

Buckhead Trails II Community Development District

**January 28, 2026
Agenda Package**

TEAMS MEETING INFORMATION

MEETING ID: 242 062 377 278 6 PASSCODE: 8QV78CY2

[JOIN THE MEETING NOW](#)

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FLORIDA 33067

CLEAR PARTNERSHIPS



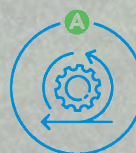
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Buckhead Trails II Community Development District

Board of Supervisors

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

District Staff

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

Regular Meeting Agenda

The Regular Meetings of Buckhead Trails II Community Development District will be held on **January 28, 2026, 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: 242 062 377 278 6 Passcode: 8QV78CY2
Call in #: +1 646-838-1601 Phone conference ID: 443 559 593#

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. Consideration of Resolution 2026-01 Designation Officers

4. CONSENT AGENDA

A. Approval of Meeting Minutes for November 19, 2025

B. Consideration of Operation and Maintenance Expenditures November & December 2025

C. Acceptance of the Financials and Approval of the Check Register November & December 2025

D. Acceptance of FY25 Financial Audit

5. STAFF REPORTS

A. District Counsel

B. District Accountant

C. District Engineer

D. District Manager

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

RESOLUTION 2026-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS
DESIGNATING THE OFFICERS OF THE BUCKHEAD
TRAILS II COMMUNITY DEVELOPMENT DISTRICT
AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Buckhead Trails II Community Development District (the “District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the County of Manatee; and

WHEREAS, the initial supervisors have taken and subscribed to the oath of office per section 190.006(4), Florida Statutes; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) now desires to organize by designating the Officers of the District per section 190.006(6), Florida Statutes.

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

1. The following persons are elected to the offices shown, to wit:

<u>Carlos de la Ossa</u>	Chairman
<u>Nick Dister</u>	Vice Chairman
<u>Brian Lamb</u>	Secretary
<u>Eric Davidson</u>	Treasurer
<u>Jayna Cooper</u>	Assistant Secretary
<u>Rollamay Turkoane</u>	Assistant Secretary
<u>Austin Berns</u>	Assistant Secretary
<u>Ryan Motko</u>	Assistant Secretary
<u>Alberto Viera</u>	Assistant Secretary

PASSED AND ADOPTED THIS 28th DAY OF JANUARY 2026

ATTEST:

**Buckhead Trails II Community Development
District**

Print Name: _____
Secretary/Assistant Secretary

Print Name: _____
Chair/Vice Chair, Board of Supervisors

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

1 The regular meeting of the Board of Supervisors of Buckhead Trails II Community
2 Development District was held on Wednesday, November 19, 2025, and called to order at 1:06
3 p.m. at the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221.

4
5 Present and constituting a quorum were:

6		
7	Carlos de la Ossa	Chairperson
8	Nicholas Dister	Vice Chairperson (<i>via phone</i>)
9	Austin Berns	Assistant Secretary
10	Alberto Viera	Assistant Secretary

11
12 Also present were:

13		
14	Jayna Cooper	District Manager
15	Rollamay Turkoane	District Manager
16	John Vericker	District Counsel (<i>via phone</i>)
17	Jaqueline Gray	Inframark (<i>via phone</i>)
18	Arturo Gandarilla	Field Manager

19
20 *This is not a certified or verbatim transcript but rather represents the context and*
21 *summary of the meeting. The full meeting is available in audio format upon request. Contact*
22 *the District Office for any related costs for an audio copy.*

23
24 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

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

26
27 **SECOND ORDER OF BUSINESS**

Public Comments

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

29
30 **THIRD ORDER OF BUSINESS**

Business Items

31 **A. Consideration of School Now Website Proposal**

32
33 On MOTION by Mr. de la Ossa and seconded by Mr. Viera, with all in
34 favor, School Now Website Proposal, was approved. 4-0

35
36 **FOURTH ORDER OF BUSINESS**

Consent Agenda

37 **A. Approval of Meeting Minutes for September 24, 2025**

38 **B. Consideration of Operation and Maintenance Expenditures September 2025**

39 **C. Acceptance of the Financials and Approval of the Check Register September**
40 **2025**

