

***PANTHER TRACE II  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package  
Regular Meeting***

***Monday  
November 26, 2018***

***6:30 p.m.***

***Panther Trace II Clubhouse  
11518 Newgate Crest Drive  
Riverview, Florida***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# Panther Trace II Community Development District

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DPFG Management & Consulting, LLC  
15310 Amberly Drive, Suite 175, Tampa, Florida 33647  
Phone: 813-374-9105

Board of Supervisors  
**Panther Trace II Community  
Development District**

Dear Board Members:

A Regular Meeting of the Board of Supervisors of the Panther Trace II Community Development District is scheduled for **Monday, November 26, 2018 at 6:30 p.m.** at the **Panther Trace II Clubhouse**, 11518 Newgate Crest Drive, Riverview, Florida.

*The advanced copy of the agenda for the meeting is attached along with associated documentation. Any additional support material will be distributed at the meeting.*

The balance of the agenda is routine in nature and staff will present their reports at the meeting. If you have any questions, please contact me.

Sincerely,

Ray Lotito  
District Manager

cc: Attorney, Straley Robin  
Engineer, Stantec  
Clubhouse Manager  
District Files

District: **PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: November 26, 2018

Time: 6:30 P.M.

Location: Panther Trace II Clubhouse  
11518 Newgate Crest Drive  
Riverview, Florida

### ***Agenda***

#### **I. Roll Call**

#### **Pledge of Allegiance**

#### **II. Audience Comments**

#### **III. Organizational Matters**

- A. Oath of Office of Newly Elected Supervisors **Exhibit 1**
  - Jeffrey Spiess Seat #2
  - David Steppy Seat #3
- B. Form 1 and Supervisor Information Sheet **Exhibit 2**
- C. Acceptance of Letter of Resignation from Supervisor Anthony Cunha Seat #1 **Exhibit 3**
- D. Board Nomination to Fill Vacant Board Seat #1
- E. Acceptance or Waiver of Compensation
- F. Review of Sunshine Law and Supervisor Duties
- G. Consideration and Approval of Resolution 2019-01 Designation of Officers **Exhibit 4**

#### **IV. Landscape & Pond Maintenance**

- A. LMP Maintenance Report **Exhibit 5**
- B. Remson Aquatics Pond Maintenance Report **Exhibit 6**  
(under separate cover)

#### **V. Administrative Matters**

- A. Consideration and Approval of Minutes of the October 22, 2018 Meeting **Exhibit 7**

B. Acceptance of the Unaudited October 2018 Financial Statement **Exhibit 8**

C. Acceptance of the Operations & Maintenance Expenditures for October 2018 **Exhibit 9**

## **VI. Business Matters**

A. Consideration of Solicited Proposals for District Audit Services

After receiving no responses from the Audit Committee's solicitation, proposals were solicited and received from the following firms:

➤ Grau, CPA \$3,600 (2018) **Exhibit 10**

➤ DiBartolomeo, CPA \$3,200 (2018) **Exhibit 11**

➤ Summary **Exhibit 12**

B. Acceptance of the LLS Tax Solutions, Inc. Engagement Letter **Exhibit 13**

## **VII. Staff Report**

A. District Manager

B. District Counsel

C. District Engineer

D. Amenity Manager November 2018 Operations Report **Exhibit 14**

## **VIII. Audience Comments**

## **IX. Supervisor Requests**

## **X. Adjournment**

**EXHIBIT 1.**

## Oath of Office

I, \_\_\_\_\_, a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of Panther Trace II Community Development District and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and the Constitution of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of Panther Trace II Community Development District, Hillsborough County, Florida.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

STATE OF FLORIDA COUNTY  
OF HILLSBOROUGH

The foregoing oath was administered before me this \_\_\_\_\_ day of November 2018 by \_\_\_\_\_, who personally appeared before me, and is [ ☐ ] personally known to me or [ ☐ ] has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of the Panther Trace II Community Development District and acknowledged to and before me that she/he took said oath for purposes therein expressed.

\_\_\_\_\_  
Notary Public State of Florida

\_\_\_\_\_  
(Print, Type, or Stamp Commissioned Name of  
Notary Public and the Date the Commission Expires)

## **EXHIBIT 2.**

**FORM 1****STATEMENT OF  
FINANCIAL INTERESTS****2017**Please print or type your name, mailing  
address, agency name, and position below:**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

**CHECK ONLY IF** ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE**\*\*\*\* BOTH PARTS OF THIS SECTION MUST BE COMPLETED \*\*\*\*****DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

☐ DECEMBER 31, 2017 OR ☐ SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: \_\_\_\_\_**MANNER OF CALCULATING REPORTABLE INTERESTS:**FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):☐ **COMPARATIVE (PERCENTAGE) THRESHOLDS** OR ☐ **DOLLAR VALUE THRESHOLDS****PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B -- SECONDARY SOURCES OF INCOME**

[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")


**FILING INSTRUCTIONS** for when  
and where to file this form are  
located at the bottom of page 2.**INSTRUCTIONS** on who must file  
this form and how to fill it out  
begin on page 3.



**PART D — INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc. - See instructions]  
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

**PART E — LIABILITIES** [Major debts - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
(If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

**PART G — TRAINING**

For **elected municipal officers** required to complete annual ethics training pursuant to section 112.3142, F.S.

☐ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

**IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE** ☐

**SIGNATURE OF FILER:**

**Signature:**

\_\_\_\_\_

**Date Signed:**

\_\_\_\_\_

**CPA or ATTORNEY SIGNATURE ONLY**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

**FILING INSTRUCTIONS:**

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

**Local officers/employees** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

**State officers or specified state employees** who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format) and send it to CEForm1@leg.state.fl.us. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

**Candidates** file this form together with their filing papers.

**MULTIPLE FILING UNNECESSARY:** A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

**WHEN TO FILE: Initially**, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

**Candidates** must file at the same time they file their qualifying papers.

**Thereafter**, file by July 1 following each calendar year in which they hold their positions.

**Finally**, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2017.

## NOTICE

**Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]**

**In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]**

## **WHO MUST FILE FORM 1:**

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, Assistant Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

## **INSTRUCTIONS FOR COMPLETING FORM 1:**

**INTRODUCTORY INFORMATION** (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

**NAME OF AGENCY:** The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

**OFFICE OR POSITION HELD OR SOUGHT:** The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

**DISCLOSURE PERIOD:** The tax year for most individuals is the calendar year (January 1 through December 31). If that is the case for you, then your financial interests should be reported for the calendar year 2017; check that box. If you file your IRS tax return based on a tax year that is not the calendar year, you should specify the dates of your tax year in this portion of the form and check the appropriate box. This is the "disclosure period" for your report.

## **MANNER OF CALCULATING REPORTABLE INTEREST**

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

### **IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY**

#### **PART A — PRIMARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received, and you need not list your public salary from serving in the position(s) which requires you to file this form. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

#### **PART B — SECONDARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of

a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

#### **PART C — REAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

#### **PART D — INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).



## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(5), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Dollar Value Thresholds Instructions.)

# IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

## PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received, and you need not list your public salary received from serving in the position(s) which requires you to file this form, but this amount should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

## PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

## PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

**(End of Percentage Thresholds Instructions.)**

## NEW SUPERVISOR INFORMATION SHEET

PLEASE RETURN COMPLETED FORM TO DPFG

Development Planning & Financing Group, Inc.  
Records Management and Administration  
15310 Amberly Drive  
Suite 175  
Tampa, Florida 33647

**CDD:**

---

**NAME:**

---

**ADDRESS:**

---

---

---

**COUNTY OF RESIDENCE:**

---

**PHONE:**

---

**FAX:**

---

**CELL:**

---

**EMAIL ADDRESS:**

---

**EXHIBIT 3.**

Panther Trace II Community Development District  
15310 Amberly Drive, Suite 175  
Tampa, FL 33647

November 26<sup>th</sup>, 2018

Having served the full length of my term as a Supervisor for the Panther Trace II Community Development District, I am resigning my position as of November 26, 2018.

Thank you

A handwritten signature in black ink, appearing to read 'AC', with a stylized flourish extending from the end.

Anthony Cunha



**EXHIBIT 4.**

RESOLUTION 2019-01

A RESOLUTION RE-DESIGNATING OFFICERS OF THE  
PANTHER TRACE II COMMUNITY DEVELOPMENT  
DISTRICT

WHEREAS, the Board of Supervisors of the Panther Trace II Community Development District at the business meeting held on November 26, 2018, desires to appoint the below recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE PANTHER TRACE II COMMUNITY  
DEVELOPMENT DISTRICT:

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Raymond Lotito</u>	Secretary
<u>Patricia Comings-Thibault</u>	Treasurer
<u>Maik Aagaard</u>	Assistant Treasurer
<u>Janet Johns</u>	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

2. That this resolution supersedes all previous resolutions and motions designating, electing or appointing officers adopted by the Board of Supervisors of the Panther Trace II Community Development District and are hereby declared null and void.

Adopted this 26th day of November, 2018.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

**EXHIBIT 5.**

# LMP November Maintenance Worksheet

Date: 11-16-2018 Property Panther Trace II

Foreman: Jimmy Molina, Obdulio Mayen

Mgr: Paul Gomez

	Category	Comments
X	Mow	Completed
X	Edge	Completed
X	Monofilament Trim	Completed
X	Shrub/Groundcover Trim	Completed
X	Blow	This include pool.
X	Debris Disposal-Details	Change out all trashcan bags at the pool, outside the pool & tennis court.
<input type="checkbox"/>	Bed Weed Control for R-UP	
X	Tree Pruner Palm pruner	Proposal #49245 woodline pushback was delayed and reschedule 11-26-2018.
<input type="checkbox"/>	Insect/Disease Control	
X	Irrigation Inspection	Work in progress irrigation is 99% working.
<input type="checkbox"/>	Tree Fertilization	
<input type="checkbox"/>	Shrub Fertilization	
X	Turf Fertilization	In the process of scheduling fertilizer now that we have good irrigation running.
<input type="checkbox"/>	Turf Weed Control	
<input type="checkbox"/>	Fire Ant Control	
X	Seasonal Color Maintenance Annuals	Proposal #48592 has been completed Nov 8,2018.
<input type="checkbox"/>	Perennials Maintenance	
X	Mulching	Proposal #48568 has been completed Nov 16,2018.

--

Additional Comments

**EXHIBIT 6.**

*(under separate cover)*

**EXHIBIT 7.**



On a MOTION by Mr. Steppy, SECONDED by Mr. Spiess, WITH ALL IN FAVOR, the Board approved the minutes of the Board of Supervisors regular meeting held on **September 24, 2018** for the Panther Trace II Community Development District.

**B. Exhibit 4:** Acceptance of the Unaudited September 2018 Financials Statements

On a MOTION by Mr. Spiess, SECONDED by Ms. Wood, WITH ALL IN FAVOR, the Board accepted the Unaudited **September 2018** Financials Statements for the Panther Trace II Community Development District.

**C. Exhibit 5:** Acceptance of the Operations & Maintenance Expenditures September 2018

On a MOTION by Mr. Steppy, SECONDED by Mr. Spiess, WITH ALL IN FAVOR, the Board accepted the Operations & Maintenance Expenditures for **September 2018** for the Panther Trace II Community Development District.

**FIFTH ORDER OF BUSINESS – Business Matters**

Mr. Lotito presented the invoice from Yellowstone for landscaping (**Exhibit 6**), the contract with Tampa Electric (“TECO”) for street lighting (**Exhibit 7**), and the updated TECO proposal (**Exhibit 8**) to the Board for their consideration and approval. Discussion ensued in reference to the final Yellowstone landscape monthly maintenance invoice.

**A. Exhibit 6:** Consideration and Approval of Yellowstone Landscape Invoice - \$12,257.00

On a MOTION by Mr. Steppy, SECONDED by Mr. Spiess, WITH ALL IN FAVOR, the Board approved the payment of the Yellowstone Landscape Invoice in the amount of **\$12,257.00** for the Panther Trace II Community Development District.

**B. Exhibit 7:** Consideration and Approval of the Contract with TECO for Street Lighting

On a MOTION by Mr. Spiess, SECONDED by Mr. Steppy, WITH ALL IN FAVOR, the Board approved the contract with TECO for street lighting for the Panther Trace II Community Development District.

**SIXTH ORDER OF BUSINESS – Staff Reports**

Mr. Lotito opened the floor for the district staff to present and review the items of their staff reports. Mr. Lotito stated that there have been no responses to the audit request for proposal (“RFP”). District counsel, Mr. Vericker, asked for the Board’s direction concerning the set-back of privately owned fences from CDD property line. Discussion ensued. Ms. Ramirez reviewed all of the items of the Amenity Manager October 2018 Operations Report (**Exhibit 9**) and presented the contract with S.F.C.G. for holiday lighting, the contracts from Jayman Enterprises, LLC and D.A.D. Services for pressure washing services, and the contract with the towing company to the Board for their consideration and approval. Discussion ensued.

On a MOTION by Mr. Steppy, SECONDED by Ms. Wood, WITH ALL IN FAVOR, the Board approved the Amenity Manager **October 2018** Operations Report inclusive of the contract with S.F.C.G. for holiday lighting, the contract with D.A.D. Services for pressure washing of the community signs, the contract with D.A.D. Services for pressure washing of the playground equipment, and the contract with the towing company for the Panther Trace II Community Development District.

**SEVENTH ORDER OF BUSINESS – Audience Comments**



Mr. Lotito opened the floor for the audience to make comments on the agenda items that were presented. There being none, next item followed.

**EIGHTH ORDER OF BUSINESS – Supervisors Requests**

Mr. Lotito opened the floor for the supervisors to present their requests. There being none, next item followed.

