

Panther Trails
Community Development District

Financial Statements
(Unaudited)

September 30, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Panther Trails Community Development District

Balance Sheet

As of 9/30/2015

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets							
Cash In Bank	50,538	0	0	0	50,538	0	0
Cash On Hand	318	0	0	0	318	0	0
Investments	85,622	0	1,371,935	2,182,361	3,639,918	0	0
Investments - Reserves	0	64,577	0	0	64,577	0	0
Accounts Receivable	5,250	0	0	0	5,250	0	0
Accounts Receivable - Other	135	0	0	0	135	0	0
Prepaid Expenses	16,417	0	0	0	16,417	0	0
Deposits	7,555	0	0	0	7,555	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	1,371,935
Amount To Be Provided Debt Service	0	0	0	0	0	0	9,578,065
Fixed Assets	0	0	0	0	0	8,824,915	0
Total Assets	<u>165,835</u>	<u>64,577</u>	<u>1,371,935</u>	<u>2,182,361</u>	<u>3,784,707</u>	<u>8,824,915</u>	<u>10,950,000</u>
Liabilities							
Accounts Payable	12,164	0	0	881,479	893,643	0	0
Retainage Payable	0	0	0	216,968	216,968	0	0
Sales Tax Payable	14	0	0	0	14	0	0
Accrued Expenses Payable	5,590	0	0	0	5,590	0	0
Due To Other Funds	0	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	10,950,000
Total Liabilities	<u>17,769</u>	<u>0</u>	<u>0</u>	<u>1,098,447</u>	<u>1,116,216</u>	<u>0</u>	<u>10,950,000</u>
Fund Equity & Other Credits							
Beginning Fund Balance	171,369	54,416	573,498	71,401	870,685	8,824,915	0
Net Change in Fund Balance	(23,303)	10,160	798,437	1,012,513	1,797,807	0	0
Total Fund Equity & Other Credits	<u>148,066</u>	<u>64,577</u>	<u>1,371,935</u>	<u>1,083,914</u>	<u>2,668,492</u>	<u>8,824,915</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>165,835</u>	<u>64,577</u>	<u>1,371,935</u>	<u>2,182,361</u>	<u>3,784,707</u>	<u>8,824,915</u>	<u>10,950,000</u>

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	200	200	436	236	(118.15)%
Special Assessments					
Tax Roll	350,667	350,667	361,146	10,479	(2.98)%
Other Miscellaneous Revenues					
Miscellaneous Revenues	0	0	1,055	1,055	0.00%
Facilities Rentals	1,000	1,000	1,495	495	(49.53)%
Total Revenues	<u>351,867</u>	<u>351,867</u>	<u>364,132</u>	<u>12,265</u>	<u>(3.49)%</u>
Expenditures					
Legislative					
Supervisor Fees	6,000	6,000	6,400	(400)	(6.66)%
Financial & Administrative					
Administrative Services	8,400	8,400	8,400	0	0.00%
District Management	24,000	24,000	24,000	0	0.00%
District Engineer	5,000	5,000	5,634	(634)	(12.67)%
Disclosure Report	1,000	1,000	2,000	(1,000)	(100.00)%
Trustees Fees	7,500	7,500	7,543	(43)	(0.56)%
Financial Consulting Services	8,600	8,600	8,600	0	0.00%
Accounting Services	13,200	13,200	13,200	0	0.00%
Auditing Services	3,400	3,400	3,500	(100)	(2.94)%
Public Officials Liability Insurance	2,469	2,469	2,750	(281)	(11.38)%
Legal Advertising	250	250	1,566	(1,316)	(526.44)%
Dues, Licenses & Fees	175	175	919	(744)	(424.96)%
Miscellaneous Fees	100	100	62	38	37.81%
Website Fees & Maintenance	600	600	1,350	(750)	(125.00)%
Legal Counsel					
District Counsel	6,000	6,000	5,540	460	7.65%
Law Enforcement					
Deputy	20,000	20,000	17,966	2,034	10.17%
Security Operations					
Security Services and Patrols	18,000	18,000	18,626	(626)	(3.47)%
Electric Utility Services					
Utility - Recreation Facilities	15,000	15,000	14,536	464	3.09%
Utility Services	2,500	2,500	1,998	502	20.08%
Street Lights	27,000	27,000	29,220	(2,220)	(8.22)%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,100	1,100	1,255	(155)	(14.07)%
Water-Sewer Combination Services					
Utility Services	2,500	2,500	3,865	(1,365)	(54.58)%
Stormwater Control					