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

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FIFTH ORDER OF BUSINESS

Staff Reports

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

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 1:07 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	Vendor Total	Comments/Description
Monthly Contract						
INFRAMARK LLC	11/11/2025	163574	\$750.00			ACCOUNTING SERVICES
INFRAMARK LLC	11/11/2025	163574	\$375.00			ADMINISTRATION
INFRAMARK LLC	11/11/2025	163574	\$2,083.33			DISTRICT MANAGEMENT
INFRAMARK LLC	11/11/2025	163574	\$100.00			FINANCIAL & REVENUE COLLECTION
INFRAMARK LLC	11/11/2025	163574	\$200.00			RECORDING SECRETARY
INFRAMARK LLC	11/11/2025	163574	\$50.00			RENTAL & LEASES
INFRAMARK LLC	11/11/2025	163574	\$50.00			TECHNOLOGY SVCS
INFRAMARK LLC	11/11/2025	163574	\$100.00			WEBSITE MAINTENANCE/ADMIN
INFRAMARK LLC	11/11/2025	163574	\$50.00			WEBSITE ADMIN-RETRO BILLING OCTOBER
INFRAMARK LLC	11/11/2025	163574	\$375.00			ACCOUNTING SERVICES-RETRO BILLING OCTOBER
INFRAMARK LLC	11/11/2025	163574	\$208.40			ADMINISTRATION-RETRO BILLING OCTOBER
INFRAMARK LLC	11/11/2025	163574	\$833.34			DISSEMINATION SERVICES
INFRAMARK LLC	11/11/2025	163574	\$916.66			DISTRICT MANAGERMENT-RETRO BILLING OCTOBER
INFRAMARK LLC	11/11/2025	163574	\$100.00			RECORDING SECRETARY -RETRO BILLING OCTOBER
INFRAMARK LLC	11/11/2025	163574	\$25.00			TECHNOLOGY/DATA STORAGE-RETRO BILLING OCTOBER
INFRAMARK LLC	11/11/2025	163574	\$33.33	\$6,250.06	\$6,250.06	RENTAL & LEASES -RETRO BILLING OCTOBER
Monthly Contract Subtotal			\$6,250.06			
Variable Contract						
STRALEY ROBIN VERICKER	11/14/2025	27461	\$121.50			PROFESSIONAL SERVICES
Variable Contract Subtotal			\$121.50			
Regular Services						
ALBERTO VIERA	11/19/2025	AV-111925	\$200.00			BOARD 11/19/25
AUSTIN BERNIS	11/19/2025	AB-111925	\$200.00			BOARD 11/19/25
BUSINESS OBSERVER	10/31/2025	25-02033M	\$70.00			NOTICE OF PUBLIC HEARING
CARLOS DE LA OSSA	11/19/2025	CO-111925	\$200.00			BOARD 11/19/25
GRAU & ASSOCIATES	11/4/2025	28204	\$1,000.00			AUDIT SERVICES
IPFS CORPORATION	11/10/2025	092925-D81351-1	\$3,122.77			INSURANCE PAYOFF PAYMENT

BUCKHEAD TRAILS II CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
IPFS CORPORATION	11/10/2025	092925-D81351-1	\$2,555.09	\$5,677.86	\$5,677.86	FY26 Insurance Payment
NICHOLAS J. DISTER	11/19/2025	ND-111925	\$200.00			BOARD 11/19/25
Regular Services Subtotal			\$7,547.86			
TOTAL			\$13,919.42			



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

163574

DATE

11/11/2025

BILL TO

Buckhead Trails II Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C3147

NET TERMS

Due On Receipt

PO#**DUE DATE**

11/11/2025

Services provided for the Month of: November 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	750.00		750.00
Accounting Services- Retro Billing October	1	Ea	375.00		375.00
Administration	1	Ea	375.00		375.00
Administration- Retro Billing October	1	Ea	208.40		208.40
Dissemination Services	2	Ea	416.67		833.34
District Management	1	Ea	2,083.33		2,083.33
District Management- Retro Billing October	1	Ea	916.66		916.66
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Recording Secretary- Retro Billing October	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Rental & Leases- Retro-Billing October	1	Ea	33.33		33.33
Technology/Data Storage	1	Ea	50.00		50.00
Technology/Data Storage- Retro Billing October	1	Ea	25.00		25.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Website Maintenance / Admin- Retro Billing October	1	Ea	50.00		50.00
Subtotal					6,250.06

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

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

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

Account Name: INFRAMARK, LLC

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

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

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



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

163574

DATE

11/11/2025

CUSTOMER ID

C3147

NET TERMS

Due On Receipt

PO#**DUE DATE**

11/11/2025

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: November 2025

Subtotal	\$6,250.06
Tax	\$0.00
Total Due	\$6,250.06

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.