**NINTH ORDER OF BUSINESS – Adjournment**

Mr. Lotito asked for final questions, comments, or corrections before adjourning the meeting. There being none, Mr. Steppy made a motion to adjourn the meeting.

On a MOTION by Mr. Steppy, SECONDED by Ms. Wood, WITH ALL IN FAVOR, the Board adjourned the meeting for the Panther Trace II Community Development District.

*\*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

**Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on \_\_\_\_\_.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

**Title:**   ☐ Secretary   ☐ Assistant Secretary

**Title:**   ☐ Chairman   ☐ Vice Chairman

**EXHIBIT 8.**

Panther Trace II  
Community Development District

Financial Statements  
(Unaudited)

October 31, 2018

**Panther Trace II CDD**  
**Balance Sheet**  
**October 31, 2018**

	<b>GENERAL FUND</b>	<b>SERIES 2014 DEBT SERVICE</b>	<b>TOTAL</b>
1 <b><u>ASSETS:</u></b>			
2			
3 CASH - OPERATING ACCOUNT	\$ 76,190	\$ -	\$ 76,190
4 PETTY CASH	100	-	100
6 CASH - DEBIT CARD	1,575	-	1,575
7			
8 <b>INVESTMENTS:</b>			
9 MONEY MARKET ACCOUNT	565,444	-	565,444
10 REVENUE TRUST	-	293,462	293,462
12 RESERVE CASH TRUST	-	327,553	327,553
13 REDEMPTION - PREPAYMENT TRUST	-	31	31
15 ACCOUNTS RECEIVABLE	917	-	917
16 ASSESSMENTS RECEIVABLE (TAX ROLL)	907,463	817,480	1,724,943
17 DUE FROM GF	-	5,575	5,575
18 PREPAID EXPENSES	-	-	-
19 DEPOSITS	2,162	-	2,162
20 <b>TOTAL ASSETS</b>	<b><u>\$ 1,553,851</u></b>	<b><u>\$ 1,444,101</u></b>	<b><u>\$ 2,997,952</u></b>
21			
22			
23 <b><u>LIABILITIES:</u></b>			
24			
25 ACCOUNTS PAYABLE	\$ 42,090	\$ -	\$ 42,090
27 DUE TO DEVELOPER	17,959	-	17,959
28 DEFERRED REVENUE (TAX ROLL)	907,463	817,480	1,724,943
29 ACCRUED EXPENDITURES	150	-	150
30 DUE TO OTHER FUNDS	5,575	-	5,575
32			
33 <b><u>FUND BALANCE:</u></b>			
34			
35 <b>NONSPENDABLE:</b>			
36 PREPAID AND DEPOSITS	2,332	-	2,332
37 <b>ASSIGNED:</b>			
38 THREE MONTH OPERATING RESERVE	210,878	-	210,878
39 FY16 RESERVE FOR R&R	32,619	-	32,619
40 FY17 RESERVE FOR R&R	40,900	-	40,900
41 FY18 RESERVE FOR R&R	41,200	-	41,200
42 FY19 RESERVE FOR R&R	41,500	-	41,500
43 <b>RESTRICTED FOR:</b>			
44 DEBT SERVICE	-	626,621	626,621
46 <b>UNASSIGNED:</b>	211,185	-	211,185
47			
48 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$ 1,553,851</u></b>	<b><u>\$ 1,444,101</u></b>	<b><u>\$ 2,997,952</u></b>

**Panther Trace II CDD**  
**General Fund**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For the Period from October 1, 2018 to October 31, 2018**

	FY2019 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
<b>1 REVENUES</b>				
2 ASSESSMENTS - ON ROLL (BUDGETED NET)	\$ 907,430	\$ -	\$ - (a)	\$ -
3 ASSESSMENTS - DEVELOPER				-
4 INTEREST REVENUE	300	25	702	677
5 RENTAL REVENUE	3,000	250	-	(250)
6 MISCELLANEOUS REVENUE (ACCESS KEYS & OTHER)	-	-	-	-
7 FUND BALANCE FORWARD (RESERVE CONTRIBUTIONS)	36,550	-	-	-
8 DISCOUNT	-	-	-	-
9 <b>TOTAL REVENUES</b>	<b>947,280</b>	<b>275</b>	<b>702</b>	<b>427</b>
<b>11 EXPENDITURES</b>				
12 BOARD OF SUPERVISORS PAYROLL	12,000	1,000	600	400
13 PAYROLL TAXES	918	77	46	31
14 PAYROLL SERVICES FEE	1,300	108	93	-
15 TRAVEL PER DIEM	250	21	-	21
16 MANAGEMENT CONSULTING SERVICES	48,000	4,000	4,000	-
17 OFFICE SUPPLIES	150	150	239	(89)
18 BANK FEES	200	18	18	-
19 MISC. ADMIN. EXPENSE	-	-	-	-
20 MASS MAILING	2,000	-	-	-
21 AUDITING	4,200	-	-	-
22 REGULATORY AND PERMIT FEES	175	175	175	-
23 LEGAL ADVERTISEMENTS	1,000	1,000	-	1,000
24 ENGINEERING SERVICES	6,000	500	-	500
25 LEGAL SERVICES	20,000	1,667	-	1,667
26 WEBSITE ADMINISTRATION	960	80	80	-
27 <b>TOTAL ADMINISTRATIVE</b>	<b>97,153</b>	<b>8,795</b>	<b>5,251</b>	<b>3,529</b>
<b>INSURANCE</b>				
30 INSURANCE (LIABILITY, PROPERTY & CASUALTY; BOND)	12,778	12,055	12,055	-
31 <b>TOTAL INSURANCE</b>	<b>12,778</b>	<b>12,055</b>	<b>12,055</b>	<b>-</b>
<b>DEBT SERVICE ADMINISTRATION</b>				
34 DISSEMINATION AGENT - BONDS	2,000	-	-	-
35 ARBITRAGE REBATE	650	-	-	-
36 TRUSTEE FEES	5,592	5,592	5,592	-
37 <b>TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>8,242</b>	<b>5,592</b>	<b>5,592</b>	<b>-</b>
<b>SECURITY:</b>				
40 SECURITY SYSTEM - (ENVERA CONTRACT)	6,168	1,542	1,542	-
41 SECURITY MONITORING - (EMG)	440	110	67	43
42 SECURITY PATROL - (CBM)	34,200	2,850	1,205	1,645
43 SECURITY SYSTEM - MAINTENANCE & IMP.	1,200	280	280	-
44 <b>TOTAL SECURITY</b>	<b>42,008</b>	<b>4,782</b>	<b>3,094</b>	<b>1,688</b>
<b>PHYSICAL ENVIRONMENT EXPENSES:</b>				
47 ELECTRICITY	168,000	14,000	442	13,558
48 STREETLIGHTING LEASE	25,000	2,083	2,030	53
49 WATER	15,000	1,250	957	293
50 SOLID WASTE DISPOSAL	1,750	146	225	(79)
51 PET WASTE REMOVAL	12,480	1,040	540	500
52 PEST CONTROL	400	100	-	100
53 COMMUNICATIONS (TEL, INTERNET, TECH, ETC)	2,280	190	203	(13)
55 FACILITY MAINTENANCE	3,000	250	-	250
56 WATERWAY MANAGEMENT PROGRAM - CONTRACT	19,020	1,585	-	1,585
57 WATERWAY MANAGEMENT PROGRAM - OTHER	2,000	-	-	-
58 ENTRY & WALLS MAINTENANCE	1,200	100	-	100
59 LANDSCAPE MAINTENANCE - CONTRACT	201,381	16,782	18,350	(1,568)
60 LANDSCAPE MAINTENANCE - OTHER	47,920	3,993	-	3,993
61 IRRIGATION MAINTENANCE	2,000	167	-	167
62 IRRIGATION COMPLIANCE REPORTING	2,700	225	-	225
63 DECORATIVE LIGHTS & MAINTENANCE	7,500	5,230	5,230	-
64 SIGNAGE REPAIRS	1,200	100	-	100
65 FIELD MISCELLANEOUS	2,500	208	1,450	(1,242)
66 <b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>515,331</b>	<b>47,449</b>	<b>29,427</b>	<b>18,022</b>

**Panther Trace II CDD**  
**General Fund**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For the Period from October 1, 2018 to October 31, 2018**

	FY2019 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
68 <b>CLUBHOUSE &amp; AMENITY ADMINISTRATION:</b>				
69 AMENITY MANAGEMENT	46,000	3,833	1,680	2,153
70 AMENITY MANAGEMENT (CELL PHONE & REIMB EXPENSES)	600	50	-	50
71 FICA TAXES AMENITY EMPLOYEE - EMPLOYER PORTION	-	-	129	(129)
72 AMENITY MAINTENANCE & IMPROVEMENTS	1,500	125	1,070	(945)
73 CLUBHOUSE FACILITY MAINTENANCE - CLEANING	3,900	325	325	-
74 CLUBHOUSE FACILITY MAINTENANCE - OTHER	12,000	1,000	-	1,000
75 POOL MAINTENANCE	23,900	1,992	1,600	392
76 POOL PERMITS	425	-	-	-
77 POOL MAINTENANCE & MONITORING	9,500	792	-	792
78 CLUBHOUSE MISCELLANEOUS SUPPLIES	3,000	250	-	250
79 SPECIAL EVENTS	10,000	833	772	61
80 PLAYGROUND MAINTENANCE	3,000	250	111	139
82 CAPITAL OUTLAY	79,893	-	-	-
83 RESERVE CAPITAL - POOL FURNITURE	20,160	-	-	-
84 RESERVE CAPITAL - INTERIOR RENOVATIONS	16,390	-	-	-
85 <b>TOTAL</b>	<b>230,268</b>	<b>9,450</b>	<b>5,687</b>	<b>3,763</b>
86				
87 <b>BUDGETED INCREASE FUND BALANCE - CAPITAL RES.</b>	<b>41,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
88				
89				
90 <b>TOTAL EXPENDITURES</b>	<b>947,280</b>	<b>88,124</b>	<b>61,106</b>	<b>27,002</b>
91				
92 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(87,849)</b>	<b>(60,404)</b>	<b>27,429</b>
93				
94 <b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(87,849)</b>	<b>(60,404)</b>	<b>27,429</b>
95				
96 <b>FUND BALANCE - BEGINNING</b>	<b>571,473</b>	<b>571,473</b>	<b>641,017</b>	<b>641,017</b>
97 <b>DECREASE IN FUND BALANCE</b>	<b>(36,550)</b>	<b>-</b>	<b>-</b>	<b>-</b>
98 <b>INCREASE IN FUND BALANCE</b>	<b>41,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
99				
100 <b>FUND BALANCE - ENDING</b>	<b>\$ 576,423</b>	<b>\$ 483,624</b>	<b>\$ 580,613</b>	<b>\$ 668,446</b>
101				

a) Assessment budget reported at net and actual collections reported at net.

Renewal & Replacement (Reserve)			
	FY 2016	\$	145,600
	FY 2017	\$	40,900
	FY 2018	\$	41,200
	FY 2019	\$	41,500
	<b>Total</b>	<b>\$</b>	<b>269,200</b>
	FY17 Pool Finish Per Reserve Study	\$	(100,000)
	FY17 Well Pumps per Reserve Study	\$	(10,080)
	FY 2018 Pool Filter Grid Replacement	\$	(2,901)
	<b>Total Reserve Balance After FY18 Reserve Component Exp.</b>	<b>\$</b>	<b>156,219</b>

**Panther Trace II CDD**  
**DS Fund - Series 2014**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For the Period from October 1, 2018 to October 31, 2018**

	<b>BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>1 REVENUE</b>				
2 ASSESSMENTS - ON ROLL (GROSS)	\$ 870,858	\$ -	\$ - (a)	\$ -
3 INTEREST--INVESTMENT	-	-	800	800
4 DISCOUNT ASSESSMENTS	(34,834)	-	-	-
6 MISCELLANEOUSE INCOME	-	-	-	-
<b>7 TOTAL REVENUE</b>	<b>836,024</b>	<b>-</b>	<b>800</b>	<b>800</b>
<b>9 EXPENDITURES</b>				
10 COUNTY ASSESSMENT COLL FEES	17,417	-	-	-
11 INTEREST EXPENSE (NOV 2018)	-	-	-	-
12 INTEREST EXPENSE (MAY 2019, NOV 2019)	369,986	-	-	-
13 PRINCIPAL RETIREMENT (MAY 1, 2019)	445,000	-	-	-
<b>16 TOTAL EXPENDITURES</b>	<b>832,403</b>	<b>-</b>	<b>-</b>	<b>-</b>
18 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,621	-	800	800
27 NET CHANGE IN FUND BALANCE	3,621	-	800	800
29 FUND BALANCE - BEGINNING	-	-	625,820	625,820
<b>31 FUND BALANCE - ENDING</b>	<b>\$ 3,621</b>	<b>\$ -</b>	<b>\$ 626,620</b>	<b>\$ 626,620</b>

33 Note (A) - Assessments are budgeted at gross and YTD budget is reported at net of discount assessment and county assessment collection fees. Actual on roll is reported at net.

