

**BUCKHEAD TRAILS  
COMMUNITY DEVELOPMENT  
DISTRICT**

**MAY 28, 2025**

**AGENDA PACKAGE**



2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33067

# Buckhead Trails Community Development District

Agenda Page 2

## Board of Supervisors

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

## District Staff

Brian Lamb, District Secretary  
Jayna Cooper, District Manager  
John Vericker, District Counsel  
Tonja Stewart, District Engineer  
Arturo Gandarilla, Field Manager

## Regular Meeting Agenda

The Regular Meetings of Buckhead Trails Community Development District will be held on **May 28, 2025, at 1:00 p.m. at the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221**. For those who intend to call in below is the Team link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

*Microsoft Teams meeting:* [Join the meeting now](#)

Meeting ID: 297 513 196 015      Passcode: yXMMVB

[+1 646-838-1601,,842226542#](#)      Phone conference ID: 842 226 542#

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

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS** *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
- 3. BUSINESS ITEMS**
  - A. Acceptance of Fiscal Year 2024 Final Audit
  - B. Report on Number of Registered Voters (47)
  - C. Discussion of Fiscal Year 2026 Budget
  - D. Consideration of Resolution 2025-03, Approving Budget and Setting Public Hearing for Fiscal Year 2025-2026
- 4. CONSENT AGENDA**
  - A. Approval of Minutes of the April 23, 2025 Regular Meeting
  - B. Consideration of Operation and Maintenance Expenditures April 2025
  - C. Acceptance of the Financials and Approval of the Check Register for April 2025
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    - i. Community Inspection Report
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

**The next Meeting is scheduled for Wednesday, June 25, 2025 at 1:00 p.m.**

## **Third Order of Business**

**BUCKHEAD TRAILS  
COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2024**

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

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## 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, 2024, 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, 2024, 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 April 28, 2025, 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.

April 28, 2025

## **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, 2024. 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.

### 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 (\$227,383).
- The change in the District's total net position in comparison with the prior fiscal year was \$147,514, an increase. 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, 2024, the District's governmental funds reported combined ending fund balances of \$11,603,713, an increase of \$8,132,420 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remaining amount is unassigned which is available for spending at the District's discretion.

### 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.

#### 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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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.

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

		NET POSITION	
		SEPTEMBER 30,	
		2024	2023
Assets, excluding capital assets	\$	11,608,287	\$ 5,529,394
Capital assets, net of depreciation		17,076,003	8,797,076
Total assets		28,684,290	14,326,470
Current liabilities		736,673	2,346,367
Long-term liabilities		28,175,000	12,355,000
Total liabilities		28,911,673	14,701,367
Net Position			
Net investment in capital assets		(2,043,461)	(980,368)
Restricted		1,810,405	893,737
Unrestricted		5,673	(288,266)
Total net position	\$	(227,383)	\$ (374,897)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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 remaining balance of unrestricted net position may be used to meet the District’s other obligations.

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

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,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 1,401,120	\$ 577,103
Operating grants and contributions	90,666	64,936
Capital grants and contributions	397,862	333,315
Total revenues	1,889,648	975,354
Expenses:		
General government	74,611	96,260
Maintenance and operations	12,902	-
Bond issuance costs	518,950	-
Interest	1,135,671	670,431
Total expenses	1,742,134	766,691
Change in net position	147,514	208,663
Net position - beginning	(374,897)	(583,560)
Net position - ending	\$ (227,383)	\$ (374,897)

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2024 was \$1,742,134. The costs of the District’s activities were funded by program revenues. Program revenues of the District are comprised primarily of assessments, as well as Developer contributions and investment earnings. In total, expenses increased from the prior year primarily as a result of the increase in interest expense and bond issue costs.

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 did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had \$17,076,003 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, 2024, the District had \$28,175,000 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 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 8,223
Restricted assets:	
Investments	11,600,064
Capital assets:	
Nondepreciable	17,076,003
Total assets	28,684,290
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	4,574
Accrued interest payable	732,099
Non-current liabilities:	
Due within one year	410,000
Due in more than one year	27,765,000
Total liabilities	28,911,673
 <b>NET POSITION</b>	
Net investment in capital assets	(2,043,461)
Restricted for debt service	1,810,405
Unrestricted	5,673
Total net position	\$ (227,383)

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT  
 MANATEE COUNTY, FLORIDA  
 STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary government:					
Governmental activities:					
General government	\$ 74,611	\$ 83,857	\$ 8,579	\$ -	\$ 17,825
Maintenance and operations	12,902	-	-	397,862	384,960
Interest on long-term debt	1,135,671	1,317,263	82,087	-	263,679
Bond issuance costs	518,950	-	-	-	(518,950)
Total governmental activities	<u>1,742,134</u>	<u>1,401,120</u>	<u>90,666</u>	<u>397,862</u>	<u>147,514</u>
				Change in net position	147,514
				Net position - beginning	(374,897)
				Net position - ending	<u>\$ (227,383)</u>

See notes to the financial statements

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 8,223	\$ -	\$ -	\$ 8,223
Investments	-	2,540,724	9,059,340	11,600,064
Due from other funds	2,024	1,780	-	3,804
Total assets	<u>\$ 10,247</u>	<u>\$ 2,542,504</u>	<u>\$ 9,059,340</u>	<u>\$ 11,612,091</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 4,574	\$ -	\$ -	\$ 4,574
Due to other funds	-	-	3,804	3,804
Total liabilities	<u>4,574</u>	<u>-</u>	<u>3,804</u>	<u>8,378</u>
Fund balances:				
Restricted for:				
Debt service	-	2,542,504	-	2,542,504
Capital projects	-	-	9,055,536	9,055,536
Assigned to:				
Unassigned	5,673	-	-	5,673
Total fund balances	<u>5,673</u>	<u>2,542,504</u>	<u>9,055,536</u>	<u>11,603,713</u>
Total liabilities and fund balances	<u>\$ 10,247</u>	<u>\$ 2,542,504</u>	<u>\$ 9,059,340</u>	<u>\$ 11,612,091</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, 2024**

Total fund balances - governmental funds \$ 11,603,713

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	17,076,003	
Accumulated depreciation	-	17,076,003

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	(732,099)	
Bonds payable	(28,175,000)	(28,907,099)

Net position of governmental activities		<u>\$ (227,383)</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, 2024**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 83,857	\$ 1,317,263	\$ -	\$ 1,401,120
Developer contributions	8,579	-	-	8,579
Interest income	-	82,087	397,862	479,949
Total revenues	<u>92,436</u>	<u>1,399,350</u>	<u>397,862</u>	<u>1,889,648</u>
<b>EXPENDITURES</b>				
Current:				
General government	73,861	750	-	74,611
Maintenance and operations	12,902	-	-	12,902
Debt Service:				
Principal	-	180,000	-	180,000
Interest	-	691,838	-	691,838
Bond cost of issuance	-	-	518,950	518,950
Capital outlay	-	-	8,278,927	8,278,927
Total expenditures	<u>86,763</u>	<u>872,588</u>	<u>8,797,877</u>	<u>9,757,228</u>
Excess (deficiency) of revenues over (under) expenditures	5,673	526,762	(8,400,015)	(7,867,580)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	1,122,005	14,877,995	16,000,000
Total other financing sources (uses)	<u>-</u>	<u>1,122,005</u>	<u>14,877,995</u>	<u>16,000,000</u>
Net change in fund balances	5,673	1,648,767	6,477,980	8,132,420
Fund balances - beginning	<u>-</u>	<u>893,737</u>	<u>2,577,556</u>	<u>3,471,293</u>
Fund balances - ending	<u>\$ 5,673</u>	<u>\$ 2,542,504</u>	<u>\$ 9,055,536</u>	<u>\$ 11,603,713</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, 2024**

Net change in fund balances - total governmental funds	\$	8,132,420
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.		8,278,927
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		180,000
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.		(16,000,000)
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>(443,833)</u>
Change in net position of governmental activities	\$	<u>147,514</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, 2024, 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, 2024:

	Amortized cost	Credit Risk	Maturities
First American Gov Obl Cl Y	\$ 11,600,064	S&P AAAm	Weighted average of the fund portfolio: 31 days
Total Investments	<u>\$ 11,600,064</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, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 8,797,076	\$ 8,278,927	\$ -	\$ 17,076,003
Total capital assets, not being depreciated	<u>8,797,076</u>	<u>8,278,927</u>	<u>-</u>	<u>17,076,003</u>
Governmental activities capital assets, net	<u>\$ 8,797,076</u>	<u>\$ 8,278,927</u>	<u>\$ -</u>	<u>\$ 17,076,003</u>

**NOTE 5 – CAPITAL ASSETS (Continued)**

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$37,043,400 and will be developed in phases. 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 \$3,270,248.

**NOTE 6 – LONG-TERM LIABILITIES****Series 2022**

On July 22, 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. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

**Series 2024**

On March 27, 2024, the District issued \$16,000,000 of Special Assessment Bonds, Series 2024, consisting of multiple term bonds with due dates ranging from May 1, 2031 through May 1, 2054 and fixed interest rates ranging from 4.7% - 5.875%. The Bonds were issued to finance the costs of construction and acquisition of the Series 2024 project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2024. Principal on the Bonds is to be paid serially commencing on May 1, 2025.

The Series 2024 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. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2024.

**NOTE 6 – LONG-TERM LIABILITIES (continued)**

**Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2022	\$ 12,355,000	\$ -	\$ 180,000	\$ 12,175,000	\$ 190,000
Series 2024	-	16,000,000	-	16,000,000	220,000
Total	<u>\$ 12,355,000</u>	<u>\$ 16,000,000</u>	<u>\$ 180,000</u>	<u>\$ 28,175,000</u>	<u>\$ 410,000</u>

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2025	\$ 410,000	\$ 1,671,741	\$ 2,081,741
2026	430,000	1,567,079	1,997,079
2027	455,000	1,546,769	2,001,769
2028	475,000	1,525,278	2,000,278
2029	495,000	1,501,744	1,996,744
2030-2034	2,915,000	7,102,917	10,017,917
2035-2039	3,855,000	6,200,510	10,055,510
2040-2044	5,105,000	4,985,793	10,090,793
2045-2049	6,795,000	3,343,149	10,138,149
2050-2054	7,240,000	1,167,724	8,407,724
	<u>\$ 28,175,000</u>	<u>\$ 30,612,704</u>	<u>\$ 58,787,704</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 \$8,579.

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

**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, 2024**

	Budgeted Amounts		Actual Amounts		Variance with Final Budget - Positive (Negative)
	Original and Final		Actual Amounts		(Negative)
<b>REVENUES</b>					
Assessments	\$ 201,125		\$ 83,857		\$ (117,268)
Developer contributions	-		8,579		8,579
Total revenues	201,125		92,436		(108,689)
<b>EXPENDITURES</b>					
Current:					
General government	113,225		73,861		39,364
Maintenance and operations	87,900		12,902		74,998
Total expenditures	201,125		86,763		114,362
Excess (deficiency) of revenues over (under) expenditures	\$ -		5,673		\$ 5,673
Fund balance - beginning			-		
Fund balance - ending			\$ 5,673		

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 did not exceed appropriations for the fiscal year ended September 30, 2024.

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT  
 MANATEE COUNTY, FLORIDA  
 OTHER INFORMATION – DATA ELEMENTS  
 REQUIRED BY FL STATUTE 218.39(3)(C)  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024  
 UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	None
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	11
Employee compensation	\$0
Independent contractor compensation	\$709,317
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$110.21 - \$165.32 Debt service - \$1,276.31 - \$1,914.47
Special assessments collected	\$1,401,120
Outstanding Bonds:	
Series 2022, due May 1, 2052	\$12,175,000
Series 2024, due May 1, 2054	\$16,000,000

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 28, 2025.

### **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*.

### **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.

April 28, 2025

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**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, 2024. 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, 2024.

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.

April 28, 2025

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CERTIFIED PUBLIC ACCOUNTANTS

## 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, 2024 and have issued our report thereon dated April 28, 2025.

### 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 April 28, 2025, 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.

April 28, 2025

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### 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.
2. There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.
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, 2024.

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, 2024.

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, 2024. 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.



**SCOTT FARRINGTON**  
**MANATEE COUNTY SUPERVISOR OF ELECTIONS**

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

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

April 15, 2025

Buckhead Trails Community Development District  
Attn: Camille Berloune  
11555 Heron Bay Blvd, Suite 201  
Coral Springs FL 33076

Dear Ms. Berloune:

We are in receipt of your request for the number of registered voters in the Buckhead Trails Community Development District of April 15, 2025. According to our records, there were 47 persons registered in the Buckhead Trails Community Development District as of that date.

