



Rizzetta & Company

Panther Trails Community Development District

**Financial Statements
(Unaudited)**

January 31, 2018

Prepared by: Rizzetta & Company, Inc.

panthertrailscdd.org
rizzetta.com

Panther Trails Community Development District

Balance Sheet
As of 1/31/2018
(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	260,533	0	0	0	260,533	0	0
Investments	255,027	0	1,352,256	45	1,607,328	0	0
Investments - Reserves	0	140,477	0	0	140,477	0	0
Accounts Receivable	183,666	0	180,845	10,642	375,153	0	0
Accounts Receivable - Other	475	0	0	0	475	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	94	0	2,204	0	0
Amount Available in Debt Service	0	0	0	0	0	0	1,531,876
Amount To Be Provided Debt Service	0	0	0	0	0	0	9,246,433
Fixed Assets	0	0	0	0	0	10,681,142	0
Total Assets	<u>724,971</u>	<u>140,477</u>	<u>1,533,195</u>	<u>10,687</u>	<u>2,409,331</u>	<u>10,681,142</u>	<u>10,778,309</u>
Liabilities							
Accounts Payable	22,017	0	0	9,852	31,868	0	0
Accrued Expenses Payable	13,676	0	0	0	13,676	0	0
Other Current Liabilities	52	0	0	0	52	0	0
Due To Other Funds	94	0	1,319	790	2,204	0	0
Capital Lease Obligation	0	0	0	0	0	0	3,309
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	10,775,000
Total Liabilities	<u>35,839</u>	<u>0</u>	<u>1,319</u>	<u>10,642</u>	<u>47,800</u>	<u>0</u>	<u>10,778,309</u>
Fund Equity & Other Credits							
Beginning Fund Balance	258,476	115,143	1,107,717	45	1,481,381	10,681,142	0
Net Change in Fund Balance	430,656	25,334	424,160	0	880,150	0	0
Total Fund Equity & Other Credits	<u>689,132</u>	<u>140,477</u>	<u>1,531,876</u>	<u>45</u>	<u>2,361,531</u>	<u>10,681,142</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>724,971</u>	<u>140,477</u>	<u>1,533,195</u>	<u>10,687</u>	<u>2,409,331</u>	<u>10,681,142</u>	<u>10,778,309</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 1/31/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	114	114	0.00%
Special Assessments					
Tax Roll	602,830	602,830	606,811	3,981	(0.66)%
Contributions & Donations From Private Sources					
HOA Reimbursement	1,200	400	0	(400)	100.00%
Other Miscellaneous Revenues					
Miscellaneous Revenues	0	0	2,281	2,281	0.00%
Facilities Rentals	1,500	500	1,122	622	25.23%
Total Revenues	605,530	603,730	610,328	6,598	(0.79)%
Expenditures					
Legislative					
Supervisor Fees	6,000	2,000	2,668	(668)	55.52%
Financial & Administrative					
Administrative Services	5,000	1,667	1,667	0	66.66%
District Management	22,900	7,633	7,633	0	66.66%
District Engineer	5,000	1,667	4,902	(3,235)	1.96%
Disclosure Report	7,000	2,333	6,000	(3,667)	14.28%
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	1,667	1,667	0	66.66%
Accounting Services	18,000	6,000	6,000	0	66.66%
Auditing Services	3,500	0	592	(592)	83.08%
Arbitrage Rebate Calculation	500	167	0	167	100.00%
Public Officials Liability Insurance	3,025	3,025	2,750	275	9.09%
Legal Advertising	1,000	333	0	333	100.00%
Bank Fees	50	17	84	(68)	(68.62)%
Dues, Licenses & Fees	440	440	1,043	(603)	(137.05)%
Miscellaneous Fees	100	33	0	33	100.00%
Property Taxes	560	560	0	560	100.00%
Website Hosting, Maintenance, Backup (and Email)	1,200	400	400	0	66.66%
Legal Counsel					
District Counsel	5,000	1,667	1,290	377	74.20%
Law Enforcement					
Deputy	25,000	8,333	1,258	7,076	94.96%
Security Operations					
Security Services and Patrols	15,000	5,000	4,640	360	69.06%
Electric Utility Services					

