



Rizzetta & Company

Panther Trails Community Development District

**Financial Statements
(Unaudited)**

December 31, 2017

Prepared by: Rizzetta & Company, Inc.

panthertrailscdd.org
rizzetta.com

Panther Trails Community Development District

Balance Sheet
As of 12/31/2017
(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	348,677	0	0	0	348,677	0	0
Investments	255,318	0	1,244,534	45	1,499,897	0	0
Investments - Reserves	0	140,382	0	0	140,382	0	0
Accounts Receivable	190,247	0	215,463	790	406,500	0	0
Accounts Receivable - Other	285	0	0	0	285	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	2,109	0	72,844	0	74,953	0	0
Amount Available in Debt Service	0	0	0	0	0	0	1,531,522
Amount To Be Provided Debt Service	0	0	0	0	0	0	9,246,986
Fixed Assets	0	0	0	0	0	10,670,500	0
Total Assets	<u>819,797</u>	<u>140,382</u>	<u>1,532,841</u>	<u>836</u>	<u>2,493,855</u>	<u>10,670,500</u>	<u>10,778,508</u>
Liabilities							
Accounts Payable	33,069	0	0	0	33,069	0	0
Accrued Expenses Payable	9,572	0	0	0	9,572	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Due To Other Funds	72,844	0	1,319	790	74,953	0	0
Capital Lease Obligation	0	0	0	0	0	0	3,508
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	10,775,000
Total Liabilities	<u>115,484</u>	<u>0</u>	<u>1,319</u>	<u>790</u>	<u>117,593</u>	<u>0</u>	<u>10,778,508</u>
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	<u>445,737</u>	<u>25,239</u>	<u>423,805</u>	<u>0</u>	<u>894,781</u>	<u>0</u>	<u>0</u>
Total Fund Equity & Other Credits	<u>704,313</u>	<u>140,382</u>	<u>1,531,522</u>	<u>45</u>	<u>2,376,262</u>	<u>10,670,500</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>819,797</u>	<u>140,382</u>	<u>1,532,841</u>	<u>836</u>	<u>2,493,855</u>	<u>10,670,500</u>	<u>10,778,508</u>

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 12/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	69	69	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	300	0	(300)	100.00%
Other Miscellaneous Revenues					
Miscellaneous Revenues	0	0	1,330	1,330	0.00%
Facilities Rentals	1,500	375	374	(1)	75.07%
Total Revenues	605,530	603,505	608,512	5,007	(0.49)%
Expenditures					
Legislative					
Supervisor Fees	6,000	1,500	1,830	(330)	69.50%
Financial & Administrative					
Administrative Services	5,000	1,250	1,250	0	74.99%
District Management	22,900	5,725	5,725	0	75.00%
District Engineer	5,000	1,250	2,902	(1,652)	41.96%
Disclosure Report	7,000	1,750	0	1,750	100.00%
Trustees Fees	9,500	3,143	4,893	(1,750)	48.49%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial & Revenue Collections	5,000	1,250	1,250	0	74.99%
Accounting Services	18,000	4,500	4,500	0	75.00%
Auditing Services	3,500	0	500	(500)	85.71%
Arbitrage Rebate Calculation	500	125	0	125	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	1,000	250	0	250	100.00%
Bank Fees	50	13	84	(72)	(68.62)%
Dues, Licenses & Fees	440	440	1,043	(603)	(137.05)%
Miscellaneous Fees	100	25	0	25	100.00%
Property Taxes	560	560	0	560	100.00%
Website Hosting, Maintenance, Backup (and Email)	1,200	300	300	0	75.00%
Legal Counsel					
District Counsel	5,000	1,250	890	360	82.20%
Law Enforcement					
Deputy	25,000	6,250	3,701	2,549	85.19%
Security Operations					
Security Services and Patrols	15,000	3,750	3,510	240	76.60%
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 12/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Recreation Facilities	25,000	6,250	3,342	2,908	86.63%
Utility Services	2,800	700	1,420	(720)	49.29%
Street Lights	115,000	28,750	25,090	3,660	78.18%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,300	325	530	(205)	59.22%
Water-Sewer Combination Services					
Utility Services	4,000	1,000	756	244	81.09%
Stormwater Control					
Lake/Pond Bank Maintenance	3,000	750	0	750	100.00%
Aquatic Maintenance	16,476	4,119	9,422	(5,303)	42.81%
Stormwater System/Roadway Maintenance	1,200	300	0	300	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	625	0	625	100.00%
Landscape Maintenance	85,981	21,495	36,746	(15,251)	57.26%
Irrigation Repairs	2,000	500	564	(64)	71.80%
Landscape Replacement Plants, Shrubs, Trees	3,000	750	0	750	100.00%
Landscape - Mulch	13,860	3,465	0	3,465	100.00%
Ornamental Lighting & Maintenance	500	125	0	125	100.00%
Holiday Decorations-Common Areas	3,000	3,000	0	3,000	100.00%
Field Services	6,000	1,500	1,694	(194)	71.76%
Fire Ant Treatment Phase 1 & 2	2,000	500	0	500	100.00%
Sod	5,000	1,250	0	1,250	100.00%
Parks & Recreation					
Management Contract	80,204	20,051	20,290	(239)	74.70%
Telephone Fax, Internet	3,500	875	465	410	86.72%
Pool Service Contract	12,000	3,000	1,900	1,100	84.16%
Maintenance & Repair	10,000	2,500	678	1,822	93.22%
Facility A/C & Heating Maintenance & Repair	7,700	1,925	1,270	655	83.50%
Fitness Equipment Maintenance & Repairs	1,200	300	0	300	100.00%
Pest Control	1,284	321	354	(33)	72.42%
Pool Permits	275	69	0	69	100.00%
Computer Support, Maintenance & Repair	200	50	0	50	100.00%
Playground Equipment and Maintenance	1,000	250	720	(470)	28.00%

