

Panther Trails
Community Development District

Financial Statements
(Unaudited)

October 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Panther Trails Community Development District

Balance Sheet

As of 10/31/2016

(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	31,855	0	0	0	31,855	0	0
Investments	140,774	0	1,001,875	45	1,142,694	0	0
Investments - Reserves	0	89,761	0	0	89,761	0	0
Accounts Receivable	603,208	25,000	807,975	0	1,436,184	0	0
Accounts Receivable - Other	390	0	0	0	390	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	20,168	0	0	0	20,168	0	0
Due From Other Funds	200	0	0	0	200	0	0
Amount Available in Debt Service	0	0	0	0	0	0	1,784,650
Amount To Be Provided Debt Service	0	0	0	0	0	0	9,271,664
Fixed Assets	0	0	0	0	0	9,964,544	0
Total Assets	796,594	114,761	1,809,850	45	2,721,250	9,964,544	11,056,314
Liabilities							
Accounts Payable	24,893	0	0	0	24,893	0	0
Sales Tax Payable	3	0	0	0	3	0	0
Accrued Expenses Payable	300	0	25,000	0	25,300	0	0
Due To Other Funds	0	0	200	0	200	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Capital Lease Obligation	0	0	0	0	0	0	6,314
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	11,050,000
Total Liabilities	25,196	0	25,200	0	50,396	0	11,056,314
Fund Equity & Other Credits							
Beginning Fund Balance	229,281	89,745	1,146,500	5,913	1,471,440	9,964,544	0
Net Change in Fund Balance	542,118	25,015	638,149	(5,868)	1,199,414	0	0
Total Fund Equity & Other Credits	771,398	114,761	1,784,650	45	2,670,854	9,964,544	0
Total Liabilities & Fund Equity	796,594	114,761	1,809,850	45	2,721,250	9,964,544	11,056,314

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 10/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	23	23	0.00%
Special Assessments					
Tax Roll	602,830	602,830	609,785	6,955	(1.15)%
Other Miscellaneous Revenues					
Miscellaneous Revenues	0	0	37	37	0.00%
HOA Reimbursement for Internet Service	1,140	95	0	(95)	100.00%
Facilities Rentals	1,500	125	0	(125)	100.00%
Total Revenues	605,470	603,050	609,846	6,796	(0.72)%
Expenditures					
Legislative					
Supervisor Fees	6,000	1,000	800	200	86.66%
Financial & Administrative					
Administrative Services	4,500	375	375	0	91.66%
District Management	21,700	1,808	1,808	0	91.66%
District Engineer	2,000	167	0	167	100.00%
Disclosure Report	7,000	583	0	583	100.00%
Trustees Fees	11,315	11,315	3,771	7,544	66.67%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial Consulting Services	5,000	417	417	0	91.66%
Accounting Services	18,000	1,500	1,500	0	91.66%
Auditing Services	3,700	0	0	0	100.00%
Arbitrage Rebate Calculation	650	54	0	54	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	250	21	7,400	(7,379)	(2,859.81)%
Dues, Licenses & Fees	1,000	175	175	0	82.50%
Website Fees & Maintenance	1,200	100	100	0	91.66%
Legal Counsel					
District Counsel	3,500	292	0	292	100.00%
Law Enforcement					
Deputy	20,000	1,667	2,499	(832)	87.50%
Security Operations					
Security Services and Patrols	20,000	1,667	1,440	227	92.80%
Electric Utility Services					
Utility - Recreation Facilities	20,000	1,667	3,770	(2,103)	81.15%
Utility Services	4,000	333	309	24	92.26%
Street Lights	120,000	10,000	3,047	6,953	97.46%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,500	125	263	(138)	82.46%

