



Rizzetta & Company

Panther Trails Community Development District

**Financial Statements
(Unaudited)**

October 31, 2017

Prepared by: Rizzetta & Company, Inc.

panthertrailscdd.org
rizzetta.com

Panther Trails Community Development District

Balance Sheet
As of 10/31/2017
(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	96,602	0	0	0	96,602	0	0
Investments	131,125	0	1,100,686	45	1,231,857	0	0
Investments - Reserves	0	115,221	0	0	115,221	0	0
Accounts Receivable	634,241	25,000	826,290	0	1,485,531	0	0
Accounts Receivable - Other	190	0	0	0	190	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	23,162	0	0	0	23,162	0	0
Due From Other Funds	1,319	0	5,110	0	6,429	0	0
Amount Available in Debt Service	0	0	0	0	0	0	1,930,768
Amount To Be Provided Debt Service	0	0	0	0	0	0	8,968,138
Fixed Assets	0	0	0	0	0	10,670,500	0
Total Assets	886,639	140,221	1,932,087	45	2,958,992	10,670,500	10,898,906
Liabilities							
Accounts Payable	83,499	0	0	0	83,499	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0
Other Current Liabilities	26	0	0	0	26	0	0
Due To Other Funds	5,110	0	1,319	0	6,429	0	0
Capital Lease Obligation	0	0	0	0	0	0	3,906
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	10,895,000
Total Liabilities	88,636	0	1,319	0	89,955	0	10,898,906
Fund Equity & Other Credits							
Beginning Fund Balance	258,576	115,143	1,107,717	45	1,481,481	10,670,500	0
Net Change in Fund Balance	539,427	25,078	823,051	0	1,387,556	0	0
Total Fund Equity & Other Credits	798,003	140,221	1,930,768	45	2,869,037	10,670,500	0
Total Liabilities & Fund Equity	886,639	140,221	1,932,087	45	2,958,992	10,670,500	10,898,906

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	22	22	0.00%
Special Assessments					
Tax Roll	602,830	602,830	606,739	3,909	(0.64)%
Contributions & Donations From Private Sources					
HOA Reimbursement	1,200	100	0	(100)	100.00%
Other Miscellaneous Revenues					
Miscellaneous Revenues	0	0	290	290	0.00%
Facilities Rentals	1,500	125	374	249	75.07%
Total Revenues	605,530	603,055	607,424	4,369	(0.31)%
Expenditures					
Legislative					
Supervisor Fees	6,000	500	799	(299)	86.67%
Financial & Administrative					
Administrative Services	5,000	417	417	0	91.66%
District Management	22,900	1,908	1,908	0	91.66%
District Engineer	5,000	417	460	(43)	90.80%
Disclosure Report	7,000	583	0	583	100.00%
Trustees Fees	9,500	3,143	3,143	0	66.91%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial & Revenue Collections	5,000	417	417	0	91.66%
Accounting Services	18,000	1,500	1,500	0	91.66%
Auditing Services	3,500	0	0	0	100.00%
Arbitrage Rebate Calculation	500	42	0	42	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	1,000	83	0	83	100.00%
Bank Fees	50	4	33	(29)	33.24%
Dues, Licenses & Fees	440	440	1,043	(603)	(137.05)%
Miscellaneous Fees	100	8	0	8	100.00%
Property Taxes	560	560	0	560	100.00%
Website Hosting, Maintenance, Backup (and Email)	1,200	100	100	0	91.66%
Legal Counsel					
District Counsel	5,000	417	90	327	98.20%
Law Enforcement					
Deputy	25,000	2,083	701	1,383	97.19%
Security Operations					
Security Services and Patrols	15,000	1,250	1,080	170	92.80%
Electric Utility Services					