See Notes to Unaudited Financial Statements

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 12/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Holiday Decorations-Club House	500	500	0	500	100.00%
Dog Waste Station Supplies	1,000	250	0	250	100.00%
Office Supplies	1,200	300	321	(21)	73.25%
Clubhouse - Facility Janitorial Service	7,440	1,860	1,470	390	80.24%
Clubhouse Miscellaneous Expense	1,000	250	1,852	(1,602)	(85.23)%
Security System Monitoring & Maintenance	3,000	750	769	(19)	74.36%
Furniture Repair/Replacement	3,500	875	0	875	100.00%
Pool Repairs	1,500	375	0	375	100.00%
Athletic/Park Court/Field Repairs	10,000	2,500	390	2,110	96.09%
Golf Cart Lease	2,400	600	597	3	75.12%
Special Events					
Special Events	3,000	750	921	(171)	69.29%
Contingency					
Miscellaneous Contingency	10,039	2,510	0	2,510	100.00%
Total Expenditures	<u>605,530</u>	<u>169,816</u>	<u>162,775</u>	<u>7,041</u>	<u>73.12%</u>
Excess of Revenue Over (Under) Expenditures	0	433,689	445,737	12,048	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	433,689	445,737	12,048	0.00%
Fund Balance, Beginning of Period	0	0	258,576	258,576	0.00%
Fund Balance, End of Period	<u>0</u>	<u>433,689</u>	<u>704,313</u>	<u>270,624</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2017 Through 12/31/2017

(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	239	239	0.00%
Special Assessments				
Tax Roll	25,000	25,000	0	0.00%
Total Revenues	<u>25,000</u>	<u>25,239</u>	<u>239</u>	<u>0.96%</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	25,239	25,239	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	25,239	25,239	0.00%
Fund Balance, Beginning of Period	0	115,143	115,143	0.00%
Fund Balance, End of Period	<u>0</u>	<u>140,382</u>	<u>140,382</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 12/31/2017