**Panther Trace II CDD  
Cash Reconciliation  
October 31, 2018**

	<b><i>Bank United</i></b>
	<b><i>(Operating Acct)</i></b>
	<hr/>
Balance Per Bank Statement	\$ 44,092.92
Add: In Transit Transfers/Deposits	\$ 50,000.00
Less: Outstanding Checks	(17,903.40)
	<hr/>
<b><i>Adjusted Bank Balance</i></b>	<b><i>\$ 76,189.52</i></b>
	<hr/> <hr/>
Beginning Bank Balance Per Books	\$ 68,345.00
Add: Cash Receipts	100,004.35
Less: Cash Disbursements	(92,159.83)
	<hr/>
<b><i>Balance Per Books</i></b>	<b><i>\$ 76,189.52</i></b>
	<hr/> <hr/>



**Panther Trace II CDD  
Cash Register - FY2019**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
<b>BANK UNITED EOM BALANCE 9-30-2018</b>						<b>68,345.00</b>
10/01/2018	1566	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - October		4,000.00	64,345.00
10/01/2018	1582	VENTURESIN.COM, INC	Web Site Hosting - October		80.00	64,265.00
10/04/2018	1575	Jackson Construction & Design Inc.	Concrete pouring and fence install		2,490.00	61,775.00
10/04/2018	1576	Holder's Outdoor Projects	replace missing pavers		1,450.00	60,325.00
10/05/2018	10126DD	ANNA RAMIREZ	9/16-9/30/18 - P/R		1,491.75	58,833.25
10/05/2018	ACH10052018	Paychex	9/16-9/30/18 - P/R		316.77	58,516.48
10/05/2018	ACH20181003	Paychex	P/R Fee		56.40	58,460.08
10/09/2018	1038	Panther Trace II.	Transfer to Operating Account	50,000.00		108,460.08
10/09/2018	1567	CBM SERVICES GROUP	9/3-10/7 - Security Guard		1,478.25	106,981.83
10/09/2018	1568	FRONTIER COMMUNICATIONS	9/1-9/30 - Internet/Phone		190.62	106,791.21
10/09/2018	1569	JAYMAN ENTERPRISES, LLC	Repair Missing Fence, 9/1-9/30 - Pet Waste Removal		530.00	106,261.21
10/09/2018	1572	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Irrigation Repairs		20,439.92	85,821.29
10/11/2018	1577	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Monthly ground maintenance		18,350.33	67,470.96
10/15/2018	1586	CBM SERVICES GROUP	10/8-10/14 - Security Guard		297.00	67,173.96
10/15/2018	1587	FRONTIER COMMUNICATIONS	10/1-10/31 - Internet/Phone		203.44	66,970.52
10/15/2018	1588	REPUBLIC SERVICES	10/1-10/31 - Solid Waste		109.88	66,860.64
10/15/2018	1589	STANTEC CONSULTING SERVICES	Engineering Svcs thru 9/21/18		480.00	66,380.64
10/15/2018	1590	TAMPA PUBLISHING COM	Legal Ad		752.00	65,628.64
10/15/2018	1591	TECO	Electricity - September		14,000.76	51,627.88
10/15/2018	1592	ZEBRA CLEANING TEAM, INC.	Pool Maint - October		1,600.00	50,027.88
10/16/2018		BANK UNITED	Funds Transfer		900.00	49,127.88
10/19/2018	10127DD	ANNA RAMIREZ	10/1-10/13 - P/R		1,491.75	47,636.13
10/22/2018	ACCH1019201	Paychex	10/1-10/13 - P/R		316.77	47,319.36
10/24/2018	1593	S.F.C.G. CONTRACTING AND CONSTRUCTI	Holiday Lighting		2,615.00	42,089.36
10/24/2018	1594	CBM SERVICES GROUP	10/15-10/21 - Security Guard		297.00	41,792.36
10/24/2018	1595	DAD SERVICES	Power Wash Signs		1,070.00	40,722.36
10/24/2018	1596	S.F.C.G. CONTRACTING AND CONSTRUCTI	Holiday Lighting		2,615.00	44,704.36
10/24/2018	1597	MHD COMMUNICATIONS	Card Reader Replacement		360.00	40,362.36
10/24/2018		BANK UNITED	Funds Transfer	50,000.00		90,362.36
10/26/2018	10128DD	ANTHONY CUNHA	BOS Mtg - 9/24/18		184.70	90,177.66
10/26/2018	10130DD	DAVID STEPPY	BOS Mtg - 9/24/18 & 10/22/18		369.40	89,808.26
10/26/2018	10129	JEFFREY A. SPIESS	BOS Mtg - 9/24/18 & 10/22/18		369.40	89,438.86
10/26/2018	10132DD	Pamela S. Wood	BOS Mtg - 9/24/18 & 10/22/18		369.40	89,069.46
10/26/2018	ACH10262018	Paychex	BOS Mtg - 9/24/18 & 10/22/18		245.20	88,824.26
10/26/2018	10131DD	SCOTT WARD	BOS Mtg - 9/24/18		184.70	88,639.56
10/26/2018	ACH20181025	Paychex	PR Fee		46.39	88,593.17
10/30/2018	1598	JAYMAN ENTERPRISES, LLC	Toilet, pool & tennis court Maintenance		75.00	88,518.17
10/30/2018	1599	YELLOWSTONE LANDSCAPE	Landscape Maint - August & Irrigation Repairs		12,324.00	76,194.17
10/31/2018		BANK UNITED	Service Charge		9.00	76,185.17
10/31/2018		BANK UNITED	Interest	4.35		76,189.52
				<b>100,004.35</b>	<b>92,159.83</b>	<b>76,189.52</b>

**EXHIBIT 9.**

**PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT**

250 International Parkway, SUITE 200, Lake Mary, FL, 32746

**OPERATION & MAINTENANCE  
EXPENDITURES**

Dear Board of Supervisors:

Please see attached the Panther Trace II Check Register reflecting all operation and maintenance expenditures paid from:

**October 1, 2018 thru October 31, 2018**

Please note that this does not include expenditures previously approved by the Board.

The total amount for items being presented is: **\$ 92,159.83**

Thank you!

District Accounts Payable

**Panther Trace II CDD  
Cash Register - FY2019**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
10/01/2018	1566	DPPG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - October			64,345.00
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10/04/2018	1575	Jackson Construction & Design Inc.	Concrete pouring and fence install		80.00	60,265.00
10/04/2018	1576	Holder's Outdoor Projects	replace missing pavers		2,490.00	61,775.00
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10/05/2018	ACH10052018	Paychex	9/16-9/30/18 - P/R		1,491.75	58,833.25
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10/09/2018	1567	CBM SERVICES GROUP	9/3-10/7 - Security Guard		1,478.25	106,981.83
10/09/2018	1568	FRONTIER COMMUNICATIONS	9/1-9/30 - Internet/Phone		190.62	106,791.21
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10/24/2018	1595	DAD SERVICES	Power Wash Signs		297.00	41,792.36
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10/26/2018	10129	JEFFREY A. SPIESS	BOS Mtg - 9/24/18 & 10/22/18		369.40	89,808.26
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10/31/2018		BANK UNITED	Interest		9.00	76,185.17
				4.35		76,189.52
				100,004.35	92,159.83	76,189.52



250 International Parkway, Suite 280  
Lake Mary, FL 32746  
TEL: 321-263-0132

PLEASE REMIT PAYMENT TO CORPORATE HEADQUARTERS:-  
27127 Calle Arroyo, Suite 1910 - San Juan Capistrano, CA 92675  
(949) 388-9269, Accounts Receivable

Panther Trace II CDD  
c/o DPFG  
1060 Mallard Center Commons, Suite 340  
Maitland, FL 32751

### Invoice

Invoice Date: October 01, 2018  
Invoice Num: 83170  
Contract#:  
Account#: 1497(a):  
Fed I.D. No: 61-1806473

In Reference To: For services rendered for the period ending: October 01, 2018  
Panther Trace II Community Development District ("CDD") Management Services:

#### Reimbursable Expenses:

<u>Date</u>	<u>Consultant</u>	<u>Description</u>	<u>Amount</u>
10/1/2018	MA	Professional Management Services: Monthly CDD management including management, records, administration, general fund accounting, and regulatory compliance work. - Service Period: 10/1/18 - 10/31/18	\$4,000.00

Total Expenses: \$4,000.00

Amount Due This Invoice: \$4,000.00

This debt will be assumed to be valid unless you dispute its validity in writing within 30 days of the Invoice date

DPFG is now accepting the following credit cards:  
VISA, MASTERCARD, DISCOVER and AMERICAN EXPRESS

VenturesIn.com, Inc.

9560 West Linebaugh Avenue  
Tampa, FL 33626



**Invoice**

Date	Invoice #
10/1/2018	44068

**Bill To:**

Panther Trace II CDD  
C/O DPFG  
250 International Parkway  
Suite 280

For additional information, or for questions about your bill,  
call (813) 999-4477, or email [information@venturesin.com](mailto:information@venturesin.com).

Please visit us on the web at [www.venturesin.com](http://www.venturesin.com)

Description	Due Date	P.O. No.	Terms	Project
	10/1/2018		Due on receipt	
	Qty	Rate	Amount	
CommunityXS Application Hosting	1	80.00	80.00T	

**Payment Instructions**

Do not send cash. Please reference the invoice number on your check or money order and make payable to: VenturesIn.com, Inc.

**Late Fee Policy**

A late fee of 5% per month will be assessed on the unpaid total balance due when more than 30 days past due.

<b>Subtotal</b>	\$80.00
<b>Sales Tax (0.0%)</b>	\$0.00
<b>Total</b>	\$80.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$80.00

# INVOICE

**Jackson Construction & Design Inc**  
 4802 Lena road  
 suite 106  
 Bradenton, FL 34211  
 United States

9415808715  
 Jacksonconstructionanddesign.com

**BILL TO**  
**Panther Trace Phase II CDD c/o DPG**

**Invoice Number:** 44

**P.O./S.O. Number:** quote only

**Invoice Date:** September 24, 2018

**Payment Due:** October 24, 2018

**Amount Due (USD):** \$2,490.00

Items	Quantity	Price	Amount
1 concrete formed and poured based on a slab 119x17 total square footage. contractor to handle to handle sight prep.	1	\$11,035.00	\$11,035.00
1 optional clean up after pour, left over concrete material, this is optional you guys can do it to save \$\$	1	\$350.00	\$350.00
1 Fencing 10 foot high matching fence, green to tie into existing. 2 corner posts and 10 intermediate post, plus one gate, including installation	1	\$3,725.00	\$3,725.00
1 permit, including preparing drawings and handling inspections due now	1	\$2,490.00	\$2,490.00
1 deposit due to get drawings and permit started	1	(\$15,110.00)	(\$15,110.00)

**Total:** \$2,490.00

**Amount Due (USD):** \$2,490.00

---

## QUOTE

# Holder's Outdoor Projects

TO: Anna Ramirez  
Panther Trace Community  
riverview, Fl

<b>SCOPE OF WORK</b>
----------------------

Paver repair
--------------

POINTS OF INTEREST	DESCRIPTION	MATERIALS
Replacement of missing pavers and polymeric sand	Around the entire pool there were roughly 10 sections that are missing pavers. Will need to order a whole pallet, cut and replace the pavers needed. In areas that are too small for pieces, I would fill with polymeric sand which is somewhat like a glue and will blend well without having any gaps	Matching pavers, polymeric sand, concrete sand, paver base
Sunken section	2 sunken sections by the pool would be removed and raised with paver base	Paver base, concrete sand

TOTAL \$1,450

Quotation prepared by: Anthony Holder

To accept this quotation, sign here and return:

THANK YOU FOR YOUR BUSINESS!

---

---





**CBM Services Group Inc.**  
**200 Oak Drive, Ste 201**  
**Syosset, NY 11791**  
**516-364-0957**

# Invoice

Date	Invoice #
9/10/2018	17037

<b>Bill To</b>
PANTHER TRACE II C/O DPGF 250 International Parkway, Suite 250 Lake Mary, FL 32746

<b>Ship To</b>
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date		Account #	Due Date	Work Order Number
	Due on receipt	9/10/2018			9/10/2018	14682
Service	Description			Quantity	Price	Amount
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 9/3 - 9/9/18:  28 HOURS @ \$13.50/HOUR.			28	13.50	378.00
					<b>Total</b>	\$378.00



# Invoice

**CBM Services Group Inc.**  
**200 Oak Drive, Ste 201**  
**Syosset, NY 11791**  
**516-364-0957**

Date	Invoice #
9/18/2018	17042

<b>Bill To</b>
PANTHER TRACE II C/O DPG 250 International Parkway, Suite 250 Lake Mary, FL 32746

<b>Ship To</b>
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date		Account #	Due Date	Work Order Number
	Due on receipt	9/16/2018			9/18/2018	14687
Service	Description			Quantity	Price	Amount
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 9/10 - 9/16/18.  25.5 HOURS @ \$13.50/HOUR.			25.5	13.50	344.25
					<b>Total</b>	\$344.25



# Invoice

**CBM Services Group Inc.**  
200 Oak Drive, Ste 201  
Syosset, NY 11791  
516-364-0957

Date	Invoice #
9/28/2018	17056

Bill To
PANTHER TRACE II C/O DPFG 250 International Parkway, Suite 250 Lake Mary, FL 32746

Ship To
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date	Account #	Due Date	Work Order Number
	Due on receipt	9/28/2018		9/28/2018	14697
Service	Description	Quantity	Price	Amount	
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 9/24 - 9/30/18: 22 HOURS @ \$13.50/HOUR.	22	13.50	297.00	
Total				\$297.00	



**CBM Services Group Inc.**  
**200 Oak Drive, Ste 201**  
**Syosset, NY 11791**  
**516-364-0957**

# Invoice

Date	Invoice #
9/24/2018	17051

<b>Bill To</b>
PANTHER TRACE II C/O DPFG 250 International Parkway, Suite 250 Lake Mary, FL 32746

<b>Ship To</b>
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date		Account #	Due Date	Work Order Number
	Due on receipt	9/17/2018			9/24/2018	14692
Service	Description			Quantity	Price	Amount
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 9/17 - 9/23/18:  14 HOURS @ \$13.50/HOUR.			14	13.50	189.00
					<b>Total</b>	\$189.00



# Invoice

**CBM Services Group Inc.**  
**200 Oak Drive, Ste 201**  
**Syosset, NY 11791**  
**516-364-0957**

Date	Invoice #
10/7/2018	17060

Bill To
PANTHER TRACE II C/O DPGF 250 International Parkway, Suite 250 Lake Mary, FL 32746

Ship To
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date		Account #	Due Date	Work Order Number
	Due on receipt	10/7/2018			10/7/2018	14702
Service	Description			Quantity	Price	Amount
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 10/1/18 - 10/7/18.  20 HOURS @ \$13.50/HOUR.			20	13.50	270.00
					<b>Total</b>	\$270.00



PANTHER TRACE II CDD  
Your Monthly Invoice

Page 1 of 4

**Account Summary**

New Charges Due Date	9/25/18
Billing Date	9/01/18
Account Number	813-671-0831-122006-5
PIN	8707
Previous Balance	190.62
Payments Received Thru 8/16/18	-190.62
Thank you for your payment!	
Balance Forward	.00
New Charges	190.62
<b>Total Amount Due</b>	<b>\$190.62</b>

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1.800.921.8102

Email: ContactBusiness@ftr.com



P.O. Box 5157, Tampa, FL 33675

MB 01 003264 89032 E 18 B



PANTHER TRACE II CDD  
250 INTERNATIONAL PKWY  
STE 280  
LAKE MARY, FL 32746-5018

**PAYMENT STUB**

**Total Amount Due \$190.62**

New Charges Due Date 9/25/18

Account Number 813-671-0831-122006-5

Please do not send correspondence with your payment. Make checks payable to Frontier.

