

**BUCKHEAD TRAILS II
COMMUNITY DEVELOPMENT
DISTRICT**

MAY 28, 2025

REGULAR MEETING

AGENDA PACKAGE



2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33067

Buckhead Trails II

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

Regular Meeting Agenda

The Regular Meetings of Buckhead Trails II 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#](#) 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 (0)
 - C. Discussion of Fiscal Year 2026 Budget
 - D. Consideration of Resolution 2025-02, 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 March 2025
 - C. Acceptance of the Financials and Approval of the Check Register for March 2025
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 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 II
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

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

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Buckhead Trails II 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 the major fund of Buckhead Trails II 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 the 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 May 6, 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.

May 6, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Buckhead Trails II 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.

The District was established pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes and created by Ordinance No. 22-58 of Manatee County, Florida, effective on December 6, 2022 and no audit was required for the prior period. As a result, the balances as of and for the period ended September 30, 2023 are for less than a twelve month period and are unaudited.

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 (\$9,471).
- The change in the District's total net position in comparison with the prior fiscal year was \$2,595, 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 (\$9,471), an increase of \$2,595 in comparison with the prior fiscal year. The total fund balance is unassigned deficit fund balance.

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 Developer contributions. The District does not have any business-type activities. The governmental activities of the District include general government (management) function.

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 one governmental fund 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, which is considered a major fund.

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 (Unaudited)	
Assets, excluding capital assets	\$ 3,421	\$ 2,576	
Total assets	3,421	2,576	
Current liabilities	12,892	14,642	
Total liabilities	12,892	14,642	
Net Position			
Unrestricted	(9,471)	(12,066)	
Total net position	\$ (9,471)	\$ (12,066)	

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 operation.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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* (Unaudited)
Revenues:		
Program revenues		
Operating grants and contributions	76,469	19,401
Total revenues	76,469	19,401
Expenses:		
General government	73,874	31,467
Total expenses	73,874	31,467
Change in net position	2,595	(12,066)
Net position - beginning	(12,066)	-
Net position - ending	<u>\$ (9,471)</u>	<u>\$ (12,066)</u>

*For the period from inception December 6, 2022 to September 30, 2023

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2024 was \$73,874. The costs of the District's activities were funded by program revenues. Program revenues of the District are comprised of Developer contributions. In total, expenses increased over the prior year primarily as a result of an increase in general government expenses.

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.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Subsequent to fiscal year end, the Board is in discussion to issue Bonds. Bonds have not been issued as of the date of the report.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have questions about this report or need additional financial information, contact Buckhead Trails II Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

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

	Governmental Activities
ASSETS	
Cash	\$ 3,421
Total assets	<u>3,421</u>
LIABILITIES	
Accounts payable and accrued expenses	4,858
Due to other	<u>8,034</u>
Total liabilities	<u>12,892</u>
NET POSITION	
Unrestricted	<u>(9,471)</u>
Total net position	<u>\$ (9,471)</u>

See notes to the financial statements

**BUCKHEAD TRAILS II 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 Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
			<u>Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 73,874	\$ 76,469	\$ 2,595
Total governmental activities	<u>73,874</u>	<u>76,469</u>	<u>2,595</u>
	Change in net position		2,595
	Net position - beginning		<u>(12,066)</u>
	Net position - ending		<u>\$ (9,471)</u>

See notes to the financial statements

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

	<u>Major Fund</u>	<u>Total</u>
	General	Governmental Funds
ASSETS		
Cash	\$ 3,421	\$ 3,421
Total assets	<u>\$ 3,421</u>	<u>\$ 3,421</u>
 LIABILITIES FUND BALANCES		
Liabilities:		
Accounts payable and accrued expenses	\$ 4,858	\$ 4,858
Due to other	8,034	8,034
Total liabilities	<u>12,892</u>	<u>12,892</u>
 Fund balances:		
Unassigned	<u>(9,471)</u>	<u>(9,471)</u>
Total fund balances	<u>(9,471)</u>	<u>(9,471)</u>
 Total liabilities fund balances	<u>\$ 3,421</u>	<u>\$ 3,421</u>