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 10/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	3,000	250	426	(176)	85.80%
Stormwater Control					
Lake/Pond Bank Maintenance	1,500	125	0	125	100.00%
Aquatic Maintenance	15,000	1,250	1,776	(526)	88.16%
Wetland Monitoring & Maintenance	500	42	0	42	100.00%
Stormwater System/Roadway Maintenance	1,500	125	0	125	100.00%
Other Physical Environment					
General Liability Insurance	3,575	3,575	3,250	325	9.09%
Property Insurance	8,958	8,958	7,837	1,121	12.51%
Entry & Walls Maintenance	3,500	292	0	292	100.00%
Landscape Maintenance	54,378	4,532	2,810	1,722	94.83%
Irrigation Repairs	2,500	208	0	208	100.00%
Landscape Replacement Plants, Shrubs, Trees	1,000	83	0	83	100.00%
Landscape - Mulch	1,000	83	0	83	100.00%
Ornamental Lighting & Maintenance	500	42	0	42	100.00%
Holiday Decorations	3,000	0	0	0	100.00%
Field Services	6,000	500	620	(120)	89.66%
Fire Ant Treatment	2,640	220	0	220	100.00%
Sod	20,000	1,667	0	1,667	100.00%
Fire Ant Treatment - Phase 2	1,360	113	0	113	100.00%
Landscape Maintenance - Phase 2	31,603	2,634	0	2,634	100.00%
Parks & Recreation					
Management Contract	77,868	6,489	6,520	(31)	91.62%
Telephone Fax, Internet	4,000	333	231	102	94.22%
Pool Service Contract	12,000	1,000	1,900	(900)	84.16%
Maintenance & Repair	10,000	833	1,590	(757)	84.09%
Facility A/C & Heating Maintenance & Repair	6,300	525	635	(110)	89.92%
Fitness Equipment Maintenance & Repairs	1,000	83	125	(42)	87.50%
Pest Control	1,284	107	372	(265)	71.02%
Pool Permits	275	275	0	275	100.00%
Computer Support, Maintenance & Repair	450	38	0	38	100.00%
Playground Equipment and Maintenance	1,000	83	0	83	100.00%
Holiday Decorations	500	0	46	(46)	90.84%
Dog Waste Station Supplies	1,000	83	0	83	100.00%

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 10/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Office Supplies	1,500	125	162	(37)	89.19%
Clubhouse - Facility Janitorial Service	7,400	617	490	127	93.37%
Clubhouse Miscellaneous Expense	1,000	83	362	(279)	63.75%
Security Monitoring & Maintenance & Gates	2,000	167	374	(208)	81.27%
Furniture Repair/Replacement	4,980	415	0	415	100.00%
Pool Repairs	1,000	83	1,430	(1,347)	(43.00)%
Athletic/Park Court/Field Repairs	10,000	833	0	833	100.00%
Golf Cart Lease Payment	0	0	448	(448)	0.00%
Special Events					
Special Events	3,000	250	0	250	100.00%
Contingency					
Miscellaneous Contingency	18,059	1,505	900	605	95.01%
Total Expenditures	<u>605,470</u>	<u>79,916</u>	<u>67,728</u>	<u>12,188</u>	<u>88.81%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>523,134</u>	<u>542,118</u>	<u>18,984</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>523,134</u>	<u>542,118</u>	<u>18,984</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	229,281	229,281	0.00%
Fund Balance, End of Period	<u>0</u>	<u>523,134</u>	<u>771,398</u>	<u>248,265</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 10/31/2016

(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	15	15	0.00%
Special Assessments				
Tax Roll	25,000	25,000	0	0.00%
Total Revenues	<u>25,000</u>	<u>25,015</u>	<u>15</u>	<u>0.06%</u>
Expenditures				
Contingency				
Capital Reserves	25,000	0	25,000	100.00%
Total Expenditures	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	0	25,015	25,015	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	25,015	25,015	0.00%
Fund Balance, Beginning of Period	0	89,745	89,745	0.00%
Fund Balance, End of Period	<u>0</u>	<u>114,761</u>	<u>114,761</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2016