**Amount Enclosed \$ .**

To change your billing address, call 1-800-921-8102

FRONTIER  
PO BOX 740407  
CINCINNATI OH 45274-0407



79600981367108311220060000000000000000190625

**CURRENT BILLING SUMMARY**

Local Service from 09/01/18 to 09/30/18

Qty Description 813/671-0831.0

**Basic Charges**

Frontier Solutions for Business - 2 Year Term	87.00
Access Recovery Chrg-Bus	2.14
Federal Subscriber Line Charge - Bus	6.50
Federal Excise Tax	.26
Federal USF Recovery Charge	1.54
FCA Long Distance - Federal USF Surcharge	1.79
FL State Communications Services Tax	4.87
FL State Gross Receipts Tax	2.50
County Communications Services Tax	4.55
FL Telecommunications Relay Service	.10
Hillsborough County 911 Surcharge	.40
<b>Total Basic Charges</b>	<b>111.65</b>

**Non Basic Charges**

FiOS Internet for Business 25/25	114.99
Call Waiting Id	.50
Other Charges-Detailed Below	-15.07
Partial Month Charges-Detailed Below	-25.00
Federal Excise Tax	.11
FCA Long Distance - Federal USF Surcharge	.36
FL State Communications Services Tax	.89
FL State Gross Receipts Tax	.46
County Communications Services Tax	.84
<b>Total Non Basic Charges</b>	<b>73.70</b>

**Toll/Other**

Other Charges-Detailed Below	3.99
FCA Long Distance - Federal USF Surcharge	.71
FL State Communications Services Tax	.23
FL State Gross Receipts Tax	.12
County Communications Services Tax	.22
<b>Total Toll/Other</b>	<b>.27</b>

**TOTAL 190.62**

**\*\* ACCOUNT ACTIVITY \*\***

Qty	Description	Order Number	Effective Dates	
1	Business High Speed Internet Fee	AUTOCH	9/01	3.99
1	Frontier Road Work Recovery Surcharge	AUTOCH	9/01	.95
	Solutions Bundle Discount	AUTOCH	9/01	-22.00
1	Federal Primary Carrier Single Line Charge	AUTOCH	9/01	1.99
1	Carrier Cost Recovery Surcharge	AUTOCH	9/01	3.99
	813/671-0831		<b>Subtotal</b>	<b>-11.08</b>
	<b>Partial Month Charges</b>			
	FiOS Internet Bus 99 MO	PROMOTION	9/01 9/30	-25.00
	813/671-0831		<b>Subtotal</b>	<b>-25.00</b>

**Subtotal -36.08**

**CIRCUIT ID DETAIL**

10/KQXA/132840/ /VZFL

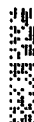
**Detail of Frontier Charges**

Toll charged to 813/671-0831

**CUSTOMER TALK**

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$96.64 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.

Beginning with your next bill, the Frontier Road Work Recovery Surcharge will increase to \$1.25. Questions? Please contact customer service.



**Jayman Enterprises, LLC**

1020 HILL FLOWER DR  
Brooksville, FL 34604

Phone # (813)333-3008    jaymanenterprises@live.com  
www.jaymanenterprises.com

Invoice

Date	Invoice #
10/2/2018	593

Bill To
Anna Ramirez Panther Trace 2 11518 Newgate Crest Dr. Riverview, FL 33569

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
4	Dog Service August 9/1/18 - 9/30/18	120.00	480.00
All work is complete!		Total	\$480.00



**Jayman Enterprises, LLC**1020 HILL FLOWER DR  
Brooksville, FL 34604

Phone # (813)333-3008

jaymanenterprises@live.com  
www.jaymanenterprises.com

Invoice

Date	Invoice #
9/17/2018	577

Bill To
Anna Ramirez Panther Trace 2 11518 Newgate Crest Dr. Riverview, Fl. 33569

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Repair missing fence post top bar latch and put up new sign outside of pool area.	50.00	50.00
All work is complete!		Total	\$50.00

PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137620

## Bill To

Panther Trace CDD  
c/o DPFG  
250 International Parkway, Suite 280  
Lake Mary, FL 32746

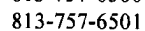
**PAID**  
10/15/2018

P.O. No.

**Terms:**

**Net 30**

Description	Qty	Rate	Amount
Proposal provides for the removal of dead and/ or declining pine trees along Panther Trace Blvd. Trees affected and declining due to borer activity. All work includes clean-up, removal, and disposal of debris generated during the course of work.			
Proposal also provides for the removal (flush cut) of lightning struck palm within Huntington circle median			
LMP will provide cones, signs, and flaggers to control traffic for lane closures needed for working space for trees located in the medians and south side of Panther Trace Blvd.			
Tree Removal w/ stump grind	9	400.00	3,600.00
Tree Removal (flush cut)	8	310.00	2,480.00
Tree Removal w/ stump grind	2	100.00	200.00
Palm Removal (flush cut)	1	345.00	345.00
<b>Total</b>			
<b>Payments/Credits</b>			
<b>Balance Due</b>			



Date	Invoice #
10/15/2018	137620

Lake Mary, FL 32746

## Amount

**\$0.00**



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137621

**PAID**  
10/15/2018

Bill To
Panther Trace II c/o DPGF 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.

		Terms:	Net 30
Description	Qty	Rate	Amount
Electrician service call and Level II diagnostics NOTE: This is for service call and diagnostics only. All repairs to be proposed.	1	425.00	425.00
Panther Trace II CDD - GFI at right side of Lyndhurst entrance.		Total	\$425.00
		Payments/Credits	-\$425.00
		Balance Due	\$0.00



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/5/2018	137453

**PAID**  
10/13/2018

Bill To:	Property Information
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746	

Estimate #	Work Order #	PO / PA #
48327		78624

Description	Qty	Rate	Amount
IC600PL Hunter I-Core 6 station modular controller	1	415.00	415.00
ICM600 Hunter 6 station output module	2	105.00	210.00
Rainbird wireless rain sensor	1	105.00	105.00
Intermatic AG24013 surge arrestor	1	115.00	115.00
Labor: 1 man @ \$ 50.00 per hour	2	50.00	100.00
Replace irrigation controller that has taken a power surge / lightning strike.			
Install rain sensor for controller.			
Install surge arrestor for new controller.			
Controller # 1 - Worthington entrance		Total	\$945.00
Questions regarding this invoice? Please e-mail arpayments@lmppro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits
	Net 30	11/4/2018	Balance Due



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137630

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPGF 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.
78898

Description		Qty	Rate	Amount
10 inch round valve box		1	21.65	21.65
Rainbird wireless rain sensor		1	105.00	105.00
1 Gang weatherproof box for electrical outlet		1	10.74	10.74
2 inch locknut		1	2.75	2.75
Labor: 1 man @ \$ 50.00 per hour		2.5	50.00	125.00
Install valve box on flow sensor and wiring at pump.				
Replace broken weatherproof outlet cover.				
Remove old pump start relay that is not being used.				
Re-wire and seal conduit for irrigation controller to prevent insect intrusion.				
NOTE: No backflow prevention device on irrigation pump.				
<b>Controller # 2 - clubhouse</b>			<b>Total</b>	\$265.14
			<b>Payments/Credits</b>	-\$265.14
			<b>Balance Due</b>	<b>\$0.00</b>



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137623

**PAID**  
10/15/2018

Bill To
Panther Trace II c/o DPGF 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.
78627

		Terms:	Net 30
Description	Qty	Rate	Amount
Controller # 2 - clubhouse			
PROS06 Hunter 6 inch spray head	4	11.00	44.00
PROS12 Hunter 12 inch spray head	2	14.00	28.00
PGP-ADJ Hunter 4 inch pop-up rotor	7	23.05	161.35
PGP12 Hunter 12 inch pop-up rotor	8	42.00	336.00
spray nozzles	32	1.73	55.36
XFD-09-12 Drip irrigation tubing	400	0.59	236.00
drip irrigation couplings	20	0.52	10.40
6 inch soil staple	150	0.17	25.50
drip irrigation tee	60	0.81	48.60
drip irrigation ell	16	0.79	12.64
Labor: 2 men @ \$ 85.00 per hour	20	85.00	1,700.00
Initial irrigation inspection repairs needed:			
Replace 4 broken 6 inch spray heads.			
Replace 7 broken or leaking 4 inch pop-up rotors.			
Replace cut drip irrigation lines at clubhouse.			
Replace 26 clogged or damaged spray nozzles.			
		Total	
		Payments/Credits	
		Balance Due	



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137623

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPF 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.
78627

		Terms:	Net 30
Description	Qty	Rate	Amount
Change two 4 inch spray hedas to 12 inch spray heads. Replace eight 4 inch pop-up rotors to 12 inch pop-up rotors. Install 14 risers. Adjust 79 rotors and 71 spray heads that are leaning, too low or too high.			
		<b>Total</b>	\$2,657.85
		<b>Payments/Credits</b>	-\$2,657.85
		<b>Balance Due</b>	<b>\$0.00</b>





PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/10/2018	137558

**PAID**  
10/15/2018

Bill To:	Property Information
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746	

Estimate #	Work Order #	PO / PA #
48415		78629

Description	Qty	Rate	Amount
Controller # 4 - battery operated controllers (Balm Riverview Dr entrance)			
PROS06 Hunter 6 inch spray head	3	11.00	33.00
PGP-ADJ Hunter 4 inch pop-up rotor	3	23.05	69.15
200PESB 2 inch Rainbird scrubber valve	1	231.40	231.40
2 inch slipfix	2	19.62	39.24
2 inch male adapter	2	2.53	5.06
2 inch coupling	2	2.31	4.62
spray nozzle	39	1.73	67.47
King wire connector blue	2	1.20	2.40
2 inch ell	2	3.85	7.70
2 inch tee	1	4.75	4.75
2 x 1 1/2 inch reducer bushing	1	2.87	2.87
1 1/2 x 1 1/4 inch reducer bushing	1	1.74	1.74
1 1/4 x 1 inch reducer bushing	1	1.65	1.65
10 inch round valve box	5	21.65	108.25
Labor: 2 men @ \$ 85.00 per hour	20	85.00	1,700.00
Initial Irrigation inspection repairs needed: Replace 3 broken spray heads and 3 rotors. Replace 36 clogged or damaged spray nozzles. Replace 2 inch weeping valve on zone 5 under oak tree.			

			Total
Questions regarding this invoice? Please e-mail arpayments@lmppro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits
	Net 30	11/9/2018	Balance Due



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/10/2018	137558

**PAID**  
10/15/2018

Bill To:	Property Information
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746	

Estimate #	Work Order #	PO / PA #
48415		78629

Description	Qty	Rate	Amount
Replace 5 broken valve boxes. Repair 2 inch lateral line leak on zone 22 under pine tree. Adjust 39 spray heads and 88 rotors that are leaning, too low or too high.  NOTE: 23 zones are not connected to irrigation controller but are connected to 1 zone battery operated controller.			
		<b>Total</b>	<b>\$2,279.30</b>
Questions regarding this invoice? Please e-mail arpayments@lmppro.com or call 813-757-6500 and ask for Accounts Receivable.	<b>Terms</b>	<b>Due Date</b>	<b>Payments/Credits</b>
	Net 30	11/9/2018	<b>Balance Due</b>
			<b>-\$2,279.30</b>



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

## Invoice

Date	Invoice #
10/15/2018	137624

<b>Bill To</b>
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746

**PAID**  
10/15/2018

P.O. No.			
78625		Terms:	Net 30
Description	Qty	Rate	Amount
IC600M Hunter I-Core modular controller in metal cabinet	1	508.42	508.42
ICM600 I-Core 6 station output module	5	105.00	525.00
Rainbird wireless rain sensor	1	105.00	105.00
Intermatic AG24013 surge arrestor	1	115.00	115.00
Labor: 1 man @ \$ 50.00 per hour	3	50.00	150.00
Replace faulty irrigation controller for 32 zones.			
Replace rain sensor.			
Install surge arrestor for irrigation controller.			
Controller #3 at Lyndhurst entrance.		Total	\$1,403.42
		Payments/Credits	-\$1,403.42
		Balance Due	\$0.00



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137625

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.

