

# **Buckhead Trails Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2022

Prepared by:



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**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**  
As of October 31, 2022  
(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2022					TOTAL
	GENERAL FUND	SERIES 2022 DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	
<b>ASSETS</b>						
Cash - Operating Account	\$ 3,963	\$ -	\$ -	\$ -	\$ -	\$ 3,963
Due From Other Funds	-	1,879	-	-	-	1,879
Investments:						
Acq. & Construction - Amenity	-	-	1,153,938	-	-	1,153,938
Acquisition & Construction Account	-	-	9,905,387	-	-	9,905,387
Cost of Issuance Fund	-	-	4	-	-	4
Interest Account	-	193,201	-	-	-	193,201
Reserve Fund	-	871,128	-	-	-	871,128
Revenue Fund	-	2,983	-	-	-	2,983
Prepaid Trustee Fees	250	-	-	-	-	250
Fixed Assets						
Construction Work In Process	-	-	-	1,500	-	1,500
Amount To Be Provided	-	-	-	-	12,530,000	12,530,000
<b>TOTAL ASSETS</b>	<b>\$ 4,213</b>	<b>\$ 1,069,191</b>	<b>\$ 11,059,329</b>	<b>\$ 1,500</b>	<b>\$ 12,530,000</b>	<b>\$ 24,664,233</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 24,140	\$ -	\$ -	\$ -	\$ -	\$ 24,140
Bonds Payable	-	-	-	-	12,530,000	12,530,000
Due To Other Funds	-	-	1,879	-	-	1,879
<b>TOTAL LIABILITIES</b>	<b>24,140</b>	<b>-</b>	<b>1,879</b>	<b>-</b>	<b>12,530,000</b>	<b>12,556,019</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid Trustee Fees	250	-	-	-	-	250
Restricted for:						
Debt Service	-	1,069,191	-	-	-	1,069,191
Capital Projects	-	-	11,057,450	-	-	11,057,450
Unassigned:	(20,177)	-	-	1,500	-	(18,677)
<b>TOTAL FUND BALANCES</b>	<b>(19,927)</b>	<b>1,069,191</b>	<b>11,057,450</b>	<b>1,500</b>	<b>-</b>	<b>12,108,214</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 4,213</b>	<b>\$ 1,069,191</b>	<b>\$ 11,059,329</b>	<b>\$ 1,500</b>	<b>\$ 12,530,000</b>	<b>\$ 24,664,233</b>

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Developer Contribution	\$ 3,555	\$ -	\$ (3,555)	0.00%
<b>TOTAL REVENUES</b>	<b>3,555</b>	<b>-</b>	<b>(3,555)</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
District Counsel	1,000	1,158	(158)	115.80%
District Manager	500	-	500	0.00%
Communication - Telephone	100	-	100	0.00%
Postage	100	-	100	0.00%
Legal Advertising	700	-	700	0.00%
Miscellaneous Services	500	-	500	0.00%
Website Administration	480	-	480	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
<b>Total Administration</b>	<b>3,555</b>	<b>1,333</b>	<b>2,222</b>	<b>37.50%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,555</b>	<b>1,333</b>	<b>2,222</b>	<b>37.50%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(1,333)	(1,333)	0.00%
Net change in fund balance	\$ -	\$ (1,333)	\$ (1,333)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>(18,594)</b>	<b>(18,594)</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ (18,594)</b>	<b>\$ (19,927)</b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
Series 2022 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 3,617	\$ 3,617	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>3,617</b>	<b>3,617</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	3,617	3,617	0.00%
Net change in fund balance	\$ -	\$ 3,617	\$ 3,617	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>-</b>	<b>1,065,574</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 1,069,191</b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
Series 2022 Capital Projects Fund (300)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 16,133	\$ 16,133	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>16,133</b>	<b>16,133</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	16,133	16,133	0.00%
Net change in fund balance	\$ -	\$ 16,133	\$ 16,133	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>-</b>	<b>11,041,317</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 11,057,450</b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
General Fixed Assets Fund (900)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	-	<b>1,500</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 1,500</b>		

# BUCKHEAD TRAILS CDD

## Bank Reconciliation

**Bank Account No.** 2256 TRUIST - GF Operating  
**Statement No.** 10-22  
**Statement Date** 10/31/2022

<b>G/L Balance (LCY)</b>	3,962.87	<b>Statement Balance</b>	3,962.87
<b>G/L Balance</b>	3,962.87	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	3,962.87	<b>Subtotal</b>	3,962.87
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	0.00
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	3,962.87	<b>Ending Balance</b>	3,962.87
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
<b>Checks</b>							
9/30/2022		JE000017	Oustanding check# 1009		29.99	29.99	0.00
10/20/2022	Payment	1010	STRALEY ROBIN VERICKER		1,158.25	1,158.25	0.00
Total Checks					1,188.24	1,188.24	0.00
<b>Deposits</b>							
9/30/2022		JE000016	Reclass beg bal to bank card	G/L	5,151.07	5,151.07	0.00
10/31/2022		JE000018	Interest Payment	G/L	0.04	0.04	0.00
Total Deposits					5,151.11	5,151.11	0.00