See notes to the financial statements

**BUCKHEAD TRAILS II 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**

	<u>Major Fund</u>	<u>Total</u>
	General	Governmental Funds
REVENUES		
Developer contributions	\$ 76,469	\$ 76,469
Total revenues	<u>76,469</u>	<u>76,469</u>
EXPENDITURES		
Current:		
General government	73,874	73,874
Total expenditures	<u>73,874</u>	<u>73,874</u>
Excess (deficiency) of revenues over (under) expenditures	2,595	2,595
Fund balances - beginning	<u>(12,066)</u>	<u>(12,066)</u>
Fund balances - ending	<u><u>\$ (9,471)</u></u>	<u><u>\$ (9,471)</u></u>

See notes to the financial statements

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

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Buckhead Trails II Community Development District ("District") was created on December 6, 2022, by Ordinance 22-58 enacted by 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. 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 ("Developers").

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 reports the following major governmental fund:

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.

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.

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

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 5 – 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 \$76,469 for the fiscal year ended September 30, 2024.

NOTE 6 – 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 7 – 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 8 – 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.

NOTE 9 - DEFICIT FUND EQUITY

The general fund had a deficit fund balance of (\$9,471) at September 30, 2024. The deficit will be covered by a contribution from the Developer in the subsequent period.

**BUCKHEAD TRAILS II 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 <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer contributions	\$ 118,425	\$ 76,469	\$ (41,956)
Total revenues	<u>118,425</u>	<u>76,469</u>	<u>(41,956)</u>
EXPENDITURES			
Current:			
General government	118,425	73,874	44,551
Total expenditures	<u>118,425</u>	<u>73,874</u>	<u>44,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	2,595	<u>\$ 2,595</u>
Fund balance - beginning		<u>(12,066)</u>	
Fund balance - ending		<u>\$ (9,471)</u>	

See notes to required supplementary information

**BUCKHEAD TRAILS II 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 II 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.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	8
Employee compensation	\$0
Independent contractor compensation	\$45,723.45
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;	Not applicable
Special assessment rate	Operations and maintenance - \$93.77 - \$155.40 Debt service - N/A
Special assessments collected	\$0
Outstanding Bonds:	N/A



**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 II 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 II 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 May 6, 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.

May 6, 2025



Grau & Associates
 CERTIFIED PUBLIC ACCOUNTANTS

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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 II Community Development District
 Manatee County, Florida

We have examined Buckhead Trails II 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 II Community Development District, Manatee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 6, 2025



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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Buckhead Trails II 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 May 6, 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 May 6, 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 II 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 II 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.

May 6, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable, first year audit.

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

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

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

Not applicable, first year audit.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 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 18.



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 II 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 II Community Development District of April 15, 2025. According to our records, there were 0 persons registered in the Buckhead Trails II 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 II

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Preliminary Budget

Prepared by:



Buckhead Trails II
Community Development District

Budget Overview
Fiscal Year 2026

Buckhead Trails II
Community Development District

Operating Budget
Fiscal Year 2026

Buckhead Trails II
Community Development District

Debt Service Budgets
Fiscal Year 2026

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Summary of Revenues, Expenditures and Changes in Fund Balances

General Fund
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED		ANNUAL	
	BUDGET		BUDGET	
	FY 2025		FY 2026	
REVENUES				
Developer Contributions	\$	305,625	\$	305,625
TOTAL REVENUES	\$	305,625	\$	305,625