		Terms:	Net 30
Description	Qty	Rate	Amount
Controller #4 - Balm Riverview Track, locate, troubleshoot and repair irrigation zones not working from controller. This will be done on a time and materials basis with a not to exceed limit of \$ 150.00 per zone. This will include minor wire repairs and solenoids as needed.	23	150.00	3,450.00
Irrigation controller has no valves connected to controllers, 23 battery operated timers with DC latching solenoids are being used to operate irrigation zones.			
NOTE: This will not include valve replacements. If valve replacement is needed a separate proposal will be submitted.			
NOTE: Any major wire repairs or replacement will be proposed.			
<b>Controller D - Balm Riverview</b>		<b>Total</b>	<b>\$3,450.00</b>
		<b>Payments/Credits</b>	<b>-\$3,450.00</b>
		<b>Balance Due</b>	<b>\$0.00</b>



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

## Invoice

Date	Invoice #
10/15/2018	137626

**PAID**  
10/15/2018

### Bill To

Panther Trace II  
c/o DPFG  
250 International Parkway, Suite 280  
Lake Mary, FL 32746

P.O. No.

Terms:

Net 30

Description	Qty	Rate	Amount
Controller #1 and battery operated controllers Track, locate, troubleshoot and repair irrigation zones not working from controller. This will be done on a time and materials basis with a not to exceed limit of \$ 150.00 per zone and will include minor wire repairs and solenoids as needed.	20	150.00	3,000.00
NOTE: This proposal will not include valve replacements. If valve replacement is needed a separate proposal will be submitted.			
Zones: 5, 6, 7, 8, 13, 15, 17, 18 and 12 battery operated controllers.			
Total			\$3,000.00
Payments/Credits			-\$3,000.00
Balance Due			\$0.00



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137627

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.			
78626		Terms:	Net 30
	Qty	Rate	Amount
	8	23.05	184.40
	3	42.00	126.00
	2	11.00	22.00
	86	1.73	148.78
	4	21.65	86.60
	17	85.00	1,445.00



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137627

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.
78626

Terms:		Net 30
Rate		Amount





PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137628

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPGF 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.

Description		Qty	Rate	Amount
Controller # 3		9	150.00	1,350.00
Track, locate, troubleshoot and repair irrigation zones not working from controller. This will be done on a time and materials basis with a not to exceed limit of \$ 150.00 per zone and will include minor wire repairs and solenoids as needed.				
NOTE: This proposal will not include valve replacements. If valve replacement is needed a seperate proposal will be submitted.				
ZONES: 1, 8, 10, 16, 17, 18, 21, 23 and 24 not working from controller.				
<b>Total</b>				\$1,350.00
<b>Payments/Credits</b>				-\$1,350.00
<b>Balance Due</b>				\$0.00





PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137629

**PAID**  
10/15/2018

<b>Bill To</b> Panther Trace II c/o DPGF 250 International Parkway, Suite 280 Lake Mary, FL 32746
---

P.O. No.
78628

		Terms:	Net 30
Description	Qty	Rate	Amount
Controller # 3			
PGP-ADJ Hunter 4 inch pop-up rotor	11	23.05	253.55
PGP-12 Hunter 12 inch pop-up rotor	1	42.00	42.00
PROS06 Hunter 6 inch spray head	2	11.00	22.00
spray nozzles	74	1.73	128.02
1/2 inch female adapter	6	0.73	4.38
1/2 inch male adapter	6	0.73	4.38
1 inch slipfix	1	6.22	6.22
1 inch tee	1	1.72	1.72
1 x 3/4 inch reducer	1	1.23	1.23
3/4 x 1/2 inch reducer bushing	1	0.67	0.67
1/2 inch sch 40 pvc pipe	12	0.40	4.80
1/2 inch flex pipe	12	0.68	8.16
1/2 inch ell S x FIPT	10	0.80	8.00
1/2 inch x close poly nipple	10	0.63	6.30
Labor: 3 men @ \$ 120.00 per hour	18	120.00	2,160.00
Initial irrigation inspection repairs needed:			
		Total	
		Payments/Credits	
		Balance Due	



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
10/15/2018	137629

**PAID**  
10/15/2018

<b>Bill To</b>
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746

P.O. No.			
78628		<b>Terms:</b>	<b>Net 30</b>
Description	Qty	Rate	Amount
Replace broken or leaking spray heads and rotors.			
Replace clogged or damaged spray nozzles.			
Repair zoneline leaks and broken risers.			
Replace 4 inch rotor with 12 inch rotor in Juniper.			
Add 6 risers in plant material for coverage.			
Adjust 214 heads that are too low, too high or leaning for proper coverage.			
NOTES:			
Zones 1, 8, 10, 16, 17, 18, 21, 23 and 24 are not working from controller.			
Pressure tank is leaking.			
		<b>Total</b>	\$2,651.43
		<b>Payments/Credits</b>	-\$2,651.43
		<b>Balance Due</b>	<b>\$0.00</b>



PO Box 267  
Seffner, FL 33583

813-757-6500  
813-757-6501

# Invoice

Date	Invoice #
9/1/2018	136558

Bill To:
Panther Trace II c/o DPFG 250 International Parkway, Suite 280 Lake Mary, FL 32746

Property Information

Estimate #

Work Order #

PO / PA #

Description	Qty	Rate	Amount
Monthly Ground Maintenance	1	18,350.33	18,350.33
		Total	\$18,350.33
Questions regarding this invoice? Please e-mail arpayments@lmppro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits
	Net 30	10/1/2018	Balance Due



**CBM Services Group Inc.**  
**200 Oak Drive, Ste 201**  
**Syosset, NY 11791**  
**516-364-0957**

# Invoice

Date	Invoice #
10/15/2018	17070

Bill To
PANTHER TRACE II C/O DPFG 250 International Parkway, Suite 250 Lake Mary, FL 32746

Ship To
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date		Account #	Due Date	Work Order Number
	Due on receipt	10/15/2018			10/15/2018	14707
Service	Description			Quantity	Price	Amount
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 10/8/18 - 10/14/18:  22 HOURS @ \$13.50/HOUR.				297.00	297.00
					</	



PANTHER TRACE II CDD  
Your Monthly Invoice

Page 1 of 4

**Account Summary**

New Charges Due Date	10/25/18
Billing Date	10/01/18
Account Number	813-671-0831-122006-5
PTN	8707
Previous Balance	190.62
Payments Received Thru 10/01/18	.00
Balance Forward	190.62
New Charges	203.44
<b>Total Amount Due</b>	<b>\$394.06</b>

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P.O. Box 5157, Tampa, FL 33675

MB 01 001696 19646 B 9 C



PANTHER TRACE II CDD  
250 INTERNATIONAL PKWY  
STE 280  
LAKE MARY, FL 32746-5018

**PAYMENT STUB**

**Total Amount Due** **\$394.06**

New Charges Due Date 10/25/18

Account Number 813-671-0831-122006-5

Please do not send correspondence with your payment. Make checks payable to Frontier.

**Amount Enclosed** \$

To change your billing address, call 1-800-921-8102

FRONTIER  
PO BOX 740407  
CINCINNATI OH 45274-0407



996094813671083112200600000190620000394065

# CURRENT BILLING SUMMARY

Local Service from 10/01/18 to 10/31/18

Qty Description	813/671-0831.0	Charge
<b>Basic Charges</b>		
Frontier Solutions for Business - 2 Year Term		87.00
Access Recovery Chrg-Bus		2.14
Federal Subscriber Line Charge - Bus		6.50
Other Charges-Detailed Below		11.86
Federal Excise Tax		.26
Federal USF Recovery Charge		1.74
FCA Long Distance - Federal USF Surcharge		2.01
FL State Communications Services Tax		4.89
FL State Gross Receipts Tax		2.51
County Communications Services Tax		4.57
FL Telecommunications Relay Service		.10
Hillsborough County 911 Surcharge		.40
<b>Total Basic Charges</b>		<b>123.98</b>
<b>Non Basic Charges</b>		
FiOS Internet for Business 25/25		114.99
Call Waiting Id		.50
Other Charges-Detailed Below		-14.77
Partial Month Charges-Detailed Below		-25.00
Federal Excise Tax		.12
FCA Long Distance - Federal USF Surcharge		.40
FL State Communications Services Tax		-.88
FL State Gross Receipts Tax		-.45
County Communications Services Tax		-.82
<b>Total Non Basic Charges</b>		<b>74.09</b>
<b>Toll/Other</b>		
Other Charges-Detailed Below		3.99
FCA Long Distance - Federal USF Surcharge		.80
FL State Communications Services Tax		.24
FL State Gross Receipts Tax		.12
County Communications Services Tax		.22
<b>Total Toll/Other</b>		<b>5.37</b>

**TOTAL 203.44**

# \*\* ACCOUNT ACTIVITY \*\*

Qty Description	Order Number	Effective Dates	
1 Late Payment Fee		10/01	11.86
1 Business High Speed Internet Fee	AUTOCH	10/01	3.99
1 Frontier Road Work Recovery Surcharge			
	AUTOCH	10/01	1.25
Solutions Bundle Discount	AUTOCH	10/01	-22.00
1 Federal Primary Carrier Single Line Charge			
	AUTOCH	10/01	1.99
1 Carrier Cost Recovery Surcharge	AUTOCH	10/01	3.99
813/671-0831			
<b>Subtotal</b>			<b>1.08</b>
<b>Partial Month Charges</b>			
FiOS Internet Bus 99 MO	PROMOTION	10/01 10/31	-25.00
813/671-0831			
<b>Subtotal</b>			<b>-25.00</b>
<b>Subtotal</b>			<b>-23.92</b>

# CIRCUIT ID DETAIL

10/KQXA/132840/ /VZFL

# CUSTOMER TALK

If your bill reflects that you owe a Balance Forward, you must make a payment immediately in order to avoid collection activities. You must pay a minimum of \$206.10 by your due date to avoid disconnection of your local service. All other charges should be paid by your due date to keep your account current.

Beginning October 1, 2018, both the Federal Universal Service Fund (USF) Surcharge and the Frontier Long Distance (USF) surcharge are increasing to 20.1%. Questions? Please contact customer service.

Beginning with this bill, the Frontier Road Work Recovery Surcharge increased to \$1.25. Questions? Please contact customer service.

Beginning with your next bill, pay per use features Busy Redial, Call Return, Call Trace, and 3-Way Calling will increase by up to \$0.75 per use. Questions? Please contact customer service.

Detail of Frontier Com of America Charges  
Toll charged to 813/671-0831



PO Box 271647  
Tampa FL 33688-164747  
**Customer Service** (813) 265-0292  
[RepublicServices.com/Support](http://RepublicServices.com/Support)

Account Number	3-0696-1037561
Invoice Number	0696-000757604
Invoice Date	September 17, 2018
Previous Balance	\$84.58
Payments/Adjustments	-\$84.58
<b>Current Invoice Charges</b>	<b>\$109.88</b>

<b>Total Amount Due</b> <b>\$109.88</b>	<b>Payment Due Date</b> <b>October 07, 2018</b>
--	--

### PAYMENTS/ADJUSTMENTS

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
Payment - Thank You 09/13	1550	-\$84.58

### CURRENT INVOICE CHARGES

<u>Description</u>	<u>Reference</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Amount</u>
<b>Panther Trace Community 11518 Newgate Crest Dr CSA A183253606</b>				
<b>Riverview, FL Contract: 9696002 (C1)</b>				
<b>1 Waste Container 4 Cu Yd, 1 Lift Per Week</b>				
<b>Disposal:SOUTH CO - CLASS 1</b>				
Pickup Service 10/01-10/31			\$103.93	\$103.93
<b>Administrative Fee</b>				\$5.95
<b>CURRENT INVOICE CHARGES</b>				<b>\$109.88</b>

L2RCACDTDA 021463 11111111111111111111 001 001 042929 20912982.

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**PO Box 271647  
Tampa FL 33688-164747**

**Please Return This  
Portion With Payment**

**Total Enclosed****Address Service Requested**

L2RCACDTDA 021463



PANTHER TRACE II CDD  
REBECCA RIVAS  
250 INTERNATIONAL PKWY  
STE 280  
LAKE MARY FL 32746-5030

<b>Total Amount Due</b>	<b>\$109.88</b>
<b>Payment Due Date</b>	<b>October 07, 2018</b>
<b>Account Number</b>	<b>3-0696-1037561</b>
<b>Invoice Number</b>	<b>0696-000757604</b>

**Make Checks Payable To:**



REPUBLIC SERVICES #696  
PO BOX 9001099  
LOUISVILLE KY 40290-1099

30696103756100000007576040000109880000109886

RECEIVED OCT 05 2018

**INVOICE**

Page 1 of 1

Invoice Number	1417624
Invoice Date	October 2, 2018
Purchase Order	215600245
Customer Number	83360
Project Number	215600245

**Bill To**

Panther Trace II CDD  
Accounts Payable  
c/o DPFG  
250 International Pkwy, Suite 280  
Lake Mary FL 32746  
United States

**Please Remit To**

Stantec Consulting Services Inc. (SCSI)  
13980 Collections Center Drive  
Chicago IL 60693  
United States

<b>Project</b>	<b>Panther Trace II-Gen Consultation</b>		
Project Manager	Stewart, Tonja L	Contract Upset	96,208.00
Current Invoice Total (USD)	480.00	Contract Billed to Date	70,524.92
		For Period Ending	<b>September 21, 2018</b>

Follow up regarding brazilian pepper treatment

**Top Task**                      **218**                      **2018 FY General Consulting**

**Professional Services**

Category/Employee		Current Hours	Rate	Current Amount
	Nurse, Vanessa M	0.50	110.00	55.00
	Stewart, Tonja L	2.50	170.00	425.00
	<b>Subtotal Professional Services</b>	<u>3.00</u>		<u>480.00</u>

Top Task Subtotal      2018 FY General Consulting                      480.00

<b>Total Fees &amp; Disbursements</b>	<b>480.00</b>
<b>INVOICE TOTAL (USD)</b>	<b>480.00</b>

**Due upon receipt or in accordance with terms of the contract**

Please contact Summer Fillinger if you have any questions concerning this invoice.

