

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



AGENDA

MAY 4, 2023

PREPARED BY:

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BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

April 27, 2023

Board of Supervisors

Buckeye Park Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District (the “**District**”) will be held on **Thursday, May 4, 2023, at 11:30 A.M.** at **Country Inn and Suites Bradenton-Lakewood Ranch 5610 Manor Hill Lane, Bradenton, Florida 34203.**

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

<https://districts.webex.com/districts/j.php?MTID=me72b43b4b3037e0e0aa31757c9cbea0c>

Access Code: **2332 193 8295**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2332 193 8295, Jpward (579274** from phones) to join the meeting,

Agenda

1. Call to Order & Roll Call.
2. Notice of Advertisement of Public Hearing.
3. Acceptance of the Letter of Resignation from Mr. Robert Bishop, effective April 25, 2023, and whose term is set to expire November 2024, from Seat 5 of the Board of Supervisors of the Buckeye Park Community Development District.
 - I. Appointment of Individual to fill Seat 5, whose term is set to expire November 2024.
 - II. Oath of Office.
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - IV. Form 1 – Statement of Financial Interests.
4. Consideration of **Resolution 2023-6**, a Resolution of the Board re-designating the Officers of the District.
5. Consideration of Minutes:
 - I. February 2, 2023 - Regular Meeting.

6. Consideration of and Acceptance of the Audited Financial Statements for the Fiscal Year 2022, which ended September 30, 2022.

7. **PUBLIC HEARINGS**

a) **FISCAL YEAR 2024 BUDGET.**

- I. Public Comment and Testimony.
- II. Board Comment and Consideration.
- III. Consideration of **Resolution 2023-7**, a resolution of the Board adopting the annual appropriation and Budget for Fiscal Year 2024.

b) **FISCAL YEAR 2024 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 2023-8**, 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 2023-9**, a resolution of the Board of Supervisors designating dates, time, and location for regular meeting of the Board of Supervisor’s for Fiscal Year 2024.

9. Consideration of **Resolution 2023-10**, a resolution of the Board of Supervisors of the Buckeye Park Community Development District designating its agent; providing for severability and providing an effective date.

10. Staff Reports.

- I. District Attorney.
- II. District Engineer.
- III. District Manager.
 - A. ***Important Board Meeting Dates for Balance of Fiscal Year 2023.***
 - i.
 - B. Supervisor of Elections Qualified Elector Report dated April 15, 2023.
 - C. Financial Statement for period ending January 31, 2023 (unaudited).
 - D. Financial Statement for period ending February 28, 2023 (unaudited).
 - E. Financial Statement for period ending March 31, 2023 (unaudited).

11. Supervisor’s Requests and Audience Comments.

12. Adjournment.

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

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

The third order of business deals with the vacancy left by Mr. Robert Bishop’s (Seat 5) resignation from the Board. 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 in 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 2023-6**, a resolution of the Board re-designating of the Officers of the District.

The current Officers of the District are as follows:

| | |
|---------------------|-------------------|
| Chairman | Gary Kompothecras |
| Vice Chairperson | Vince Payne |
| 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 Supervisor of Elections in the County in which he/she resides 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 Supervisor of Elections in the County in which the new members reside 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, 2023, Regular Meeting.

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

The seven order of business deals with two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2024 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 2024 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 2023-7** which adopts the Fiscal Year 2024 Budget. The budget has not changed since approval by the Board at the February 2, 2023, 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 2024 Budget. **Resolution 2023-8** 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 2023-8** and finally it approves the General Fund Special Assessment Methodology.

The eighth item is consideration of **Resolution 2023-9**, a resolution of the Board setting the proposed meeting schedule for Fiscal Year 2024. 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 **Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.**

| | |
|------------------|-------------------|
| October 5, 2023 | November 2, 2023 |
| December 7, 2023 | January 4, 2024 |
| February 1, 2024 | March 7, 2024 |
| April 4, 2024 | May 2, 2024 |
| June 6, 2024 | July 4, 2024 |
| August 1, 2024 | September 5, 2024 |

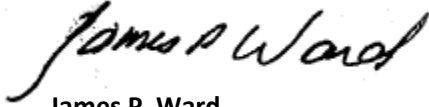
The ninth order of business is the consideration of **Resolution 2023-10**, a resolution of the Board of Supervisors of the Buckeye Park Community Development District designating its agent; providing for severability and providing an effective date.

The tenth 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 2023, and financial statement (unaudited) for the period(s) ending January 31, 2023, February 28, 2023, and March 31, 2023.

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

Sincerely,

Buckeye Park Community Development District



James P. Ward
District Manager

The Fiscal Year 2023 schedule is as follows:

| April 6, 2023 | May 4, 2023 |
|--------------------------|--------------------|
| June 1, 2023 | July 6, 2023 |
| August 3, 2023 | September 7, 2023 |



Beaufort Gazette
 Belleville News-Democrat
 Bellingham Herald
 Bradenton Herald
 Centre Daily Times
 Charlotte Observer
 Columbus Ledger-Enquirer
 Fresno Bee

The Herald - Rock Hill
 Herald Sun - Durham
 Idaho Statesman
 Island Packet
 Kansas City Star
 Lexington Herald-Leader
 Merced Sun-Star
 Miami Herald

el Nuevo Herald - Miami
 Modesto Bee
 Raleigh News & Observer
 The Olympian
 Sacramento Bee
 Fort Worth Star-Telegram
 The State - Columbia
 Sun Herald - Biloxi

Sun News - Myrtle Beach
 The News Tribune Tacoma
 The Telegraph - Macon
 San Luis Obispo Tribune
 Tri-City Herald
 Wichita Eagle

AFFIDAVIT OF PUBLICATION

| Account # | Order Number | Identification | Order PO | Amount | Cols | Depth |
|-----------|--------------|----------------|----------|----------|------|----------|
| 35804 | 392314 | FY 2024 Budget | | \$350.00 | 3 | 10.18 in |

Attention: Cori Dissinger
 BUCKEYE PARK CDD
 2301 NE 37th street,
 FORT LAUDERDALE, FL 33308

Copy of ad content
 is on the next page

THE STATE OF TEXAS COUNTY OF DALLAS

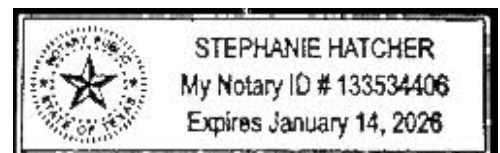
Before the undersigned authority personally appeared Crystal Trunick, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:
 2 insertion(s) published on:
 04/09/23, 04/16/23

THE STATE OF FLORIDA COUNTY OF MANATEE

Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 18th day of April in the year of 2023

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
 Legal document please do not destroy!

BAGNEY PARK COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024 BUDGET; AND NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPROVEMENT AND LAY OF BOUNDARIES AND SUPERVISION SPERIAL, ASSIGNMENT, SPLITTING OF AN ASSIGNMENT DOLL, ADIPTION OF A COP RATE; AND THE USE OF THE RERFORM COLLECTION, AND IMPROVEMENT OF THE DUES; AND NOTICE OF PUBLIC HEARING OF IMPROVEMENT DISTRICT.

The Board of Supervisors for the Bagnley Park Community Development District will hold two public hearings and a regular meeting on May 4, 2023, at 11:00 a.m. at the Community Center, 10100 NW 32nd Lane, Pompano Beach, Florida 33062. The meeting is being held for the primary purpose of considering and budgeting such business as may be required in connection with, or copy of which will be printed in the District's website at www.bagnley.org.

The purpose of the first public hearing is to receive public comments and objections on the Fiscal Year 2024 Proposed Budget. The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes. The purpose of the second public hearing is to consider the assignment of special assignments to fund the District's proposed operations and maintenance budget for Fiscal Year 2024 across the levels located within the District, as well as other levels to obtain loans, consider the adoption of a rate plan for utility purposes only and to consider the adoption of an assignment, for the utility collection, and assignment of the assignment. The second public hearing is being conducted pursuant to Florida law including Chapters 190 and 192, Florida Statutes. At the conclusion of two public hearings, the Board will, by resolution, adopt the budget and assignment to fund the operations and maintenance budget as hereby 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 budget, preliminary assignment act, and the agenda for the hearings and meeting may be obtained at the office of the District Manager, 700-9990-0800, during normal business hours and 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 from the District's website www.bagnley.org.

The special assignments are generally recurring commitments and are in addition to previously budgeted special assignments. The table below provides the proposed schedule of operation and maintenance assignments for Fiscal Year 2024 and the proposed rate for utility purposes. Assignments may change and subject to change at the time and in any subsequent. The assignments subject to early proposed cancellation or relief by the utility collection fee. Note that the special assignments commitment table below is not the only commitment table provided by the District and that other commitments to be adopted for Fiscal Year 2024.

Proposed Schedule of Assignments

| Name of Property | Equivalent Single Unit | FY 2024 Rate |
|------------------|------------------------|--------------|
| 101-1 | 7330 | \$ 6200.00 |
| 101-2 | 7330 | \$ 6200.00 |
| 101-3 | 7330 | \$ 6200.00 |
| 101-4 | 7330 | \$ 6200.00 |
| 101-5 | 7330 | \$ 6200.00 |
| 101-6 | 7330 | \$ 6200.00 |
| 101-7 | 7330 | \$ 6200.00 |
| 101-8 | 7330 | \$ 6200.00 |
| 101-9 | 7330 | \$ 6200.00 |
| 101-10 | 7330 | \$ 6200.00 |
| 101-11 | 7330 | \$ 6200.00 |
| 101-12 | 7330 | \$ 6200.00 |
| 101-13 | 7330 | \$ 6200.00 |
| 101-14 | 7330 | \$ 6200.00 |
| 101-15 | 7330 | \$ 6200.00 |
| Total | 112350 | \$ 939300.00 |

The tax collector will collect the assignments pursuant to the uniform method. The District may choose to collect the assignment to for certain level and payment to the utility method, as determined in the rate and schedule of the District.

Payers to pay the assignment collected by the Tax Collector using the utility method will receive a tax certificate to be issued against the property which may result in a refund and loss of this. For delinquent assignments that were timely already filed by the District, the District may initiate a foreclosure action or may place the delinquent assignments on the next year's county tax bill. All affected property owners have the right to appear at the public hearing and the right to the utility schedule 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 herein or at the hearing or meeting.

Any person receiving special assignments at this meeting because of a disability or physical impairment should contact the District Office at (954) 999-0800 or text 954-999-1400 (toll free) 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 (TDD) / 1-800-955-8770 (Voice), for details regarding the District Manager's Office.

Each person who desires to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that proceedings, the person may need to obtain that a written record of the proceedings is made, including the transcript and minutes upon which such appeal is to be based.

Bagnley Park Community Development District
James F. Black, District Manager

Public Notice: 04/04/2023 and 04/10/2023



Cori Dissinger

From: James Ward
Sent: Tuesday, April 25, 2023 10:23 AM
To: Cori Dissinger
Subject: FW: resign

See below - resignation for Bob Bishop

Include in Agenda

Jim.



James P. Ward
Chief Operating Officer

Email: JimWard@JPWardAssociates.com
| Mobile: 954-658-4900

JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

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Excellence**

Electronic Mail addresses are Public Records. If you do not want your e-mail address released in response to any request, please do not use email and contact our offices directly at the address or phone above.

Board Members: Do not use the "reply all" feature to e-mails where other Board Members that serve are in the e-mail transmission.

-----Original Message-----

From: Bob Bishop <bbishopbrb@gmail.com>
Sent: Tuesday, April 25, 2023 10:19 AM
To: James Ward <jimward@jpwardassociates.com>
Subject: resign

Please use this email as notification I Robert Bishop resign from the Buckeye CDD Board of Supervisors as of today April 25, 2023.

Robert Bishop

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 _____, 2023, 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

2023

State of Florida
COMMISSION ON ETHICS

John Grant, *Chair*
Tampa

Glenton “Glen” Gilzean, Jr., *Vice Chair*
Orlando

Michelle Anchors
Fort Walton Beach

William P. Cervone
Gainesville

Don Gaetz
Niceville

William N. “Willie” Meggs
Tallahassee

Ed H. Moore
Tallahassee

Wengay M. Newton, Sr.
St. Petersburg

Jim Waldman
Fort Lauderdale

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.

In 2018, Florida's Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves

or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

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) Persons 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: mayor; 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 for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

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:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

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:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

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 the city council and candidates for these offices in Jacksonville; 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 on the Commission's website.

CANDIDATES must register and use the electronic filing system to complete the Form 6, then 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

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment. The Form 1 will be filed electronically with the Florida Commission on Ethics via the Electronic Financial Disclosure Management System (EFDMS), beginning in 2023.

Beginning January 1, 2023, ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 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.

OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file Form 1 annually will be sent the forms by mail from the Florida Commission on Ethics by June 1, 2023. Newly elected and appointed officers and employees should contact the head of their agencies for copies of the form or download the form from www.ethics.state.fl.us, as should those persons who are required to file their final financial disclosure statement within 60 days of leaving office or employment.

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.

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: 850/922-4987

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, and commissioners of community redevelopment agencies (CRAs) 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.

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2022

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2022.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(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 |
|--------------------------|------------------|---|
| | | |
| | | |
| | | |
| | | |

PART B -- SECONDARY SOURCES OF INCOME
[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(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 |
|-------------------------|---|-------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

| |
|--|
| |
| |
| |

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

| TYPE OF INTANGIBLE | BUSINESS ENTITY TO WHICH THE PROPERTY RELATES |
|--------------------|---|
| | |
| | |

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

| NAME OF CREDITOR | ADDRESS OF CREDITOR |
|------------------|---------------------|
| | |
| | |

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

| | BUSINESS ENTITY # 1 | BUSINESS ENTITY # 2 |
|---|---------------------|---------------------|
| NAME OF BUSINESS ENTITY | | |
| ADDRESS OF BUSINESS ENTITY | | |
| PRINCIPAL BUSINESS ACTIVITY | | |
| POSITION HELD WITH ENTITY | | |
| I OWN MORE THAN A 5% INTEREST IN THE BUSINESS | | |
| NATURE OF MY OWNERSHIP INTEREST | | |

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

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, 2022.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, 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.]

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 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: mayor; 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.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2022.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

Part A 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.

PART B — 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 Part A "Primary Sources of Income," if it meets the reporting threshold. If 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.

PART C — 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.

PART D — 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).

PART E — 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.

PART F — 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.

PART G — TRAINING CERTIFICATION

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

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began 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.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

Part A 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), but income from these public sources should be included when calculating your gross income for the disclosure period. 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 include all of that income when calculating your gross income and 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 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"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 5% of your gross income from the company, 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 5% of your gross income, then 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 5% of your total gross income, 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 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% 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 5% 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.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)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 Part A, "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 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income 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 10% of your gross income—an amount that was more than \$1,500. 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 thresholds listed above. You should 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.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)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.

PART D — INTANGIBLE PERSONAL PROPERTY

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, 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, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. 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%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

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

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. 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, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — 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 are required to 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.

PART G — TRAINING CERTIFICATION

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

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began 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.

RESOLUTION 2023-6

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 BUCKEY PARK COMMUNITY DEVELOPMENT DISTRICT:

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

| OFFICE | NAME OF OFFICE HOLDER |
|-----------------------|-----------------------|
| CHAIRPERSON | GARY KOMPOTHECRAS |
| VICE-CHAIRPERSON | VINCE PAYNE |
| ASSISTANT SECRETARY | RICHARD FISCHER |
| ASSISTANT SECRETARY | ANTHONY SANSONE |
| ASSISTANT SECRETARY | |
| 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 Supervisor’s 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 2023-6

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 4th day of May 2023.

ATTEST:

**BUCKEYE PARK COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice Chairperson

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

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The Regular Meeting of the Board of Supervisors of the Buckeye Park Community Development District was held on Thursday, February 2, 2023, at 11:30 A.M. at Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211.

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Present and constituting a quorum:

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| | |
|-------------------|---------------------|
| Gary Kompothecras | Chairperson |
| Vince Payne | Vice Chairperson |
| Anthony Sansone | Assistant Secretary |
| Richard Fischer | Assistant Secretary |

22
23

Absent:

24
25

| | |
|---------------|---------------------|
| Robert Bishop | Assistant Secretary |
|---------------|---------------------|

26
27

Also present were:

28
29
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| | |
|---------------|-------------------|
| James P. Ward | District Manager |
| Scott Steady | District Attorney |

32
33

Audience:

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

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40
41
42

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

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44

FIRST ORDER OF BUSINESS

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Call to Order/Roll Call

Mr. James Ward called the meeting to order at approximately 11:10 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Bishop, constituting a quorum.