EXPENDITURES

Financial and Administrative

Supervisor fees	\$	12,000	\$	12,000
ProfServ - Construction Accounting	\$	9,000	\$	-
ProfServ - Dissemination Agent	\$	10,000	\$	10,000
ProfServ - Info Technology	\$	600	\$	600
ProfServ - Recording secretary	\$	2,400	\$	2,400
Trustee Fees	\$	6,500	\$	6,500
District counsel	\$	15,000	\$	2,500
District Engineer	\$	9,500	\$	5,000
ProfServ - Administrative Services	\$	4,500	\$	4,500
ProfServ - District Management	\$	25,000	\$	25,000
ProfServ - Accounting Services	\$	9,000	\$	9,000
Auditing services	\$	6,000	\$	6,000
Website Compliance	\$	1,600	\$	1,600
Postage,Phone,Faxes,Copies	\$	500	\$	500
ProfServ - Rentals & leases	\$	600	\$	600
Legal advertising	\$	3,500	\$	1,000
Bank Fees	\$	200	\$	200
ProfServ - Financial and revenue collectoins	\$	1,200	\$	1,200
Meeting expenses	\$	1,000	\$	1,000
ProfServ - Website administration	\$	1,200	\$	1,200
Miscellaneous expenses	\$	250	\$	-
Office supplies	\$	100	\$	-
Dues, Licenses, Subscriptions	\$	175	\$	175
Total Financial and Administrative	\$	119,825	\$	90,975

Insurance

General Liability Insurance	\$	3,025	\$	3,218
Public Officials Insurance	\$	2,475	\$	2,633
Crime Insurance			\$	500
Total Insurance	\$	5,500	\$	6,351

Summary of Revenues, Expenditures and Changes in Fund Balances

General Fund

Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED		ANNUAL	
	BUDGET		BUDGET	
	FY 2025		FY 2026	
<i>Contingency</i>				
Misc Contingency	\$	4,500	\$	36,299
<i>Total Contingency</i>	\$	4,500	\$	36,299
<i>Landscape and Pond Maintenance</i>				
Contracts- Landscape	\$	125,000	\$	125,000
Contracts Aquatic control	\$	38,000	\$	38,000
Proserv-wildlife Management services	\$	6,400	\$	9,000
<i>Total Landscape and Pond Maintenance</i>	\$	175,800	\$	172,000
TOTAL EXPENDITURES	\$	305,625	\$	305,625

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2024 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2023	\$	(14,306)
Less: Forecasted Surplus/(Deficit) as of 9/30/2024		16,342

Estimated Funds Available - 9/30/2024	2,036
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FISCAL YEAR 2025 RESERVE FUND ANALYSIS

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2024	\$	2,036
Less: First Quarter Operating Reserve		- -1
Less: Designated Reserves for Capital Projects		
Less: Forecasted Surplus/(Deficit) as of 9/30/2025		

Estimated Remaining Undesignated Cash as of 9/30/2025	2,036
--	--------------

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2026

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Developer Contributions

The district will direct bill and collect non-ad valorem assessments on assessable property in order to pay for the debt service expenditures during the fiscal year.

Other Miscellaneous Revenues

Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

Onsite Staff

The district may incur expenses for employees or other staff members needed for recreational facilities such as clubhouse staff.

District Management

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Field Management

The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Administration

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Financial and Administrative (continued)

Recording Secretary

Inframark provides recording services with near verbatim minutes.

Construction Accounting

Accounting services as described within the Accounting Services but specifically regarding construction.

Financial/Revenue Collections

Service includes all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a collection agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Rentals and Leases

The anticipated cost of rental expenses including but not limited to renting meeting room space for district board meetings.

Data Storage

Cost of server maintenance and technical support for CDD related IT needs.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Dissemination Agent/Reporting

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

District Engineer

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

EXPENDITURES

Budget Narrative
Fiscal Year 2026

Financial and Administrative (continued)

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

Mailings

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Professional Services – Arbitrage Rebate

The District is required to annually calculate the arbitrage rebate liability on its Series 2013A and 2020 bonds.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Bank Fees

This represents the cost of bank charges and other related expenses that are incurred during the year.

Dues, Licenses and Fees

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Onsite Office Supplies

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the District office.

Website ADA Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Disclosure Report

On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Annual Stormwater Report

Cost to produce annual report on CDD stormwater infrastructure.

Miscellaneous Administrative

All other administrative costs not otherwise specified above.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Insurance

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Public Officials Insurance

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Property & Casualty Insurance

The District will incur fees to insure items owned by the district for its property needs.

Deductible

District's share of expenses for insured property when a claim is filed.

EXPENDITURES

Utility Services

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Lighting Replacement

Cost of replacing defective lights and bulbs in CDD facilities.

Decorative Light Maintenance

Cost of replacement and repair of decorative lighting fixtures.

Amenity Internet

Internet service for clubhouse and other amenity locations.

