

Panther Trails
Community Development District

Financial Statements
(Unaudited)

January 31, 2017

Prepared by
Rizzetta & Company, Inc.
District Manager

Panther Trails Community Development District

Balance Sheet

As of 1/31/2017

(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	156,692	0	0	0	156,692	0	0
Investments	255,807	0	1,119,999	45	1,375,851	0	0
Investments - Reserves	0	89,806	0	0	89,806	0	0
Accounts Receivable	298,513	0	366,591	0	665,104	0	0
Accounts Receivable - Other	200	0	0	0	200	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	22,912	0	0	0	22,912	0	0
Due From Other Funds	493	25,000	24,315	0	49,808	0	0
Amount Available in Debt Service	0	0	0	0	0	0	1,510,906
Amount To Be Provided Debt Service	0	0	0	0	0	0	9,509,811
Fixed Assets	0	0	0	0	0	9,964,544	0
Total Assets	734,617	114,806	1,510,906	45	2,360,373	9,964,544	11,020,717
Liabilities							
Accounts Payable	5,849	0	0	0	5,849	0	0
Sales Tax Payable	4	0	0	0	4	0	0
Accrued Expenses Payable	300	0	0	0	300	0	0
Due To Other Funds	49,315	0	0	0	49,315	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Capital Lease Obligation	0	0	0	0	0	0	5,717
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	11,015,000
Total Liabilities	55,468	0	0	0	55,468	0	11,020,717
Fund Equity & Other Credits							
Beginning Fund Balance	228,921	89,745	1,146,500	5,913	1,471,080	9,964,544	0
Net Change in Fund Balance	450,228	25,060	364,405	(5,868)	833,825	0	0
Total Fund Equity & Other Credits	679,148	114,806	1,510,906	45	2,304,905	9,964,544	0
Total Liabilities & Fund Equity	734,617	114,806	1,510,906	45	2,360,373	9,964,544	11,020,717

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	67	67	0.00%
Special Assessments					
Tax Roll	602,830	602,830	609,815	6,985	(1.15)%
Other Miscellaneous Revenues					
Miscellaneous Revenues	0	0	146	146	0.00%
HOA Reimbursement for Internet Service	1,140	380	0	(380)	100.00%
Facilities Rentals	1,500	500	93	(407)	93.76%
Total Revenues	605,470	603,710	610,121	6,411	(0.77)%
Expenditures					
Legislative					
Supervisor Fees	6,000	2,000	1,600	400	73.33%
Financial & Administrative					
Administrative Services	4,500	1,500	1,500	0	66.66%
District Management	21,700	7,233	7,233	0	66.66%
District Engineer	2,000	667	6,801	(6,134)	(240.05)%
Disclosure Report	7,000	2,333	1,000	1,333	85.71%
Trustees Fees	11,315	11,315	4,082	7,233	63.92%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial Consulting Services	5,000	1,667	1,667	0	66.66%
Accounting Services	18,000	6,000	6,000	0	66.66%
Auditing Services	3,700	0	0	0	100.00%
Arbitrage Rebate Calculation	650	217	0	217	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	250	83	7,400	(7,316)	(2,859.81)%
Dues, Licenses & Fees	1,000	400	725	(325)	27.46%
Website Fees & Maintenance	1,200	400	400	0	66.66%
Legal Counsel					
District Counsel	3,500	1,167	2,288	(1,121)	34.64%
Law Enforcement					
Deputy	20,000	6,667	6,637	30	66.81%
Security Operations					
Security Services and Patrols	20,000	6,667	7,013	(346)	64.93%
Electric Utility Services					
Utility - Recreation Facilities	20,000	6,667	11,046	(4,379)	44.76%
Utility Services	4,000	1,333	842	491	78.94%
Street Lights	120,000	40,000	8,986	31,014	92.51%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,500	500	692	(192)	53.88%