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

Sincerely,

Scott Farrington  
Supervisor of Elections

SF/sas

**Buckhead Trails**  
Community Development District

***Annual Operating and Debt Service Budget***

**Fiscal Year 2026**

Preliminary Budget

Prepared by:



## **Buckhead Trails**

Community Development District

## **Budget Overview**

Fiscal Year 2026

## **Buckhead Trails**

Community Development District

## **Operating Budget**

Fiscal Year 2026

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**Summary of Revenues, Expenditures and Changes in Fund Balances**

<i>ACCOUNT DESCRIPTION</i>	<b>ADOPTED BUDGET FY 2025</b>	<b>ANNUAL BUDGET FY 2026</b>
<b>REVENUES</b>		
Operations & Maintenance Assmts - On Roll	\$ -	1,508,045
Developer Contributions	\$ 515,745	-
<b>TOTAL REVENUES</b>	<b>\$ 515,745</b>	<b>\$ 1,508,045</b>
<b>EXPENDITURES</b>		
<b>Financial and Administrative</b>		
Supervisor Fees	\$ 12,000	\$ 12,000
Proserv - administrative	\$ 4,500	4,500
Proserv - construction accounting	\$ 9,000	6,000
Proserv - dissemination agent	\$ 11,500	10,000
Proserv - info technology	\$ 600	600
Proserv - Recording secretary	\$ 2,400	2,400
Trustee fees	\$ 6,500	6,500
District counsel	\$ 9,500	15,000
District engineer	\$ 9,500	12,500
Proserv - District manager	\$ 25,000	25,000
Proserv - Accounting Services	\$ 9,000	9,000
Auditing Services	\$ 6,000	7,000
Website Compliance	\$ 1,600	1,600
Postage	\$ 500	500
Proserv - Rentals and Leases	\$ 600	600
Legal advertising	\$ 3,500	3,500
Bank fees	\$ 100	100
Proserv - Financial And revenue collections	\$ 1,200	5,000
Meeting expenses	\$ 1,000	1,000
Key Fob Distribution	\$ 2,000	2,000
Proserv - Website administration	\$ 1,200	1,200
Office supplies	\$ 100	-
Janitorial supplies	\$ 1,500	-
Dues, Licenses, Subscriptions	\$ 175	175
Field Management	\$ -	16,000
<b>Total Financial and Administrative</b>	<b>\$ 118,975</b>	<b>\$ 142,175</b>
<b>Insurance</b>		
General Liability	\$ 3,146	\$ 3,846
Public Officials Insurance	\$ 2,574	2,738

# Buckhead Trails

## Community Development District

## General Fund

Property & Casualty Insurance	\$	20,000		25,000
Deductible	\$	1,000		2,500
<b>Total Insurance</b>	<b>\$</b>	<b>26,720</b>	<b>\$</b>	<b>34,084</b>

### Utility Services

Electric Utility Services	\$	-	\$	35,000
Street Lights	\$	50,000	\$	362,226
Amenity Internet	\$	-	\$	900
Water/Waste	\$	-	\$	10,000
<b>Total Utility Services</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>408,126</b>

### Amenity

Janitorial services - contract	\$	16,000	\$	10,000
Pool - contract	\$	24,000	\$	20,000
Amenity center pest control	\$	1,800	\$	1,200
Pool - R&M	\$	3,000	\$	3,000
Monument, entrance and wall - R&M	\$	10,000	\$	10,000
Security cameras - R&M	\$	2,000	\$	2,000
Security system monitoring	\$	6,000	\$	6,000
Amenity center - R&M	\$	10,000	\$	6,000
Side walk & Pavement repair	\$	2,000	\$	2,000
Garbage collection	\$	3,000	\$	2,000
Miscellaneous maintenance	\$	10,000	\$	-
Amenity Furniture - R&M	\$	5,000	\$	5,000
Access control maintenance & repair	\$	5,000	\$	1,500
Special events	\$	10,000	\$	2,000
Dog waste station - contract	\$	4,000	\$	4,000
Storm Cleanup Contingency	\$	-	\$	35,000
Misc-Contingency	\$	250	\$	20,000
<b>Total Amenity</b>	<b>\$</b>	<b>112,050</b>	<b>\$</b>	<b>129,700</b>

### Total Landscape and Pond Maintenance

Landscape - contract	\$	150,000	\$	600,000
Aquatic control - contract	\$	38,000	\$	60,000
Landscape - Irrigation R&M	\$	20,000	\$	20,000
Landscape - mulch	\$	-	\$	35,000
Landscape - annuals	\$	-	\$	12,500
Landscape - plant replacement program	\$	-	\$	30,000
Water Use Reporting	\$	-	\$	12,000
Mitigation Maintenance	\$	-	\$	11,560
Herbaceous Treatment - Amenity	\$	-	\$	3,900
Wildlife Control	\$	-	\$	9,000
<b>Total Landscape and Pond Maintenance</b>	<b>\$</b>	<b>208,000</b>	<b>\$</b>	<b>793,960</b>

# Buckhead Trails

Community Development District

*General Fund*

TOTAL EXPENDITURES	<u>\$</u>	<u>515,745</u>	<u>\$</u>	<u>1,508,045</u>
FUND BALANCE, BEGINNING	\$	266,997	\$	392,298
FUND BALANCE, ENDING	<u>\$</u>	<u>266,997</u>	<u>\$</u>	<u>392,298</u>

**Buckhead Trails**  
**Community Development District**

**Exhibit "A"**  
Allocation of Fund Balances

**FISCAL YEAR 2025 RESERVE FUND ANALYSIS**

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2024	\$	-
Less: Forecasted Surplus/(Deficit) as of 9/30/2025		-

**Estimated Funds Available - 9/30/2025** -

**FISCAL YEAR 2026 RESERVE FUND ANALYSIS**

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$	-
Less: First Quarter Operating Reserve		- -1
Less: Designated Reserves for Capital Projects		
Less: Forecasted Surplus/(Deficit) as of 9/30/2026		

**Estimated Remaining Undesignated Cash as of 9/30/2026** -

**Notes**

(1) Represents approximately 3 months of operating expenditures

## **Buckhead Trails**

Community Development District

## **Debt Service Budgets**

Fiscal Year 2026

**Buckhead Trails**

Community Development District

Series 2022 Debt Service Fund

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
 Series 2022 Bonds  
 Fiscal Year 2026

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 4/30/2025	PROJECTED January- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026	NOTES
<b>REVENUES</b>						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	estimated based on actuals yr to date
Special Assmnts- Tax Collector	867,563	-	867,563	867,563	-	
Special Assmnts- CDD Collected	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 867,563</b>	<b>\$ -</b>	<b>\$ 867,563</b>	<b>\$ 867,563</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>						
<i>Debt Service</i>						
Principal Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -	
Principal Debt Retirement	180,000	-	180,000	180,000	-	
Interest Expense Series	687,563	-	687,563	687,563	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 867,563</b>	<b>\$ -</b>	<b>\$ 867,563</b>	<b>\$ 867,563</b>	<b>\$ -</b>	
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	-	
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
FUND BALANCE, BEGINNING	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT</b>						
	11/1/2024		11/1/2025			
Series 2022 Bonds:	\$ 12,175,000			\$ 11,985,000		

## **Buckhead Trails**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2026

# Buckhead Trails

Community Development District

All Funds

## Assessment Summary Fiscal Year 2026 vs. Fiscal Year 2025

SERIES 2022 ASSESSMENT AREA											
Lot Size	Series 2022 Unit Count	O&M Unit Count	Fiscal Year 2025				Fiscal Year 2026				Total Increase / (Decrease) in Annual Assmt
			Debt Service Per Unit		O&M Per Unit <sup>(1)</sup>	FY 2025 Total	Debt Service Per Unit		O&M Per Unit <sup>(1)</sup>	FY 2026 Total	
SINGLE FAMILY 40	18	18	\$1,276.31		\$441.01	\$1,717.32	\$1,276.31		\$1,289.53	\$2,565.84	\$849
SINGLE FAMILY 45	122	122	\$1,435.85		\$496.14	\$1,931.99	\$1,435.85		\$1,450.72	\$2,886.57	\$955
SINGLE FAMILY 50	47	47	\$1,595.39		\$551.27	\$2,146.66	\$1,595.39		\$1,611.91	\$3,207.30	\$1,061
SINGLE FAMILY 52	237	237	\$1,659.21		\$573.32	\$2,232.53	\$1,659.21		\$1,676.39	\$3,335.60	\$1,103
SINGLE FAMILY 60	136	136	\$1,914.47		\$661.52	\$2,575.99	\$1,914.47		\$1,934.29	\$3,848.77	\$1,273
<b>SUBTOTAL</b>	<b>560</b>	<b>560</b>									

SERIES 2024 ASSESSMENT AREA											
Lot Size	Series 2023 Unit Count	O&M Unit Count	FISCAL YEAR 2025				FISCAL YEAR 2026				Total Increase / (Decrease) in Annual Assmt
			Debt Service Per Unit, Pre-Paydown	Debt Service Per Unit, Post-Paydown	O&M Per Unit <sup>(1)</sup>	FY 2025 TOTAL	Debt Service Per Unit, Pre-Paydown	Debt Service Per Unit, Post-Paydown	O&M Per Unit <sup>(1)</sup>	FY 2026	
SINGLE FAMILY 40	113	113	\$3,267.44	\$1,382.98	\$441.01	\$1,823.99	\$3,267.44	\$1,382.98	\$1,289.53	\$2,672.51	\$849
SINGLE FAMILY 50	75	75	\$4,084.30	\$1,728.72	\$551.27	\$2,279.99	\$4,084.30	\$1,728.72	\$1,611.91	\$3,340.63	\$1,061
SINGLE FAMILY 60	31	31	\$4,901.16	\$2,074.47	\$661.52	\$2,735.99	\$4,901.16	\$2,074.47	\$1,934.29	\$4,008.76	\$1,273
SINGLE FAMILY 40 PP	107	107	\$0.00	\$1,382.98	\$441.01	\$1,823.99	\$0.00	\$1,382.98	\$1,289.53	\$2,672.51	\$849
SINGLE FAMILY 50 PP	113	113	\$0.00	\$1,728.72	\$551.27	\$2,279.99	\$0.00	\$1,728.72	\$1,611.91	\$3,340.63	\$1,061
SINGLE FAMILY 60 PP	11	11	\$0.00	\$2,074.47	\$661.52	\$2,735.99	\$0.00	\$2,074.47	\$1,934.29	\$4,008.76	\$1,273
<b>SUBTOTAL</b>	<b>450</b>	<b>450</b>									

**RESOLUTION 2025-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2025/2026; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Buckhead Trails Community Development District (“**District**”) prior to June 15, 2025 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Proposed Budget**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 27, 2025  
HOUR: 1:00 p.m.  
LOCATION: The Eaves Bend Amenity Center  
4725 Los Robles Court  
Palmetto, Florida, 34221

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Manatee County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED ON MAY 28, 2025.**

Attest:

**Buckhead Trails Community  
Development District**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chair/Vice Chair of the Board of Supervisors

**Exhibit A: Proposed Budget for Fiscal Year 2025/2026**

# **Fourth Order of Business**



44 **FIFTH ORDER OF BUSINESS** **Staff Reports**

45 **A. District Counsel**

46 *Right of Way* Construction and Maintenance agreements, under separate cover.

47  
48 On MOTION by Mr. Motko seconded by Mr. de la Ossa, with all in  
49 favor, *Right of Way* Construction and Maintenance agreements,  
50 presented under separate cover, were approved. 4-0

51  
52 **B. District Engineer**

53 **C. District Manager**

54 There being no reports, the next order of business followed.

55 **i. Community Inspections Report**

56 The Community Inspections Report was presented, a copy of which was included  
57 in the agenda package.

58  
59 **SIXTH ORDER OF BUSINESS** **Board of Supervisors' Requests and**  
60 **Comments**

61 There being none, the next order of business followed.

62  
63 **SEVENTH ORDER OF BUSINESS** **Adjournment**

64 There being no further business,

65  
66 On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in  
67 favor, the meeting was adjourned at 1:13 pm. 4-0

73 \_\_\_\_\_  
74 Jayna Cooper  
District Manager

73 \_\_\_\_\_  
74 Carlos de la Ossa  
Chairperson

<b>BUCKHEAD TRAILS CDD</b> <b>Summary of Operations and Maintenance Invoices</b>
---