Water/Waste

The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Gas

Cost of natural gas for CDD facilities. Regular fuel costs (automobile etc.)

Facility A/C & Heating R&M

Cost of repairs and regular maintenance of Air Conditioning and central heating of CDD facilities.

Utilities – Other

Utility expenses not otherwise specified in above categories.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Amenity

Pool Monitor

Cost of staff members to facilitate pool safety services.

Janitorial – Contract

Cost of janitorial labor for CDD Facilities.

Janitorial Supplies/Other

Cost of janitorial supplies for CDD Facilities.

Garbage Dumpster – Rental and Collection

Cost of dumpster rental and trash collection at CDD facilities.

Amenity Pest Control

Cost of exterminator and pesticides at CDD amenities and facilities.

Amenity R&M

Cost of repairs and regular maintenance of CDD amenities.

Amenity Furniture R&M

Cost of repairs and maintenance to amenity furniture.

Access Control R&M

Cost of repairs and maintenance to electronic locks, gates, and other security fixtures.

Key Card Distribution

Cost of providing keycards to residents to access CDD Facilities.

Recreation/Park Facility Maintenance

Cost of upkeep and repairs to all parks and recreation facilities in the CDD

Athletic Courts and Field Maintenance

Cost of upkeep and repairs for athletic fields and courts (ex. Basketball Courts) on CDD property.

Park Restroom Maintenance

Upkeep and cleaning of park restrooms on CDD property.

Playground Equipment and Maintenance

Cost of acquisition and upkeep of playground equipment for CDD parks.

Clubhouse Office Supplies

Cost of supplies for clubhouse clerical duties (pens, paper, ink, etc.)

Clubhouse IT Support

Cost of IT services and for clubhouse operational needs.

Dog Waste Station Service & Supplies

Cost of cleaning and resupplying dog waste stations.

EXPENDITURES

Budget Narrative
Fiscal Year 2026

Amenity (Continued)

Entrance Monuments, Gates, Walls R&M

Cost of repairs and regular maintenance for entryways, walls, and gates.

Sidewalk, Pavement, Signage R&M

Cost of repairs and regular maintenance to sidewalks, pavements, and signs.

Trail/Bike Path Maintenance

Cost of upkeep to bike paths and trails on CDD property.

Boardwalk and Bridge Maintenance

Cost of upkeep for boardwalks and bridges on CDD property.

Pool and Spa Permits

Cost of permits required for CDD pool and spa operation as required by law.

Pool Maintenance – Contract

Cost of Maintenance for CDD pool facilities.

Pool Treatments & Other R&M

Cost of chemical pool treatments and similar such maintenance.

Security Monitoring Services

Cost of CDD security personnel and equipment.

Special Events

Cost of holiday celebrations and events hosted on CDD property.

Community Activities

Cost of recreational events hosted on CDD property.

Holiday Decorations

Cost of decorations for major holidays (i.e., Christmas)

Miscellaneous Amenity

Amenity Expenses not otherwise specified.

EXPENDITURES

Landscape and Pond Maintenance

R&M – Stormwater System

Cost of repairs and regular maintenance to the CDD's stormwater and drainage infrastructure.

Landscape Maintenance - Contract

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Landscaping - R&M

Cost of repairs and regular maintenance to landscaping equipment.

EXPENDITURES

Landscape and Pond Maintenance (Continued)

Budget Narrative
Fiscal Year 2026

Landscaping – Plant Replacement Program

Cost of replacing dead or damaged plants throughout the district.

Irrigation Maintenance

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Aquatics – Contract

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Wetlands Maintenance and Monitoring

Cost of upkeep and protection of wetlands on CDD property.

Aquatics – Plant Replacement

The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

Waterway Management Program

Cost of maintaining waterways and rivers on district property.

Debris Cleanup

Cost of cleaning up debris on district property.

Wildlife Control

Management of wildlife on district property.

EXPENDITURES

Contingency/Reserves

Contingency

Funds set aside for projects, as determined by the district's board.

Capital Improvements

Funding of major projects and building improvements to CDD property.

R&M Other Reserves

The board may set aside monetary reserves for necessary for maintenance projects as needed.

