

**BUCKHEAD TRAILS
COMMUNITY DEVELOPMENT
DISTRICT**

JANUARY 03, 2024

AGENDA PACKAGE



2005 PAN AM CIRCLE, SUITE 300
TAMPA. FL 33067

Buckhead Trails I Community Development District

Board of Supervisors

Carlos de la Ossa, Chair
Nicholas Dister, Vice-Chairman
Austin Berns, Assistant Secretary
Ryan Motko, Assistant Secretary
Alberto Viera, Assistant Secretary

District Staff

Brian Lamb, District Secretary
Angie Grunwald, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Wednesday, January 03, 2024, at 1:00 p.m.

The Regular Meeting of Buckhead Trails I Community Development District will be held on **January 03, 2024, at 1:00 p.m. at the Harrison Ranch Clubhouse located at 5755 Harrison Ranch Blvd, Parrish, Florida 34219.** For those who intend to call in below is the Zoom link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

Zoom Meeting

<https://zoom.us/j/91295341135?pwd=VElvVi9pYVBOQ050ZEpVbi9CMElYvUT09>

Meeting ID: 912 9534 1135 Passcode: 992287

All cellular phones and pagers must be turned off during the meeting.

REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENTS ON AGENDA ITEMS** (*Each individual has the opportunity to comment and is limited to three (3) minutes for such comment*)
3. **BUSINESS ITEMS**
 - A. Acceptance of Temporary Non-Exclusive and Conditional Access Easement – Oakfield Lakes
 - B. Acceptance of Financial Report FY Ending September 30, 2022
 - C. Discussion of Website Requirements
 - D. General Matters of the District
4. **CONSENT AGENDA**
 - A. Approval of Minutes of the September 27, 2023, Regular Meeting
 - B. Consideration of Operation and Maintenance Expenditures September – November 2023
 - C. Acceptance of the Financials and Approval of the Check Register for November 2023
5. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
6. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
7. **ADJOURNMENT**

*The next regularly scheduled meeting is January 24, 2024, at 1:00 p.m

District Office

Inframark
2005 Pan Am Circle
Tampa, Florida 33607

Meeting Location:

Harrison Ranch Clubhouse
5755 Harrison Ranch Blvd
Parrish, Florida 34219

Prepared by and return to:
Spencer Fane LLP
Attn: Raciél Perez, Esq.
201 North Franklin Street, Suite 2150
Tampa, Florida 33602

_____(area above for recording purposes)_____

TEMPORARY NON-EXCLUSIVE AND CONDITIONAL ACCESS EASEMENT
(Oakfield Lakes)

THIS TEMPORARY NON-EXCLUSIVE AND CONDITIONAL ACCESS EASEMENT (the “**Easement**”) is granted as of the ___ day of _____, 2024 (the “**Effective Date**”), by **BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**, a unit of special purpose local government organized and existing under Chapter 190, Florida Statutes, whose address is 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 (“**Grantor**”), in favor of **STARLIGHT HOMES FLORIDA L.L.C.**, a Delaware limited liability company, whose address is 9720 Princess Palm Avenue, Suite 140, Tampa, Florida 33619 (“**Grantee**”).

W I T N E S S E T H:

WHEREAS, Grantor is the owner in fee simple of that certain real property located in Manatee County, Florida, which property is more particularly described on **Exhibit A** attached hereto (the “**Easement Parcel**”) and which real property lies within that certain proposed development project known as “**Oakfield Lakes**” (the “**Project**”);

WHEREAS, pursuant to that certain Agreement for the Purchase and Sale of Real Property (Oakfield Lakes – Raw Land – Starlight Homes) (the “**Purchase Agreement**”), by and between Grantor and EPG Buckeye Road Holdings, LLC, a Florida limited liability company (“**Owner**”), Grantee is the contract purchaser of that certain real property located in Manatee County, Florida, as more particularly described in **Exhibit B** attached hereto (the “**Benefited Property**”), which Benefited Property is adjacent to and contiguous with the Easement Parcel;

WHEREAS, pursuant to the terms of the Purchase Agreement, simultaneous with the execution of this Easement, Owner intends to execute and record in the Public Records of Manatee County, Florida, a Mortgage and Security Agreement, pursuant to which Owner will grant to Grantee a mortgage over and upon the Benefited Property to secure the release to Owner of Grantee’s Deposit (as defined in the Purchase Agreement) under the Purchase Agreement, all pursuant to the terms of the Purchase Agreement (the “**Lien**”); and

WHEREAS, Grantor agrees to grant to Grantee a non-exclusive temporary and conditional easement in favor of Grantee over, upon, under, through and across the Easement Parcel for ingress and egress over, in, upon and across the Easement Parcel as may be reasonably necessary for Grantee to effectively utilize the easement granted herein, all upon the terms and conditions as hereinafter set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor hereby grants this temporary access easement as follows:

1. Recitals. The recitals stated above are true and correct and are an integral part of this Easement and not mere recitals hereto.

2. Easements. Subject to the terms, conditions and limitations set forth herein, Grantor hereby grants to Grantee, a non-exclusive temporary and conditional easement in, over, upon, across, and through the Easement Area, appurtenant to and for the benefit of the Benefited Property, for the following purposes: pedestrian and vehicular ingress and egress over and across the Easement Parcel; drainage over and across the Easement Parcel; the placement of utilities within the Easement Parcel; and construction of any improvements (including roads and landscaping) that Grantee has the lawful right to construct within the Easement Parcel. Notwithstanding the foregoing or anything else to the contrary in this Easement, Grantee shall not be entitled to exercise any rights granted by this Easement, unless and until Grantee owns fee simple title to the property secured by the Lien or portion thereof, including but not limited to, by a Final Judgment of Foreclosure relating to the Lien. Grantee shall promptly repair and restore any damage to the Easement Parcel caused by Grantee or its employees, contractors, agents, licensees and invitees. The Easement and the Easement Parcel include more land as of the date hereof than is necessary for the scope of the Easement; provided, however, the current legal description of the Easement Parcel is being used due to certain exigent circumstance applicable to completing this Easement as soon as possible. As the Easement Parcel is developed, Grantor shall have the right to relocate or reduce the Easement Parcel such that the Easement Parcel is consistent with the access, drainage and utility easements/corridors planned by Grantor for the Easement Parcel, provided that Grantee shall still have the access, drainage and utility easement rights of the Easement Parcel as revised, and it remains appurtenant to the Benefited Property. In this regard, Grantee shall promptly execute and deliver any instruments reasonably required by Grantor to confirm such relocation or reduction provided the same is consistent with Owner's development plans, which obligation shall continue even in the event of a dispute between the parties as Grantee confirms Grantor's right to develop the Easement Parcel.

3. Benefits and Burdens. All of the respective agreements, covenants, promises, undertakings and conditions of each of the parties hereto shall run with the land and shall be binding upon the parties, and their respective heirs, personal representatives, successors, designees, licensees and assigns.

4. Liability of Parties. Each party shall be responsible for its acts within the Easement Parcel, and shall release, indemnify, defend, and hold the other parties harmless from and against any and all claims, costs, liabilities, or expenses arising from or related to same, excepting any matters arising from such other party's actions within the Easement Parcel.

5. Termination. This Easement automatically shall terminate with respect to portions of the Easement Parcel, without the need for any further instrument to be recorded in the public records, upon the earlier to occur of: (i) conveyance or dedication of such portion of the Easement Parcel to a governmental or quasi-governmental entity for public use, including without limitation,

any dedication to Manatee County, Florida (the “County”); or (ii) the recordation of a plat or other instrument in the Public Records of the County which provides the rights granted to Grantee under the Easement. Upon the occurrence of any of the events outlined in (i) or (ii) above, either party shall be authorized to unilaterally record evidence of such occurrence in the Public Records of the County. If requested by Grantor or a title company, Grantee will promptly execute and deliver any documents confirming the automatic termination of this Easement pursuant to the terms of this Section 5.

6. Enforcement; Attorneys’ Fees; Governing Law. The parties shall have all rights and remedies available at law or in equity in the enforcement of this Easement, provided that the parties shall only be entitled to recover actual damages (but not consequential, punitive or special damages). In the event of any dispute arising under this Easement, the prevailing party in such action shall be entitled, in addition to all other relief granted or awarded by the court, to a judgment for its reasonable attorneys’ and paralegals’ fees and costs incurred by reason of such action and all costs of mediation, arbitration, suit at both the trial and appellate levels, and any bankruptcy action. This provision shall survive any termination of this Easement. This Easement shall be governed in accordance with Florida law. Venue for any dispute arising under this Easement shall lie exclusively in the courts located in Manatee County, Florida. The terms of this section survive any release or termination of this Easement. This Easement is not a waiver of any rights or obligations under any agreement between Grantor and Grantee.

7. No Third-Party Beneficiaries; Dedication. Except to the extent otherwise expressly provided for in this Easement, no person or entity shall be deemed a beneficiary of the terms of this Easement. The Easement and other terms and conditions of this Easement shall not constitute dedications to the public.

8. Notices. Any notices to be delivered pursuant to this Easement shall be delivered to the Grantor or Grantee, as applicable, as the addresses set forth in the preamble above. All notices required or permitted to be given hereunder shall be in writing and shall be deemed given: (a) when hand delivered, receipt required, or (b) the next business day after deposit with Federal Express, UPS or other nationally recognized overnight courier service, with overnight delivery charge prepaid, receipt required.

9. Insurance. At all times during this Easement, Grantee shall maintain insurance in accordance with the insurance requirements set forth in Exhibit C attached hereto and incorporated herein by this reference. Grantor shall be named as an additional insured on such policies and evidence thereof shall be provided to Grantor.

10. Jury Trial Waiver. GRANTOR AND GRANTEE HEREBY WAIVE THE RIGHT TO A TRIAL BY JURY IN ANY ACTION OR PROCEEDING BASED UPON, OR RELATED TO, THE SUBJECT MATTER OF THIS EASEMENT. THIS WAIVER IS KNOWINGLY, INTENTIONALLY, AND VOLUNTARILY MADE BY EACH PARTY AND EACH PARTY HEREBY REPRESENTS AND WARRANTS THAT NO PERSONS OR ENTITIES ACTING ON BEHALF OF THE OTHER PARTY HAS MADE ANY REPRESENTATIONS OF FACT TO INDUCE THIS WAIVER OF TRIAL BY JURY OR IN ANY WAY TO MODIFY OR NULLIFY ITS EFFECT. EACH PARTY ACKNOWLEDGES TO THE OTHER THAT IT HAS

READ AND UNDERSTANDS THE MEANING AND EFFECT OF THIS WAIVER PROVISION. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS EASEMENT.

[SIGNATURES BEGIN ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the undersigned has duly executed this Easement as of the date and year first above written.

Signed, sealed and delivered in the presence of two subscribing witnesses:

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT, a unit of special purpose local government organized and existing under Chapter 190, Florida Statutes

Print Name: _____

By: _____
Name: _____
Title: _____

Print Name: _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of _____, 2024, by _____, as _____ of **BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**, a unit of special purpose local government organized and existing under Chapter 190, Florida Statutes, who is personally known to me or who produced _____ as identification.

(NOTARY SEAL)

Printed Name: _____
Notary Public, State of Florida at Large
Commission Number: _____
My Commission Expires: _____

IN WITNESS WHEREOF, the undersigned on behalf of Grantee has executed this Easement to be effective as of the Effective Date.

Signed, sealed and delivered
in the presence of:

GRANTEE:

**STARLIGHT HOMES FLORIDA
L.L.C.**, a Delaware limited liability
company

Witness: _____

Print Name: _____

By: _____

Name: _____

Title: _____

Witness: _____

Print Name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this _____ day of _____, 2024, by _____, as _____ of **STARLIGHT HOMES FLORIDA L.L.C.**, a Delaware limited liability company, on behalf of the company, and who is personally known to me, or has produced _____ as identification.

