mr. Robert Bishop's (Seat 5) resignation from the Board effective April 25, 2023. Mr. Bishop's term is set to expire in November 2024.

The District's Charter under Chapter 190 F.S. provides the mechanism to replace a member or members who have resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors, have the sole responsibility for filling the unexpired term of office of the resigning member(s).

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

The fourth order of business is the consideration of **Resolution 2024-3**, a Resolution of the Board redesignating of the Officers of the District.

The current Officers of the District are as follows:

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

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Commission on Ethics within thirty (30) days of being seated on this Board.

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

The fifth order of business is consideration of the Minutes from the February 2, 2024, Regular Meeting.

The sixth order of business is acceptance of the Audited Financial Statements for Fiscal Year 2023, covering the period October 1, 2022, through September 30, 2023. A representative of the Audit Firm Berger, Toombs, Elam, Gaines & Frank will join the meeting to fully review the audit with the Board.

The seventh order of business deals with two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2025 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 2025 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 2024-4** which adopts the Fiscal Year 2025 Budget. The budget has not changed since approval by the Board at the February 2, 2024, meeting. As is usual, the enclosed budget has now split the amounts that will be billed on-roll and direct billed.

After the 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 2025 Budget. **Resolution 2024-5** does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Manatee County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2024-5** and finally it approves the General Fund Special Assessment Methodology.

The eighth item is consideration of **Resolution 2024-6**, a Resolution of the Board setting the proposed meeting schedule for Fiscal Year 2025. As you may recall, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is the first Thursday of the Month at **11:00 a.m.** at the **Palmetto Library, 923 6th S.W., Palmetto, Florida 34221.**

October 3, 2024	November 7, 2024 – Landowners Election
December 5, 2024	January 2, 2025 – No Meeting
February 6, 2025	March 6, 2025
April 3, 2025	May 1, 2025
June 5, 2025	July 3, 2025 – No Meeting
August 7, 2025	September 4, 2025

The ninth order of business is the consideration of **Resolution 2024 -7**, a Resolution of the Board of Supervisors Rescinding the July Meeting Date for Fiscal Year 2024, adopted by Resolution 2023-8, as the date is a Federal Holiday; and providing for an effective date.

The tenth order of business is the consideration of **Resolution 2024-8**, a Resolution of the Board of Supervisors Reaffirming, Restating and Re-Establishing the District's prior adoption of an Electronic Records Policy and a Policy on the use of Electronic Signatures; addressing severability, conflicts and an effective date.

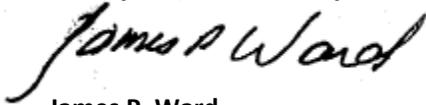
The eleventh order of business is the consideration of **Resolution 2024-9**, a Resolution of the Board of Supervisors of the Buckeye Park Community Development District Designating **Thursday, November 7, 2024, at 11:00 A.M.** at the **Palmetto Library, 923 6th St. W. Palmetto, FL 34221** for a Landowners' Meeting and Election; Providing for publication; establishing forms for the Landowner Election; and providing for severability and an effective date.

The twelfth 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 Fiscal Year 2024, and Financial Statements (unaudited) for the period(s) ending January 31, 2024, February 29, 2024, and March 31, 2024.

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 by phoning (954) 658-4900.

Sincerely,

Buckeye Park Community Development District



James P. Ward
District Manager

The Fiscal Year 2024 schedule is as follows:

April 4, 2024	May 2, 2024 – Public Hearings
June 6, 2024	July 4, 2024
August 1, 2024	September 5, 2024

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 BUDGETS; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION AND LEVY OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL, AND THE USE OF THE UNIFORM COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors for Buckeye Park Community Development District will hold two public hearings and a regular meeting on **May 2, 2024 at 11:30 a.m.** in the Conference Room at the **Palmetto Library, 923 6th Street West, Palmetto, FL 34221-4607**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.BuckeyeParkcdd.org.

The purpose of the first public hearing is to receive public comment and objections on the Fiscal Year 2025 Proposed Budgets. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the imposition of special assessments to fund the District's proposed operation and maintenance budget for Fiscal Year 2025 upon the lands located within the District, a depiction of which lands is shown below, consider the adoption of an assessment roll, and to provide for the levy, collection, and enforcement of the assessments. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearings, the Board will, by resolution, adopt the budgets and levy assessments to fund the operation and maintenance budget as finally approved by the Board. A regular board meeting of the District will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budgets, preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, Ph: (954) 658-4900, during normal business hours or on the District's website at least seven (7) days in advance of the meeting. In addition, you may obtain a copy of the proposed budget on the District's web site: www.BuckeyeParkcdd.org immediately.

The special assessments are annually recurring assessments and are in addition to previously levied capital debt assessments. The table below presents the proposed schedule of operation and maintenance assessments for Fiscal Year 2025. Amounts are preliminary and subject to change at the hearing and in any future year. The amounts are subject to early payment discount as afforded by the uniform collection law. Note that the operations and maintenance assessments stated below do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2025.

Proposed Schedule of Assessments

Name of Property	Equivalent Benefit Units	FY 2025 Rate
Lot 1	717.38	\$ 37,240.85
Lot 2	77.29	\$ 4,012.30
Lot 3	311.11	\$ 16,150.50
Lot 4	101.83	\$ 5,286.20
Lot 5	101.46	\$ 5,267.16
Lot 6	97.43	\$ 5,057.74
Lot 7	53.22	\$ 2,762.61
Lot 8	57.82	\$ 3,001.65
Lot 9	53.30	\$ 2,766.84
Lot 10	61.33	\$ 3,183.56
Lot 11	61.08	\$ 3,170.87
Lot 12	61.08	\$ 3,170.87
Lot 13	685.99	\$ 35,611.49
Total:	2440.32	\$ 126,682.65

The tax collector will collect the assessments for certain property using the uniform method, as more specifically identified in the District's Fiscal Year 2025 Proposed Budgets. The District will collect the assessments for certain land not pursuant to the uniform method. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on next year's county tax bill.

Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (954) 658-4900 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Buckeye Park Community Development District
James P. Ward
 District Manager



Oath or Affirmation of Office

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

Signature

Printed Name

STATE OF FLORIDA
COUNTY OF MANATEE

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this _____ day of _____, 2024, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name
My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

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

2. *Unauthorized Compensation*

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

3. *Misuse of Public Position*

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

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

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

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

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

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

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

1. *Anti-Nepotism Law*

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

2. *Additional Restrictions*

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

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

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

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

2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

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

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

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

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

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

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

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

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

5. *Lobbying by Former Local Government Officers and Employees*

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

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

STATE OFFICERS include:

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

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

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

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

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

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

When to File:

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

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

Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other

than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

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

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

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

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

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

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

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

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

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

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

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

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

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

V. PENALTIES

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

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

B. *Penalties for Candidates*

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

C. *Penalties for Former Officers and Employees*

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

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. *Who Can Request an Opinion*

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

B. *How to Request an Opinion*

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

C. *How to Obtain Published Opinions*

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

VII. COMPLAINTS

A. *Citizen Involvement*

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

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

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

B. *Referrals*

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

C. *Confidentiality*

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

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

D. How the Complaint Process Works

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

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

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

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

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

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

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

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

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

Secondary Sources of Income

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

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates

2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

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

When To File:

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

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

- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

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

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

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

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

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

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

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

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

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

Intangible Personal Property

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

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

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

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

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

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

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

Training Certification

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

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

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

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

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.

RESOLUTION 2024-3

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

RECITALS

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

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

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following individuals are appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	GARY KOMPOTHECRAS
VICE-CHAIRPERSON	MICHAEL NOLE
ASSISTANT SECRETARY	RICHARD FISCHER
ASSISTANT SECRETARY	ANTHONY SANSONE
ASSISTANT SECRETARY	VACANT
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. REMOVAL OF CERTAIN OFFICERS. Any other individuals are hereby removed as officers of the District.

SECTION 3. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

RESOLUTION 2024-3

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

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairperson

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

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District was held on Thursday, February 1, 2024, at 11:30 A.M. at the Palmetto Library, 923 6th St. W. Palmetto, FL 34221.

Present and constituting a quorum:

Gary Kompothecras	Chairperson
Anthony Sansone	Assistant Secretary
Richard Fischer	Assistant Secretary

Also present were:

James P. Ward	District Manager
Scott Steady	District Attorney

Audience:

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

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. James Ward called the meeting to order at approximately 12:00 p.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Acceptance of Resignation

Acceptance of the Letter of Resignation from Mr. Vince Payne, effective August 29, 2023, and whose term is set to expire November 2024, from Seat 3 of the Board of Supervisors of the Buckeye Park Community Development District

- I. Appointment of Individual to fill Seat 3, whose term is set to expire November 2024 (previously Vince Payne)**
- II. Appointment of Individual to fill Seat 5 whose term is set to expire November 2024 (previously Bob Bishop). During the May 4, 2023 meeting, this appointment was deferred.**
- III. Oath(s) of Office**
- IV. Guide to the Sunshine Law and Code of Ethics for Public Employees**
- V. Form 1 – Statement of Financial Interests (2024 Changes to the Law and filing requirements)**

Mr. Ward called for a motion to accept Mr. Payne's letter of resignation.

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On MOTION made by Richard Fischer, seconded by Anthony Sansone, and with all in favor, Vincent Payne’s letter of resignation was accepted for purposes of inclusion in the record.

Mr. Ward asked if the Board wished to appoint someone to fill Mr. Payne’s seat on the Board.
The Board appointed Michael Nole to the Board.

On MOTION made by Gary Kompothecras, seconded by Richard Fischer, and with all in favor, Michael Nole was appointed to fill Seat 3, whose term is set to expire November 2024.

Mr. Ward, as a Notary Public, administered the Oath of Office to Michael Nole. He indicated he was short on time today but would contact Mr. Nole outside of today’s meeting to discuss the Sunshine Law, Code of Ethics, and the Form 1 requirements.

THIRD ORDER OF BUSINESS **Consideration of Resolution 2024-1**
Consideration of Resolution 2024-1, a Resolution of the Board re-designating the Officers of the District

Mr. Ward recommended adding Mr. Nole as a Vice Chairman and leaving the remaining Officers as currently designated.
The Board agreed.

On MOTION made by Richard Fischer, seconded by Anthony Sansone, and with all in favor, Resolution 2024-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS **Consideration of Audited Financial Statements**
Consideration of and Acceptance of the Audited Financial Statements for the Fiscal Year 2023, which ended September 30, 2023

There was no discussion of this Item. *Deferred to next meeting.*

FIFTH ORDER OF BUSINESS **Consideration of Minutes**
Consideration of Minutes - May 5, 2023 – Public Hearings and Regular Meeting

There was no discussion of this Item. *Deferred to next meeting.*

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SIXTH ORDER OF BUSINESS **Consideration of Resolution 2024-**

Consideration of Resolution 2024-2, a Resolution of the Board of Supervisors Rescinding the July Meeting Date for Fiscal Year 2024, adopted by Resolution 2023-8, as the date is a Federal Holiday; and providing for an effective date

There was no discussion of this Item. *Deferred to next meeting.*

SEVENTH ORDER OF BUSINESS **Consideration of Resolution 2024-**

Consideration of Resolution 2024-3, a Resolution of the Board of Supervisors Reaffirming, Restating and Re-Establishing the District’s prior adoption of an Electronic Records Policy and a Policy on the use of Electronic Signatures; addressing severability, conflicts and an effective date

There was no discussion of this Item. *Deferred to next meeting.*

EIGHTH ORDER OF BUSINESS **Consideration of Resolution 2024-2**

Consideration of Resolution 2024-2, a Resolution of the Board of Supervisors approving the proposed budget for Fiscal Year 2025 and setting a Public Hearing for Thursday, May 2, 2024, at 11:30 a.m. at the Palmetto Library, 923 6th St. W. Palmetto, FL 34221

Mr. Ward indicated this was the only Item which needed to be addressed today. He changed the Resolution number to 2024-2. He stated the Budget was enclosed and approving Resolution 2024-2 did not bind the Board to anything in the Budget; Resolution 2024-2 set the maximum budget for the public hearing scheduled May 2, 2024 at 11:30 a.m. He stated at the public hearing the Board would not be able to raise the assessment levels above the maximum assessment levels being approved with Resolution 2024-2. He noted the assessment levels were the same for Fiscal Year 2024-2025 as they were for Fiscal Year 2023-2024.

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

NINTH ORDER OF BUSINESS **Staff Reports**

I. District Attorney

No report.

II. District Engineer

No report.

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III. District Manager

- a) Florida Law changes to Form 1 Filings
- b) Important Board Meeting Dates for Balance of Fiscal Year 2024
 - i. May 2, 2024 – Public Hearings Fiscal Year 2025 Budget
 - ii. November 7, 2024 – Landowners Election (Seats 3, 4, & 5)
- c) Financial Statement for period ending October 31, 2023 (unaudited)
- d) Financial Statement for period ending November 30, 2023 (unaudited)
- e) Financial Statement for period ending December 31, 2023 (unaudited)

No report.

TENTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

There were no Supervisor’s requests or audience comments.

ELEVENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 12:04 p.m.

On MOTION made by Anthony Sansone, seconded by Gary Kompothecras, and with all in favor, the meeting was adjourned.