Buckhead Trails II

Community Development District

Supporting Budget Schedules

Fiscal Year 2026

Assessment Summary Fiscal Year 2026 vs. Fiscal Year 2025

ASSESSMENT ALLOCATION - BASED ON CURRENT BUDGET

Product	Units	General Fund			Debt Service			Total Assessments per Unit		
		FY 2026	FY 2025	Dollar Change	FY 2026	FY 2025	Dollar Change	FY 2026	FY 2025	Dollar Change
Single Family 40'	348	\$ 257.43	\$ 257.43	\$ -	-	-	-	\$ 257.43	\$ 257.43	\$ -
Single Family 50'	378	\$ 321.79	\$ 321.79	\$ -	-	-	-	\$ 321.79	\$ 321.79	\$ -
Single Family 60'	295	\$ 386.14	\$ 386.14	\$ -	-	-	-	\$ 386.14	\$ 386.14	\$ -
1021										

*** New Area is assessed solely on Admin fees

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BUCKHEAD TRAILS II 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 II 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 II 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: Harrison Ranch Clubhouse
5755 Harrison Ranch Blvd,
Parrish, Florida 34219

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 II 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

**MINUTES OF MEETING
BUCKHEAD TRAILS II
COMMUNITY DEVELOPMENT DISTRICT**

Agenda Page 50

The regular meeting of the Board of Supervisors of Buckhead Trails II Community Development District was held on Wednesday, April 23, 2025, and called to order at 1:14 p.m. at the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Ryan Motko	Assistant Secretary <i>(via phone)</i>
Austin Berns	Assistant Secretary
Alberto Viera	Assistant Secretary

Also present were:

Jayna Cooper	District Manager
John Vericker	District Counsel

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Cooper called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comments on Agenda Items**

There being no members of the public in attendance, the next order of business followed.

THIRD ORDER OF BUSINESS **Business Items**

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS **Consent Agenda**

- A. Approval of Minutes of February 26, 2025, Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures February 2025**
- C. Acceptance of the Financials and Approval of the Check Register for February 2025**
- D. Consideration of Operation and Maintenance Expenditures March 2025**
- E. Acceptance of the Financials and Approval of the Check Register for March 2025**

On MOTION by Mr. de la Ossa and seconded by Mr. Viera, with all in favor, the Consent Agenda was approved. 4-0

FIFTH ORDER OF BUSINESS **Staff Reports**

- A. District Counsel**
- B. District Manager**
- C. District Engineer**

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

SIXTH ORDER OF BUSINESS

**Board of Supervisors' Requests and
Comments**

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in
favor, the meeting was adjourned at 1:15 pm. 4-0

Jayna Cooper
District Manager

Carlos de la Ossa
Chairperson

BUCKHEAD TRAILS II CDD Summary of Operations and Maintenance Invoices
--

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
INFRAMARK LLC	3/3/2025	144987	\$375.00		ACCOUNTING SVCS
INFRAMARK LLC	3/3/2025	144987	\$166.67		ADMIN SVCS
INFRAMARK LLC	3/3/2025	144987	\$1,166.67		DISTRICT MGMNT
INFRAMARK LLC	3/3/2025	144987	\$100.00		FINANCIAL & REVENUE
INFRAMARK LLC	3/3/2025	144987	\$100.00		RECORDING SECRETARY
INFRAMARK LLC	3/3/2025	144987	\$16.67		RENTAL & LEASES
INFRAMARK LLC	3/3/2025	144987	\$25.00		TECHNOLOGY SVCS
INFRAMARK LLC	3/3/2025	144987	\$50.00		WEBSITE MAINT
INFRAMARK LLC	3/3/2025	144987	\$833.34	\$2,833.35	DISS SVCS
STRALEY ROBIN VERICKER	3/12/2025	26180	\$442.50	\$442.50	District Counsel
STRALEY ROBIN VERICKER	1/9/2025	26119	\$587.50	\$587.50	District Counsel
Monthly Contract Subtotal			\$3,863.35	\$3,863.35	
Variable Contract					
ALBERTO VIERA	2/26/2025	AV 022625	\$200.00	\$200.00	BOARD 02/26/25
AUSTIN BERNIS	2/26/2025	AB 022625	\$200.00	\$200.00	BOARD 02/26/25
CARLOS DE LA OSSA	2/26/2025	CO 022625	\$200.00	\$200.00	BOARD 02/26/25
RYAN MOTKO	2/26/2025	RM 022625	\$200.00	\$200.00	BOARD 02/26/25
Variable Contract Subtotal			\$800.00	\$800.00	
TOTAL			\$4,663.35	\$4,663.35	