NOTARY PUBLIC, STATE OF _____ :

Printed Name: _____

My Commission Expires: _____

[Notary Seal]

EXHIBIT A
Easement Area

EXHIBIT B

Benefited Property

PARCELS OF LAND BEING A PORTION OF THAT PARCEL AS RECORDED IN INSTRUMENT NUMBER 202241014559 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA, LYING IN SECTION 1, TOWNSHIP 33 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 1; THENCE N 00°27'35" W, ALONG THE EAST LINE OF SAID SECTION 1, A DISTANCE OF 1447.19' TO THE POINT OF BEGINNING; THENCE CONTINUE N 00°27'35" W, ALONG SAID EAST LINE, A DISTANCE OF 1260.88'; THENCE N 89°58'59" W A DISTANCE OF 1899.26'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 158.96', WITH A RADIUS OF 545.00', WITH A CHORD BEARING OF S 81°39'42" W, WITH A CHORD LENGTH OF 158.39', WITH A DELTA ANGLE OF 16°42'39"; THENCE WITH A COMPOUND CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 320.85', WITH A RADIUS OF 545.00', WITH A CHORD BEARING OF S 56°26'27" W, WITH A CHORD LENGTH OF 316.23', WITH A DELTA ANGLE OF 33°43'50"; THENCE S 39°34'32" W A DISTANCE OF 367.91'; THENCE S 01°06'56" W A DISTANCE OF 909.92'; THENCE S 88°53'04" E A DISTANCE OF 161.00'; THENCE N 01°06'56" E A DISTANCE OF 13.87'; THENCE S 88°53'04" E A DISTANCE OF 170.00'; THENCE N 01°06'56" E A DISTANCE OF 814.36'; THENCE N 39°34'32" E A DISTANCE OF 226.01'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 122.67', WITH A RADIUS OF 235.00', WITH A CHORD-BEARING OF N 54°31'47" E, WITH A CHORD LENGTH OF 121.28', WITH A DELTA ANGLE OF 29°54'29"; THENCE S 00°05'42" W A DISTANCE OF 655.13'; THENCE N 90°00'00" E A DISTANCE OF 120.34'; THENCE S 76°52'20" E A DISTANCE OF 51.33'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE N 00°03'56" E A DISTANCE OF 471.00'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE S 87°38'38" E A DISTANCE OF 50.04'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE S 00°03'56" W A DISTANCE OF 441.00'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE S 77°15'45" E A DISTANCE OF 51.25'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE N 00°03'56" E A DISTANCE OF 665.50'; THENCE S 89°58'59" E A DISTANCE OF 222.58'; THENCE S 00°00'08" E A DISTANCE OF 671.03'; THENCE S 89°59'45" E A DISTANCE OF 290.00'; THENCE N 00°00'08" W A DISTANCE OF 670.92'; THENCE N 89°59'52" E A DISTANCE OF 215.67'; THENCE S-80°07'15" E A DISTANCE OF 36.59'; THENCE S 00°27'35" E A DISTANCE OF 537.45'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 58.82', WITH A RADIUS OF 445.00', WITH A CHORD BEARING OF S 04°14'48" E, WITH A CHORD LENGTH OF 58.78', WITH A DELTA ANGLE OF 07°34'26"; THENCE S 08°02'01" E A DISTANCE OF 67.95'; THENCE N 90°00'00" W A DISTANCE OF 47.23'; THENCE S 00°00'00" E A DISTANCE OF 120.00'; THENCE S 02°59'47" W A DISTANCE OF 50.07'; THENCE S 00°00'00" E A DISTANCE OF 120.00'; THENCE N 90°00'00" E A DISTANCE OF 196.56'; THENCE N 80°12'47" E A DISTANCE OF 50.74'; THENCE N 89°59'52" E A DISTANCE OF 142.71'; TO THE POINT OF BEGINNING.

EXHIBIT C

Insurance

1. **Workers' Compensation.** To the extent the applicable party has employees:

Coverage A. Statutory Benefits

Coverage B. Employers' Liability limits of not less than:

Bodily Injury by accident \$1,000,000 each accident

Bodily Injury by disease \$1,000,000 policy limit

Bodily Injury by disease \$1,000,000 each employee

2. **Commercial Auto Coverage.** To the extent the applicable party owns automobiles:

Automobile Liability coverage in the amount of \$1,000,000 combined single limit, each accident, covering all owned, hired and non-owned autos.

3. **Commercial General Liability.**

Commercial General Liability coverage (equivalent in coverage to ISO form CG 00 01) with limits as follows:

Each Occurrence Limit	\$1,000,000
Personal Advertising Injury Limit	\$1,000,000
Products/Completed Operations Aggregate Limit	\$1,000,000
General Aggregate Limit (other than Products/Completed Operations)	\$2,000,000

The policy must include:

- a) An Additional Insured Endorsement naming Grantor as additional insured.
 - b) Coverage must be on an “**occurrence**” form. “**Claims Made**” and “**Modified Occurrence**” forms are not acceptable.
4. **Other Requirements.**
- a) All policies must be written by insurance companies whose rating in the most recent Best's Rating Guide is not less than A (-): VII.
 - b) Certificates of Insurance shall be provided upon written request from the other party.

SKETCH OF DESCRIPTION
A PORTION OF SECTION 1, AND 12, TOWNSHIP 33
SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA
(SKETCH IS NOT A SURVEY)

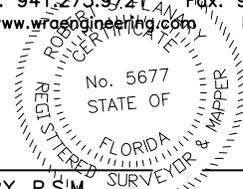
A PARCEL OF LAND LYING IN SECTION 1, AND SECTION 12, TOWNSHIP 33 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 1; THENCE S 89°53'24" W, ALONG THE SOUTH LINE OF SAID SECTION 1, A DISTANCE OF 1711.25' TO THE POINT OF BEGINNING; THENCE N 00°30'01" E A DISTANCE OF 107.79'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 48.01', WITH A RADIUS OF 156.00', WITH A CHORD BEARING OF N 09°19'00" E, WITH A CHORD LENGTH OF 47.82', WITH A DELTA ANGLE OF 17°37'59"; THENCE N 18°08'00" E A DISTANCE OF 76.22'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 30.01', WITH A RADIUS OF 20.00', WITH A CHORD BEARING OF N 24°53'50" W, WITH A CHORD LENGTH OF 27.27', WITH A DELTA ANGLE OF 85°57'52"; THENCE N 18°05'06" E A DISTANCE OF 11.28'; THENCE N 75°51'31" W A DISTANCE OF 50.12'; THENCE S 18°05'06" W A DISTANCE OF 7.83'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 20.25', WITH A RADIUS OF 20.00', WITH A CHORD BEARING OF S 47°05'20" W, WITH A CHORD LENGTH OF 19.39', WITH A DELTA ANGLE OF 58°00'30"; THENCE S 18°08'00" W A DISTANCE OF 78.55'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 73.21', WITH A RADIUS OF 238.00', WITH A CHORD BEARING OF S 09°18'46" W, WITH A CHORD LENGTH OF 72.92', WITH A DELTA ANGLE OF 17°37'31"; THENCE S 00°30'01" W A DISTANCE OF 243.39'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 237.05', WITH A RADIUS OF 288.00', WITH A CHORD BEARING OF S 23°04'46" E, WITH A CHORD LENGTH OF 230.41', WITH A DELTA ANGLE OF 47°09'34"; THENCE S 46°39'33" E A DISTANCE OF 179.09'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 151.98', WITH A RADIUS OF 286.46', WITH A CHORD BEARING OF S 31°27'36" E, WITH A CHORD LENGTH OF 150.21', WITH A DELTA ANGLE OF 30°23'55"; THENCE S 16°15'38" E A DISTANCE OF 45.13'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 389.69', WITH A RADIUS OF 441.00', WITH A CHORD BEARING OF S 41°34'31" E, WITH A CHORD LENGTH OF 377.13', WITH A DELTA ANGLE OF 50°37'46"; THENCE S 66°53'24" E A DISTANCE OF 543.49'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 85.12', WITH A RADIUS OF 237.00', WITH A CHORD BEARING OF S 56°36'04" E, WITH A CHORD LENGTH OF 84.66', WITH A DELTA ANGLE OF 20°34'41"; THENCE S 46°18'43" E A DISTANCE OF 157.83'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 121.80', WITH A RADIUS OF 344.00', WITH A CHORD BEARING OF S 56°27'20" E, WITH A CHORD LENGTH OF 121.17', WITH A DELTA ANGLE OF 20°17'14"; THENCE S 66°35'57" E A DISTANCE OF 302.49'; THENCE N 23°24'03" E A DISTANCE OF 88.00'; THENCE N 66°35'57" W A DISTANCE OF 302.49'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 90.64', WITH A RADIUS OF 256.00', WITH A CHORD BEARING OF N 56°27'20" W, WITH A CHORD LENGTH OF 90.17', WITH A DELTA ANGLE OF 20°17'14"; THENCE N 46°18'43" W A DISTANCE OF 137.19'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 118.16', WITH A RADIUS OF 329.00', WITH A CHORD BEARING OF N 56°36'04" W, WITH A CHORD LENGTH OF 117.53', WITH A DELTA ANGLE OF 20°34'41"; THENCE N 66°53'24" W A DISTANCE OF 561.41'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 318.11', WITH A RADIUS OF 360.00', WITH A CHORD BEARING OF N 41°34'31" W, WITH A CHORD LENGTH OF 307.86', WITH A DELTA ANGLE OF 50°37'46"; THENCE N 16°15'38" W A DISTANCE OF 45.13'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 194.96', WITH A RADIUS OF 367.46', WITH A CHORD BEARING OF N 31°27'36" W, WITH A CHORD LENGTH OF 192.68', WITH A DELTA ANGLE OF 30°23'55"; THENCE N 46°39'33" W A DISTANCE OF 181.96'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 172.68', WITH A RADIUS OF 209.80', WITH A CHORD BEARING OF N 23°04'46" W, WITH A CHORD LENGTH OF 167.85', WITH A DELTA ANGLE OF 47°09'34"; THENCE N 00°30'01" E A DISTANCE OF 132.22'; TO THE POINT OF BEGINNING, HAVING AN AREA OF 210706.86 SQUARE FEET, 4.837 ACRES



WATER RESOURCE ASSOCIATES. LLC

7978 Cooper Creek Blvd.
 University Park, Florida 34201
 Phone: 941.275.9721 Fax: 941.275.9729
 www.wraengineering.com LB 8274



ROBERT S. FLANARY, P.S.M. DATE
 Florida Surveyor's Registration No. 5677

SURVEY MAP AND REPORT OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE SIGNATURE AND ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER, EXCEPT THOSE WITH ELECTRONIC SIGNATURE AND ELECTRONIC SEAL. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.

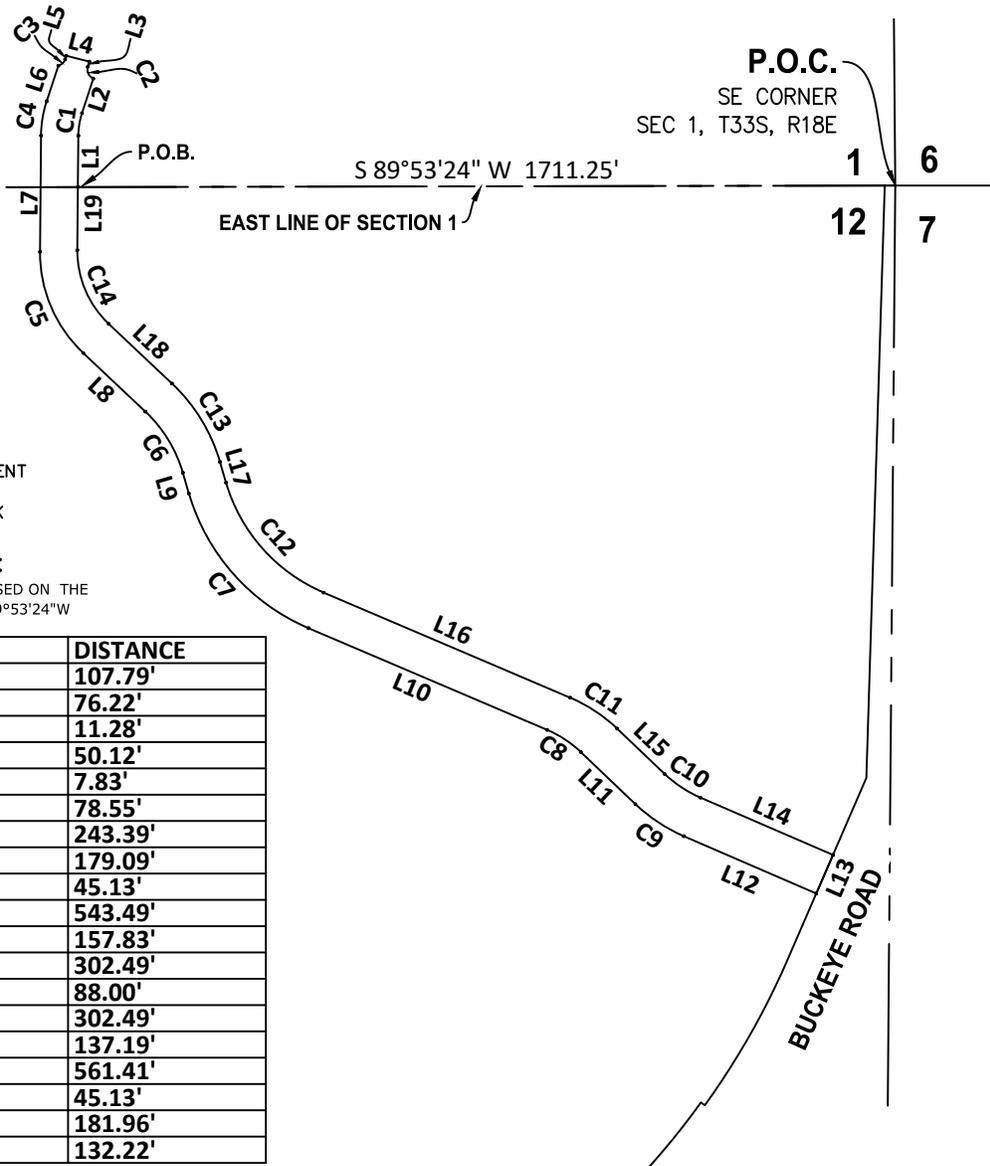
REVISION DATE

STARLIGHT ACCESS EASEMENT 2				
SKETCH IS NOT A SURVEY				
	DRAWN	RSF	DATE: 8/23/23	SCALE:
	CHECKED	RSF	DATE: 8/23/23	JOB NUMBER S2283