Buckeye Park Community Development District

James P. Ward, Secretary

Gary Kompothecras, Chairman

**Buckeye Park Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2023

Buckeye Park Community Development District

ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2023

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REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Buckeye Park Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Buckeye Park Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Buckeye Park Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

To the Board of Supervisors
Buckeye Park Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 30, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Buckeye Park Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines + Frank*

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

December 30, 2023

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total assets exceeded total liabilities by \$7,267,319 (net position). Net investment in capital assets for the District was \$7,122,723, restricted net position was \$26,166, and unrestricted net position was \$118,430.
- ◆ Governmental activities revenues totaled \$307,751 while governmental activities expenses totaled \$377,379.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2023	2022
Current assets	\$ 120,655	\$ 69,702
Restricted assets	220,424	219,573
Capital assets	8,601,621	8,777,419
Total Assets	8,942,700	9,066,694
Current liabilities	115,381	109,747
Non-current liabilities	1,560,000	1,620,000
Total Liabilities	1,675,381	1,729,747
Net investment in capital assets	7,122,723	7,248,312
Net position - restricted	26,166	19,024
Net position - unrestricted	118,430	69,611
Total Net Position	\$ 7,267,319	\$ 7,336,947

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

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

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

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Financial Activity

	Governmental Activities	
	2023	2022
Program Revenues		
Charges for services	\$ 306,558	\$ 259,738
Operating contributions	-	3,475,792
General Revenues		
Investment earnings	1,193	72
Forgiveness of debt	-	12,577,200
Total Revenues	307,751	16,312,802
Expenses		
General government	51,275	193,009
Public safety	-	3,836
Physical environment	195,698	197,274
Interest and other charges	130,406	468,094
Total Expenses	377,379	862,213
Change in Net Position	(69,628)	15,450,589
Net Position - Beginning of Year	7,336,947	(8,113,642)
Net Position - End of Year	\$ 7,267,319	\$ 7,336,947

The increase in charges for services was due to an increase in special assessments in the current year.

The decrease in operating contributions was related to the sale of land by the SPE in the prior year.

The forgiveness of debt was related to the lack of further proceeds for debt payments in the prior year.

The decrease in general government is related to the payment to the SPE in the prior year.

The decrease in interest and other charges is related to the debt forgiveness in the prior year.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2023 and 2022:

Description	Governmental Activities	
	2023	2022
Land	\$ 6,317,127	\$ 6,317,127
Infrastructure	4,862,861	4,862,861
Accumulated depreciation	(2,578,367)	(2,402,569)
Total Capital Assets	\$ 8,601,621	\$ 8,777,419

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

General Fund Budgetary Highlights

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

There were no amendments to the September 30, 2023 budget.

Debt Management

Governmental Activities debt includes the following:

In April 2008, the District issued \$11,050,000 Series 2008A Capital Improvement Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping assessable improvements of the Series 2008 Project. A substantial portion of the Series 2008A Bonds were forgiven during the year ended September 30, 2022. The balance outstanding was \$1,620,000 at September 30, 2023.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Buckeye Park Community Development District is an independent special district that is established pursuant to and governed by the provisions of Chapter 190, Florida Statutes. The District is governed by an elected Board of Supervisors which establishes policy and sets assessment rates. Assessment rates for fiscal year 2024 were established to provide for the operations of the District. Buckeye Park Community Development District does not expect any economic factors to have a significant effect on the financial position or result of operations of the District in fiscal year 2024.

Request for Information

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

Buckeye Park Community Development District
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 120,655
Non-current Assets:	
Restricted assets:	
Investments	220,424
Capital assets not being depreciated:	
Land	6,317,127
Capital assets, being depreciated	
Infrastructure	4,862,861
Less: Accumulated depreciation	(2,578,367)
Total Non-Current Assets	8,822,045
Total Assets	8,942,700
 LIABILITIES	
Current Liabilities:	
Accounts payable and accrued expenses	2,225
Accrued interest payable	53,156
Bonds payable	60,000
Total Current Liabilities	115,381
Non-current liabilities:	
Bonds payable	1,560,000
Total Liabilities	1,675,381
 NET POSITION	
Net investment in capital assets	7,122,723
Restricted for debt service	26,166
Unrestricted	118,430
Total Net Position	\$ 7,267,319

See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (51,275)	\$ 86,445	\$ 35,170
Physical environment	(195,698)	33,549	(162,149)
Interest and other charges	(130,406)	186,564	56,158
Total Governmental Activities	\$ (377,379)	\$ 306,558	(70,821)
General revenues:			
Investment earnings			1,193
Change in Net Position			(69,628)
Net Position - October 1, 2022			7,336,947
Net Position - September 30, 2023			\$ 7,267,319

See accompanying notes to financial statements.

Buckeye Park Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2023

ASSETS	<u>General Fund</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Cash	\$ 120,655	\$ -	\$ 120,655
Restricted Assets			
Investments, at fair value	-	220,424	220,424
Total Assets	<u>\$ 120,655</u>	<u>\$ 220,424</u>	<u>\$ 341,079</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	<u>\$ 2,225</u>	<u>\$ -</u>	<u>\$ 2,225</u>
 FUND BALANCES			
Restricted for debt service	-	220,424	220,424
Unassigned	<u>118,430</u>	<u>-</u>	<u>118,430</u>
Total Fund Balances	<u>118,430</u>	<u>220,424</u>	<u>338,854</u>
Total Liabilities and Fund Balances	<u>\$ 120,655</u>	<u>\$ 220,424</u>	<u>\$ 341,079</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2023

Total Governmental Fund Balances	\$	338,854
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, not being depreciated, land, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		6,317,127
Capital assets, being depreciated, infrastructure, \$4,862,861, net of accumulated depreciation, \$(2,578,367), are not current financial resources and therefore, are not reported at the fund level.		2,284,494
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund statement level.		(1,620,000)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund statement level.		<u>(53,156)</u>
Net Position of Governmental Activities	\$	<u><u>7,267,319</u></u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS

For the Year Ended September 30, 2023

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 119,994	\$ 186,564	\$ 306,558
Investment earnings	-	1,193	1,193
Total Revenues	<u>119,994</u>	<u>187,757</u>	<u>307,751</u>
Expenditures			
Current			
General government	51,275	-	51,275
Physical environment	19,900	-	19,900
Debt service			
Principal	-	55,000	55,000
Interest	-	131,906	131,906
Total Expenditures	<u>71,175</u>	<u>186,906</u>	<u>258,081</u>
Net Change in Fund Balances	48,819	851	49,670
Fund Balances - October 1, 2022	<u>69,611</u>	<u>219,573</u>	<u>289,184</u>
Fund Balances - September 30, 2023	<u>\$ 118,430</u>	<u>\$ 220,424</u>	<u>\$ 338,854</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$	49,670
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures, however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the depreciation in the current period.		(175,798)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the Statement of Net Position.		55,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest from the prior year.		1,500
Change in Net Position of Governmental Activities	\$	(69,628)

See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND
For The Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 126,683	\$ 126,683	\$ 119,994	\$ (6,689)
Expenditures				
Current				
General government	65,683	65,683	51,275	14,408
Public safety	6,500	6,500	-	6,500
Physical environment	54,500	54,500	19,900	34,600
Total Expenditures	<u>126,683</u>	<u>126,683</u>	<u>71,175</u>	<u>55,508</u>
Net change in fund balances	-	-	48,819	48,819
Fund Balances - October 1, 2022	<u>18,426</u>	<u>18,426</u>	<u>69,611</u>	<u>51,185</u>
Fund Balances - September 30, 2023	<u>\$ 18,426</u>	<u>\$ 18,426</u>	<u>\$ 118,430</u>	<u>\$ 100,004</u>

See accompanying notes to financial statements.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

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

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

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

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

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

b. Fund Financial Statements

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

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

Governmental Funds

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

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

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

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

b. Restricted Assets

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

c. Capital Assets

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

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

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

c. Capital Assets (Continued)

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

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

Infrastructure	20-40 years
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d. Long-term Obligations

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

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

e. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

**Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023**

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

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

“Total fund balances” of the District’s governmental funds, \$338,854, differs from “net position” of governmental activities, \$7,267,319, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated below.

Capital related items

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

Land		\$	6,317,127
Infrastructure			4,862,861
Accumulated depreciation			<u>(2,578,367)</u>
Total			<u>\$ 8,601,621</u>

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable		\$	<u>(1,620,000)</u>
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Accrued interest

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

Accrued interest		\$	<u>(53,156)</u>
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Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

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

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

The “net change in fund balances” for government funds, \$49,670, differs from the “change in net position” for governmental activities, \$(69,628), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related transactions

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

Depreciation	\$ <u>(175,798)</u>
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Long-term debt transactions

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

Bond principal payments	\$ <u>55,000</u>
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Other debt transactions

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

Net decrease in accrued interest payable	\$ <u>1,500</u>
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Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$121,235 and the carrying value was \$120,655. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2023, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Managed Money Market Account	N/A	<u>\$ 220,424</u>

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

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

The Managed Money Market Account is considered a mutual fund asset type for applying the criteria noted in the paragraph above and is considered a level 1 asset.

Investments

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

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

Credit Risk

The District's investments are limited by State statutory requirements. As of September 30, 2023, the District did not own any investments which were rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. As of September 30, 2023, 100% of the District's investments are invested in Managed Money Market Account.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments until its maturity date if the fair value is less than cost. The District's investments are recorded at fair value.

NOTE D – CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2023:

	October 1, 2022	Additions	Deletions	September 30, 2023
<u>Governmental Activities:</u>				
Capital assets not being depreciated				
Land	\$ 6,317,127	\$ -	\$ -	\$ 6,317,127
Capital assets being depreciated				
Infrastructure	4,862,861	-	-	4,862,861
Accumulated depreciation	(2,402,569)	(175,798)	-	(2,578,367)
Total Capital assets being depreciated	2,460,292	(175,798)	-	2,284,494
Total Governmental Activities Capital Assets	<u>\$ 8,777,419</u>	<u>\$ (175,798)</u>	<u>\$ -</u>	<u>\$ 8,601,621</u>

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – LONG-TERM DEBT

Governmental Activities

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$	1,675,000
Principal maturities		<u>(55,000)</u>
Long-term debt at September 30, 2023	\$	<u>1,620,000</u>

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

Capital Improvement Revenue Bonds

\$11,050,000 Series 2008A Capital Improvement Revenue Bonds due in annual principal installments maturing May 2038. Interest is due semi-annually on May 1 and November 1, at a fixed interest rate of 7.875%. Current portion is \$60,000. \$ 1,620,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 60,000	\$ 127,575	\$ 187,575
2025	65,000	122,850	187,850
2026	70,000	117,731	187,731
2027	75,000	112,219	187,219
2028	80,000	106,313	186,313
2029-2033	510,000	426,431	936,431
2034-2038	760,000	188,607	948,607
Totals	<u>\$ 1,620,000</u>	<u>\$ 1,201,726</u>	<u>\$ 2,821,726</u>

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – LONG-TERM DEBT (CONTINUED)

Capital Improvement Revenue Bonds Series 2008A

Significant Bond Provisions

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

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

Depository Funds

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

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

The following is a schedule of required reserve deposits as of September 30, 2023:

	Reserve Balance	Reserve Requirement
Series 2008 Capital Improvement Revenue Bonds	\$ 141,248	\$ 141,102

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE F – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2022-2023 fiscal year were levied in July 2022. All assessments are collected by the Tax Collector and are due and payable on November 1. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January and 1% in February. Assessments paid in March are without discount.

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

NOTE G – RISK MANAGEMENT

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Buckeye Park Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated December 30, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

To the Board of Supervisors
Buckeye Park Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Buckeye Park Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



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

December 30, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Buckeye Park Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated December 30, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated December 30, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings in the preceding financial audit report.

To the Board of Supervisors
Buckeye Park Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the Buckeye Park Community Development District. It is management's responsibility to monitor the Buckeye Park Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 3
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$0
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: Not applicable.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2023 budget.

To the Board of Supervisors
Buckeye Park Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$2,762.61 – \$37,240.85, and Debt Service Fund \$19,412.97 – \$180,184.67.
- 2) The amount of special assessments collected by or on behalf of the District as: Total special assessments collected was \$306,558.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds as: Series 2008A Bonds, \$1,620,000, matures May 2038.

Additional Matters

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

Purpose of this Letter

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



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

December 30, 2023



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

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

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

We have examined Buckeye Park Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Buckeye Park Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Buckeye Park Community Development District's compliance based on our examination.

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

In our opinion, Buckeye Park Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

*Berger Toombs Elam
Gaines + Frank*

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

December 30, 2023

RESOLUTION 2024-4

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 2025, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

RECITALS

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; and

WHEREAS, the Board set May 2, 2024, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; 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 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, and hereby approves the Proposed Budget, subject to 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

RESOLUTION 2024-4

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 2025, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

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.

- c. That the adopted budget, as amended, shall be maintained by the District Manager and identified as “The Budget for Buckeye Park Community Development District for the Fiscal Year Ending September 30, 2025,” as adopted by the Board of Supervisors on May 2, 2024.

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, 2024, and ending September 30, 2025, the sum of **\$327,683.00** 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	\$ 126,683.00
<u>DEBT SERVICE FUND – SERIES 2008</u>	<u>\$ 201,000.00</u>
TOTAL ALL FUNDS	\$ 327,683.00

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. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation within a fund so long as it does not exceed \$15,000 previously approved transfers included, to the original budget appropriation for the receiving program.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

RESOLUTION 2024-4

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 2025, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025.