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Monthly Contract</b>					
BAYHEAD ECOLOGICAL SOLUTIONS, LLC	4/1/2025	2074	\$2,890.00	\$2,890.00	Quarterly Mitigation Maintenance
BAYHEAD ECOLOGICAL SOLUTIONS, LLC	4/1/2025	2092	\$975.00	\$975.00	Quarterly Buffer Maintenance
DOWN TO EARTH LANDSCAPE & IRRIGATION	3/20/2025	136727	\$490.00	\$490.00	Irrigation Repairs
DOWN TO EARTH LANDSCAPE & IRRIGATION	4/1/2025	138296	\$15,608.57	\$15,608.57	Landscape Contract
DOWN TO EARTH LANDSCAPE & IRRIGATION	4/9/2025	138917	\$3,103.62	\$3,103.62	Annuals
DOWN TO EARTH LANDSCAPE & IRRIGATION	4/9/2025	138918	\$1,351.18	\$1,351.18	Flower Installation
DOWN TO EARTH LANDSCAPE & IRRIGATION	2/1/2025	131676	\$11,325.49	\$11,325.49	Landscape Contract
<b>Monthly Contract Subtotal</b>			<b>\$35,743.86</b>	<b>\$35,743.86</b>	
<b>Utilities</b>					
PEACE RIVER ELECTRIC	4/7/2025	040725 8007	\$156.18	\$156.18	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8002	\$140.33	\$140.33	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8003	\$124.01	\$124.01	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8004	\$106.05	\$106.05	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8005	\$153.36	\$153.36	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8006	\$93.08	\$93.08	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8001	\$89.50	\$89.50	ELECTRIC
PEACE RIVER ELECTRIC	4/7/2025	040725 8008	\$180.13	\$180.13	ELECTRIC
<b>Utilities Subtotal</b>			<b>\$1,042.64</b>	<b>\$1,042.64</b>	
<b>Regular Services</b>					
ALBERTO VIERA	4/23/2025	AV-042325	\$200.00	\$200.00	BOARD 4/23/25
AUSTIN BERNS	4/23/2025	AB-042325	\$200.00	\$200.00	BOARD 4/23/25
CARLOS DE LA OSSA	4/23/2025	CO-042325	\$200.00	\$200.00	BOARD 4/23/25
GRAU AND ASSOCIATES	4/1/2025	27142	\$7,000.00	\$7,000.00	FY24 Audit
RYAN MOTKO	4/23/2025	RM-042325	\$200.00	\$200.00	BOARD 4/23/25
STRALEY ROBIN VERICKER	4/8/2025	26319	\$1,427.50	\$1,427.50	District Counsel

<b>BUCKHEAD TRAILS CDD</b> <b>Summary of Operations and Maintenance Invoices</b>
---

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Regular Services Subtotal</b>			<b>\$9,227.50</b>	<b>\$9,227.50</b>	
<b>Additional Services</b>					
BAYHEAD ECOLOGICAL SOLUTIONS, LLC	4/7/2025	2091	\$14,420.00	\$14,420.00	Buffer Natives Ph 1_2 Deposit
INFRAMARK LLC	4/21/2025	147936	\$5.50	\$5.50	Copies & Postage
<b>Additional Services Subtotal</b>			<b>\$14,425.50</b>	<b>\$14,425.50</b>	
<b>TOTAL</b>			<b>\$60,439.50</b>	<b>\$60,439.50</b>	

# INVOICE

**BAYHEAD ECOLOGICAL SOLUTIONS LLC**  
 PO Box 1256  
 Palm Harbor, FL 34682

jbusch@bayheadecological.com  
 +1 (727) 482-2480  
 www.bayheadecological.net



**Bill to**  
 Buckhead Trail CDD Inframark

**Ship to**  
 Buckhead Trail CDD Inframark

**Invoice details**

Invoice no.: 2074  
 Terms: Net 30  
 Invoice date: 04/01/2025  
 Due date: 05/01/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		<b>Services</b>	C: 0099EPG\003-Buckhead Trail CCD Inframark\Quarterly Maintenance	1	\$2,890.00	\$2,890.00

**Total** **\$2,890.00**

**Ways to pay**

BANK

Thank you for your business. We accept cash or checks.

**Note to customer**

Make all checks payable to Bayhead Ecological Solutions, LLC

[View and pay](#)

# INVOICE

**BAYHEAD ECOLOGICAL SOLUTIONS LLC**  
 PO Box 1256  
 Palm Harbor, FL 34682

jbusch@bayheadecological.com  
 +1 (727) 482-2480  
 www.bayheadecological.net



**Bill to**  
 Buckhead Trail CDD Inframark

**Ship to**  
 Buckhead Trail CDD Inframark

**Invoice details**

Invoice no.: 2092  
 Terms: Net 30  
 Invoice date: 04/01/2025  
 Due date: 05/01/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		<b>Services</b>	C:0099EPG\003-Oakfield Lakes\Maintenance\Amenities BufferAmenities Center\Quarterly Maintenance	1	\$975.00	\$975.00

**Total** **\$975.00**

Thank you for your business. We accept cash or checks.

**Note to customer**

Make all checks payable to Bayhead Ecological Solutions, LLC



PO Box 72701  
 Cleveland, OH 44192-0002  
 dtlandscape.com/

**INVOICE**

Date	Invoice No.
03/20/25	136727
Terms	Due Date
Net 15	04/04/25

BILL TO
Jayna Cooper 2005 Pan Am Circle Suite 300 Tampa, FL 33604

PROPERTY
Buckhead Trails Pond Maintenance 10403 Buckeye Road Ruskin, FL

Amount Due	Enclosed
\$490.00	

*Please detach top portion and return with your payment.*

QTY	ITEM	UNIT PRICE	EXT PRICE	SALES TAX	LINE TOTAL
	#113313 - Broken sprinkler & timer adjustment 3/14		\$490.00	\$0.00	\$490.00





- Readjust timer at Creek Bridge entrance to accommodate the new palms that were installed.
- Repair broken sprinkler and pipe broken by the sod installer by DR Horton, located at the corner of Hidden Banks and Hidden Vista.



- 

Estimates require a 50% deposit to order and schedule any approved work. Price does not include any irrigation repairs. Irrigation repairs to be billed separately on a time and material basis.

<i>LCE006: Irrigation Repairs</i>		<i>\$490.00</i>	<i>\$0.00</i>	<i>\$490.00</i>
4.00	Irrigation Labor (Hide) (Labor)	\$85.00	\$340.00	
1.00	Miscellaneous Irrigation Parts (Material)	\$150.00	\$150.00	
<b>Total</b>		<b>\$490.00</b>	<b>\$0.00</b>	<b>\$490.00</b>

**Down to Earth**

PO Box 72701  
Cleveland, Ohio 44192-0002  
(321) 263-2700



Invoice: #138296  
April 2025

**Customer**

Buckhead Trails Pond Maintenance  
  
2005 Pan Am Circle Suite 300  
  
Tampa, Florida, 33604

**Property / Project Address**

Buckhead Trails Pond  
Maintenance  
10403 Buckeye Road  
Ruskin, FL

<u>Project/Job</u>	<u>Invoice Date</u>	<u>Date Due</u>	<u>Terms</u>	<u>Customer PO #</u>
Buckhead Trails Common Area and Pond Maintenance Contract (2025)	4/1/2025	5/1/2025	Net 30	
Estimate # 103520				

**Invoice Details**

Description of Services & Items	Unit	Quantity	Rate	Amount
<b>#103520 - Buckhead Trails Common Area and Pond Maintenance Contract (2025)</b>				<b>\$15,608.57</b>
<b>LCR003: General Maintenance</b>				<b>\$8,440.30</b>
<b>LCR003: Additional Common Areas - Start 12/1/24</b>				<b>\$2,885.19</b>
<b>LCR003: 2 Additional Common Areas - Start 2/17/25</b>				<b>\$4,283.08</b>

**Billing Questions**

[rhonda.culotta@down2earthinc.com](mailto:rhonda.culotta@down2earthinc.com)  
(904) 780-2257

Visit us at <https://dtelandscape.com> for all other questions or concerns.

Please click the link below to be directed to the Down to Earth customer portal to view invoices and to make payment by credit card. A processing fee of 2.75% will be added to all credit card payments.

[DTElandscape.property-service-portal.com](https://dtelandscape.com/property-service-portal)

Subtotal	\$15,608.57
Sales Tax	\$0.00
<b>Total</b>	<b>\$15,608.57</b>
Credits/Payments	(\$0.00)
<b>Balance Due</b>	<b>\$15,608.57</b>

**Down to Earth**

PO Box 72701  
Cleveland, Ohio 44192-0002  
(321) 263-2700



Invoice: #138917

April 2025

**Customer**

Buckhead Trails Pond Maintenance

2005 Pan Am Circle Suite 300

Tampa, Florida, 33604

**Property / Project Address**

Buckhead Trails Pond  
Maintenance  
10403 Buckeye Road  
Ruskin, FL

**Project/Job**

Front entry way annuals 2/16

**Invoice Date**

4/9/2025

**Date Due**

4/24/2025

**Terms**

Net 15

**Customer PO #**

Estimate # 110602

**Invoice Details**

Description of Services & Items	Unit	Quantity	Rate	Amount
#110602 - Front entry way annuals 2/16				\$3,103.62
Install seasonal annuals at the front entrance.				
Install bedding soil.				
Modify irrigation as needed. Add micro sprays				





Estimates require a 50% deposit to order and schedule any approved work. Price does not include any irrigation repairs. Irrigation repairs to be billed separately on a time and material basis.

<b>LCE025: Tree/Plant Installation</b>				<b>\$2,563.62</b>
Annuals (Material)	4.5"	360.00	\$4.26	\$1531.62
Comand Scape Planting Mix (Material)	Cubic Yard	2.00	\$133.50	\$267.00
Site Prep, Removal, & Disposal (E) (Labor)				\$765.00
<b>LCE006: Irrigation Repairs</b>				<b>\$540.00</b>
Irrigation Labor (Hide) (Labor)				\$340.00
Miscellaneous Irrigation Parts (Material)	Each	1.00	\$200.00	\$200.00

**Billing Questions**  
[rhonda.culotta@down2earthinc.com](mailto:rhonda.culotta@down2earthinc.com)  
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[DTElandscape.propertyserviceportal.com](https://dtelandscape.com/terms-and-conditions/)

Subtotal	\$3,103.62
Sales Tax	\$0.00
<b>Total</b>	<b>\$3,103.62</b>
Credits/Payments	(\$0.00)
<b>Balance Due</b>	<b>\$3,103.62</b>

Late Payments are subject to an 18% per annum interest rate, applied daily, on the overdue balance. A processing fee of 2.75% will be added to all credit card payments. See Terms & Conditions at <https://dtelandscape.com/terms-and-conditions/>.

**Down to Earth**

PO Box 72701  
Cleveland, Ohio 44192-0002  
(321) 263-2700



Invoice: #138918  
April 2025

**Customer**

Buckhead Trails Pond Maintenance  
  
2005 Pan Am Circle Suite 300  
  
Tampa, Florida, 33604

**Property / Project Address**

Buckhead Trails Pond  
Maintenance  
10403 Buckeye Road  
Ruskin, FL

**Project/Job**

Additional Flowers for models April 2025

**Invoice Date**

4/9/2025

**Date Due**

4/24/2025

**Terms**

Net 15

**Customer PO #**

Estimate # 115464

**Invoice Details**

Description of Services & Items	Unit	Quantity	Rate	Amount
#115464 - Additional Flowers for models April 2025				<b>\$1,351.18</b>
<ul style="list-style-type: none"> <li>Additional flowers for model homes ( Dr Horton and Centex). This is for a photo shoot</li> </ul>				

Estimates require a 50% deposit to order and schedule any approved work. Price does not include any irrigation repairs. Irrigation repairs to be billed separately on a time and material basis.

LCE025: Tree/Plant Installation				<b>\$1,351.18</b>
Blue Daze "Blue My Mind" (Inpatients) Installed (E) (Kit)	1 Gallon	100.00	\$13.51	\$1351.18

**Billing Questions**  
[rhonda.culotta@down2earthinc.com](mailto:rhonda.culotta@down2earthinc.com)  
 (904) 780-2257

Visit us at <https://dtelandscape.com> for all other questions or concerns.

Please click the link below to be directed to the Down to Earth customer portal to view invoices and to make payment by credit card. A processing fee of 2.75% will be added to all credit card payments.  
[DTElandscape.propertyserviceportal.com](https://dtelandscape.com/terms-and-conditions/)

Subtotal	\$1,351.18
Sales Tax	\$0.00
<b>Total</b>	<b>\$1,351.18</b>
Credits/Payments	(\$0.00)
<b>Balance Due</b>	<b>\$1,351.18</b>

**Down to Earth**  
 PO Box 72701  
 Cleveland, Ohio 44192-0002  
 (321) 263-2700



Invoice #131676  
 February 2025

**PAST DUE**

**Customer**

Buckhead Trails Pond Maintenance

2005 Pan Am Circle Suite 300

Tampa, Florida, 33604

**Property / Project Address**

Buckhead Trails Pond  
 Maintenance  
 10403 Buckeye Road  
 Ruskin, FL

<b>Project/Job</b>	<b>Invoice Date</b>	<b>Date Due</b>	<b>Terms</b>	<b>Customer PO #</b>
Buckhead Trails Common Area and Pond Maintenance Contract (2025)	2/1/2025	3/3/2025	Net 30	
Estimate # 103520				

**Invoice Details**

<b>Description of Services &amp; Items</b>	<b>Unit</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
<b>#103520 - Buckhead Trails Common Area and Pond Maintenance Contract (2025)</b>				<b>\$11,325.49</b>
<b>LCR003: General Maintenance</b>				<b>\$8,440.30</b>
<b>LCR003: Additional Common Areas - Start 12/1/24</b>				<b>\$2,885.19</b>

**Billing Questions**

[rhonda.culotta@down2earthinc.com](mailto:rhonda.culotta@down2earthinc.com)  
 (904) 780-2257

Visit us at <https://dtlandscape.com> for all other questions or concerns.

Please click the link below to be directed to the Down to Earth customer portal to view invoices and to make payment by credit card. A processing fee of 2.75% will be added to all credit card payments.