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	3,000	1,000	2,696	(1,696)	10.13%
Stormwater Control					
Lake/Pond Bank Maintenance	1,500	500	0	500	100.00%
Aquatic Maintenance	15,000	5,000	4,527	473	69.82%
Wetland Monitoring & Maintenance	500	167	0	167	100.00%
Stormwater System/Roadway Maintenance	1,500	500	0	500	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	1,167	0	1,167	100.00%
Landscape Maintenance	54,378	18,126	13,488	4,638	75.19%
Irrigation Repairs	2,500	833	0	833	100.00%
Landscape Replacement Plants, Shrubs, Trees	1,000	333	0	333	100.00%
Landscape - Mulch	1,000	333	0	333	100.00%
Ornamental Lighting & Maintenance	500	167	0	167	100.00%
Holiday Decorations	3,000	3,000	0	3,000	100.00%
Field Services	6,000	2,000	2,348	(348)	60.87%
Fire Ant Treatment	2,640	880	0	880	100.00%
Sod	20,000	6,667	0	6,667	100.00%
Fire Ant Treatment - Phase 2	1,360	453	0	453	100.00%
Landscape Maintenance - Phase 2	31,603	10,534	0	10,534	100.00%
Parks & Recreation					
Management Contract	77,868	25,956	23,643	2,313	69.63%
Telephone Fax, Internet	4,000	1,333	694	640	82.65%
Pool Service Contract	12,000	4,000	3,540	460	70.50%
Maintenance & Repair	10,000	3,333	1,849	1,485	81.51%
Facility A/C & Heating Maintenance & Repair	6,300	2,100	2,540	(440)	59.68%
Fitness Equipment Maintenance & Repairs	1,000	333	545	(212)	45.50%
Pest Control	1,284	428	992	(564)	22.76%
Pool Permits	275	275	0	275	100.00%
Computer Support, Maintenance & Repair	450	150	0	150	100.00%
Playground Equipment and Maintenance	1,000	333	0	333	100.00%
Holiday Decorations	500	500	46	454	90.84%
Dog Waste Station Supplies	1,000	333	0	333	100.00%

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Office Supplies	1,500	500	336	164	77.59%
Clubhouse - Facility Janitorial Service	7,400	2,467	2,185	282	70.47%
Clubhouse Miscellaneous Expense	1,000	333	826	(493)	17.40%
Security Monitoring & Maintenance & Gates	2,000	667	744	(77)	62.80%
Furniture Repair/Replacement	4,980	1,660	0	1,660	100.00%
Pool Repairs	1,000	333	1,430	(1,097)	(43.00)%
Athletic/Park Court/Field Repairs	10,000	3,333	0	3,333	100.00%
Golf Cart Lease Payment	0	0	1,045	(1,045)	0.00%
Special Events					
Special Events	3,000	1,000	698	303	76.75%
Contingency					
Miscellaneous Contingency	18,059	6,020	975	5,045	94.60%
Total Expenditures	<u>605,470</u>	<u>224,422</u>	<u>159,894</u>	<u>64,528</u>	<u>73.59%</u>
Excess of Revenue Over (Under) Expenditures	0	379,288	450,228	70,940	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	379,288	450,228	70,940	0.00%
Fund Balance, Beginning of Period	0	0	228,921	228,921	0.00%
Fund Balance, End of Period	<u>0</u>	<u>379,288</u>	<u>679,148</u>	<u>299,860</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 1/31/2017

(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	60	60	0.00%
Special Assessments				
Tax Roll	25,000	25,000	0	0.00%
Total Revenues	<u>25,000</u>	<u>25,060</u>	<u>60</u>	<u>0.24%</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	25,060	25,060	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	25,060	25,060	0.00%
Fund Balance, Beginning of Period	0	89,745	89,745	0.00%
Fund Balance, End of Period	<u>0</u>	<u>114,806</u>	<u>114,806</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 1/31/2017