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SECOND ORDER OF BUSINESS

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Consideration of Minutes

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I. November 3, 2022 – Landowners Meeting

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II. November 3, 2022 - Regular Meeting

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

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On MOTION made by Mr. Richard Fischer, seconded by Mr. Gary Kompothecras, and with all in favor, the November 3, 2022 Landowners Meeting Minutes were accepted for inclusion in the record.

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

On MOTION made by Mr. Richard Fischer, seconded by Mr. Gary Kompothecras, and with all in favor, the November 3, 2022 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2023-5

Consideration of Resolution 2023-5, approving the proposed budget for Fiscal Year 2024 and setting a Public Hearing for Thursday, May 4, 2023, at 11:30 a.m. at the Country Inn and Suites Bradenton-Lakewood Ranch 5610 Manor Hill Lane, Bradenton, Florida 34203

Mr. Ward: Resolution 2023-5 starts your budget process for fiscal year 2024. The public hearing is scheduled for May 4, 2023, at 11:30 a.m. at the Country Inn and Suites Bradenton-Lakewood Ranch 5610 Manor Hill Lane, Bradenton, Florida 34203. It's different from this hotel. It's the one just on the other side of the interstate. The approval of the budget doesn't bind you to any of the costs. All it does is set a cap on what your assessments are going to be going into 2024. In the current year we are in, we levied \$126,683 dollars in assessments on the property. That included some operating items which we really haven't done at this point in time. I don't know if we are going to do them. I assume we did not do them in the budget for the balance of this year, so I carried those monies forward into next year's budget. It is \$42,000 dollars. So, it lowered your overall assessments down to \$79,000 dollars next year. The total budget was slightly less than last year. The total budget for 2024 is \$121,083 dollars. That's what I did with the budget for this year. If there is any desire to add stuff to this, fencing etc., you need to do it now, because we can't go over the numbers that I just went over with you today.

Mr. Richard Fisher: Now that we have different lots within the development that are going through the permitting processes, the matter of the fence and the condition of it has come up with the County. So, what we set out to do is find out whose fence is it, and the answer is it's ours, the CDDs. At least that's what I heard. Did you hear the same thing?

Mr. Ward: Yes.

Mr. Fisher: So, personally, that landscape right-of-way easement has got a lot of pepper trees in it, and it needs to be cleared out. It's in the easement, so I would guess it's part of the association [District's] responsibility, just like the right-of-way mowing the lawn. The only thing is, before we were having our lawns cut by the same guy. We canned that, but I still see somebody out there mowing the right-of-way. Which we need to do, so I think we need to get an estimate. Personally, as PVC fence it can be pressure washed. There are some slats missing, but they still make those slats, and I would hope it could just be repaired. Getting the peppers out of the landscape, because the County is saying we are supposed to have a very specific amount of trees and bushes certain distances apart. So, we need to address the

94 fence and the landscape easement, and we need to get a proposal. Now, Mike Stuart, who has several
95 business parks here in the state, has been a wealth of information and we are sending him that budget,
96 and he is going to take a look at it with one of his attorneys at his expense and make some suggestions
97 to us. Of course, his lots and one of our lots has that fence on it. So, we just need to get some kind of
98 estimates, I think.

99
100 Mr. Ward: The key question today is what do you want to do with the budget because once you approve
101 it today, as I said, you can go down, but you can't go up.

102
103 Mr. Fisher: We have to put a placeholder in there, I think.

104
105 Discussion ensued regarding the cost of removing the trees from the right-of-way; the difficulty in
106 removing the trees without further damaging the fence; cutting the trees down without removing the
107 roots and burning the trees; how much to raise the budget; setting a contingency amount in the budget;
108 the littoral shelves and the stormwater system and lake maintenance; and SWFMD requirements
109 regarding the lake and littoral shelves.

110
111 Mr. Ward: I have an idea. Instead of lowering the budget by using cash, just leave the cash in place,
112 keep the assessment level the same as we have in the current year, and then if we don't use it, just have
113 a little bit of extra leftover. That should give you \$50,000 or \$60,000 dollars.

114
115 Discussion continued regarding fence repair, costs, and pepper tree removal.

116
117 Mr. Ward: So, you are going to adopt the Resolution today. I am going to remove \$41,959 dollars from
118 the carryforward and raise the assessment level back up to the current level and then you'll have some
119 additional cash. So, with that change, Resolution 2023-5 is recommended for your consideration.

120

121 **On MOTION made by Mr. Richard Fischer, seconded by Mr. Gary**
122 **Kompothecras, and with all in favor, Resolution 2023-5 was adopted**
123 **as amended, and the Chair was authorized to sign.**

124

125

126 **FOURTH ORDER OF BUSINESS**

Staff Reports

127

128 **I. District Attorney**

129

130 Mr. Fisher: Scott, did you hear the conversation that we had with Ken _____ (ph)?

131

132 Mr. Scott Steady: Are we trying to make an insurance claim? Is that what we are going to try to do?

133

134 Mr. Fisher: I don't think we have the insurance for it.

135

136 Mr. Ward: We don't carry property insurance in this District.

137

138 Mr. Steady: What I was going to say is, do we need to start thinking about that because it's not
139 unusual, but you have to have something to insure.

140

141 *Mr. Fisher: If nothing else, we have common area that if somebody goes and trips and falls.*

142

143 *Mr. Ward: That would be liability. We have that.*

144

145 *Mr. Steady: I'm sure we have liability insurance, but I was just going to ask, apparently there is the*
146 *question of the fence, but we don't have any other physical assets that we know of?*

147

148 *Mr. Ward: No. And I'm going to tell you, trying to get insurance on a dilapidated fence is not*
149 *happening.*

150

151 *Mr. Fisher: I agree. And once it's up and fixed, it should be okay too.*

152

153 **II. District Engineer**

154

155 No report.

156

157 **III. District Manager**

158 **a) Important Board Meeting Dates for Balance of Fiscal Year 2023**

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

160 **b) Form 8B Reminder**

161 **c) Financial Statement for period ending October 31, 2022 (unaudited)**

162 **d) Financial Statement for period ending November 30, 2022 (unaudited)**

163 **e) Financial Statement for period ending December 31, 2022 (unaudited)**

164

165 Mr. Ward reminded the Board of the Budget Adoption Meeting on May 4, 2023 at 11:30 a.m.

166

167

168 **FIFTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

169

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

171

172 *Mr. Fisher: We do know that what happened was when they built the CDD they had an association,*
173 *FedEx went in and everything went dormant. So, the association state-wise was administratively*
174 *dissolved for non-filing and non-payment, and that's several years long, and there are fines for every*
175 *year. But, if you let an association, or any name go dormant, I can go and take that name, so I could just*
176 *take that name and the thing of it is, as a title manner, there's the possibility that you're going in for*
177 *financing on your building, the title and insurance company looks around and says "hey, what's this?"*

178

179 Discussion ensued regarding how the defaulted association could cause difficulties in the future.

180

181 *Mr. Fisher: Can you remove these documents? Can you file something with the Clerk of the Courts to say*
182 *these documents are no longer in effect?*

183

184 *Mr. Steady: Okay, let me make this clear, I am not an association lawyer which is different than a CDD.*
185 *But, as you and I talked about, as far as I know, as long as the association documents are recorded, even*
186 *though the association, the corporate entity, is not currently functioning, it doesn't eliminate those*
187 *requirements, because arguably the people on the property are relying on them, so they are still there.*
188 *So, I don't think you can simply get rid of them.*

189

190 *Mr. Kompothecras: Why can't we have a resolution of the Board to hereby remove these bylaws?*

191

192 *Mr. Steady: Because this CDD has nothing to do with the association. Nothing.*

193

194 *Mr. Ward: What Scott is trying to say is the declaration is still of record, so it's there. But the legal entity*
195 *that created the association to manage that record is gone.*

196

197 *Mr. Steady: I'm pretty sure you can't just take the name and then say that we now have the name, so*
198 *now we are going to run the declaration. You need to ask a declaration lawyer who knows what he's*
199 *doing. Maybe that's the case, but clearly you can't deal with it unless you have the entity, or an entity in*
200 *place. So, the only thing I'm going to say, because I don't want you to go down a rabbit hole, is I'm a*
201 *little leery of you saying let's just go get the name. Maybe that works, but I don't think that legally fits.*
202 *You could spend the time, and then the title company still says, wait a minute, the entity that controls*
203 *the declaration, you've got the name, but that corporate entity still isn't there. I really think you need to*
204 *hire a lawyer.*

205

206 *Mr. Kompothecras: Do you know how much it would cost to reactivate under the original.*

207

208 *Mr. Fisher: I think it's about \$400 dollars a year.*

209

210 *Mr. Steady: I think you're going to have to bite the bullet and start doing it or you're going to have*
211 *problems selling property.*

212

213 *Mr. Fisher stated he had the original paperwork with the names of those who set up the original*
214 *association.*

215

216 *Mr. Anthony Sansone: Wouldn't they have termed out though? Wouldn't their terms be over by now?*

217

218 *Mr. Fisher: I bet they probably would. So, you've got an association sitting there with no Board.*

219

220 *Mr. Steady: Right, but this has happened before. Somebody knows how to do this. This can't be that*
221 *unusual.*

222

223 *Mr. Fisher: Well, I guess I could call this attorney here, Paul Raymond, who created the documents. Now*
224 *you know, the funny thing about having the attorneys that do association documents, they copy and*
225 *paste everything. I've read these things and said I've seen these exact documents before. How does this*
226 *board of association hold a meeting if there are no officers?*

227

228 *Mr. Steady: I agree that they cut and paste, but I think the real issue here, as you've discussed, is how to*
229 *resurrect the board or can you basically go out and acquire the name, but I'm leery about that. Don't do*
230 *it if it's not going to work.*

231

232 *Mr. Fisher: I get exactly what you're saying and I agree with you that there is a slippery slope there.*

233

234 *Mr. Steady: If you want me to, I could talk to him. I'll be happy to do it, but there is an answer here*
235 *because it's happened. Especially during the downturn. All sorts of associations went in the tube. Again,*

236 *it's not CDD, but they are related and they overlap. You got to get to the bottom line on this sooner than*
237 *later.*

238

239 *Mr. Fisher: The attorney's name is J. Paul Raymond if you maybe want to give him a call. It's McClaren,*
240 *Ferguson, McMullen in Clearwater and their phone number was at that time, 727-441-8966.*

241

242 *Mr. Steady: I know the firm. I don't know him. But to move forward, I'll do what you guys want to find*
243 *out how do you fix something like this. And if he doesn't know, I'll ask somebody else and I'll see if I can*
244 *bum some free advice off of somebody.*

245

246 *Mr. Fisher: I get the feeling the person who should be getting this answer should be our attorney, not*
247 *me.*

248

249 *Mr. Ward: Scott, you might ask Scott Campbell if they did anything with the HOA. He might know what*
250 *they did.*

251

252 *Mr. Steady: Guys again, I'm not anywhere close to the association, but I want to help. Let's get this*
253 *project done, let's get going, so on behalf of you guys, let me see if I can't get the answer. But I suspect*
254 *you're going to have to pay a lawyer to do something on this. It's not me, but let's find out what you*
255 *have to do. I'll email everybody. I'll try to find out next week.*

256

257 *Mr. Fisher: Okay. That's the smartest thing to do.*

258

259 Discussion ensued regarding why this was important to get taken care of to facilitate future property
260 sales; the difficulties which could arise if nothing was done about the defaulted association; the
261 possibility of needing to file back taxes to bring the association current.

262

263 Mr. Steady indicated if the association were renewed, and Mr. Ward were willing, there was a possibility
264 of overlapping boards. He stated both entities would need to have separate budgets and separate
265 meetings, but could be managed together to save funds.

266

267 *Mr. Fisher: The only other think I have is, Mike Stuart is interested in, there is a well next to lots 10, 11,*
268 *and 12 – Mike Stuart is a partner and manager of the entity called Buckeye Yards, LLC. Buckeye Yards,*
269 *LLC owns lots 10, 11 and 12, and they are in the development process. Their fence is going up. I feel kind*
270 *of bad, but he is sort of the guinea pig.*

271

272 *Mr. Vince Payne: Has he run into these issues with the defunct association?*

273

274 *Mr. Fisher: I haven't told him the good news yet. He's a real sharp guy and I'm sure he'll have his own*
275 *opinion. Like I said, he built and runs a lot of business parks and they do some pretty big stuff. So, his*
276 *experience will be valuable. But there's a well there. It's on common area, association property, or CDD*
277 *property, and he would like to get authorization, on his own dime, to go check the well out and see if it's*
278 *something that's still usable and if it is, it could be a benefit to the entire park. As we are developing, we*
279 *could do a common area sprinkler system on the sidewalks and not have to pay any utilities. So, I'm in*
280 *favor of seeing if the well is still viable. Is that something we would need a motion to allow him to do*
281 *that or can we just say go ahead and check it out?*

282

283 *Mr. Steady: Make a motion just to make it on the record.*

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Mr. Fisher: So, I'm in favor of allowing him to check out the viability of the well that's on CDD property.

Mr. Ward: Scott, you want a motion? Because I don't need one.

Mr. Steady: I just think it's better to make a motion so it's in the record.

On MOTION made by Mr. Richard Fischer, seconded by Mr. Gary Kompothecras, and with all in favor, Mr. Mike Stuart was granted permission to determine the viability of the well on CDD property.

Mr. Ward asked if there were any audience members present in person, or via audio/video, with any questions or comments; there were none.

SIXTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 12:16 p.m.

On MOTION made by Mr. Richard Fischer, seconded by Mr. 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, 2022

Buckeye Park Community Development District

ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2022

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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, 2022, 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, 2022, 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 April 25, 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

April 25, 2023

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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, public safety, 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, 2022**

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, 2022.

- ◆ The District's total assets exceeded total liabilities by \$7,336,947 (net position). Net investment in capital assets for the District was \$7,248,312, restricted net position was \$19,024, and unrestricted net position was \$69,611.
- ◆ Governmental activities revenues totaled \$16,312,802 while governmental activities expenses totaled \$862,213.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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 | |
|----------------------------------|--------------------------------|----------------|
| | 2022 | 2021 |
| Current assets | \$ 69,702 | \$ 30,301 |
| Restricted assets | 219,573 | 929,103 |
| Capital assets | 8,777,419 | 8,953,217 |
| Total Assets | 9,066,694 | 9,912,621 |
| Current liabilities | 109,747 | 9,286,263 |
| Non-current liabilities | 1,620,000 | 8,740,000 |
| Total Liabilities | 1,729,747 | 18,026,263 |
| Net investment in capital assets | 7,248,312 | 139,095 |
| Net position - restricted | 19,024 | - |
| Net position - unrestricted | 69,611 | (8,252,737) |
| Total Net Position | \$ 7,336,947 | \$ (8,113,642) |

The decrease in liabilities and the increase in net position were primarily related to the forgiveness of debt in the current year.

The decrease in restricted assets was related to the payment on matured bonds and matured interest in the current year.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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 | |
|----------------------------------|--------------------------------|-----------------------|
| | 2022 | 2021 |
| Program Revenues | | |
| Charges for services | \$ 259,738 | \$ 647,257 |
| Operating contributions | 3,475,792 | 24,350 |
| General Revenues | | |
| Investment earnings | 72 | 27 |
| Forgiveness of debt | 12,577,200 | - |
| Total Revenues | <u>16,312,802</u> | <u>671,634</u> |
| Expenses | | |
| General government | 193,009 | 205,902 |
| Public safety | 3,836 | 4,680 |
| Physical environment | 197,274 | 195,298 |
| Interest and other charges | 468,094 | 720,005 |
| Total Expenses | <u>862,213</u> | <u>1,125,885</u> |
| Change in Net Position | 15,450,589 | (454,251) |
| Net Position - Beginning of Year | <u>(8,113,642)</u> | <u>(7,659,391)</u> |
| Net Position - End of Year | <u>\$ 7,336,947</u> | <u>\$ (8,113,642)</u> |

The decrease in charges for services was due to a decrease in special assessments in the debt service funds.

The increase in operating contributions was related to the sale of land by the SPE in the current year.