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

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

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

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairperson

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 12/31/2023	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -		
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 126,683	\$ 71,283	\$ 126,683	\$ 126,683	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Contributions - Private Sources					
Bondholder Contributions on behalf of SPE	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 126,683	\$ 71,283	\$ 126,683	\$ 126,683	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Statutory Required Fees (3 Board Meetings)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	
Executive					
Professional - Management	\$ 25,000	\$ 6,250	\$ 25,000	\$ 25,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,275	Statutory Required Audit - Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ -	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	- Transcription of Board Meetings
Legal Advertising	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 4,032	\$ -	\$ 4,032	\$ 4,032	Trust Fees on Bonds
Dissemination Agent Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	- Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ 110	\$ 250	\$ 250	Bank Fees - Governmental Accopunts
Travel and Per Diem					
	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 50	\$ -	\$ 300	\$ 300	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					
	\$ 6,000	\$ 5,958	\$ 5,958	\$ 6,700	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 50	\$ -	\$ 50	\$ 50	Agenda books and copies
Rentals and Leases - Meeting Room					
	\$ 200	\$ -	\$ 500	\$ 500	Meeting Room Rental
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 4,000	\$ -	\$ 4,500	\$ 4,500	District Attorney
Other General Government Services					
Engineering Services	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 12/31/2023	Anticipated Year End 09/30/2024	Fiscal Year 2025 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	\$ 19,900	\$ 4,875	\$ 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	\$ 18,256	\$ 18,256	\$ 500	Misc Repairs
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Security Patrol	\$ 6,500	\$ -	\$ -	\$ 6,500	Misc Patrols
Contingencies	\$ 24,988	\$ -	\$ -	\$ 22,963	For unforeseen expenditures
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 8,288	\$ -	\$ 8,288	\$ 8,288	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 126,683	\$ 37,124	\$ 101,959	\$ 126,683	

Fund Balances:

Change from Current Year Operations	\$ -	\$ 24,724	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning				
Extraordinary Capital/Operations	\$ 25,912	\$ 25,912	\$ 25,912	
1st Three (3) Months of Operations	\$ 31,671	\$ 31,671	\$ 31,671	
Total Fund Balance	\$ 57,583	\$ 82,307	\$ 57,583	

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	N/A	N/A
Lot 1 - Realty Income Properties (Fed Ex)	\$ 37,240.85	\$ 37,240.85
Lot 2 - DTI Holdings 2 LLC	\$ 4,012.30	\$ 4,012.30
Lot 3 - Dynamic Manufacturing Group	\$ 16,150.50	\$ 16,150.50
Lot 4 - Dynamic Manufacturing Group	\$ 5,286.20	\$ 5,286.20
Lot 5 - Bucy Industrial Group	\$ 5,267.16	\$ 5,267.16
Lot 6 - 3303 S. Trail, LLC	\$ 5,057.74	\$ 5,057.74
Lot 7 - 3303 S. Trail, LLC	\$ 2,762.61	\$ 2,762.61
Lot 8 - Urzua, Sergio Francisco Lathrop	\$ 3,001.65	\$ 3,001.65
Lot 9 - JSI Rentals, LLC	\$ 2,766.84	\$ 2,766.84
Lot 10 - Buckeye Yards, LLC	\$ 3,183.56	\$ 3,183.56
Lot 11 - Buckeye Yards, LLC	\$ 3,170.87	\$ 3,170.87
Lot 12 - Buckeye Yards, LLC	\$ 3,170.87	\$ 3,170.87
Lot 13 - Gary Kompothecras	\$ 35,611.49	\$ 35,611.49
Total Assessment:	\$ 126,682.65	\$ 126,682.65

Buckeye Park Community Development District
Debt Service Fund - Series 2007 Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 12/31/2023	Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 723	\$ 723	\$ -
Reserve Account	\$ -	\$ 1,890	\$ 1,890	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll				
Series 2008	\$ 200,705	\$ 169,171	\$ 200,705	\$ 201,000
Special Assessment - Off-Roll				
Series 2008	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment				
Series 2008	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 200,705	\$ 171,784	\$ 203,318	\$ 201,000
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Principal Debt Service - Early Redemptions				
Series 2008	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2008	\$ 127,575	\$ 63,788	\$ 127,575	\$ 122,850
Fees/Discounts for Early Payment	\$ 13,130	\$ -	\$ 13,130	\$ 13,150
Total Expenditures and Other Uses	\$ 200,705	\$ 63,788	\$ 200,705	\$ 201,000
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 107,996	\$ 2,613	\$ -
Fund Balance - Beginning	\$ 232,641	\$ 232,641	\$ 232,641	\$ 235,254
Fund Balance - Ending	N/A	\$ 340,637	\$ 235,254	\$ 235,254

Restricted Fund Balance:

Reserve Account	\$ 146,043
Amount Required for November 1, 2025 Interest Payment	\$ 58,866
Total - Restricted Fund Balance:	\$ 204,909

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	None	None
Lot 1 - Realty Income Properties (Fed Ex)	\$ 181,184.56	\$ 181,450.19
Lot 2 - DTI Holdings 2 LLC	\$ 19,520.69	\$ 19,549.31
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 Assessment:	\$ 200,705.25	\$ 200,999.50

**Buckeye Park Community Development District
Debt Service Fund - Series 2008
Fiscal Year 2025**

Description	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
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 2025**

Landowner	DEBT SERVICE	GENERAL FUND	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	General Fund Assessment			Debt Service Fund Assessment			Total Assessment - All Funds
	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land			Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total General Fund Assessment	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total Debt Service Fund Assessment	
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	Manatee County is not assessed for the General Fund nor the Debt Service Fund						
Lot 1 - Realty Income Properties (Fed Ex)	717.38	717.38	29.40%	90.27%	\$ 34,804.54	\$ 2,436.32	\$ 37,240.85	\$ 169,579.62	\$ 11,870.57	\$ 181,450.19	\$ 218,691.04
Lot 2 - DTI Holdings 2 LLC	77.29	77.29	3.17%	9.73%	\$ 3,749.82	\$ 262.49	\$ 4,012.30	\$ 18,270.38	\$ 1,278.93	\$ 19,549.31	\$ 23,561.61
Lot 3 - Dynamic Manufacturing Group	311.11	311.11	12.75%	N/A	\$ 15,093.93	\$ 1,056.57	\$ 16,150.50	No Debt on this Lot			\$ 16,150.50
Lot 4 - Dynamic Manufacturing Group	101.83	101.83	4.17%	N/A	\$ 4,940.37	\$ 345.83	\$ 5,286.20	No Debt on this Lot			\$ 5,286.20
Lot 5 - Bucy Industrial Group	101.46	101.46	4.16%	N/A	\$ 4,922.58	\$ 344.58	\$ 5,267.16	No Debt on this Lot			\$ 5,267.16
Lot 6 - 3303 S. Trail, LLC	97.43	97.43	3.99%	N/A	\$ 4,726.86	\$ 330.88	\$ 5,057.74	No Debt on this Lot			\$ 5,057.74
Lot 7 - 3303 S. Trail, LLC	53.22	53.22	2.18%	N/A	\$ 2,581.88	\$ 180.73	\$ 2,762.61	No Debt on this Lot			\$ 2,762.61
Lot 8 - Urzua, Sergio Francisco Lathrop	57.82	57.82	2.37%	N/A	\$ 2,805.28	\$ 196.37	\$ 3,001.65	No Debt on this Lot			\$ 3,001.65
Lot 9 - JSI Rentals, LLC	53.30	53.30	2.18%	N/A	\$ 2,585.84	\$ 181.01	\$ 2,766.84	No Debt on this Lot			\$ 2,766.84
Lot 10 - Buckeye Yards, LLC	61.33	61.33	2.51%	N/A	\$ 2,975.29	\$ 208.27	\$ 3,183.56	No Debt on this Lot			\$ 3,183.56
Lot 11 - Buckeye Yards, LLC	61.08	61.08	2.50%	N/A	\$ 2,963.43	\$ 207.44	\$ 3,170.87	No Debt on this Lot			\$ 3,170.87
Lot 12 - Buckeye Yards, LLC	61.08	61.08	2.50%	N/A	\$ 2,963.43	\$ 207.44	\$ 3,170.87	No Debt on this Lot			\$ 3,170.87
Lot 13 - Gary Kompothecras	685.99	685.99	28.11%	N/A	\$ 33,281.76	\$ 2,329.72	\$ 35,611.49	No Debt on this Lot			\$ 35,611.49
Total:	4150.25	2440.32	100.00%	100.00%	\$ 118,395.00	\$ 8,287.65	\$ 126,682.65	\$ 187,850.00	\$ 13,149.50	\$ 200,999.50	\$ 258,403.16

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)

RESOLUTION 2024-5

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.

RECITALS

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 2025 (“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 2025; 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, 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”) and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; 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 2024-5

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, 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.

For General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser, and for Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser. The decision to collect special assessments by any particular method

RESOLUTION 2024-5

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.

– 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 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 Supervisors in conflict are hereby repealed to the extent of such conflict.

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

**BOARD OF SUPERVISORS OF BUCKEYE PARK
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Gary Kompothecras, Chairperson

Exhibit A: Budget(s)

Exhibit B: Assessment Roll

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 12/31/2023	Anticipated Year End 09/30/2024	Fiscal Year 2025 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -		
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Assessment Revenue					
Assessments - On-Roll	\$ 126,683	\$ 71,283	\$ 126,683	\$ 126,683	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -	\$ -	
Contributions - Private Sources					
Bondholder Contributions on behalf of SPE	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 126,683	\$ 71,283	\$ 126,683	\$ 126,683	
Appropriations					
Legislative					
Board of Supervisor's Fees	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Statutory Required Fees (3 Board Meetings)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	
Executive					
Professional - Management	\$ 25,000	\$ 6,250	\$ 25,000	\$ 25,000	District Manager
Financial and Administrative					
Audit Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,275	Statutory Required Audit - Yearly
Accounting Services	\$ -	\$ -	\$ -	\$ -	
Assessment Roll Preparation	\$ -	\$ -	\$ -	\$ -	
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	- Transcription of Board Meetings
Legal Advertising	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	Statutory Required Legal Advertising
Trustee Services	\$ 4,032	\$ -	\$ 4,032	\$ 4,032	Trust Fees on Bonds
Dissemination Agent Services	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	Required Reporting for Bonds
Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	- Fees to place assessments on Tax Bills
Bank Service Fees	\$ 250	\$ 110	\$ 250	\$ 250	Bank Fees - Governmental Accopunts
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 50	\$ -	\$ 300	\$ 300	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					
	\$ 6,000	\$ 5,958	\$ 5,958	\$ 6,700	General Liability and D&O Liability Insurance
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	Department of Economic Opportunity Fee
Printing and Binding					
	\$ 50	\$ -	\$ 50	\$ 50	Agenda books and copies
Rentals and Leases - Meeting Room					
	\$ 200	\$ -	\$ 500	\$ 500	Meeting Room Rental
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	
Legal Services					
General Counsel	\$ 4,000	\$ -	\$ 4,500	\$ 4,500	District Attorney
Other General Government Services					
Engineering Services	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 12/31/2023	Anticipated Year End 09/30/2024	Fiscal Year 2025 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	\$ 19,900	\$ 4,875	\$ 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	\$ 18,256	\$ 18,256	\$ 500	Misc Repairs
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	
Parks and Recreation					
Security Patrol	\$ 6,500	\$ -	\$ -	\$ 6,500	Misc Patrols
Contingencies	\$ 24,988	\$ -	\$ -	\$ 22,963	For unforeseen expenditures
Other Fees and Charges					
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 8,288	\$ -	\$ 8,288	\$ 8,288	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessment on Tax Bills
Total Appropriations	\$ 126,683	\$ 37,124	\$ 101,959	\$ 126,683	

Fund Balances:

Change from Current Year Operations	\$ -	\$ 24,724	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning				
Extraordinary Capital/Operations	\$ 25,912	\$ 25,912	\$ 25,912	
1st Three (3) Months of Operations	\$ 31,671	\$ 31,671	\$ 31,671	
Total Fund Balance	\$ 57,583	\$ 82,307	\$ 57,583	

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	N/A	N/A
Lot 1 - Realty Income Properties (Fed Ex)	\$ 37,240.85	\$ 37,240.85
Lot 2 - DTI Holdings 2 LLC	\$ 4,012.30	\$ 4,012.30
Lot 3 - Dynamic Manufacturing Group	\$ 16,150.50	\$ 16,150.50
Lot 4 - Dynamic Manufacturing Group	\$ 5,286.20	\$ 5,286.20
Lot 5 - Bucy Industrial Group	\$ 5,267.16	\$ 5,267.16
Lot 6 - 3303 S. Trail, LLC	\$ 5,057.74	\$ 5,057.74
Lot 7 - 3303 S. Trail, LLC	\$ 2,762.61	\$ 2,762.61
Lot 8 - Urzua, Sergio Francisco Lathrop	\$ 3,001.65	\$ 3,001.65
Lot 9 - JSI Rentals, LLC	\$ 2,766.84	\$ 2,766.84
Lot 10 - Buckeye Yards, LLC	\$ 3,183.56	\$ 3,183.56
Lot 11 - Buckeye Yards, LLC	\$ 3,170.87	\$ 3,170.87
Lot 12 - Buckeye Yards, LLC	\$ 3,170.87	\$ 3,170.87
Lot 13 - Gary Kompothecras	\$ 35,611.49	\$ 35,611.49
Total Assessment:	\$ 126,682.65	\$ 126,682.65

Buckeye Park Community Development District
Debt Service Fund - Series 2007 Bonds - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	Actual at 12/31/2023	Year End 09/30/2024	Fiscal Year 2025 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ -	\$ 723	\$ 723	\$ -
Reserve Account	\$ -	\$ 1,890	\$ 1,890	\$ -
Interest Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll				
Series 2008	\$ 200,705	\$ 169,171	\$ 200,705	\$ 201,000
Special Assessment - Off-Roll				
Series 2008	\$ -	\$ -	\$ -	\$ -
Special Assessment - Prepayment				
Series 2008	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 200,705	\$ 171,784	\$ 203,318	\$ 201,000
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2008	\$ 60,000	\$ -	\$ 60,000	\$ 65,000
Principal Debt Service - Early Redemptions				
Series 2008	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2008	\$ 127,575	\$ 63,788	\$ 127,575	\$ 122,850
Fees/Discounts for Early Payment	\$ 13,130	\$ -	\$ 13,130	\$ 13,150
Total Expenditures and Other Uses	\$ 200,705	\$ 63,788	\$ 200,705	\$ 201,000
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 107,996	\$ 2,613	\$ -
Fund Balance - Beginning	\$ 232,641	\$ 232,641	\$ 232,641	\$ 235,254
Fund Balance - Ending	N/A	\$ 340,637	\$ 235,254	\$ 235,254

Restricted Fund Balance:

Reserve Account	\$ 146,043
Amount Required for November 1, 2025 Interest Payment	\$ 58,866
Total - Restricted Fund Balance:	\$ 204,909

Landowner	Assessment	Assessment
Manatee County (41.901 Acres)	None	None
Lot 1 - Realty Income Properties (Fed Ex)	\$ 181,184.56	\$ 181,450.19
Lot 2 - DTI Holdings 2 LLC	\$ 19,520.69	\$ 19,549.31
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 Assessment:	\$ 200,705.25	\$ 200,999.50

**Buckeye Park Community Development District
Debt Service Fund - Series 2008
Fiscal Year 2025**

Description	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
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 2025**