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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.

Attendance Confirmation

for
BOARD OF SUPERVISORS

District Name: Buckhead Trails II CDD

Board Meeting Date: November 19, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la ossa	x	\$200.00
2	Austin Berns	x	\$200.00
3	Nick Dister	x	\$200.00
4	Albert Viera	x	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

REVISED 11/19/2025 13:07

Attendance Confirmation

for
BOARD OF SUPERVISORS

District Name: Buckhead Trails II CDD

Board Meeting Date: November 19, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la ossa	x	\$200.00
2	Austin Berns	x	\$200.00
3	Nick Dister	x	\$200.00
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The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

REVISED 11/19/2025 13:07

Business Observer

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

INVOICE

Legal Advertising

Invoice # 25-02033M

Date 10/31/2025

Attn:
Buckhead Trails II CDD Inframark
1555 HERON BAY BLVD, SUITE 201
CORAL SPRINGS FL 33076

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

Description

Amount

Serial # 25-02033M Notice of Board Meeting RE: Meeting on November 19, 2025 at 1:00pm Published: 10/31/2025	\$70.00
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Important Message

Please include our Serial #
on your check

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

Paid	()
Total	\$70.00

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

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

NOTICE

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

Business Observer

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

INVOICE

Legal Advertising

NOTICE OF BOARD MEETING *CHANGE IN MEETING DATE*

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Buckhead Trails II Community Development District has rescheduled their Regular Board Meeting from **Wednesday, November 26, 2025 at 1:00 p.m. to Wednesday, November 19, 2025 at 1:00 pm. at to be held at the Eaves Bend Amenity Center located at 4725 Los Robles Court, Palmetto FL 35779.** A copy of the agenda for the meeting can be obtained from the District Office at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607 or by phone at (813) 873-7300.

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

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

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

Jayna Cooper
District Manager
October 31, 2025

25-02033M

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

NOTICE

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

Attendance Confirmation

for
BOARD OF SUPERVISORS

District Name: Buckhead Trails II CDD

Board Meeting Date: November 19, 2025

Name	In Attendance Please X	Paid
1 Carlos de la ossa	x	\$200.00
2 Austin Berns	x	\$200.00
3 Nick Dister	x	\$200.00
4 Albert Viera	x	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

REVISED 11/19/2025 13:07

Grau and Associates

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

Phone: 561-994-9299

Fax: 561-994-5823

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

Invoice No. 28204
Date 11/04/2025

SERVICE	AMOUNT
Audit FYE 09/30/2025	\$ <u>1,000.00</u>
Current Amount Due	\$ <u>1,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,000.00	0.00	0.00	0.00	0.00	1,000.00

Payment due upon receipt.



400 NORTHRIDGE ROAD SUITE 450
ATLANTA, GA 30350
PHONE: (800)584-9969 FAX: () -

Producer

EGIS INSURANCE & RISK ADVISORS
150 E PALMETTO PARK RD
SUITE 705
BOCA RATON, FL 33432-4827
(561)693-4515

Client

BUCKHEAD TRAILS II CDD
2005 PAN AM CIR STE 300
TAMPA, FL 33607-6008

Account #GAA-D81351-1

Premium: \$6,012.00	Balance: \$5,910.85	Payments: 0/11	Status: DELINQUENT
Down Amount: \$505.01	Principal: \$5,526.59	Due Date: 11/1/2025	Payoff On 11/20/2025 of \$5,677.86
Amount Financed: \$5,506.99	Interest: \$0.00	Due Amount: \$537.35	
APR: 13.6500%	Credit: \$0.00	Maturity: 9/1/2026	
	Fees: \$0.00		

