

Buckhead Trails Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2022

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 December 31, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2022					TOTAL
	GENERAL FUND	SERIES 2022 DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	
ASSETS						
Cash - Operating Account	3,514	-	-	-	-	3,514
Due From Other Funds	-	1,879	-	-	-	1,879
Investments:						
Acq. & Construction - Amenity	-	-	1,159,541	-	-	1,159,541
Acquisition & Construction Account	-	-	9,366,582	-	-	9,366,582
Cost of Issuance Fund	-	-	4	-	-	4
Interest Account	-	1,082	-	-	-	1,082
Reserve Fund	-	871,128	-	-	-	871,128
Revenue Fund	-	7,227	-	-	-	7,227
Prepaid Trustee Fees	250	-	-	-	-	250
Fixed Assets						
Construction Work In Process	-	-	-	1,500	-	1,500
Amount To Be Provided	-	-	-	-	12,530,000	12,530,000
TOTAL ASSETS	\$ 3,764	\$ 881,316	\$ 10,526,127	\$ 1,500	\$ 12,530,000	\$ 23,942,707
LIABILITIES						
Accounts Payable	\$ 826,375	\$ (192,541)	\$ (585,672)	\$ -	\$ -	\$ 48,162
Bonds Payable	-	-	-	-	12,530,000	12,530,000
Due To Other Funds	-	-	1,879	-	-	1,879
TOTAL LIABILITIES	826,375	(192,541)	(583,793)	-	12,530,000	12,580,041
FUND BALANCES						
Nonspendable:						
Prepaid Trustee Fees	250	-	-	-	-	250
Restricted for:						
Debt Service	-	1,073,857	-	-	-	1,073,857
Capital Projects	-	-	11,109,920	-	-	11,109,920
Unassigned:	(822,861)	-	-	1,500	-	(821,361)
TOTAL FUND BALANCES	(822,611)	1,073,857	11,109,920	1,500	-	11,362,666
TOTAL LIABILITIES & FUND BALANCES	\$ 3,764	\$ 881,316	\$ 10,526,127	\$ 1,500	\$ 12,530,000	\$ 23,942,707

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Developer Contribution	\$ 3,555	\$ -	\$ (3,555)	0.00%
TOTAL REVENUES	3,555	-	(3,555)	0.00%
EXPENDITURES				
Administration				
District Counsel	1,000	2,972	(1,972)	297.20%
District Manager	500	8,125	(7,625)	1625.00%
Accounting Services	-	2,550	(2,550)	0.00%
Communication - Telephone	100	-	100	0.00%
Postage	100	5	95	5.00%
Postage, Phone, Faxes, Copies	-	1	(1)	0.00%
Legal Advertising	700	-	700	0.00%
Miscellaneous Services	500	-	500	0.00%
Bank Fees	-	30	(30)	0.00%
Website Administration	480	450	30	93.75%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	3,555	14,308	(10,753)	402.48%
Construction In Progress				
Construction in Progress	-	585,671	(585,671)	0.00%
Total Construction In Progress	-	585,671	(585,671)	0.00%
Debt Service				
Interest Expense	-	192,541	(192,541)	0.00%
Total Debt Service	-	192,541	(192,541)	0.00%
TOTAL EXPENDITURES	3,555	792,520	(788,965)	22293.11%
Excess (deficiency) of revenues Over (under) expenditures	-	(792,520)	(792,520)	0.00%
Net change in fund balance	\$ -	\$ (792,520)	\$ (792,520)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	(30,091)	(30,091)		
FUND BALANCE, ENDING	\$ (30,091)	\$ (822,611)		

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	\$ -	\$ 8,283	\$ 8,283	0.00%
TOTAL REVENUES	-	8,283	8,283	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	8,283	8,283	0.00%
Net change in fund balance	\$ -	\$ 8,283	\$ 8,283	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	1,065,574		
FUND BALANCE, ENDING	\$ -	\$ 1,073,857		

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	\$ -	\$ 68,603	\$ 68,603	0.00%
TOTAL REVENUES	-	68,603	68,603	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	68,603	68,603	0.00%
Net change in fund balance	\$ -	\$ 68,603	\$ 68,603	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	11,041,317		
FUND BALANCE, ENDING	\$ -	\$ 11,109,920		

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

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

BUCKHEAD TRAILS CDD

Bank Reconciliation

Bank Account No. 2256 TRUIST - GF Operating
 Statement No. 12-22
 Statement Date 12/30/2022

G/L Balance (LCY)	3,514.43	Statement Balance	3,618.43
G/L Balance	3,514.43	Outstanding Deposits	0.00
Positive Adjustments	0.00		
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Subtotal	3,514.43	Subtotal	3,618.43
Negative Adjustments	0.00	Outstanding Checks	104.00
	<hr/>	Differences	0.00
Ending G/L Balance	3,514.43	Ending Balance	3,514.43
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/30/2022	Payment	1012	STRALEY ROBIN VERICKER	139.50	139.50	0.00
12/21/2022		JE000040	Service Charges	15.00	15.00	0.00
Total Checks				154.50	154.50	0.00
Deposits						
12/21/2022		JE000041	Interest income	G/L 0.03	0.03	0.00
Total Deposits				0.03	0.03	0.00
Outstanding Checks						
12/28/2022	Payment	1013	STRALEY ROBIN VERICKER	104.00	0.00	104.00
Total Outstanding Checks.....				104.00		104.00