Landowner	DEBT SERVICE	GENERAL FUND	General Fund Assessment				Debt Service Fund Assessment				Total Assessment - All Funds
	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	Equivalent Benefit Unit - 1 EBU = 1,000 Sq Ft Net Developable Land	General Fund - Percentage Ownership	Debt Service - Percentage Ownership	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total General Fund Assessment	Assessment without Discounts/Collection Costs	Discounts and Collection Costs	Total Debt Service Fund Assessment	
Manatee County (41.901 Acres)	1709.93	N/A	N/A	N/a	Manatee County is not assessed for the General Fund nor the Debt Service Fund						
Lot 1 - Realty Income Properties (Fed Ex)	717.38	717.38	29.40%	90.27%	\$ 34,804.54	\$ 2,436.32	\$ 37,240.85	\$ 169,579.62	\$ 11,870.57	\$ 181,450.19	\$ 218,691.04
Lot 2 - DTI Holdings 2 LLC	77.29	77.29	3.17%	9.73%	\$ 3,749.82	\$ 262.49	\$ 4,012.30	\$ 18,270.38	\$ 1,278.93	\$ 19,549.31	\$ 23,561.61
Lot 3 - Dynamic Manufacturing Group	311.11	311.11	12.75%	N/A	\$ 15,093.93	\$ 1,056.57	\$ 16,150.50	No Debt on this Lot			\$ 16,150.50
Lot 4 - Dynamic Manufacturing Group	101.83	101.83	4.17%	N/A	\$ 4,940.37	\$ 345.83	\$ 5,286.20	No Debt on this Lot			\$ 5,286.20
Lot 5 - Bucy Industrial Group	101.46	101.46	4.16%	N/A	\$ 4,922.58	\$ 344.58	\$ 5,267.16	No Debt on this Lot			\$ 5,267.16
Lot 6 - 3303 S. Trail, LLC	97.43	97.43	3.99%	N/A	\$ 4,726.86	\$ 330.88	\$ 5,057.74	No Debt on this Lot			\$ 5,057.74
Lot 7 - 3303 S. Trail, LLC	53.22	53.22	2.18%	N/A	\$ 2,581.88	\$ 180.73	\$ 2,762.61	No Debt on this Lot			\$ 2,762.61
Lot 8 - Urzua, Sergio Francisco Lathrop	57.82	57.82	2.37%	N/A	\$ 2,805.28	\$ 196.37	\$ 3,001.65	No Debt on this Lot			\$ 3,001.65
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Lot 11 - Buckeye Yards, LLC	61.08	61.08	2.50%	N/A	\$ 2,963.43	\$ 207.44	\$ 3,170.87	No Debt on this Lot			\$ 3,170.87
Lot 12 - Buckeye Yards, LLC	61.08	61.08	2.50%	N/A	\$ 2,963.43	\$ 207.44	\$ 3,170.87	No Debt on this Lot			\$ 3,170.87
Lot 13 - Gary Kompothecras	685.99	685.99	28.11%	N/A	\$ 33,281.76	\$ 2,329.72	\$ 35,611.49	No Debt on this Lot			\$ 35,611.49
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NOTES

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- (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)

EXHIBIT B

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology
Fiscal Year 2025 – General Fund

Prepared by:

4/22/2024

JPWard & Associates LLC

JAMES P. WARD

954.658.4900

JIMWARD@JPWARDASSOCIATES.COM



2301 NE 37 STREET
FORT LAUDERDALE, FLORIDA 33308

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5.0	Assignment of Benefit	3
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SPECIAL ASSESSMENT METHODOLOGY

1.0 PURPOSE

This report is intended to introduce to the Buckeye Park Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2025, which begins on October 1, 2024 and ends on September 30, 2025.

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 2025 General Fund Budget is financial and administrative in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to the property. Each Equivalent Residential Unit (ERU) is one (1) Single Family Home and there are no other uses in the District.

6.0 ASSESSMENT ROLL

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

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



**Buckeye Park Community Development District
Assessment Roll - Fiscal Year 2025**

Table 1

Parcel ID	Lot	Acres	Owner	Legal Description	O&M
603200159	1	16.48	REALTY INCOME PROPERTIES 5 LLC	LOT 1 BUCKEYE INDUSTRIAL PARK PI#6032.0015/9	\$ 37,240.85
603200209	2	1.89	DTI HOLDINGS 2 LLC	LOT 2 BUCKEYE INDUSTRIAL PARK PI#6032.0020/9	\$ 4,012.30
603200259	3	7.63	DYNAMIC MANUFACTURING GROUP LLC	LOT 3 BUCKEYE INDUSTRIAL PARK PI#6032.0025/9	\$ 16,150.50
603200309	4	2.50	DYNAMIC MANUFACTURING GROUP LLC	LOT 4 BUCKEYE INDUSTRIAL PARK PI#6032.0030/9	\$ 5,286.20
603200359	5	2.49	BUCY INDUSTRIAL GROUP LLC	LOT 5 BUCKEYE INDUSTRIAL PARK PI#6032.0035/9	\$ 5,267.16
603200409	6	2.39	PORT MANATEE 67 LLC	LOT 6 BUCKEYE INDUSTRIAL PARK PI#6032.0040/9	\$ 5,057.74
603200459	7	1.31	PORT MANATEE 67 LLC	LOT 7 BUCKEYE INDUSTRIAL PARK PI#6032.0045/9	\$ 2,762.61
603200509	8	1.42	URZUA, SERGIO FRANCISCO LATHROP	LOT 8 BUCKEYE INDUSTRIAL PARK PI#6032.0050/9	\$ 3,001.65
603200559	9	1.31	JSI RENTALS LLC	LOT 9 BUCKEYE INDUSTRIAL PARK PI#6032.0055/9	\$ 2,766.84
603200759	13	16.85	3303 S TRL LLC	LOT 13 BUCKEYE INDUSTRIAL PARK PI#6032.0075/9	\$ 35,611.49
603200809	0	1.53	BUCKEYE PARK COMMUNITY DEVELOPMENT	TRACT 400 BUCKEYE INDUSTRIAL PARK	\$ -
603200859	0	1.29	BUCKEYE PARK COMMUNITY DEVELOPMENT	TRACT 401(OPEN SPACE) BUCKEYE INDUSTRIAL PARK	\$ -
603200909	0	5.11	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 500 (LAKE/ DRAINAGE/ UTILITY/ LANDSCAPE) BUCKEYE INDUSTRIAL PARK PI#6032.0090/9	\$ -
603200959	0	12.59	BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT	TRACT 501 (LAKE/DRAINAGE/ UTILITY/LANDSCAPE) BUCKEYE INDUSTRIAL PARK PI#6032.0095/9	\$ -
603201009	0	3.30	BUCKEYE PARK COMMUNITY DEVELOPMENT	TRACT 600(CONSERVATION EASMT) BUCKEYE	\$ -
603201059	0	1.47	BUCKEYE PARK COMMUNITY DEVELOPMENT	TRACT 601(CONSERVATION EASMT) BUCKEYE	\$ -
603201109	0	7.21	BUCKEYE PARK COMMUNITY DEVELOPMENT	TRACT 700(FLOOD PLAIN COMPENSATION) BUCKEYE	\$ -
603201159	10	1.72	BUCKEYE YARDS, LLC	LOT 10-A: A PARCEL OF LAND LYING WITHIN SEC 8, TWN 33S, RNG 18E, MANATEE COUNTY, FL AND ALSO LYING IN THE PLAT OF BUCKEYE INDUSTRIAL PARK, AN	\$ 3,679.81
603201209	12	2.74	BUCKEYE YARDS, LLC	LOT 12-A: A PARCEL OF LAND LYING WITHIN SEC 8, TWN 33S, RNG 18E, MANATEE COUNTY, FL AND ALSO LYING IN THE PLAT OF BUCKEYE INDUSTRIAL PARK, COM AT THE SOUTH SEC COR COMMON TO SEC 7	\$ 5,845.49
603202109	0	41.90	MANATEE COUNTY	AND 8, TWN 33, RNG 18; TH N 00 DEG 08 MIN 30 SEC W, ALG THE SEC LN COMMON TO SD SECS 7 AND 8, A	\$ -
					\$ 126,682.65

RESOLUTION 2024-6

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.

RECITALS

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 189.417, 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:** The first Thursday of each month for Fiscal Year 2025, which covers the period October 1, 2024 through September 30, 2025.

October 3, 2024	November 7, 2024 – Landowners Election
December 5, 2024	January 2, 2025 – No Meeting
February 6, 2025	March 6, 2025
April 3, 2025	May 1, 2025
June 5, 2025	July 3, 2025 – No Meeting
August 7, 2025	September 4, 2025

- b) **Time:** 11:30 A.M. (Eastern Standard Time)
- c) **Location:** Palmetto Library, 923 6th S.W., Palmetto, Florida 34221

RESOLUTION 2024-6

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

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS 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 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 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. 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 by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairperson

RESOLUTION 2024-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT RESCINDING THE JULY MEETING DATE FOR FISCAL YEAR 2024 ADOPTED BY RESOLUTION 2023-8, AS THE DATE IS A FEDERAL HOLIDAY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Buckeye Park Community Development District ("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 Chapter 189.417, Florida Statutes, the District is required to file quarterly, semi-annually or annually, a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, on May 4, 2023, the Board of Supervisors adopted Resolution 2023-8, designated the dates, time and location for the regular meetings of the Board for Fiscal Year 2024, to be held the first Thursday of each month, for the period of October 1, 2023 through September 30, 2024; and

WHEREAS, after adoption and upon filing in the District’s records, staff became aware that the date for the first Thursday of the month of July is July 4th, Independence Day, which is a federal holiday, and is observed as a national holiday; and

WHEREAS, in accordance with Section 2. “Sunshine Law and Meeting Cancellations and Continuations” contained within the previously adopted Resolution 2023-8, indicates that the District, by and through its District Manager, may cancel any meeting of the Board of Supervisors; and

WHEREAS, the Board of Supervisors, through its District Manager, desires to rescind the meeting date of July 4, 2024, Independence Day, from the Fiscal Year 2024 Schedule of Meeting dates adopted by Resolution 2023-8 on May 4, 2023.

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

SECTION 1. The Board of Supervisors of the Buckeye Park Community Development District, by and through its District Manager, hereby rescind the July 4, 2024 meeting date for the Fiscal Year 2024 Meeting Schedule, with the following dates remaining:

February 1, 2024	March 7, 2024
April 4, 2024	May 2, 2024
June 6, 2024	July 4, 2024
August 1, 2024	September 5, 2024

RESOLUTION 2024-7

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT RESCINDING THE JULY MEETING DATE FOR FISCAL YEAR 2024 ADOPTED BY RESOLUTION 2023-8, AS THE DATE IS A FEDERAL HOLIDAY; AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 2. 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 by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairperson

RESOLUTION 2024-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT REAFFIRMING, RESTATING AND RE-ESTABLISHING THE DISTRICT'S ADOPTION OF AN ELECTRONIC RECORDS POLICY AND A POLICY ON THE USE OF ELECTRONIC SIGNATURES; ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Buckeye Park Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated in Manatee County, Florida; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of district business; and

WHEREAS, on June 7, 2018, the District adopted Resolution 2018-2 adopting an Electronic Records Policy and a Policy on the use of Electronic Signatures; and

WHEREAS, the District has appointed the District Manager of the District as the District's records custodian; and

WHEREAS, the District Manager deems it necessary to reaffirm, restate and re-establish the District's use of an electronic records policy and the use of electronic signatures in connection with the conduct of the District's business.

WHEREAS, the District maintains an active and continuing program for the economical and efficient management of records and provides for the designation of a Records Management Liaison Officer ("**RMLO**") as required by Section 257.36(5)(a), Florida Statutes; and

WHEREAS, Rule 1B-26.003, Florida Administrative Code, allows the District's records custodian to designate an electronic copy of an original paper record as the record (master) copy and designate the original paper copy as a duplicate; and

WHEREAS, the District desires to authorize the District's records custodian to adopt an electronic records policy as described more fully in **Exhibit A** (the "**Electronic Records Policy**"), as such policy may be amended from time to time, for creating electronic copies of original paper records, designating such electronic copies as the record (master) copy, designating such original paper copies as duplicates and destroying, or otherwise disposing of, such originals in accordance with the applicable general schedule once such originals are obsolete, superseded or the administrative value is lost; and

WHEREAS, consistent with Rule 1B-26.003, Florida Administrative Code, the District has undertaken a cost-benefit analysis to determine that the adoption of the Electronic Records Policy would be cost-effective by, among other things, the need to store paper records; and

RESOLUTION 2024-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT REAFFIRMING, RESTATING AND RE-ESTABLISHING THE DISTRICT'S ADOPTION OF AN ELECTRONIC RECORDS POLICY AND A POLICY ON THE USE OF ELECTRONIC SIGNATURES; ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the District's Board of Supervisors ("**Board**") finds that it is in the best interests of the District, and most cost-effective, to adopt by resolution the Electronic Records Policy for immediate use and application; and

WHEREAS, in connection with the adoption of the Electronic Records Policy, the District finds that is important to simultaneously adopt a policy regarding the District's use of electronic signatures in connection with the conduct of the District's business.

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

SECTION 1. RECITALS. The foregoing recitals are true and correct and incorporated herein as findings of the District's Board of Supervisors.

SECTION 2. ADOPTION OF ELECTRONIC RECORDS POLICY. The District hereby authorizes the District's records custodian to implement the Electronic Records Policy substantially in the form of **Exhibit "A"** attached hereto and by reference incorporated herein.

SECTION 3. ADOPTION OF ELECTRONIC SIGNATURES POLICY. The District hereby authorizes the use of electronic signatures in connection with the conduct of the District's business and the execution of writings by the District consistent with, and to the extent permitted under, Chapter 668, Florida Statutes, as may be amended from time to time (the "**Electronic Signatures Act**"). All use of electronic signatures shall be in compliance with the Electronic Signatures Act. Pursuant to Section 668.004 of the Electronic Signatures Act, unless otherwise provided by law, an electronic signature may be used by the District to sign a writing and shall have the same force and effect as a written signature. The District Manager is authorized to implement control processes and procedures pursuant to the Electronic Signatures Act including, without limitation, Section 668.006, relating to the District's use of electronic signatures to ensure adequate integrity, security, and auditability.