Transaction History

Posted	Amount	Source	Type	Due Date
11/6/2025	\$26.87		Late Fee	11/01/2025

Policy

Policy Number	Effective Date	Premium	Fee	Tax	Coverage	Company GA	Policy Term
1001251009	10/1/2025	\$6,012.00	\$0.00	\$0.00	PKG	LLOYD'S LONDON - CERTAIN UNDERWRITE/ FLORIDA INSURANCE ALLIANCE	12

Funds

Paid To	Funds Method	Paid Date	Check/Draft Number
AGENT	ACH FUNDINGS	2025-10-20	

Mailings

Sent To	Mailing	Sent Date
Agent	NOTICE OF INTENT TO CANCEL	11/6/2025

Insured	NOTICE OF INTENT TO CANCEL	11/6/2025
Insured	NOTICE OF PAYMENT DUE	10/13/2025
Agent	NOTICE OF ACCEPTANCE AND ASSIGNMENT	9/29/2025
GA	NOTICE OF FINANCED PREMIUM	9/29/2025
Insured	NOTICE OF ACCEPTANCE AND ASSIGNMENT	9/29/2025
Company	NOTICE OF FINANCED PREMIUM	9/29/2025

Payment Schedule

Amount	Due Date	Pay Date
\$537.35	11/1/2025	
\$537.35	12/1/2025	
\$537.35	1/1/2026	
\$537.35	2/1/2026	
\$537.35	3/1/2026	
\$537.35	4/1/2026	
\$537.35	5/1/2026	
\$537.35	6/1/2026	
\$537.35	7/1/2026	
\$537.35	8/1/2026	
\$537.35	9/1/2026	

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Buckhead Trails II CDD

Board Meeting Date: November 19, 2025

	Name	In Attendance Please X	Paid
1	Carlos de la ossa	x	\$200.00
2	Austin Berns	x	\$200.00
3	Nick Dister	x	\$200.00
4	Albert Viera	x	\$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

District Manager Signature

Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE****

REVISED 11/19/2025 13:07

BUCKHEAD TRAILS II CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Monthly Contract						
INFRAMARK LLC	12/1/2025	165700	\$750.00			ACCOUNTING SERVICES
INFRAMARK LLC	12/1/2025	165700	\$375.00			ADMINISTRATIVE FEES
INFRAMARK LLC	12/1/2025	165700	\$2,083.33			DISTRICT MANAGEMENT
INFRAMARK LLC	12/1/2025	165700	\$100.00			FINANCIAL & REVENUE COLLECTION
INFRAMARK LLC	12/1/2025	165700	\$200.00			RECORDING SECRETARY
INFRAMARK LLC	12/1/2025	165700	\$50.00			RENTAL & LEASES
INFRAMARK LLC	12/1/2025	165700	\$50.00			TECHNOLOGY SVCS
INFRAMARK LLC	12/1/2025	165700	\$100.00			WEBSITE MAINTENANCE/ADMIN
INFRAMARK LLC	12/1/2025	165700	\$833.34	\$4,541.67	\$4,541.67	DISSEMINATION SERVICES
Monthly Contract Subtotal			\$4,541.67			
Regular Services						
INFRAMARK LLC	8/28/2025	157135	\$479.40			EMAIL RENEWALS
INFRAMARK LLC	12/22/2025	166660	\$2.22			POSTAGE
IPFS CORPORATION	11/24/2025	112425-GAA-D81351	\$2.09			INSURANCE LATE FEE FROM PAYOFF
STRALEY ROBIN VERICKER	12/15/2025	27633	\$577.70			PROFESSIONAL SERVICES
Regular Services Subtotal			\$1,061.41			
TOTAL			\$5,603.08			



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

165700

DATE

12/1/2025

BILL TO

Buckhead Trails II Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C3147

NET TERMS

Due On Receipt

PO#**DUE DATE**

12/1/2025

Services provided for the Month of: December 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	750.00		750.00
Administration	1	Ea	375.00		375.00
Dissemination Services	2	Ea	416.67		833.34
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Subtotal					4,541.67

Subtotal	\$4,541.67
Tax	\$0.00
Total Due	\$4,541.67

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

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

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

Account Name: INFRAMARK, LLC

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

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

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



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

157135

DATE

8/28/2025

BILL TO

Buckhead Trails II Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C3147

NET TERMS

Due On Receipt

PO#**DUE DATE**

8/28/2025

Services provided for the Month of: July 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Eric Davidson- 6-23-25 DNH*GODADDY#379107052 : email renewals: \$479.40	1	Ea	479.40		479.40
Subtotal					479.40