SKETCH OF DESCRIPTION

A PORTION OF SECTION 1, AND 12, TOWNSHIP 33
SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA
(SKETCH IS NOT A SURVEY)

CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE
C1	156.00'	48.01'	47.82'	N 09°19'00" E	17°37'59"
C2	20.00'	30.01'	27.27'	N 24°53'50" W	85°57'52"
C3	20.00'	20.25'	19.39'	S 47°05'20" W	58°00'30"
C4	238.00'	73.21'	72.92'	S 09°18'46" W	17°37'31"
C5	288.00'	237.05'	230.41'	S 23°04'46" E	47°09'34"
C6	286.46'	151.98'	150.21'	S 31°27'36" E	30°23'55"
C7	441.00'	389.69'	377.13'	S 41°34'31" E	50°37'46"
C8	237.00'	85.12'	84.66'	S 56°36'04" E	20°34'41"
C9	344.00'	121.80'	121.17'	S 56°27'20" E	20°17'14"
C10	256.00'	90.64'	90.17'	N 56°27'20" W	20°17'14"
C11	329.00'	118.16'	117.53'	N 56°36'04" W	20°34'41"
C12	360.00'	318.11'	307.86'	N 41°34'31" W	50°37'46"
C13	367.46'	194.96'	192.68'	N 31°27'36" W	30°23'55"
C14	209.80'	172.68'	167.85'	N 23°04'46" W	47°09'34"



LEGEND:

P.O.C. = POINT OF COMMENCEMENT
P.O.B. = POINT OF BEGINNING
O.R.B. = OFFICIAL RECORD BOOK
SF = SQUARE FEET

SURVEYORS NOTES:

1. BEARINGS SHOWN HEREON ARE BASED ON THE SOUTH LINE OF SECTION 1, BEING S89°53'24\"/>

LINE	BEARING	DISTANCE
L1	N 00°30'01" E	107.79'
L2	N 18°08'00" E	76.22'
L3	N 18°05'06" E	11.28'
L4	N 75°51'31" W	50.12'
L5	S 18°05'06" W	7.83'
L6	S 18°08'00" W	78.55'
L7	S 00°30'01" W	243.39'
L8	S 46°39'33" E	179.09'
L9	S 16°15'38" E	45.13'
L10	S 66°53'24" E	543.49'
L11	S 46°18'43" E	157.83'
L12	S 66°35'57" E	302.49'
L13	N 23°24'03" E	88.00'
L14	N 66°35'57" W	302.49'
L15	N 46°18'43" W	137.19'
L16	N 66°53'24" W	561.41'
L17	N 16°15'38" W	45.13'
L18	N 46°39'33" W	181.96'
L19	N 00°30'01" E	132.22'



STARLIGHT ACCESS EASEMENT 2					
SKETCH IS NOT A SURVEY					
DRAWN	RSF	DATE:	8/23/23	SCALE:	1"=400'
CHECKED	RSF	DATE:	8/23/23	JOB NUMBER	S2283

REVISION DATE

SKETCH OF DESCRIPTION

A PORTION OF SECTION 1, TOWNSHIP 33 SOUTH, RANGE
18 EAST, MANATEE COUNTY, FLORIDA
(SKETCH IS NOT A SURVEY)

A PARCEL OF LAND LYING IN SECTION 1, TOWNSHIP 33 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 1; S 89°53'24" W, ALONG THE SOUTH LINE OF SAID SECTION 1, A DISTANCE OF 1686.32'; THENCE N 00°06'36" W A DISTANCE OF 262.81' TO THE POINT OF BEGINNING; THENCE N 75°51'31" W A DISTANCE OF 50.12'; THENCE N 18°05'06" E A DISTANCE OF 296.35'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 306.64', WITH A RADIUS OF 975.00', WITH A CHORD BEARING OF N 09°04'31" E, WITH A CHORD LENGTH OF 305.37', WITH A DELTA ANGLE OF 18°01'10"; THENCE N 00°03'56" E A DISTANCE OF 1332.50'; THENCE S 87°38'38" E A DISTANCE OF 50.04'; THENCE S 00°03'56" W A DISTANCE OF 1330.50'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 322.36', WITH A RADIUS OF 1025.00', WITH A CHORD BEARING OF S 09°04'31" W, WITH A CHORD LENGTH OF 321.03', WITH A DELTA ANGLE OF 18°01'10"; THENCE S 18°05'06" W A DISTANCE OF 292.90'; TO THE POINT OF BEGINNING, HAVING AN AREA OF 97031.17 SQUARE FEET, 2.228 ACRES



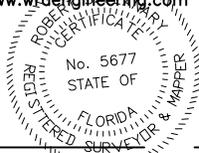
WATER RESOURCE ASSOCIATES. LLC

7978 Cooper Creek Blvd.

University Park, Florida 34201

Phone: 941.275.9721 Fax: 941.275.9729

www.wraengineering.com LB 8274



ROBERT S. FLANARY, P.S.M.

DATE

Florida Surveyor's Registration No. 5677

SURVEY MAP AND REPORT OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE SIGNATURE AND ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER, EXCEPT THOSE WITH ELECTRONIC SIGNATURE AND ELECTRONIC SEAL. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.

REVISION DATE

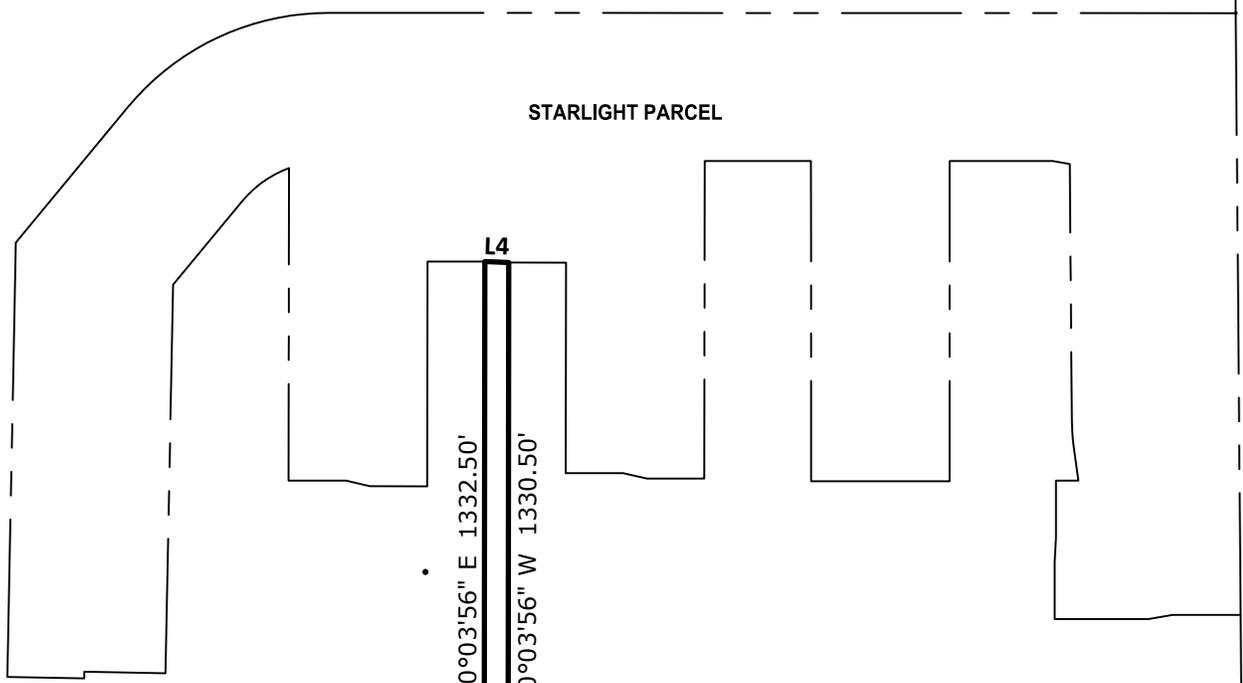
STARLIGHT ACCESS EASEMENT SKETCH IS NOT A SURVEY

	DRAWN	RSF	DATE:	8/28/23	SCALE:
	CHECKED	RSF	DATE:	8/28/23	JOB NUMBER S2283

SKETCH OF DESCRIPTION

A PORTION OF SECTION 1, TOWNSHIP 33 SOUTH, RANGE
18 EAST, MANATEE COUNTY, FLORIDA
(SKETCH IS NOT A SURVEY)

STARLIGHT PARCEL



EAST LINE OF SECTION 1

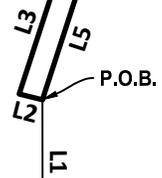


LEGEND:

- P.O.C. = POINT OF COMMENCEMENT
- P.O.B. = POINT OF BEGINNING
- O.R.B. = OFFICIAL RECORD BOOK
- SF = SQUARE FEET

SURVEY NOTES:

1. BEARINGS SHOWN HEREON ARE BASED ON THE SOUTH LINE OF SECTION 1, BEING S89°53'24"W

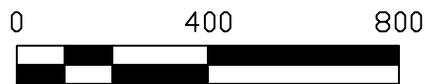


P.O.C.
SE CORNER
SEC 1, T33S, R18E

S 89°53'24" W 1686.32'