(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	288	288	0.00%
Special Assessments				
Tax Roll	227,841	229,260	1,419	0.62%
Total Revenues	<u>227,841</u>	<u>229,548</u>	<u>1,707</u>	<u>0.75%</u>
Expenditures				
Debt Service				
Interest	102,841	51,280	51,561	50.13%
Principal	125,000	0	125,000	100.00%
Total Expenditures	<u>227,841</u>	<u>51,280</u>	<u>176,561</u>	<u>77.49%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>178,268</u>	<u>178,268</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>178,268</u>	<u>178,268</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	146,587	146,587	0.00%
Fund Balance, End of Period	<u>0</u>	<u>324,855</u>	<u>324,855</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 12/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	166	166	0.00%
Special Assessments				
Tax Roll	228,705	230,129	1,424	0.62%
Total Revenues	<u>228,705</u>	<u>230,295</u>	<u>1,590</u>	<u>0.70%</u>
Expenditures				
Debt Service				
Interest	188,705	88,423	100,282	53.14%
Principal	40,000	40,000	0	0.00%
Total Expenditures	<u>228,705</u>	<u>128,423</u>	<u>100,282</u>	<u>43.85%</u>
Excess of Revenue Over (Under) Expenditures	0	101,873	101,873	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	101,873	101,873	0.00%
Fund Balance, Beginning of Period	0	377,461	377,461	0.00%
Fund Balance, End of Period	<u>0</u>	<u>479,334</u>	<u>479,334</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 12/31/2017

(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	253	253	0.00%
Special Assessments				
Tax Roll	361,149	363,399	2,249	0.62%
Total Revenues	<u>361,149</u>	<u>363,652</u>	<u>2,503</u>	<u>0.69%</u>
Expenditures				
Debt Service				
Interest	281,149	139,988	141,162	50.20%
Principal	80,000	80,000	0	0.00%
Total Expenditures	<u>361,149</u>	<u>219,988</u>	<u>141,162</u>	<u>39.09%</u>
Excess of Revenue Over (Under) Expenditures	0	143,664	143,664	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	143,664	143,664	0.00%
Fund Balance, Beginning of Period	0	583,668	583,668	0.00%
Fund Balance, End of Period	<u>0</u>	<u>727,332</u>	<u>727,332</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 12/31/2017

(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	0	0	0.00%
Contributions & Donations From Private Sources				
Developer Contributions	0	790	790	0.00%
Total Revenues	<u>0</u>	<u>790</u>	<u>790</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	790	(790)	0.00%
Total Expenditures	<u>0</u>	<u>790</u>	<u>(790)</u>	<u>0.00%</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><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
December 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of December 31, 2017</u>
The Bank of Tampa	Money Market Account	\$ 246,032
SunTrust Bank	Money Market Account	9,286
	Total General Fund Investments	<u>\$ 255,318</u>
The Bank of Tampa ICS Program:		
First Tennessee Bank	Money Market Account	\$ 140,382
	Total Reserve Fund Investments	<u>\$ 140,382</u>
US Bank Series 2011 Reserve	US Bank Money Market	\$ 109,493
US Bank Series 2011 Revenue	US Bank Money Market	289,278
US Bank Series 2015 Reserve	US Bank Money Market	361,150
US Bank Series 2015 Revenue	US Bank Money Market	240,120
Hancock Bank Series 2016 Reserve	Federated Gov Oblig #5	91,276
Hancock Bank Series 2016 Revenue	Federated Gov Oblig #5	153,210
Hancock Bank Series 2016 Interest	Federated Gov Oblig #5	1
Hancock Bank Series 2016 Sinking Fund	Federated Gov Oblig #5	6
	Total Debt Service Fund Investments	<u>\$ 1,244,534</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 12/1/2017 Through 12/31/2017

<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>158,834.06</u>
		Total 001 - General Fund	190,246.80

Panther Trails Community Development District

Summary A/R Ledger

200 - Debt Service Fund Series 2016

From 12/1/2017 Through 12/31/2017

<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>57,641.42</u>
		Total 200 - Debt Service Fund Series 2016	60,065.12

Panther Trails Community Development District

Summary A/R Ledger

201 - Debt Service Fund Series 2011

From 12/1/2017 Through 12/31/2017

<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>57,859.98</u>
		Total 201 - Debt Service Fund Series 2011	60,189.50

Panther Trails Community Development District

Summary A/R Ledger

202 - Debt Service Fund Series 2015

From 12/1/2017 Through 12/31/2017

<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>91,367.01</u>
		Total 202 - Debt Service Fund Series 2015	95,208.83