Subtotal	\$479.40
Tax	\$0.00
Total Due	\$479.40

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

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

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

Account Name: INFRAMARK, LLC

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

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

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



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

166660

DATE

12/22/2025

BILL TO

Buckhead Trails II Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C3147

NET TERMS

Due On Receipt

PO#**DUE DATE**

12/22/2025

Services provided for the Month of: November 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	3	Ea	0.74		2.22
Subtotal					2.22

Subtotal	\$2.22
Tax	\$0.00
Total Due	\$2.22

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.

IPFS CORPORATION
 (IPFS)
 P.O. BOX 412086
 KANSAS CITY, MO 64141-2086
 PHONE: (800)584-9969 - FAX: (770)225-2866

NOTICE TO THE INSURED		
DATE MAILED	ACCOUNT NUMBER	DUE DATE
11/24/25	GAA-D81351	On Receipt

IF ANY QUESTIONS, PLEASE CALL: (800)584-9969

NOTICE TO THE INSURED:

Thank-you for making your payment on your account.
 Our records indicate that there are still charges due under the terms of our Premium Finance Agreement.
REMEMBER: The availability of credit is an important asset -- **ACT NOW!**

339578 0.4800 1125 3318 11265 1/1 BIN:0



INSURED
 BUCKHEAD TRAILS II CDD
 INFRAMARK
 2005 PAN AM CIR STE 300
 TAMPA, FL 33607-6008

LATE CHARGE	\$2.09
CANCELLATION FEE	\$0.00
NSF FEE	\$0.00
OTHER AMOUNTS DUE	\$0.00

PLEASE PAY THIS AMOUNT \$2.09

To ensure proper credit, please send the coupon below with your payment and write your account number on your check.

Please see the coupon for the overnight, priority, or other special delivery address. Do not use the P.O. Box address for these services as it may cause a delay in receipt.

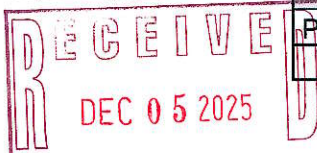
Make online payments or view account information at ipfs.com.
Please use access code L99JNXFCD to register (first time users).

DETACH HERE

Written notations on this coupon will NOT be received.
 To ensure proper credit, include coupon with payment.

INSURE (03/10) Copyright 2010 IPFS Corporation

INSURED
 BUCKHEAD TRAILS II CDD
 INFRAMARK
 2005 PAN AM CIR STE 300
 TAMPA, FL 33607-6008



PAYMENT COUPON		
PAYMENT NO.	ACCOUNT NUMBER	DUE DATE
**	GAA-D81351	On Receipt

LATE CHARGE:	\$2.09
CANCELLATION FEE:	\$0.00
NSF FEE:	\$0.00
OTHER AMOUNTS DUE:	\$0.00
PLEASE PAY THIS AMOUNT	\$2.09

For any correspondence or overnight, priority, or other special delivery, send to:
 1055 BROADWAY
 11TH FLOOR
 KANSAS CITY, MO 64105
 Questions? Call (800)584-9969

Make online payments or view account information at www.ipfs.com.
 Please use this access code L99JNXFCD to register (first time users).

MAKE CHECK PAYABLE AND REMIT TO:
IPFS CORPORATION
P.O. BOX 730223
DALLAS, TX 75373-0223



GAA0D813511 0000002091

306 8618006 339578 11265 1/1

Buckhead Trails II Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 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 November 30, 2025

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Operating Account	\$ 14,719
TOTAL ASSETS	\$ 14,719
<u>LIABILITIES</u>	
Accounts Payable	\$ 30,159
TOTAL LIABILITIES	30,159
<u>FUND BALANCES</u>	
Unassigned:	(15,440)
TOTAL FUND BALANCES	(15,440)
TOTAL LIABILITIES & FUND BALANCES	\$ 14,719