EAST LINE OF SECTION 1

1 6
12 7

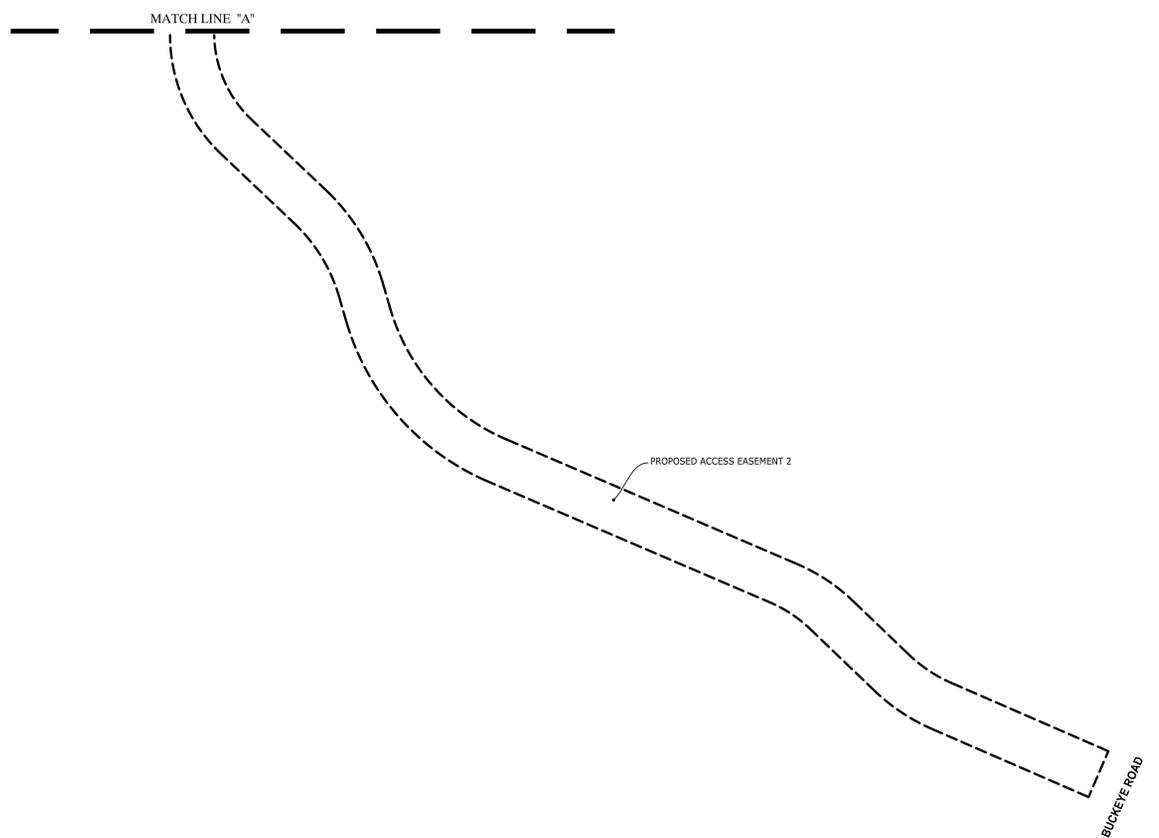
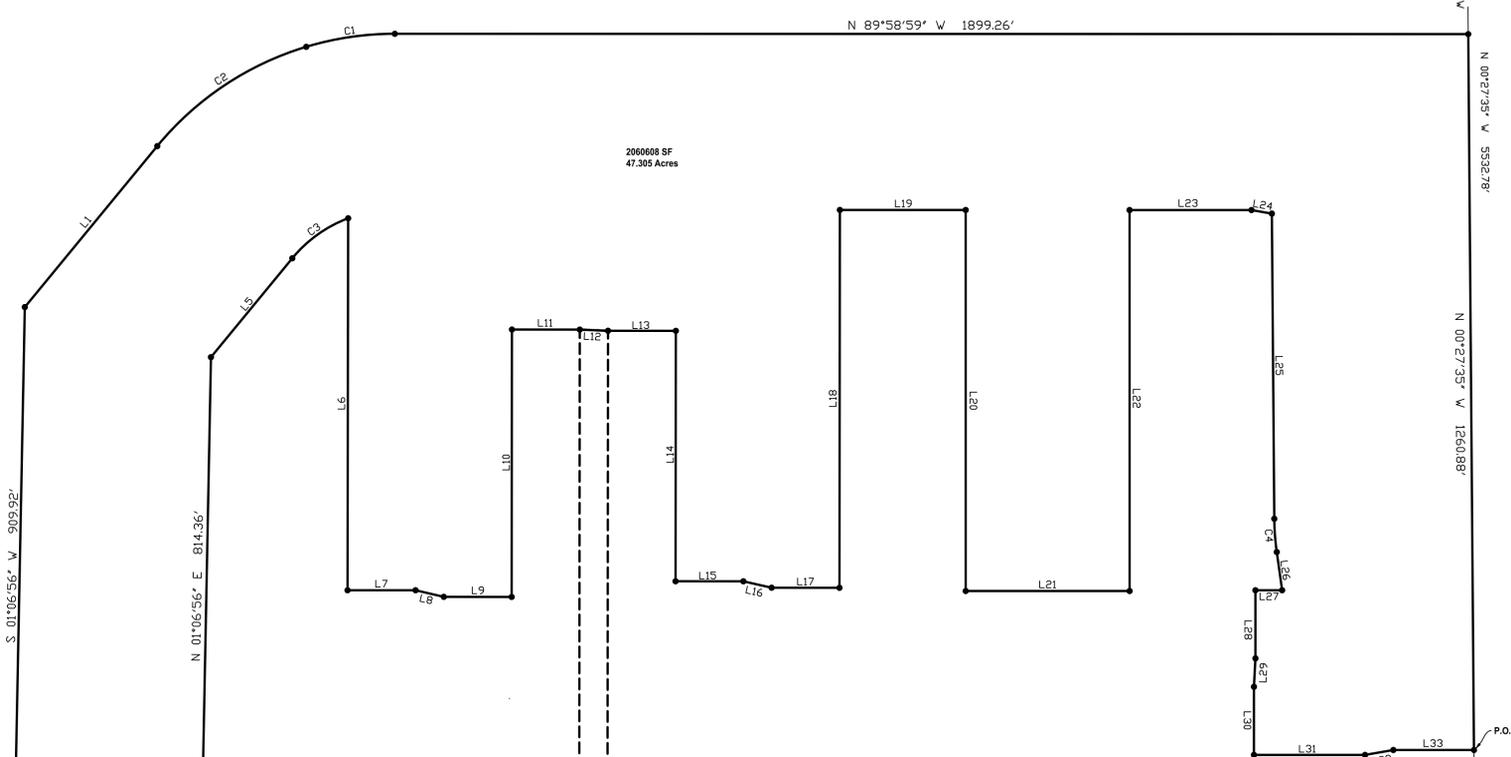


REVISION DATE

STARLIGHT ACCESS EASEMENT SKETCH IS NOT A SURVEY					
	DRAWN	RSF	DATE:	8/28/23	SCALE: 1"=400'
	CHECKED	RSF	DATE:	8/28/23	JOB NUMBER S2283

BOUNDARY SURVEY

1 6
 4" ROUND CONCRETE MONUMENT
 NE CORNER
 SEC. 1, T33S, R18E
 CERTIFIED CORNER RECORD # 111024

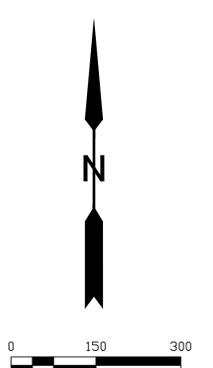


CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE
C1	645.00	158.96	158.39	S 81°39'42" W	16°42'39"
C2	645.00	320.85	316.43	N 56°26'27" W	39°34'32"
C3	645.00	122.67	121.68	N 39°34'32" W	39°34'32"
C4	445.00	58.82	58.78	S 04°14'48" E	7°32'26"

LINE	BEARING	DISTANCE
L1	S 89°58'59" W	1899.26
L2	S 01°06'56" W	909.92
L3	N 01°06'56" E	814.36
L4	S 89°58'59" W	1899.26
L5	N 39°34'32" W	226.01
L6	N 01°06'56" E	814.36
L7	N 00°00'00" E	120.00
L8	S 89°58'59" W	1899.26
L9	N 01°06'56" E	814.36
L10	N 00°00'00" E	120.00
L11	S 89°58'59" W	1899.26
L12	N 01°06'56" E	814.36
L13	N 00°00'00" E	120.00
L14	S 89°58'59" W	1899.26
L15	N 01°06'56" E	814.36
L16	N 00°00'00" E	120.00
L17	S 89°58'59" W	1899.26
L18	N 01°06'56" E	814.36
L19	N 00°00'00" E	120.00
L20	S 89°58'59" W	1899.26
L21	N 01°06'56" E	814.36
L22	N 00°00'00" E	120.00
L23	S 89°58'59" W	1899.26
L24	N 01°06'56" E	814.36
L25	N 00°00'00" E	120.00
L26	S 89°58'59" W	1899.26
L27	N 01°06'56" E	814.36
L28	N 00°00'00" E	120.00
L29	S 89°58'59" W	1899.26
L30	N 01°06'56" E	814.36
L31	N 00°00'00" E	120.00
L32	S 89°58'59" W	1899.26
L33	N 01°06'56" E	814.36

PARCELS OF LAND BEING A PORTION OF THAT PARCEL AS RECORDED IN INSTRUMENT NUMBER 202241014559 OF THE PUBLIC RECORDS OF MANATEE COUNTY, FLORIDA, LYING IN SECTION 1, TOWNSHIP 33 SOUTH, RANGE 18 EAST, MANATEE COUNTY, FLORIDA, BEING DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 1; THENCE N 00°27'35" W, ALONG THE EAST LINE OF SAID SECTION 1, A DISTANCE OF 1447.19' TO THE POINT OF BEGINNING; THENCE CONTINUE N 00°27'35" W, ALONG SAID EAST LINE, A DISTANCE OF 1260.88'; THENCE N 89°58'59" W A DISTANCE OF 1899.26'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 158.96', WITH A RADIUS OF 645.00', WITH A CHORD BEARING OF S 81°39'42" W, WITH A CHORD LENGTH OF 158.39', WITH A DELTA ANGLE OF 16°42'39"; THENCE WITH A COMPOUND CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 320.85', WITH A RADIUS OF 645.00', WITH A CHORD BEARING OF S 56°26'27" W, WITH A CHORD LENGTH OF 316.23', WITH A DELTA ANGLE OF 39°34'32"; THENCE S 39°34'32" W A DISTANCE OF 226.01'; THENCE S 01°06'56" W A DISTANCE OF 909.92'; THENCE S 88°53'04" E A DISTANCE OF 161.00'; THENCE N 01°06'56" E A DISTANCE OF 13.87'; THENCE S 88°53'04" E A DISTANCE OF 170.00'; THENCE N 01°06'56" E A DISTANCE OF 814.36'; THENCE N 39°34'32" E A DISTANCE OF 226.01'; THENCE WITH A CURVE TURNING TO THE RIGHT WITH AN ARC LENGTH OF 122.67', WITH A RADIUS OF 235.00', WITH A CHORD BEARING OF N 54°31'47" E, WITH A CHORD LENGTH OF 121.28', WITH A DELTA ANGLE OF 29°54'29"; THENCE S 00°05'42" W A DISTANCE OF 655.13'; THENCE N 89°58'59" W A DISTANCE OF 120.00'; THENCE S 76°52'20" E A DISTANCE OF 51.33'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE N 00°03'56" E A DISTANCE OF 471.00'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE S 87°38'38" E A DISTANCE OF 50.04'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE S 00°03'56" W A DISTANCE OF 441.00'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE S 77°15'45" E A DISTANCE OF 51.25'; THENCE S 89°56'04" E A DISTANCE OF 120.00'; THENCE N 00°03'56" E A DISTANCE OF 465.50'; THENCE S 89°58'59" E A DISTANCE OF 222.58'; THENCE S 00°00'08" E A DISTANCE OF 671.03'; THENCE S 89°59'45" E A DISTANCE OF 290.00'; THENCE N 00°00'08" W A DISTANCE OF 670.92'; THENCE N 89°59'52" E A DISTANCE OF 215.67'; THENCE S 80°07'15" E A DISTANCE OF 36.59'; THENCE S 00°27'35" W A DISTANCE OF 537.45'; THENCE WITH A CURVE TURNING TO THE LEFT WITH AN ARC LENGTH OF 58.82', WITH A RADIUS OF 445.00', WITH A CHORD BEARING OF S 04°14'48" E, WITH A CHORD LENGTH OF 58.78', WITH A DELTA ANGLE OF 07°34'26"; THENCE S 08°02'01" E A DISTANCE OF 67.95'; THENCE N 90°00'00" W A DISTANCE OF 47.23'; THENCE S 00°00'00" E A DISTANCE OF 120.00'; THENCE S 02°59'47" W A DISTANCE OF 50.07'; THENCE S 00°00'00" E A DISTANCE OF 120.00'; THENCE N 90°00'00" E A DISTANCE OF 196.56'; THENCE N 80°12'47" E A DISTANCE OF 50.74'; THENCE N 89°59'52" E A DISTANCE OF 142.71'; TO THE POINT OF BEGINNING, HAVING AN AREA OF 206068.33 SQUARE FEET, 47.305 ACRES



- SURVEYORS NOTES:**
- TYPE OF SURVEY: BOUNDARY SURVEY. ANY USE OF THIS SURVEY FOR PURPOSES OTHER THAN WHICH IT WAS INTENDED, WITHOUT WRITTEN VERIFICATION, WILL BE AT THE USER'S SOLE RISK AND WITHOUT LIABILITY TO THE SURVEYOR. NOTHING HEREIN SHALL BE CONSTRUED TO GIVE ANY RIGHTS OR BENEFITS TO ANYONE OTHER THAN THOSE CERTIFIED TO.
 - NO EXCAVATION WAS PERFORMED TO VERIFY THE LOCATION OR EXISTENCE OF ANY UNDERGROUND IMPROVEMENTS, STRUCTURES, OR FOUNDATIONS. UNDERGROUND UTILITIES SHOWN HEREON ARE SHOWN PER ABOVE GROUND EVIDENCE AND/OR RECORD DRAWINGS OR MUNICIPAL ATLAS INFORMATION AND THE LOCATION OF ALL UNDERGROUND UTILITY LINES ARE APPROXIMATE ONLY. THIS DOCUMENT SHOULD NOT BE RELIED UPON FOR EXCAVATION OR CRITICAL DESIGN FUNCTIONS WITHOUT FIELD VERIFICATION OF UNDERGROUND UTILITY LOCATIONS. UTILITIES OTHER THAN THOSE SHOWN HEREON MAY EXIST.
 - UNLESS IT BEARS THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER THIS DRAWING, SKETCH, PLAT OR MAP IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT VALID.
 - ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
 - BEARINGS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, FLORIDA WEST ZONE, NAD 83 (2011) AND ARE DERIVED BY MULTIPLE REAL TIME KINEMATIC GPS OBSERVATIONS. BEARINGS AS SHOWN HEREON ARE REFERENCED TO THE EAST LINE OF SECTION 1, BEING N 00°27'35" W

P.O.C.
 1-1/2" IRON PIPE
 SE CORNER
 SEC. 1, T33S, R18E
 CERTIFIED CORNER RECORD # 112041

**BUCKHEAD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Buckhead Trails Community Development District
Manatee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Buckhead Trails Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit 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 audit. 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

The District's management is responsible for the preparation and fair presentation of the 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.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities 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 opinions. 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 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 would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment 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 judgment, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 we 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

December 1, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Buckhead Trails Community Development District, Manatee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement ("GASB") No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis ("MD&A"). However, because this is the first year of significant operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$583,560).
- The change in the District's total net position in comparison with the prior fiscal year was (\$583,560), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$11,500,099. The total fund balance is restricted for debt service and capital projects, and non-spendable for prepaid items, and the remaining amount is deficit fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment and developer revenues. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance functions.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,	
	2022
Assets, excluding capital assets	\$ 12,133,382
Capital assets, net of depreciation	585,672
Total assets	<u>12,719,054</u>
Current liabilities	772,614
Long-term liabilities	12,530,000
Total liabilities	<u>13,302,614</u>
Net Position	
Net investment in capital assets	(1,488,683)
Restricted	1,065,574
Unrestricted	(160,451)
Total net position	<u>\$ (583,560)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022
Revenues:	
Program revenues	
Operating grants and contributions	\$ 38,025
Capital grants and contributions	19,736
Total revenues	<u>57,761</u>
Expenses:	
General government	36,120
Bond issuance costs	444,750
Interest	160,451
Total expenses	<u>641,321</u>
Change in net position	(583,560)
Net position - beginning	-
Net position - ending	<u>\$ (583,560)</u>

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2022 was \$641,321. The costs of the District's activities were funded by program revenues. Program revenues of the District are comprised primarily of Developer contributions. The District also received funds from investment earnings which are included in program revenues. The majority of the current year expenses is comprised of bond issuance costs and interest expense.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2022 exceeded appropriations by \$32,565.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$585,672 invested in capital assets for its governmental activities. In the government-wide financial statements, no depreciation has been taken as the capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$12,530,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is being built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Buckhead Trails Community Development District's Finance Department at 210 N. University Dr., Suite 702, Coral Springs, FL 33071.