SECTION 4. SEVERABILITY. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. CONFLICTS. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

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RESOLUTION 2024-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT REAFFIRMING, RESTATING AND RE-ESTABLISHING THE DISTRICT'S ADOPTION OF AN ELECTRONIC RECORDS POLICY AND A POLICY ON THE USE OF ELECTRONIC SIGNATURES; ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairperson

Exhibit A: Electronic Records Policy

EXHIBIT A

ELECTRONIC RECORDS POLICY FOR THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

1. PURPOSE OF ELECTRONIC RECORDS POLICY. The purpose of this Electronic Records Policy (“Policy”) is to create a more efficient and cost-effective means for retaining and managing District records by authorizing the District to designate electronic copies of original paper records as record, “master” copies, and to dispose of the duplicate original paper records.

2. DESIGNATION OF ELECTRONIC COPIES AS MASTER COPIES. It is the policy of the District to retain and manage records in accordance with, and pursuant to, Rule 1B-26.003, Florida Administrative Code, and, more specifically, to: (i) create electronic copies of original paper records, (ii) designate all such electronic copies as the record (master) copies; and (iii) destroy, or otherwise dispose of, such originals in accordance with the applicable general schedule once such originals are obsolete, superseded or the administrative value is lost. The District records custodian in his or her sole discretion may select which original paper records, if any, shall be subject to the implementation of this Policy.

All District Supervisors, officers, managers, staff, employees, and other personnel and contractors (where applicable) shall manage, protect, and maintain all records in accordance with the applicable retention schedule approved by the Division of Library and Information Services, the District’s applicable records retention rules and policies, Rule 1B-26.003, Florida Administrative Code, a copy of which is attached hereto, and this Policy.

3. DISTRICT DUTIES AND RESPONSIBILITIES. The District and the District’s record custodian shall develop and implement this Policy, all in compliance with Rule 1B-26.003(6), Florida Administrative Code, the terms of which are incorporated herein. Among other things, the District shall ensure that all records are included within records retention schedules, integrate the management of electronic records with other records and information resources management programs, incorporate electronic records management objectives, responsibilities, and authorities in pertinent District directives, establish procedures for addressing records management requirements, provide training as appropriate, etc.

4. PUBLIC RECORDS. The District shall ensure that the electronic recordkeeping systems meet all requirements for public access to records in accordance with Chapter 119, Florida Statutes. Toward that end, the District shall provide copies of electronic records to any person making a public records request, shall ensure that all District contracts do not impair the right of the public to access District records, shall maintain the confidentiality of records exempt from disclosure, and otherwise shall satisfy the requirements of Chapter 119, Florida Statutes, and Rule 1B-26.003(6)(g), Florida Administrative Code, the terms of which are incorporated herein.

5. DOCUMENTATION STANDARDS. The District shall develop and maintain adequate and up-to-date technical and descriptive documentation for each electronic recordkeeping system in compliance with Rule 1B-26.003(7), Florida Administrative Code, the terms of which are incorporated herein. Among other things, and without intending to limit the requirements of Rule 1B-26.003(7), Florida Administrative Code, the documentation shall include a narrative description of the system, the physical and technical characteristics of the system, and any other technical information needed to read or process the records.

6. CREATION AND USE OF ELECTRONIC RECORDS. The District shall comply with Rule 1B-26.003(8), Florida Administrative Code, the terms of which are incorporated herein, with respect to the creation and use of electronic records. Among other things, the District shall provide a method for authorized users to retrieve desired records, shall provide an appropriate level of security in order to maintain the integrity of the records, shall identify the open format or standard interchange format when necessary to permit the exchange of records on electronic media, and shall provide for the disposition of the records, including, when appropriate, transfer to the Florida State Archives. Before a record (master) copy is created on an electronic recordkeeping system, the record shall be uniquely identified to enable authorized personnel to retrieve, protect, and carry out the disposition of records in the system.

7. LEGAL AUTHENTICATION. Pursuant to Rule 1B-26.003(9), Florida Administrative Code, the terms of which are incorporated herein, the District shall implement the following procedures to enhance the legal admissibility of electronic records:

- a. Document that similar kinds of records generated and stored electronically are created by the same processes each time and have a standardized retrieval approach.
- b. Substantiate that security procedures prevent unauthorized addition, modification, or deletion of a record and ensure systems are protected against such problems as power interruptions.
- c. Identify the electronic media on which records are stored throughout their life cycle, the maximum time span that records remain on each storage media, and the official retention requirements as approved by the Division of Library and Information Services.

8. SELECTION OF ELECTRONIC RECORDS STORAGE MEDIA. The District shall select appropriate media and systems for the storage of electronic records throughout their life cycle pursuant to Rule 1B-26.003(10), Florida Administrative Code, the terms of which are incorporated herein. Among other things, such media and systems shall permit easy and accurate retrieval, shall retain the records in a usable format, and shall meet the standards, and be selected based on the factors, set forth in Rule 1B-26.003(10), Florida Administrative Code.

9. MAINTENANCE OF ELECTRONIC RECORDS. The District shall maintain electronic records in a manner consistent with the standards set forth in Rule 1B-26.003(11), Florida Administrative Code, the terms of which are incorporated herein.

10. RETENTION OF ELECTRONIC RECORDS. The District shall ensure that all electronic records are retained and accessible for as long as required by law and pursuant to Rule 1B-26.003(12), Florida Administrative Code, the terms of which are incorporated herein. Specifically, the District records custodian shall schedule the retention and disposition of all electronic documents, shall establish a process for recopying, reformatting and other necessary maintenance to ensure the retention and usability of electronic records throughout their authorized life cycle, and shall transfer a copy of the electronic records to the Florida State Archives at the time specified in the record retention schedule, if applicable.

11. DESTRUCTION OF ELECTRONIC RECORDS. The District shall destroy electronic records only in a manner consistent with the standards set forth in Rule 1B-26.003(13), Florida Administrative Code, the terms of which are incorporated herein. At a minimum, the District shall destroy electronic records in a manner such that any confidential or exempt information cannot practicably be read or

reconstructed, and shall ensure that recording media previously used for electronic records containing confidential or exempt information are not reused if the previously recorded information can be comprised in any way by reuse.

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Rule 1B-26.003, Florida Administrative Code

1B-26.003 Electronic Recordkeeping.

(1) These rules provide standards for record copies of public records which reside in electronic form. These requirements must be incorporated in the system design and implementation of new systems and enhancements to existing systems in which electronic records reside. Public records are those as defined by Section 119.011(12), F.S.

(2) These rules are applicable to all agencies as defined by Section 119.011(2), F.S., and establish minimum requirements for the creation, utilization, maintenance, retention, preservation, storage and disposition of electronic record copies, regardless of the media.

(3) Electronic recordkeeping systems and practices in use at the effective date of this rule that are not in compliance with the requirements of this rule may be used until the systems or practices are replaced or upgraded. New and upgraded electronic recordkeeping systems and practices created or implemented after the effective date of this rule shall comply with the requirements contained herein. If an agency cannot practicably achieve compliance with this section in relation to an upgraded system, the agency shall document the reason why it cannot do so.

(4) For the purpose of these rules:

(a) "Checksum" means a hashing algorithm or procedure for checking that electronic records have not been altered by transforming a string of characters into a usually shorter fixed-length "hash value" or key that represents the original string.

(b) "Database" means an organized collection of automated information.

(c) "Database management system" means a set of software programs that controls the organization, storage and retrieval of data (fields, records and files) in a database. It also controls the security and integrity of the database.

(d) "Digital signature" means a type of electronic signature (any letters, characters, or symbols executed with an intent to authenticate) that can be used to authenticate the identity of the sender of a message or the signer of a document and to ensure that the original content of the message or document that has been sent is unchanged. Digital signatures can be created through checksums.

(e) "Electronic record" means any information that is recorded in machine readable form.

(f) "Electronic recordkeeping system" means an automated information system for the organized collection, processing, transmission and dissemination of information in accordance with defined procedures.

(g) "Logical access controls" means those administrative controls and permissions allowing or limiting user access to a system's records and resources.

(h) "Metadata" means structured or semi-structured data about records that enables identification, access, use, understanding and preservation of those records over time.

(i) "System design" means the design of the nature and content of input, files, procedures and output, and their interrelationships.

(j) "Permanent or long-term records" means any public records as defined by Section 119.011(12), F.S., which have an established retention period of more than 10 years.

(k) "PPI" means pixels per inch and is the measurement of digital pixels on a screen or file.

(l) "Record copy" means public records specifically designated by the custodian as the official record.

(m) "Geographic information system" means a computer system for capturing, storing, checking, integrating, manipulating, analyzing and displaying data related to positions on the Earth's surface.

(n) "Open format" means a data format that is defined in complete detail, allows transformation of the data to other formats without loss of information, and is open and available to the public free of legal restrictions on use.

(o) "Unicode" means the universal character encoding standard maintained by the Unicode Consortium, providing the basis for processing, storage, and interchange of text data in any language in all modern software and information technology protocols.

(5) Agencies shall develop and maintain adequate and up-to-date technical and descriptive documentation for each electronic recordkeeping system to specify characteristics necessary for reading or processing the records. Documentation for electronic records systems shall be maintained in electronic or printed form as necessary to

ensure access to the records. The minimum documentation required is:

(a) A narrative description of the system, including all inputs and outputs of the system; the organization and contents of the files and records; policies on access and use; security controls; purpose and function of the system; update cycles or conditions and rules for adding information to the system, changing information in it, or deleting information; and the location and media in which electronic records are maintained and their retention requirements to ensure appropriate disposition of records in accordance with Chapter 1B-24, F.A.C.

(b) The physical and technical characteristics of the records, including:

1. A record layout or markup language that describes each file or field including its name, size, starting or relative position, and description of the form of the data (such as alphabetic, decimal or numeric), or

2. A data dictionary or the equivalent information associated with a database management system including a description of the relationship between data elements in databases;

(c) For information coming from geographic information systems, the physical and technical characteristics of the records must be described including a data dictionary, a quality and accuracy report and a description of the graphic data structure, such as recommended by the federal Spatial Data Transfer Standards; and,

(d) Any other technical information needed to read or process the records.

(6) Electronic recordkeeping systems that maintain record copies of public records on electronic media shall meet the following minimum requirements:

(a)1. Provide a method for all authorized users of the system to retrieve desired records;

2. Provide an appropriate level of security to ensure the integrity of the records in accordance with the requirements of Chapter 282, F.S. Security controls should include, at a minimum, physical and logical access controls, backup and recovery procedures, and training for custodians and users. Automated methods for integrity checking should be incorporated in all systems that generate and use official file copies of records. Checksums and digital signatures should be considered for all official file copies of electronic records. The use of automated integrity controls, such as checksums and digital signatures, can reduce the need for other security controls. Checksums used to protect the integrity of official file copies of records should meet the requirements of U.S. Federal Information Processing Standards Publication 180-4 (FIPS-PUB 180-4) (August 4, 2015) entitled "Secure Hash Standard (SHS)," <https://www.flrules.org/Gateway/reference.asp?No=Ref-13888> which is hereby incorporated by reference, and made a part of this rule. This publication is available from the National Institute of Standards and Technology, U.S. Department of Commerce, 100 Bureau Drive, Gaithersburg, MD 20899, and at the Internet Uniform Resource Locator: <https://csrc.nist.gov/publications/detail/fips/180-4/final>.

3. Identify the open format or standard interchange format when necessary to permit the exchange of records on electronic media between agency electronic recordkeeping systems using different software/operating systems and the conversion or migration of records on electronic media from one system to another.

4. Provide for the disposition of the records including, when appropriate, transfer to the Florida State Archives.

(b) Before a record copy is created on an electronic recordkeeping system, the record shall be uniquely identified to enable authorized personnel to retrieve, protect, and carry out the disposition of records in the system. Agencies shall ensure that records maintained in such systems can be correlated with any existing related records on paper, microfilm or other media.

(c) Systems or programs used to create, store or access record copies of electronic records must capture structural, descriptive, administrative and technical metadata standard to the system or program employed and must generate additional metadata whenever a record is moved within the system or migrated to another format or storage medium.

(7) Agencies shall implement the following procedures to enhance the legal admissibility of electronic records:

(a) Document that similar kinds of records generated and stored electronically are created by the same processes each time and have a standardized retrieval approach.

(b) Substantiate that security procedures prevent unauthorized addition, modification, or deletion of a record and ensure systems are protected against such problems as power interruptions.

(c) Identify the electronic media on which records are stored throughout their life cycle, the maximum time span that records remain on each storage media, and the official retention requirements as approved by the Division of

Library and Information Services.

(d) Professional engineer drawings and documents: Maintain in unaltered form a record copy of any and all documents signed, dated and sealed by a professional engineer prior to or upon submission to the agency. The record copy of signed, dated and sealed documents must be retained in unaltered form for the duration of the record's retention period. This provision does not prohibit agencies from scanning the unaltered document and maintaining the scanned copy as the record copy.

(e) State agencies shall, and other agencies are encouraged to, establish and maintain integrity controls for record copies of electronic records in accordance with the requirements of Chapter 282, F.S.

(8) For storing record copies of electronic public records throughout their life cycle, agencies shall select appropriate media and systems which meet the following requirements:

(a) Permit easy and accurate retrieval in a timely fashion;

(b) Retain the records in a usable format until their authorized disposition and, when appropriate, meet the requirements necessary for transfer to the Florida State Archives.

(c) Agencies shall not use the following for the storage of record copies of permanent or long-term records:

1. Flash memory media (such as thumb drives, SD cards, CF cards, micro-SD cards);
2. Audio cassette tape;
3. VHS video cassette tape;
4. Floppy disks.

(d) Permanent or long-term records may be stored using one or more of the following methods:

1. Hard drive, preferably high-reliability, solid-state drive (SSD); spinning hard disk drive (HDD) is also acceptable;
2. Optical disc, preferably write-once discs with an inert dye layer;
3. Polyester-based magnetic data tape;
4. Cloud storage, preferably high-reliability, web-based storage services.

(e) Standard. A scanning density with a minimum of 300 PPI is required for scanned images created by the agency from hard copy permanent or long-term records.

(f) Record copies of scanned images created by the agency from hard copy permanent or long-term records must be stored in accordance with a published International Organization for Standardization (ISO) open standard image format.