From 10/1/2016 Through 10/31/2016

(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	59	59	0.00%
Special Assessments				
Tax Roll	227,841	227,841	0	0.00%
Total Revenues	<u>227,841</u>	<u>227,900</u>	<u>59</u>	<u>0.03%</u>
Expenditures				
Debt Service				
Interest	107,841	0	107,841	100.00%
Principal	120,000	0	120,000	100.00%
Total Expenditures	<u>227,841</u>	<u>0</u>	<u>227,841</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>227,900</u>	<u>227,900</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(169,957)	(169,957)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>57,944</u>	<u>57,944</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	273,927	273,927	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>331,871</u></u>	<u><u>331,871</u></u>	<u><u>0.00%</u></u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2011

From 10/1/2016 Through 10/31/2016

(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	30	30	0.00%
Special Assessments				
Tax Roll	218,985	218,985	(0)	0.00%
Total Revenues	<u>218,985</u>	<u>219,015</u>	<u>30</u>	<u>0.01%</u>
Expenditures				
Debt Service				
Interest	183,985	0	183,985	100.00%
Principal	35,000	0	35,000	100.00%
Total Expenditures	<u>218,985</u>	<u>0</u>	<u>218,985</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	0	219,015	219,015	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	219,015	219,015	0.00%
Fund Balance, Beginning of Period	0	370,942	370,942	0.00%
Fund Balance, End of Period	<u>0</u>	<u>589,958</u>	<u>589,958</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

202 - Debt Service Fund Series 2015

From 10/1/2016 Through 10/31/2016

(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	41	41	0.00%
Special Assessments				
Tax Roll	361,149	361,149	0	0.00%
Total Revenues	<u>361,149</u>	<u>361,190</u>	<u>41</u>	<u>0.01%</u>
Expenditures				
Debt Service				
Interest	361,149	0	361,149	100.00%
Total Expenditures	<u>361,149</u>	<u>0</u>	<u>361,149</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	0	361,190	361,190	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	361,190	361,190	0.00%
Fund Balance, Beginning of Period	0	501,631	501,631	0.00%
Fund Balance, End of Period	<u>0</u>	<u>862,821</u>	<u>862,821</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund Series 2005

From 10/1/2016 Through 10/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Total Revenues	0	1	1	0.00%
Excess of Revenue Over (Under)	0	1	1	0.00%
Expenditures				
Other Financing Sources (Uses)				
Interfund Transfer	0	169,957	169,957	0.00%
Other Costs	0	(175,826)	(175,826)	0.00%
Total Other Financing Sources (Uses)	0	(5,869)	(5,869)	0.00%
Excess of Rev./Other Sources Over (Under)	0	(5,868)	(5,868)	0.00%
Expend./Other Uses				
Fund Balance, Beginning of Period	0	5,868	5,868	0.00%
Fund Balance, End of Period	0	0	0	0.00%

Panther Trails Community Development District

Statement of Revenues and Expenditures

302 - Capital Projects Fund Series 2015

From 10/1/2016 Through 10/31/2016

(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>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	45	45	0.00%
Fund Balance, End of Period	<u>0</u>	<u>45</u>	<u>45</u>	<u>0.00%</u>

Panther Trails CDD
Investment Summary
October 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2016</u>
The Bank of Tampa	Money Market Account	\$ 130,638
SunTrust Bank	Money Market Account	10,136
	Total General Fund Investments	<u>\$ 140,774</u>
The Bank of Tampa ICS Program:		
Customers Bank	Money Market Account	\$ 89,760
Western Alliance Bank	Money Market Account	1
	Total Reserve Fund Investments	<u>\$ 89,761</u>
US Bank Series 2011 Reserve	US Bank Money Market	\$ 109,493
US Bank Series 2011 Revenue	US Bank Money Market	261,480
US Bank Series 2015 Reserve	US Bank Money Market	361,150
US Bank Series 2015 Capitalized Interest	US Bank Money Market	116,344
US Bank Series 2015 Interest	US Bank Money Market	24,178
Hancock Bank Series 2016 Cost of Issuance	Hancock Bank Government Money Market	28,536
Hancock Bank Series 2016 Reserve	Hancock Bank Government Money Market	91,137
Hancock Bank Series 2016 Revenue	Hancock Bank Government Money Market	99
Hancock Bank Series 2016 Interest	Hancock Bank Government Money Market	9,458
	Total Debt Service Fund Investments	<u>\$ 1,001,875</u>
US Bank Series 2015 Acquisition and Construction	US Bank Money Market	45
	Total Capital Project Fund Investments	<u>\$ 45</u>