(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	156	156	0.00%
Special Assessments				
Tax Roll	227,841	227,852	11	0.00%
Total Revenues	<u>227,841</u>	<u>228,008</u>	<u>167</u>	<u>0.07%</u>
Expenditures				
Debt Service				
Interest	107,841	9,458	98,383	91.22%
Principal	120,000	0	120,000	100.00%
Total Expenditures	<u>227,841</u>	<u>9,458</u>	<u>218,383</u>	<u>95.85%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>218,550</u>	<u>218,550</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>48,593</u>	<u>48,593</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>322,520</u></u>	<u><u>322,520</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 1/31/2017

(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	104	104	0.00%
Special Assessments				
Tax Roll	218,985	218,996	11	0.00%
Total Revenues	<u>218,985</u>	<u>219,100</u>	<u>115</u>	<u>0.05%</u>
Expenditures				
Debt Service				
Interest	183,985	89,613	94,373	51.29%
Principal	35,000	35,000	0	0.00%
Total Expenditures	<u>218,985</u>	<u>124,613</u>	<u>94,373</u>	<u>43.10%</u>
Excess of Revenue Over (Under) Expenditures	0	94,487	94,487	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	94,487	94,487	0.00%
Fund Balance, Beginning of Period	0	370,942	370,942	0.00%
Fund Balance, End of Period	<u>0</u>	<u>465,430</u>	<u>465,430</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 1/31/2017

(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	145	145	0.00%
Special Assessments				
Tax Roll	361,149	361,149	0	0.00%
Tax Roll - Recreation Facility	0	18	18	0.00%
Total Revenues	<u>361,149</u>	<u>361,312</u>	<u>163</u>	<u>0.05%</u>
Expenditures				
Debt Service				
Interest	<u>361,149</u>	<u>139,988</u>	<u>221,162</u>	<u>61.23%</u>
Total Expenditures	<u>361,149</u>	<u>139,988</u>	<u>221,162</u>	<u>61.24%</u>
Excess of Revenue Over (Under) Expenditures	0	221,325	221,325	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	221,325	221,325	0.00%
Fund Balance, Beginning of Period	0	501,631	501,631	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>722,956</u></u>	<u><u>722,956</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 10/1/2016 Through 1/31/2017

(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 1/31/2017

(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
January 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of January 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 245,670
SunTrust Bank	Money Market Account	10,137
	Total General Fund Investments	<u>\$ 255,807</u>
The Bank of Tampa ICS Program:		
Bank of China, New York, NY	Money Market Account	\$ 1
Pinnacle Bank	Money Market Account	89,805
	Total Reserve Fund Investments	<u>\$ 89,806</u>
US Bank Series 2011 Reserve	US Bank Money Market	\$ 109,492
US Bank Series 2011 Revenue	US Bank Money Market	249,936
US Bank Series 2015 Reserve	US Bank Money Market	361,150
US Bank Series 2015 Revenue	US Bank Money Market	186,412
US Bank Series 2015 Capitalized Interest	US Bank Money Market	575
US Bank Series 2015 Interest	US Bank Money Market	2
Hancock Bank Series 2016 Cost of Issuance	Hancock Bank Government Money Market	3,563
Hancock Bank Series 2016 Reserve	Hancock Bank Government Money Market	91,203
Hancock Bank Series 2016 Revenue	Hancock Bank Government Money Market	117,664
Hancock Bank Series 2016 Interest	Hancock Bank Government Money Market	2
	Total Debt Service Fund Investments	<u>\$ 1,119,999</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 1/1/2017 Through 1/31/2017

<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>298,512.90</u>
		Total 001 - General Fund	298,512.90

Panther Trails Community Development District

Summary A/R Ledger

200 - Debt Service Fund Series 2016

From 1/1/2017 Through 1/31/2017

<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>103,375.14</u>
		Total 200 - Debt Service Fund Series 2016	103,375.14