(g) The following factors are to be considered before selecting a storage media or converting from one media to another:

1. The authorized retention of the records as determined during the scheduling process;
2. The maintenance necessary to retain the records;
3. The cost of storing and retrieving the records;
4. The access time to retrieve stored records;
5. The portability of the medium (that is, selecting a medium that can be read by equipment offered by multiple manufacturers); and,
6. The ability to transfer the information from one medium to another, such as from optical disk to magnetic tape.

(9)(a) Agencies shall back up electronic records on a regular basis to safeguard against the loss of information due to equipment malfunctions, human error or other disaster. Additional backups are strongly recommended for permanent and long-term records. Backups created for disaster recovery purposes, and all preservation duplicates of permanent or long-term records, shall be maintained in an off-site storage facility, which may include cloud storage, geographically separated from the risks associated with the agency's location. The storage environment must be maintained at constant temperature (below 68 degrees Fahrenheit) and relative humidity (30 to 45 percent) levels. Storage and handling of permanent or long-term records on magnetic tape shall conform to the standards contained in Standard AES22-1997 (r2008) "AES recommended practice for audio preservation and restoration – Storage and handling – Storage of polyester-base magnetic tape" <https://www.flrules.org/Gateway/reference.asp?No=Ref-13889> (published 1997, reaffirmed 2003 and 2008, stabilized 2012) which is hereby incorporated by reference and made a part of this rule. This publication is available

from the Audio Engineering Society, Incorporated at the Internet Uniform Resource Locator: <https://www.aes.org/publications/standards/search.cfm?docID=25>. If an agency cannot practicably maintain backups and preservation duplicates as required in this section, the agency shall document the reasons why it cannot do so. Other electronic records media should be stored in a cool, dry, dark environment when possible (maximum temperature 73 degrees Fahrenheit, relative humidity 20-50 percent).

(b) Agencies shall annually read a statistical sample of all electronic media containing permanent or long-term records to identify any loss of information and to discover and correct the cause of data loss.

(c) Agencies shall conduct data integrity testing on all media containing permanent or long-term electronic records at least every 10 years and verify that the media are free of permanent errors. More frequent testing (e.g. at least every 5 years) is highly recommended. If a checksum was previously run on the digital media, testing can be conducted by running the same checksum.

(d) Agencies shall rewind tape reels immediately before use to restore proper tension, or at a minimum every three years. When tapes with extreme cases of degradation are discovered, they should be rewound to avoid more permanent damage and copied to new media as soon as possible. Tapes shall be played continuously from end to end to ensure even packing. Tapes shall be stored so that the tape is all on one reel or hub. The requirement for rewinding does not apply to tape cartridges.

(e) External labels (or the equivalent automated management system) for electronic recording media used to store permanent or long-term records shall provide unique identification for each storage media, including:

1. The name of the organizational unit responsible for the data;
2. System title, including the version number of the application;
3. Special security requirements or restrictions on access, if any; and,
4. Software in use at the time of creation.

(f) Standard. For all media used to store permanent or long-term electronic records, agencies shall maintain human readable information specifying recording methods, formats, languages, dependencies and schema sufficient to ensure continued access to, and intellectual control over, the records. Additionally, the following information shall be maintained for each media used to store permanent or long-term electronic records:

1. File title;
2. Dates of creation;
3. Dates of coverage; and,
4. Character code/software dependency.

(g) Electronic records storage media shall not be stored closer than 6 feet to sources of magnetic fields, including generators, elevators, transformers, loudspeakers, microphones, headphones, magnetic cabinet latches and magnetized tools.

(h) Electronic records on magnetic tape or disk shall not be stored in metal containers unless the metal is non-magnetic. Storage containers shall be resistant to impact, dust intrusion and moisture. Compact disks shall be stored in hard cases, and not in cardboard, paper or flimsy sleeves.

(i) Agencies shall ensure that record copies of electronic records are maintained by personnel properly trained in the use and handling of the records and associated equipment.

(j) Agencies shall establish and adopt procedures for external labeling of physical storage media and for descriptive file naming and/or labeling of electronic files and directories so that all authorized users can identify and retrieve the stored information.

(k) Agencies shall convert storage media to provide compatibility with the agency's current hardware and software to ensure that information is not lost due to changing technology or deterioration of storage media. Before conversion of information to different media, agencies must determine that authorized disposition of the electronic records can be implemented after conversion. Permanent or long-term electronic records shall be transferred to new media compliant with this rule as needed to prevent loss of information due to changing technology or deterioration of storage media.

(10) Each agency is responsible for ensuring the continued accessibility and readability of public records throughout the entire life cycle regardless of the format or media in which the records are maintained.

Agencies shall establish policies and procedures to ensure that electronic records and their documentation are retained and accessible as long as needed. These procedures shall include provisions for:

(a) Scheduling the retention and disposition of all electronic records, as well as related access documentation and indexes, in accordance with the provisions of Chapter 1B-24, F.A.C.

(b) Establishing procedures for regular recopying, reformatting and other necessary maintenance to ensure the retention and usability of the electronic records throughout their authorized life cycle.

(c) Transferring a copy of the electronic records and any related documentation and indexes to the Florida State Archives at the time specified in the records retention schedule, if applicable. Transfer may take place at an earlier date if convenient for both the agency and the Archives.

(11) Electronic records may be destroyed only in accordance with the provisions of Chapter 1B-24, F.A.C.

Rulemaking Authority 257.14, 257.36(1), 257.36(6) FS. Law Implemented 257.36(1)(a) FS. History—New 8-16-92, Amended 5-13-03, 5-21-08, 12-6-21.

RESOLUTION 2024-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Buckeye Park Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Richard Fischer	2026
2	Gary Kompothecras	2026
3	Michael Nole	2024
4	Anthony Sansone	2024
5	VACANT	2024

This year, Seat 3, currently Michael Nole, Seat 4, currently held by Anthony Sansone, and Seat 5, currently Vacant, are subject to election by landowners in November 2024. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 7th day of November 2024, at 11:00 a.m. and located at Palmetto Library, 923 6th S.W., Palmetto, Florida 34221.

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

RESOLUTION 2024-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its May 2, 2024, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 2nd day of May 2024.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James Ward, Secretary

Gary Kompothecras, Chairman

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Buckeye Park Community Development District ("**District**") the location of which is generally described as comprising 13 lots on 94.7 acres represented by the site boundary of Buckeye Park Industrial Park in Manatee County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 7, 2024
TIME: 11:00 PM
PLACE: Palmetto Library
923 6th S.W.,
Palmetto, Florida 34221

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

James P. Ward
District Manager
Run Date(s): October 13, 2024 & October 20, 2024

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Thursday, November 7, 2024**

TIME: **11:00 A.M.**

LOCATION: **Palmetto Library
923 6th S.W.,
Palmetto, Florida 34221**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. **Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.**

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 7, 2024**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Buckeye Park Community Development District to be held at Palmetto Library, 923 6th S.W., Palmetto, Florida 34221, on November 7, 2024, at 11:00 a.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect 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 written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[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 may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2021), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

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.).

OFFICIAL BALLOT

**BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 7, 2024**

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it 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:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[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 may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

MEMO

To: Board of Supervisors

From: James P. Ward

Date: March 13, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, and Required Ethics Training

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Financial disclosure forms are due on or before July 1, 2024 for the preceding calendar year. A grace period is in effect until September 1. If the disclosure is not filed or postmarked by September 1, an automatic fine of \$25 per day will begin to accrue and will continue to build until the disclosure is filed, or the fine reaches \$1,500.

If you have an annual filing requirement AND will be running for office as a qualified elector in November, then you will need to complete your disclosure in EFDMS and submit your filing electronically to the Commission, then print a verification/receipt for e-filing your form or print a copy of your disclosure to file with your Qualifying Officer packet.

It is imperative that each filer take the time to confirm their registration on the EFDMS site, in order to ensure that the Florida Commission on Ethics has updated and correct contact information. All communication about filing requirements and due dates for filers will be provided via email only. Filers MUST maintain a current email address in EFDMS. By law, failure to maintain a current email address will not qualify as an "unusual circumstance" during an appeal of an automatic fine for failure to timely file a Form.

If the annual form is not submitted via the electronic filing system created and maintained by the Florida Commission on Ethics by September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office [s. 112.3145, F.S.].

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

Also beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

As always, if you have any questions regarding this information, please feel free to contact me directly at 954-658-4900.



JAMES SATCHER
MANATEE COUNTY SUPERVISOR OF ELECTIONS

600 301 Boulevard West, Suite 108, Bradenton, FL 34205-7946
PO Box 1000, Bradenton, FL 34206-1000

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

April 19, 2024

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

Dear Cori Dissinger:

We are in receipt of your request for the number of registered voters in the Buckeye Park Community Development District of April 15, 2024. According to our records, there were 0 persons registered in the Buckeye Park Community Development District as of that date.

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

Sincerely,

James Satcher
Supervisor of Elections

JS/sas

ENROLLED

CS/CS/HB 7013, Engrossed 1

2024 Legislature

1
 2 An act relating to special districts; repealing s.
 3 163.3756, F.S., relating to inactive community
 4 redevelopment agencies; amending s. 163.504, F.S.;
 5 prohibiting the creation of new neighborhood
 6 improvement districts after a date certain; repealing
 7 s. 165.0615 F.S., relating to municipal conversion of
 8 independent special districts upon elector-initiated
 9 and approved referendum; creating s. 189.0312, F.S.;
 10 providing term limits for members of governing bodies
 11 of independent special districts elected by the
 12 qualified electors of the district; providing an
 13 exception; providing construction; creating s.
 14 189.0313, F.S.; providing the method for changing
 15 boundaries of an independent special district;
 16 providing an exception; amending s. 189.062, F.S.;
 17 providing additional criteria for declaring a special
 18 district inactive; requiring certain special districts
 19 to provide notice of a proposed declaration of
 20 inactive status in the county or municipality under
 21 certain circumstances; revising the time period for
 22 filing an objection to a proposed declaration;
 23 authorizing a specific objection; providing that a
 24 district declared inactive may only expend funds as
 25 necessary to service outstanding debt and to comply

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26 with existing bond covenants and contractual
 27 obligations; creating s. 189.0694, F.S.; requiring
 28 special districts to establish performance measures to
 29 assess performance; requiring special districts to
 30 publish an annual report concerning performance
 31 measures; amending s. 189.0695, F.S.; requiring the
 32 Office of Program Policy Analysis and Governmental
 33 Accountability to conduct performance reviews;
 34 repealing s. 190.047, F.S., relating to incorporation
 35 or annexation of a district; amending s. 191.013,
 36 F.S.; requiring independent special fire control
 37 districts to annually report training and
 38 certification information regarding volunteer
 39 firefighters to the Division of State Fire Marshal;
 40 amending s. 388.211, F.S.; providing the boundaries of
 41 a mosquito control district may only be changed by
 42 special act; amending s. 388.221, F.S.; reducing the
 43 maximum millage rate for mosquito control districts;
 44 providing an exception; amending s. 388.271, F.S.;
 45 requiring, instead of authorizing, special districts
 46 to file tentative work plans and work plan budgets at
 47 specified intervals; requiring the Department of
 48 Agriculture and Consumer Services to report to the
 49 Department of Commerce if certain special districts
 50 fail to submit specified information; providing an

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51 effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 163.3756, Florida Statutes, is
 56 repealed.

57 Section 2. Section 163.504, Florida Statutes, is amended
 58 to read:

59 163.504 Safe neighborhood improvement districts; formation
 60 authorized by ordinance; jurisdictional boundaries; prohibition
 61 on future creation.—

62 (1) The governing body of any municipality or county may
 63 authorize the formation of safe neighborhood improvement
 64 districts through the adoption of a planning ordinance which
 65 specifies that such districts may be created by one or more of
 66 the methods established in ss. 163.506, 163.508, 163.511, and
 67 163.512. No district may overlap the jurisdictional boundaries
 68 of a municipality and the unincorporated area of a county,
 69 except by interlocal agreement.

70 (2) A safe neighborhood improvement district may not be
 71 created on or after July 1, 2024. A safe neighborhood
 72 improvement district in existence before July 1, 2024, may
 73 continue to operate as provided in this part.

74 Section 3. Section 165.0615, Florida Statutes, is
 75 repealed.

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76 Section 4. Section 189.0312, Florida Statutes, is created
77 to read:

78 189.0312 Independent special districts; term of office.-

79 (1) A member elected by the qualified electors of the
80 district to the governing body of an independent special
81 district may not serve for more than 12 consecutive years,
82 unless the district's charter provides for more restrictive
83 terms of office. Service of a term of office that commenced
84 before November 5, 2024, does not count toward the limitation
85 imposed by this subsection.

86 (2) This section does not apply to a community development
87 district established under chapter 190, or an independent
88 special district created pursuant to a special act that provides
89 that any amendment to chapter 190 to grant additional powers
90 constitutes a power of the district.

91 (3) This section does not require an independent special
92 district governed by an appointed governing body to convert to
93 an elected governing body.

94 Section 5. Section 189.0313, Florida Statutes, is created
95 to read:

96 189.0313 Independent special districts; boundaries;
97 exception.-Notwithstanding any special law or general law of
98 local application to the contrary, the boundaries of an
99 independent special district shall only be changed by general
100 law or special act. This section does not apply to a community

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101 development district established pursuant to chapter 190.

102 Section 6. Subsections (1) and (2) of section 189.062,
103 Florida Statutes, are amended to read:

104 189.062 Special procedures for inactive districts.—

105 (1) The department shall declare inactive any special
106 district in this state by documenting that:

107 (a) The special district meets one of the following
108 criteria:

109 1. The registered agent of the district, the chair of the
110 governing body of the district, or the governing body of the
111 appropriate local general-purpose government notifies the
112 department in writing that the district has taken no action for
113 2 or more years;

114 2. The registered agent of the district, the chair of the
115 governing body of the district, or the governing body of the
116 appropriate local general-purpose government notifies the
117 department in writing that the district has not had a governing
118 body or a sufficient number of governing body members to
119 constitute a quorum for 2 or more years;

120 3. The registered agent of the district, the chair of the
121 governing body of the district, or the governing body of the
122 appropriate local general-purpose government fails to respond to
123 an inquiry by the department within 21 days;

124 4. The department determines, pursuant to s. 189.067, that
125 the district has failed to file any of the reports listed in s.