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

INVOICE#

144987

CUSTOMER ID

C3147

PO#

DATE

3/3/2025

NET TERMS

Net 30

DUE DATE

4/2/2025

BILL TO

Buckhead Trails II Community
Development District
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
Accounting Services	1	Ea	375.00		375.00
Administration	1	Ea	166.67		166.67
District Management	1	Ea	1,166.67		1,166.67
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	100.00		100.00
Rental & Leases	1	Ea	16.67		16.67
Technology/Data Storage	1	Ea	25.00		25.00
Website Maintenance / Admin	1	Ea	50.00		50.00
Dissemination Services	2	Ea	416.67		833.34
Subtotal					2,833.35

Subtotal	\$2,833.35
Tax	\$0.00
Total Due	\$2,833.35

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

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

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

Account Name: INFRAMARK, LLC

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

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

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

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Buckhead Trails II CDD

Infarmark

2005 Pan Am Circle, Suite 300

Tampa, FL 33607

March 12, 2025

Client: 001597

Matter: 000001

Invoice #: 26180

Page: 1

RE: General

For Professional Services Rendered Through February 28, 2025

SERVICES

Date	Person	Description of Services	Hours	Amount
1/29/2025	AM	REVIEW DISTRICT'S WEBSITE TO CONFIRM COUNSEL'S CORRECT INFORMATION; EMAIL DISTRICT ASSISTANT TO CREATE CHANGES RE COUNSEL'S INFORMATION ON WEBSITE.	0.3	\$52.50
2/11/2025	LC	REVIEW CORRESPONDENCE FROM J. GASKINS RE FAILURE TO FILE FISCAL YEAR 2022-2023 ANNUAL FINANCIAL REPORT AND AUDIT REPORTS; PREPARE CORRESPONDENCE TO DISTRICT MANAGER RE STATUS OF SAME.	0.3	\$52.50
2/25/2025	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.4	\$150.00
2/26/2025	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.5	\$187.50
Total Professional Services			1.5	\$442.50

Total Services	\$442.50	
Total Disbursements	\$0.00	
Total Current Charges		\$442.50
Previous Balance		\$2,335.00
Less Payments		(\$1,747.50)
PAY THIS AMOUNT		\$1,030.00

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
26119	January 09, 2025	\$587.50	\$0.00	\$0.00	\$0.00	\$1,030.00
Total Remaining Balance Due						\$1,030.00

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$442.50	\$0.00	\$587.50	\$0.00

Straley Robin Vericker
1510 W. Cleveland Street

Tampa, FL 33606
Telephone (813) 223-9400
Federal Tax Id. - 20-1778458

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

January 09, 2025
Client: 001597
Matter: 000001
Invoice #: 26119

Page: 1

RE: General

For Professional Services Rendered Through December 31, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
12/2/2024	KCH	PREPARE NOTICE TO CURE DISTRICT MANAGEMENT DEFICIENCIES DEMAND LETTER.	1.0	\$325.00
12/10/2024	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.3	\$112.50
12/11/2024	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.4	\$150.00
Total Professional Services			1.7	\$587.50

Total Services	\$587.50	
Total Disbursements	\$0.00	
Total Current Charges		\$587.50
Previous Balance		\$2,397.50
Less Payments		(\$650.00)
PAY THIS AMOUNT		\$2,335.00

Please Include Invoice Number on all Correspondence

Buckhead Trails II CDD
MEETING DATE: February 26, 2025

DMS: Jayna Cooper

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

Buckhead Trails II CDD
MEETING DATE: February 26, 2025

DMS: Jayna Cooper

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

Buckhead Trails II CDD
MEETING DATE: February 26, 2025

DMS: Jayna Cooper

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

Buckhead Trails II CDD
MEETING DATE: February 26, 2025

DMS: Jayna Cooper

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

Buckhead Trails II Community Development District

Financial Statements
(Unaudited)