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 76	\$ 76	0.00%
Developer Estimated Contribution	305,625	-	(305,625)	0.00%
TOTAL REVENUES	305,625	76	(305,549)	0.02%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	800	11,200	6.67%
ProfServ-Dissemination Agent	10,000	2,500	7,500	25.00%
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	2,500	2,235	265	89.40%
District Engineer	5,000	-	5,000	0.00%
Administrative Services	4,500	1,125	3,375	25.00%
District Management	25,000	6,250	18,750	25.00%
Accounting Services	9,000	2,250	6,750	25.00%
Auditing Services	6,000	1,000	5,000	16.67%
Website Compliance	1,600	-	1,600	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	150	450	25.00%
Insurance - General Liability	3,218	3,378	(160)	104.97%
Public Officials Insurance	2,633	2,755	(122)	104.63%
Insurance - Crime	500	50	450	10.00%
Legal Advertising	1,000	166	834	16.60%
Bank Fees	200	431	(231)	215.50%
Financial & Revenue Collections	1,200	300	900	25.00%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,200	300	900	25.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	97,326	24,615	72,711	25.29%
<u>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	9,000	-	9,000	0.00%
Contracts-Landscape	125,000	-	125,000	0.00%
Contracts-Aquatic Control	38,000	-	38,000	0.00%
Total Other Physical Environment	172,000	-	172,000	0.00%

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation</u>				
Misc-Contingency	36,299	-	36,299	0.00%
Total Parks and Recreation	36,299	-	36,299	0.00%
TOTAL EXPENDITURES	305,625	24,615	281,010	8.05%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(24,539)	(24,539)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		9,099		
FUND BALANCE, ENDING		\$ (15,440)		

Bank Account Statement

Wednesday, December 10, 2025

Page 1

Buckhead Trails II CDD

Bank Account No. 9059
Statement No. 11_25

Statement Date 11/30/2025

G/L Account No. 101001 Balance	14,718.57	Statement Balance	14,718.57
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	14,718.57
Subtotal	14,718.57	Outstanding Checks	0.00
Negative Adjustments	0.00	Ending Balance	14,718.57
Ending G/L Balance	14,718.57		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
11/28/2025		JE000066	Interest - Investments	Interest Earned	28.85	28.85	0.00
Total Deposits					28.85	28.85	0.00
Checks							
09/25/2025	Payment	1134	RYAN MOTKO	Check for Vendor V00009	-200.00	-200.00	0.00
11/10/2025	Payment	1142	BUSINESS OBSERVER	Check for Vendor V00003	-70.00	-70.00	0.00
11/10/2025	Payment	1143	GRAU & ASSOCIATES	Check for Vendor V00023	-1,000.00	-1,000.00	0.00
11/10/2025	Payment	1144	IPFS CORPORATION	Check for Vendor V00024	-5,677.86	-5,677.86	0.00
11/20/2025	Payment	1161	ALBERTO VIERA	Check for Vendor V00011	-200.00	-200.00	0.00
11/20/2025	Payment	1162	AUSTIN BERNIS	Check for Vendor V00015	-200.00	-200.00	0.00
11/20/2025	Payment	1163	CARLOS DE LA OSSA	Check for Vendor V00007	-200.00	-200.00	0.00
11/20/2025	Payment	1164	NICHOLAS J. DISTER	Check for Vendor V00008	-200.00	-200.00	0.00
11/20/2025	Payment	1165	STRALEY ROBIN VERICKER	Check for Vendor V00005	-121.50	-121.50	0.00
11/21/2025		JE000065	Bank Fees	Bank Fees	-214.31	-214.31	0.00
Total Checks					-8,083.67	-8,083.67	0.00
Adjustments							
Total Adjustments							
Outstanding Deposits							
Total Outstanding Deposits							

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

Financial Report

December 31, 2025

CLEAR PARTNERSHIPS



BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2025

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Operating Account	\$ 29,705
Accounts Receivable	12,500
TOTAL ASSETS	\$ 42,205
<u>LIABILITIES</u>	
Accounts Payable	\$ 19,406
TOTAL LIABILITIES	19,406
<u>FUND BALANCES</u>	
Unassigned:	22,799
TOTAL FUND BALANCES	22,799
 TOTAL LIABILITIES & FUND BALANCES	 \$ 42,205