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 1/31/2018

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Utility - Recreation Facilities	25,000	8,333	4,337	3,996	82.65%
Utility Services	2,800	933	1,912	(978)	31.72%
Street Lights	115,000	38,333	33,560	4,773	70.81%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,300	433	708	(275)	45.51%
Water-Sewer Combination Services					
Utility Services	4,000	1,333	1,198	135	70.05%
Stormwater Control					
Lake/Pond Bank Maintenance	3,000	1,000	0	1,000	100.00%
Aquatic Maintenance	16,476	5,492	10,772	(5,280)	34.62%
Stormwater System/Roadway Maintenance	1,200	400	0	400	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	833	0	833	100.00%
Landscape Maintenance	85,981	28,660	16,746	11,914	80.52%
Irrigation Repairs	2,000	667	564	103	71.80%
Landscape Replacement Plants, Shrubs, Trees	3,000	1,000	0	1,000	100.00%
Landscape - Mulch	13,860	4,620	0	4,620	100.00%
Ornamental Lighting & Maintenance	500	167	0	167	100.00%
Holiday Decorations-Common Areas	3,000	3,000	0	3,000	100.00%
Field Services	6,000	2,000	2,194	(194)	63.42%
Fire Ant Treatment Phase 1 & 2	2,000	667	0	667	100.00%
Sod	5,000	1,667	0	1,667	100.00%
Parks & Recreation					
Management Contract	80,204	26,735	26,884	(149)	66.48%
Telephone Fax, Internet	3,500	1,167	931	236	73.39%
Pool Service Contract	12,000	4,000	3,500	500	70.83%
Maintenance & Repair	10,000	3,333	1,216	2,117	87.83%
Facility A/C & Heating Maintenance & Repair	7,700	2,567	2,540	27	67.01%
Fitness Equipment Maintenance & Repairs	1,200	400	125	275	89.58%
Pest Control	1,284	428	426	2	66.82%
Pool Permits	275	92	0	92	100.00%
Computer Support, Maintenance & Repair	200	67	0	67	100.00%
Playground Equipment and Maintenance	1,000	333	720	(387)	28.00%

Panther Trails Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2017 Through 1/31/2018

(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	333	0	333	100.00%
Office Supplies	1,200	400	321	79	73.25%
Clubhouse - Facility Janitorial Service	7,440	2,480	1,960	520	73.65%
Clubhouse Miscellaneous Expense	1,000	333	1,949	(1,616)	(94.92)%
Security System Monitoring & Maintenance	3,000	1,000	1,057	(57)	64.76%
Furniture Repair/Replacement	3,500	1,167	0	1,167	100.00%
Pool Repairs	1,500	500	0	500	100.00%
Athletic/Park Court/Field Repairs	10,000	3,333	661	2,672	93.39%
Golf Cart Lease	2,400	800	796	4	66.83%
Special Events					
Special Events	3,000	1,000	1,021	(21)	65.96%
Contingency					
Miscellaneous Contingency	10,039	3,346	0	3,346	100.00%
Total Expenditures	<u>605,530</u>	<u>217,133</u>	<u>179,672</u>	<u>37,462</u>	<u>70.33%</u>
Excess of Revenue Over (Under) Expenditures	0	386,597	430,656	44,059	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	386,597	430,656	44,059	0.00%
Fund Balance, Beginning of Period	0	0	258,476	258,476	0.00%
Fund Balance, End of Period	<u>0</u>	<u>386,597</u>	<u>689,132</u>	<u>302,536</u>	<u>0.00%</u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2017 Through 1/31/2018

(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	334	334	0.00%
Special Assessments				
Tax Roll	25,000	25,000	0	0.00%
Total Revenues	<u>25,000</u>	<u>25,334</u>	<u>334</u>	<u>1.34%</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	25,334	25,334	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	25,334	25,334	0.00%
Fund Balance, Beginning of Period	0	115,143	115,143	0.00%
Fund Balance, End of Period	<u>0</u>	<u>140,477</u>	<u>140,477</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 1/31/2018

(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	428	428	0.00%
Special Assessments				
Tax Roll	227,841	229,286	1,445	0.63%
Total Revenues	<u>227,841</u>	<u>229,714</u>	<u>1,873</u>	<u>0.82%</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>178,434</u>	<u>178,434</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>178,434</u>	<u>178,434</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	146,587	146,587	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>325,021</u></u>	<u><u>325,021</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 10/1/2017 Through 1/31/2018

(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	214	214	0.00%
Special Assessments				
Tax Roll	<u>228,705</u>	<u>230,156</u>	<u>1,451</u>	<u>0.63%</u>
Total Revenues	<u>228,705</u>	<u>230,370</u>	<u>1,665</u>	<u>0.73%</u>
Expenditures				
Debt Service				
Interest	188,705	88,423	100,282	53.14%
Principal	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>0.00%</u>
Total Expenditures	<u>228,705</u>	<u>128,423</u>	<u>100,282</u>	<u>43.85%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>101,948</u>	<u>101,948</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>101,948</u>	<u>101,948</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	377,461	377,461	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>479,409</u></u>	<u><u>479,409</u></u>	<u><u>0.00%</u></u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