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Lake/Pond Bank Maintenance	1,000	1,000	0	1,000	100.00%
Aquatic Maintenance	2,820	2,820	2,820	0	0.00%
Miscellaneous Expense	1,500	1,500	0	1,500	100.00%
Other Physical Environment					
Employee-Workers Comp	4,000	4,000	0	4,000	100.00%
Property and General Liability Insurance	10,171	10,171	10,852	(681)	(6.69)%
Entry & Walls Maintenance	1,000	1,000	175	825	82.50%
Landscape Maintenance	40,180	40,180	44,648	(4,468)	(11.12)%
Irrigation Repairs	1,500	1,500	1,642	(142)	(9.48)%
Landscape Replacement Plants, Shrubs, Trees	1,250	1,250	0	1,250	100.00%
Landscape - Mulch	3,000	3,000	0	3,000	100.00%
Ornamental Lighting & Maintenance	1,000	1,000	0	1,000	100.00%
Landscape Miscellaneous	2,500	2,500	0	2,500	100.00%
Miscellaneous Expense	500	500	0	500	100.00%
Road & Street Facilities					
Parking Lot/Sidewalk Repair & Maintenance	1,000	1,000	0	1,000	100.00%
Parks & Recreation					
Management Contract	77,868	77,868	81,351	(3,483)	(4.47)%
Telephone Fax, Internet	2,600	2,600	2,768	(168)	(6.45)%
Pool Service Contract	9,000	9,000	9,000	0	0.00%
Maintenance & Repair	18,000	18,000	7,149	10,851	60.28%
Facility A/C & Heating Maintenance & Repair	6,300	6,300	7,339	(1,039)	(16.49)%
Fitness Equipment Maintenance & Repairs	1,000	1,000	1,311	(311)	(31.09)%
Pest Control	864	864	864	0	0.00%
Office Supplies	2,000	2,000	3,174	(1,174)	(58.69)%
Clubhouse - Facility Janitorial Service	7,440	7,440	7,665	(225)	(3.02)%
Security Monitoring & Maintenance & Gates	600	600	9,714	(9,114)	(1,518.97)%
Furniture Repair/Replacement	1,500	1,500	0	1,500	100.00%
Pool Repairs	1,000	1,000	5,421	(4,421)	(442.13)%
Clubhouse Miscellaneous Expense	2,000	2,000	4,000	(2,000)	(99.99)%
Athletic/Park Court/Field Repairs	1,000	1,000	825	175	17.46%
Miscellaneous Expense	1,500	1,500	2,434	(934)	(62.27)%
Contingency					
Miscellaneous Contingency	10,000	10,000	0	10,000	100.00%
Total Expenditures	<u>386,887</u>	<u>386,887</u>	<u>382,082</u>	<u>4,805</u>	<u>1.24%</u>

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Excess of Revenue Over (Under) Expenditures	<u>(35,020)</u>	<u>(35,020)</u>	<u>(17,950)</u>	<u>17,070</u>	<u>48.74%</u>
Other Financing Sources (Uses)					
Prior Year	45,020	45,020	4,647	(40,374)	89.67%
Transfer of Reserves	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>35,020</u>	<u>35,020</u>	<u>(5,354)</u>	<u>(40,374)</u>	<u>115.29%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>(23,303)</u>	<u>(23,303)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	171,369	171,369	0.00%
Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>148,066</u>	<u>148,066</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	160	160	0.00%
Total Revenues	0	160	160	0.00%
Expenditures				
Contingency				
Capital Reserves	10,000	0	10,000	100.00%
Total Expenditures	10,000	0	10,000	100.00%
Excess of Revenue Over (Under) Expenditures	(10,000)	160	10,160	(101.60)%
Other Financing Sources (Uses)				
Transfer of Reserves	10,000	10,000	0	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	10,160	10,160	0.00%
Fund Balance, Beginning of Period	0	54,416	54,416	0.00%
Fund Balance, End of Period	0	64,577	64,577	0.00%

Panther Trails Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2005

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	126	126	0.00%
Special Assessments				
Tax Roll	260,721	260,721	0	0.00%
Total Revenues	<u>260,721</u>	<u>260,847</u>	<u>126</u>	<u>0.05%</u>
Expenditures				
Debt Service				
Interest	180,721	183,120	(2,400)	(1.32)%
Principal	80,000	80,000	0	0.00%
Total Expenditures	<u>260,721</u>	<u>263,120</u>	<u>(2,400)</u>	<u>(0.92)%</u>
Excess of Revenue Over (Under) Expenditures	0	(2,273)	(2,273)	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	(5,824)	(5,824)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(8,098)	(8,098)	0.00%
Fund Balance, Beginning of Period	0	323,869	323,869	0.00%
Fund Balance, End of Period	<u>0</u>	<u>315,772</u>	<u>315,772</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2011