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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>				
Interest - Investments	\$ -	\$ 101	\$ 101	0.00%
Developer Estimated Contribution	305,625	27,000	(278,625)	8.83%
TOTAL REVENUES	305,625	27,101	(278,524)	8.87%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	800	11,200	6.67%
ProfServ-Dissemination Agent	10,000	-	10,000	0.00%
ProfServ-Info Technology	600	629	(29)	104.83%
ProfServ-Recording Secretary	2,400	600	1,800	25.00%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	2,500	2,813	(313)	112.52%
District Engineer	5,000	-	5,000	0.00%
Administrative Services	4,500	1,125	3,375	25.00%
District Management	25,000	6,250	18,750	25.00%
Accounting Services	9,000	2,250	6,750	25.00%
Auditing Services	6,000	1,000	5,000	16.67%
Website Compliance	1,600	-	1,600	0.00%
Postage, Phone, Faxes, Copies	500	2	498	0.40%
Rentals & Leases	600	150	450	25.00%
Insurance - General Liability	3,218	3,380	(162)	105.03%
Public Officials Insurance	2,633	2,755	(122)	104.63%
Insurance - Crime	500	50	450	10.00%
Legal Advertising	1,000	166	834	16.60%
Bank Fees	200	656	(456)	328.00%
Financial & Revenue Collections	1,200	300	900	25.00%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,200	300	900	25.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	97,326	23,401	73,925	24.04%

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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	9,000	-	9,000	0.00%
Contracts-Landscape	125,000	-	125,000	0.00%
Contracts-Aquatic Control	38,000	-	38,000	0.00%
Total Other Physical Environment	172,000	-	172,000	0.00%
<u>Parks and Recreation</u>				
Misc-Contingency	36,299	-	36,299	0.00%
Total Parks and Recreation	36,299	-	36,299	0.00%
TOTAL EXPENDITURES	305,625	23,401	282,224	7.66%
Excess (deficiency) of revenues				
Over (under) expenditures	-	3,700	3,700	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		19,099		
FUND BALANCE, ENDING		\$ 22,799		

Bank Account Statement

Tuesday, January 13, 2026
Page 1

Buckhead Trails II CDD

Bank Account No. 9059
Statement No. 12_25

Statement Date 12/31/2025

G/L Account No. 101001 Balance	29,705.28	Statement Balance	29,705.28
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	29,705.28	Subtotal	29,705.28
Negative Adjustments	0.00	Outstanding Checks	0.00
Ending G/L Balance	29,705.28	Ending Balance	29,705.28

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
12/31/2025		JE000071	Interest - Investments Developer	Interest Earned	26.57	26.57	0.00
12/12/2025		JE000073	Estimated Contribution	Developer Funding	27,000.00	27,000.00	0.00
Total Deposits					27,026.57	27,026.57	0.00
Checks							
12/03/2025	Payment	1166	INFRAMARK LLC	Check for Vendor V00006	-8,500.05	-8,500.05	0.00
12/11/2025	Payment	1167	INFRAMARK LLC	Check for Vendor V00006	-2,833.35	-2,833.35	0.00
12/11/2025	Payment	1168	IPFS CORPORATION	Check for Vendor V00024	-2.09	-2.09	0.00
12/12/2025	Payment	1169	INFRAMARK LLC	Check for Vendor V00006	-479.40	-479.40	0.00
12/22/2025		JE000072	Bank Fees	Bank Fees	-224.97	-224.97	0.00
Total Checks					-12,039.86	-12,039.86	0.00