Period Ending
March 31, 2025

Prepared by:



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

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT**Balance Sheet**

As of March 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	TOTAL
<u>ASSETS</u>	
Cash - Operating Account	\$ 2,263
TOTAL ASSETS	\$ 2,263
<u>LIABILITIES</u>	
Accounts Payable	\$ 5,529
Due To Other Districts	8,034
TOTAL LIABILITIES	13,563
<u>FUND BALANCES</u>	
Unassigned:	(11,300)
TOTAL FUND BALANCES	(11,300)
TOTAL LIABILITIES & FUND BALANCES	\$ 2,263

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Developer Contribution	\$ 305,625	\$ 27,009	\$ (278,616)	8.84%
TOTAL REVENUES	305,625	27,009	(278,616)	8.84%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	2,600	9,400	21.67%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	10,000	5,000	5,000	50.00%
ProfServ-Info Technology	600	150	450	25.00%
ProfServ-Recording Secretary	2,400	600	1,800	25.00%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	15,000	3,365	11,635	22.43%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	1,000	3,500	22.22%
District Management	25,000	7,000	18,000	28.00%
Accounting Services	9,000	2,250	6,750	25.00%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,600	-	1,600	0.00%
Postage, Phone, Faxes, Copies	500	3	497	0.60%
Rentals & Leases	600	100	500	16.67%
Public Officials Insurance	2,475	-	2,475	0.00%
Legal Advertising	3,500	494	3,006	14.11%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	600	600	50.00%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,200	300	900	25.00%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	122,300	23,637	98,663	19.33%

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	6,400	-	6,400	0.00%
Contracts-Landscape	125,000	-	125,000	0.00%
Contracts-Aquatic Control	38,000	-	38,000	0.00%
Insurance - General Liability	3,025	5,200	(2,175)	171.90%
Miscellaneous Maintenance	6,400	-	6,400	0.00%
Total Other Physical Environment	178,825	5,200	173,625	2.91%
<u>Parks and Recreation</u>				
Misc-Contingency	4,500	-	4,500	0.00%
Total Parks and Recreation	4,500	-	4,500	0.00%
TOTAL EXPENDITURES	305,625	28,837	276,788	9.44%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(1,828)	(1,828)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(9,472)		
FUND BALANCE, ENDING		\$ (11,300)		

Buckhead Trails II CDD

Bank Account No. 90590

Statement No. 03_25

Statement Date 03/31/2025

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
03/17/2025	Payment	BD00004	Developer Contribution	Deposit No. BD00004 - JSH Development Group LLC, -	15,257.07	15,257.07	0.00
Total Deposits					15,257.07	15,257.07	0.00
Checks							
							0.00
12/18/2024	Payment	1088	RYAN MOTKO	Check for Vendor V00009	-400.00	-400.00	0.00
03/18/2025	Payment	1095	ALBERTO VIERA	Check for Vendor V00011	-200.00	-200.00	0.00
03/18/2025	Payment	1096	AUSTIN BERNIS	Check for Vendor V00015	-200.00	-200.00	0.00
03/18/2025	Payment	1097	CARLOS DE LA OSSA	Check for Vendor V00007	-200.00	-200.00	0.00
03/18/2025	Payment	1099	RYAN MOTKO	Check for Vendor V00009	-200.00	-200.00	0.00
03/18/2025	Payment	1100	STRALEY ROBIN VERICKER	Check for Vendor V00005	-587.50	-587.50	0.00
03/20/2025	Payment	1101	STRALEY ROBIN VERICKER	Check for Vendor V00005	-1,030.00	-1,030.00	0.00
Total Checks					-2,817.50	-2,817.50	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
03/18/2025	Payment	1098	INFRAMARK LLC	Check for Vendor V00006			-14,170.20
Total Outstanding Checks							-14,170.20
Outstanding Deposits							
Total Outstanding Deposits							