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

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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, 2022 and 2021:

| Description | Governmental Activities | |
|--------------------------|-------------------------|---------------|
| | 2022 | 2021 |
| Land | \$ 6,317,127 | \$ 6,317,127 |
| Infrastructure | 4,862,861 | 4,862,861 |
| Accumulated depreciation | (2,402,569) | (226,771) |
| Total Capital Assets | \$ 8,777,419 | \$ 10,953,217 |

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

General Fund Budgetary Highlights

The budget exceeded actual expenditures mostly because trustee services were less than anticipated.

There were no amendments to the September 30, 2022 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 \$1,675,000 at September 30, 2022.

**Buckeye Park Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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 2022 were established to provide for the operations of the District. During fiscal year 2022, all matured debt was forgiven and a portion of the unmatured debt cancelled. Normal payments are expected to be made on the remaining bonds moving forward.

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 addition financial information, contact the Buckeye Park Community Development District's management company, J P Ward and Associates, LLC, at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, (954-658-4900), Jim Ward jimward@jpwardassociates.com.

Buckeye Park Community Development District
STATEMENT OF NET POSITION
September 30, 2022

| | <u>Governmental Activities</u> | <u>Component Unit</u> |
|---------------------------------------|------------------------------------|---------------------------|
| ASSETS | | |
| Current Assets: | | |
| Cash | \$ 69,702 | \$ - |
| Non-current Assets: | | |
| Restricted assets: | | |
| Investments | 219,573 | - |
| Capital assets not being depreciated: | | |
| Land | 6,317,127 | - |
| Capital assets, being depreciated | | |
| Infrastructure | 4,862,861 | - |
| Less: Accumulated depreciation | (2,402,569) | - |
| Total Non-Current Assets | <u>8,996,992</u> | <u>-</u> |
| Total Assets | <u>9,066,694</u> | <u>-</u> |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts payable and accrued expenses | 91 | - |
| Accrued interest payable | 54,656 | - |
| Bonds payable | 55,000 | - |
| Total Current Liabilities | <u>109,747</u> | <u>-</u> |
| Non-current liabilities: | | |
| Bonds payable | 1,620,000 | - |
| Total Liabilities | <u>1,729,747</u> | <u>-</u> |
| NET POSITION | | |
| Net investment in capital assets | 7,248,312 | - |
| Restricted for debt service | 19,024 | - |
| Unrestricted | 69,611 | - |
| Total Net Position | <u>\$ 7,336,947</u> | <u>\$ -</u> |

See accompanying notes to financial statements.

Buckeye Park Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

| Functions/Programs | Expenses | Program Revenues | | Net (Expense) | Component |
|------------------------------------|---------------------|-----------------------------------|-------------------------|--------------------------------------|-------------|
| | | Charges for Services | Operating Contributions | Revenues and Changes in Net Position | |
| | | | | Governmental Activities | Unit-SPE |
| Governmental Activities | | | | | |
| General government | \$ (193,009) | \$ 49,942 | \$ 2,361,665 | \$ 2,218,598 | \$ - |
| Public safety | (3,836) | 5,569 | 263,339 | 265,072 | - |
| Physical environment | (197,274) | 17,992 | 850,788 | 671,506 | - |
| Interest and other charges | (468,094) | 186,235 | - | (281,859) | - |
| Total Governmental Activities | <u>\$ (862,213)</u> | <u>\$ 259,738</u> | <u>\$ 3,475,792</u> | <u>2,873,317</u> | <u>-</u> |
| Component Unit | | | | | |
| Buckeye Partners CDD Holdings, LLC | <u>\$ (121,826)</u> | <u>\$ -</u> | <u>\$ 121,826</u> | <u>-</u> | <u>-</u> |
| | | General revenues: | | | |
| | | Investment earnings | | <u>72</u> | <u>-</u> |
| | | Forgiveness of debt | | <u>12,577,200</u> | <u>-</u> |
| | | Change in Net Position | | 15,450,589 | - |
| | | Net Position - October 1, 2021 | | <u>(8,113,642)</u> | <u>-</u> |
| | | Net Position - September 30, 2022 | | <u>\$ 7,336,947</u> | <u>\$ -</u> |

See accompanying notes to financial statements.

Buckeye Park Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2022

| ASSETS | General Fund | Debt Service | Total Governmental Funds |
|--|-----------------|-----------------|--------------------------------|
| Cash | \$ 69,702 | \$ - | \$ 69,702 |
| Restricted Assets | | | |
| Investments, at fair value | - | 219,573 | 219,573 |
| Total Assets | \$ 69,702 | \$ 219,573 | \$ 289,275 |
| LIABILITIES AND FUND BALANCES | | | |
| LIABILITIES | | | |
| Accounts payable and accrued expenses | \$ 91 | \$ - | \$ 91 |
| FUND BALANCES | | | |
| Restricted for debt service | - | 219,573 | 219,573 |
| Unassigned | 69,611 | - | 69,611 |
| Total Fund Balances | 69,611 | 219,573 | 289,184 |
| Total Liabilities and Fund Balances | \$ 69,702 | \$ 219,573 | \$ 289,275 |

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, 2022

| | | |
|--|----|-------------------------|
| Total Governmental Fund Balances | \$ | 289,184 |
| 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, \$(2,402,569), are not current financial resources and therefore, are not reported at the fund level. | | 2,460,292 |
| 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. | | (1,675,000) |
| Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund statement level. | | <u>(54,656)</u> |
| Net Position of Governmental Activities | \$ | <u><u>7,336,947</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, 2022

| | General | Debt Service | Total Governmental Funds |
|---|------------------|--------------------|--------------------------------|
| Revenues | | | |
| Special assessments | \$ 73,503 | \$ 186,235 | \$ 259,738 |
| Operating contributions | 61,712 | 3,414,080 | 3,475,792 |
| Investment earnings | - | 72 | 72 |
| Total Revenues | <u>135,215</u> | <u>3,600,387</u> | <u>3,735,602</u> |
| Expenditures | | | |
| Current | | | |
| General government | 58,718 | 134,291 | 193,009 |
| Public safety | 3,836 | - | 3,836 |
| Physical environment | 21,476 | - | 21,476 |
| Debt service | | | |
| Principal | - | 260,000 | 260,000 |
| Interest | - | 708,751 | 708,751 |
| Total Expenditures | <u>84,030</u> | <u>1,103,042</u> | <u>1,187,072</u> |
| Excess of revenues over/(under) expenditures | 51,185 | 2,497,345 | 2,548,530 |
| Other Financing Sources/(Uses) | | | |
| Debt forgiveness | <u>-</u> | <u>5,512,200</u> | <u>5,512,200</u> |
| Net change in fund balances | 51,185 | 8,009,545 | 8,060,730 |
| Fund Balances - October 1, 2021 | <u>18,426</u> | <u>(7,789,972)</u> | <u>(7,771,546)</u> |
| Fund Balances - September 30, 2022 | <u>\$ 69,611</u> | <u>\$ 219,573</u> | <u>\$ 289,184</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, 2022

| | | |
|---|----|--------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ | 8,060,730 |
| 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. | | 260,000 |
| The forgiveness of long-term debt does not affect current resources, and therefore, is not reflected at the fund level. | | 7,065,000 |
| 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. | | <u>240,657</u> |
| Change in Net Position of Governmental Activities | \$ | <u><u>15,450,589</u></u> |

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, 2022

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|------------------------------------|----------------------------|-------------------------|------------------|---|
| Revenues | | | | |
| Special assessments | \$ 36,651 | \$ 36,651 | \$ 73,503 | \$ 36,852 |
| Operating contributions | 46,500 | 46,500 | 61,712 | 15,212 |
| Total Revenues | <u>83,151</u> | <u>83,151</u> | <u>135,215</u> | <u>52,064</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 58,293 | 58,293 | 58,718 | (425) |
| Public safety | 6,500 | 6,500 | 3,836 | 2,664 |
| Physical environment | 21,000 | 21,000 | 21,476 | (476) |
| Total Expenditures | <u>85,793</u> | <u>85,793</u> | <u>84,030</u> | <u>1,763</u> |
| Net change in fund balances | (2,642) | (2,642) | 51,185 | 53,827 |
| Fund Balances - October 1, 2021 | <u>24,556</u> | <u>24,556</u> | <u>18,426</u> | <u>(6,130)</u> |
| Fund Balances - September 30, 2022 | <u>\$ 21,914</u> | <u>\$ 21,914</u> | <u>\$ 69,611</u> | <u>\$ 47,697</u> |

See accompanying notes to financial statements.

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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 indentified Buckeye Partners CDD Holdings, Inc. as a component unit, which is discretely presented in the financial statements.

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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 |
|----------------|-------------|

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 190.065, 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, 2022**

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, \$289,184, differs from “net position” of governmental activities, \$7,336,947, 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>(2,402,569)</u> |
| Total | | | <u>\$ 8,777,419</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, 2022 were:

| | | | |
|---------------|--|----|--------------------|
| Bonds payable | | \$ | <u>(1,675,000)</u> |
|---------------|--|----|--------------------|

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>(54,656)</u> |
|------------------|--|----|-----------------|

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, \$8,060,730, differs from the “change in net position” for governmental activities, \$15,450,589, 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> |
|--------------|---------------------|

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.

| | |
|---------------------------|-------------------|
| Debt principal maturities | <u>\$ 260,000</u> |
|---------------------------|-------------------|

| | |
|---------------------|---------------------|
| Forgiveness of debt | <u>\$ 7,065,000</u> |
|---------------------|---------------------|

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>\$ 240,657</u> |
|--|-------------------|

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, 2022, the District's bank balance was \$71,191 and the carrying value was \$69,702. 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, 2022, the District had the following investments and maturities:

| Investment | Maturities | Fair Value |
|------------------------------|------------|-------------------|
| Managed Money Market Account | N/A | <u>\$ 219,573</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, 2022

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, 2022, 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, 2022, 100% of the District's investments are invested in Managed Money Market Accounts.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 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, 2022:

| | October 1, 2021 | Additions | Deletions | September 30, 2022 |
|--|---------------------|---------------------|-------------|-----------------------|
| <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 | (2,226,771) | (175,798) | - | (2,402,569) |
| Total Capital assets being depreciated | 2,636,090 | (175,798) | - | 2,460,292 |
| Total Governmental Activities Capital Assets | <u>\$ 8,953,217</u> | <u>\$ (175,798)</u> | <u>\$ -</u> | <u>\$ 8,777,419</u> |

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

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, 2022:

| | | |
|--------------------------------------|----|------------------|
| Long-term debt at October 1, 2021 | \$ | 9,000,000 |
| Debt forgiveness | | (7,065,000) |
| Principal maturities | | <u>(260,000)</u> |
| Long-term debt at September 30, 2022 | \$ | <u>1,675,000</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 \$55,000. \$ 1,675,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

| Year Ending September 30, | Principal | Interest | Total |
|------------------------------|---------------------|---------------------|---------------------|
| 2023 | \$ 55,000 | \$ 131,540 | \$ 186,540 |
| 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 |
| 2028-2032 | 470,000 | 463,444 | 933,444 |
| 2033-2037 | 705,000 | 244,126 | 949,126 |
| 2038 | 175,000 | 13,781 | 188,781 |
| Totals | <u>\$ 1,675,000</u> | <u>\$ 1,333,266</u> | <u>\$ 3,008,266</u> |

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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, 2022:

| | Reserve Balance | Reserve Requirement |
|---|--------------------|------------------------|
| Series 2008 Capital Improvement Revenue Bonds | \$ 146,043 | \$ 145,893 |

Buckeye Park Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2021-2022 fiscal year were levied in July 2021. 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.

NOTE H – RELATED PARTIES

Buckeye Park CDD Holdings, Inc., a special purpose entity (SPE), was established by the District, the Trustee, and the Bondholders, in a prior year. All members of the District's Board of Supervisors were employed by or affiliated with the management company for the SPE during the year. The SPE paid \$3,475,792 to the management company during the year ended September 30, 2022. The SPE was dissolved on April 9, 2022.



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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, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated April 25, 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*.

Prior Year Finding IC2016-01/IC2015-01

Finding: Expenditures are made from an account that the District has no direct control or authority over and the funds to cover these expenditures are taken from an account maintained in the debt service fund by the Trustee.

Current Status: The SPE was dissolved during the current year and the finding is no longer applicable.

Prior Year Finding IC2015-03

Finding: The District is not in compliance with certain provisions of its Bond Indenture including those relating to 1) collecting assessments to provide payment of debt service, 2) maintaining adequate funds in debt service reserve accounts, and 3) making its semi-annual debt service principal and interest payments.

Current Status: A substantial portion of the debt was forgiven during the year and the district is no longer in default, satisfying the above finding.

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

April 25, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Suite 200
Fort Pierce, Florida 34950

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FAX: 772/468-9278

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, 2022, and have issued our report thereon dated April 25, 2023. Our report was modified to address various issues associated with the financial statements not including the activity of a legally separate component unit (a Special Purpose Entity).

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 April 25, 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. The following findings or recommendations were made in the preceding financial audit report:

IC 2015-03

See page 31 - 33 of this report, the findings were corrected in the current year.

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, 2022 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: 1
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$40,786
- 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, 2021, 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 2022 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 \$146.12 – \$242.72, and Debt Service Fund \$19,303.88 – \$179,172.18.
- 2) The amount of special assessments collected by or on behalf of the District as: Total special assessments collected was \$259,738.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds as: There were no new bonds issued by the district. See Note E of the audit report.

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*

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

April 25, 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, 2022. 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, 2022.

*Berger Toombs Elam
Gaines + Frank*

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

April 25, 2023

RESOLUTION 2023-7

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 2024, BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024.

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 4, 2023, 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 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

RESOLUTION 2023-7

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 2024, BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024.

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, 2024,” as adopted by the Board of Supervisors on May 4, 2023.

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, 2023, and ending September 30, 2024, the sum of **\$327,388.00** 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>\$ 200,705.00</u> |
| TOTAL ALL FUNDS | \$ 327,388.00 |

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.

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.

RESOLUTION 2023-7

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 2024, BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024.

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 4th day of May 2023.

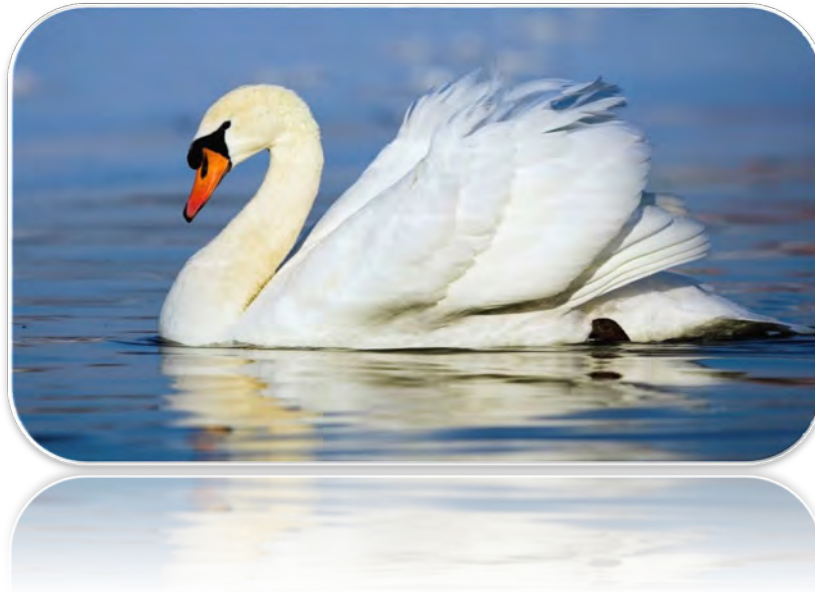
ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairperson

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2024

PREPARED BY:

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

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

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2024

| Description | Fiscal Year 2023 Budget | Actual at 11/30/2022 | Anticipated Year End 09/30/2023 | Fiscal Year 2024 Budget | Notes |
|--|----------------------------|-------------------------|---------------------------------------|----------------------------|--|
| Revenues and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | \$ - | | Cash from FY 23 to fund FY 24 Budget |
| Interest Income - General Account | \$ - | \$ - | \$ - | \$ - | |
| Assessment Revenue | | | | | |
| Assessments - On-Roll | \$ 126,683 | \$ 59,689 | \$ 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 | \$ 59,689 | \$ 126,683 | \$ 126,683 | |
| Appropriations | | | | | |
| Legislative | | | | | |
| Board of Supervisor's Fees | \$ 2,400 | \$ 1,000 | \$ 2,000 | \$ 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 | \$ 5,150 | \$ - | \$ 5,000 | \$ 5,000 | 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 | \$ 238 | \$ 1,000 | \$ 1,000 | Statutory Required Legal Advertising |
| Trustee Services | \$ 7,500 | \$ - | \$ 4,032 | \$ 4,032 | Trust Fees on Bonds |
| Dissemination Agent Services | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | Required Reporting for Bonds |
| Property Appraiser Fees | \$ - | \$ - | \$ - | \$ - | - Fees to place assessments on Tax Bills |
| Bank Service Fees | \$ 250 | \$ 39 | \$ 150 | \$ 250 | Bank Fees - Governmental Accopunts |
| Travel and Per Diem | \$ - | \$ - | \$ - | \$ - | |
| Communications and Freight Services | | | | | |
| Telephone | \$ - | \$ - | \$ - | \$ - | |
| Postage, Freight & Messenger | \$ 150 | \$ 7 | \$ 50 | \$ 50 | Agenda Mailings and other Misc Mailings |
| Rentals and Leases | | | | | |
| Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | |
| Computer Services (Web Site) | \$ 750 | \$ - | \$ 750 | \$ 750 | Statutory Maintenance of District Web Site |
| Insurance | | | | | |
| | \$ 5,500 | \$ 5,729 | \$ 5,729 | \$ 6,000 | General Liability and D&O Liability Insurance |
| Subscriptions and Memberships | | | | | |
| | \$ 175 | \$ 175 | \$ 175 | \$ 175 | Department of Economic Opportunity Fee |
| Printing and Binding | | | | | |
| | \$ 200 | \$ - | \$ 50 | \$ 50 | Agenda books and copies |
| Rentals and Leases - Meeting Room | | | | | |
| | \$ 320 | \$ 38 | \$ 100 | \$ 200 | Meeting Room Rental |
| Office Supplies | | | | | |
| | \$ - | \$ - | \$ - | \$ - | |
| Legal Services | | | | | |
| General Counsel | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 | District Attorney |
| Other General Government Services | | | | | |
| Engineering Services | \$ 3,000 | \$ - | \$ - | \$ 3,000 | District Engineer |
| Contingencies | \$ - | \$ - | \$ - | \$ - | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | |

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2024

| Description | Fiscal Year 2023 Budget | Actual at 11/30/2022 | Anticipated Year End 09/30/2023 | Fiscal Year 2024 Budget | Notes |
|---|----------------------------|-------------------------|---------------------------------------|----------------------------|--|
| Stormwater Management Services | | | | | |
| Repairs and Maintenance | | | | | |
| Aquatic Weed Control | \$ 12,000 | \$ - | \$ - | \$ 12,000 | Aquatic Spraying of Lakes |
| Landscaping Services | | | | | |
| Utility Services | | | | | |
| Electric | \$ - | \$ - | \$ - | \$ - | No Electric Service |
| Repairs and Maintenance | | | | | |
| Public Area Landscaping | \$ 19,500 | \$ 5,275 | \$ 19,900 | \$ 19,900 | Lake Bank Mowing and misc. public area maint. |
| Irrigation System | \$ - | \$ - | \$ - | \$ - | |
| Plant Replacement | \$ - | \$ - | \$ - | \$ - | |
| Contingencies | \$ - | \$ - | \$ - | \$ - | |
| Road and Street Services | | | | | |
| Repairs and Maintenance | | | | | |
| Street Lights | \$ - | \$ - | \$ - | \$ - | |
| Pavement & Signage | \$ 500 | \$ - | \$ - | \$ 500 | Misc Repairs |
| Repairs and Maintenance | \$ - | \$ - | \$ - | \$ - | |
| Parks and Recreation | | | | | |
| Security Patrol | \$ 6,500 | \$ - | \$ 6,500 | \$ 6,500 | Misc Patrols |
| Contingencies | | | | | |
| | \$ 22,500 | \$ - | \$ - | \$ 24,988 | 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 | \$ 18,751 | \$ 84,724 | \$ 126,683 | |

Fund Balances:

| | | | | |
|--|------------------|------------------|------------------|--------------------------------------|
| Change from Current Year Operations | \$ - | \$ 41,959 | \$ - | 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 | \$ 99,542 | \$ 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 2024

| Description | Fiscal Year 2023 Budget | Actual at 11/30/2022 | Year End 09/30/2023 | Fiscal Year 2024 Budget |
|---|----------------------------|-------------------------|------------------------|----------------------------|
| Revenues and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Revenue Account | \$ - | \$ 1 | \$ 5 | \$ - |
| Reserve Account | \$ - | \$ 2 | \$ 4 | \$ - |
| Interest Account | \$ - | \$ 0 | \$ - | \$ - |
| Prepayment Account | \$ - | \$ - | \$ - | \$ - |
| Special Assessment Revenue | | | | |
| Special Assessment - On-Roll | | | | |
| Series 2008 | \$ 199,598 | \$ 168,503 | \$ 199,598 | \$ 200,705 |
| Special Assessment - Off-Roll | | | | |
| Series 2008 | \$ - | \$ - | \$ - | \$ - |
| Special Assessment - Prepayment | | | | |
| Series 2008 | \$ - | \$ - | \$ - | \$ - |
| Total Revenue & Other Sources | \$ 199,598 | \$ 168,505 | \$ 199,607 | \$ 200,705 |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2008 | \$ 55,000 | \$ - | \$ 55,000 | \$ 60,000 |
| Principal Debt Service - Early Redemptions | | | | |
| Series 2008 | \$ - | \$ - | \$ - | \$ - |
| Interest Expense | | | | |
| Series 2008 | \$ 131,540 | \$ 65,953 | \$ 131,540 | \$ 127,575 |
| Fees/Discounts for Early Payment | \$ 13,058 | \$ - | \$ - | \$ 13,130 |
| Total Expenditures and Other Uses | \$ 199,598 | \$ 65,953 | \$ 186,540 | \$ 200,705 |
| Net Increase/(Decrease) in Fund Balance | \$ - | \$ 102,552 | \$ 13,067 | \$ - |
| Fund Balance - Beginning | \$ 219,574 | \$ 219,574 | \$ 219,574 | \$ 232,641 |
| Fund Balance - Ending | N/A | \$ 322,126 | \$ 232,641 | \$ 232,641 |

Restricted Fund Balance:

| | |
|---|-------------------|
| Reserve Account | \$ 146,043 |
| Amount Required for November 1, 2024 Interest Payment | \$ 61,425 |
| Total - Restricted Fund Balance: | \$ 207,468 |

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

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

| 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 | \$ - |

RESOLUTION 2023-8

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 2023 (“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 2024; 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

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

RESOLUTION 2023-8

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

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

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

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

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

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

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments on lands noted as on-roll in Table 1 of Exhibit “B” shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

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 – 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.

RESOLUTION 2023-8

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

SECTION 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 4th day of May 2023.

ATTEST:

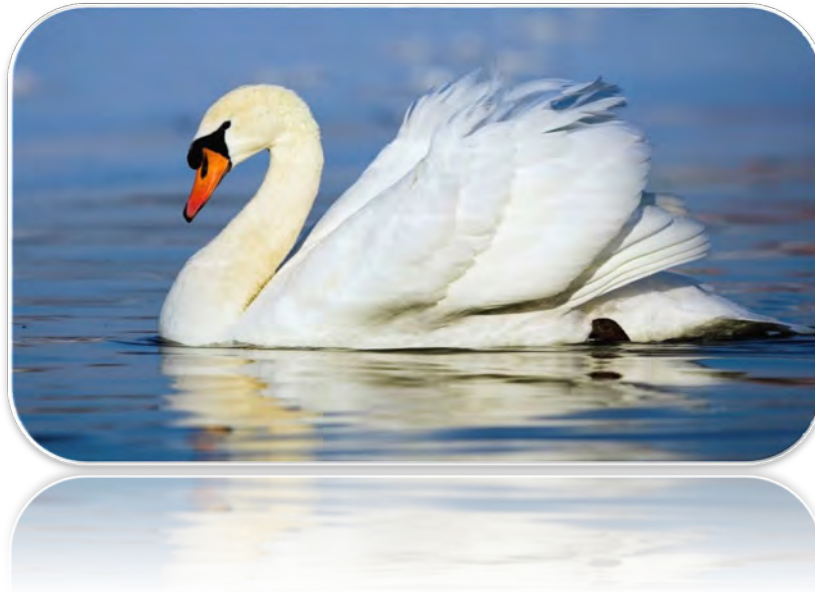
**BOARD OF SUPERVISORS OF BUCKEYE PARK
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Gary Kompothecras, Chairperson

Exhibit A: Budget(s)
Exhibit B: Assessment Roll

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2024

PREPARED BY:

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

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

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2024

| Description | Fiscal Year 2023 Budget | Actual at 11/30/2022 | Anticipated Year End 09/30/2023 | Fiscal Year 2024 Budget | Notes |
|--|----------------------------|-------------------------|---------------------------------------|----------------------------|--|
| Revenues and Other Sources | | | | | |
| Carryforward | \$ - | \$ - | \$ - | | Cash from FY 23 to fund FY 24 Budget |
| Interest Income - General Account | \$ - | \$ - | \$ - | \$ - | |
| Assessment Revenue | | | | | |
| Assessments - On-Roll | \$ 126,683 | \$ 59,689 | \$ 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 | \$ 59,689 | \$ 126,683 | \$ 126,683 | |
| Appropriations | | | | | |
| Legislative | | | | | |
| Board of Supervisor's Fees | \$ 2,400 | \$ 1,000 | \$ 2,000 | \$ 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 | \$ 5,150 | \$ - | \$ 5,000 | \$ 5,000 | 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 | \$ 238 | \$ 1,000 | \$ 1,000 | Statutory Required Legal Advertising |
| Trustee Services | \$ 7,500 | \$ - | \$ 4,032 | \$ 4,032 | Trust Fees on Bonds |
| Dissemination Agent Services | \$ 1,500 | \$ - | \$ 1,500 | \$ 1,500 | Required Reporting for Bonds |
| Property Appraiser Fees | \$ - | \$ - | \$ - | \$ - | - Fees to place assessments on Tax Bills |
| Bank Service Fees | \$ 250 | \$ 39 | \$ 150 | \$ 250 | Bank Fees - Governmental Accopunts |
| Travel and Per Diem | \$ - | \$ - | \$ - | \$ - | |
| Communications and Freight Services | | | | | |
| Telephone | \$ - | \$ - | \$ - | \$ - | |
| Postage, Freight & Messenger | \$ 150 | \$ 7 | \$ 50 | \$ 50 | Agenda Mailings and other Misc Mailings |
| Rentals and Leases | | | | | |
| Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | |
| Computer Services (Web Site) | \$ 750 | \$ - | \$ 750 | \$ 750 | Statutory Maintenance of District Web Site |
| Insurance | | | | | |
| | \$ 5,500 | \$ 5,729 | \$ 5,729 | \$ 6,000 | General Liability and D&O Liability Insurance |
| Subscriptions and Memberships | | | | | |
| | \$ 175 | \$ 175 | \$ 175 | \$ 175 | Department of Economic Opportunity Fee |
| Printing and Binding | | | | | |
| | \$ 200 | \$ - | \$ 50 | \$ 50 | Agenda books and copies |
| Rentals and Leases - Meeting Room | | | | | |
| | \$ 320 | \$ 38 | \$ 100 | \$ 200 | Meeting Room Rental |
| Office Supplies | | | | | |
| | \$ - | \$ - | \$ - | \$ - | |
| Legal Services | | | | | |
| General Counsel | \$ 4,000 | \$ - | \$ 4,000 | \$ 4,000 | District Attorney |
| Other General Government Services | | | | | |
| Engineering Services | \$ 3,000 | \$ - | \$ - | \$ 3,000 | District Engineer |
| Contingencies | \$ - | \$ - | \$ - | \$ - | |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | |

Buckeye Park Community Development District
General Fund - Budget
Fiscal Year 2024

| Description | Fiscal Year 2023 Budget | Actual at 11/30/2022 | Anticipated Year End 09/30/2023 | Fiscal Year 2024 Budget | Notes |
|---|----------------------------|-------------------------|---------------------------------------|----------------------------|--|
| Stormwater Management Services | | | | | |
| Repairs and Maintenance | | | | | |
| Aquatic Weed Control | \$ 12,000 | \$ - | \$ - | \$ 12,000 | Aquatic Spraying of Lakes |
| Landscaping Services | | | | | |
| Utility Services | | | | | |
| Electric | \$ - | \$ - | \$ - | \$ - | No Electric Service |
| Repairs and Maintenance | | | | | |
| Public Area Landscaping | \$ 19,500 | \$ 5,275 | \$ 19,900 | \$ 19,900 | Lake Bank Mowing and misc. public area maint. |
| Irrigation System | \$ - | \$ - | \$ - | \$ - | |
| Plant Replacement | \$ - | \$ - | \$ - | \$ - | |
| Contingencies | \$ - | \$ - | \$ - | \$ - | |
| Road and Street Services | | | | | |
| Repairs and Maintenance | | | | | |
| Street Lights | \$ - | \$ - | \$ - | \$ - | |
| Pavement & Signage | \$ 500 | \$ - | \$ - | \$ 500 | Misc Repairs |
| Repairs and Maintenance | \$ - | \$ - | \$ - | \$ - | |
| Parks and Recreation | | | | | |
| Security Patrol | \$ 6,500 | \$ - | \$ 6,500 | \$ 6,500 | Misc Patrols |
| Contingencies | | | | | |
| | \$ 22,500 | \$ - | \$ - | \$ 24,988 | 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 | \$ 18,751 | \$ 84,724 | \$ 126,683 | |

Fund Balances:

| | | | | |
|--|------------------|------------------|------------------|--------------------------------------|
| Change from Current Year Operations | \$ - | \$ 41,959 | \$ - | 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 | \$ 99,542 | \$ 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 2024

| Description | Fiscal Year 2023 Budget | Actual at 11/30/2022 | Year End 09/30/2023 | Fiscal Year 2024 Budget |
|---|----------------------------|-------------------------|------------------------|----------------------------|
| Revenues and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - |
| Interest Income | | | | |
| Revenue Account | \$ - | \$ 1 | \$ 5 | \$ - |
| Reserve Account | \$ - | \$ 2 | \$ 4 | \$ - |
| Interest Account | \$ - | \$ 0 | \$ - | \$ - |
| Prepayment Account | \$ - | \$ - | \$ - | \$ - |
| Special Assessment Revenue | | | | |
| Special Assessment - On-Roll | | | | |
| Series 2008 | \$ 199,598 | \$ 168,503 | \$ 199,598 | \$ 200,705 |
| Special Assessment - Off-Roll | | | | |
| Series 2008 | \$ - | \$ - | \$ - | \$ - |
| Special Assessment - Prepayment | | | | |
| Series 2008 | \$ - | \$ - | \$ - | \$ - |
| Total Revenue & Other Sources | \$ 199,598 | \$ 168,505 | \$ 199,607 | \$ 200,705 |
| Expenditures and Other Uses | | | | |
| Debt Service | | | | |
| Principal Debt Service - Mandatory | | | | |
| Series 2008 | \$ 55,000 | \$ - | \$ 55,000 | \$ 60,000 |
| Principal Debt Service - Early Redemptions | | | | |
| Series 2008 | \$ - | \$ - | \$ - | \$ - |
| Interest Expense | | | | |
| Series 2008 | \$ 131,540 | \$ 65,953 | \$ 131,540 | \$ 127,575 |
| Fees/Discounts for Early Payment | \$ 13,058 | \$ - | \$ - | \$ 13,130 |
| Total Expenditures and Other Uses | \$ 199,598 | \$ 65,953 | \$ 186,540 | \$ 200,705 |
| Net Increase/(Decrease) in Fund Balance | \$ - | \$ 102,552 | \$ 13,067 | \$ - |
| Fund Balance - Beginning | \$ 219,574 | \$ 219,574 | \$ 219,574 | \$ 232,641 |
| Fund Balance - Ending | N/A | \$ 322,126 | \$ 232,641 | \$ 232,641 |

Restricted Fund Balance:

| | |
|---|-------------------|
| Reserve Account | \$ 146,043 |
| Amount Required for November 1, 2024 Interest Payment | \$ 61,425 |
| Total - Restricted Fund Balance: | \$ 207,468 |

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

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

| 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 | \$ - |

EXHIBIT B

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology
Fiscal Year 2024 – General Fund

Prepared by:

4/18/2023

JPWard & Associates LLC

JAMES P. WARD

954.658.4900

JIMWARD@JPWARDASSOCIATES.COM



2301 NE 37 STREET
FORT LAUDERDALE, FLORIDA 33308

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| 6.0 | Assessment Roll | 3-6 |

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 2024, which begins on October 1, 2023 and ends on September 30, 2024.