Panther Trails Community Development District

Summary A/R Ledger

201 - Debt Service Fund Series 2011

From 1/1/2017 Through 1/31/2017

<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>99,357.04</u>
		Total 201 - Debt Service Fund Series 2011	99,357.04

Panther Trails Community Development District

Summary A/R Ledger

202 - Debt Service Fund Series 2015

From 1/1/2017 Through 1/31/2017

<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>163,859.22</u>
		Total 202 - Debt Service Fund Series 2015	<u>163,859.22</u>
Report Balance			<u><u>665,104.30</u></u>

Panther Trails Community Development District

Aged Payables by Invoice Date

Aging Date - 1/1/2016

001 - General Fund

From 1/1/2017 Through 1/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Patrick Maher	7/14/2016	PM071416	Board of Supervisors Meeting 07/14/16	200.00
Hancock Bank	11/1/2016	24256	Prorata Trustee Fee	311.11
Frank Tagliarini	12/28/2016	FT122816	Off Duty Deputy 12/28/16	120.00
Stephen Andrews	1/16/2017	286	Monthly Pool Maintenance 01/17	840.00
Republic Services of Florida, LP	1/17/2017	0696-000634134	Disposal Service 02/17	143.65
PNC Equipment Finance	1/18/2017	5834315	Equipment Lease - Golf Cart 02/17	199.00
Allied Universal	1/19/2017	6742940	Security Service 01/13/17 - 01/19/17	360.00
Burr & Forman LLP	1/19/2017	951234	Legal Services 12/16	967.50
DCSI, Inc.	1/23/2017	21244	Securakey Access Cards	294.50
Fitness Logic, Inc.	1/24/2017	72415	Replace Entertainment Plug	150.00
NVirotect Pest Control Services, Inc.	1/25/2017	116507	Acct# 6967 Pest Control 01/17	72.00
Allied Universal	1/26/2017	6751314	Security Service 01/20/17 - 01/26/17	360.00
ABM Building Services, LLC	1/27/2017	10518374	A/C Maintenance Services 01/17	635.00
DCSI, Inc.	1/28/2017	21270	Monitoring Service - Quarterly Invoice	74.97
BOCC	1/30/2017	6919533420 12/16	11796 Ekker Rd and Lift Station 12/16	761.28
Allied Universal	2/2/2017	6771456	Security Service 01/27/17 - 02/02/17	360.00
			Total 001 - General Fund	5,849.01
Report Total				5,849.01

**Panther Trails
Community Development District**

Capital Improvement Revenue Bonds- Series 2015

Construction Account Activity Through January 31, 2017

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 01/31/17
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 January 31, 2017 \$ 45.33

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

Construction Custody Account Activity Through January 31, 2017

Inflows:

Due From Developer	\$	-
Developer Contribution		<u>49,033.01</u>
Total Inflows	\$	<u>49,033.01</u>

Outflows:

Requisition Date	Requisition Number	Contractor	Amount	Status As of 01/31/17
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	Burr & Forman LLP	(2,130.00)	Cleared
08/16/16	CUS 80	Burr & Forman LLP	(4,582.96)	Cleared
Total Requisitions:			\$	<u>(49,033.01)</u>

Retainage Payable	\$	<u>-</u>
Total Outflows:		<u>(49,033.01)</u>

Capital Projects Fund Balance at January 31, 2017 \$ -

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
January 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 01/31/17.
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 – Payment for Invoice FY16-17 in the amount of \$10,190.40 was received in February 2017.
6. Debt Service Fund 200 – Payment for Invoice FY16-17 in the amount of \$3,851.50 was received in February 2017.
7. Debt Service Fund 201 – Payment for Invoice FY16-17 in the amount of \$3,701.79 was received in February 2017.
8. Debt Service Fund 202 – Payment for Invoice FY16-17 in the amount of \$6,104.98 was received in February 2017.