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 5,121
Due from Developer	21,120
Prepaid items	250
Restricted assets:	
Investments	12,106,891
Capital assets:	
Nondepreciable	585,672
Total assets	12,719,054
 LIABILITIES	
Accounts payable and accrued expenses	26,491
Contracts payable	585,672
Accrued interest payable	160,451
Non-current liabilities:	
Due within one year	175,000
Due in more than one year	12,355,000
Total liabilities	13,302,614
 NET POSITION	
Net investment in capital assets	(1,488,683)
Restricted for debt service	1,065,574
Unrestricted	(160,451)
Total net position	\$ (583,560)

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
	Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 36,120	\$ 36,120	\$ -	\$ -
Maintenance and operations	-	-	19,736	19,736
Interest on long-term debt	160,451	1,905	-	(158,546)
Bond issuance costs	444,750	-	-	(444,750)
Total governmental activities	<u>641,321</u>	<u>38,025</u>	<u>19,736</u>	<u>(583,560)</u>
				Change in net position (583,560)
				Net position - beginning -
				<u><u>\$ (583,560)</u></u>

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 5,121	\$ -	\$ -	\$ 5,121
Investments	-	1,065,574	11,041,317	12,106,891
Due from Developer	21,120	-	-	21,120
Prepaid items	250	-	-	250
Total assets	<u>\$ 26,491</u>	<u>\$ 1,065,574</u>	<u>\$ 11,041,317</u>	<u>\$ 12,133,382</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 26,491	\$ -	\$ -	\$ 26,491
Contracts payable	-	-	585,672	585,672
Total liabilities	<u>26,491</u>	<u>-</u>	<u>585,672</u>	<u>612,163</u>
Deferred inflows of resources:				
Unavailable revenue - Developer	21,120	-	-	21,120
	<u>21,120</u>	<u>-</u>	<u>-</u>	<u>21,120</u>
Fund balances:				
Nonspendable:				
Prepaid items	250	-	-	250
Restricted for:				
Debt service	-	1,065,574	-	1,065,574
Capital projects	-	-	10,455,645	10,455,645
Assigned to:				
Unassigned	(21,370)	-	-	(21,370)
Total fund balances	<u>(21,120)</u>	<u>1,065,574</u>	<u>10,455,645</u>	<u>11,500,099</u>
Total liabilities and fund balances	<u>\$ 26,491</u>	<u>\$ 1,065,574</u>	<u>\$ 11,041,317</u>	<u>\$ 12,133,382</u>

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 11,500,099

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	585,672	
Accumulated depreciation	<u>-</u>	585,672

Assets that are not available to pay for current-period expenditures are deferred in the fund statements.		21,120
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(160,451)	
Original issue discount	-	
Bonds payable	<u>(12,530,000)</u>	<u>(12,690,451)</u>

Net position of governmental activities		<u>\$ (583,560)</u>
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See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Developer contributions	\$ 15,000	\$ -	\$ -	\$ 15,000
Interest income	-	1,905	19,736	21,641
Total revenues	<u>15,000</u>	<u>1,905</u>	<u>19,736</u>	<u>36,641</u>
EXPENDITURES				
Current:				
General government	36,120	-	-	36,120
Debt Service:				
Bond cost of issuance	-	-	444,750	444,750
Capital outlay	-	-	585,672	585,672
Total expenditures	<u>36,120</u>	<u>-</u>	<u>1,030,422</u>	<u>1,066,542</u>
Excess (deficiency) of revenues over (under) expenditures	(21,120)	1,905	(1,010,686)	(1,029,901)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	1,063,669	11,466,331	12,530,000
Total other financing sources (uses)	<u>-</u>	<u>1,063,669</u>	<u>11,466,331</u>	<u>12,530,000</u>
Net change in fund balances	(21,120)	1,065,574	10,455,645	11,500,099
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (21,120)</u>	<u>\$ 1,065,574</u>	<u>\$ 10,455,645</u>	<u>\$ 11,500,099</u>

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ 11,500,099
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	585,672
Governmental funds report debt proceeds as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(12,530,000)
Revenues in the statement of activities that do not provide current financial resources are deferred and not reported as revenues in the fund financial statements.	21,120
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Change in accrued interest	<u>(160,451)</u>
Change in net position of governmental activities	<u>\$ (583,560)</u>

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Buckhead Trails Community Development District ("District") was created on December 9, 2021 by Ordinance 2021-39 of the Board of County Commissioners of Manatee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, and expanded by Ordinance 2022-59. The Act provides among other things, the power to manage basic services for community development, 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 the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, all of the Board members are affiliated with Eisenhower Property Group, LLC ("Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District was funded with Developer contributions in the current fiscal year.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

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.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

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 ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District’s investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Maturities
First American Gov Obl Cl Y	\$ 12,106,891	S&P AAAm	Weighted average of the fund portfolio: 18
Total Investments	<u>\$ 12,106,891</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District’s investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 585,672	\$ -	\$ 585,672
Total capital assets, not being depreciated	-	585,672	-	585,672
Governmental activities capital assets, net	<u>\$ -</u>	<u>\$ 585,672</u>	<u>\$ -</u>	<u>\$ 585,672</u>

NOTE 5 – CAPITAL ASSETS (Continued)

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$34,615,000. The infrastructure will include stormwater management, roads, amenity, parks and recreation and off-site improvements. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, the water supply and sewer and wastewater management improvements, and roads are to be conveyed to others for ownership and maintenance responsibilities.

During the current year, the District acquired infrastructure improvements from the Developer at a total value of \$585,672. Subsequent to fiscal year end, the District has acquired additional infrastructure improvements from the Developer using proceeds from the Series 2022 Bonds.

NOTE 6 – LONG-TERM LIABILITIES

In July 2022, the District issued \$12,530,000 of Special Assessment Bonds, Series 2022, consisting of multiple term bonds with due dates ranging from May 1, 2027 through May 1, 2052 and interest rates ranging from 4.75% - 5.75%. The Bonds were issued to finance the costs of construction and acquisition of the Series 2022 project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2022. Principal on the Bonds is to be paid serially commencing on May 1, 2023.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture

The Bond Indenture established a debt service reserve requirement as well as other 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. The District was in compliance with the requirements at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2022	\$ -	\$ 12,530,000	\$ -	\$ 12,530,000	\$ 175,000
Total	\$ -	\$ 12,530,000	\$ -	\$ 12,530,000	\$ 175,000

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 175,000	\$ 542,616	\$ 717,616
2024	180,000	691,838	871,838
2025	190,000	683,288	873,288
2026	200,000	674,263	874,263
2027	210,000	664,763	874,763
2028-2032	1,220,000	3,152,400	4,372,400
2033-2037	1,610,000	2,782,969	4,392,969
2038-2042	2,130,000	2,274,750	4,404,750
2043-2047	2,840,000	1,593,900	4,433,900
2048-2052	3,775,000	676,200	4,451,200
	<u>\$ 12,530,000</u>	<u>\$ 13,736,987</u>	<u>\$ 26,266,987</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$15,000. In addition, the District reports a receivable of \$21,120 which is classified as unavailable at September 30, 2022.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developers, the loss of which would have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since the inception of the District.

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Positive (Negative)
	Original and Final				
REVENUES					
Developer contributions	\$ 3,555		\$ 15,000		\$ 11,445
Total revenues	3,555		15,000		11,445
EXPENDITURES					
Current:					
General government	3,555		36,120		(32,565)
Total expenditures	3,555		36,120		(32,565)
Net change in fund balance	\$ -		(21,120)		\$ (21,120)
Fund balance - beginning			-		
Fund balance - ending			\$ (21,120)		

See notes to required supplementary information

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2022 exceeded appropriations by \$32,565.

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	None
Number of independent contractors compensated in September 2022	None
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$0.00
Independent contractor compensation for FYE 9/30/2022	\$0.00
Construction projects to begin on or after October 1; (>\$65K)	\$0.00
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	Not applicable
Outstanding Bonds:	
Series 2022, due May 1, 2052	see Note 6 for details



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

To the Board of Supervisors
Buckhead Trails 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 of the governmental activities and each major fund of Buckhead Trails Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 1, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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*.

We noted certain matters that we reported to management of the District in a separate letter dated December 1, 2023.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Management Letter. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

December 1, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Buckhead Trails Community Development District
Manatee County, Florida

We have examined Buckhead Trails Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

This report 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, management, and the Board of Supervisors of Buckhead Trails Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

December 1, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Buckhead Trails Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Buckhead Trails Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated December 1, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 1, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Buckhead Trails Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Buckhead Trails Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

December 1, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2022-01 Budget:

Observation: Actual expenditures exceeded appropriations in the general fund for the fiscal year ended September 30, 2022.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: Management will ensure that amended budgets are prepared when expenditures exceed budgeted amounts in accordance with statutes.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

N/A. Current year is the first year under audit.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

N/A. Current year is the first year under audit.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022, except as noted above.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

STRALEY ROBIN VERICKER

1510 W. Cleveland Street

Tampa, FL 33606

Phone: 813-223-9400

Website: www.srvlegal.com

MEMORANDUM

To: Angie Grunwald and Bryan Radcliff

From: John Vericker, Straley Robin Vericker

Date: October 23, 2023

Subject: CDD Statutory Website Content and ADA Accessibility Requirements

A community development district (“CDD”), is local unit of special purpose government created under Chapter 190, Florida Statutes, and is required by law to make certain information available to the public on the CDD website in accordance with the provisions of Chapters 189 and 190, Florida Statutes. This information must be regularly updated and made available on the website in the time frame specified by law. This memo outlines the content to be placed on the CDD website.

The statutory requirements for CDD websites include the following documents:

1. The full legal name of the CDD.
2. The public purpose of the CDD.
3. The name of the entity that established the CDD.
4. The date of establishment of the CDD.
5. A description of the boundaries and the services provided by the CDD.
6. A reference to Chapter 190, Florida Statutes as the charter for the CDD.
7. Any grant of special powers under Section 190.012, Florida Statutes.
8. A link to the following websites:
 - a. <https://apps.fldfs.com/localgov/reports/AdHoc.aspx> (the Department of Financial Services’ website that publishes the CDD’s annual reports).
 - b. <http://www.ethics.state.fl.us/Research/EthicsLaws.aspx> (Code of Ethics).
 - c. https://flauditor.gov/pages/efile_reports.html (the link to the Auditor General’s website to view the CDD’s final audit report).
9. CDD Primary Contact Information (District Manager’s office) including the mailing address, email address, and telephone number.
10. CDD Supervisor information including the name, mailing address, email address, and the term for each member of the governing body of the CDD.
11. A listing of the regularly scheduled public meetings and workshops.

12. Agendas of any meeting or workshop, excluding confidential and exempt information which must be available at least seven days in advance and must remain on the website for at least one year after the meeting or workshop.
13. The current fiscal year of the CDD (always begins on October 1 and concludes on September 30).
14. A listing of all assessments and fees imposed and collected by the CDD and the following informational statement “The CDD is authorized to levy, impose, collect, and enforce special assessments and fees pursuant to Chapters 170, 190, and 197 of the Florida Statutes.”
15. The proposed final budget which must be on the website at least two days prior to the public hearing and must remain on the website for at least forty-five days.
16. The adopted budget of the CDD which must be posted within thirty days of adoption and which must remain on the website for at least two years.
17. Any budget amendments which must be posted within five days of adoption and which must remain on the website for at least two years.
18. The final complete audit reports for the past five fiscal years.