Adjustments

Total Adjustments

Outstanding Deposits

Total Outstanding Deposits

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 11/01/2025 to 11/30/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	1142	11/10/25	BUSINESS OBSERVER	25-02033M	10/31/25-LEGAL ADVERTISING	Legal Advertising	548002-51301	\$70.00
001	1143	11/10/25	GRAU & ASSOCIATES	28204	AUDIT FYE 09/30/25	Auditing Services	532002-51301	\$1,000.00
001	1144	11/10/25	IPFS CORPORATION	092925-D81351-1	11/20/25-INSURANCE PAYOFF PAYMENT	Insurance - General Liability	545002-51325	\$3,122.77
001	1144	11/10/25	IPFS CORPORATION	092925-D81351-1	11/20/25-INSURANCE PAYOFF PAYMENT	Public Officials Insurance	545008-51325	\$2,555.09
001	1161	11/20/25	ALBERTO VIERA	AV-111925	BOARD 11/19/25	Supervisor Fees	511100-51301	\$200.00
001	1162	11/20/25	AUSTIN BERNS	AB-111925	BOARD 11/19/25	Supervisor Fees	511100-51301	\$200.00
001	1163	11/20/25	CARLOS DE LA OSSA	CO-111925	BOARD 11/19/25	Supervisor Fees	511100-51301	\$200.00
001	1164	11/20/25	NICHOLAS J. DISTER	ND-111925	BOARD 11/19/25	Supervisor Fees	511100-51301	\$200.00
001	1165	11/20/25	STRALEY ROBIN VERICKER	27461	DISTRICT COUNSEL THROUGH 10/31/25	District Counsel	531146-51301	\$121.50
Fund Total								\$7,669.36

Total Checks Paid	\$7,669.36
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BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 12/01/2025 to 12/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	Accounting Services	532001-51301	\$375.00
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	Administrative Services	531148-51301	\$166.67
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	District Manager	531150-51301	\$1,166.67
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	Financial & Revenue Collections	549150-51301	\$100.00
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	ProfServ-Recording Secretary	531036-51301	\$100.00
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	Rentals & Leases	544025-51301	\$16.67
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	ProfServ-Info Technology	531020-51301	\$25.00
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	Website Administration	549936-51301	\$50.00
001	1166	12/03/25	INFRAMARK LLC	153050	DISTRICT MANAGEMENT JULY 2025	ProfServ-Dissemination Agent	531012-51301	\$833.34
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	Accounting Services	532001-51301	\$375.00
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	Administrative Services	531148-51301	\$166.67
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	District Manager	531150-51301	\$1,166.67
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	Financial & Revenue Collections	549150-51301	\$100.00
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	ProfServ-Recording Secretary	531036-51301	\$100.00
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	Rentals & Leases	544025-51301	\$16.67
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	ProfServ-Info Technology	531020-51301	\$25.00
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	Website Administration	549936-51301	\$50.00
001	1166	12/03/25	INFRAMARK LLC	155340	DISTRICT MANAGEMENT AUGUST 2025	ProfServ-Dissemination Agent	531012-51301	\$833.34
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	Accounting Services	532001-51301	\$375.00
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	Administrative Services	531148-51301	\$166.67
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	District Manager	531150-51301	\$1,166.67
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	Financial & Revenue Collections	549150-51301	\$100.00
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	ProfServ-Recording Secretary	531036-51301	\$100.00
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	Rentals & Leases	544025-51301	\$16.67
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	ProfServ-Info Technology	531020-51301	\$25.00
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	Website Administration	549936-51301	\$50.00
001	1166	12/03/25	INFRAMARK LLC	158196	DISTRICT MANAGEMENT SEPTEMBER 2025	ProfServ-Dissemination Agent	531012-51301	\$833.34
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	Accounting Services	532001-51301	\$375.00
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	Administrative Services	531148-51301	\$166.67
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	District Management	531151-51301	\$1,166.67
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	Financial & Revenue Collections	549150-51301	\$100.00
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	ProfServ-Recording Secretary	531036-51301	\$100.00
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	Rentals & Leases	544025-51301	\$16.67
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	ProfServ-Info Technology	531020-51301	\$25.00
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	Website Administration	549936-51301	\$50.00
001	1167	12/11/25	INFRAMARK LLC	160885	OCT 25-DISTRICT MANAGEMENT	ProfServ-Dissemination Agent	531012-51301	\$833.34
001	1168	12/11/25	IPFS CORPORATION	112425-GAA-D81351	11/24/25-INSURANCE LATE FEE FROM PAYOFF	Insurance - General Liability	545002-51325	\$2.09
001	1169	12/12/25	INFRAMARK LLC	157135	EMAIL RENEWALS	ProfServ-Info Technology	531020-51301	\$479.40

Fund Total **\$11,814.89**

Total Checks Paid **\$11,814.89**



December 24, 2025

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

We have audited the financial statements of Buckhead Trails II Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated December 24, 2025. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District’s 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, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District’s financial report—titled *Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Grau & Associates