

**BUCKHEAD TRAILS II
COMMUNITY DEVELOPMENT
DISTRICT**

FEBRUARY 26, 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 **February 26, 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#](tel:+16468381601842226542) 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. Ratification of Grau Audit Engagement Letter
4. **CONSENT AGENDA**
 - A. Approval of Minutes of the December 11, 2024 Regular Meeting
 - B. Consideration of Operation and Maintenance Expenditures December 2024
 - C. Acceptance of the Financials and Approval of the Check Register for December 2024
 - D. Consideration of Operation and Maintenance Expenditures January 2025
 - E. Acceptance of the Financials and Approval of the Check Register for January 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, March 26, 2025 at 1:00 p.m.

Third Order of Business



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
 Boca Raton, Florida 33431
 (561) 994-9299 ▪ (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

January 29, 2025

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

We are pleased to confirm our understanding of the services we are to provide Buckhead Trails II Community Development District, Manatee County, Florida ("the District") for the fiscal years ended September 30, 2024, 2025 and 2026, with an option for additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Buckhead Trails II Community Development District as of and for the fiscal years ended September 30, 2024, 2025 and 2026, with an option for additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards

for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,000, \$4,100 and \$4,200 for the September 30, 2024, 2025 and 2026 audits, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Buckhead Trails II Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Buckhead Trails II Community Development District.

Signed by: Carlos de la Ossa
By: _____
CC0CB251E795481...

Title: Chair

Date: 1/29/2025



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

Fourth Order of Business

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

The regular meeting of the Board of Supervisors of Buckhead Trails II Community Development District was held on Wednesday, December 11, 2024, and called to order at 1:09 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
Nick Dister	Vice Chairperson <i>(via phone)</i>
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
Tyson Waag	District Engineer

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 the November 20, 2024 Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures November 2024**
- C. Acceptance of the Financials and Approval of the Check Register for November 2024**

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

FIFTH ORDER OF BUSINESS **Staff Reports**

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

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

December 11, 2024

BUCKHEAD TRAILS II CDD

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. Berns, with
all in favor, the meeting was adjourned at 1:10 pm. 5-0

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	12/3/2024	139116	\$375.00		Accounting Services
INFRAMARK LLC	12/3/2024	139116	\$166.67		Administration
INFRAMARK LLC	12/3/2024	139116	\$1,166.67		District Management December 2024
INFRAMARK LLC	12/3/2024	139116	\$100.00		FINANCIAL & REVENUE
INFRAMARK LLC	12/3/2024	139116	\$100.00		RECORDING SECRETARY
INFRAMARK LLC	12/3/2024	139116	\$16.67		RENTAL & LEASES
INFRAMARK LLC	12/3/2024	139116	\$25.00		TECHNOLOGY SVCS
INFRAMARK LLC	12/3/2024	139116	\$50.00		WEBSITE MAINT
INFRAMARK LLC	12/3/2024	139116	\$833.34	\$2,833.35	Dissemination Services
Monthly Contract Subtotal			\$2,833.35	\$2,833.35	
Variable Contract					
ALBERTO VIERA	12/11/2024	AV 121124	\$200.00	\$200.00	SUPERVISOR FEES
AUSTIN BERNS	12/11/2024	AB 121124	\$200.00	\$200.00	SUPERVISOR FEES
CARLOS DE LA OSSA	12/11/2024	CO 121124	\$200.00	\$200.00	SUPERVISOR FEES
NICHOLAS J. DISTER	12/11/2024	ND 121124	\$200.00	\$200.00	SUPERVISOR FEES
RYAN MOTKO	12/11/2024	RM 121124	\$200.00	\$200.00	SUPERVISOR FEES
Variable Contract Subtotal			\$1,000.00	\$1,000.00	
TOTAL			\$3,833.35	\$3,833.35	



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#
139116

DATE
12/3/2024

CUSTOMER ID
C3147

NET TERMS
Net 30

PO#

DUE DATE
1/2/2025

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: December 2024

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.

Buckhead Trails II CDD
MEETING DATE: December 11, 2024

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: December 11, 2024

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: December 11, 2024

DMS: Jayna Cooper

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Carlos de la Ossa	✓	Salary accepted	\$200.00
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Austin Berns	✓	Salary Accepted	\$200.00
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Albert Viera	✓	Salary Accepted	\$200.00

Buckhead Trails II CDD
MEETING DATE: December 11, 2024

DMS: Jayna Cooper

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Buckhead Trails II CDD
MEETING DATE: December 11, 2024

DMS: Jayna Cooper

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Carlos de la Ossa	✓	Salary accepted	\$200.00
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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
December 31, 2024

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 December 31, 2024

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Operating Account	\$ 3,433
TOTAL ASSETS	\$ 3,433
<u>LIABILITIES</u>	
Accounts Payable	\$ 12,943
Accounts Payable - Other	4,836
Due To Other Districts	8,034
TOTAL LIABILITIES	25,813
<u>FUND BALANCES</u>	
Unassigned:	(22,380)
TOTAL FUND BALANCES	(22,380)
TOTAL LIABILITIES & FUND BALANCES	\$ 3,433