Panther Trails Community Development District

Summary A/R Ledger

001 - General Fund

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/19/2016	Carriage Pointe Partners, LLC	OM0916-1	380.00
10/1/2016	Tax Collector	FY 16-17	<u>602,828.34</u>
		Total 001 - General Fund	603,208.34

Panther Trails Community Development District

Summary A/R Ledger

005 - Reserve Fund

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	<u>25,000.00</u>
		Total 005 - Reserve Fund	25,000.00

Panther Trails Community Development District

Summary A/R Ledger

200 - Debt Service Fund Series 2016

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	<u>227,841.04</u>
		Total 200 - Debt Service Fund Series 2016	227,841.04

Panther Trails Community Development District

Summary A/R Ledger

201 - Debt Service Fund Series 2011

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	<u>218,985.03</u>
		Total 201 - Debt Service Fund Series 2011	218,985.03

Panther Trails Community Development District

Summary A/R Ledger

202 - Debt Service Fund Series 2015

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	<u>361,149.23</u>
		Total 202 - Debt Service Fund Series 2015	<u>361,149.23</u>
Report Balance			<u><u>1,436,183.64</u></u>

Panther Trails Community Development District

Summary A/P Ledger

001 - General Fund

From 10/1/2016 Through 10/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
ABM Building Services, LLC	10/19/2016	10112183	A/C Maintenance Services 10/16	635.00
Aquatic Systems, Inc.	10/31/2016	0000357920	Aquascaping - Sites 3,4 and 5	859.00
BOCC	10/28/2016	6919533420 09/16	11796 Ekker Rd and Lift Station 09/16	725.84
Brian Noland	10/21/2016	BN102116	Off Duty Deputy 10/21/16	120.00
Bright House Networks	10/20/2016	040845301102016	Clubhouse Phone/Internet/Cable 11/16	326.16
Burr & Forman LLP	10/17/2016	937177	Legal Services 09/16	390.00
Burr & Forman LLP	11/9/2016	941170	Legal Services 10/16	60.00
DCSI, Inc.	10/20/2016	20671	Secura Key Access Keytags	299.50
DCSI, Inc.	10/28/2016	20714	Monitoring Service - Quarterly Invoice	74.97
Department of Economic Opportunity	10/3/2016	39129	Special District Fee FY 16/17	175.00
Hillsborough Co Sheriff's Office	10/31/2016	27999	Admin Fees & Mileage Acct#248558 10/16	339.01
Joey A. DeVore	10/24/2016	JD102416	Off Duty Deputy 10/24/16	120.00
Lyonelle A. De Veaux	10/28/2016	LD102816	Off Duty Deputy 10/28/16	120.00
Michael Rouleau	10/17/2016	MR101716	Off Duty Deputy 10/17/16	120.00
Michael Rouleau	10/23/2016	MR102316	Off Duty Deputy 10/23/16	120.00
NVirotect Pest Control Services, Inc.	10/25/2016	110785	Acct# 6967 Pest Control 10/16	72.00
PNC Equipment Finance	10/18/2016	5745829	Equipment Lease - Golf Cart 11/16	199.00
Rafael Trujillo	10/27/2016	RT102716	Off Duty Deputy 10/27/16	120.00
Republic Services of Florida, LP	9/17/2016	0696-000608683	Disposal Service 10/16	121.35
Republic Services of Florida, LP	10/17/2016	0696-000614265	Disposal Service 11/16	141.71
Rizzetta Amenity Services, Inc.	9/30/2016	INV0000000000...	Out of Pocket Expenses 09/16	119.98
Robert James Klocksieben	10/31/2016	RK103116	Off Duty Deputy 10/31/16	120.00
Stephen Andrews	11/16/2016	268	Monthly Pool Maintenance 10/16	800.00
Steven Patrick Reinsch	10/31/2016	ST103116	Off Duty Deputy 10/31/16	120.00
Sunrise Landcare	10/24/2016	99060	Fertilizer Application 11/16	1,010.00
Sunrise Landcare	10/25/2016	99132	Fertilizer Application 09/16	1,250.00
Sunrise Landcare	11/28/2016	99431	Fertilizer Application 10/16	850.00
Tampa Electric Company	11/3/2016	Summary Bill 10/16	Summary Bill 10/16	7,125.42
Times Publishing Company	8/31/2016	348135 Aug 2016	Legal Advertising 08/16	3,474.46
Times Publishing Company	9/15/2016	348135 SEPT 2016	Legal Advertising 09/16	3,522.86
Times Publishing Company	10/31/2016	344340 OCT 2016	Legal Advertising 10/16	402.21
Tyler Davis Booker	10/14/2016	TB101416	Off Duty Deputy 10/14/16	120.00
Universal Protection Service, LLC	10/25/2016	2303103	Guard 10/14/16 - 10/20/16	360.00
Universal Protection Service, LLC	10/31/2016	2313953	Guard 10/21/16 - 10/27/16	360.00
William J. Scobie III	10/20/2016	WS102016	Off Duty Deputy 10/20/16	120.00
			Total 001 - General Fund	24,893.47
Report Balance				24,893.47