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Recreation Facilities	25,000	2,083	1,224	859	95.10%
Utility Services	2,800	233	415	(182)	85.17%
Street Lights	115,000	9,583	8,454	1,129	92.64%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,300	108	176	(67)	86.48%
Water-Sewer Combination Services					
Utility Services	4,000	333	261	73	93.48%
Stormwater Control					
Lake/Pond Bank Maintenance	3,000	250	0	250	100.00%
Aquatic Maintenance	16,476	1,373	1,350	23	91.80%
Stormwater System/Roadway Maintenance	1,200	100	0	100	100.00%
Other Physical Environment					
General Liability Insurance	3,575	3,575	3,250	325	9.09%
Property Insurance	8,621	8,621	7,837	784	9.09%
Entry & Walls Maintenance	2,500	208	0	208	100.00%
Landscape Maintenance	85,981	7,165	18,044	(10,879)	79.01%
Irrigation Repairs	2,000	167	179	(12)	91.05%
Landscape Replacement Plants, Shrubs, Trees	3,000	250	0	250	100.00%
Landscape - Mulch	13,860	1,155	0	1,155	100.00%
Ornamental Lighting & Maintenance	500	42	0	42	100.00%
Holiday Decorations-Common Areas	3,000	0	0	0	100.00%
Field Services	6,000	500	582	(82)	90.30%
Fire Ant Treatment Phase 1 & 2	2,000	167	0	167	100.00%
Sod	5,000	417	0	417	100.00%
Parks & Recreation					
Management Contract	80,204	6,684	2,513	4,171	96.86%
Telephone Fax, Internet	3,500	292	232	60	93.38%
Pool Service Contract	12,000	1,000	1,100	(100)	90.83%
Maintenance & Repair	10,000	833	35	798	99.65%
Facility A/C & Heating Maintenance & Repair	7,700	642	635	7	91.75%
Fitness Equipment Maintenance & Repairs	1,200	100	0	100	100.00%
Pest Control	1,284	107	118	(11)	90.80%
Pool Permits	275	23	0	23	100.00%
Computer Support, Maintenance & Repair	200	17	0	17	100.00%
Playground Equipment and Maintenance	1,000	83	720	(637)	28.00%

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

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

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Holiday Decorations-Club House	500	0	0	0	100.00%
Dog Waste Station Supplies	1,000	83	0	83	100.00%
Office Supplies	1,200	100	0	100	100.00%
Clubhouse - Facility Janitorial Service	7,440	620	490	130	93.41%
Clubhouse Miscellaneous Expense	1,000	83	475	(391)	52.54%
Security System Monitoring & Maintenance	3,000	250	75	175	97.50%
Furniture Repair/Replacement	3,500	292	0	292	100.00%
Pool Repairs	1,500	125	0	125	100.00%
Athletic/Park Court/Field Repairs	10,000	833	195	638	98.04%
Golf Cart Lease	2,400	200	199	1	91.70%
Special Events					
Special Events	3,000	250	0	250	100.00%
Contingency					
Miscellaneous Contingency	10,039	837	0	837	100.00%
Total Expenditures	<u>605,530</u>	<u>71,681</u>	<u>67,998</u>	<u>3,684</u>	<u>88.77%</u>
Excess of Revenue Over (Under) Expenditures	0	531,374	539,427	8,053	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	531,374	539,427	8,053	0.00%
Fund Balance, Beginning of Period	0	0	258,576	258,576	0.00%
Fund Balance, End of Period	<u>0</u>	<u>531,374</u>	<u>798,003</u>	<u>266,629</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

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

(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	78	78	0.00%
Special Assessments				
Tax Roll	25,000	25,000	0	0.00%
Total Revenues	<u>25,000</u>	<u>25,078</u>	<u>78</u>	<u>0.31%</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	25,078	25,078	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	25,078	25,078	0.00%
Fund Balance, Beginning of Period	0	115,143	115,143	0.00%
Fund Balance, End of Period	<u>0</u>	<u>140,221</u>	<u>140,221</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2016

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

(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	106	106	0.00%
Special Assessments				
Tax Roll	<u>227,841</u>	<u>229,260</u>	<u>1,419</u>	<u>0.62%</u>
Total Revenues	<u>227,841</u>	<u>229,366</u>	<u>1,525</u>	<u>0.67%</u>
Expenditures				
Debt Service				
Interest	102,841	0	102,841	100.00%
Principal	<u>125,000</u>	<u>0</u>	<u>125,000</u>	<u>100.00%</u>
Total Expenditures	<u>227,841</u>	<u>0</u>	<u>227,841</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	0	229,366	229,366	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	229,366	229,366	0.00%
Fund Balance, Beginning of Period	0	146,587	146,587	0.00%
Fund Balance, End of Period	<u>0</u>	<u>375,953</u>	<u>375,953</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2011