In addition to the statutory content requirements, CDD websites must also meet the Americans with Disabilities Act (the “ADA”) technical standards so the website and the documents are fully accessible to all members of the public. Thus, the CDD should retain a qualified website provider that can make the website and the documents properly comply with the ADA accessibility standards.

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On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, the Consent Agenda, was approved. 5-0

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

B. District Engineer

There being no reports, the next item followed.

C. District Manager

Ms. Grunwald is preparing the financials for Assessment Area 2.

SIXTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, the meeting was adjourned. 5-0

Brian Lamb
District Manager

Chairperson/Vice Chairperson

BUCKHEAD TRAILS CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	101132	\$3,708.33		DISTRICT INVOICE SEPTEMBER 2023
INFRAMARK LLC	101682	\$2.52	\$3,710.85	DISRICT SERVICES SEPTEMBER 2023
Monthly Contract Subtotal		\$3,710.85		
Variable Contract				
ALBERTO VIERA - REIMB	AV 092823 MILEAGE	\$184.41		MEETING MILEAGE
ALBERTO VIERA	AV 092723	\$200.00		SUPERVISOR FEE 09/27/23
AUSTIN BERNS	AB 092723	\$200.00		SUPERVISOR FEE 09/27/23
CARLOS DE LA OSSA	CDLO 092723	\$200.00		SUPERVISOR FEE 09/27/23
NICHOLAS J. DISTER	ND 092723	\$200.00		SUPERVISOR FEE 09/27/23
RYAN MOTKO	RM 092723	\$200.00		SUPERVISOR FEE 09/27/23
U.S. BANK	7034446	\$4,256.13		TRUSTEE - 08/01/23-07/31/24
U.S. BANK	7036867	\$250.00	\$4,506.13	CUSTODIAN
Variable Contract Subtotal		\$5,690.54		
Utilities				
Utilities Subtotal		\$0.00		
Regular Services				
BUSINESS OBSERVER	23-01458M	\$61.25		BOARD MEETING AD
EGIS INSURANCE	19650	\$5,200.00		POLICY RENEWAL - 10/01/23-10/01/24
STANTEC CONSULTING SERVICES INC	2128511	\$494.00		GENERAL CONSULTING - PROFESSIONAL SERVICES
Regular Services Subtotal		\$5,755.25		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$15,156.64		

BUCKHEAD TRAILS CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Approved (with any necessary revisions noted):

Signature:

Title (Check one):

Chariman Vice Chariman Assistant Secretary



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#101132

DATE

9/5/2023

BILL TO

Buckhead Trails CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2412

NET TERMS

Net 30

PO#**DUE DATE**

10/5/2023

Services provided for the Month of: **September 2023**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Subtotal					3,708.33

Subtotal	\$3,708.33
Tax	\$0.00
Total Due	\$3,708.33

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#101682

DATE

9/21/2023

CUSTOMER ID

C2412

NET TERMS

Net 30

PO#**DUE DATE**

10/21/2023

BILL TO

Buckhead Trails CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: **September 2023**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	4	Ea	0.63		2.52
Subtotal					2.52

Subtotal	\$2.52
Tax	\$0.00
Total Due	\$2.52

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

BUCKHEAD TRAILS
Community Development District
Check Request

Date: 9-28-23

Date Needed By: 9-28-23

Amount: \$184.41

Payable To: Albert Viera

Address: 111 South Armenia Avenue, Suite 201

City, State, Zip: Tampa, FL 33609

Coding: MISC Expenses (549999-51301)

Requested By: Angie Grunwald

Authorized by:

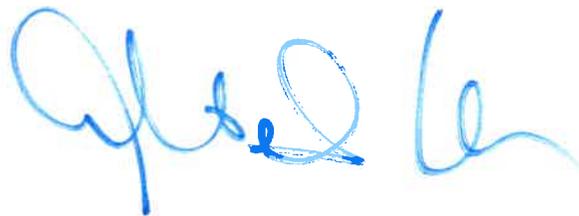
Additional Directions: Please print check at office

Buckhead CDD Mileage Reimbursement

Date	Miles	Mileage rate	Total	Notes
3/28/2023	102.4	0.445	45.57	cdd meeting
5/24/2023	78	0.445	34.71	cdd meeting
7/10/2023	78	0.445	34.71	cdd meeting
8/24/2023	78	0.445	34.71	cdd meeting
9/27/2023	78	0.445	34.71	cdd meeting

Total 184.41

Alberto Viera
3013 W. Braddock St
Tampa FL 33607



Buckhead Trails CDD

MEETING DATE: September 27, 2023

DMS: Anya Grimald

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Carlos de la Ossa	✓	Salary accepted	\$200.00
Nick Dister	✓	Salary Accepted	\$200.00
Austin Berns	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00
Albert Viera	✓	Salary Accepted	\$200.00

AV 092723

Buckhead Trails CDD

MEETING DATE: September 27, 2023

DMS: Anya Grimald

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Carlos de la Ossa	✓	Salary accepted	\$200.00
Nick Dister	✓	Salary Accepted	\$200.00
Austin Berns	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00
Albert Viera	✓	Salary Accepted	\$200.00

AB 092723

Buckhead Trails CDD

MEETING DATE: September 27, 2023

DMS: Anya Arnold

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Carlos de la Ossa	✓	Salary accepted	\$200.00
Nick Dister	✓	Salary Accepted	\$200.00
Austin Berns	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00
Albert Viera	✓	Salary Accepted	\$200.00

CDLO 092723

Buckhead Trails CDD

MEETING DATE: September 27, 2023

DMS: Anya Grimald

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Carlos de la Ossa	✓	Salary accepted	\$200.00
Nick Dister	✓	Salary Accepted	\$200.00
Austin Berns	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00
Albert Viera	✓	Salary Accepted	\$200.00

ND 092723

Buckhead Trails CDD

MEETING DATE: September 27, 2023

DMS: Anya Arnold

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Carlos de la Ossa	✓	Salary accepted	\$200.00
Nick Dister	✓	Salary Accepted	\$200.00
Austin Berns	✓	Salary Accepted	\$200.00
Ryan Motko	✓	Salary Accepted	\$200.00
Albert Viera	✓	Salary Accepted	\$200.00

RM 092723



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Received
SEP 05 2023
Invoice Number: 7034446
Account Number: 224735000
Invoice Date: 08/25/2023
Direct Inquiries To: Leanne Duffy
Phone: 407-835-3807

BUCKHEAD TRAILS COMMUNITYDEV DIST
ATTN BUCKHEAD TRAILS CDD
C/O INFRAMARK
2005 PAN AM CIRCLE STE 300
TAMPA FL 33607
BUCKHEAD TRAILS COMMUNITY DVELOPMENTDISTRICT SPECIAL ASSESSMENTBONDSSERIES
2022REVENUE FUND

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$4,256.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

BUCKHEAD TRAILS COMMUNITY
DVELOPMENTDISTRICT SPECIAL
ASSESSMENTBONDSSERIES 2022REVENUE FUND

Invoice Number: 7034446
Account Number: 224735000
Current Due: \$4,256.13

Direct Inquiries To: Leanne Duffy
Phone: 407-835-3807

Wire Instructions:
U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 224735000
Invoice # 7034446
Attn: Fee Dept St. Paul

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 7034446
 Invoice Date: 08/25/2023
 Account Number: 224735000
 Direct Inquiries To: Leanne Duffy
 Phone: 407-835-3807

BUCKHEAD TRAILS COMMUNITY
 DEVELOPMENTDISTRICT SPECIAL
 ASSESSMENTBONDSSERIES 2022REVENUE FUND

Accounts Included 224735000 224735001 224735002 224735003 224735004 224735005
 In This Relationship: 224735006 224735007

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,950.00	100.00%	\$3,950.00
Subtotal Administration Fees - In Advance 08/01/2023 - 07/31/2024				\$3,950.00
Incidental Expenses 08/01/2023 to 07/31/2024	3,950.00	0.0775		\$306.13
Subtotal Incidental Expenses				\$306.13
TOTAL AMOUNT DUE				\$4,256.13





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Received

SEP 05 2023

Invoice Number: 7036867
 Account Number: 261005000
 Invoice Date: 08/25/2023
 Direct Inquiries To: Leanne Duffy
 Phone: 407-835-3807

BUCKHEAD TRAILS COMMUNITYDEV DIST
 ATTN BUCKHEAD TRAILS CDD
 C/O INFRAMARK
 2005 PAN AM CIRCLE STE 300
 TAMPA FL 33607

BUCKHEAD TRAILS COMMUNITYDEVELOPMENT CONSTRUCTION FUNDCUSTODYCUSTODY FUND

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE \$250.00

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

BUCKHEAD TRAILS COMMUNITYDEVELOPMENT
 CONSTRUCTION FUNDCUSTODYCUSTODY FUND

Invoice Number:	7036867
Account Number:	261005000
Current Due:	\$250.00
Direct Inquiries To:	Leanne Duffy
Phone:	407-835-3807

Wire Instructions:
 U.S. Bank
 ABA # 091000022
 Acct # 1-801-5013-5135
 Trust Acct # 261005000
 Invoice # 7036867
 Attn: Fee Dept St. Paul

Please mail payments to:
 U.S. Bank
 CM-9690
 PO BOX 70870
 St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-VN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 7036867
 Invoice Date: 08/25/2023
 Account Number: 261005000
 Direct Inquiries To: Leanne Duffy
 Phone: 407-835-3807

BUCKHEAD TRAILS COMMUNITYDEVELOPMENT
 CONSTRUCTION FUNDCUSTODYCUSTODY FUND

Accounts Included 261005000

In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04050 Custodian	1.00	250.00	100.00%	\$250.00
Subtotal Administration Fees - In Advance 08/01/2023 - 07/31/2024				\$250.00
TOTAL AMOUNT DUE				\$250.00



Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 23-01458M

Date 09/15/2023

Attn:
Inframark
2005 PAN AM CIRCLE, SUITE 300
TAMPA FL 33607

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description

Amount

Serial # 23-01458M

\$61.25

Notice of Board Meeting "Change in Meeting Time" Buckhead Trails Community Development District

RE: Board of Supervisors Rescheduled Regular Board Meeting to September 27, 2023 at 10:00 a.m.

Published: 9/15/2023

Important Message

Please include our Serial #
on your check

Pay by credit card online:
[https://legals.
businessobserverfl.
com/send-payment/](https://legals.businessobserverfl.com/send-payment/)

Paid

0

Total

\$61.25

Payment is expected within 30 days of the
first publication date of your notice.

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF BOARD MEETING "CHANGE IN MEETING TIME"

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Buckhead Trails Community Development District has rescheduled their Regular Board Meeting from **Wednesday, September 27, 2023, at 1:00 p.m. to Wednesday, September 27, 2023, at 10:00 a.m.** at to be held at **The Eaves Bend Amenity Center located at 4725 Los Robles Court, Palmetto, FL 35779** A copy of the agenda for the meeting can be obtained from the District Office at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 or by phone at (813) 873-7300.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1 for aid in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Angie Grunwald
District Manager
September 15, 2023

23-01458M

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.