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 2024 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 2024
Table 1

| Parcel ID | Lot | Acres | Owner | Legal Description | O&M |
|-----------|-----|---------|--|---|--------------|
| 603200159 | 1 | 16.476 | REALTY INCOME PROPERTIES 5 LLC | LOT 1 BUCKEYE INDUSTRIAL PARK PI#6032.0015/9 | \$ 37,240.85 |
| 603200209 | 2 | 1.8945 | DTI HOLDINGS 2 LLC | LOT 2 BUCKEYE INDUSTRIAL PARK PI#6032.0020/9 | \$ 4,012.30 |
| 603200259 | 3 | 7.625 | DYNAMIC MANUFACTURING GROUP LLC | LOT 3 BUCKEYE INDUSTRIAL PARK PI#6032.0025/9 | \$ 16,150.50 |
| 603200309 | 4 | 2.4989 | DYNAMIC MANUFACTURING GROUP LLC | LOT 4 BUCKEYE INDUSTRIAL PARK PI#6032.0030/9 | \$ 5,286.20 |
| 603200359 | 5 | 2.4902 | BUCY INDUSTRIAL GROUP LLC | LOT 5 BUCKEYE INDUSTRIAL PARK PI#6032.0035/9 | \$ 5,267.16 |
| 603200409 | 6 | 2.3914 | PORT MANATEE 67 LLC | LOT 6 BUCKEYE INDUSTRIAL PARK PI#6032.0040/9 | \$ 5,057.74 |
| 603200459 | 7 | 1.3063 | PORT MANATEE 67 LLC | LOT 7 BUCKEYE INDUSTRIAL PARK PI#6032.0045/9 | \$ 2,762.61 |
| 603200509 | 8 | 1.4192 | URZUA, SERGIO FRANCISCO LATHROP | LOT 8 BUCKEYE INDUSTRIAL PARK PI#6032.0050/9 | \$ 3,001.65 |
| 603200559 | 9 | 1.3078 | JSI RENTALS LLC | LOT 9 BUCKEYE INDUSTRIAL PARK PI#6032.0055/9 | \$ 2,766.84 |
| 603200609 | 10 | 1.5046 | BUCKEYE YARDS, LLC | LOT 10 BUCKEYE INDUSTRIAL PARK PI#6032.0060/9 | \$ 3,183.56 |
| 603200659 | 11 | 1.4995 | BUCKEYE YARDS, LLC | LOT 11 BUCKEYE INDUSTRIAL PARK PI#6032.0065/9 | \$ 3,170.87 |
| 603200709 | 12 | 1.4487 | BUCKEYE YARDS, LLC | LOT 12 BUCKEYE INDUSTRIAL PARK PI#6032.0070/9 | \$ 3,170.87 |
| 603200759 | 13 | 16.8532 | 3303 S TRL LLC | LOT 13 BUCKEYE INDUSTRIAL PARK PI#6032.0075/9 | \$ 35,611.49 |
| 603200809 | 0 | 1.5346 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 400 BUCKEYE INDUSTRIAL PARK PI#6032.0080/9 | \$ - |
| 603200859 | 0 | 1.2931 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 401(OPEN SPACE) BUCKEYE INDUSTRIAL PARK PI#6032.0085/9 | \$ - |
| 603200909 | 0 | 5.1115 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 500 (LAKE/ DRAINAGE/ UTILITY/ LANDSCAPE) BUCKEYE INDUSTRIAL PARK PI#6032.0090/9 | \$ - |
| 603200959 | 0 | 12.5857 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 501 (LAKE/DRAINAGE/ UTILTIY/LANDSCAPE) BUCKEYE INDUSTRIAL PARK PI#6032.0095/9 | \$ - |
| 603201009 | 0 | 3.3011 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 600(CONSERVATION EASMT) BUCKEYE INDUSTRIAL PARK PI#6032.0100/9 | \$ - |
| 603201059 | 0 | 1.4685 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 601(CONSERVATION EASMT) BUCKEYE INDUSTRIAL PARK PI#6032.0105/9 | \$ - |

Buckeye Park Community Development District
Assessment Roll - Fiscal Year 2024
Table 1

| Parcel ID | Lot | Acres | Owner | Legal Description | O&M |
|--------------|-----|--------|---|---|----------------------|
| 603201109 | 0 | 7.2119 | BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT | TRACT 700(FLOOD PLAIN COMPENSATION) BUCKEYE INDUSTRIAL PARK PI#6032.0110/9 | \$ - |
| 603202109 | 0 | 41.901 | MANATEE COUNTY | COM AT THE SOUTH SEC COR COMMON TO SEC 7 AND 8, TWN 33, RNG 18; TH N 00 DEG 08 MIN 30 SEC W, ALG THE SEC LN COMMON TO SD SECS 7 AND 8, A DIST OF 30.00 FT TO THE INT WITH THE NLY | \$ - |
| TOTAL | | | | | \$ 126,682.65 |

RESOLUTION 2023-9

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

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 2024, which covers the period October 1, 2023, through September 30, 2024.

| | |
|------------------|-------------------|
| October 5, 2023 | November 2, 2023 |
| December 7, 2023 | January 4, 2024 |
| February 1, 2024 | March 7, 2024 |
| April 4, 2024 | May 2, 2024 |
| June 6, 2024 | July 4, 2024 |
| August 1, 2024 | September 5, 2024 |

- b) **Time:** 11:30 A.M. (Eastern Standard Time)
- c) **Location:** Holiday Inn Express & Suites Bradenton East Lakewood Ranch, 5464 Lena Rd, Bradenton, FL 34211

SECTION 2. SUNSHINE LAW AND MEETING 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.

RESOLUTION 2023-9

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

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

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

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 4th day of May 2023.

ATTEST:

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

James P. Ward, Secretary

Gary Kompothecras, Chairperson

RESOLUTION 2023-10

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING ITS AGENT; PROVIDING FOR SEVERABILITY AND
PROVIDING AN EFFECTIVE DATE.**

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

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

Section 1. Authorization. The Chairman of the Board of Supervisors is authorized to execute Manatee County’s Form D-1, Affidavit of Ownership/Agent Authorization Form, attached hereto as Exhibit A and appoint Gary Kompothecras, Chairman, as its agent.

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

Section 3. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Buckeye Park Community Development District.

Section 4. Forms. Exhibit B attached hereto are Forms of Affidavits for property owner’s within the District.

PASSED AND ADOPTED by the Board of Supervisors of the Buckeye Park Community Development District, Manatee County, Florida, this 4th day of May 2023.

ATTEST:

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Gary Kompothecras, Chairman



Building and Development Services Department
1112 Manatee Ave West, Suite 408
Bradenton, FL 34205
Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT

Mailing Address: Click or tap here to enter text.

Officer's Name and Title:

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Buckeye Industrial Park Common Area Tracts
2. That this property constitutes the property for which a request for *(Type of Application Approval Requested)*:
Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/_____
Owner's Signature/Print Title

STATE OF FLORIDA
 COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

 Signature of Notary Public – State of Florida
 (Print, Type or Stamp Commissioned Name
 Of Notary Public to the Left of Signature)

Issues for record PLN2209-0007
Job Address: E 31ST TER, PALMETTO 34221
Job Description: Strikethrough stipulations A7 and A12, add outdoor storage to the GDP list of permitted uses in Area D1 and increase the FAR from .5 to .75 in Area D1.

| Discipline | Status | Details | Attached To | Created By | Last Updated By | Modifications Required |
|---|--------|--|------------------------|-----------------|-----------------|------------------------|
| CR - Case Manager | Open | please explain reasoning behind removing stipulation A12 why do we want to remove the PSP? | Scan_20220 922 (8).pdf | Chelsea Freeman | Chelsea Freeman | Yes |
| CR - Case Manager | Open | add review criteria : 402.21 Review Criteria for PDEZ | | Chelsea Freeman | Chelsea Freeman | Yes |
| CR - Case Manager | Open | add review criteria : 402.6 General Design requirements for all PD | | Chelsea Freeman | Chelsea Freeman | Yes |
| Need Affidavits of Ownership, Agent Authorization | | | | | | |
| While this was originally a County Initiated application, this revision is applicant initiated. As such, all regular standards apply. Affidavit of Ownership and Agent Authorization is required from all land owners within Areas D-1 and D-3 (removal of stip A7 affects design standards for both of these areas). | | | | | | |
| CR - Case Manager | Open | Revision 1 was also county initiated, as it was to correct advertising errors. Revision 2 was applicant initiated, and authorizations/affidavits were indeed supplied (one signed by Bruce Woodruff/Linda Wakeman, and one signed by Wayne and Mary Underhill.) | Scan_20220 922 (4).pdf | Chelsea Freeman | Chelsea Freeman | Yes |
| This determination was confirmed by multiple managers (Rob Wenzel, Rossina Leider and Jim Rigo). If you need further clarification, please contact Rob Wenzel directly at 941-748-4501 ext. 6845 or robert.wenzel@mymanatee.org | | | | | | |
| CR - Case Manager | Open | Area A1 should this refer to D1, not A1? | Scan_20220 922 (8).pdf | Chelsea Freeman | Chelsea Freeman | Yes |
| CR - Case Manager | Open | please add "Outdoor Storage" under D1 uses to reflect request chelsea will send clean version of this file for markups | 2 | Chelsea Freeman | Chelsea Freeman | Yes |
| CR - Case Manager | Open | please represent requested FAR modification for D1 chelsea will send clean version of this file for markups | 2 | Chelsea Freeman | Chelsea Freeman | Yes |

3/17/23, 3:04 PM

Plan Room

| Discipline | Status | Details | Attached To | Created By | Last Updated By | Modifications Required |
|-------------------|--------|---|-------------|-----------------|-----------------|------------------------|
| CR - Case Manager | Open | <p>please update titles to R3</p> <p>chelsea will send clean version of this file for markups</p> | 2 | Chelsea Freeman | Chelsea Freeman | Yes |

PORT MANATEE ENCOURAGEMENT ZONE
PDEZ-08-22 (Z)(G)(R2)

PDEZ-08-22 (Z)(G)(R2)
AREA D

Height, Bulk, Dimensional, & Landscape Requirements:

Area D - Min. Setbacks- 25'-F, 20'-S, 20'-R
Proposed Sq. Footage: D-1 - 1,110,594 sq ft
D-2, D-3 - N/A

FAR: D-1 - .50 max
D-2 & D-3 - .75 max

Max HT: D-1 - Lots 1-3 - 50 ft.
4-22 - 45 ft.
23-29 - 35 ft.
D-2 & D-3 - 50 ft.

D-1 USES

Farm Equipment & Supply
Establishments
Business Services
Professional Office
Medical & Dental Laboratory
Industrial Service
Establishment
Office
Car Wash, Full Service
Construction Service Estab.
Dry Cleaners, General
Food Catering
Wholesale Trade Establishment
Personal Service Establishment
Rental Service Establishment
Sign Printing Service
Light Manufacturing
Research & Development
Activity
Research/Corporate Uses
Post Office
Public Community Use
Public Use Facilities
Utility Use
Day Care, Accessory
Warehouse
Mini-Warehouse

Construction services with internet
Building materials establishment
Motor vehicle sales, rental & leasing
School of special education
Neighborhood retail
Bank
Business services
Professional office

D-2 & D-3 USES

Agricultural Research Facilities
Short Term Agricultural Uses
Agricultural Products Processing
Plants
Agriculture
Farming Service Establishments
Industrial Service Establishment
Motor Vehicle Repair, Major
Office
Drive-Thru Eating Establishment
Farm Equipment and Supply Estab.
Service Station
Eating Establishment
Bank Drive Thru
Dry Cleaners, Pick-Up
Exterminating and Pest Control
Hotels
Printing, Medium
Printing, Heavy
Wholesale Trade Establishment
Light Manufacturing
Research and Development Active
Antenna
Camouflaged Tower (150' Max.)
Guyed Tower
Lattice Tower (400' Max.)
Monopole Towers
Post Offices

Public Community Use
Public Use Facility
Radio, TV, Communications, &
Microwave Facilities
Utility Use
Outdoor Advertising Signs
Lumberyard
Outdoor Storage
Towing Service Establishment
Minor Earthmoving
Major Earthmoving
Passive Recreational Uses
Day Care Facilities (Accessory)
Bus For Passenger Station
Helipad
Intermodal Terminal
Motor Freight Terminal
Motor Pool Facilities
Warehouse
Mini-warehouse
Gas Pump

Construction services with internet
Building materials establishment
Motor vehicle sales, rental & leasing
School of special education
Neighborhood retail
Bank
Business services
Professional office



STATE OF FLORIDA, COUNTY OF MANATEE
This is to certify that the foregoing is a true and correct copy of the documents on file in my office.

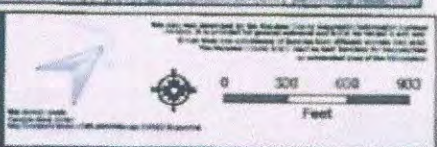
Witness my hand and official seal this 10 day of June, 2011

R.B. SHORE
Clerk of Circuit Court
By: Maryann Koutant D.C.

Exhibit "B"

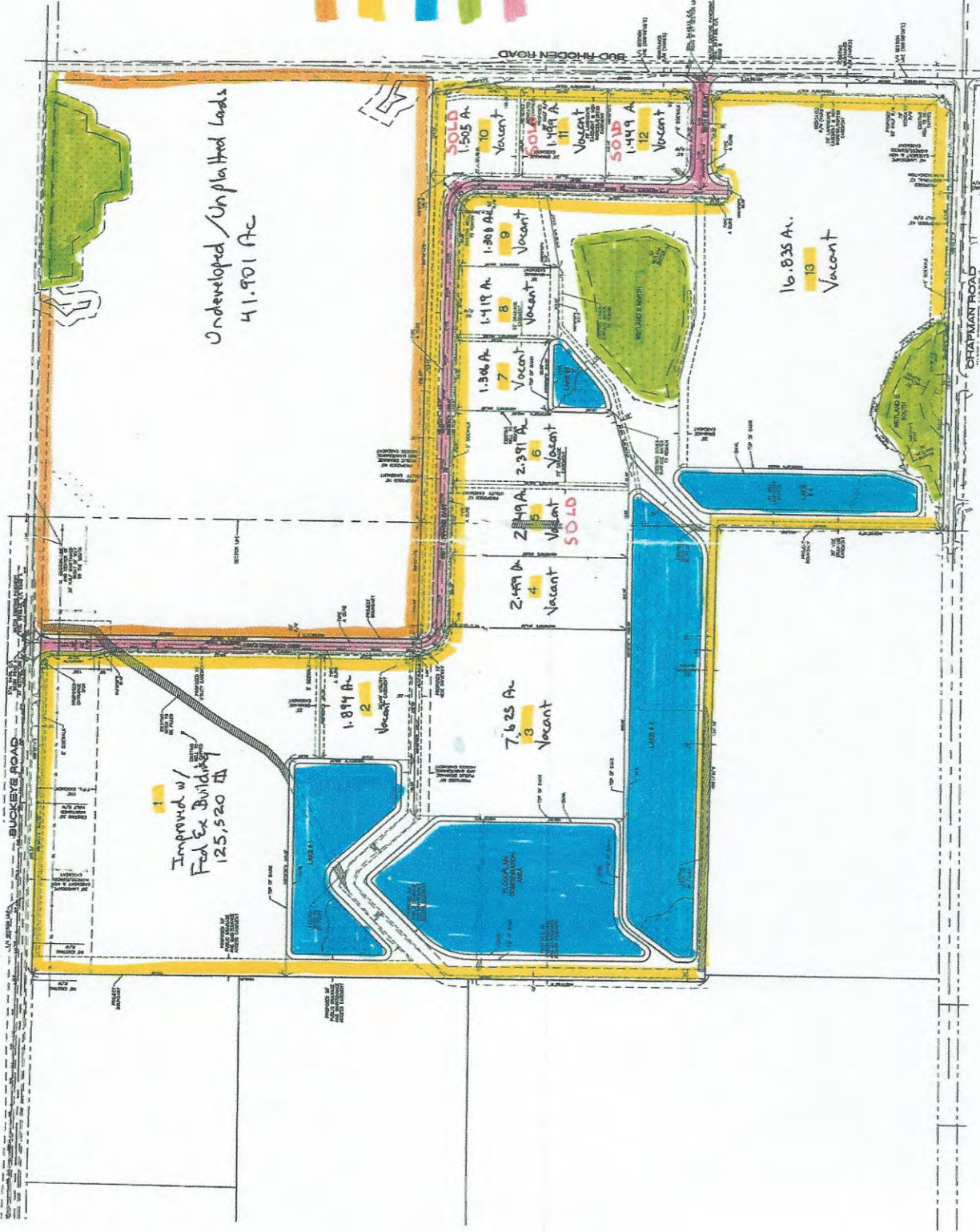
D-1 - 98 ACRES
D-2 - 35 ACRES
D-3 - 57 ACRES
TOTAL - 190 ACRES

| NEW E2 PARCELS | EXISTING E2 PARCELS | NEW E2 PARCELS |
|----------------|---------------------|----------------|
| 003200100 | 003200420 | 003200710 |
| 003200210 | 003200510 | 003201110 |
| 003200310 | 003200610 | 003201210 |
| 003200410 | 003200710 | 003201310 |
| 003200510 | 003200810 | 003201410 |
| 003200610 | 003200910 | 003201510 |
| 003200710 | 003201010 | |