Phone: (239) 939-1020    E-mail: [Summer.Fillinger@Stantec.com](mailto:Summer.Fillinger@Stantec.com)

**\*\* PLEASE SEND AN INVOICE # WITH PAYMENT \*\***

Thank you.



[illegible]

**Tampa Bay Times**  
Published Daily

STATE OF FLORIDA } ss  
COUNTY OF Hillsborough County

Before the undersigned authority personally appeared **Mary Fanter** who on oath says that he/she is **Legal Clerk** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: FY 2018/19 Meetings** was published in **Tampa Bay Times: 9/29/18**. in said newspaper in the issues of **Baylink Hillsborough**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida, each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

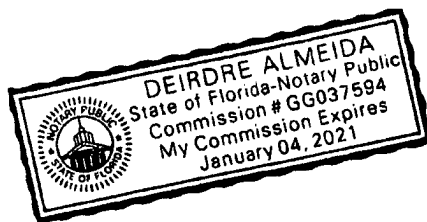
**Signature of Affiant**

Sworn to and subscribed before me this 09/29/2018.

**Signature of Notary Public**

Personally known \_\_\_\_\_ or produced identification \_\_\_\_\_

Type of identification produced \_\_\_\_\_



**Notice of Meeting  
Fiscal Year 2019  
Panther Trace II Community Development District**

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2019 regular meetings of the Board of Supervisors of the Panther Trace II Community Development District are scheduled to be held on the fourth Monday of the month at 6:30p.m. at the Panther Trace II Clubhouse, 11518 Newgate Crest Drive, Riverview, Florida. The meeting dates are as follows (exceptions noted below):

October 22, 2018  
November 26, 2018  
December 17, 2018 (Dec. 24th meeting rescheduled)  
December 24, 2018 (Cancelled)  
January 28, 2019  
February 25, 2019  
March 25, 2019  
April 22, 2019  
May 20, 2019 (May 27th meeting rescheduled)  
May 27, 2019 (Cancelled)  
June 24, 2019  
July 22, 2019  
August 26, 2019  
September 23, 2019

The meeting is open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meeting may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings listed above, may be obtained from Development Planning and Financing Group [DPFG], 15310 Amberly Drive, Suite 175, Tampa, Florida 33647 at (813) 374-9105, one week prior to the meeting.

**There may be occasions when one or more Supervisors will participate by telephone.**

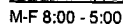
In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District's Management Company, DPGC at 813-374-9105. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office at least two (2) business days prior to the date of the hearing and meeting.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**DPFG, District Management**

September 29, 2018

691493

[illegible]

**Tampa Bay Times**  
Published Daily

STATE OF FLORIDA } ss  
COUNTY OF Hillsborough County

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Clerk of the Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Audit Services** was published in **Tampa Bay Times: 9/15/18**, in said newspaper in the issues of **Baylink Hillsborough**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida, each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper

Signature of Affiant

Sworn to and subscribed before me this 09/15/2018.

Signature of Notary Public

Personally known \_\_\_\_\_ or produced identification

Type of identification produced \_\_\_\_\_



**Panther Trace II Community Development District  
Request for Proposals for Annual Audit Services**

The Panther Trace II Community Development District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2018, with an option for two annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Hillsborough County and is approximately 462 acres in area. The District currently has an annual operating budget of approximately \$1,697,279.00 inclusive of debt service. The final contract will require that the Audit for Fiscal Year 2019 be completed no later than May 1, 2019.

The Auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. Audit shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposals packages, which include additional qualification requirements, evaluation criteria and instructions to proposers, are available from the office of the District Manager at the address listed below.

Proposers must provide two (2) hardcopies of their proposal to Development Planning & Financing Group, Attn: Raymond Lotito, District Manager, 15310 Amberly Drive, Tampa, FL in an envelope marked on the outside "Auditing Services, Panther Trace II Community Development District"; and one (1) electronic copy to raymond.lotito@dpg.com. Proposals must be received 11:00 a.m. on September 19, 2018 at the office listed above. Please direct all questions regarding this notice to the District's Management office.

District Manager

September 15, 2018

685142



## ACCOUNT INVOICE

tampaelectric.com



Statement Date: 09/20/2018  
Account: 221004106920

PANTHER TRACE II CDD  
12821 BALM RIVERVIEW RD  
RIVERVIEW, FL 33579-6990

Current month's charges:	\$164.18
Total amount due:	\$164.18
Payment Due By:	10/11/2018

### Your Account Summary

Previous Amount Due	\$184.32
Payment(s) Received Since Last Statement	-\$184.32
Current Month's Charges	\$164.18
<b>Total Amount Due</b>	<b>\$164.18</b>

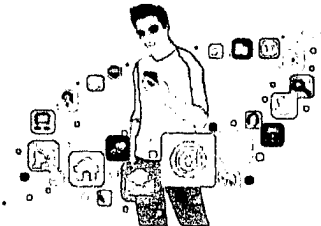
### Report a streetlight

It's easy to request a streetlight  
or area light repair at  
[tampaelectric.com/reportlight](http://tampaelectric.com/reportlight).



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Amount not paid by due date may be assessed a late payment charge and an additional deposit.



### Stay in the know while you're on the go!

Our free Power Updates service makes it easy to get restoration updates by text, email or phone.

Learn more at [tampaelectric.com/powerupdates](http://tampaelectric.com/powerupdates).

To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.



#### WAYS TO PAY YOUR BILL



See reverse side for more information

Account: 221004106920

Current month's charges:	\$164.18
Total amount due:	\$164.18
Payment Due By:	10/11/2018

Amount Enclosed \$

629160802953

00003933 01 AB 0.40 32746 FTECO108211803362010 00000 05 01000000 008 07 31424 002



PANTHER TRACE II CDD  
250 INTERNATIONAL PKWY, STE 280  
LAKE MARY, FL 32746-5018

MAIL PAYMENT TO:  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

62916080295322100410692000000000164186



# ACCOUNT INVOICE

tampaelectric.com | [f](#) [t](#) [p](#) [g](#) [in](#)

**Account:** 221004106920  
**Statement Date:** 09/20/2018  
**Current month's charges due** 10/11/2018

## Details of Charges – Service from 08/14/2018 to 09/14/2018

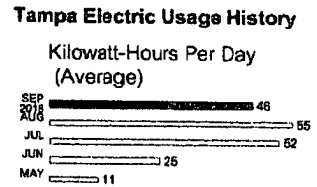
Service for: 12821 BALM RIVERVIEW RD, RIVERVIEW, FL 33579-6990

**Rate Schedule: General Service - Non Demand**

Meter Location: WELL

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
J89394	09/14/2018	5,648		4,164		1,484 kWh	1	32 Days

Basic Service Charge		\$19.94
Energy Charge	1,484 kWh @ \$0.06311/kWh	\$93.66
Fuel Charge	1,484 kWh @ \$0.03132/kWh	\$46.48
Florida Gross Receipt Tax		\$4.10
<b>Electric Service Cost</b>		<b>\$164.18</b>
<b>Total Current Month's Charges</b>		<b>\$164.18</b>



00003932-0009445- Page 3 of 4





## ACCOUNT INVOICE

tampaelectric.com



Statement Date: 10/05/18

Account: 311000010224

PANTHER TRACE II CDD  
250 INTERNATIONAL PKWY, STE 280  
LAKE MARY, FL 32746-5018



Current month's charges:	\$13,836.58
Total amount due:	\$13,836.58
Payment Due By:	10/19/18

### Your Account Summary

Previous Amount Due	\$13,677.34
Payment(s) Received Since Last Statement	-\$13,677.34
Credit balance after payments and credits	\$0.00
Current Month's Charges	\$13,836.58
<b>Total Amount Due</b>	<b>\$13,836.58</b>

### Things to do:

- ✓ Read new bill carefully
- ✓ Make note of new account number
- ✓ Check out guide on last page
- ✓ Register at [tecoaccount.com](http://tecoaccount.com)

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



### More options for you.

Visit [tecoaccount.com](http://tecoaccount.com) to view and pay your bill, manage your information and more, 24/7 from any device.

To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.



#### WAYS TO PAY YOUR BILL



mail



phone



online



pay agent

See reverse side for more information

Account: 311000010224

Current month's charges:	\$13,836.58
Total amount due:	\$13,836.58
Payment Due By:	10/19/18

Amount Enclosed

\$

700500000593

PANTHER TRACE II CDD  
250 INTERNATIONAL PKWY, STE 280  
LAKE MARY, FL 32746-5018

MAIL PAYMENT TO  
TECO  
P.O. BOX 31318  
TAMPA, FL 33631-3318

7005000005933110000102240000013836584



tampaelectric.com

## Contact Information

### Residential Customer Care

813-223-0800 (Hillsborough County)  
863-299-0800 (Polk County)  
888-223-0800 (All other counties)

### Commercial Customer Care

866-832-6249

Hearing Impaired/TTY  
711

Power Outages Toll-Free  
877-588-1010

Energy-Saving Programs  
813-275-3909

Mail Payments to  
TECO

P.O. Box 31318  
Tampa, FL 33631-3318

### All Other Correspondence

Tampa Electric  
P.O. Box 111  
Tampa, FL 33601-0111

## Understanding Your Electric Charges

**Average kWh per day** -- The average amount of electricity purchased per day.

**Basic Service Charge** -- A fixed monthly amount to cover the cost of providing service to your location.

**Bright Choices<sup>SM</sup>** -- The number of light fixtures and/or poles leased from Tampa Electric, and associated fees and charges.

**Budget Billing** -- Optional plan takes the highs and lows out of monthly electric bills. This "leveling" billing plan averages your last 12 monthly billing periods so you can pay about the same amount for your service each month.

**Energy Charge** -- The cost (except fuel) of producing the electricity you purchased, including conservation, environmental and capacity cost recovery charges.

**Estimated** -- If Tampa Electric was unable to read your meter, "ESTIMATED" will appear. Your electric use has been estimated based on previous usage. The meter is scheduled to be read next month, and any difference between the estimate and actual use will be adjusted accordingly.

**Florida Gross Receipts Tax** -- A tax is imposed on gross receipts from utility services that are delivered to retail customers in Florida, in accordance with Chapter 203 of the Florida Statutes. The tax is levied on utility companies, which collect the tax from all customers, unless exempt, and remit to the state.

**Florida State Tax** -- A privilege tax imposed on every person who engages in the business of selling or renting tangible personal property at retail in the state, in accordance with Chapter 212 of the Florida Statutes.

**Franchise Fee** -- A fee levied by a municipality for the right to utilize public property for the purpose of providing electric service. Like taxes, the fee is collected by Tampa Electric and is paid to the municipality.

**Fuel Charge** -- Cost of fuel used to produce electricity you purchased. Fuel costs are passed through from fuel suppliers to our customers with no markup or profit to Tampa Electric.

**Kilowatt-Hours (kWh)** -- The basic measurement of electric energy use.

**Late Payment Charge** -- For past due amounts more than \$10, the late payment charge is the greater of \$5 or 1.5% of the past due amount. For past due amounts of \$10 or less, the late payment charge is 1.5% of the past due amount.

**Municipal Public Service Tax** -- In addition to the Franchise Fee, many municipalities levy a tax on the electricity you use. It is collected by Tampa Electric and paid to the municipality.

**Past Due** -- Previous charges that are past due are subject to a late payment charge fee and may result in disconnection.

**Rate Schedule** -- The amount (rate) you pay depends on your customer category. The cost of providing service varies with the customer group.

**Renewable Energy<sup>SM</sup>** -- The amount of electricity purchased from renewable sources.

**Share** -- A program co-sponsored by Tampa Electric and the Salvation Army where customers can help pay the energy bills of customers in need. A one-time contribution can be made, or your monthly elected contribution will appear on your bill. Your contribution is tax deductible and is matched by Tampa Electric.

**Total Amount Due** -- This month's charges will be past due after the date shown. THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE. It is important that you pay your bill before this date in order to avoid interruption of service.

**Zap Cap Systems\*** -- Surge protection for your home or business sold separately as a non-energy charge.

For more information about your bill, please visit [tampaelectric.com](http://tampaelectric.com).

### Your payment options are:

- Schedule free one-time or recurring payments at [tampaelectric.com](http://tampaelectric.com) using a checking or savings account.
- Mail your payment in the enclosed envelope. Please allow sufficient time for delivery.
- Pay in person at a local authorized payment agent. For a listing of authorized payment agents, visit [tampaelectric.com](http://tampaelectric.com) or call Customer Care at the number listed above.
- Pay by credit or debit card using KUBRA EZ-PAY at [tampaelectric.com](http://tampaelectric.com) or call 866-689-6469.  
(A convenience fee will be charged to your bank account or credit card.)

When making your payment, please have your bill or account number available.

**Please note:** If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent of Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Por favor, visite [tampaelectric.com](http://tampaelectric.com) para ver esta información en español.