[DTELandscape.propertyserviceportal.com](https://dtlandscape.propertyserviceportal.com)

Subtotal	\$11,325.49
Sales Tax	\$0.00
<b>Total</b>	<b>\$11,325.49</b>
Credits/Payments	(\$0.00)
<b>Balance Due</b>	<b>\$11,325.49</b>

# WE ARE HERE FOR YOU!

Let us help you  
**Weather the Storm.**



## Have Peace of Mind With **Pre-Authorized Storm Clean-Up**

When you approve a clean-up plan, we are on the ground canvassing your property to assess damage as soon as the storm has passed. We quickly dispatch the appropriate teams to address your needs, prioritizing safety first:

Our record over the years and our ICARE values have proven that we will do everything we can to alleviate the stress caused by inclement weather in a **3-phase approach**:

**Phase 1:** Emergency services to clear roadways, driveways, and walkways for first responders.

**Phase 2:** Complete clean-up, staking, and specific rebuilds as requested, so that recurring maintenance can begin.

**Phase 3:** Property rebuild: Normal enhancement rates would apply.

Utilizing our network of vendor partners and leveraging our Construction Division, we can bring resources to address the situation.

**Please Approve Clean-Up Services by signing this form and emailing it to [Storm\\_Prep@down2earthinc.com](mailto:Storm_Prep@down2earthinc.com) or give it directly to your Account Manager.**

# 2025



**Hurricane season is upon us again. No matter what the weather may bring, your Down to Earth team is looking out for you.**

**To ensure we can provide you with a swift response following severe weather, we recommend the following:**

### Pre-Authorize Storm Clean-Up

See our **3-phase approach** below.

### Keep Us Apprised of your Insurance Requirements

Let us know of any requirements your insurance carrier may have for documenting damages or corrective actions resulting from a storm. Our team will take photos of damages and keep track of manpower, equipment, and work provided in our repairs.

### Let Us Know How to Reach You

Communications can be vulnerable in case of a storm. Remember to keep your contact information updated.

### Prepare Your Trees

Reduce the risk of damage and injury by pruning weak branches and opening canopies. Schedule an assessment with our team to ensure your trees are ready.

### Hurricane Price List

General Labor	\$80 / per man / per hour (\$110 per man hour OT)
Bucket Truck & Chipper	\$200 / per man / per hour (\$250 per man hour OT)
Loader & Operator Large	\$270 / per hour (\$320 per hour OT)
Loader/ Operator Dump	\$270 / per hour (\$320 per hour OT)
Dump Fees	Market Rate (~\$110 per cubic yard)
Arbor Crew with Dump Truck & Chipper	\$180 / per man / per hour (\$230 per hour OT)
Irrigation Repair	\$110 / per person/ per hour (\$150 per hour OT)
Lodge Pole & Staking Rope	\$35 / unit
Banding Kits (4X2)	\$40 / unit
Crane	Priced per request

*\*Please note: All prices and availability for landscape materials are subject to change and can vary depending on market conditions which are beyond our immediate control. Disruption in normal maintenance services will not result in credits. However, schedules will be adjusted to catch up maintenance services as conditions allow over time unless otherwise agreed in advance. Additional proposals may be required for additional cleanup or arbor care.*

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Print Name/ Title

\_\_\_\_\_  
Property Name

\_\_\_\_\_  
Property Address

\_\_\_\_\_  
Emergency Contact Name

\_\_\_\_\_  
Emergency Contact Phone



# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648007  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

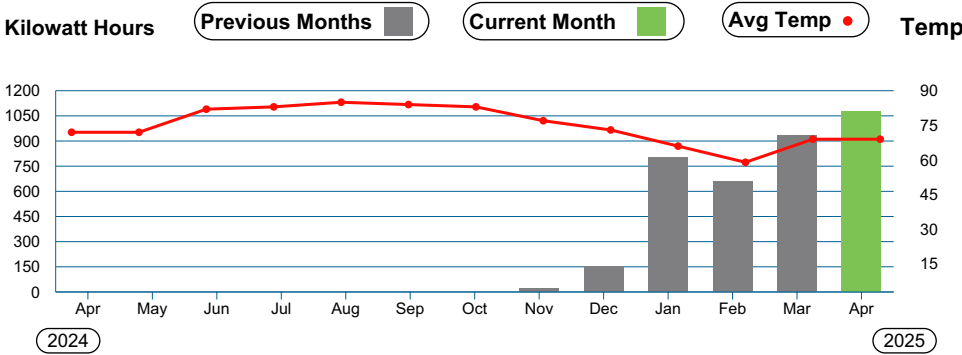


**TOTAL AMOUNT DUE**

# \$156.18

Pay by  
**04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**1,078 kWh**

This Month  
31 Days

**933 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**35 kWh**

Use

**\$4.76 Day**

Cost  
not including  
taxes and fees

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648007  
Service Address 12965 BENDING CREEK TRL

**Total Amount Due \$156.18**  
Pay by 04/28/2025



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648007      **Service Address** 12965 BENDING CREEK TRL      **Service Description** PUMP      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
40916388	03/01/2025	04/01/2025	2,551	3,629	1.0	1,078	5.671
<b>Account Summary</b>			<b>Current Charges</b>			<b>GS-S</b>	
Previous Balance			\$137.18			Facilities Use Charge \$28.00	
Payment(s) Made			-\$137.18			Energy Charge 1,078 kWh @ 0.121 \$130.44	
<b>Balance Forward</b>			<b>\$0.00</b>			CPA 1,078 kWh @ -0.010 -\$10.78	
Current Charges			\$156.18			Property Tax Recovery Fee \$4.62	
<b>Total Amount Due</b>			<b>\$156.18</b>			Gross Receipts Tax \$3.90	
<b>Total Current Charges</b>						<b>\$156.18</b>	
<b>Total Amount Due</b>						<b>\$156.18</b>	





## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
Once installed an equipment lease fee of \$5.95 (plus tax) per month applies.

Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)







Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a \$1.50 convenience fee to use this service. To find a location near you, visit [pay.vanilladirect.com/pages/retailers](http://pay.vanilladirect.com/pages/retailers)

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By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at [vanilladirect.com/pay/terms](http://vanilladirect.com/pay/terms). After successful payment using this barcode, you may retrieve your full detailed e-receipt at [vanilladirect.com/pay/ereceipt](http://vanilladirect.com/pay/ereceipt).

The majority of participating locations will accept cash payments up to a maximum amount of \$500.00.



# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648002  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

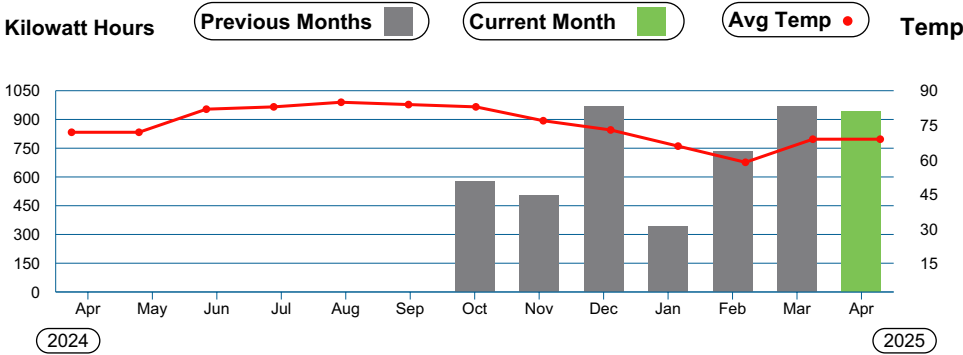


**TOTAL AMOUNT DUE**

# \$140.33

Pay by **04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**943 kWh**

This Month  
31 Days

**968 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**30 kWh**

Use

**\$4.28 Day**

Cost  
*not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648002  
Service Address 12817 WANDERLUST PL

**Total Amount Due \$140.33**  
Pay by **04/28/2025**



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648002      **Service Address** 12817 WANDERLUST PL      **Service Description** LIGHTS-METERING POINT      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
40916278	03/01/2025	04/01/2025	4,091	5,034	1.0	943	11.9
<b>Account Summary</b>			<b>Current Charges</b>			<b>GS-S</b>	
Previous Balance			\$141.22			\$28.00	
Payment(s) Made			-\$141.22			\$114.10	
<b>Balance Forward</b>			<b>\$0.00</b>			943 kWh @ 0.121	
Current Charges			\$140.33			943 kWh @ -0.010	
<b>Total Amount Due</b>			<b>\$140.33</b>			Property Tax Recovery Fee \$4.15	
						Gross Receipts Tax \$3.51	
						<b>Total Current Charges \$140.33</b>	
<b>Total Amount Due</b>						<b>\$140.33</b>	



## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
Once installed an equipment lease fee of \$5.95 (plus tax) per month applies.

Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a \$1.50 convenience fee to use this service. To find a location near you, visit [pay.vanilladirect.com/pages/retailers](http://pay.vanilladirect.com/pages/retailers)



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# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648003  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

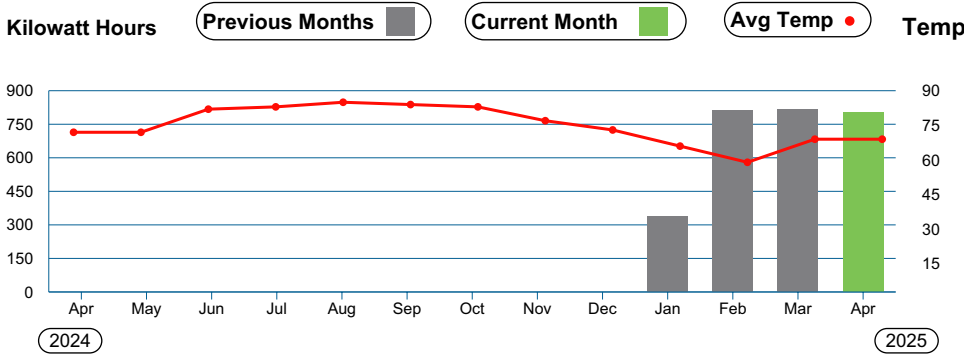


**TOTAL AMOUNT DUE**

# \$124.01

Pay by  
**04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**804 kWh**

This Month  
31 Days

**818 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**26 kWh**

Use

**\$3.78 Day**

Cost  
not including  
taxes and fees

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648003  
Service Address 12715 BENDING CREEK TRL

**Total Amount Due \$124.01**  
Pay by 04/28/2025



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648003      **Service Address** 12715 BENDING CREEK TRL      **Service Description** LIGHTS-METERING POINT      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
41019858	03/01/2025	04/01/2025	1,968	2,772	1.0	804	10.42
<b>Account Summary</b>			<b>Current Charges</b>			<b>GS-S</b>	
Previous Balance			\$123.93			Facilities Use Charge \$28.00	
Payment(s) Made			-\$123.93			Energy Charge 804 kWh @ 0.121 \$97.28	
<b>Balance Forward</b>			<b>\$0.00</b>			CPA 804 kWh @ -0.010 -\$8.04	
Current Charges			\$124.01			Property Tax Recovery Fee \$3.67	
<b>Total Amount Due</b>			<b>\$124.01</b>			Gross Receipts Tax \$3.10	
						<b>Total Current Charges</b>	
						<b>\$124.01</b>	
						<b>Total Amount Due</b>	
						<b>\$124.01</b>	





## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
Once installed an equipment lease fee of \$5.95 (plus tax) per month applies.

Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)







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799366433650001102602136480033

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# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648004  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

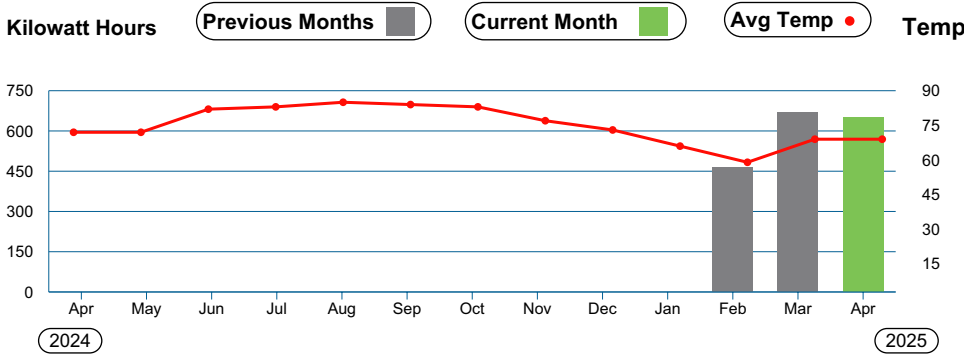


**TOTAL AMOUNT DUE**

# \$106.05

Pay by **04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**651 kWh**

This Month  
31 Days

**668 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**21 kWh**

Use

**\$3.23 Day**

Cost  
*not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648004  
Service Address 10711 GENTLE CURRENT WAY

**Total Amount Due \$106.05**  
Pay by **04/28/2025**



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648004      **Service Address** 10711 GENTLE CURRENT WAY      **Service Description** LIGHTS-METERING POINT      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
33456163	03/01/2025	04/01/2025	1,131	1,782	1.0	651	1.632

Account Summary		Current Charges		GS-S
Previous Balance	\$106.64	Facilities Use Charge		\$28.00
Payment(s) Made	-\$106.64	Energy Charge	651 kWh @ 0.121	\$78.77
<b>Balance Forward</b>	<b>\$0.00</b>	CPA	651 kWh @ -0.010	-\$6.51
Current Charges	\$106.05	Property Tax Recovery Fee		\$3.14
<b>Total Amount Due</b>	<b>\$106.05</b>	Gross Receipts Tax		\$2.65
		<b>Total Current Charges</b>		<b>\$106.05</b>
<b>Total Amount Due</b>				<b>\$106.05</b>





## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
Once installed an equipment lease fee of \$5.95 (plus tax) per month applies.

Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)







Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a \$1.50 convenience fee to use this service. To find a location near you, visit [pay.vanilladirect.com/pages/retailers](http://pay.vanilladirect.com/pages/retailers)

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The majority of participating locations will accept cash payments up to a maximum amount of \$500.00.



# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648005  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

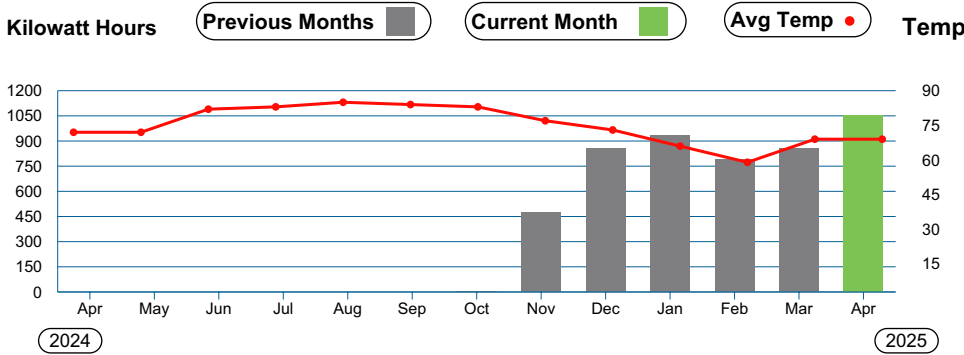


**TOTAL AMOUNT DUE**

# \$153.36

Pay by **04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**1,054 kWh**

This Month  
31 Days

**854 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**34 kWh**

Use

**\$4.68 Day**

Cost  
not including  
taxes and fees

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648005  
Service Address 12104 HIDDEN VISTA DR

**Total Amount Due \$153.36**  
Pay by **04/28/2025**



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648005      **Service Address** 12104 HIDDEN VISTA DR      **Service Description** PUMP      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
38697616	03/01/2025	04/01/2025	3,913	4,967	1.0	1,054	6.02
<b>Account Summary</b>			<b>Current Charges</b>			<b>GS-S</b>	
Previous Balance			\$128.07			Facilities Use Charge \$28.00	
Payment(s) Made			-\$128.07			Energy Charge 1,054 kWh @ 0.121 \$127.53	
<b>Balance Forward</b>			<b>\$0.00</b>			CPA 1,054 kWh @ -0.010 -\$10.54	
Current Charges			\$153.36			Property Tax Recovery Fee \$4.54	
<b>Total Amount Due</b>			<b>\$153.36</b>			Gross Receipts Tax \$3.83	
						<b>Total Current Charges</b>	
						<b>\$153.36</b>	
<b>Total Amount Due</b>						<b>\$153.36</b>	





## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
Once installed an equipment lease fee of \$5.95 (plus tax) per month applies.

Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)







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The majority of participating locations will accept cash payments up to a maximum amount of \$500.00.



# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648006  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

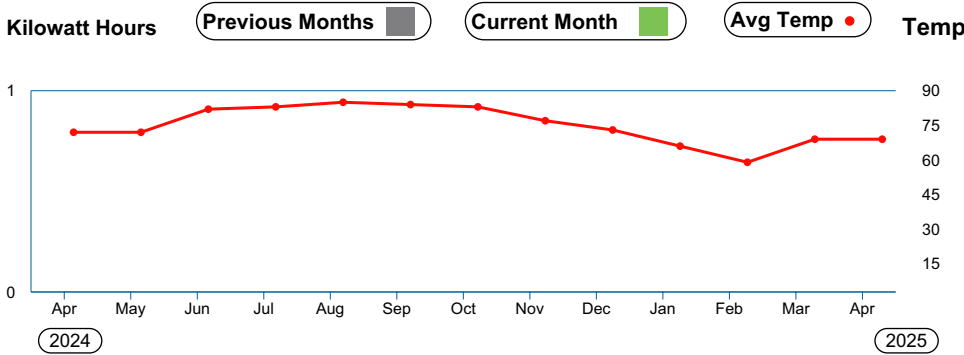


**TOTAL AMOUNT DUE**

# \$93.08

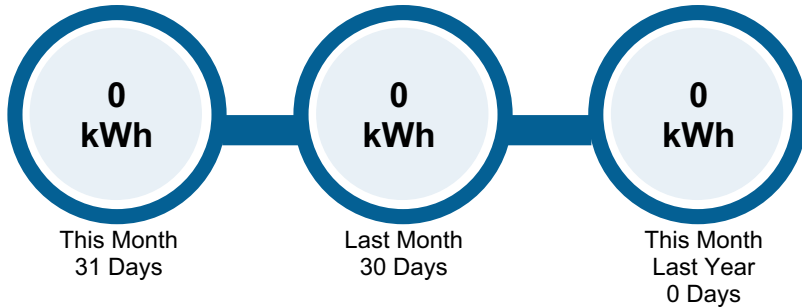
Pay by **04/28/2025**

### Monthly Energy Use

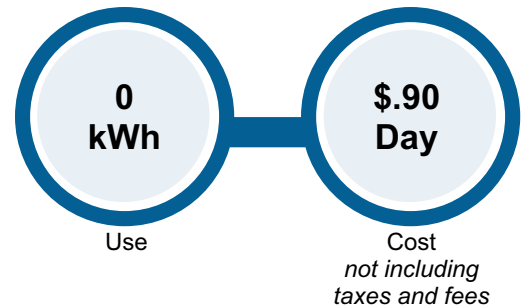


Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison



### Your Average Daily Use



Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648006  
Service Address 10980 GENTLE CURRENT WAY

**Total Amount Due \$93.08**  
Pay by **04/28/2025**



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648006      **Service Address** 10980 GENTLE CURRENT WAY      **Service Description** PUMP      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
41020259	03/01/2025	04/01/2025	0	0	1.0	0	0.0

Account Summary			Current Charges		
Previous Balance		\$93.08	Facilities Use Charge		\$28.00
Payment(s) Made		-\$93.08	Kva Min Up Charge		\$60.00
<b>Balance Forward</b>		<b>\$0.00</b>	Property Tax Recovery Fee		\$2.75
Current Charges		\$93.08	Gross Receipts Tax		\$2.33
<b>Total Amount Due</b>		<b>\$93.08</b>	<b>Total Current Charges</b>		<b>\$93.08</b>
<b>Total Amount Due</b>					<b>\$93.08</b>





## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
Once installed an equipment lease fee of \$5.95 (plus tax) per month applies.

Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)







Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a \$1.50 convenience fee to use this service. To find a location near you, visit [pay.vanilladirect.com/pages/retailers](http://pay.vanilladirect.com/pages/retailers)

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# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648001  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

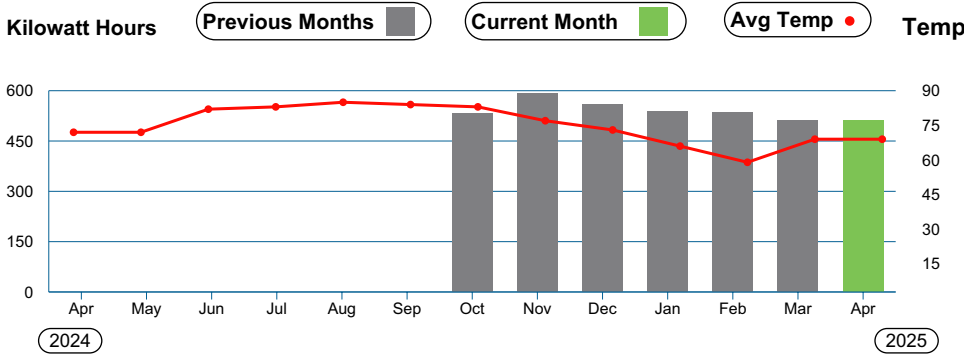


**TOTAL AMOUNT DUE**

# \$89.50

Pay by  
**04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**510 kWh**

This Month  
31 Days

**512 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**16 kWh**

Use

**\$2.73 Day**

Cost  
not including  
taxes and fees

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648001  
Service Address 10614 HIDDEN BANKS GLN

**Total Amount Due \$89.50**  
Pay by **04/28/2025**



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648001      **Service Address** 10614 HIDDEN BANKS GLN      **Service Description** LIGHTS-METERING POINT      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
40431049	03/01/2025	04/01/2025	3,268	3,778	1.0	510	6.325
<b>Account Summary</b>			<b>Current Charges</b>			<b>GS-S</b>	
Previous Balance			\$88.65	Facilities Use Charge			\$28.00
Payment(s) Made			-\$88.65	Energy Charge			\$61.71
<b>Balance Forward</b>			<b>\$0.00</b>	CPA			-\$5.10
Current Charges			\$89.50	Property Tax Recovery Fee			\$2.65
<b>Total Amount Due</b>			<b>\$89.50</b>	Gross Receipts Tax			\$2.24
				<b>Total Current Charges</b>			<b>\$89.50</b>
<b>Total Amount Due</b>						<b>\$89.50</b>	





## SURGE SUPPRESSOR FREE INSTALLATION

**PEACE OF MIND FOR ONLY A FEW DOLLARS A MONTH**

Order a surge suppressor by May 31, 2025, and we will waive the typical \$24.95 installation fee!  
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Learn more: [www.preco.coop/energy/surge-protection/](http://www.preco.coop/energy/surge-protection/)







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# Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

## BUCKHEAD TRAILS CDD

Bill Date: 04/07/2025  
Account #: 213648008  
Member #: 219443

**Customer Care** | 800-282-3824 8am - 5pm M-F  
**Pay by Phone** | 855-937-1752  
**Outage** | 800-282-3824 24/7  
**Website** | www.preco.coop

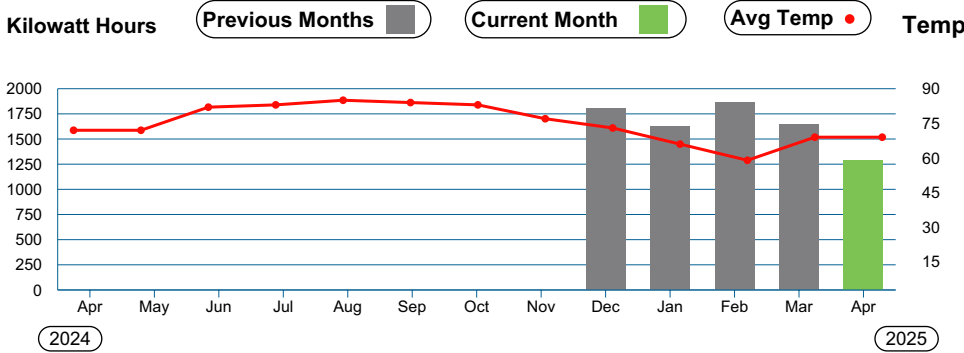


**TOTAL AMOUNT DUE**

# \$180.13

Pay by  
**04/28/2025**

### Monthly Energy Use



Detailed usage information is available on the SmarHub App or www.preco.coop

### Monthly Energy Use Comparison

**1,282 kWh**

This Month  
31 Days

**1,640 kWh**

Last Month  
30 Days

**0 kWh**

This Month  
Last Year  
0 Days

### Your Average Daily Use

**41 kWh**

Use

**\$5.49 Day**

Cost  
not including  
taxes and fees

Please make check payable to PRECO in U.S. funds and return this portion with your payment.