INVOICE

Customer	Buckhead Trails Community Development District
Acct #	625
Date	09/14/2023
Customer Service	Charisse Bitner
Page	1 of 1

Buckhead Trails Community Development District
 c/o Meritus
 2005 Pan Am Circle, Ste 300
 Tampa, FL 33607

Payment Information	
Invoice Summary	\$ 5,200.00
Payment Amount	
Payment for:	Invoice#19650
100123273	

Thank You

Please detach and return with payment



Customer: Buckhead Trails Community Development District

Invoice	Effective	Transaction	Description	Amount
19650	10/01/2023	Renew policy	Policy #100123273 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/14/2023	5,200.00

Total
\$ 5,200.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
 Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors P.O. Box 748555 Atlanta, GA 30374-8555	(321)233-9939 sclimer@egisadvisors.com	Date
		09/14/2023

Invoice Number	2128511
Invoice Date	August 30, 2023
Purchase Order	215617042
Customer Number	177483
Project Number	215617042

Bill To

Buckhead Trails Community Development District
 Accounts Payable
 c/o Inframark
 210 North University Drive, Suite 702
 Coral Springs FL 33071
 United States

Please Remit To

Stantec Consulting Services Inc. (SCSI)
 13980 Collections Center Drive
 Chicago IL 60693
 United States

Project	Buckhead Trails CDD			
	Project Manager	Stewart, Tonja L	For Period Ending	August 25, 2023
	Current Invoice Total (USD)	494.00		

Top Task	2023	2023 FY General Consulting		
<u>Professional Services</u>				
Category/Employee		Current Hours	Rate	Current Amount
		Nurse, Vanessa M	3.25	152.00
		Subtotal Professional Services	<u>3.25</u>	<u>494.00</u>
Top Task Subtotal	2023 FY General Consulting			494.00
		Total Fees & Disbursements		<u>494.00</u>
		INVOICE TOTAL (USD)		494.00

Due upon receipt or in accordance with terms of the contract

BUCKHEAD TRAILS CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract		\$0.00		
Monthly Contract Subtotal		\$0.00		
Variable Contract				
ALBERTO VIERA - REIMB	AV 092823 MILEAGE	\$184.41		MEETING MILEAGE
Variable Contract Subtotal		\$184.41		
Utilities		\$0.00		
Utilities Subtotal		\$0.00		
Regular Services				
BUCKHEAD TRAILS CDD	10202023-1	\$134,767.74		SERIES 2022 FY24 OFF ROLL COLLECTIONS
BUCKHEAD TRAILS CDD	10302023-1	\$113,140.13	\$247,907.87	SERIES 2022 FY24 DS ASSESSMENT
BUSINESS OBSERVER	23-01567M	\$70.00		NOTIVE OF FY 23/24 MEETING SCHEDULE AD
DEPT OF ECONOMIC OPPORTUNITY	DEO 100223 ACH	\$175.00		FY 24 SPECIAL DISTRICT FEE
STRALEY ROBIN VERICKER	23633	\$1,200.00		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 09/15/23
Regular Services Subtotal		\$249,352.87		
Additional Services		\$0.00		
Additional Services Subtotal		\$0.00		
TOTAL		\$249,537.28		

Approved (with any necessary revisions noted):

Signature: _____

Title (Check one):

Chariman Vice Chariman Assistant Secretary

BUCKHEAD TRAILS
Community Development District
Check Request

Date: 9-28-23

Date Needed By: 9-28-23

Amount: \$184.41

Payable To: Albert Viera

Address: 111 South Armenia Avenue, Suite 201

City, State, Zip: Tampa, FL 33609

Coding: MISC Expenses (549999-51301)

Requested By: Angie Grunwald

Authorized by:

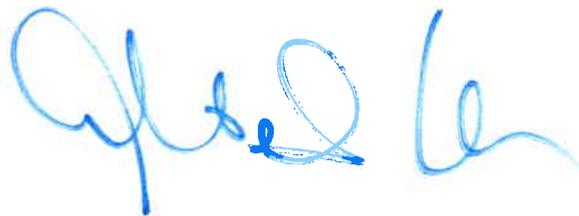
Additional Directions: Please print check at office

Buckhead CDD Mileage Reimbursement

Date	Miles	Mileage rate	Total	Notes
3/28/2023	102.4	0.445	45.57	cdd meeting
5/24/2023	78	0.445	34.71	cdd meeting
7/10/2023	78	0.445	34.71	cdd meeting
8/24/2023	78	0.445	34.71	cdd meeting
9/27/2023	78	0.445	34.71	cdd meeting

Total 184.41

Alberto Viera
3013 W. Braddock St
Tampa FL 33607



CHECK REQUEST FORM
Buckhead Trails

Date: 10/20/2023

Invoice#: 10202023-1

Vendor#: V00037

Vendor Name: Buckhead Trails

Pay From: Truist Acct# 2256

Description: Series 2022 - FY 24 Off Roll Collections

Code to: 200.103200.1000

Amount: \$134,767.74

Requested By: Teresa Farlow 10/20/2023

Buckhead Trails

DISTRICT CHECK REQUEST

Today's Date 10/20/2023
Check Amount \$134,767.74
Payable To Buckhead Trails CDD
Check Description Series 2022 - FY 24 Off Roll Collections
Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM	_____
Fund	<u>001</u>
G/L	<u>20702</u>
Object Code	_____
Chk #	_____ Date _____

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT

Date: 10/20/2023
 To: Teresa
 From: Eric
 RE: Off-Roll: Deposit to O&M Account_FY 2023

I. Please deposit to O&M account

Check	Number	Date	Amount
	1050	10/19/2023	\$ 4,212.96
	1050	10/19/2023	\$ 2,369.86
	1050	10/19/2023	\$ 10,834.36
	1050	10/19/2023	\$ 2,424.30
	1050	10/19/2023	\$ 1,502.21

Total Deposit from Closings: \$ 21,343.69

Allocation of Proceeds Collected at Lot Closing				
Date	Lot / Block #	Address	FY 2023 O&M Obligation	Deposit
10/19/2023	244 Lots	TBD	\$4,212.96	\$4,212.96
10/19/2023	122 Lots	TBD	\$2,369.86	\$2,369.86
10/19/2023	502 Lots	TBD	\$10,834.36	\$10,834.36
10/19/2023	108 Lots	TBD	\$2,424.30	\$2,424.30
10/19/2023	58 Lots	TBD	\$1,502.21	\$1,502.21
10/19/2023	18 Lots	TBD	\$0.00	\$0.00
10/19/2023	47 Lots	TBD	\$0.00	\$0.00
10/19/2023	136 Lots	TBD	\$0.00	\$0.00
			\$21,343.69	\$21,343.69

**BUCKHEAD TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

2005 Pan Am Circle, Suite 300 ~ TAMPA, FL 33607
813-873-7300 PHONE ~ 813-873-7070 FAX

Date: 10/20/2023
Trustee: Brett Sawyer US Bank
From: Eric Davidson
Re: BUCKHEAD TRAILS CDD Revenue Deposit

Please deposit funds as follows:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
		\$ 134,767.74

Total Deposit to BUCKHEAD TRAILS CDD Series 2022 Revenue Account (224735000): \$ 134,767.74

CHECK REQUEST FORM
Buckhead Trails

Date: 10/30/2023

Invoice#: 10302023-1

Vendor#: V00037

Vendor Name: Buckhead Trails

Pay From: Truist Acct# 2256

Description: Series 2022 - FY 24 DS Assessment

Code to: 200.103200.1000

Amount: \$113,140.13

Requested By: 10/30/2023
Teresa Farlow

Buckhead Trails

INVOICE

COMMUNITY DEVELOPMENT DISTRICT

3005 Pan Am Circle, Suite 300, Tampa, FL 33607
 Phone: (813) 873-7300 Fax: (813) 873-7070

DATE: October 1, 2023
INVOICE #: BT110123DS-PT
DUE DATE: UPON RECEIPT

BILL TO:
 Pulte Homes
 ATTN: Zach Weiner
zach.weiner@pultegroup.com

REMIT TO:
 US Bank
 Per Wire Instructions Below

Description	Total
November 1, 2023 CDD Debt Service Assessment:	
Annual Debt Service Assessments (Series 2022 Bonds):	
<u>Product Type</u>	<u>Unit Count</u>
SF 45'	62 \$
SF 52'	129 \$
<u>Annual Assessment</u>	
1,349.70 \$	83,681.34
1,559.66 \$	201,195.80
TOTAL DEBT SERVICE ASSESSMENT	\$ 284,877.14
% of Annual Obligation remitted with 11/1/23 Payment	39.72%
11/1/23 Proportionate Share of Obligation	\$ 113,140.13
<i>Please provide payment using the wire instructions provided below. Direct all questions to Leah Popelka at 813-873-7300 *ext 120 or leah.popelka@inframark.com.</i>	
WIRING INSTRUCTIONS	
US Bank must receive funds prior to 10:30 A.M. CST to ensure DTCC receives funds prior to their same day settlement deadline of 2:00 P.M. CST. Any payments received by DTCC after the 2:00 P.M. deadline will be allocated the next day.	
ABA:	091000022
BBK:	U.S. Bank N.A.
A/C:	180121167365
BNF:	U.S. Bank Trust N.A.
OBI:	BUCKHDTRLCDD2022
TOTAL	\$ 113,140.13

Florida Department of Economic Opportunity, Special District Accountability Program

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89182
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

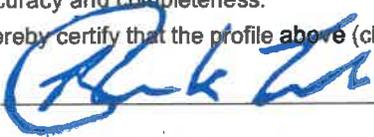
000189
Buckhead Trails Community Development District
 Mr. Brian K. Lamb
 2005 Pan Am Circle, Suite 300
 Tampa, Florida 33607



- 2. Telephone:** 941-306-4730 Ext:
- 3. Fax:** 941-306-4832
- 4. Email:** brian.lamb@inframark.com
- 5. Status:** Independent
- 6. Governing Body:** Elected
- 7. Website Address:** www.buckheadtrailscdd.org
- 8. County(ies):** Manatee
- 9. Special Purpose(s):** Community Development
- 10. Boundary Map on File:** 12/09/2022
- 11. Creation Document on File:** 09/22/2015
- 12. Date Established:** 03/13/2015
- 13. Creation Method:** Local Ordinance
- 14. Local Governing Authority:** Manatee County
- 15. Creation Document(s):** County Ordinances 15-13 and 22-59
- 16. Statutory Authority:** Chapter 190, Florida Statutes
- 17. Authority to Issue Bonds:** Yes
- 18. Revenue Source(s):** Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 10/30/23

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee:

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: Denied: Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Buckhead Trails Community Development District
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

October 04, 2023

Client: 001586

Matter: 000001

Invoice #: 23633

Page: 1

RE: General

For Professional Services Rendered Through September 15, 2023

SERVICES

Date	Person	Description of Services	Hours	Amount
8/22/2023	JMV	REVIEW CORRESPONDENCE FROM MANATEE COUNTY PROPERTY APPRAISER; REVIEW CONVEYANCE DOCUMENTS; DRAFT EMAIL TO R. PEREZ; TELEPHONE CALL WITH C. DE LA OSSA; REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	1.6	\$600.00
8/23/2023	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.4	\$150.00
8/31/2023	JMV	TELEPHONE CALL FROM R. MOTKO RE: COMMON AREA CONVEYANCES.	0.3	\$112.50
9/2/2023	JMV	REVIEW COMMUNICATION FROM L. POPELKA; PREPARE FUNDING AGREEMENT.	0.9	\$337.50
Total Professional Services			3.2	\$1,200.00

October 04, 2023
Client: 001586
Matter: 000001
Invoice #: 23633

Page: 2

Total Services	\$1,200.00	
Total Disbursements	\$0.00	
Total Current Charges		\$1,200.00
Previous Balance		\$4,128.95
<i>Less Payments</i>		<i>(\$4,128.95)</i>
PAY THIS AMOUNT		\$1,200.00

Please Include Invoice Number on all Correspondence

BUCKHEAD TRAILS CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	104237	\$4,125.00		DISTRICT INVOICE OCTOBER 2023
INFRAMARK LLC	104777	\$4,125.00	\$8,250.00	DISTRICT INVOICE NOVEMBER 2023
Monthly Contract Subtotal		\$8,250.00		
Variable Contract				
STRALEY ROBIN VERICKER	23795	\$980.00		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 10/15/23
Variable Contract Subtotal		\$980.00		
Utilities				
Utilities Subtotal		\$0.00		
Regular Services				
BUSINESS OBSERVER	23-01765M	\$70.00		FY24 CHANGE IN MEETING DATES AND LOCATION AD
KEN BURTON, JR. TAX COLLECTOR	589100969	\$126.31		TAX COLLECTOR
Regular Services Subtotal		\$196.31		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$9,426.31		

Approved (with any necessary revisions noted):

Signature:

Title (Check one):

Chariman Vice Chariman Assistant Secretary



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#104237

DATE

10/31/2023

BILL TO

Buckhead Trails CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2412

NET TERMS

Net 30

PO#**DUE DATE**

11/30/2023

Services provided for the Month of: **October 2023**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Dissemination Services	1	Ea	416.67		416.67
Subtotal					4,125.00

Subtotal	\$4,125.00
Tax	\$0.00
Total Due	\$4,125.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

#104777

DATE

11/20/2023

BILL TO

Buckhead Trails CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2412

NET TERMS

Net 30

PO#**DUE DATE**

12/20/2023

Services provided for the Month of: **November 2023**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Dissemination Services	1	Ea	416.67		416.67
Subtotal					4,125.00

Subtotal	\$4,125.00
Tax	\$0.00
Total Due	\$4,125.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Buckhead Trails Community Development District
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

November 02, 2023
Client: 001586
Matter: 000001
Invoice #: 23795

Page: 1

RE: General

For Professional Services Rendered Through October 15, 2023

SERVICES

Date	Person	Description of Services	Hours	Amount
9/18/2023	JMV	REVIEW EMAILS RE: CDD TITLE ISSUES.	0.3	\$112.50
9/26/2023	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
9/27/2023	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
9/28/2023	JMV	REVIEW COMMUNICATION FROM R. MOTKO; PREPARE SPECIAL WARRANTY DEED.	0.3	\$112.50
9/28/2023	LB	REVIEW CORRESPONDENCE FROM R. MOTKO RE DEED FOR STARLIGHT ACCESS EASEMENT; RESEARCH RE PROPERTY OWNERSHIP; PREPARE CORRESPONDENCE TO R. MOTKO RE OWNERSHIP OF PARCEL; PREPARE DRAFT DEED.	0.8	\$140.00
10/9/2023	VKB	REVIEW AND REPLY TO EMAIL FROM BAYSHORE TITLE REQUESTING COPIES OF BOND DOCUMENTS.	0.3	\$112.50
10/12/2023	LB	PREPARE DRAFT QUARTERLY REPORT FOR PERIOD ENDED SEPTEMBER 30, 2023.	0.3	\$52.50
10/13/2023	JMV	PREPARE FOR AND ATTEND CDD OPERATIONS MEETING.	0.3	\$112.50
Total Professional Services			3.2	\$980.00

November 02, 2023
Client: 001586
Matter: 000001
Invoice #: 23795

Page: 2

Total Services	\$980.00	
Total Disbursements	\$0.00	
Total Current Charges		\$980.00
Previous Balance		\$1,200.00
PAY THIS AMOUNT		\$2,180.00

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
23633	October 04, 2023	\$1,200.00	\$0.00	\$0.00	\$0.00	\$2,180.00
Total Remaining Balance Due						\$2,180.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$2,180.00	\$0.00	\$0.00	\$0.00

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
941-906-9386 x322

Received

NOV 13 2023

INVOICE

Legal Advertising

Invoice # 23-01765M

Date 11/10/2023

Attn:
Inframark
2005 PAN AM CIRCLE, SUITE 300
TAMPA FL 33607

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description

Amount

Serial # 23-01765M

\$70.00

Notice of Board Meeting

RE: Fiscal Year 2024 Change in Meeting Dates and Location
Buckhead Trails Community Development District
Published: 11/10/2023

Important Message

Please include our Serial #
on your check

Pay by credit card online:
[https://legals.
businessobserverfl.
com/send-payment/](https://legals.businessobserverfl.com/send-payment/)

Paid
Total

()
\$70.00

Payment is expected within 30 days of the
first publication date of your notice.