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126 | 189.066;

127 | 5. The district has not had a registered office and agent
128 | on file with the department for 1 or more years; ~~or~~

129 | 6. The governing body of a special district provides
130 | documentation to the department that it has unanimously adopted
131 | a resolution declaring the special district inactive. The
132 | special district is responsible for payment of any expenses
133 | associated with its dissolution;;

134 | 7. The district is an independent special district or a
135 | community redevelopment district created under part III of
136 | chapter 163 that has reported no revenue, no expenditures, and
137 | no debt under s. 189.016(9) or s. 218.32 for at least 5
138 | consecutive fiscal years beginning no earlier than October 1,
139 | 2018. This subparagraph does not apply to a community
140 | development district established under chapter 190 or to any
141 | independent special district operating pursuant to a special act
142 | that provides that any amendment to chapter 190 to grant
143 | additional powers constitutes a power of that district; or

144 | 8. For a mosquito control district created pursuant to
145 | chapter 388, the department has received notice from the
146 | Department of Agriculture and Consumer Services that the
147 | district has failed to file a tentative work plan and tentative
148 | detailed work plan budget as required by s. 388.271.

149 | (b) The department, special district, or local general-
150 | purpose government has published a notice of proposed

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151 | declaration of inactive status in a newspaper of general
 152 | circulation in the county or municipality in which the territory
 153 | of the special district is located and has sent a copy of such
 154 | notice by certified mail to the registered agent or chair of the
 155 | governing body, if any. If the special district is a dependent
 156 | special district with a governing body that is not identical to
 157 | the governing body of a single county or a single municipality,
 158 | a copy of such notice must also be sent by certified mail to the
 159 | governing body of the county or municipality on which the
 160 | district is dependent. Such notice must include the name of the
 161 | special district, the law under which it was organized and
 162 | operating, a general description of the territory included in
 163 | the special district, and a statement that any objections must
 164 | be filed pursuant to chapter 120 within 30 ~~21~~ days after the
 165 | publication date. The objections may include that the special
 166 | district has outstanding debt obligations that are not included
 167 | in reports required under s. 189.016(9) or s. 218.32.

168 | (c) Thirty ~~Twenty-one~~ days have elapsed from the
 169 | publication date of the notice of proposed declaration of
 170 | inactive status and no administrative appeals were filed.

171 | (2) If any special district is declared inactive pursuant
 172 | to this section, the district may only expend funds as necessary
 173 | to service outstanding debt and to comply with existing bond
 174 | covenants and other contractual obligations. The property or
 175 | assets of the special district are subject to legal process for

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176 payment of any debts of the district. After the payment of all
 177 the debts of said inactive special district, the remainder of
 178 its property or assets shall escheat to the county or
 179 municipality wherein located. If, however, it shall be
 180 necessary, in order to pay any such debt, to levy any tax or
 181 taxes on the property in the territory or limits of the inactive
 182 special district, the same may be assessed and levied by order
 183 of the local general-purpose government wherein the same is
 184 situated and shall be assessed by the county property appraiser
 185 and collected by the county tax collector.

186 Section 7. Section 189.0694, Florida Statutes, is created
 187 to read:

188 189.0694 Special districts; performance measures and
 189 standards.-

190 (1) Beginning October 1, 2024, or by the end of the first
 191 full fiscal year after its creation, whichever is later, each
 192 special district must establish goals and objectives for each
 193 program and activity undertaken by the district, as well as
 194 performance measures and standards to determine if the
 195 district's goals and objectives are being achieved.

196 (2) By December 1 of each year thereafter, each special
 197 district must publish an annual report on the district's website
 198 describing:

199 (a) The goals and objectives achieved by the district, as
 200 well as the performance measures and standards used by the

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201 district to make this determination.

202 (b) Any goals or objectives the district failed to
 203 achieve.

204 Section 8. Paragraph (c) is added to subsection (3) of
 205 section 189.0695, Florida Statutes, to read:

206 189.0695 Independent special districts; performance
 207 reviews.—

208 (3) The Office of Program Policy Analysis and Government
 209 Accountability must conduct a performance review of all
 210 independent special districts within the classifications
 211 described in paragraphs (a), ~~and~~ (b), and (c) and may contract
 212 as needed to complete the requirements of this subsection. The
 213 Office of Program Policy Analysis and Government Accountability
 214 shall submit the final report of the performance review to the
 215 President of the Senate and the Speaker of the House of
 216 Representatives as follows:

217 (c) For all safe neighborhood improvement districts as
 218 defined in s. 163.503(1), no later than September 30, 2025.

219 Section 9. Section 190.047, Florida Statutes, is repealed.

220 Section 10. Subsection (3) is added to section 191.013,
 221 Florida Statutes, to read:

222 191.013 Intergovernmental coordination.—

223 (3) By October 1 of each year, each independent special
 224 fire control district shall report to the Division of State Fire
 225 Marshal regarding whether each of the district's volunteer

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226 firefighters has completed the required trainings and received
 227 the required certifications established by the division pursuant
 228 to s. 633.408.

229 Section 11. Section 388.211, Florida Statutes, is amended
 230 to read:

231 388.211 Change in district boundaries.—

232 ~~(1) The boundaries of each district may only be changed by~~
 233 ~~a special act of the Legislature The board of commissioners of~~
 234 ~~any district formed prior to July 1, 1980, may, for and on~~
 235 ~~behalf of the district or the qualified electors within or~~
 236 ~~without the district, request that the board of county~~
 237 ~~commissioners in each county having land within the district~~
 238 ~~approve a change in the boundaries of the district.~~

239 ~~(2) If the board of county commissioners approves such~~
 240 ~~change, an amendment shall be made to the order creating the~~
 241 ~~district to conform with the boundary change.~~

242 Section 12. Subsection (1) of section 388.221, Florida
 243 Statutes, is amended to read:

244 388.221 Tax levy.—

245 (1) The board of commissioners of such district may levy
 246 upon all of the real and personal taxable property in said
 247 district a special tax not exceeding 1 mill ~~10 mills~~ on the
 248 dollar during each year as maintenance tax to be used solely for
 249 the purposes authorized and prescribed by this chapter. The
 250 board of commissioners of a district may increase such special

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251 tax to no more than 2 mills on the dollar if the increase is
252 approved by a referendum of the qualified electors of the
253 district held at a general election. Said board shall by
254 resolution certify to the property appraiser of the county in
255 which the property is situate, timely for the preparation of the
256 tax roll, the tax rate to be applied in determining the amount
257 of the district's annual maintenance tax. Certified copies of
258 such resolution executed in the name of said board by its chair
259 and secretary and under its corporate seal shall be made and
260 delivered to the property appraiser and the board of county
261 commissioners of the county in which such district is located,
262 and to the Department of Revenue not later than September 30 of
263 such year. The property appraiser of said county shall assess
264 and the tax collector of said county shall collect the amount of
265 taxes so assessed and levied by said board of commissioners of
266 said district upon all of the taxable real and personal property
267 in said district at the rate of taxation adopted by said board
268 for said year and included in said resolution, and said levy
269 shall be included in the warrants of the property appraiser and
270 attached to the assessment roll of taxes for said county each
271 year. The tax collector shall collect such taxes so levied by
272 said board in the same manner as other taxes are collected and
273 shall pay the same within the time and in the manner prescribed
274 by law to the treasurer of said board. The Department of Revenue
275 shall assess and levy on all the railroad lines and railroad

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276 | property and telegraph and telephone lines and telegraph and
 277 | telephone property situated in said district in the amount of
 278 | each such levy as in case of other state and county taxes and
 279 | shall collect said taxes thereon in the same manner as it is
 280 | required by law to assess and collect taxes for state and county
 281 | purposes and remit the same to the treasurer of said board. All
 282 | such taxes shall be held by said treasurer for the credit of
 283 | said board and paid out by him or her as ordered by said board.

284 | Section 13. Subsection (1) of section 388.271, Florida
 285 | Statutes, is amended, and subsection (3) is added to that
 286 | section, to read:

287 | 388.271 Prerequisites to participation.—

288 | (1) When state funds are involved, it is the duty of the
 289 | department to guide, review, approve, and coordinate the
 290 | activities of all county governments and special districts
 291 | receiving state funds in furtherance of the goal of integrated
 292 | arthropod control. Each county ~~or district~~ eligible to
 293 | participate ~~hereunder~~ may, and each district must, begin
 294 | participation on October 1 of any year by filing with the
 295 | department not later than July 15 a tentative work plan and
 296 | tentative detailed work plan budget providing for the control of
 297 | arthropods. Following approval of the plan and budget by the
 298 | department, two copies of the county's or district's certified
 299 | budget based on the approved work plan and detailed work plan
 300 | budget shall be submitted to the department by September 30

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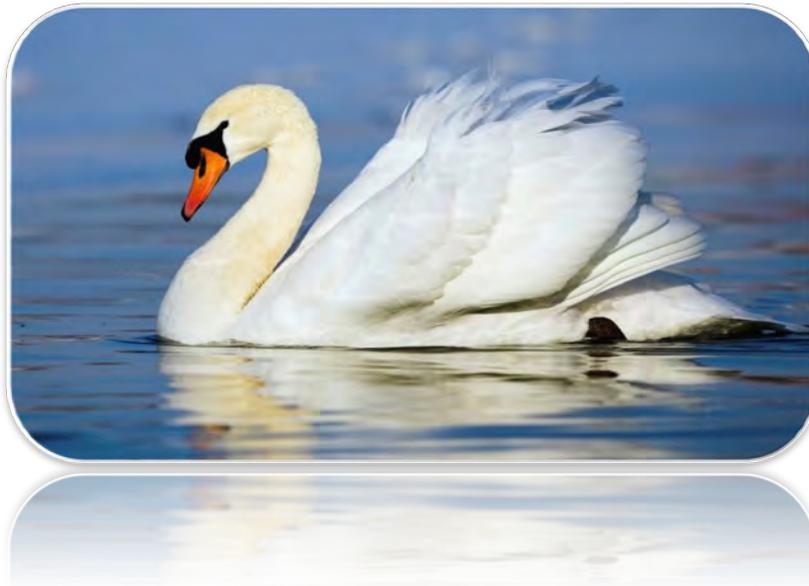
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301 following. State funds, supplies, and services shall be made
302 available to such county or district by and through the
303 department immediately upon release of funds by the Executive
304 Office of the Governor.

305 (3) If a special district fails to submit a tentative work
306 plan and tentative detailed work plan budget as required by
307 subsection (1), the department shall send notice of such failure
308 to the Department of Commerce within 30 days.

309 Section 14. This act shall take effect July 1, 2024.

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – JANUARY 2024

FISCAL YEAR 2024

PREPARED BY:

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

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Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2024

		Governmental Funds		Account Groups		Totals (Memorandum Only)
				General Long Term Debt	General Fixed Assets	
	General Fund	Series 2008				
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 149,346	\$ -	\$ -	\$ -	\$ -	\$ 149,346
Debt Service Fund						
Interest Account	-	0	-	-	-	0
Sinking Account	-	-	-	-	-	-
Reserve Account	-	141,248	-	-	-	141,248
Revenue Account	-	183,412	-	-	-	183,412
Prepayment Account	-	4,795	-	-	-	4,795
Construction	-	-	-	-	-	-
Due from Other Funds						
General Fund	-	285	-	-	-	285
Debt Service Fund(s)	-	-	-	-	-	-
Prepaid Expenses						
Due from Other Governments						
Market Valuation Adjustments						
Assessments Receivable						
On-Roll	159,398	1,828,466	-	-	-	1,987,864
Off-Roll	77,051	2,588,190	-	-	-	2,665,240
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)	-	-	-	(4,653,105)
Land	-	-	-	6,317,127	-	6,317,127
Improvements Other Than Buildings	-	-	-	4,862,861	-	4,862,861
Amount Available in Debt Service Funds	-	-	329,740	-	-	329,740
Amount to be Provided by Debt Service Funds	-	-	1,290,260	-	-	1,290,260
Total Assets	\$ 149,346	\$ 329,740	\$ 1,620,000	\$ 11,179,988	\$ -	\$ 13,279,074

Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2024

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	285	-	-	-	285
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	-
Bonds Payable					
Current Portion	-	-	\$0	-	-
Long Term	-	-	\$1,620,000	-	1,620,000
Total Liabilities	<u>\$ 285</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>	<u>\$ -</u>	<u>\$ 1,620,285</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	109,316	-	-	109,316
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	30,631	-	-	-	30,631
Total Fund Equity and Other Credits	<u>\$ 149,060</u>	<u>\$ 329,740</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>	<u>\$ 11,658,788</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 149,346</u>	<u>\$ 329,740</u>	<u>\$ 1,620,000</u>	<u>\$ 11,179,988</u>	<u>\$ 13,279,074</u>

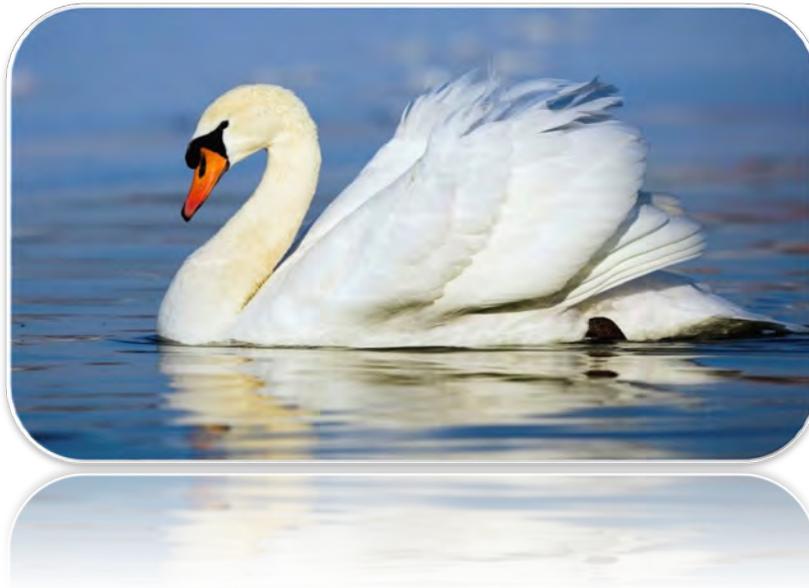
Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
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	1,625	1,625	6,500.00	19,900	33%
Irrigation System	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	N/A
Road and Street Services							
Repairs & Maintenance							
Street Lights	-	-	-	-	-	-	N/A
Pavement & Signage	18,256	-	-	-	18,256.00	500	3651%
Repairs and Maintenance	-	-	-	-	-	-	N/A
Parks & Recreation							
Security Patrol	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	24,988	0%
Other Fees and Charges							
Discounts/Collection Fees	-	-	-	-	-	8,288	0%
Sub-Total:	27,956	5,448	3,720	3,709	40,833	126,683	32%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 40,833	\$ 126,683	32%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	30,631	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	149,060	\$ 118,430	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2024