## Peace River Electric Cooperative, Inc.

Your Touchstone Energy® Cooperative

PO Box 1310  
210 Metheny Road  
Wauchula, Florida 33873  
800.282.3824

Account # 213648008  
Service Address 12685 BENDING CREEK TRL

**Total Amount Due \$180.13**  
Pay by 04/28/2025



BUCKHEAD TRAILS CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-0000

PEACE RIVER ELECTRIC COOPERATIVE, INC.  
PO BOX 1547  
WAUCHULA FL 33873-1547



**Account** 213648008      **Service Address** 12685 BENDING CREEK TRL      **Service Description** PUMP      **Board District** 8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
41020260	03/01/2025	04/01/2025	6,936	8,218	1.0	1,282	15.251
<b>Account Summary</b>			<b>Current Charges</b>			<b>GS-S</b>	
Previous Balance			\$218.70	Facilities Use Charge			\$28.00
Payment(s) Made			-\$218.70	Energy Charge 1,282 kWh @ 0.121			\$155.12
<b>Balance Forward</b>			<b>\$0.00</b>	CPA 1,282 kWh @ -0.010			-\$12.82
Current Charges			\$180.13	Property Tax Recovery Fee			\$5.33
<b>Total Amount Due</b>			<b>\$180.13</b>	Gross Receipts Tax			\$4.50
						<b>Total Current Charges</b>	<b>\$180.13</b>
						<b>Total Amount Due</b>	<b>\$180.13</b>





## SURGE SUPPRESSOR FREE INSTALLATION

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**Buckhead Trails CDD**  
**MEETING DATE: April 23, 2025**

DMS: Jayna Cooper

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
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

**Buckhead Trails CDD**  
**MEETING DATE: April 23, 2025**

DMS: Jayna Cooper

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
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

**Buckhead Trails CDD**  
**MEETING DATE: April 23, 2025**

DMS: Jayna Cooper

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
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

# Grau and Associates

1001 W. Yamato Road, Suite 301  
Boca Raton, FL 33431  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 27142  
Date 04/01/2025

---

<b>SERVICE</b>	<b>AMOUNT</b>
Audit FYE 09/30/2024	\$ <u>7,000.00</u>
Current Amount Due	\$ <u><u>7,000.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
7,000.00	0.00	0.00	0.00	0.00	7,000.00

Payment due upon receipt.

**Buckhead Trails CDD**  
**MEETING DATE: April 23, 2025**

DMS: Jayna Cooper

<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
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

# Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Buckhead Trails CDD  
 Infarmark  
 2005 Pan Am Circle  
 Suite 300  
 Tampa, FL 33607

April 08, 2025  
 Client: 001586  
 Matter: 000001  
 Invoice #: 26319

Page: 1

RE: General

For Professional Services Rendered Through March 31, 2025

## SERVICES

Date	Person	Description of Services	Hours	Amount
3/12/2025	JMV	REVIEW EMAIL FROM M. PALMER; REVIEW DRAFT AGREEMENT.	0.3	\$112.50
3/12/2025	AM	REVIEW MEETING INFORMATION FOR APPROVING BUDGET FOR FISCAL YEAR 2025-2026; PREPARE DRAFT RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING.	1.0	\$175.00
3/14/2025	CAW	REVIEW CORRESPONDENCE FROM MANATEE COUNTY REGARDING CHANGES TO THE CONSTRUCTION AND MAINTENANCE AGREEMENT FOR ROW IMPROVEMENTS; PREPARE REVISED AGREEMENT.	0.3	\$97.50
3/18/2025	LC	REVIEW AUDITOR REQUEST LETTER FOR FISCAL YEAR ENDED SEPTEMBER 30, 2025; PREPARE DRAFT RESPONSE LETTER RE SAME.	0.5	\$87.50
3/19/2025	JMV	REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL RESPONSE LETTER.	1.1	\$412.50
3/20/2025	WAS	REVIEW RESOLUTION APPROVING PRELIMINARY BUDGET AND SETTING PUBLIC HEARING ON BUDGET ADOPTION.	0.3	\$97.50
3/21/2025	KCH	PREPARE FOR AND ATTEND EPG OPERATIONS MEETING IN PERSON; ATTEND PROPOSED BUDGET DISCUSSION AND REVIEW IN PERSON.	0.2	\$65.00
3/25/2025	JMV	REVIEW EMAILS RE: MAINTENANCE AGREEMENT; REVIEW AGREEMENT.	0.3	\$112.50
3/27/2025	CAW	REVIEW AND RESPOND TO EMAIL FROM MANATEE COUNTY REQUESTING EDITS TO PRIOR FORM OF CONSTRUCTION AND MAINTENANCE AGREEMENT; REVISE AGREEMENT AND PREPARE REDLINES.	0.5	\$162.50

**SERVICES**

<b>Date</b>	<b>Person</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Amount</b>
3/28/2025	AM	PREPARE DRAFT PUBLICATION AD FOR BUDGET.	0.6	\$105.00
		Total Professional Services	5.1	\$1,427.50
		Total Services		\$1,427.50
		Total Disbursements		\$0.00
		Total Current Charges		\$1,427.50
		Previous Balance		\$1,572.50
		Less Payments		(\$1,572.50)
		<b>PAY THIS AMOUNT</b>		<b>\$1,427.50</b>

*Please Include Invoice Number on all Correspondence*

# INVOICE

**BAYHEAD ECOLOGICAL SOLUTIONS LLC**  
 PO Box 1256  
 Palm Harbor, FL 34682

jbusch@bayheadecological.com  
 +1 (727) 482-2480  
 www.bayheadecological.net



**Bill to**  
 Buckhead Trail CDD Inframark

**Ship to**  
 Buckhead Trail CDD Inframark

**Invoice details**

Invoice no.: 2091  
 Terms: Net 30  
 Invoice date: 04/07/2025  
 Due date: 05/07/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.	04/07/2025	<b>Services</b>	C:0099EPG\003-Oakfield Lakes\Buffer Natives\Phase 1 and 2 Creek Preserve Inframark 50% Deposit	1	\$14,420.00	\$14,420.00

**Total** **\$14,420.00**

Thank you for your business. We accept cash or checks.

**Note to customer**

Make all checks payable to Bayhead Ecological Solutions, LLC



# INVOICE

2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

<b>INVOICE#</b>	147936
<b>CUSTOMER ID</b>	C2412
<b>PO#</b>	

<b>DATE</b>	4/21/2025
<b>NET TERMS</b>	Net 30
<b>DUE DATE</b>	5/21/2025

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

Services provided for the Month of: March 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Color Copies	1	Ea	0.39		0.39
Postage	7	Ea	0.73		5.11
<b>Subtotal</b>					<b>5.50</b>

<b>Subtotal</b>	\$5.50
<b>Tax</b>	\$0.00
<b>Total Due</b>	\$5.50

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**

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2025

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 April 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022	SERIES 2024	SERIES 2022	SERIES 2024	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
		DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECT FUNDS			
<b>ASSETS</b>								
Cash - Operating Account	\$ 80,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,151
Due From Other Funds	2,024	1,780	-	-	-	-	-	3,804
Investments:								
Acq. & Construction - Amenity	-	-	-	836,320	-	-	-	836,320
Acq. & Construction - Other	-	-	-	-	2,370,990	-	-	2,370,990
Acquisition & Construction Account	-	-	-	5	1,426	-	-	1,431
Prepayment Account	-	-	2,083,837	-	-	-	-	2,083,837
Reserve Fund	-	871,128	1,122,005	-	-	-	-	1,993,133
Revenue Fund	-	639,185	784,914	-	-	-	-	1,424,099
Sinking fund	-	1	-	-	-	-	-	1
Fixed Assets								
Construction Work In Process	-	-	-	-	-	17,076,003	-	17,076,003
Amount To Be Provided	-	-	-	-	-	-	28,175,000	28,175,000
<b>TOTAL ASSETS</b>	<b>\$ 82,175</b>	<b>\$ 1,512,094</b>	<b>\$ 3,990,756</b>	<b>\$ 836,325</b>	<b>\$ 2,372,416</b>	<b>\$ 17,076,003</b>	<b>\$ 28,175,000</b>	<b>\$ 54,044,769</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ -	\$ -	\$ -	\$ 254,308	\$ -	\$ -	\$ -	\$ 254,308
Bonds Payable	-	-	-	-	-	-	28,175,000	28,175,000
Due To Other Funds	-	-	-	3,804	-	-	-	3,804
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>258,112</b>	<b>-</b>	<b>-</b>	<b>28,175,000</b>	<b>28,433,112</b>
<b>FUND BALANCES</b>								
Restricted for:								
Debt Service	-	1,512,094	3,990,756	-	-	-	-	5,502,850
Capital Projects	-	-	-	578,213	2,372,416	-	-	2,950,629
Unassigned:	82,175	-	-	-	-	17,076,003	-	17,158,178
<b>TOTAL FUND BALANCES</b>	<b>82,175</b>	<b>1,512,094</b>	<b>3,990,756</b>	<b>578,213</b>	<b>2,372,416</b>	<b>17,076,003</b>	<b>-</b>	<b>25,611,657</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 82,175</b>	<b>\$ 1,512,094</b>	<b>\$ 3,990,756</b>	<b>\$ 836,325</b>	<b>\$ 2,372,416</b>	<b>\$ 17,076,003</b>	<b>\$ 28,175,000</b>	<b>\$ 54,044,769</b>

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending April 30, 2025  
 General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Tax Collector	\$ -	\$ 480	\$ 480	0.00%
Special Assmnts- Tax Collector	-	154,902	154,902	0.00%
Special Assmnts- CDD Collected	-	175,408	175,408	0.00%
Developer Contribution	515,745	65,727	(450,018)	12.74%
<b>TOTAL REVENUES</b>	<b>515,745</b>	<b>396,517</b>	<b>(119,228)</b>	<b>76.88%</b>

**EXPENDITURES**

**Administration**

Supervisor Fees	12,000	3,600	8,400	30.00%
ProfServ-Administrative	4,500	1,875	2,625	41.67%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	11,500	4,167	7,333	36.23%
ProfServ-Info Technology	600	250	350	41.67%
ProfServ-Recording Secretary	2,400	-	2,400	0.00%
ProfServ-Trustee Fees	6,500	4,506	1,994	69.32%
District Counsel	9,500	13,373	(3,873)	140.77%
District Engineer	9,500	11,323	(1,823)	119.19%
District Manager	25,000	10,417	14,583	41.67%
Accounting Services	9,000	3,750	5,250	41.67%
Auditing Services	6,000	7,000	(1,000)	116.67%
Website Compliance	1,600	1,592	8	99.50%
Postage	500	21	479	4.20%
Rentals & Leases	600	250	350	41.67%
Public Officials Insurance	2,574	2,433	141	94.52%
Insurance -Property & Casualty	20,000	-	20,000	0.00%
Insurance Deductible	1,000	-	1,000	0.00%
Legal Advertising	3,500	648	2,852	18.51%
Bank Fees	100	-	100	0.00%
Financial & Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	1,000	78	922	7.80%
Entry System-Key Fob	2,000	-	2,000	0.00%
Website Administration	1,200	500	700	41.67%
Office Supplies	100	-	100	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
<b>Total Administration</b>	<b>142,549</b>	<b>65,958</b>	<b>76,591</b>	<b>46.27%</b>

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending April 30, 2025  
 General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>Other Physical Environment</u></b>				
Contracts-Janitorial Services	16,000	-	16,000	0.00%
Contracts-Landscape	150,000	111,516	38,484	74.34%
Contracts-Aquatic Control	38,000	(1,531)	39,531	-4.03%
Contracts-Pools	24,000	(2,890)	26,890	-12.04%
Amenity Center Pest Control	1,800	-	1,800	0.00%
Electricity - Streetlights	50,000	104,041	(54,041)	208.08%
Insurance - General Liability	3,146	2,975	171	94.56%
R&M-Pools	3,000	2,890	110	96.33%
R&M-Monument, Entrance & Wall	10,000	-	10,000	0.00%
R&M Landscape	20,000	5,385	14,615	26.93%
R&M-Security Cameras	2,000	-	2,000	0.00%
Mitigation Maintenance	-	31,321	(31,321)	0.00%
Security System Monitoring	6,000	-	6,000	0.00%
R&M - Amenity Center	10,000	-	10,000	0.00%
Sidewalk & Pavement Repair	2,000	-	2,000	0.00%
Garbage Collection	3,000	-	3,000	0.00%
Miscellaneous Maintenance	10,000	-	10,000	0.00%
Furniture Repair/Replacement	5,000	-	5,000	0.00%
Access Control Maintenance & Repair	5,000	-	5,000	0.00%
Special Events	10,000	-	10,000	0.00%
Dog Waste Station Supplies	4,000	-	4,000	0.00%
<b>Total Other Physical Environment</b>	<b>372,946</b>	<b>253,707</b>	<b>119,239</b>	<b>68.03%</b>
<b><u>Contingency</u></b>				
Misc-Contingency	250	350	(100)	140.00%
<b>Total Contingency</b>	<b>250</b>	<b>350</b>	<b>(100)</b>	<b>140.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>515,745</b>	<b>320,015</b>	<b>195,730</b>	<b>62.05%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	76,502	76,502	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Capital Improvement	-	211,255	211,255	0.00%
Construction in Progress	-	(211,255)	(211,255)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 76,502	\$ 76,502	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>5,673</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 82,175</b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending April 30, 2025  
 Series 2022 Debt Service Fund (200)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 26,621	\$ 26,621	0.00%
Special Assmnts- Tax Collector	-	448,295	448,295	0.00%
Special Assmnts- CDD Collected	868,775	194,644	(674,131)	22.40%
<b>TOTAL REVENUES</b>	<b>868,775</b>	<b>669,560</b>	<b>(199,215)</b>	<b>77.07%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	190,000	-	190,000	0.00%
Interest Expense	678,775	341,644	337,131	50.33%
<b>Total Debt Service</b>	<b>868,775</b>	<b>341,644</b>	<b>527,131</b>	<b>39.32%</b>
<b>TOTAL EXPENDITURES</b>	<b>868,775</b>	<b>341,644</b>	<b>527,131</b>	<b>39.32%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	327,916	327,916	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,184,178</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,512,094</u></b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending April 30, 2025  
 Series 2024 Debt Service Fund (203)  
 (In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ 29,834	\$ 29,834	0.00%
Special Assmnts- CDD Collected	1,117,985	3,139,471	2,021,486	280.82%
<b>TOTAL REVENUES</b>	<b>1,117,985</b>	<b>3,169,305</b>	<b>2,051,320</b>	<b>283.48%</b>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal Debt Retirement	220,000	-	220,000	0.00%
Interest Expense	897,985	536,875	361,110	59.79%
<b>Total Debt Service</b>	<b>1,117,985</b>	<b>536,875</b>	<b>581,110</b>	<b>48.02%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,117,985</b>	<b>536,875</b>	<b>581,110</b>	<b>48.02%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	2,632,430	2,632,430	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,358,326</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 3,990,756</b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending April 30, 2025  
 Series 2022 Capital Projects Fund (300)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 21,980	\$ 21,980	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>21,980</b>	<b>21,980</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	21,980	21,980	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Construction in Progress	-	(355,041)	(355,041)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(355,041)</b>	<b>(355,041)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ -</u>	<u>\$ (333,061)</u>	<u>\$ (333,061)</u>	<u>0.00%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>911,274</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 578,213</u></b>		