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

(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	62	62	0.00%
Special Assessments				
Tax Roll	228,705	230,129	1,424	0.62%
Total Revenues	<u>228,705</u>	<u>230,191</u>	<u>1,486</u>	<u>0.65%</u>
Expenditures				
Debt Service				
Interest	188,705	0	188,705	100.00%
Principal	40,000	0	40,000	100.00%
Total Expenditures	<u>228,705</u>	<u>0</u>	<u>228,705</u>	<u>100.00%</u>
Excess of Revenue Over (Under) Expenditures	0	230,191	230,191	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	230,191	230,191	0.00%
Fund Balance, Beginning of Period	0	377,461	377,461	0.00%
Fund Balance, End of Period	<u>0</u>	<u>607,653</u>	<u>607,653</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

202 - Debt Service Fund Series 2015

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

(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	95	95	0.00%
Special Assessments				
Tax Roll	361,149	363,399	2,249	0.62%
Total Revenues	<u>361,149</u>	<u>363,494</u>	<u>2,345</u>	<u>0.65%</u>
Expenditures				
Debt Service				
Interest	281,149	0	281,149	100.00%
Principal	80,000	0	80,000	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	363,494	363,494	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	363,494	363,494	0.00%
Fund Balance, Beginning of Period	0	583,668	583,668	0.00%
Fund Balance, End of Period	<u>0</u>	<u>947,162</u>	<u>947,162</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

302 - Capital Projects Fund Series 2015

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

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

**Panther Trails CDD
Investment Summary
October 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of October 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 120,985
SunTrust Bank	Money Market Account	10,140
	Total General Fund Investments	<u>\$ 131,125</u>
The Bank of Tampa ICS Program: Bank of China, New York, NY	Money Market Account	\$ 115,221
	Total Reserve Fund Investments	<u>\$ 115,221</u>
US Bank Series 2011 Reserve	US Bank Money Market	\$ 109,493
US Bank Series 2011 Revenue	US Bank Money Market	265,696
US Bank Series 2015 Reserve	US Bank Money Market	361,150
US Bank Series 2015 Revenue	US Bank Money Market	220,083
Hancock Bank Series 2016 Reserve	Federated Gov Oblig #5	91,136
Hancock Bank Series 2016 Revenue	Federated Gov Oblig #5	1,842
Hancock Bank Series 2016 Interest	Federated Gov Oblig #5	51,280
Hancock Bank Series 2016 Sinking Fund	Federated Gov Oblig #5	6
	Total Debt Service Fund Investments	<u>\$ 1,100,686</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 10/1/2017 Through 10/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	31,412.74
10/1/2017	Tax Collector	FY17-18	<u>602,828.33</u>
		Total 001 - General Fund	634,241.07

Panther Trails Community Development District

Summary A/R Ledger

005 - Reserve Fund

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

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2017	Tax Collector	FY17-18	<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 10/1/2017 Through 10/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	2,423.70
10/1/2017	Tax Collector	FY17-18	<u>227,841.04</u>
		Total 200 - Debt Service Fund Series 2016	230,264.74

Panther Trails Community Development District

Summary A/R Ledger

201 - Debt Service Fund Series 2011

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

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	2,329.52
10/1/2017	Tax Collector	FY17-18	<u>228,704.95</u>
		Total 201 - Debt Service Fund Series 2011	231,034.47

Panther Trails Community Development District

Summary A/R Ledger

202 - Debt Service Fund Series 2015

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

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Tax Collector	FY 16-17	3,841.82
10/1/2017	Tax Collector	FY17-18	<u>361,149.23</u>
		Total 202 - Debt Service Fund Series 2015	<u>364,991.05</u>
Report Balance			<u><u>1,485,531.33</u></u>