## Billed Individual Accounts



00000001-00000002-Page 5 of 32

ACCOUNT NAME	ACCOUNT NUMBER	ADDRESS	AMOUNT
PANTHER TRACE II CDD	211015069886	PANTHER TRCE, PH 2B1 RIVERVIEW, FL 33569-0000	\$971.98
PANTHER TRACE II CDD	211015069753	PANTHER TRACE 2B3 RIVERVIEW, FL 33569-0000	\$1400.63
PANTHER TRACE II CDD	211015069647	11393 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.71
PANTHER TRACE II CDD	211015069530	11494 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.62
PANTHER TRACE II CDD	211015069423	12420 SILTON PEACE DR RIVERVIEW, FL 33579-3946	\$21.62
PANTHER TRACE II CDD	211015069316	11503 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.71
PANTHER TRACE II CDD	211015069217	11604 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.71
PANTHER TRACE II CDD	211015069092	11605 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.71
PANTHER TRACE II CDD	211015068979	11693 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.71
PANTHER TRACE II CDD	211015068862	11794 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$21.91
PANTHER TRACE II CDD	211015068748	11807 PANTHER TRACE BL RIVERVIEW, FL 33579-0000	\$21.62
PANTHER TRACE II CDD	211015068615	PANTHER TRCE, PH 2B2 RIVERVIEW, FL 33569-0000	\$1772.01
PANTHER TRACE II CDD	211015068508	2A2 N RIVERVIEW, FL 33569-0000	\$1255.26
PANTHER TRACE II CDD	211015068375	PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$1486.44
PANTHER TRACE II CDD	211015068243	2A 1 RIVERVIEW, FL 33569-0000	\$1143.46
PANTHER TRACE II CDD	211015068128	PANTHER TRACE 2A2 SW RIVERVIEW, FL 33569-0000	\$1658.15
PANTHER TRACE II CDD	211015068003	PANTHER TRACE 2A2 SE RIVERVIEW, FL 33569-0000	\$914.74
PANTHER TRACE II CDD	211015067914	PANTHER TRACE 2A1 RIVERVIEW, FL 33569-0000	\$971.90
PANTHER TRACE II CDD	211015067799	PANTHER TRACE 2A SW BL RIVERVIEW, FL 33569-0000	\$628.81
PANTHER TRACE II CDD	211015067682	11518 NEWGATE CREST DR, B RIVERVIEW, FL 33569-0000	\$825.52
PANTHER TRACE II CDD	211015067542	11901 1/7 PANTHER TRACE BL RIVERVIEW, FL 33569-0000	\$63.84



**Billed Individual Accounts continued**

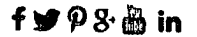
PANTHER TRACE II CDD	211015067419	11518 NEWGATE CREST DR, A RIVERVIEW, FL 33569-0000	\$362.92
PANTHER TRACE II CDD	211015067294	11518 NEW GATE CREST DR IRR RIVERVIEW, FL 33569-0000	\$156.52
PANTHER TRACE II CDD	211003406793	11590 PANTHER TRACE BLVD RIVERVIEW, FL 33579-0000	\$29.08

00000001-00000000- Page 6 of 32



## ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015069886  
**Statement Date:** 10/02/18

### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: PANTHER TRCE, PH 2B1, RIVERVIEW, FL 33569-0000

**Rate Schedule: Lighting Service**

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

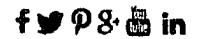
Lighting Energy Charge	1456 kWh @ \$0.03221/kWh	\$46.90
Fixture & Maintenance Charge	34 Fixtures	\$373.78
Lighting Pole / Wire	34 Poles	\$503.88
Lighting Fuel Charge	1456 kWh @ \$0.03095/kWh	\$45.06
Florida Gross Receipt Tax		\$2.36
<b>Lighting Charges</b>		<b>\$971.98</b>
<b>Current Month's Electric Charges</b>		<b>\$971.98</b>

00000001-00000004-Page 7 of 32



## ACCOUNT INVOICE

tampaelectric.com



Account: 211015069753  
Statement Date: 10/02/18

### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: PANTHER TRACE 2B3, RIVERVIEW, FL 33569-0000

Rate Schedule: Lighting Service

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

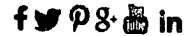
Lighting Energy Charge	2006 kWh @ \$0.03221/kWh	\$64.61
Fixture & Maintenance Charge	49 Fixtures	\$544.50
Lighting Pole / Wire	49 Poles	\$726.18
Lighting Fuel Charge	2006 kWh @ \$0.03095/kWh	\$62.09
Florida Gross Receipt Tax		\$3.25
<b>Lighting Charges</b>		<b>\$1,400.63</b>
<b>Current Month's Electric Charges</b>		<b>\$1,400.63</b>

00000001-00000004-Page 8 of 32



# ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015069647  
**Statement Date:** 10/02/18

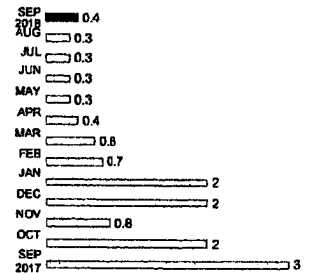


## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11393 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

**Rate Schedule: General Service - Non Demand**

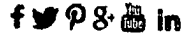
Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
B64222	09/17/18	8,211	8,198		13 kWh	1	34 Days
Basic Service Charge					\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge					13 kWh @ \$0.06311/kWh		
Fuel Charge					13 kWh @ \$0.03132/kWh		
Florida Gross Receipt Tax					\$0.54		
<b>Electric Service Cost</b>					<b>\$21.71</b>		
<b>Current Month's Electric Charges</b>					<b>\$21.71</b>		





# ACCOUNT INVOICE

tampaelectric.com



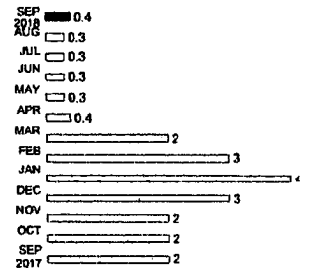
**Account:** 211015069530  
**Statement Date:** 10/02/18

## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11494 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

**Rate Schedule: General Service - Non Demand**

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
B55403	09/17/18	7,710	7,698		12 kWh	1	34 Days
Basic Service Charge					\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge					12 kWh @ \$0.06311/kWh \$0.76		
Fuel Charge					12 kWh @ \$0.03132/kWh \$0.38		
Florida Gross Receipt Tax					\$0.54		
<b>Electric Service Cost</b>					<b>\$21.62</b>		
<b>Current Month's Electric Charges</b>					<b>\$21.62</b>		



00000001-00000005-Page 10 of 32



# ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015069423  
**Statement Date:** 10/02/18

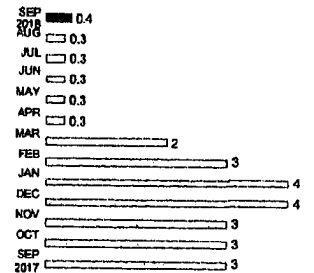
## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 12420 SILTON PEACE DR, RIVERVIEW, FL 33579-3946

**Rate Schedule: General Service - Non Demand**

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Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55456	09/17/18	7,005		6,993		12 kWh	1	34 Days
Basic Service Charge						\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge						12 kWh @ \$0.06311/kWh \$0.76		
Fuel Charge						12 kWh @ \$0.03132/kWh \$0.38		
Florida Gross Receipt Tax						\$0.54		
<b>Electric Service Cost</b>						<b>\$21.62</b>		
<b>Current Month's Electric Charges</b>						<b>\$21.62</b>		





# ACCOUNT INVOICE

tampaelectric.com | f t p g+ in

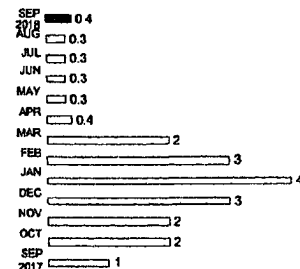
Account: 211015069316  
Statement Date: 10/02/18

## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11503 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55455	09/17/18	7,298		7,285		13 kWh	1	34 Days
Basic Service Charge						\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge						13 kWh @ \$0.06311/kWh \$0.82		
Fuel Charge						13 kWh @ \$0.03132/kWh \$0.41		
Florida Gross Receipt Tax						\$0.54		
<b>Electric Service Cost</b>						<b>\$21.71</b>		
<b>Current Month's Electric Charges</b>						<b>\$21.71</b>		



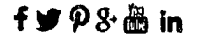
00000001-00000005 Page 12 of 32





# ACCOUNT INVOICE

tampaelectric.com



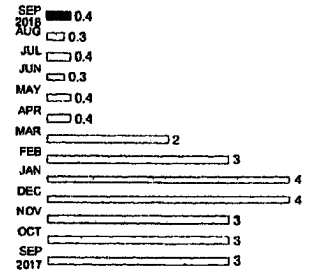
Account: 211015069217  
Statement Date: 10/02/18

## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11604 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

Rate Schedule: General Service - Non Demand

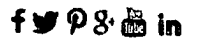
Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55454	09/17/18	7,366		7,353		13 kWh	1	34 Days
Basic Service Charge						\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge						13 kWh @ \$0.06311/kWh \$0.82		
Fuel Charge						13 kWh @ \$0.03132/kWh \$0.41		
Florida Gross Receipt Tax						\$0.54		
<b>Electric Service Cost</b>						<b>\$21.71</b>		
<b>Current Month's Electric Charges</b>						<b>\$21.71</b>		





# ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015069092  
**Statement Date:** 10/02/18

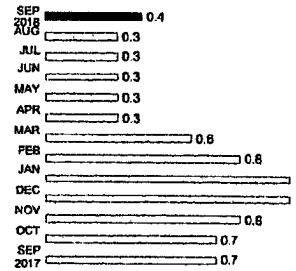
## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11605 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

**Rate Schedule: General Service - Non Demand**

00000001-0000007-Page 14 of 32

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55453	09/17/18	4,723		4,710		13 kWh	1	34 Days
Basic Service Charge						\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge						13 kWh @ \$0.06311/kWh \$0.82		
Fuel Charge						13 kWh @ \$0.03132/kWh \$0.41		
Florida Gross Receipt Tax						\$0.54		
<b>Electric Service Cost</b>						<b>\$21.71</b>		
<b>Current Month's Electric Charges</b>						<b>\$21.71</b>		





# ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015068979  
**Statement Date:** 10/02/18



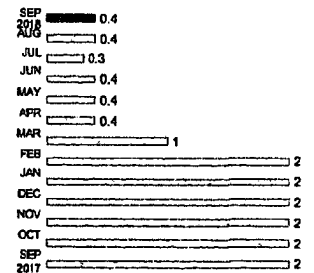
## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11693 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

Rate Schedule: General Service - Non Demand

00000001-00000003-Page 15 of 32

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55461	09/17/18	5,301		5,288		13 kWh	1	34 Days
Basic Service Charge						\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge						13 kWh @ \$0.06311/kWh \$0.82		
Fuel Charge						13 kWh @ \$0.03132/kWh \$0.41		
Florida Gross Receipt Tax						\$0.54		
<b>Electric Service Cost</b>						<b>\$21.71</b>		
<b>Current Month's Electric Charges</b>						<b>\$21.71</b>		





# ACCOUNT INVOICE

tampaelectric.com



Account: 211015068862  
Statement Date: 10/02/18

## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11794 PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55404	09/17/18	3,726		3,711		15 kWh	1	34 Days
Basic Service Charge						\$19.94	<b>Tampa Electric Usage History</b> Kilowatt-Hours Per Day (Average)	
Energy Charge						15 kWh @ \$0.06311/kWh \$0.95		
Fuel Charge						15 kWh @ \$0.03132/kWh \$0.47		
Florida Gross Receipt Tax						\$0.55		
<b>Electric Service Cost</b>						<b>\$21.91</b>		
<b>Current Month's Electric Charges</b>						<b>\$21.91</b>		

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Billing information continues on next page



# ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015068748  
**Statement Date:** 10/02/18



## Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 11807 PANTHER TRACE BL, RIVERVIEW, FL 33579-0000

**Rate Schedule: General Service - Non Demand**

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
B55401	09/17/18	3,813		3,801		12 kWh	1	34 Days

Basic Service Charge

\$19.94

Energy Charge

12 kWh @ \$0.06311/kWh

\$0.76

Fuel Charge

12 kWh @ \$0.03132/kWh

\$0.38

Florida Gross Receipt Tax

\$0.54

**Electric Service Cost**

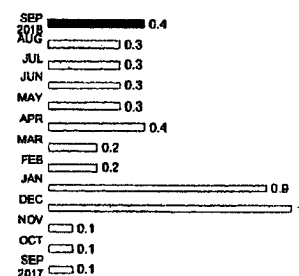
**\$21.62**

**Current Month's Electric Charges**

**\$21.62**

### Tampa Electric Usage History

Kilowatt-Hours Per Day  
(Average)

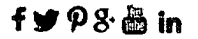


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## ACCOUNT INVOICE

tampaelectric.com



Account: 211015068615  
Statement Date: 10/02/18

### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: PANTHER TRCE, PH 2B2, RIVERVIEW, FL 33569-0000

Rate Schedule: Lighting Service

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

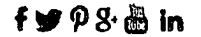
Lighting Energy Charge	2433 kWh @ \$0.03221/kWh	\$78.37
Fixture & Maintenance Charge	62 Fixtures	\$695.56
Lighting Pole / Wire	62 Poles	\$918.84
Lighting Fuel Charge	2433 kWh @ \$0.03095/kWh	\$75.30
Florida Gross Receipt Tax		\$3.94
Lighting Charges		<b>\$1,772.01</b>
Current Month's Electric Charges		<b>\$1,772.01</b>

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## ACCOUNT INVOICE

tampaelectric.com



**Account:** 211015068508  
**Statement Date:** 10/02/18

### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 2A2 N, RIVERVIEW, FL 33569-0000

**Rate Schedule: Lighting Service**

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

Lighting Energy Charge	1777 kWh @ \$0.03221/kWh	\$57.24
Fixture & Maintenance Charge	44 Fixtures	\$488.06
Lighting Pole / Wire	44 Poles	\$652.08
Lighting Fuel Charge	1777 kWh @ \$0.03095/kWh	\$55.00
Florida Gross Receipt Tax		\$2.88
<b>Lighting Charges</b>		<b>\$1,255.26</b>

**Current Month's Electric Charges** **\$1,255.26**

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## ACCOUNT INVOICE

tampaelectric.com



Account: 211015068375  
Statement Date: 10/02/18

### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: PANTHER TRACE BLVD, RIVERVIEW, FL 33579-0000