**BUCKHEAD TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending April 30, 2025  
 Series 2024 Capital Project Funds (303)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 125,392	\$ 125,392	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>125,392</b>	<b>125,392</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	125,392	125,392	0.00%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Construction in Progress	-	(5,897,237)	(5,897,237)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(5,897,237)</b>	<b>(5,897,237)</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ (5,771,845)	\$ (5,771,845)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>8,144,261</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 2,372,416</b>		

# Bank Account Statement

Buckhead Trails CDD

**Bank Account No.** 2256  
**Statement No.** 04\_25

**Statement Date** 04/30/2025

<b>G/L Account No. 101001 Balance</b>	80,150.50	<b>Statement Balance</b>	93,419.73
		<b>Outstanding Deposits</b>	1,002.29
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	80,150.50	<b>Subtotal</b>	94,422.02
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-14,271.52
<b>Ending G/L Balance</b>	80,150.50	<b>Ending Balance</b>	80,150.50

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							0.00
04/07/2025		JE000587	Special Assmnts-CDD Collected	Off Roll O&M Deposit	27,309.73	27,309.73	0.00
04/29/2025		JE000615	Interest - Tax Collector	Earned Interest	480.39	480.39	0.00
<b>Total Deposits</b>					27,790.12	27,790.12	0.00
<b>Checks</b>							0.00
03/20/2025	Payment	1209	TAMPA ELECTRIC	Check for Vendor V00038	-11,194.00	-11,194.00	0.00
03/26/2025	Payment	1210	BUCKHEAD TRAILS CDD	Check for Vendor V00018	-1,593.34	-1,593.34	0.00
03/26/2025	Payment	1211	STANTEC CONSULTING SERVICES INC	Check for Vendor V00021	-1,002.00	-1,002.00	0.00
04/01/2025	Payment	1213	DOWN TO EARTH LANDSCAPE & IRRIGATION	Check for Vendor V00031	-490.00	-490.00	0.00
04/09/2025	Payment	1214	BAYHEAD ECOLOGICAL SOLUTIONS, LLC	Check for Vendor V00041	-2,890.00	-2,890.00	0.00
04/09/2025	Payment	1215	DOWN TO EARTH LANDSCAPE & IRRIGATION	Check for Vendor V00031	-15,608.57	-15,608.57	0.00
04/09/2025	Payment	1216	GRAU AND ASSOCIATES	Check for Vendor V00028	-7,000.00	-7,000.00	0.00
04/09/2025	Payment	1218	SITEX AQUATICS, LLC	Check for Vendor V00030	-945.00	-945.00	0.00
04/17/2025	Payment	1219	DOWN TO EARTH LANDSCAPE & IRRIGATION	Check for Vendor V00031	-4,454.80	-4,454.80	0.00
04/17/2025	Payment	1220	PEACE RIVER ELECTRIC	Check for Vendor V00032	-1,042.64	-1,042.64	0.00
04/17/2025	Payment	1221	STRALEY ROBIN VERICKER	Check for Vendor V00003	-1,427.50	-1,427.50	0.00
04/24/2025	Payment	1222	BAYHEAD ECOLOGICAL SOLUTIONS, LLC	Check for Vendor V00041	-14,420.00	-14,420.00	0.00

# Bank Account Statement

Buckhead Trails CDD

**Bank Account No.** 2256  
**Statement No.** 04\_25

**Statement Date** 04/30/2025

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<b>Total Checks</b>	-62,067.85	-62,067.85	0.00
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**Adjustments**

**Total Adjustments**

**Outstanding Checks**

11/13/2024	Payment	DD110	PEACE RIVER ELECTRIC	Payment of Invoice 000356	-104.58
11/13/2024	Payment	DD111	PEACE RIVER ELECTRIC	Payment of Invoice 000357	-93.50
11/13/2024	Payment	DD112	PEACE RIVER ELECTRIC	Payment of Invoice 000358	-90.18
11/13/2024	Payment	DD113	PEACE RIVER ELECTRIC	Payment of Invoice 000359	-84.84
11/13/2024	Payment	DD115	PEACE RIVER ELECTRIC	Payment of Invoice 000360	-71.81
02/25/2025	Payment	DD116	PEACE RIVER ELECTRIC	Payment of Invoice 000337	-162.60
02/25/2025	Payment	DD117	PEACE RIVER ELECTRIC	Payment of Invoice 000338	-82.92
02/25/2025	Payment	DD118	PEACE RIVER ELECTRIC	Payment of Invoice 000340	-156.86
02/25/2025	Payment	DD119	PEACE RIVER ELECTRIC	Payment of Invoice 000339	-5.00
02/25/2025	Payment	DD120	PEACE RIVER ELECTRIC	Payment of Invoice 000368	-161.86
02/25/2025	Payment	DD122	PEACE RIVER ELECTRIC	Payment of Invoice 000424	-150.00
04/09/2025	Payment	1217	INFRAMARK LLC	Check for Vendor V00007	-1.38
04/29/2025	Payment	1223	ALBERTO VIERA	Check for Vendor V00012	-200.00
04/29/2025	Payment	1224	AUSTIN BERNIS BAYHEAD	Check for Vendor V00022	-200.00
04/29/2025	Payment	1225	ECOLOGICAL SOLUTIONS, LLC	Check for Vendor V00041	-975.00
04/29/2025	Payment	1226	CARLOS DE LA OSSA	Check for Vendor V00013	-200.00
04/29/2025	Payment	1227	DOWN TO EARTH LANDSCAPE & IRRIGATION	Check for Vendor V00031	-11,325.49
04/29/2025	Payment	1228	INFRAMARK LLC	Check for Vendor V00007	-5.50
04/29/2025	Payment	1229	RYAN MOTKO	Check for Vendor V00015	-200.00

<b>Total Outstanding Checks</b>			-14,271.52
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**Outstanding Deposits**

12/01/2024	JE000473	Reve Adj of bank rec	1,002.29
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<b>Total Outstanding Deposits</b>			1,002.29
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# **Fifth Order of Business**



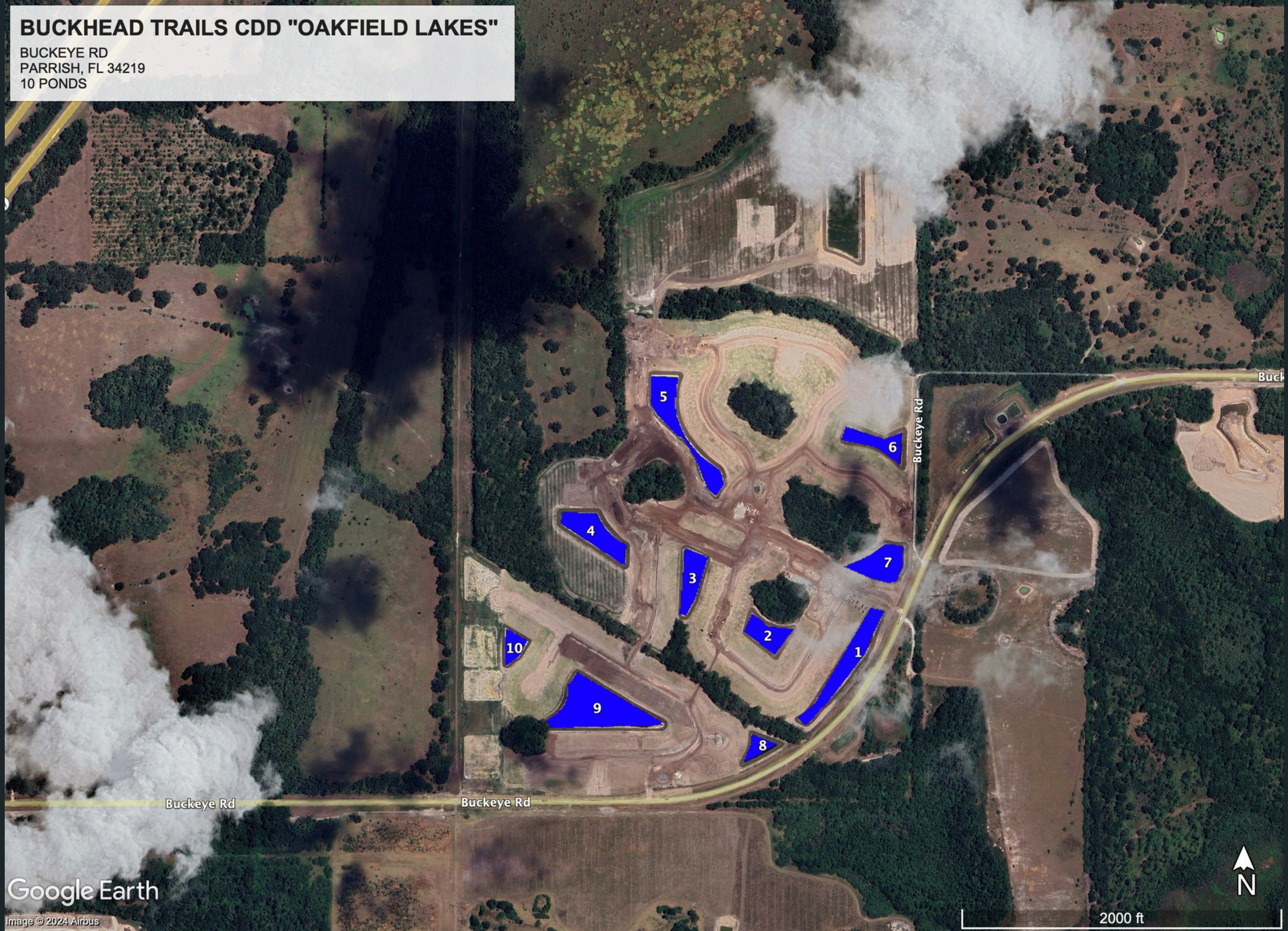
# MONTHLY REPORT

MAY, 2025



# BUCKHEAD TRAILS CDD "OAKFIELD LAKES"

BUCKEYE RD  
PARRISH, FL 34219  
10 PONDS



Prepared for:

Prepared By: Devon Craig

## SUMMARY:

As we move into summer we are coming into it very dry. Water levels are dropping and as ponds get shallower, blooms will be more frequent. Lower water depth help with algae and submerged growth. Dyes are being used throughout the community as needed to prevent or slow down growth as well as careful treatments. Dissolved oxygen levels decrease as water receded and temps go up. Our team will be carefully treating and monitoring your sites and hopefully we will get a little moisture along the way as we move into summer.



Pond #1 Treated for Algae and Shoreline Vegetation.



Pond #2 Treated for Shoreline Vegetation.



Pond #3 Treated for Shoreline Vegetation.



Pond #4 Treated for Algae and Shoreline Vegetation.



Pond #5 Treated for Algae and Shoreline Vegetation.



Pond #6 Treated for Shoreline Vegetation.



Pond #7 Treated for Shoreline Vegetation.



Pond #8 Treated for Algae and Shoreline Vegetation.



Pond #9 Treated for Shoreline Vegetation.



Pond #10 Treated for Algae and Shoreline Vegetation.



Arturo Gandarilla  
DISTRICT FIELD COORDINATOR

## BUCKHEAD TRAIL MAY FIELD INSPECTION REPORT, 5/21/25, 8:15 AM

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BUCKHEAD TRAIL CDD, DOWN TO EARTH.

Wednesday, May 21, 2025

Prepared For Board Of Supervisors.

22 Items Identified

Completed

No Response/ Not Completed

Scheduled or Monitoring

**BENDING CREEK TRL.**

Assigned To: DOWN TO EARTH.