Panther Trails Community Development District

Aged Payables by Invoice Date

Aging Date - 8/1/2017

001 - General Fund

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

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Sunrise Landcare	8/21/2017	101659	Fertilizer/Pest July 2017 - Ekker & Symmes Rd	1,060.00
Sunrise Landcare	8/21/2017	101660	Fertilizer/Pest Control July 17 - Phase 2	659.00
Sunrise Landcare	8/24/2017	101752	PT Ph2 Grounds Maintenance and Irrigation 09/17	2,072.66
DAD Services	9/4/2017	1807	Replaced Hinges and Fixed Gate	221.32
DAD Services	9/25/2017	1814	Repaired Vinyl Fence	165.00
Sunrise Landscape	10/1/2017	102369	Sod Replacement 09/17	44,200.00
Department of Economic Opportunity	10/2/2017	70703	Special District Fee FY 17/18	175.00
Allied Universal	10/12/2017	7390618	Security Service 10/06/17-10/12/17	240.00
ABM Building Services, LLC	10/16/2017	11580402	A/C Maintenance Services 10/17	635.00
Republic Services of Florida, LP	10/17/2017	0696-000689078	Disposal Service 11/17	175.76
PNC Equipment Finance	10/18/2017	6109123	Equipment Lease - Golf Cart 11/17	199.00
Terminix Processing Center	10/19/2017	369699687	Pest Control	46.00
Allied Universal	10/19/2017	7402701	Security Service 10/13/17-10/19/17	240.00
Bright House Networks	10/20/2017	040845301102017	Clubhouse Phone/Internet/Cable 11/17	326.51
Sunrise Landcare	10/20/2017	102088	Fertilizer September 2017 - Ekker & Symmes Rd	1,300.00
Sunrise Landcare	10/20/2017	102089	Fertilizer/Pest Control September 17 - Phase 2	959.00
Rizzetta Amenity Services, Inc.	10/20/2017	INV00000000004143	Amenity Management Fees 10/17	2,512.55
Cardno, Inc.	10/23/2017	500079	Professional Services through 10/20/17	2,459.73
Sunrise Landcare	10/23/2017	60074	Palm Replacements	6,410.00
Matthew Watts	10/23/2017	Watts 102317	Off Duty Deputy 10/23/17	120.00
Sunrise Landcare	10/24/2017	102182	Ekker & Symmes Grounds Maintenance 11/17	3,699.00
Sunrise Landcare	10/24/2017	102183	PT Ph2 Grounds Maintenance and Irrigation 11/17	2,072.66
EZ Mulch, Inc.	10/25/2017	4412	Installed Playground Chips	720.00
NVirotect Pest Control Services, Inc.	10/26/2017	136139	Acct# 6967 Pest Control 11/17	72.00
Allied Universal	10/26/2017	7420358	Security Service 10/20/17-10/26/17	240.00
Brian Noland	10/26/2017	Noland 102617	Off Duty Deputy 10/26/17	120.00
BOCC	10/27/2017	6919533420 10/17	11796 Ekker Rd and Lift Station 10/17	260.75
DCSI, Inc.	10/28/2017	22805	Monitoring Service - Quarterly Invoice	74.97

Panther Trails Community Development District

Aged Payables by Invoice Date

Aging Date - 8/1/2017

001 - General Fund

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

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Jeffrey L Stout	10/28/2017	Stout 10/27/17	Off Duty Deputy 10/27/17	120.00
DAD Services	10/30/2017	1841	Repaired Gate Hinge	97.50
Hillsborough Co Sheriff's Office	10/31/2017	30779	Admin Fees & Mileage Acct#248558 10/17	100.60
Burr & Forman LLP	10/31/2017	997632	Legal Services 10/17	90.00
Doug Belden, Tax Collector	10/31/2017	A0513640010	Ad Valorem Taxes - Lot 16 Block L	128.54
Doug Belden, Tax Collector	10/31/2017	A0513642000	Ad Valorem Taxes	123.75
Doug Belden, Tax Collector	10/31/2017	A0513650670	Ad Valorem Taxes - Lot 1 Block F	615.75
Rizzetta Amenity Services, Inc.	10/31/2017	INV00000000004195	Amenity -Cell & Auto 10/17	81.93
Tampa Electric Company	10/31/2017	Summary Bill 10/17	Summary Bill 10/17	10,093.41
Sunrise Landcare	11/16/2017	102357	Fertilizer/Pest Control October 17 - Phase 2	612.00
			Total 001 - General Fund	83,499.39
Report Total				83,499.39

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2015

Construction Account Activity Through October 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	509.47	
	Total Inflows:	<u>\$ 4,364,985.91</u>	

Outflows:	Requisitions				Status with Trustee
Requisition Date	Requisition Number	Contractor	Amount	As of 10/31/17	
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

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2015

Construction Account Activity Through October 31, 2017

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)

Series 2015 Construction Fund Balance as of October 31, 2017 \$ 45.42

Panther Trails Community Development District
Notes to Unaudited Financial Statements
October 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 10/31/17.
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 FY17-18 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 FY17-18 in the amount of \$74,288.03 were received in November 2017.
6. Debt Service Fund 200 – Payments for Invoice FY17-18 in the amount of \$26,959.38 were received in November 2017.
7. Debt Service Fund 201 – Payments for Invoice FY17-18 in the amount of \$27,061.60 were received in November 2017.
8. Debt Service Fund 202 – Payments for Invoice FY17-18 in the amount of \$42,733.12 were received in November 2017.