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income							
Revenue Account	326	342	55	401	1,124	-	N/A
Reserve Account	631	642	617	634	2,523	-	N/A
Interest Account	-	-	-	-	-	-	N/A
Prepayment Account	0	0	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-
Special Assessment Revenue							
Special Assessments - On-Roll	-	452	168,719	285	169,456	200,705	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Contributions - Bondholder							
Other Miscellaneous Revenue-Sale of Lots	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 957	\$ 1,436	\$ 169,390	\$ 1,320	173,104	\$ 200,705	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	-	-	-	-	-	\$ 60,000	0%
Principal Debt Service - Early Redemptions							
Series 2008 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2008 Bonds	-	63,788	-	-	63,788	127,575	50%
Operating Transfers Out (To Other Funds)							
-	-	-	-	-	-	-	N/A
Fees/Discounts for Early Payment							
-	-	-	-	-	-	13,130	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,788	\$ -	\$ -	\$ 63,788	\$ 200,705	N/A
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	109,316	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 329,740	\$ 220,424	

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – FEBRUARY 2024

FISCAL YEAR 2024

PREPARED BY:

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Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 29, 2024

	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	\$ 144,501	\$ -	\$ -	\$ -	\$ 144,501
Debt Service Fund					
Interest Account	-	0	-	-	0
Sinking Account	-	-	-	-	-
Reserve Account	-	141,248	-	-	141,248
Revenue Account	-	185,141	-	-	185,141
Prepayment Account	-	4,795	-	-	4,795
Construction	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Prepaid Expenses					
Due from Other Governments					
Market Valuation Adjustments					
Assessments Receivable					
On-Roll	159,398	1,828,466	-	-	1,987,864
Off-Roll	77,051	2,588,190	-	-	2,665,240
Allowance for Uncollectable Assessments	(236,449)	(4,416,656)	-	-	(4,653,105)
Land	-	-	-	6,317,127	6,317,127
Improvements Other Than Buildings	-	-	-	4,862,861	4,862,861
Amount Available in Debt Service Funds	-	-	331,184	-	331,184
Amount to be Provided by Debt Service Funds	-	-	1,288,817	-	1,288,817
Total Assets	\$ 144,501	\$ 331,184	\$ 1,620,000	\$ 11,179,988	\$ 13,275,672

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 29, 2024

		Governmental Funds		Account Groups		Totals (Memorandum Only)
				General Fund	Series 2008	
Liabilities						
Accounts Payable & Payroll Liabilities	\$	-	\$	-	\$	-
Due to Other Funds						
General Fund		-		-		-
Debt Service Fund		-		-		-
Matured Interest Payable		-		-		-
Matured Bonds Payable		-		-		-
Deferred Revenue	\$	-	\$	-	\$	-
Bonds Payable						
Current Portion		-		\$0		-
Long Term		-		\$1,620,000		1,620,000
Total Liabilities	\$	-	\$	1,620,000	\$	1,620,000
Fund Equity and Other Credits						
Investment in General Fixed Assets		-		-	11,179,988	11,179,988
Fund Balance						
Restricted						
Beginning: October 1, 2023 (Unaudited)		-	220,424	-	-	220,424
Results from Current Operations		-	110,760	-	-	110,760
Unassigned						
Beginning: October 1, 2023 (Unaudited)		118,430	-	-	-	118,430
Results from Current Operations		26,071	-	-	-	26,071
Total Fund Equity and Other Credits	\$	144,501	\$	331,184	\$	11,179,988
Total Liabilities, Fund Equity and Other Credits	\$	144,501	\$	1,620,000	\$	13,275,672

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							\$ -	N/A
Interest								
Interest - General Checking	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	-	291	70,992	180	-	71,463	126,683	56%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 291	\$ 70,992	\$ 180	\$ -	71,463	\$ 126,683	56%

Expenditures and Other Uses								
Legislative								
Board of Supervisor's Fees	-	-	-	-	600	600	3,000	20%
Executive								
Professional Management	2,083	2,083	2,083	2,083	2,137	10,470	25,000	42%
Financial and Administrative								
Audit Services	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	500	0%
Other Contractual Services								
Legal Advertising	-	-	-	-	64	64	1,000	6%
Trustee Services	-	-	-	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	65	11	1	111	221	250	89%
Communication and Freight Services								
Postage, Freight and Messenger	-	-	-	-	23	23	50	45%
Computer Services - Website Development	-	-	-	-	-	-	750	0%
Insurance	5,958	-	-	-	-	5,958	6,000	99%
Subscription & Memberships	-	175	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	50	0%
Rentals & Leases - Meeting Room	-	-	-	-	-	-	200	0%
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								

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Aquatic Weed Control	-	-	-	-	-	-	12,000	0%
Landscaping Services								
Utility Services								
Electric	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	8,125.00	19,900	41%
Irrigation System	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	N/A
Road and Street Services								
Repairs & Maintenance								
Street Lights	-	-	-	-	-	-	-	N/A
Pavement & Signage	18,256	-	-	-	-	18,256.00	500	3651%
Repairs and Maintenance	-	-	-	-	-	-	-	N/A
Parks & Recreation								
Security Patrol	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	24,988	0%
Other Fees and Charges								
Discounts/Collection Fees	-	-	-	-	-	-	8,288	0%
Sub-Total:	27,956	5,448	3,720	3,709	4,560	45,392	126,683	36%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 45,392	\$ 126,683	36%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	26,071	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	144,501	\$ 118,430	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 29, 2024

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Revenue Account	326	342	55	401	815	1,940	-	N/A
Reserve Account	631	642	617	634	628	3,151	-	N/A
Interest Account	-	-	-	-	-	-	-	N/A
Prepayment Account	0	0	0	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-
Special Assessment Revenue								
Special Assessments - On-Roll	-	452	168,719	285	-	169,456	200,705	84%
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:	\$ 957	\$ 1,436	\$ 169,390	\$ 1,320	\$ 1,443	174,547	\$ 200,705	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	-	-	-	-	-	-	\$ 60,000	0%
Principal Debt Service - Early Redemptions								
Series 2008 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2008 Bonds	-	63,788	-	-	-	63,788	127,575	50%
Operating Transfers Out (To Other Funds)								
	-	-	-	-	-	-	-	N/A
Fees/Discounts for Early Payment								
	-	-	-	-	-	-	13,130	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,788	\$ -	\$ -	\$ -	\$ 63,788	\$ 200,705	N/A
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	1,443	110,760	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,184	\$ 331,184	\$ 220,424	

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – MARCH 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending March 31, 2024

		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	\$	139,600	\$	-	\$	-	\$	139,600
Debt Service Fund								
Interest Account	-		0	-	-		0	
Sinking Account	-		-	-	-		-	
Reserve Account	-		140,790	-	-		140,790	
Revenue Account	-		186,498	-	-		186,498	
Prepayment Account	-		5,254	-	-		5,254	
Construction	-		-	-	-		-	
Due from Other Funds								
General Fund	-		-	-	-		-	
Debt Service Fund(s)	-		-	-	-		-	
Prepaid Expenses								
Due from Other Governments								
Market Valuation Adjustments								
Assessments Receivable								
On-Roll		159,398		1,828,466	-			1,987,864
Off-Roll		77,051		2,588,190	-			2,665,240
Allowance for Uncollectable Assessments		(236,449)		(4,416,656)	-			(4,653,105)
Land		-		-	-		6,317,127	6,317,127
Improvements Other Than Buildings		-		-	-		4,862,861	4,862,861
Amount Available in Debt Service Funds		-		-	332,541		-	332,541
Amount to be Provided by Debt Service Funds		-		-	1,287,459		-	1,287,459
Total Assets	\$	139,600	\$	332,541	\$	1,620,000	\$	11,179,988
								\$ 13,272,129

Buckeye Park Community Development District
Balance Sheet
for the Period Ending March 31, 2024

Governmental Funds					
	Account Groups				Totals (Memorandum Only)
	General Fund	Series 2008	General Long Term Debt	General Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Matured Bonds Payable	-	-	-	-	-
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	-
Bonds Payable					
Current Portion	-	-	\$60,000	-	60,000
Long Term	-	-	\$1,560,000	-	1,560,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>	<u>\$ -</u>	<u>\$ 1,620,000</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	11,179,988	11,179,988
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	220,424	-	-	220,424
Results from Current Operations	-	112,117	-	-	112,117
Unassigned					
Beginning: October 1, 2023 (Unaudited)	118,430	-	-	-	118,430
Results from Current Operations	21,170	-	-	-	21,170
Total Fund Equity and Other Credits	<u>\$ 139,600</u>	<u>\$ 332,541</u>	<u>\$ -</u>	<u>\$ 11,179,988</u>	<u>\$ 11,652,129</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 139,600</u>	<u>\$ 332,541</u>	<u>\$ 1,620,000</u>	<u>\$ 11,179,988</u>	<u>\$ 13,272,129</u>

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward								\$ -	N/A
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	-	291	70,992	180	-	-	71,463	126,683	56%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Bondholder Contribution on behalf of SPE	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ -	\$ 291	\$ 70,992	\$ 180	\$ -	\$ -	71,463	\$ 126,683	56%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's Fees	-	-	-	-	600	-	600	3,000	20%
Executive									
Professional Management	2,083	2,083	2,083	2,083	2,137	2,083	12,553	25,000	50%
Financial and Administrative									
Audit Services	-	-	-	-	-	-	-	5,000	0%
Accounting Services	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	500	0%
Other Contractual Services									
Legal Advertising	-	-	-	-	64	-	64	1,000	6%
Trustee Services	-	-	-	-	-	-	-	4,032	0%
Dissemination Agent Services	-	1,500	-	-	-	-	1,500	1,500	100%
Property Appraiser Fees	-	-	-	-	-	-	-	-	N/A
Bank Service Fees	33	65	11	1	111	-	221	250	89%
Communication and Freight Services									
Postage, Freight and Messenger	-	-	-	-	23	-	23	50	45%
Computer Services - Website Development	-	-	-	-	-	300	300	750	40%
Insurance	5,958	-	-	-	-	-	5,958	6,000	99%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Printing & Binding	-	-	-	-	-	-	-	50	0%
Rentals & Leases - Meeting Room	-	-	-	-	-	-	-	200	0%
Financial-Other Current Charges	-	-	-	-	-	-	-	-	N/A
Legal Services									
Legal - General Counsel	-	-	-	-	-	893	893	4,000	22%
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									

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Electric	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									
Public Area Landscaping	1,625	1,625	1,625	1,625	1,625	1,625	9,750.00	19,900	49%
Irrigation System	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Road and Street Services									
Repairs & Maintenance									
Street Lights	-	-	-	-	-	-	-	-	N/A
Pavement & Signage	18,256	-	-	-	-	-	18,256.00	500	3651%
Repairs and Maintenance	-	-	-	-	-	-	-	-	N/A
Parks & Recreation									
Security Patrol	-	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	-	24,988	0%
Other Fees and Charges									
Discounts/Collection Fees	-	-	-	-	-	-	-	8,288	0%
Sub-Total:	27,956	5,448	3,720	3,709	4,560	4,901	50,293	126,683	40%
Total Expenditures and Other Uses:	\$ 27,956	\$ 5,448	\$ 3,720	\$ 3,709	\$ 4,560	\$ 4,901	\$ 50,293	\$ 126,683	40%
Net Increase/ (Decrease) in Fund Balance	(27,956)	(5,157)	67,272	(3,529)	(4,560)	(4,901)	21,170	-	
Fund Balance - Beginning	118,430	90,474	85,317	152,589	149,060	144,501	118,430	118,430	
Fund Balance - Ending	\$ 90,474	\$ 85,317	\$ 152,589	\$ 149,060	\$ 144,501	\$ 139,600	139,600	\$ 118,430	

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income									
Revenue Account	326	342	55	401	815	770	2,710	-	N/A
Reserve Account	631	642	617	634	628	588	3,739	-	N/A
Interest Account	-	-	-	-	-	-	-	-	N/A
Prepayment Account	0	0	0	0	0	0	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-
Special Assessment Revenue									
Special Assessments - On-Roll	-	452	168,719	285	-	-	169,456	200,705	84%
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:	\$ 957	\$ 1,436	\$ 169,390	\$ 1,320	\$ 1,443	\$ 1,358	175,905	\$ 200,705	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	-	-	-	-	-	-	-	\$ 60,000	0%
Principal Debt Service - Early Redemptions									
Series 2008 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2008 Bonds	-	63,788	-	-	-	-	63,788	127,575	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	N/A
Fees/Discounts for Early Payment	-	-	-	-	-	-	-	13,130	0%
Total Expenditures and Other Uses:	\$ -	\$ 63,788	\$ -	\$ -	\$ -	\$ -	\$ 63,788	\$ 200,705	N/A
Net Increase/ (Decrease) in Fund Balance	957	(62,352)	169,390	1,320	1,443	1,358	112,117	-	
Fund Balance - Beginning	220,424	221,381	159,029	328,420	329,740	331,184	220,424	220,424	
Fund Balance - Ending	\$ 221,381	\$ 159,029	\$ 328,420	\$ 329,740	\$ 331,184	\$ 332,541	\$ 332,541	\$ 220,424	