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	55	55	0.00%
Special Assessments				
Tax Roll	218,984	218,984	0	0.00%
Total Revenues	<u>218,984</u>	<u>219,039</u>	<u>55</u>	<u>0.03%</u>
Expenditures				
Debt Service				
Interest	183,984	182,795	1,189	0.64%
Principal	35,000	35,000	0	0.00%
Total Expenditures	<u>218,984</u>	<u>217,795</u>	<u>1,189</u>	<u>0.54%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>1,244</u>	<u>1,244</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>1,244</u>	<u>1,244</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	249,629	249,629	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>250,873</u></u>	<u><u>250,873</u></u>	<u><u>0.00%</u></u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

202 - Debt Service Fund Series 2015

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>68</u>	<u>68</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>68</u>	<u>68</u>	<u>0.00%</u>
Excess of Revenue Over (Under)	<u>0</u>	<u>68</u>	<u>68</u>	<u>0.00%</u>
Expenditures				
Other Financing Sources (Uses)				
Bond Proceeds	<u>0</u>	<u>805,221</u>	<u>805,221</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under)	<u>0</u>	<u>805,290</u>	<u>805,290</u>	<u>0.00%</u>
Expend./Other Uses				
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>805,290</u></u>	<u><u>805,290</u></u>	<u><u>0.00%</u></u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund Series 2005

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	<u>0</u>	<u>5,824</u>	<u>5,824</u>	<u>0.00%</u>
Other Costs	<u>0</u>	<u>(77,225)</u>	<u>(77,225)</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(71,401)</u>	<u>(71,401)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(71,401)</u>	<u>(71,401)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>71,401</u>	<u>71,401</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0.00%</u></u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

302 - Capital Projects Fund Series 2015

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	297	297	0.00%
Total Revenues	<u>0</u>	<u>297</u>	<u>297</u>	<u>0.00%</u>
Expenditures				
Financial & Administrative				
District Management	0	5,000	(5,000)	0.00%
Trustees Fees	0	5,000	(5,000)	0.00%
Financial Consulting Services	0	30,000	(30,000)	0.00%
Underwriter	0	104,000	(104,000)	0.00%
Printing & Binding	0	1,250	(1,250)	0.00%
Legal Counsel				
District Counsel	0	50,000	(50,000)	0.00%
Trustee Counsel	0	5,000	(5,000)	0.00%
Bond Counsel	0	50,000	(50,000)	0.00%
Underwriter Counsel	0	38,000	(38,000)	0.00%
Other Physical Environment				
Improvements Other Than Buildings	0	2,992,609	(2,992,609)	0.00%
Total Expenditures	<u>0</u>	<u>3,280,859</u>	<u>(3,280,859)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	0	(3,280,562)	(3,280,562)	0.00%
Other Financing Sources (Uses)				
Bond Proceeds	0	4,364,476	4,364,476	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	1,083,914	1,083,914	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,083,914</u></u>	<u><u>1,083,914</u></u>	<u><u>0.00%</u></u>

Panther Trails CDD
Investment Summary
September 30, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 86
The Bank of Tampa	Money Market Account	85,393
SunTrust Bank	Money Market Account	143
	Total General Fund Investments	\$ 85,622
The Bank of Tampa ICS Program:		
Western Alliance Bank	Money Market Account	\$ 64,577
	Total Reserve Fund Investments	\$ 64,577
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 226,611
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	89,161
US Bank Series 2011 Reserve	US Bank Money Market	109,493
US Bank Series 2011 Revenue	US Bank Money Market	141,381
US Bank Series 2015 Reserve	US Bank Money Market	361,150
US Bank Series 2015 Capitalized Interest	US Bank Money Market	444,139
	Total Debt Service Fund Investments	\$ 1,371,935
US Bank Series 2015 Acquisition and Construction	US Bank Money Market	\$ 2,182,361
	Total Capital Project Fund Investments	\$ 2,182,361

Panther Trails Community Development District

Summary A/R Ledger

From 9/1/2015 Through 9/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/1/2015	Jeff Hills	OMR0815-1	<u>5,250.00</u>
Report Balance			<u><u>5,250.00</u></u>