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

**NOTICE OF BOARD MEETING
FISCAL YEAR 2024 CHANGE IN
MEETING DATES AND LOCATION
BUCKHEAD TRAILS
COMMUNITY DEVELOPMENT
DISTRICT**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Buckhead Trails Community Development District has changed their Regular Board Meetings location from the Eaves Bend Amenity Center located at 4725 Los Robles Court, Palmetto, FL 35779 to 5755 Harrison Ranch Boulevard, Parrish, FL 34219 for the following dates at 1:00 p.m.

Wednesday, November 29, 2023

Wednesday, December 27, 2023*

Wednesday, January 24, 2024

Wednesday, February 28, 2024

Wednesday, March 27, 2024

Wednesday, April 24, 2024

Wednesday, May 22, 2024

Wednesday, June 26, 2024

* Meeting may be rescheduled or canceled due to the holiday.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1 for aid in contacting the District Office.

A copy of the agenda for the meeting can be obtained from the District Office at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 or by phone at (813) 873-7300. If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Angie Grunwald

District Manager

Run Date: 11/10/2023.

November 10, 2023 23-01765M

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2023 REAL ESTATE

KEN BURTON, JR.
MANATEE COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY ID#	REQUESTED BY ESCROW COMPANY	TAX DIST	UNPAID PRIOR YEAR(S) TAXES NOT INCLUDED IN THIS BILL
589100969		0001	



BUCKHEAD TRAILS COMMUNITY DEVELOPMENT
2005 PAN AM CIR UNIT 300
TAMPA FL 33607-6008



SEC: 01 TNSHP: 33S RNG: 18E
COM AT THE NE COR OF SD SEC 12; TH ALG THE N LN OF
SD SEC 12, S 89 DEG 53 MIN 24 SEC W, A DIST OF
1000.70 FT; S 00 DEG 06 MIN 36 SEC E, A DIST OF
(CONTINUED ON TAX ROLL)

PAD: 105TH AVE E

R1060941

AD VALOREM TAXES

TAXING AUTHORITY	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE (PER \$1.000 OF TAXABLE VALUE)	TAXES LEVIED
MANATEE COUNTYWIDE OPERATING (941.745.3730)	13,288	6,259	7,029	4.7942	33.70
TRANSPORTATION TRUST FUND (941.745.3730)	13,288	6,259	7,029	0.4036	2.84
LIBRARY OPERATIONS (941.745.3730)	13,288	6,259	7,029	0.2475	1.74
CHILDRENS' SERVICES (941.745.3730)	13,288	6,259	7,029	0.3333	2.34
ENVIRONMENTAL LANDS (941.745.3730)	13,288	6,259	7,029	0.1500	1.05
PARKS & RECREATION (941.745.3730)	13,288	6,259	7,029	0.3040	2.14
UNINCORPORATED MSTU (941.745.3730)	13,288	6,259	7,029	0.6109	4.29
SCHOOL BOARD REQUIRED EFFORT (941.708.8770)	13,288	6,259	7,029	3.1730	22.30
SCHOOL BOARD BASIC DISCRETIONARY (941.708.8770)	13,288	6,259	7,029	1.7480	12.29
SCHOOL BOARD CAPITAL IMPROVEMENT (941.708.8770)	13,288	6,259	7,029	1.5000	10.54
SOUTHWEST FLA WATER MGMT DISTRICT (800.423.1476)	13,288	6,259	7,029	0.2043	1.44
MANATEE CTY MOSQUITO CONTROL DIST (941.981.3895)	13,288	6,259	7,029	0.1997	1.40
WEST COAST INLAND NAVIGATION DIST (941.485.9402)	13,288	6,259	7,029	0.0394	0.28



QUALIFYING EXEMPTIONS:

COMMUNITY DEVELOPMENT DIS NSC
COMMUNITY DEVELOPMENT DIS SCH

IMPORTANT MESSAGES:

- Scan the QR code below to Pay Online and Save Time!
- ALL exemptions do not apply to all taxing authorities. For exemption/assessment questions, visit manateepao.gov or call the Property Appraiser at 941.748.8208.
- For payment locations and information, visit taxcollector.com.
- Don't wait for the mail! Receive a link to your tax bill by email when you sign up for free Property Tax Email Alerts on taxcollector.com.

Received

NOV 03 2023

Tax Roll Certified 10/09/2023 **TOTAL MILLAGE 13.7079** **AD VALOREM TAXES 96.35**

589100969 NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	AMOUNT
NORTH RIVER FIRE DISTRICT (941.721.6700)	UNIT SIZE	33.87
BUCKHEAD TRAILS CDD (954.603.0034)	LOT	0.00

PLEASE PAY IN U.S. FUNDS TO KEN BURTON, JR., TAX COLLECTOR

NON-AD VALOREM ASSESSMENTS 33.87

COMBINED TAXES AND ASSESSMENTS

130.22

See reverse side for important information. Visit our website at taxcollector.com

If paid by 11/30/2023
125.01

If paid by 12/31/2023
126.31

If paid by 01/31/2024
127.62

If paid by 02/29/2024
128.92

If paid by 03/31/2024
130.22

KEEP TEAL SECTION FOR YOUR RECORDS - DO NOT MAIL WITH YOUR PAYMENT

Buckhead Trails Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2023

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(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	
ASSETS						
Cash - Operating Account	\$ 44,258	\$ -	\$ -	\$ -	\$ -	\$ 44,258
Cash in Transit	-	247,908	-	-	-	247,908
Due From Other Funds	499,357	-	-	-	-	499,357
Investments:						
Acq. & Construction - Amenity	-	-	1,197,746	-	-	1,197,746
Acquisition & Construction Account	-	-	3,421,702	-	-	3,421,702
Interest Account	-	133	-	-	-	133
Reserve Fund	-	871,128	-	-	-	871,128
Revenue Fund	-	20,537	-	-	-	20,537
Sinking fund	-	64	-	-	-	64
Fixed Assets						
Construction Work In Process	-	-	-	1,500	-	1,500
Amount To Be Provided	-	-	-	-	12,530,000	12,530,000
TOTAL ASSETS	\$ 543,615	\$ 1,139,770	\$ 4,619,448	\$ 1,500	\$ 12,530,000	\$ 18,834,333

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(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	
<u>LIABILITIES</u>						
Accounts Payable	\$ 4,324	\$ -	\$ -	\$ -	\$ -	\$ 4,324
Bonds Payable	-	-	-	-	12,530,000	12,530,000
Due To Other Funds	-	495,458	3,899	-	-	499,357
TOTAL LIABILITIES	4,324	495,458	3,899	-	12,530,000	13,033,681
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	644,312	-	-	-	644,312
Capital Projects	-	-	4,615,549	-	-	4,615,549
Unassigned:	539,291	-	-	1,500	-	540,791
TOTAL FUND BALANCES	539,291	644,312	4,615,549	1,500	-	5,800,652
TOTAL LIABILITIES & FUND BALANCES	\$ 543,615	\$ 1,139,770	\$ 4,619,448	\$ 1,500	\$ 12,530,000	\$ 18,834,333

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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
REVENUES				
Special Assmnts- CDD Collected	\$ 201,125	\$ 293,852	\$ 92,727	146.10%
Developer Contribution	-	21,245	21,245	0.00%
TOTAL REVENUES	201,125	315,097	113,972	156.67%
EXPENDITURES				
Administration				
Supervisor Fees	3,000	-	3,000	0.00%
ProfServ-Administrative	4,500	750	3,750	16.67%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	4,200	-	4,200	0.00%
ProfServ-Info Technology	600	-	600	0.00%
ProfServ-Recording Secretary	2,400	400	2,000	16.67%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	15,000	980	14,020	6.53%
District Engineer	9,500	-	9,500	0.00%
District Manager	25,000	5,100	19,900	20.40%
Accounting Services	9,000	1,700	7,300	18.89%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,800	-	1,800	0.00%
Postage	500	8	492	1.60%
Rentals & Leases	600	-	600	0.00%
Public Officials Insurance	5,000	2,340	2,660	46.80%
Legal Advertising	3,500	140	3,360	4.00%
Miscellaneous Services	250	-	250	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	4,000	-	4,000	0.00%
Website Administration	1,200	300	900	25.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	301	(126)	172.00%
Total Administration	113,225	12,019	101,206	10.62%

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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
<u>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Aquatic Control	38,000	-	38,000	0.00%
Contracts-Pond Maintenance	25,000	-	25,000	0.00%
Contracts-Trash & Debris Removal	9,000	-	9,000	0.00%
Insurance - General Liability	5,000	2,860	2,140	57.20%
Total Other Physical Environment	83,400	2,860	80,540	3.43%
<u>Contingency</u>				
Misc-Contingency	4,500	-	4,500	0.00%
Total Contingency	4,500	-	4,500	0.00%
TOTAL EXPENDITURES	201,125	14,879	186,246	7.40%
Excess (deficiency) of revenues				
Over (under) expenditures	-	300,218	300,218	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		239,073		
FUND BALANCE, ENDING		\$ 539,291		

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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
REVENUES				
Special Assmnts- Tax Collector	\$ 867,563	\$ -	\$ (867,563)	0.00%
TOTAL REVENUES	867,563	-	(867,563)	0.00%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	180,000	-	180,000	0.00%
Interest Expense	687,563	-	687,563	0.00%
Total Debt Service	867,563	-	867,563	0.00%
TOTAL EXPENDITURES	867,563	-	867,563	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		644,312		
FUND BALANCE, ENDING		\$ 644,312		

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		4,615,549		
FUND BALANCE, ENDING		\$ 4,615,549		

BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023
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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,500		
FUND BALANCE, ENDING		\$ 1,500		

BUCKHEAD TRAILS CDD

Bank Reconciliation

Bank Account No. 2256 TRUIST - GF Operating
 Statement No. 11-23
 Statement Date 11/30/2023

G/L Balance (LCY)	44,257.54	Statement Balance	48,588.21
G/L Balance	44,257.54	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	44,257.54	Subtotal	48,588.21
Negative Adjustments	0.00	Outstanding Checks	4,330.67
	<hr/>	Differences	0.00
Ending G/L Balance	44,257.54	Ending Balance	44,257.54
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/24/2023	Payment	1063	EGIS INSURANCE	5,200.00	5,200.00	0.00
10/24/2023	Payment	1064	INFRAMARK LLC	11,368.14	11,368.14	0.00
10/24/2023	Payment	1065	NICHOLAS J. DISTER	200.00	200.00	0.00
10/24/2023	Payment	1067	STRALEY ROBIN VERICKER	1,200.00	1,200.00	0.00
11/1/2023	Payment	DD102	Payment of Invoice 000167	113,140.13	113,140.13	0.00
11/21/2023	Payment	1069	STRALEY ROBIN VERICKER	980.00	980.00	0.00
Total Checks				132,088.27	132,088.27	0.00
Deposits						
11/28/2023		JE000219	CK#1059### - Dev Funding	G/L 12,840.79	12,840.79	0.00
Total Deposits				12,840.79	12,840.79	0.00
Outstanding Checks						
10/24/2023	Payment	1066	RYAN MOTKO	200.00	0.00	200.00
11/21/2023	Payment	1068	INFRAMARK LLC	4,130.67	0.00	4,130.67
Total Outstanding Checks.....				4,330.67		4,330.67