Buckeye Park

- Undeveloped Unplatted lands
- Developed/Platted parcels
- Ponds
- Wetlands
- County owned roads



Undeveloped/Unplatted Lands
41.901 Ac

Improved w/
Fed Ex Building
125,520 sq ft

16.835 Ac.
13
Vacant

BUCKEYE ROAD

GRATMANT ROAD

1-305 A
10
SOLD
Vacant

1-419 A
11
SOLD
Vacant

1-419 A
12
SOLD
Vacant

1-308 A
9
Vacant

1-419 A
8
Vacant

1-306 A
7
Vacant

2-391 A
6
Vacant

2-499 A
5
SOLD
Vacant

2-499 A
4
Vacant

7-625 A
3
Vacant

1-884 A
2
Vacant



Building and Development Services Department
1112 Manatee Ave West, Suite 408
Bradenton, FL 34205
Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): BUCKEYE YARDS, LLC

Mailing Address: 122 SOUTH BUMBY AVENUE, UNIT 9A, ORLANDO, FL 32803

Officer's Name and Title: STUART, MIKE, MGR

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lot 10, 11, and 12, Buckeye Industrial Park
2. That this property constitutes the property for which a request for (Type of Application Approval Requested): Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/
Owner's Signature/Print Title

STATE OF FLORIDA
COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

Signature of Notary Public – State of Florida
(Print, Type or Stamp Commissioned Name
Of Notary Public to the Left of Signature)



Building and Development Services Department
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 Bradenton, FL 34205
 Phone: (941) 749-3012
 ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): JSI RENTALS LLC

Mailing Address: 2105 FAIRFIELD AVE BRANDON, FL 33510

Officer's Name and Title: MONSALVE, ISABEL C, AR

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lot 9, Buckeye Industrial Park
1. That this property constitutes the property for which a request for (Type of Application Approval Requested): Revised GDP is being applied for to Manatee County, Florida;
2. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
3. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
4. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/
 Owner's Signature/Print Title

STATE OF FLORIDA
 COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

 Signature of Notary Public – State of Florida
 (Print, Type or Stamp Commissioned Name
 Of Notary Public to the Left of Signature)



Building and Development Services Department
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Bradenton, FL 34205
Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): URZUA SERGIO FRANCISCO LATHROP

Mailing Address: 11615 31ST TER E, PALMETTO, FL 34221

Officer's Name and Title: URZUA SERGIO FRANCISCO LATHROP, OWNER

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lot 8, Buckeye Industrial Park
2. That this property constitutes the property for which a request for *(Type of Application Approval Requested)*: Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/
Owner's Signature/Print Title

STATE OF FLORIDA
 COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

 Signature of Notary Public – State of Florida
 (Print, Type or Stamp Commissioned Name
 Of Notary Public to the Left of Signature)



Building and Development Services Department
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Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): 3303 S TRAIL LLC

Mailing Address: 3935 N WASHINGTON BLVD, SARASOTA, FL 34234

Officer's Name and Title: DESSBERG, RODNEY, MGR

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lots 6, 7, and 13, Buckeye Industrial Park
2. That this property constitutes the property for which a request for (Type of Application Approval Requested): Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/
Owner's Signature/Print Title

STATE OF FLORIDA
COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

Signature of Notary Public – State of Florida
(Print, Type or Stamp Commissioned Name
Of Notary Public to the Left of Signature)



Building and Development Services Department
1112 Manatee Ave West, Suite 408
Bradenton, FL 34205
Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): BUCY INDUSTRIAL GROUP LLC

Mailing Address: 2925 TERRA CEIA BAY BLVD UNIT 2903 PALMETTO, FL 34221

Officer's Name and Title: BUCY, DALE A, MGR

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lot 5, Buckeye Industrial Park
1. That this property constitutes the property for which a request for *(Type of Application Approval Requested)*: Revised GDP is being applied for to Manatee County, Florida;
2. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
3. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
4. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/
Owner's Signature/Print Title

STATE OF FLORIDA
 COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

 Signature of Notary Public – State of Florida
 (Print, Type or Stamp Commissioned Name
 Of Notary Public to the Left of Signature)



Building and Development Services Department
 1112 Manatee Ave West, Suite 408
 Bradenton, FL 34205
 Phone: (941) 749-3012
 ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): DYNAMIC MANUFACTURING GROUP LLC

Mailing Address: 2310 S DOCK ST.#111PALMETTO 34221 UN

Officer's Name and Title: LEE, RONALD J, II, PRE

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lots 3 and 4, Buckeye Industrial Park
2. That this property constitutes the property for which a request for (Type of Application Approval Requested): Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/_____
 Owner's Signature/Print Title

STATE OF FLORIDA
 COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

 Signature of Notary Public – State of Florida
 (Print, Type or Stamp Commissioned Name
 Of Notary Public to the Left of Signature)



Building and Development Services Department
1112 Manatee Ave West, Suite 408
Bradenton, FL 34205
Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): DTI HOLDINGS 2 LLC

Mailing Address: 5900 W. Minnesota Street, Suite 100, INDIANAPOLIS, IN 46241

Officer's Name and Title: TOMASCH, DAVE, MGR

Being first duly sworn, depose(s) and say(s):

- 1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lot 2, Buckeye Industrial Park
2. That this property constitutes the property for which a request for (Type of Application Approval Requested): Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

Owner's Signature/Print Title

STATE OF FLORIDA
COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this ___ day of ___ (month), ___ (year), by ___ (name of person acknowledging) who is personally known to me or who has produced ___ (type of identification) as identification.

Signature of Notary Public - State of Florida
(Print, Type or Stamp Commissioned Name
Of Notary Public to the Left of Signature)



Building and Development Services Department
1112 Manatee Ave West, Suite 408
Bradenton, FL 34205
Phone: (941) 749-3012
ReviewerOnCall@mymanatee.org
www.mymanatee.org

Form D1 - Affidavit of Ownership/Agent Authorization Form

Property Owner (Company or Individual): REALTY INCOME PROPERTIES 5, LLC

Mailing Address: 11995 El Camino Real, San Diego, CA 92130

Officer's Name and Title: BIANCA MARTINEZ, MEMBER, AUTHORIZED PERSON, REALTY INCOME CORPORATION

Being first duly sworn, depose(s) and say(s):

1. That I am (we are) the owner's and record title holder(s) of the following described property legal description, to wit: Lot 1, Buckeye Industrial Park
2. That this property constitutes the property for which a request for (Type of Application Approval Requested): Revised GDP is being applied for to Manatee County, Florida;
3. That the undersigned has (have) appointed and does (do) appoint Robert Schmitt, AICP as agent(s) to execute any petitions or other documents necessary to affect such petition, including development review time extension requests; and request that you accept my agent(s) signature as representing my agreement of all terms and conditions of the approval process;
4. That this affidavit has been executed to induce Manatee County, Florida to consider and act on the foregoing request;
5. That I, (we) the undersigned authority, hereby certify that the foregoing is true and correct (Click on the plus (+) sign to add more owner names).

_____/_____
Owner's Signature/Print Title

STATE OF FLORIDA
COUNTY OF MANATEE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ____ day of _____ (month), ____ (year), by _____ (name of person acknowledging) who is personally known to me or who has produced _____ (type of identification) as identification.

Signature of Notary Public – State of Florida
(Print, Type or Stamp Commissioned Name
Of Notary Public to the Left of Signature)

MICHAEL BENNETT • SUPERVISOR OF ELECTIONS • MANATEE COUNTY

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



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

April 20, 2023

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, 2023. 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.

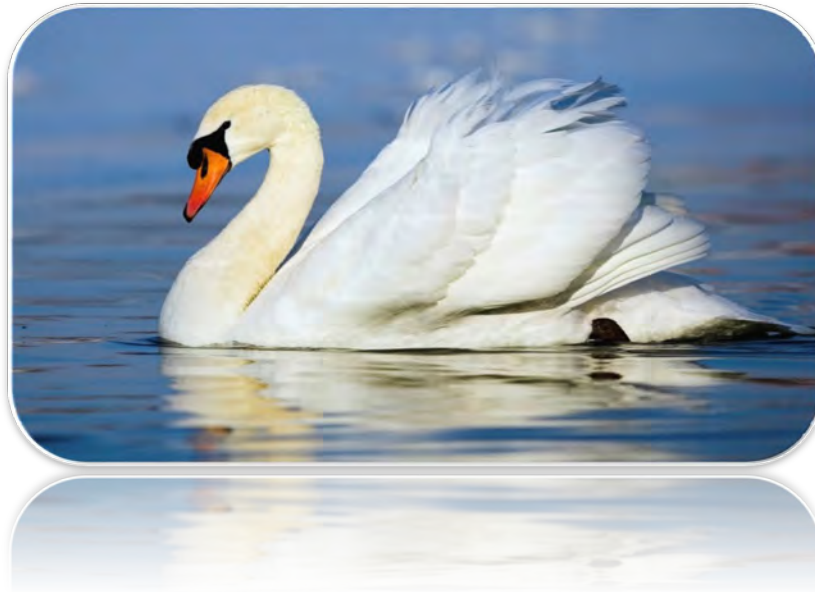
Sincerely,

A handwritten signature in black ink, appearing to read "Michael Bennett". The signature is fluid and cursive, with the first name being more prominent.

Michael Bennett
Supervisor of Elections

MB/sas

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – JANUARY 2023

FISCAL YEAR 2023

PREPARED BY:

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

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

Buckeye Park Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2023

| | 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 | \$ 305,916 | \$ - | | \$ - | \$ 305,916 |
| Debt Service Fund | | | | | |
| Interest Account | | 0 | | | 0 |
| Sinking Account | | | | | - |
| Reserve Account | | 146,043 | | | 146,043 |
| Revenue Account | | 7,581 | | | 7,581 |
| Prepayment Account | - | - | | - | - |
| Construction | - | - | | - | - |
| Due from Other Funds | | | | | - |
| General Fund | - | 186,564 | | - | 186,564 |
| Debt Service Fund(s) | - | - | | - | - |
| Prepaid Expenses | - | | | | - |
| Due from Other Governments | 825 | | | | 825 |
| Market Valuation Adjustments | | | | | |
| Assessments Receivable | | | | | |
| On-Roll | 159,398 | 1,828,466 | | | 1,987,864 |
| Off-Roll | 77,051 | 2,649,902 | | | 2,726,952 |
| Allowance for Uncollectable Assessments | (236,449) | (4,416,656) | | | (4,653,105) |
| Land | | | | 6,317,127 | 6,317,127 |
| Improvements Other Than Buildings | | | | 4,862,861 | 4,862,861 |
| Amount Available in Debt Service Funds | - | - | 401,899 | | 401,899 |
| Amount to be Provided by Debt Service Funds | - | - | 8,338,101 | | 8,338,101 |
| Total Assets | \$ 306,741 | \$ 401,899 | \$ 8,740,000 | \$ 11,179,988 | \$ 20,628,629 |

**Buckeye Park Community Development District
Balance Sheet
for the Period Ending January 31, 2023**

| | 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 | 186,564 | - | | - | 186,564 |
| Matured Interest Payable | | 2,798,449 | | | 2,798,449 |
| Matured Bonds Payable | | 1,745,000 | | | 1,745,000 |
| Deferred Revenue | \$ - | \$ - | | | - |
| Bonds Payable | | | | | - |
| Current Portion | - | - | 55,000 | | 55,000 |
| Long Term | - | - | 8,685,000 | | 8,685,000 |
| Total Liabilities | \$ 186,564 | \$ 4,543,449 | \$ 8,740,000 | \$ - | \$ 13,470,013 |
| Fund Equity and Other Credits | | | | | |
| Investment in General Fixed Assets | - | - | | 11,179,988 | 11,179,988 |
| Fund Balance | | | | | |
| Restricted | | | | | |
| Beginning: October 1, 2022 (Unaudited) | - | (4,262,164) | | - | (4,262,164) |
| Results from Current Operations | - | 120,614 | | - | 120,614 |
| Unassigned | | | | | |
| Beginning: October 1, 2022 (Unaudited) | 70,435 | - | | - | 70,435 |
| Results from Current Operations | 49,742 | - | | - | 49,742 |
| Total Fund Equity and Other Credits | \$ 120,178 | \$ (4,141,550) | \$ - | \$ 11,179,988 | \$ 7,158,616 |
| Total Liabilities, Fund Equity and Other Credits | \$ 306,741 | \$ 401,899 | \$ 8,740,000 | \$ 11,179,988 | \$ 20,628,629 |

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

| Description | October | November | December | January | 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 | 144 | - | 59,545 | 15,265 | 74,954 | 118,395 | 63% |
| 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: | \$ 144 | \$ - | \$ 59,545 | \$ 15,265 | 74,954 | \$ 118,395 | 63% |

Expenditures and Other Uses

Legislative

| | | | | | | | |
|----------------------------|---|-------|---|---|-------|-------|-----|
| Board of Supervisor's Fees | - | 1,000 | - | - | 1,000 | 2,400 | 42% |
|----------------------------|---|-------|---|---|-------|-------|-----|

Executive

| | | | | | | | |
|-------------------------|-------|-------|-------|-------|-------|--------|-----|
| Professional Management | 2,083 | 2,083 | 2,083 | 2,083 | 8,333 | 25,000 | 33% |
|-------------------------|-------|-------|-------|-------|-------|--------|-----|

Financial and Administrative

| | | | | | | | |
|----------------|---|---|---|---|---|-------|----|
| Audit Services | - | - | - | - | - | 5,150 | 0% |
|----------------|---|---|---|---|---|-------|----|

| | | | | | | | |
|---------------------|---|---|---|-----|-----|---|-----|
| Accounting Services | - | - | - | 275 | 275 | - | N/A |
|---------------------|---|---|---|-----|-----|---|-----|

| | | | | | | | |
|--------------------------|---|---|---|---|---|---|-----|
| Assessment Roll Services | - | - | - | - | - | - | N/A |
|--------------------------|---|---|---|---|---|---|-----|

| | | | | | | | |
|---------------------------|---|---|---|---|---|-----|----|
| Arbitrage Rebate Services | - | - | - | - | - | 500 | 0% |
|---------------------------|---|---|---|---|---|-----|----|

Other Contractual Services

| | | | | | | | |
|-------------------|---|-----|---|---|-----|-------|-----|
| Legal Advertising | - | 238 | - | - | 238 | 1,000 | 24% |
|-------------------|---|-----|---|---|-----|-------|-----|

| | | | | | | | |
|------------------|---|---|---|---|---|-------|----|
| Trustee Services | - | - | - | - | - | 7,500 | 0% |
|------------------|---|---|---|---|---|-------|----|

| | | | | | | | |
|------------------------------|---|---|---|-------|-------|-------|------|
| Dissemination Agent Services | - | - | - | 1,500 | 1,500 | 1,500 | 100% |
|------------------------------|---|---|---|-------|-------|-------|------|