Panther Trails Community Development District

Summary A/P Ledger

001 - General Fund

From 9/1/2015 Through 9/30/2015

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
BOCC	9/28/2015	6919533420 09/15	11796 Ekker Rd 09/15	83.34
Burr & Forman LLP	12/16/2013	784042	Developer Legal Counsel 04/13 - 10/13	4,290.00
Burr & Forman LLP	3/13/2014	796153	Developer Legal Counsel 02/14	150.00
Burr & Forman LLP	2/10/2015	846003	Developer Legal Counsel 01/15	510.00
Burr & Forman LLP	3/23/2015	852833	Developer Legal Counsel 02/15	300.00
Hillsborough Co Sheriff's Office	9/30/2015	24241	Admin Fees & Mileage Acct#248558 09/15	232.51
Jimmie F. Romano	9/29/2015	JR092915	Off Duty Deputy 09/29/15	120.00
Kirk Keithley	9/26/2015	KK092615	Off Duty Deputy 09/26/15	120.00
Lyonelle A. De Veaux	9/25/2015	LD092515	Off Duty Deputy 09/25/15	120.00
Michael Rouleau	9/30/2015	MR093015	Off Duty Deputy 09/30/15	120.00
Mobile Helpdesk, Inc. dba MHD Communications	9/29/2015	7729	HP Officejet Printer	207.31
NVirotect Pest Control Services, Inc.	9/28/2015	86440	Acct# 6967 Pest Control 09/15	72.00
Sean Robert Patterson	9/28/2015	SP092815	Off Duty Deputy 09/28/15	90.00
Sunrise Landcare	9/24/2015	95889	Lawn Maintenance 10/15	3,699.00
Sunrise Landcare	9/30/2015	95983	Fertilizer Application 09/15	1,330.00
Universal Protection Service, LLC	9/22/2015	1618849	Guard Service 09/11/15 - 09/17/15	360.00
Universal Protection Service, LLC	9/29/2015	1624626	Guard Service 09/18/15 - 09/24/15	360.00
			Total 001 - General Fund	12,164.16

**Panther Trails
Community Development District**

Capital Improvement Revenue Bonds- Series 2015

Construction Account Activity Through September 30, 2015

Inflows:	Debt Proceeds	\$ 4,260,476.44
	Underwriters Discount	104,000.00
	Total Bond Proceeds:	<u>4,364,476.44</u>
	Interest Earnings	296.53
	Total Inflows:	<u>\$ 4,364,772.97</u>

Outflows: Requisitions

<u>Requisition Date</u>	<u>Requisition Number</u>	<u>Contractor</u>	<u>Amount</u>	<u>Status with Trustee As of 09/30/15</u>
03/30/15	COI	Underwriters Discount	\$ (104,000.00)	
03/30/15	COI	Burr and Forman LLP	(50,000.00)	
03/30/15	COI	Grayrobinson PA	(38,000.00)	
03/30/15	COI	Rizzetta & Company Inc.	(35,000.00)	
03/30/15	COI	Holland and Knight LLP	(5,000.00)	
03/31/15	COI	US Bank N.A.	(5,000.00)	
4/9/2015	COI	Imagemaster LLC	(1,250.00)	
5/27/2015	COI	Akerman LLP	(50,000.00)	
		Total COI Expenses:	<u>(288,250.00)</u>	
04/23/15	1	Clearview Land Design, Inc.	(1,703.86)	Cleared
04/23/15	2	Geopoint Surveying, Inc.	(4,750.00)	Cleared
05/12/15	3	Geopoint Surveying, Inc.	(4,700.00)	Cleared
05/12/15	4	Pro Way Construction Group LLC	(1,596.14)	Cleared
05/12/15	5	QGS Development Inc.	(160,184.53)	Cleared
05/29/15	6	Burr & Forman LLP	(300.00)	Cleared
05/29/15	7	Clearview Land Design, Inc.	(6,290.00)	Cleared
06/09/15	8	Burr & Forman LLP	(19,739.42)	Cleared
06/09/15	9	Clearview Land Design, Inc.	(1,560.00)	Cleared
06/09/15	10	Geopoint Surveying, Inc.	(16,250.00)	Cleared
06/09/15	11	QGS Development Inc.	(471,628.26)	Cleared
06/23/15	12	Atlantic TNG	(64,546.00)	Cleared
06/23/15	13	Burr & Forman LLP	(483.20)	Cleared
06/23/15	14	HD Supply Waterworks, LTD	(25,294.75)	Cleared
06/23/15	15	Pro Way Construction Group, LLC	(524.42)	Cleared
07/09/15	16	Clearview Land Design P.L.	(3,202.89)	Cleared
07/09/15	17	Geopoint Surveying, Inc.	(22,440.00)	Cleared
07/09/15	18	Hanson Pipe and Precast	(69,637.52)	Cleared
07/09/15	19	Pro Way Construction Group, LLC	(66,272.31)	Cleared
07/17/15	20	Atlantic TNG	(36,967.00)	Cleared
07/17/15	21	Hanson Pipe and Precast	(5,486.64)	Cleared
07/17/15	22	Hanson Pipe and Precast	(78,523.76)	Cleared
07/17/15	23	HD Supply Waterworks, LTD	(108,807.42)	Cleared
07/17/15	24	HD Supply Waterworks, LTD	(282.89)	Cleared
07/17/15	25	Panther Trails CDD	(4,646.50)	Cleared
07/17/15	26	Pro Way Construction Group, LLC	(24,485.63)	Cleared
07/17/15	27	QGS Development Inc.	(242,564.30)	Cleared