202 - Debt Service Fund Series 2015

From 10/1/2017 Through 1/31/2018

(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	325	325	0.00%
Special Assessments				
Tax Roll	361,149	363,440	2,291	0.63%
Total Revenues	<u>361,149</u>	<u>363,765</u>	<u>2,616</u>	<u>0.72%</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	<u>0</u>	<u>143,778</u>	<u>143,778</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>143,778</u>	<u>143,778</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	583,668	583,668	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>727,446</u></u>	<u><u>727,446</u></u>	<u><u>0.00%</u></u>

Panther Trails Community Development District

Statement of Revenues and Expenditures

302 - Capital Projects Fund Series 2015

From 10/1/2017 Through 1/31/2018

(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	10,642	10,642	0.00%
Total Revenues	<u>0</u>	<u>10,642</u>	<u>10,642</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	10,642	(10,642)	0.00%
Total Expenditures	<u>0</u>	<u>10,642</u>	<u>(10,642)</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
January 31, 2018**

<u>Account</u>	<u>Investment</u>	<u>Balance as of January 31, 2018</u>
The Bank of Tampa	Money Market Account	\$ 246,076
SunTrust Bank	Money Market Account	8,951
	Total General Fund Investments	<u>\$ 255,027</u>
The Bank of Tampa ICS Program:		
First Tennessee Bank	Money Market Account	\$ 3
Mutual of Omaha Bank	Money Market Account	140,474
	Total Reserve Fund Investments	<u>\$ 140,477</u>
US Bank Series 2011 Reserve	US Bank Money Market	\$ 109,493
US Bank Series 2011 Revenue	US Bank Money Market	319,384
US Bank Series 2015 Reserve	US Bank Money Market	361,150
US Bank Series 2015 Revenue	US Bank Money Market	287,654
Hancock Bank Series 2016 Reserve	Federated Gov Oblig #5	91,357
Hancock Bank Series 2016 Revenue	Federated Gov Oblig #5	183,211
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>\$ 1,352,256</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 1/1/2018 Through 1/31/2018

<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	132,253.58
1/1/2018	Jeff Hills	CP1117-1	<u>20,000.00</u>
		Total 001 - General Fund	183,666.32

Panther Trails Community Development District

Summary A/R Ledger

200 - Debt Service Fund Series 2016

From 1/1/2018 Through 1/31/2018

<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>47,995.28</u>
		Total 200 - Debt Service Fund Series 2016	50,418.98

Panther Trails Community Development District

Summary A/R Ledger

201 - Debt Service Fund Series 2011

From 1/1/2018 Through 1/31/2018

<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>48,177.26</u>
		Total 201 - Debt Service Fund Series 2011	50,506.78

Panther Trails Community Development District

Summary A/R Ledger

202 - Debt Service Fund Series 2015

From 1/1/2018 Through 1/31/2018

<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>76,076.98</u>
		Total 202 - Debt Service Fund Series 2015	79,918.80

Panther Trails Community Development District

Summary A/R Ledger

302 - Capital Projects Fund Series 2015

From 1/1/2018 Through 1/31/2018

<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	493.08
1/31/2018	Jeff Hills	ARR00791	2,988.00
1/31/2018	Jeff Hills	ARR00792	6,441.71
1/31/2018	Jeff Hills	ARR00793	422.10
		Total 302 - Capital Projects Fund Series 2015	10,641.89
			<hr/>
Report Balance			375,152.77
			<hr/> <hr/>