**Panther Trails
Community Development District**

Capital Improvement Revenue Bonds- Series 2015

Construction Account Activity Through October 31, 2016

Inflows:	Debt Proceeds	\$ 4,260,476.44	
	Underwriters Discount	104,000.00	
	Total Bond Proceeds:	<u>4,364,476.44</u>	
	Interest Earnings	509.38	
	Total Inflows:	<u><u>\$ 4,364,985.82</u></u>	

Outflows:	Requisitions			Status with Trustee
Requisition Date	Requisition Number	Contractor	Amount	As of 10/31/16
03/30/15	COI	Underwriters Discount	\$ (104,000.00)	Cleared
03/30/15	COI	Burr and Forman LLP	(50,000.00)	Cleared
03/30/15	COI	Grayrobinson PA	(38,000.00)	Cleared
03/30/15	COI	Rizzetta & Company Inc.	(35,000.00)	Cleared
03/30/15	COI	Holland and Knight LLP	(5,000.00)	Cleared
03/31/15	COI	US Bank N.A.	(5,000.00)	Cleared
4/9/2015	COI	Imagemaster LLC	(1,250.00)	Cleared
5/27/2015	COI	Akerman LLP	(50,000.00)	Cleared
		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)	Cleared
10/08/15	41	Atlantic TNG	(792.00)	Cleared
10/08/15	42	Clearview Land Design, P.L.	(6,600.00)	Cleared
10/08/15	43	Geopoint Surveying, Inc.	(14,910.00)	Cleared
10/08/15	44	HD Supply Waterworks, LTD	(5,067.20)	Cleared
10/08/15	45	Marolf Environmental, Inc.	(160,835.82)	Cleared
10/08/15	46	QGS Development Inc.	(273,830.57)	Cleared
10/31/15	47	Burr & Forman LLP	(1,410.00)	Cleared
10/31/15	49	Clearview Land Design, P.L.	(4,071.30)	Cleared
10/31/15	50	Faulkner Engineering	(10,464.00)	Cleared
10/31/15	51	Geopoint Surveying, Inc.	(7,967.50)	Cleared
10/31/15	52	Panther Trails CDD	(5,393.00)	Cleared
10/31/15	53	QGS Development Inc.	(514,808.46)	Cleared
11/30/15	54	Burr & Forman LLP	(5,698.70)	Cleared
11/30/15	55	Clearview Land Design, P.L.	(5,800.00)	Cleared
11/30/15	56	HD Supply Waterworks, LTD	(973.37)	Cleared
11/30/15	57	Panther Trails CDD	(722.08)	Cleared
11/30/15	58	Stantec Consulting Services Inc.	(104.00)	Cleared
11/30/15	59	Atlantic TNG	(9,731.00)	Cleared
11/30/15	60	Geopoint Surveying, Inc.	(9,700.00)	Cleared
12/18/15	61	Burr & Forman LLP	(2,347.10)	Cleared
12/18/15	62	QGS Development Inc.	(214,365.22)	Cleared
12/31/15	63	Clearview Land Design, P.L.	(4,548.63)	Cleared
12/31/15	64	Faulkner Engineering	(4,758.00)	Cleared
12/31/15	65	Geopoint Surveying, Inc.	(5,717.50)	Cleared
12/31/15	66	QGS Development Inc.	(157,532.55)	Cleared
01/19/16	67	Atlantic TNG	(11,830.00)	Cleared