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
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	\$ 9,445	\$ (296,180)	3.09%
TOTAL REVENUES	305,625	9,445	(296,180)	3.09%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	1,800	10,200	15.00%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	10,000	2,500	7,500	25.00%
ProfServ-Info Technology	600	75	525	12.50%
ProfServ-Recording Secretary	2,400	300	2,100	12.50%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	15,000	1,748	13,252	11.65%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	500	4,000	11.11%
District Management	25,000	3,500	21,500	14.00%
Accounting Services	9,000	1,125	7,875	12.50%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,600	-	1,600	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	50	550	8.33%
Public Officials Insurance	2,475	-	2,475	0.00%
Legal Advertising	3,500	96	3,404	2.74%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	300	900	25.00%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,200	150	1,050	12.50%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	122,300	12,319	109,981	10.07%
<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%

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending December 31, 2024
 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
Misc-Contingency	4,500	-	4,500	0.00%
Total Parks and Recreation	4,500	-	4,500	0.00%
TOTAL EXPENDITURES	305,625	17,519	288,106	5.73%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(8,074)	(8,074)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(14,306)		
FUND BALANCE, ENDING		\$ (22,380)		

Bank Account Statement

Buckhead Trails II CDD

Bank Account No. 9059
Statement No. 12_24

Statement Date 12/31/2024

G/L Account No. 101001 Balance	3,432.64	Statement Balance	3,928.89
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	3,432.64	Subtotal	3,928.89
Negative Adjustments	0.00	Outstanding Checks	-496.25
Ending G/L Balance	3,432.64	Ending Balance	3,432.64

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
12/17/2024	Payment	BD00002	CK#1560 CDD Deficit Funding	9,445.26	9,445.26	0.00
Total Deposits				9,445.26	9,445.26	0.00
Checks						
12/18/2024	Payment	1081	Check for Vendor V00011	-400.00	-400.00	0.00
12/18/2024	Payment	1082	Check for Vendor V00015	-400.00	-400.00	0.00
12/18/2024	Payment	1084	Check for Vendor V00007	-400.00	-400.00	0.00
12/18/2024	Payment	1085	Check for Vendor V00012	-5,200.00	-5,200.00	0.00
12/18/2024	Payment	1086	Check for Vendor V00006	-959.70	-959.70	0.00
12/18/2024	Payment	1087	Check for Vendor V00008	-400.00	-400.00	0.00
12/18/2024	Payment	1089	Check for Vendor V00005	-650.00	-650.00	0.00
Total Checks				-8,409.70	-8,409.70	0.00
Adjustments						
Total Adjustments						
Outstanding Checks						
12/18/2024	Payment	1083	Check for Vendor V00003			-96.25
12/18/2024	Payment	1088	Check for Vendor V00009			-400.00
Total Outstanding Checks						-496.25
Outstanding Deposits						
Total Outstanding Deposits						

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	1/3/2025	141132	\$375.00		JAN 2025 ACCOUNTING SVCS
INFRAMARK LLC	1/3/2025	141132	\$166.67		JAN 2025 ADMIN SVCS
INFRAMARK LLC	1/3/2025	141132	\$1,166.67		JAN 2025 DISTRICT MGMNT
INFRAMARK LLC	1/3/2025	141132	\$100.00		JAN 2025 FINANCIAL & REVENUE
INFRAMARK LLC	1/3/2025	141132	\$100.00		JAN 2025 RECORDING SECRETARY
INFRAMARK LLC	1/3/2025	141132	\$16.67		JAN 2025 RENTAL & LEASES
INFRAMARK LLC	1/3/2025	141132	\$25.00		JAN 2025 TECHNOLOGY SVCS
INFRAMARK LLC	1/3/2025	141132	\$50.00		JAN 2025 WEBSITE MAINT
INFRAMARK LLC	1/3/2025	141132	\$833.34	\$2,833.35	JAN 2025 DISS SVCS
Monthly Contract Subtotal			\$2,833.35	\$2,833.35	
Regular Services					
BUSINESS OBSERVER	1/17/2025	25-00069M	\$65.63	\$65.63	RFP Annual Audit
STRALEY ROBIN VERICKER	1/9/2025	25813	\$587.50	\$587.50	PROF SVC THRU DEC 2024
Regular Services Subtotal			\$653.13	\$653.13	
TOTAL			\$3,486.48	\$3,486.48	



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	141132
CUSTOMER ID	C3147
PO#	

DATE	1/3/2025
NET TERMS	Net 30
DUE DATE	2/2/2025

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: January 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.