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---------|----------|----------|---------|--------------|---------------------|-------------|
| Property Appraiser Fees | - | - | - | - | - | - | N/A |
| Bank Service Fees | 12 | 13 | 14 | - | 39 | 250 | 16% |
| Communication and Freight Services | | | | | | | |
| Postage, Freight and Messenger | - | - | 7 | - | 7 | 150 | 5% |
| Computer Services - Website Development | - | - | - | - | - | 750 | 0% |
| Insurance | - | 5,729 | - | - | 5,729 | 5,500 | 104% |
| Subscription & Memberships | - | 175 | - | - | 175 | 175 | 100% |
| Printing & Binding | - | - | - | - | - | 200 | 0% |
| Rentals & Leases - Meeting Room | - | 38 | - | - | 38 | 320 | 12% |
| Financial-Other Current Charges | - | - | - | - | - | - | N/A |
| Legal Services | | | | | | | |
| Legal - General Counsel | - | - | - | 977 | 977 | 4,000 | 24% |
| Other General Government Services | | | | | | | |
| Engineering Services | - | - | - | - | - | 3,000 | 0% |
| Contingencies | - | - | - | - | - | - | N/A |
| Capital Outlay | - | - | - | - | - | - | N/A |
| Stormwater Management Services | | | | | | | |
| Repairs & Maintenance | | | | | | | |
| Aquatic Weed Control | - | - | - | - | - | 12,000 | 0% |
| Landscaping Services | | | | | | | |
| Utility Services | | | | | | | |
| Electric | - | - | - | - | - | - | N/A |
| Repairs & Maintenance | | | | | | | |
| Public Area Landscaping | 1,625 | - | 3,650 | 1,625 | 6,900.00 | 19,500 | 35% |
| Irrigation System | - | - | - | - | - | - | N/A |
| Plant Replacement | - | - | - | - | - | - | N/A |
| Contingencies | - | - | - | - | - | - | N/A |
| Road and Street Services | | | | | | | |
| Repairs & Maintenance | | | | | | | |

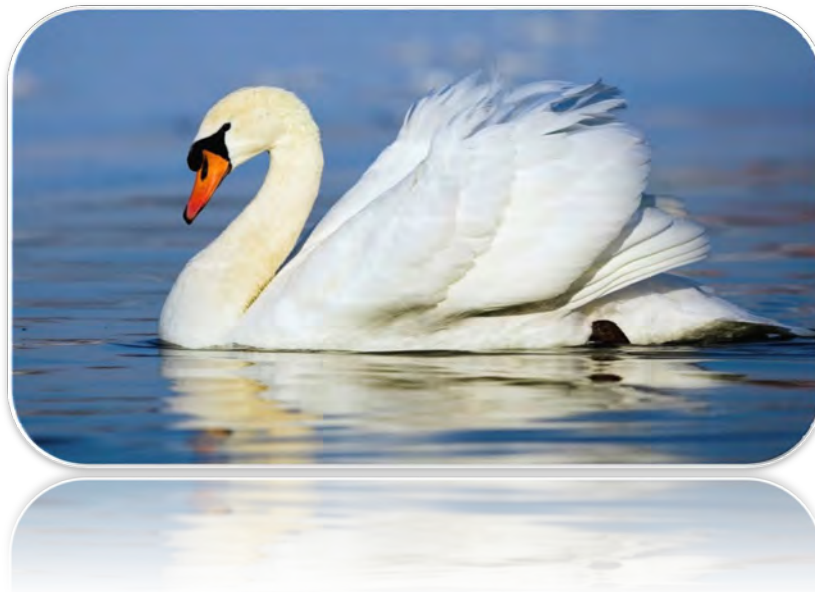
Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|------------------|------------------|-------------------|-------------------|------------------|---------------------|-------------|
| Street Lights | - | - | - | - | - | - | N/A |
| Pavement & Signage | - | - | - | - | - | 500 | 0% |
| Repairs and Maintenance | - | - | - | - | - | - | N/A |
| Parks & Recreation | | | | | | | |
| Security Patrol | - | - | - | - | - | 6,500 | 0% |
| Contingencies | - | - | - | - | - | 22,500 | 0% |
| Other Fees and Charges | | | | | | | |
| Discounts/Collection Fees | - | - | - | - | - | - | N/A |
| Sub-Total: | 3,721 | 9,276 | 5,755 | 6,460 | 25,211 | 118,395 | 21% |
| Total Expenditures and Other Uses: | \$ 3,721 | \$ 9,276 | \$ 5,755 | \$ 6,460 | \$ 25,211 | \$ 118,395 | 21% |
| Net Increase/ (Decrease) in Fund Balance | (3,577) | (9,276) | 53,791 | 8,805 | 49,742 | - | |
| Fund Balance - Beginning | 70,435 | 66,858 | 57,583 | 111,373 | 70,435 | 70,435 | |
| Fund Balance - Ending | \$ 66,858 | \$ 57,583 | \$ 111,373 | \$ 120,178 | 120,178 | \$ 70,435 | |

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2023

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------|
| Revenue and Other Sources | | | | | | | |
| Carryforward | \$ - | \$ - | \$ - | \$ - | - | \$ - | N/A |
| Interest Income | | | | | | | |
| Revenue Account | 0 | 0 | 0 | 0 | 1 | - | N/A |
| Reserve Account | 1 | 1 | 1 | 1 | 2 | - | N/A |
| Interest Account | - | 0 | - | - | 0 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | N/A |
| Special Assessment Revenue | | | | | | | |
| Special Assessments - On-Roll | 715 | | 167,788 | 18,061 | 186,564 | 186,540 | 100% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | N/A |
| Contributions - Bondholder | | | | | | | |
| | - | - | - | - | - | - | N/A |
| Other Miscellaneous Revenue-Sale of Lots | | | | | | | |
| | - | - | - | - | - | - | N/A |
| Intragovernmental Transfer In | | | | | | | |
| | - | - | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 716 | \$ 1 | \$ 167,789 | \$ 18,061 | 186,567 | \$ 186,540 | N/A |
| Expenditures and Other Uses | | | | | | | |
| Financial and Administrative | | | | | | | |
| Professional Management | - | - | - | - | - | - | N/A |
| Accounting Services | - | - | - | - | - | - | N/A |
| Other Contractual Services | | | | | | | |
| Trustee Services | - | - | - | - | - | - | N/A |
| Property Appraiser & Tax Coll. Fees | - | - | - | - | - | - | N/A |
| Insurance | | | | | | | |
| | - | - | - | - | - | - | N/A |
| Legal Services | | | | | | | |
| General Counsel | - | - | - | - | - | - | N/A |
| Litigation Counsel | - | - | - | - | - | - | N/A |
| Other General Government Services | | | | | | | |
| Engineering Services | - | - | - | - | - | - | N/A |
| Landscaping Services | | | | | | | |
| Repairs & Maintenance | - | - | - | - | - | - | N/A |
| Debt Service | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | |
| Series 2008 Bonds | - | - | - | - | - | \$ 55,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | | | | |
| Series 2008 Bonds | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | |
| Series 2008 Bonds | - | 65,953 | - | - | 65,953 | 131,540 | 50% |
| Operating Transfers Out (To Other Funds) | | | | | | | |
| | - | - | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 65,953 | \$ - | \$ - | \$ 65,953 | \$ 186,540 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 716 | (65,952) | 167,789 | 18,061 | 120,614 | - | |
| Fund Balance - Beginning | (4,262,164) | (4,261,448) | (4,327,400) | (4,159,611) | (4,262,164) | (4,262,164) | |
| Fund Balance - Ending | \$ (4,261,448) | \$ (4,327,400) | \$ (4,159,611) | \$ (4,141,550) | \$ (4,141,550) | \$ (4,262,164) | |

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – FEBRUARY 2023

FISCAL YEAR 2023

PREPARED BY:

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

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

Buckeye Park Community Development District

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| <i>Debt Service Fund</i> <i>Series 2008</i> | <i>6</i> |

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 28, 2023

| | 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 | \$ 302,021 | \$ - | | \$ - | \$ 302,021 |
| Debt Service Fund | | | | | |
| Interest Account | | 0 | | | 0 |
| Sinking Account | | | | | - |
| Reserve Account | | 146,043 | | | 146,043 |
| Revenue Account | | 7,582 | | | 7,582 |
| Prepayment Account | - | - | | - | - |
| Construction | - | - | | - | - |
| Due from Other Funds | | | | | - |
| General Fund | - | 186,564 | | - | 186,564 |
| Debt Service Fund(s) | - | - | | - | - |
| Prepaid Expenses | - | | | | - |
| Due from Other Governments | 825 | | | | 825 |
| Market Valuation Adjustments | | | | | |
| Assessments Receivable | | | | | |
| On-Roll | 159,398 | 1,828,466 | | | 1,987,864 |
| Off-Roll | 77,051 | 2,649,902 | | | 2,726,952 |
| Allowance for Uncollectable Assessments | (236,449) | (4,416,656) | | | (4,653,105) |
| Land | | | | 6,317,127 | 6,317,127 |
| Improvements Other Than Buildings | | | | 4,862,861 | 4,862,861 |
| Amount Available in Debt Service Funds | - | - | 401,900 | | 401,900 |
| Amount to be Provided by Debt Service Funds | - | - | 8,338,100 | | 8,338,100 |
| Total Assets | \$ 302,846 | \$ 401,900 | \$ 8,740,000 | \$ 11,179,988 | \$ 20,624,734 |

Buckeye Park Community Development District
Balance Sheet
for the Period Ending February 28, 2023

| 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 | 186,564 | | | - | 186,564 |
| Matured Interest Payable | | 2,798,449 | | | 2,798,449 |
| Matured Bonds Payable | | 1,745,000 | | | 1,745,000 |
| Deferred Revenue | \$ - | \$ - | | | - |
| Bonds Payable | | | | | - |
| Current Portion | - | - | 55,000 | | 55,000 |
| Long Term | - | - | 8,685,000 | | 8,685,000 |
| Total Liabilities | \$ 186,564 | \$ 4,543,449 | \$ 8,740,000 | \$ - | \$ 13,470,013 |
| Fund Equity and Other Credits | | | | | |
| Investment in General Fixed Assets | - | - | | 11,179,988 | 11,179,988 |
| Fund Balance | | | | | |
| Restricted | | | | | |
| Beginning: October 1, 2022 (Unaudited) | - | (4,262,164) | | - | (4,262,164) |
| Results from Current Operations | - | 120,614 | | - | 120,614 |
| Unassigned | | | | | |
| Beginning: October 1, 2022 (Unaudited) | 70,435 | - | | - | 70,435 |
| Results from Current Operations | 45,847 | - | | - | 45,847 |
| Total Fund Equity and Other Credits | \$ 116,282 | \$ (4,141,549) | \$ - | \$ 11,179,988 | \$ 7,154,721 |
| Total Liabilities, Fund Equity and Other Credits | \$ 302,846 | \$ 401,900 | \$ 8,740,000 | \$ 11,179,988 | \$ 20,624,734 |

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

| 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 | 144 | - | 59,545 | 15,265 | - | 74,954 | 118,395 | 63% |
| 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: | \$ 144 | \$ - | \$ 59,545 | \$ 15,265 | \$ - | 74,954 | \$ 118,395 | 63% |

Expenditures and Other Uses

Legislative

| | | | | | | | | |
|----------------------------|---|-------|---|---|---|-------|-------|-----|
| Board of Supervisor's Fees | - | 1,000 | - | - | - | 1,000 | 2,400 | 42% |
|----------------------------|---|-------|---|---|---|-------|-------|-----|

Executive

| | | | | | | | | |
|-------------------------|-------|-------|-------|-------|-------|--------|--------|-----|
| Professional Management | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 10,417 | 25,000 | 42% |
|-------------------------|-------|-------|-------|-------|-------|--------|--------|-----|

Financial and Administrative

| | | | | | | | | |
|----------------|---|---|---|---|---|---|-------|----|
| Audit Services | - | - | - | - | - | - | 5,150 | 0% |
|----------------|---|---|---|---|---|---|-------|----|

| | | | | | | | | |
|---------------------|---|---|---|-----|---|-----|---|-----|
| Accounting Services | - | - | - | 275 | - | 275 | - | N/A |
|---------------------|---|---|---|-----|---|-----|---|-----|

| | | | | | | | | |
|--------------------------|---|---|---|---|---|---|---|-----|
| Assessment Roll Services | - | - | - | - | - | - | - | N/A |
|--------------------------|---|---|---|---|---|---|---|-----|

| | | | | | | | | |
|---------------------------|---|---|---|---|---|---|-----|----|
| Arbitrage Rebate Services | - | - | - | - | - | - | 500 | 0% |
|---------------------------|---|---|---|---|---|---|-----|----|

Other Contractual Services

| | | | | | | | | |
|-------------------|---|-----|---|---|---|-----|-------|-----|
| Legal Advertising | - | 238 | - | - | - | 238 | 1,000 | 24% |
|-------------------|---|-----|---|---|---|-----|-------|-----|

| | | | | | | | | |
|------------------|---|---|---|---|---|---|-------|----|
| Trustee Services | - | - | - | - | - | - | 7,500 | 0% |
|------------------|---|---|---|---|---|---|-------|----|

| | | | | | | | | |
|------------------------------|---|---|---|-------|---|-------|-------|------|
| Dissemination Agent Services | - | - | - | 1,500 | - | 1,500 | 1,500 | 100% |
|------------------------------|---|---|---|-------|---|-------|-------|------|

Prepared by:

JWARD and Associates, LLC

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

| Description | October | November | December | January | February | Year to Date | Total Annual Budget | % of Budget |
|---|---------|----------|----------|---------|----------|--------------|---------------------|-------------|
| Property Appraiser Fees | - | - | - | - | - | - | - | N/A |
| Bank Service Fees | 12 | 13 | 14 | - | - | 39 | 250 | 16% |
| Communication and Freight Services | | | | | | | | |
| Postage, Freight and Messenger | - | - | 7 | - | - | 7 | 150 | 5% |
| Computer Services - Website Development | - | - | - | - | - | - | 750 | 0% |
| Insurance | - | 5,729 | - | - | - | 5,729 | 5,500 | 104% |
| Subscription & Memberships | - | 175 | - | - | - | 175 | 175 | 100% |
| Printing & Binding | - | - | - | - | - | - | 200 | 0% |
| Rentals & Leases - Meeting Room | - | 38 | - | - | 187 | 225 | 320 | 70% |
| Financial-Other Current Charges | - | - | - | - | - | - | - | N/A |
| Legal Services | | | | | | | | |
| Legal - General Counsel | - | - | - | 977 | - | 977 | 4,000 | 24% |
| Other General Government Services | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | 3,000 | 0% |
| Contingencies | - | - | - | - | - | - | - | N/A |
| Capital Outlay | - | - | - | - | - | - | - | N/A |
| Stormwater Management Services | | | | | | | | |
| Repairs & Maintenance | | | | | | | | |
| Aquatic Weed Control | - | - | - | - | - | - | 12,000 | 0% |
| Landscaping Services | | | | | | | | |
| Utility Services | | | | | | | | |
| Electric | - | - | - | - | - | - | - | N/A |
| Repairs & Maintenance | | | | | | | | |
| Public Area Landscaping | 1,625 | - | 3,650 | 1,625 | 1,625 | 8,525.00 | 19,500 | 44% |
| Irrigation System | - | - | - | - | - | - | - | N/A |
| Plant Replacement | - | - | - | - | - | - | - | N/A |
| Contingencies | - | - | - | - | - | - | - | N/A |
| Road and Street Services | | | | | | | | |
| Repairs & Maintenance | | | | | | | | |

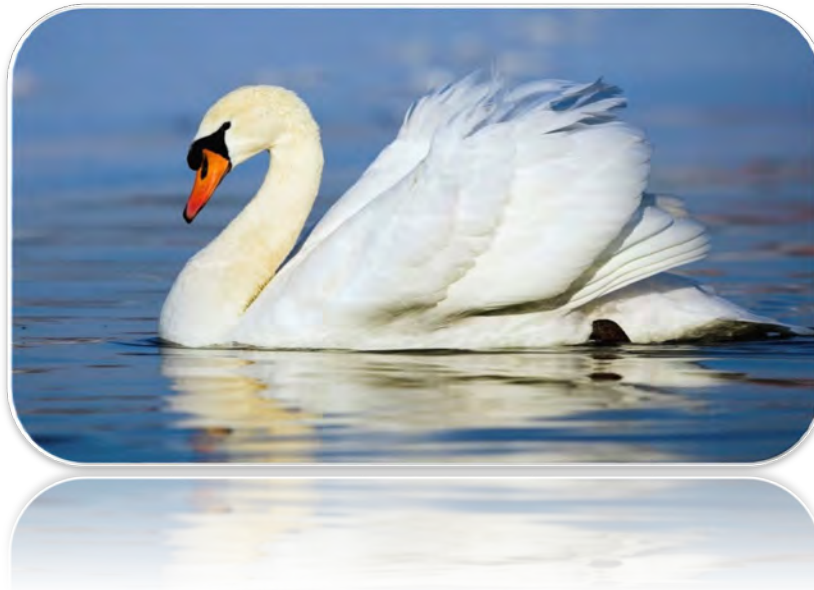
Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

| Description | October | November | December | January | February | Year to Date | Total Annual Budget | % of Budget |
|---|------------------|------------------|-------------------|-------------------|-------------------|------------------|---------------------|-------------|
| Street Lights | - | - | - | - | - | - | - | N/A |
| Pavement & Signage | - | - | - | - | - | - | 500 | 0% |
| Repairs and Maintenance | - | - | - | - | - | - | - | N/A |
| Parks & Recreation | | | | | | | | |
| Security Patrol | - | - | - | - | - | - | 6,500 | 0% |
| Contingencies | - | - | - | - | - | - | 22,500 | 0% |
| Other Fees and Charges | | | | | | | | |
| Discounts/Collection Fees | - | - | - | - | - | - | - | N/A |
| Sub-Total: | 3,721 | 9,276 | 5,755 | 6,460 | 3,896 | 29,107 | 118,395 | 25% |
| Total Expenditures and Other Uses: | \$ 3,721 | \$ 9,276 | \$ 5,755 | \$ 6,460 | \$ 3,896 | \$ 29,107 | \$ 118,395 | 25% |
| Net Increase/ (Decrease) in Fund Balance | (3,577) | (9,276) | 53,791 | 8,805 | (3,896) | 45,847 | - | |
| Fund Balance - Beginning | 70,435 | 66,858 | 57,583 | 111,373 | 120,178 | 70,435 | 70,435 | |
| Fund Balance - Ending | \$ 66,858 | \$ 57,583 | \$ 111,373 | \$ 120,178 | \$ 116,282 | 116,282 | \$ 70,435 | |