01/31/16	68	Clearview Land Design, P.L.	(3,016.56)	Cleared
01/31/16	69	QGS Development Inc.	(34,566.12)	Cleared
03/16/16	70	Burr & Forman LLP	(390.00)	Cleared
03/16/16	71	Clearview Land Design, P.L.	(104.70)	Cleared
03/16/16	72	Faulkner Engineering	(6,405.00)	Cleared
03/31/16	73	Burr & Forman LLP	(360.00)	Cleared
03/31/16	74	Clearview Land Design, P.L.	(24.14)	Cleared
03/31/16	75	QGS Development Inc.	(278,241.21)	Cleared

Total Requisitions: (4,076,690.49)

Total COI & Requisitions: (4,364,940.49)

Retainage Payable: -

Total Outflows: (4,364,940.49)

Capital Projects Fund Balance at October 31, 2016 \$ 45.33

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2015 CONSTRUCTION CUSTODY ACCOUNT**

Construction Custody Account Activity Through October 31, 2016

Inflows:

Due From Developer	\$	6,712.96
Developer Contribution		42,320.05
	Total Inflows	\$ 49,033.01

Outflows:

Requisition Date	Requisition Number	Contractor	Amount	Status As of 10/31/16
03/31/16	CUS 76	QGS Development Inc.	(41,090.05)	Cleared
06/16/16	CUS 77	Burr & Forman LLP	(1,020.00)	Cleared
06/16/16	CUS 78	Geopoint Surveying, Inc.	(210.00)	Cleared
07/29/16	CUS 79	Stantec Consulting Services Inc.	(2,130.00)	Cleared
08/16/16	CUS 80	Burr & Forman LLP	(4,582.96)	Cleared
Total Requisitions:			\$ (49,033.01)	

Retainage Payable	\$	-
Total Outflows:		(49,033.01)

Capital Projects Fund Balance at October 31, 2016 **\$ -**

Outstanding Contracts, Net of Retainage:

Faulkner Engineering Services Inc.	\$	4,295.00
Contract Sub Total:		4,295.00

Committed Funds to be Contributed by Developer **\$ 4,295.00**

Panther Trails Community Development District
Notes to Unaudited Financial Statements
October 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 10/31/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger-Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger-Subsequent Collections

5. General Fund – Payments for Invoice FY16-17 in the amount of \$56,815.71 were received in November 2016.
6. Debt Service Fund 200 – Payments for Invoice FY16-17 in the amount of \$21,473.69 were received in November 2016.
7. Debt Service Fund 201 – Payments for Invoice FY16-17 in the amount of \$20,639.03 were received in November 2016.
8. Debt Service Fund 202 – Payments for Invoice FY16-17 in the amount of \$34,037.80 were received in November 2016.