Business Observer

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

INVOICE

Legal Advertising

Invoice # 25-00069M

Date 01/17/2025

Attn:
Buckhead Trails CDD Inframark
2005 PAN AM CIRCLE STE 300
TAMPA FL 33607

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

Description

Amount

Serial # 25-00069M Request for Proposals for Annual Audit Services RE: Buckhead Trails II CDD Published: 1/17/2025	\$65.63
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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	\$65.63

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.

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

INVOICE

Legal Advertising

Buckhead Trails II Community Development District Request for Proposals for Annual Audit Services

The Buckhead Trails II Community Development District (the “**District**”) hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District’s financial records for the fiscal ending September 30, 2024, 2025, and 2026, with an option for additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Manatee County, Florida and has an operating and debt service budget of approximately \$118,425.00.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, *Florida Statutes*; and be qualified to conduct audits in accordance with “Government Auditing Standards,” as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General, and must be completed in a timely fashion to enable the Board to approve them no later than June 30 of each year.

The RFP Package, which includes this notice, instructions to proposers, and evaluation criteria is available from the District Manager, Jayna Cooper via email at jayna.cooper@inframark.com.

Proposers must provide one (1) electronic copy to the District Manager at the email listed above. Proposals must be received by **Wednesday, January 22, 2025, at 9:00 a.m.** Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Request for Proposals to the District Manager at the email listed above or via phone at 813-608-8242.

January 17, 2025

25-00069M

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.

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

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

January 09, 2024

Client: 001597

Matter: 000001

Invoice #: 25813

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

January 09, 2024
Client: 001597
Matter: 000001
Invoice #: 25813

Page: 2

Total Services	\$587.50	
Total Disbursements	\$0.00	
Total Current Charges		\$587.50
Previous Balance		\$2,397.50
PAY THIS AMOUNT		\$2,985.00

Please Include Invoice Number on all Correspondence

Buckhead Trails II Community Development District

Financial Statements
(Unaudited)

Period Ending
January 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 January 31, 2025

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Operating Account	\$ 1,928
TOTAL ASSETS	\$ 1,928
<u>LIABILITIES</u>	
Accounts Payable	\$ 15,257
Accounts Payable - Other	4,836
Due To Other Districts	8,034
TOTAL LIABILITIES	28,127
<u>FUND BALANCES</u>	
Unassigned:	(26,199)
TOTAL FUND BALANCES	(26,199)
TOTAL LIABILITIES & FUND BALANCES	\$ 1,928

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending January 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
REVENUES				
Developer Contribution	\$ 305,625	\$ 9,445	\$ (296,180)	3.09%
TOTAL REVENUES	305,625	9,445	(296,180)	3.09%

EXPENDITURES

Administration

Supervisor Fees	12,000	1,800	10,200	15.00%
ProfServ-Construction	9,000	-	9,000	0.00%
ProfServ-Dissemination Agent	10,000	3,333	6,667	33.33%
ProfServ-Info Technology	600	100	500	16.67%
ProfServ-Recording Secretary	2,400	400	2,000	16.67%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	15,000	2,335	12,665	15.57%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	4,500	667	3,833	14.82%
District Management	25,000	4,667	20,333	18.67%
Accounting Services	9,000	1,500	7,500	16.67%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,600	-	1,600	0.00%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Rentals & Leases	600	67	533	11.17%
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	400	800	33.33%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,200	200	1,000	16.67%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	122,300	16,138	106,162	13.20%

Other Physical Environment

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%

Parks and Recreation

BUCKHEAD TRAILS II COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending January 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
Misc-Contingency	4,500	-	4,500	0.00%
Total Parks and Recreation	4,500	-	4,500	0.00%
TOTAL EXPENDITURES	305,625	21,338	284,287	6.98%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(11,893)	(11,893)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(14,306)		
FUND BALANCE, ENDING		\$ (26,199)		

Bank Account Statement

Buckhead Trails II CDD

Bank Account No. 9059
Statement No. 01_25

Statement Date 01/31/2025

G/L Account No. 101001 Balance	1,927.64	Statement Balance	2,327.64
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	1,927.64	Subtotal	2,327.64
Negative Adjustments	0.00	Outstanding Checks	-400.00
Ending G/L Balance	1,927.64	Ending Balance	1,927.64

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
Total Deposits							0.00
Checks							
							0.00
12/18/2024	Payment	1083	BUSINESS OBSERVER	Check for Vendor V00003	-96.25	-96.25	0.00
01/13/2025	Payment	1090	BUSINESS OBSERVER	Check for Vendor V00003	-332.50	-332.50	0.00
01/13/2025	Payment	1091	STRALEY ROBIN VERICKER	Check for Vendor V00005	-1,172.50	-1,172.50	0.00
Total Checks					-1,601.25	-1,601.25	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
12/18/2024	Payment	1088	RYAN MOTKO	Check for Vendor V00009			-400.00
Total Outstanding Checks							-400.00
Outstanding Deposits							
Total Outstanding Deposits							