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2023

| 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 | 0 | 0 | 0 | 0 | 1 | 1 | - | N/A |
| Reserve Account | 1 | 1 | 1 | 1 | 0 | 2 | - | N/A |
| Interest Account | - | 0 | - | - | - | 0 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | - | N/A |
| Special Assessment Revenue | | | | | | | | |
| Special Assessments - On-Roll | 715 | | 167,788 | 18,061 | - | 186,564 | 186,540 | 100% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | - | N/A |
| Contributions - Bondholder | | | | | | | | |
| | - | - | - | - | - | - | - | N/A |
| Other Miscellaneous Revenue-Sale of Lots | | | | | | | | |
| | - | - | - | - | - | - | - | N/A |
| Intragovernmental Transfer In | | | | | | | | |
| | - | - | - | - | - | - | - | N/A |
| Total Revenue and Other Sources: | \$ 716 | \$ 1 | \$ 167,789 | \$ 18,061 | \$ 1 | 186,567 | \$ 186,540 | N/A |
| Expenditures and Other Uses | | | | | | | | |
| Financial and Administrative | | | | | | | | |
| Professional Management | - | - | - | - | - | - | - | N/A |
| Accounting Services | - | - | - | - | - | - | - | N/A |
| Other Contractual Services | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | N/A |
| Property Appraiser & Tax Coll. Fees | - | - | - | - | - | - | - | N/A |
| Insurance | | | | | | | | |
| | - | - | - | - | - | - | - | N/A |
| Legal Services | | | | | | | | |
| General Counsel | - | - | - | - | - | - | - | N/A |
| Litigation Counsel | - | - | - | - | - | - | - | N/A |
| Other General Government Services | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | N/A |
| Landscaping Services | | | | | | | | |
| Repairs & Maintenance | - | - | - | - | - | - | - | N/A |
| Debt Service | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | |
| Series 2008 Bonds | - | - | - | - | - | - | \$ 55,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | | | | | |
| Series 2008 Bonds | - | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | | |
| Series 2008 Bonds | - | 65,953 | - | - | - | 65,953 | 131,540 | 50% |
| Operating Transfers Out (To Other Funds) | | | | | | | | |
| | - | - | - | - | - | - | - | N/A |
| Total Expenditures and Other Uses: | \$ - | \$ 65,953 | \$ - | \$ - | \$ - | \$ 65,953 | \$ 186,540 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 716 | (65,952) | 167,789 | 18,061 | 1 | 120,614 | - | |
| Fund Balance - Beginning | (4,262,164) | (4,261,448) | (4,327,400) | (4,159,611) | (4,141,550) | (4,262,164) | (4,262,164) | |
| Fund Balance - Ending | \$ (4,261,448) | \$ (4,327,400) | \$ (4,159,611) | \$ (4,141,550) | \$ (4,141,549) | \$ (4,141,549) | \$ (4,262,164) | |

BUCKEYE PARK COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – MARCH 2023

FISCAL YEAR 2023

PREPARED BY:

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

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

JPWard and Associates, LLC

Community Development District Advisors

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, 2023**

| | 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 | \$ 297,325 | \$ - | | \$ - | \$ 297,325 |
| Debt Service Fund | | | | | |
| Interest Account | | 0 | | | 0 |
| Sinking Account | | | | | - |
| Reserve Account | | 146,043 | | | 146,043 |
| Revenue Account | | 7,582 | | | 7,582 |
| Prepayment Account | - | - | | - | - |
| Construction | - | - | | - | - |
| Due from Other Funds | | | | | - |
| General Fund | - | 186,564 | | - | 186,564 |
| Debt Service Fund(s) | - | - | | - | - |
| Prepaid Expenses | - | | | | - |
| Due from Other Governments | 825 | | | | 825 |
| Market Valuation Adjustments | | | | | |
| Assessments Receivable | | | | | |
| On-Roll | 159,398 | 1,828,466 | | | 1,987,864 |
| Off-Roll | 77,051 | 2,649,902 | | | 2,726,952 |
| Allowance for Uncollectable Assessments | (236,449) | (4,416,656) | | | (4,653,105) |
| Land | | | | 6,317,127 | 6,317,127 |
| Improvements Other Than Buildings | | | | 4,862,861 | 4,862,861 |
| Amount Available in Debt Service Funds | - | - | 401,900 | | 401,900 |
| Amount to be Provided by Debt Service Funds | - | - | 8,338,100 | | 8,338,100 |
| Total Assets | \$ 298,150 | \$ 401,900 | \$ 8,740,000 | \$ 11,179,988 | \$ 20,620,038 |

Buckeye Park Community Development District
Balance Sheet
for the Period Ending March 31, 2023

| | 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 | 186,564 | | | - | 186,564 |
| Matured Interest Payable | | 2,798,449 | | | 2,798,449 |
| Matured Bonds Payable | | 1,745,000 | | | 1,745,000 |
| Deferred Revenue | \$ - | \$ - | | | - |
| Bonds Payable | | | | | - |
| Current Portion | - | - | 55,000 | | 55,000 |
| Long Term | - | - | 8,685,000 | | 8,685,000 |
| Total Liabilities | <u>\$ 186,564</u> | <u>\$ 4,543,449</u> | <u>\$ 8,740,000</u> | <u>\$ -</u> | <u>\$ 13,470,013</u> |
| Fund Equity and Other Credits | | | | | |
| Investment in General Fixed Assets | - | - | | 11,179,988 | 11,179,988 |
| Fund Balance | | | | | |
| Restricted | | | | | |
| Beginning: October 1, 2022 (Unaudited) | - | (4,262,164) | | - | (4,262,164) |
| Results from Current Operations | - | 120,614 | | - | 120,614 |
| Unassigned | | | | | |
| Beginning: October 1, 2022 (Unaudited) | 70,435 | - | | - | 70,435 |
| Results from Current Operations | 41,151 | - | | - | 41,151 |
| Total Fund Equity and Other Credits | <u>\$ 111,587</u> | <u>\$ (4,141,549)</u> | <u>\$ -</u> | <u>\$ 11,179,988</u> | <u>\$ 7,150,025</u> |
| Total Liabilities, Fund Equity and Other Credits | <u>\$ 298,150</u> | <u>\$ 401,900</u> | <u>\$ 8,740,000</u> | <u>\$ 11,179,988</u> | <u>\$ 20,620,038</u> |

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2023

| 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 | 144 | - | 59,545 | 15,265 | - | - | 74,954 | 118,395 | 63% |
| 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: | \$ 144 | \$ - | \$ 59,545 | \$ 15,265 | \$ - | \$ - | 74,954 | \$ 118,395 | 63% |

Expenditures and Other Uses

Legislative

| | | | | | | | | | |
|----------------------------|---|-------|---|---|---|-----|-------|-------|-----|
| Board of Supervisor's Fees | - | 1,000 | - | - | - | 800 | 1,800 | 2,400 | 75% |
|----------------------------|---|-------|---|---|---|-----|-------|-------|-----|

Executive

| | | | | | | | | | |
|-------------------------|-------|-------|-------|-------|-------|-------|--------|--------|-----|
| Professional Management | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 12,500 | 25,000 | 50% |
|-------------------------|-------|-------|-------|-------|-------|-------|--------|--------|-----|

Financial and Administrative

| | | | | | | | | | |
|---------------------------|---|---|---|-----|---|---|-----|-------|-----|
| Audit Services | - | - | - | - | - | - | - | 5,150 | 0% |
| Accounting Services | - | - | - | 275 | - | - | 275 | - | N/A |
| Assessment Roll Services | - | - | - | - | - | - | - | - | N/A |
| Arbitrage Rebate Services | - | - | - | - | - | - | - | 500 | 0% |

Other Contractual Services

| | | | | | | | | | |
|------------------------------|---|-----|---|-------|---|---|-------|-------|------|
| Legal Advertising | - | 238 | - | - | - | - | 238 | 1,000 | 24% |
| Trustee Services | - | - | - | - | - | - | - | 7,500 | 0% |
| Dissemination Agent Services | - | - | - | 1,500 | - | - | 1,500 | 1,500 | 100% |

Prepared by:

Unaudited

JPWARD and Associates, LLC

3

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2023

| Description | October | November | December | January | February | March | Year to Date | Total Annual Budget | % of Budget |
|--|---------|----------|----------|---------|----------|-------|--------------|---------------------|-------------|
| Property Appraiser Fees | - | - | - | - | - | - | - | - | N/A |
| Bank Service Fees | 12 | 13 | 14 | - | - | - | 39 | 250 | 16% |
| Communication and Freight Services | | | | | | | | | |
| Postage, Freight and Messenger | - | - | 7 | - | - | - | 7 | 150 | 5% |
| Computer Services - Website Development | - | - | - | - | - | - | - | 750 | 0% |
| Insurance | - | 5,729 | - | - | - | - | 5,729 | 5,500 | 104% |
| Subscription & Memberships | - | 175 | - | - | - | - | 175 | 175 | 100% |
| Printing & Binding | - | - | - | - | - | - | - | 200 | 0% |
| Rentals & Leases - Meeting Room | - | 38 | - | - | 187 | 187 | 412 | 320 | 129% |
| Financial-Other Current Charges | - | - | - | - | - | - | - | - | N/A |
| Legal Services | | | | | | | | | |
| Legal - General Counsel | - | - | - | 977 | - | - | 977 | 4,000 | 24% |
| Other General Government Services | | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | 3,000 | 0% |
| Contingencies | - | - | - | - | - | - | - | - | N/A |
| Capital Outlay | - | - | - | - | - | - | - | - | N/A |
| Stormwater Management Services | | | | | | | | | |
| Repairs & Maintenance | | | | | | | | | |
| Aquatic Weed Control | - | - | - | - | - | - | - | 12,000 | 0% |
| Landscaping Services | | | | | | | | | |
| Utility Services | | | | | | | | | |
| Electric | - | - | - | - | - | - | - | - | N/A |
| Repairs & Maintenance | | | | | | | | | |
| Public Area Landscaping | 1,625 | - | 3,650 | 1,625 | 1,625 | 1,625 | 10,150.00 | 19,500 | 52% |
| Irrigation System | - | - | - | - | - | - | - | - | N/A |
| Plant Replacement | - | - | - | - | - | - | - | - | N/A |
| Contingencies | - | - | - | - | - | - | - | - | N/A |
| Road and Street Services | | | | | | | | | |
| Repairs & Maintenance | | | | | | | | | |

Buckeye Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2023

| Description | October | November | December | January | February | March | Year to Date | Total Annual Budget | % of Budget |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|-------------|
| Street Lights | - | - | - | - | - | - | - | - | N/A |
| Pavement & Signage | - | - | - | - | - | - | - | 500 | 0% |
| Repairs and Maintenance | - | - | - | - | - | - | - | - | N/A |
| Parks & Recreation | | | | | | | | | |
| Security Patrol | - | - | - | - | - | - | - | 6,500 | 0% |
| Contingencies | - | - | - | - | - | - | - | 22,500 | 0% |
| Other Fees and Charges | | | | | | | | | |
| Discounts/Collection Fees | - | - | - | - | - | - | - | - | N/A |
| Sub-Total: | 3,721 | 9,276 | 5,755 | 6,460 | 3,896 | 4,696 | 33,802 | 118,395 | 29% |
| Total Expenditures and Other Uses: | \$ 3,721 | \$ 9,276 | \$ 5,755 | \$ 6,460 | \$ 3,896 | \$ 4,696 | \$ 33,802 | \$ 118,395 | 29% |
| Net Increase/ (Decrease) in Fund Balance | (3,577) | (9,276) | 53,791 | 8,805 | (3,896) | (4,696) | 41,151 | - | |
| Fund Balance - Beginning | 70,435 | 66,858 | 57,583 | 111,373 | 120,178 | 116,282 | 70,435 | 70,435 | |
| Fund Balance - Ending | \$ 66,858 | \$ 57,583 | \$ 111,373 | \$ 120,178 | \$ 116,282 | \$ 111,587 | 111,587 | \$ 70,435 | |

Buckeye Park Community Development District
Debt Service Fund - Series 2008
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2023

| 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 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | - | N/A |
| Reserve Account | 1 | 1 | 1 | 1 | 0 | 0 | 3 | - | N/A |
| Interest Account | - | 0 | - | - | - | - | 0 | - | N/A |
| Prepayment Account | - | - | - | - | - | - | - | - | N/A |
| Special Assessment Revenue | | | | | | | | | |
| Special Assessments - On-Roll | 715 | | 167,788 | 18,061 | - | - | 186,564 | 186,540 | 100% |
| 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: | \$ 716 | \$ 1 | \$ 167,789 | \$ 18,061 | \$ 1 | \$ 0 | 186,568 | \$ 186,540 | N/A |
| Expenditures and Other Uses | | | | | | | | | |
| Financial and Administrative | | | | | | | | | |
| Professional Management | - | - | - | - | - | - | - | - | N/A |
| Accounting Services | - | - | - | - | - | - | - | - | N/A |
| Other Contractual Services | | | | | | | | | |
| Trustee Services | - | - | - | - | - | - | - | - | N/A |
| Property Appraiser & Tax Coll. Fees | - | - | - | - | - | - | - | - | N/A |
| Insurance | | | | | | | | | |
| Legal Services | | | | | | | | | |
| General Counsel | - | - | - | - | - | - | - | - | N/A |
| Litigation Counsel | - | - | - | - | - | - | - | - | N/A |
| Other General Government Services | | | | | | | | | |
| Engineering Services | - | - | - | - | - | - | - | - | N/A |
| Landscaping Services | | | | | | | | | |
| Repairs & Maintenance | - | - | - | - | - | - | - | - | N/A |
| Debt Service | | | | | | | | | |
| Principal Debt Service - Mandatory | | | | | | | | | |
| Series 2008 Bonds | - | - | - | - | - | - | - | \$ 55,000 | 0% |
| Principal Debt Service - Early Redemptions | | | | | | | | | |
| Series 2008 Bonds | - | - | - | - | - | - | - | - | N/A |
| Interest Expense | | | | | | | | | |
| Series 2008 Bonds | - | 65,953 | - | - | - | - | 65,953 | 131,540 | 50% |
| Operating Transfers Out (To Other Funds) | | | | | | | | | |
| Total Expenditures and Other Uses: | \$ - | \$ 65,953 | \$ - | \$ - | \$ - | \$ - | 65,953 | \$ 186,540 | N/A |
| Net Increase/ (Decrease) in Fund Balance | 716 | (65,952) | 167,789 | 18,061 | 1 | 0 | 120,614 | - | |
| Fund Balance - Beginning | (4,262,164) | (4,261,448) | (4,327,400) | (4,159,611) | (4,141,550) | (4,141,549) | (4,262,164) | (4,262,164) | |
| Fund Balance - Ending | \$ (4,261,448) | \$ (4,327,400) | \$ (4,159,611) | \$ (4,141,550) | \$ (4,141,549) | \$ (4,141,549) | \$ (4,141,549) | \$ (4,262,164) | |