07/31/15	28	Burr & Forman LLP	(582.43)	Cleared
07/31/15	29	Clearview Land Design, Inc.	(4,950.00)	Cleared
07/31/15	30	Faulkner Engineering	(6,678.00)	Cleared
07/31/15	31	Geopoint Surveying, Inc.	(7,075.00)	Cleared
07/31/15	32	Hanson Pipe and Precast	(15,358.16)	Cleared
07/31/15	33	HD Supply Waterworks, LTD	(835.85)	Cleared
07/31/15	34	QGS Development Inc.	(385,057.66)	Cleared
09/03/15	35	Burr & Forman LLP	(1,088.00)	Cleared
09/03/15	36	Clearview Land Design, P.L.	(1,620.17)	Cleared
09/03/15	37	Geopoint Surveying, Inc.	(15,255.00)	Cleared
09/03/15	38	Hanson Pipe and Precast	(9,705.44)	Cleared
09/03/15	39	HD Supply Waterworks, LTD	(3,088.04)	Cleared
09/18/15	40	QGS Development Inc.	(419,443.57)	AP
09/30/15	41	Atlantic TNG	(792.00)	AP
09/30/15	42	Clearview Land Design, P.L.	(6,600.00)	AP
09/30/15	43	Geopoint Surveying, Inc.	(14,910.00)	AP
09/30/15	44	HD Supply Waterworks, LTD	(5,067.20)	AP
09/30/15	45	Marolf Environmental, Inc.	(5,067.20)	AP
09/30/15	46	QGS Development Inc.	(273,830.57)	AP

Total Requisitions: (2,619,871.73)

Total COI & Requisitions: (2,908,121.73)

Retainage Payable: (216,967.66)

Total Outflows: (3,125,089.39)

Capital Projects Fund Balance at September 30, 2015 \$ 1,239,683.58

Outstanding Contracts:

Clearview Land Design	17,196.14
Faulkner Engineering Services Inc.	24,122.00
GeoPoint Surveying, Inc.	20,200.00
QGS Development Inc.	1,358,720.09

Contract Sub Total: 1,420,238.23

Committed Funds to be Contributed by Developer \$ 180,554.65

Panther Trails Community Development District

Summary A/P Ledger

302 - Capital Projects Fund Series 2015

From 9/1/2015 Through 9/30/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Atlantic TNC, LLC	10/8/2015	CR41 Atlantic	CR41-46 Series 2015	792.00
Clearview Land Design, P.L.	10/8/2015	CR42 Clearview	CR41-46 Series 2015	6,600.00
GeoPoint Surveying, Inc.	10/8/2015	CR43 GeoPoint	CR41-46 Series 2015	14,910.00
HD Supply Waterworks, LTD	10/8/2015	CR44 HD Supply	CR41-46 Series 2015	5,067.20
Marolf Environmental, Inc.	10/8/2015	CR45 Marolf	CR41-46 Series 2015	160,835.82
QGS Development Inc.	9/18/2015	CR40 QGS	CR40 Series 2015	419,443.57
QGS Development Inc.	10/8/2015	CR46 QGS	CR41-46 Series 2015	273,830.57
			Total 302 - Capital Projects Fund Series 2015	881,479.16
Report Balance				893,643.32

Panther Trails Community Development District
Notes to Unaudited Financial Statements
September 30, 2015

Balance Sheet

1. Trust statement activity has been recorded through 09/30/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$64,577 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget and is reflected in the Reserve Fund. Current YTD funding is \$10,000.