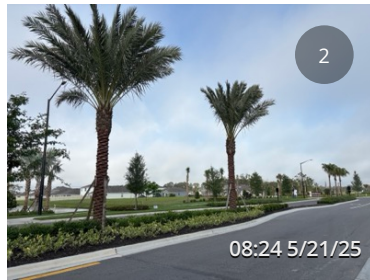
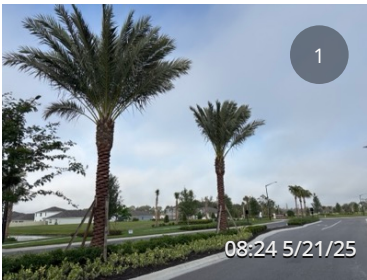
The flowers at the monument entrance are excellently maintained, with vibrant colors enhancing the area's appeal."



**BENDING CREEK TRL.**

Assigned To: Down To Earth.

Down to Earth pruned the dead out of the medjools at the North entrance.

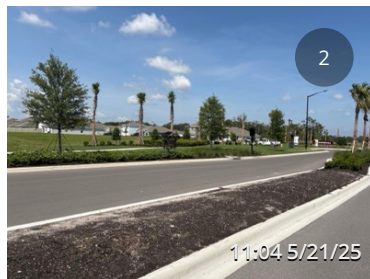
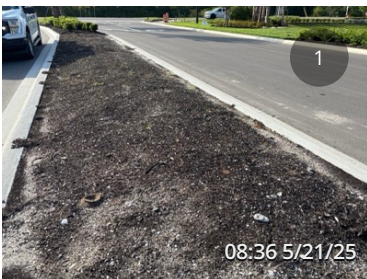


"This task was completed on May 20, 2025."

**BENDING CREEK TRL.**

Assigned To: Down To Earth.

Please provide a proposal to install plant material in the center island at the north entrance of Bending Creek to enhance the overall appearance of the entryway.

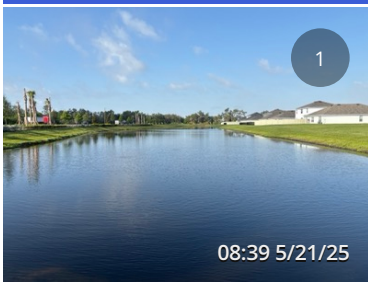
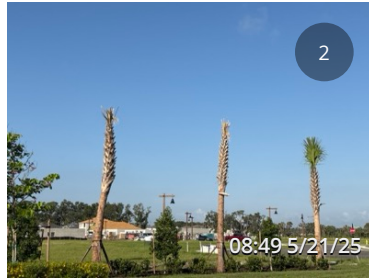


Down to Earth will send the proposal before the end of the month or before the board meeting.

**BENDING CREEK TRL.**

Assigned To: Randy Suggs.

All dead sabal palms are scheduled to be replaced for the week of 26th of May. There is a total of 8 dead.



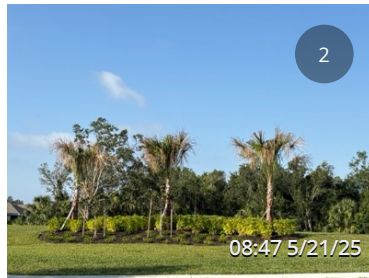
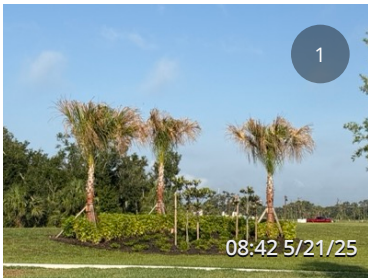
**POND 1.**

Assigned To: Sitex Aquatics.  
The pond is well-maintained.

**BENDING CREEK TRL.**

Assigned To: Down To Earth.

Prune the dead from the palm trees throughout the beds. (Bending Creek) will be completed on 5-27-25

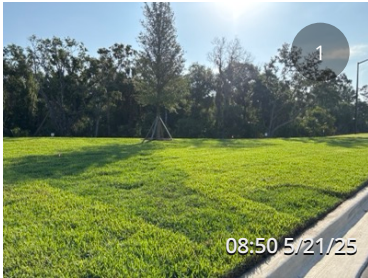


Please note that this will be finalized by the scheduled date of the meeting.

**BENDING CREEK TRL.**

Assigned To: Down To Earth.

The turf that was installed a few weeks ago is in excellent condition. It has established well and appears very green and vibrant.



"In collaboration with Down to Earth, we will continue to monitor all turf areas to ensure they remain healthy and well-maintained."

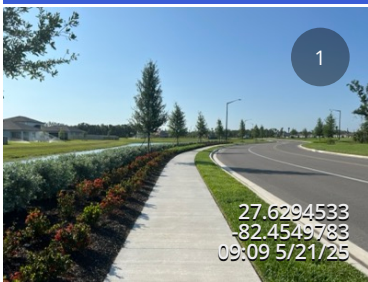


**BENDING CREEK TRL.**

Assigned To: Down To Earth.

I will be meeting with the account manager the following week and will have these areas taken care of as soon as possible.

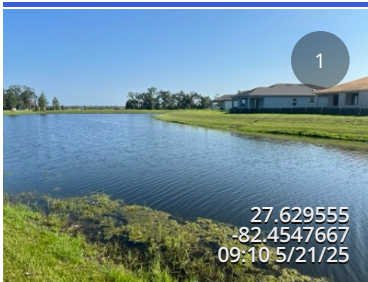
"A response will be available from my end at the meeting."



**BENDING CREEK TRL.**

Assigned To: Down To Earth.

The sidewalk in this area is nicely edged and looks really clean. The plants along the walkway are healthy and well-maintained, and everything is looking great overall.

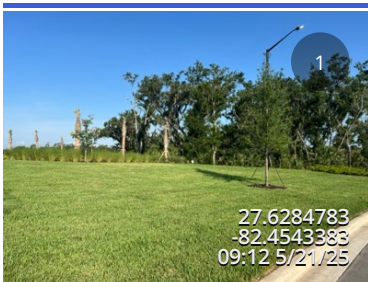


**POND 5.**

Assigned To: Sitex Aquatics.

The pond has filamentous algae.

This was completed on the same day the report was distributed.



**BENDING CREEK TRL.**

Assigned To: Down To Earth.

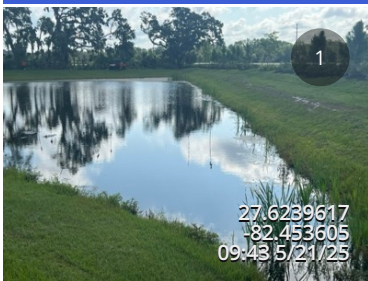
The turf along Bending Creek just across from the Blue Reflection area looks really green, healthy, and well-maintained."

Ongoing monitoring will be conducted to maintain the area's health and appearance.

### GENTLE CURRENT WAY.

Assigned To: Down To Earth.

The pocket park is well-Maintained, sidewalks are clean, edged and well-maintained.



### POND 8.

Assigned To: Sitex Aquatics.

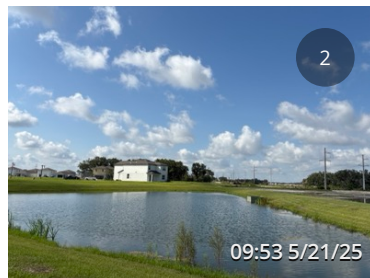
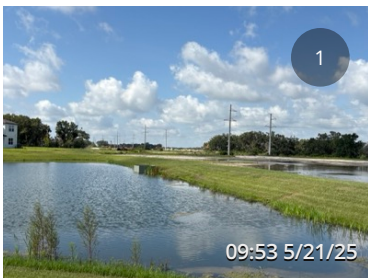
The pond has cattail.

Please note that this was completed on the same day my report was submitted for review.

### POND 10.

Assigned To: Sitex Aquatics.

The pond has cattail.



completed on 5-21-25

**HIDDEN VISTA DR.**

Assigned To: Down To Earth.

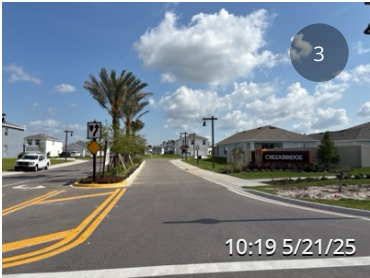
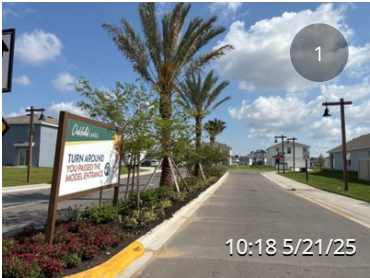
The community façade is well-maintained, and the landscape beds are looking great. The beds are soft-edged, free of weeds, and the plants are healthy, green, and well-maintained.



**HIDDEN VISTA DR.**

Assigned To: Down To Earth.

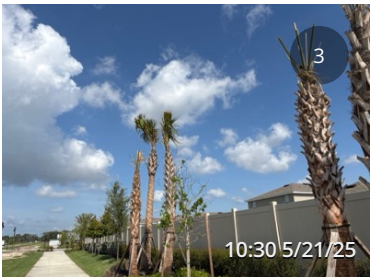
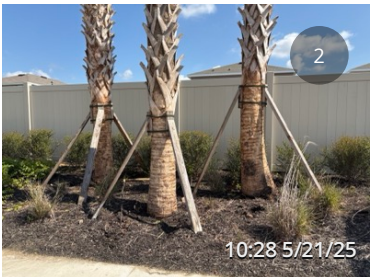
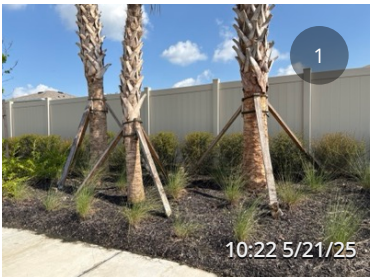
The entrance to the community is well-maintained, along with the middle and center islands. The plants are green, healthy, and well-kept. The Medjoul palms that were planted are thriving and add to the overall appearance.



**BUCKEYE RD.**

Assigned To: Randy Suggs.

The ornamental grasses and sable palm trees are scheduled to be replaced the week of the 26th of May (under warranty.)

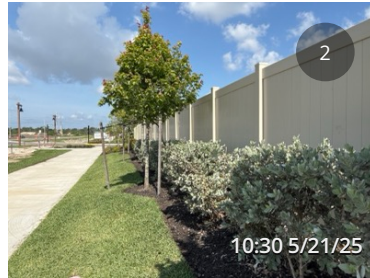


scheduled to be replaced on the week of 5-26-25.

**BUCKEYE RD.**

Assigned To: Down To Earth.

the landscape beds are looking great. The beds are soft-edged, free of weeds, and the plants are healthy, green, and well-maintained.

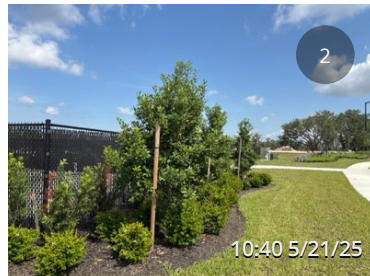
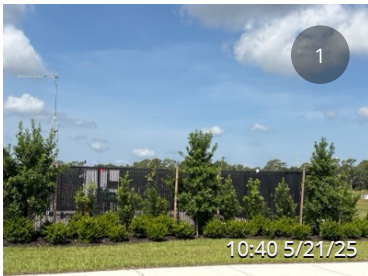


**BENDING CREEK TRL.**

Assigned To: Down To Earth.

The holly trees on the right side of the lift station, when facing it, should be trimmed and shaped for a better appearance."

Will be completed on the 27th of May.

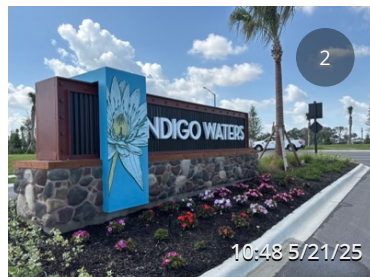
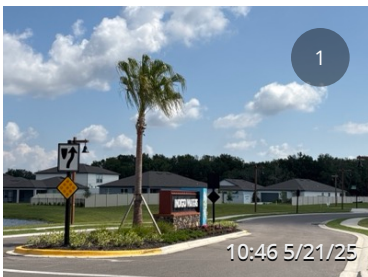


Kindly note that this was completed on the same day the report was distributed

**BLUE REFLECTION AVE.**

Assigned To: Down To Earth.

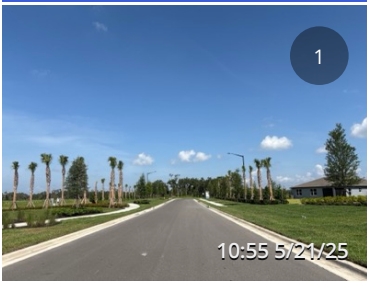
The Entrance of Indigo Waters is well-maintained. The beds are weed free and well-maintained. Weeds were treated on the day of their weekly maintenance service.



**BENDING CREEK TRL.**

Assigned To: Down To Earth.

The common areas along bending Creek are well-maintained the Bahia turf is green and healthy along with the trees and plants.



**BENDING CREEK TRL.**

Assigned To: Down To Earth.

The area is very well-maintained, with regular cleaning. Down to Earth has consistently picked up trash and removed it during their maintenance visits.