Panther Trails Community Development District

Aged Payables by Invoice Date

Aging Date - 11/1/2017

001 - General Fund

From 1/1/2018 Through 1/31/2018

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Grau and Associates	12/1/2017	16131	Audit for FYE 09/30/17	500.00
ABM Building Services, LLC	12/15/2017	11829011	A/C Maintenance Services 12/17	635.00
Bright House Networks	12/20/2017	040845301122017-1	Clubhouse Phone/Internet/Cable 02/18	328.14
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
Aquatic Systems, Inc.	1/1/2018	0000396746	Monthly Lake and Wetland Svcs - 01/18	1,350.00
Blue Crew Services, Inc.	1/1/2018	7908	Monthly Janitorial Services 01/18	490.00
Fitness Logic, Inc.	1/11/2018	79134	Quarterly Fitness Equip Maint 01/18	125.00
ABM Building Services, LLC	1/15/2018	11942789	A/C Maintenance Services 01/18	635.00
Ashe Glass & Mirror, Inc.	1/16/2018	3874 Final Payment	Clear Mirror - Final Payment	269.31
Republic Services of Florida, LP	1/17/2018	0696-000707405	Disposal Service 02/18	178.26
PNC Equipment Finance	1/18/2018	6197260	Equipment Lease - Golf Cart 02/18	199.00
Allied Universal	1/18/2018	7635560	Security Service 01/12/18-01/18/18	300.00
Bright House Networks	1/20/2018	040845301012018	Clubhouse Phone/Internet/Cable 02/18	328.32
DAD Services	1/22/2018	1895	Took Down Gate	95.50
Stephen Andrews	1/23/2018	57	Monthly Pool Maintenance 12/17	800.00
Stephen Andrews	1/23/2018	58	Monthly Pool Maintenance 01/18	800.00
Sunrise Landcare	1/24/2018	C-2949	Ekker & Symmes Grounds Maintenance 02/18	3,699.00
Sunrise Landcare	1/24/2018	C-2950	PT Ph2 Grounds Maintenance and Irrigation 02/18	2,072.66
Susan Cali	1/25/2018	033118CARR	Deposit 02/02/18	100.00
NVirotec Pest Control Services, Inc.	1/25/2018	142216	Acct# 6967 Pest Control 01/18	72.00
Allied Universal	1/25/2018	7648462	Security Service 01/19/18-01/25/18	300.00
Julian Guri	1/26/2018	Guri 01/26/18	Off Duty Deputy 01/26/18	120.00
Rizzetta Amenity Services, Inc.	1/26/2018	INV00000000004549	Amenity Management Fees 01/18-2	2,652.68
DCSI, Inc.	1/28/2018	23281	Monitoring Service - Quarterly Invoice	74.97
Brian Noland	1/31/2018	Noland 013118	Off Duty Deputy 01/31/18	120.00
			Total 001 - General Fund	22,016.50

Panther Trails Community Development District

Aged Payables by Invoice Date

Aging Date - 11/1/2017

302 - Capital Projects Fund Series 2015

From 1/1/2018 Through 1/31/2018

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Panther Trails CDD	11/10/2017	CUS 84 Panther Trails	CUS 84 Series 2015	422.10
Burr & Forman LLP	1/18/2018	CUS 87 Burr	CUS 87 Series 2015	2,988.00
Cardno, Inc.	1/18/2018	CUS 88 Cardno	CUS 88 Series 2015	<u>6,441.71</u>
			Total 302 - Capital Projects Fund Series 2015	<u>9,851.81</u>
Report Total				<u><u>31,868.31</u></u>

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

Construction Custody Account Activity Through January 31, 2018

Inflows:

Due From Developer	\$	10,641.89
Developer Contribution		49,706.09
Total Inflows		\$ 60,347.98

Outflows:

Requisition Date	Requisition Number	Contractor	Amount	Status As of 01/31/18
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
02/10/17	CUS 81	Carriage Point Partners	(180.00)	Cleared
04/28/17	CUS 82	Panther Trails CDD	(493.08)	Cleared
11/13/2017	CUS 84	Panther Trails CDD	(422.10)	AP
1/22/2018	CUS 85	Panther Trails CDD	(493.08)	Cleared
1/22/2018	CUS 86	Panther Trails CDD	(297.00)	Cleared
1/22/2018	CUS 87	Burr & Forman LLP	(2,988.00)	AP
1/22/2018	CUS 88	Cardno, Inc.	(6,441.71)	AP
Total Requisitions:			\$ (60,347.98)	

Retainage Payable	-
Total Outflows:	(60,347.98)

Series 2015 Construction Custody Fund Balance as of January 31, 2018 \$ -

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

CAPITAL IMPROVEMENT REVENUE BONDS - SERIES 2015

Construction Account Activity Through January 31, 2018

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 01/31/18	
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 January 31, 2018

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 January 31, 2018 \$ 45.45

Panther Trails Community Development District
Notes to Unaudited Financial Statements
January 31, 2018

Balance Sheet

1. Trust statement activity has been recorded through 01/31/18.
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 \$18,003.24 was received in February 2018.
6. Debt Service Fund 200 – Payment for Invoice FY17-18 in the amount of \$6,533.44 was received in February 2018.
7. Debt Service Fund 201 – Payment for Invoice FY17-18 in the amount of \$6,558.21 was received in February 2018.
8. Debt Service Fund 202 – Payment for Invoice FY17-18 in the amount of \$10,356.11 was received in February 2018.