Panther Trails Community Development District

Summary A/R Ledger

302 - Capital Projects Fund Series 2015

From 12/1/2017 Through 12/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/30/2017	Jeff Hills	ARR00787	297.00
12/1/2017	Jeff Hills	ARR00788	<u>493.08</u>
		Total 302 - Capital Projects Fund Series 2015	790.08
			<u>406,500.33</u>
Report Balance			<u><u>406,500.33</u></u>

Panther Trails Community Development District

Aged Payables by Invoice Date

Aging Date - 8/1/2017

001 - General Fund

From 12/1/2017 Through 12/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
T&R Painting Specialists, Inc.	8/28/2017	13504	Fixed Crack in Wall and Paint	550.00
Stahl & Associates, Inc.	11/10/2017	111017	Performance Bond Renewal 02/12/18	493.08
Terminix Processing Center	11/16/2017	370465225	Pest Control	46.00
Aquatic Systems, Inc.	11/30/2017	0000395639	Aquascaping - Sites 12 through 16	5,372.00
Aquatic Systems, Inc.	12/1/2017	0000393853	Monthly Lake and Wetland Svcs - 12/17	1,350.00
Grau and Associates	12/1/2017	16131	Audit for FYE 09/30/17	500.00
Blue Crew Services, Inc.	12/1/2017	7765	Monthly Janitorial Services 12/17	490.00
Republic Services of Florida, LP	12/17/2017	0696-000701446	Disposal Service 01/18	177.22
DAD Services	12/17/2017	1872	Replaced Fence	195.00
Cardno, Inc.	12/18/2017	501662	Professional Services through 12/08/17	2,441.83
PNC Equipment Finance	12/18/2017	6167734	Equipment Lease - Golf Cart 01/18	199.00
Sunrise Landcare	12/19/2017	102625	Fertilizer November 2017 - Ekker & Symmes Rd	1,300.00
Sunrise Landcare	12/19/2017	102626	Fertilizer/Pest Control November 17 - Phase 2	959.00
NVirotect Pest Control Services, Inc.	12/19/2017	140302	Acct# 6967 Pest Control 12/17	72.00
Clean Sweep Supply Co., Inc.	12/21/2017	00198650	Janitorial Supplies	92.55
Terminix Processing Center	12/21/2017	371405752	Pest Control	46.00
Allied Universal	12/21/2017	7565132	Security Service 12/15/17-12/21/17	300.00
Sunrise Landcare	12/24/2017	102756	Ekker & Symmes Grounds Maintenance 01/18	3,699.00
Sunrise Landcare	12/24/2017	102757	PT Ph2 Grounds Maintenance and Irrigation 01/18	2,072.66
BOCC	12/28/2017	6919533420 12/17	11796 Ekker Rd and Lift Station 12/17	216.91
Allied Universal	12/28/2017	7575806	Security Service 12/22/17-12/28/17	330.00
Rizzetta Amenity Services, Inc.	12/29/2017	INV00000000004471	Amenity Management Fees 12/17 - 3	2,429.48
Rizzetta Amenity Services, Inc.	12/31/2017	INV00000000004498	Amenity -Cell & Auto 12/17	61.02
Tampa Electric Company	1/5/2018	Summary Bill 12/17	Summary Bill 12/17	9,676.27
			Total 001 - General Fund	33,069.02
Report Total				33,069.02

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2015

Construction Account Activity Through December 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	509.50	
	Total Inflows:	<u>\$ 4,364,985.94</u>	

Outflows:	Requisitions				Status with Trustee
Requisition Date	Requisition Number	Contractor	Amount	As of 12/31/17	
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 December 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 December 31, 2017			\$	45.45

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

Balance Sheet

1. Trust statement activity has been recorded through 12/31/17.
2. See EMMA (Electronic Municipal Market Access) at <http://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 – Payment for Invoice FY17-18 in the amount of \$26,580.48 was received in January 2018.
6. Debt Service Fund 200 – Payment for Invoice FY17-18 in the amount of \$9,646.14 was received in January 2018.
7. Debt Service Fund 201 – Payment for Invoice FY17-18 in the amount of \$9,682.72 was received in January 2018.
8. Debt Service Fund 202 – Payment for Invoice FY17-18 in the amount of \$15,290.03 was received in January 2018.