Rate Schedule: Lighting Service

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

Lighting Energy Charge	2163 kWh @ \$0.03221/kWh	\$69.67
Fixture & Maintenance Charge	52 Fixtures	\$575.69
Lighting Pole / Wire	52 Poles	\$770.64
Lighting Fuel Charge	2163 kWh @ \$0.03095/kWh	\$66.94
Florida Gross Receipt Tax		\$3.50
<b>Lighting Charges</b>		<b>\$1,486.44</b>
<b>Current Month's Electric Charges</b>		<b>\$1,486.44</b>

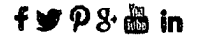
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## ACCOUNT INVOICE

tampaelectric.com



Account: 211015068243  
Statement Date: 10/02/18



### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: 2A 1, RIVERVIEW, FL 33569-0000

Rate Schedule: Lighting Service

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

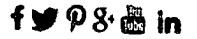
Lighting Energy Charge	1685 kWh @ \$0.03221/kWh	\$54.27
Fixture & Maintenance Charge	40 Fixtures	\$441.51
Lighting Pole / Wire	40 Poles	\$592.80
Lighting Fuel Charge	1685 kWh @ \$0.03095/kWh	\$52.15
Florida Gross Receipt Tax		\$2.73
<b>Lighting Charges</b>		<b>\$1,143.46</b>
<b>Current Month's Electric Charges</b>		<b>\$1,143.46</b>

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## ACCOUNT INVOICE

tampaelectric.com



Account: 211015068128  
Statement Date: 10/02/18

### Details of Charges – Service from 08/15/18 to 09/17/18

Service for: PANTHER TRACE 2A2 SW, RIVERVIEW, FL 33569-0000

Rate Schedule: Lighting Service

#### Lighting Service Items LS-1 (Bright Choices) for 34 days

Lighting Energy Charge	2475 kWh @ \$0.03221/kWh	\$79.72
Fixture & Maintenance Charge	58 Fixtures	\$638.26
Lighting Pole / Wire	58 Poles	\$859.56
Lighting Fuel Charge	2475 kWh @ \$0.03095/kWh	\$76.60
Florida Gross Receipt Tax		\$4.01
<b>Lighting Charges</b>		<b>\$1,658.15</b>
<b>Current Month's Electric Charges</b>		<b>\$1,658.15</b>

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Billing information continues on next page



*Thanks For Your Business!*

Zebra Cleaning Team, Inc.  
P.O. BOX 3456  
APOLLO BEACH, FL 33572  
813-458-2942

DATE: OCTOBER 10, 2018  
INVOICE #3333

EXPIRATION DATE

TO Panther Trace II CDD

TECHNICIAN	JOB SITE	INSTALLATION DATE	PAYMENT TERMS	DUE DATE
Lance Wood				
QTY	ITEM #	DESCRIPTION	UNIT PRICE	LINE TOTAL
		October pool cleaning		\$1600.00
SUBTOTAL				
SALES TAX				
TOTAL				\$1600.00

Comments:





Happy  
Holidays!

# Holiday Lighting Proposal

**S.F.C.G.**  
**Contracting &**  
**Construction LLC.**  
Holiday Lighting Division

1920 E Clifton Street  
Tampa, FL, 33610  
813-245-0136  
info@sfcgtampa.com

Panther Trace II  
11518 Newgate Crest Drive  
Riverview, FL 33579  
813-994-1001  
Pt2clubhousemgr@gmail.com

## Job Description

Panther Trace II Lighting and Holiday Decoration

## Scope of work proposed: Materials and labor

### Panther Trace 2 - Clubhouse:

Install new holiday lights (multi-color / clear) on the 6 clubhouse entry way palms- *Trunks only approx. 18ft*  
Install 2 decorative bows at clubhouse entrance door

### Center Drive Palm:

Install new holiday lighting (multi-color/ clear) on Palm Trunk and Lower palm fronds of the Canopy

### Signs:

Install Garland and lights on the Panther Trace II village entry monuments  
Install garland and lights on the back entrance at Balm Riverview road  
Install garland and lighting decorations to message board

Estimate Total \$ 6,153.00

Discount for repeat customer & purchasing the total package 15%

Job Estimate after Discount \$ 5,230.00

Deposit Due 10/25/2018 \$ 2,615.00

Balance Due by 11/25/2018 \$ 2,615.00

### Note:

S.F.C.G. Contracting and Construction is State Certified & Insured CGC#060234. Price includes materials, rental labor, installation & removal. Power must be accessible for each lit location.

S.F.C.G. Contracting and construction is not liable for any damage or theft to installed materials. Any loss of equipment due to theft or vandalism, The Panther Trace II CDD will be responsible for reimbursement at cost. 50% deposit is required by October 25<sup>th</sup> in order to secure equipment with balance due within 10 day.

Jeffrey Spess

10/22/18





**CBM Services Group Inc.**  
**200 Oak Drive, Ste 201**  
**Syosset, NY 11791**  
**516-364-0957**

# Invoice

Date	Invoice #
10/23/2018	17075

<b>Bill To</b>
PANTHER TRACE II C/O DPFG 250 International Parkway, Suite 250 Lake Mary, FL 32746

<b>Ship To</b>
11518 NEWGATE CREST DRIVE RIVERVIEW, FL

P.O. Number	Terms	Service Date		Account #	Due Date	Work Order Number
	Due on receipt	10/23/2018			10/23/2018	14713
Service	Description			Quantity	Price	Amount
SECURITY GUARD S...	PROVIDE SECURITY GUARD SERVICES ON 10/15 - 10/21/18.  27.5 HOURS @ \$13.50			27.5	13.50	371.25
					<b>Total</b>	\$371.25







Proposed Estimate for Work Done

Name Panther Trace 2

Date 10/13/2018

Description of work Power wash community signs

DAD Services will provide 4500psi power washer, environmentally safe soap  
DAD Services will provide trained employees to insure professional service  
Panther Trace 2 will provide water, 1 central location. We have 300 gal tank

11 Community signs	\$55 per sign	Total	\$550
1 entrance sign	\$120	Total	\$120
		Total	\$770

Thank You Very Much

Jeffrey Spiress  
A handwritten signature in black ink, appearing to read "Jeffrey Spiress".

10/22/18





Proposed Estimate for Work Done

Name Panther Trace 2

Date 10/13/2018

Description of work Power wash and sanitize playground equipment


DAD Services will provide 4500psi power washer, environmentally safe soap  
DAD Services will provide trained employees to insure professional service  
Panther Trace 2 will provide water, 1 central location. We have 300 gal tank

Power wa

Total \$300

Total \$300

Thank You Very Much

Jeffrey Spies  
 10/22/18





Happy  
Holidays!

## Holiday Lighting Proposal

**S.F.C.G.**  
**Contracting &  
Construction LLC.**  
Holiday Lighting Division

1920 E Clifton Street  
Tampa, FL, 33610  
813-245-0136  
Info@sfcgtampa.com

Panther Trace II  
11518 Newgate Crest Drive  
Riverview, FL 33579  
813-994-1001  
Pt2clubhousemgr@gmail.com

### Job Description

Panther Trace II Lighting and Holiday Decoration

### Scope of work proposed: Materials and labor

#### Panther Trace 2 - Clubhouse:

Install new holiday lights (multi-color / clear) on the 6 clubhouse entry way palms- *Trunks only approx. 18ft*  
Install 2 decorative bows at clubhouse entrance door

#### Center Drive Palm:

Install new holiday lighting (multi-color/ clear) on Palm Trunk and Lower palm fronds of the Canopy

#### Signs:

Install Garland and lights on the Panther Trace II village entry monuments  
Install garland and lights on the back entrance at Balm Riverview road  
Install garland and lighting decorations to message board

Estimate Total \$ 6,153.00

Discount for repeat customer & purchasing the total package 15%

Job Estimate after Discount \$ 5,230.00

Deposit Due 10/25/2018

\$ 2,615.00

Balance Due by 11/25/2018

\$ 2,615.00

#### Note:

S.F.C.G. Contracting and Construction is State Certified & Insured CGC#060234. Price includes materials, rental labor, installation & removal. Power must be accessible for each lit location.

S.F.C.G. Contracting and construction is not liable for any damage or theft to installed materials. Any loss of equipment due to theft or vandalism, The Panther Trace II CDD will be responsible for reimbursement at cost. 50% deposit is required by October 25<sup>th</sup> in order to secure equipment with balance due within 10 day:

Jeffrey Spess

10/22/18

Send  
Vendor

Send  
address  
in email





# INVOICE

DATE	9/13/2018
INVOICE #	14694
TERMS	Net 30
DUE DATE	10/13/2018

Please Remit Payment To:  
**5808 Breckenridge Pkwy Ste G, Tampa, FL 33610**  
**Phone: 813-948-0202 Fax: 813-319-2680**  
**www.MHDcommunications.com**

BILL TO		SHIP TO	
Panther Trace II c/o DPG 1060 MaitlandCenter Commons Blvd., Suite Maitland, FL 32751		Panther Trace II CDD 11518 Newgate Crest Drive Riverview, FL 33568	
DESCRIPTION	QUANTITY	RATE	AMOUNT
Re: WO # 15866948 9/12/18: (Onsite) Replaced card reader at pool gate.	1	135.00	135.00
Card Reader	1	190.00	190.00
Trip Charge to Riverview Location	1	35.00	35.00
We appreciate your business. Thank you!		Total	\$360.00
		Payments/Credits	\$0.00
		Balance Due	\$360.00
A late payment charge of 5% per month will be applied to all unpaid balances.			
MHD Communications accepts checks and all major credit cards.			

**Commercial Phone Systems - Computer Networks - Access Control Systems - Low Voltage Cabling  
Wireless Nurse Call Systems - Security & Surveillance Systems - Office Technology Moves/Relocation**





## Jayman Enterprises, LLC

1020 HILL FLOWER DR  
Brooksville, FL 34604

Phone # (813)333-3008      jaymanenterprises@live.com  
www.jaymanenterprises.com

Invoice

Date	Invoice #
8/25/2018	551

Bill To
Anna Ramirez Panther Trace 2 11518 Newgate Crest Dr. Riverview, FL 33569

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Check ladies room toilet and adjust Check drain in pool area Install plates on the inside of the tennis court access card area to help prevent unauthorized access.	75.00	75.00
All work is complete!		Total	\$75.00





**Landscape Professionals**  
Post Office Box 849 || Bunnell, FL 32110  
Tel 386.437.6211 || Fax 386.586.1285

## Invoice

**Invoice:** INV-0000223396  
**Invoice Date:** August 1, 2018

**Account:** 13858  
**PO Number:**

**Bill To:**

Panther Trace II CDD  
c/o DPFG, Inc.  
250 International Pkwy, Suite 280  
Lake Mary, FL 32746

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

**Project Number:** 10151062.103  
**Property Name:** Panther Trace II CDD  
**Terms:** NET 30

**Invoice Due Date:** August 31, 2018  
**Invoice Amount:** \$12,257.00  
**Month of Service:** August 2018

monthly Landscape Maintenance

12,257.00

**Invoice Total** 12,257.00

Should you have any questions or inquiries please call (386) 437-6211.





**Landscape Professionals**  
Post Office Box 849 || Bunnell, FL 32110  
Tel 386.437.6211 || Fax 386.586.1285

**Invoice**

Invoice: INV-0000229240  
Invoice Date: August 31, 2018

Account: 13858  
PO Number:

**Bill To:**

Panther Trace II CDD  
c/o DPFPG, Inc.  
250 International Pkwy, Suite 280  
  
Lake Mary, FL 32746

**Remit To:**

Yellowstone Landscape  
PO Box 101017  
Atlanta, GA 30392-1017

Terms: NET 30  
Project Number: 10151062.203.99999  
Project Name: Irrigation Repair  
Panther Trace II CDD CAS

Invoice Due Date: September 30, 2018  
Invoice Amount: \$67.00

Irrigation Repairs Per Proposal	1.00	67.00	\$67.00

Invoice Total \$67.00

Should you have any questions or inquiries please call (386) 437-6211.



**YELLOWSTONE**  
LANDSCAPE

**IRRIGATION WORK PROPOSAL AUTHORIZATION**

DATE: 8/29/2018

IRR TECH: Jose Correa

District	SARASOTA	Project	Panther Trace II CDD
Project Name	WET CHECK REPAIR	Bill To	c/o DFFG, Inc. 15310 Amberly Drive Suite 175 Tampa, FL 33647
Project #	10151062.203.99999	Contact Ph	813-374-9104

Part Type	Description of Parts and Services	Zone (s)	Qty	Unit Price	Extension
SolenoidDC	TBOS DC SOLENOID RAINBIRD	14	1	\$42.00	\$42.00
Labor	Technician Labor Charge per Hour		1	\$50.00	\$25.00
Labor	Assistant Technician Charge per Hour			\$35.00	

Comments	Proposal Total	\$67.00
Repair after wet check.	Deposit/Credit	
	Balance Due	\$67.00

Company Authorizations		Work Completed Date
Prepared By:	Date:	8/20/2018
Jorge Mendoza	8/29/2018	
Branch Manager:	Date:	Billing Final

EXHIBIT 10.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services

## Panther Trace II

COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: November 15, 2018 - 11:00AM**

**Submitted to:**

Panther Trace II Community Development District  
c/o Raymond Lotito, District Manager  
15310 Amberly Drive  
Tampa, Florida 33647

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Tel (561) 994-9299 / (800) 229-4728  
Fax (561) 994-5823  
[tony@graucpa.com](mailto:tony@graucpa.com) / [www.graucpa.com](http://www.graucpa.com)



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COST OF SERVICES .....	30
SUPPLEMENTAL INFORMATION .....	32



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823

November 15, 2018

Panther Trace II Community Development District  
c/o Raymond Lotito, District Manager  
15310 Amberly Drive  
Tampa, Florida 33647

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2018 with an option for two additional annual renewals.

Grau & Associates (Grau) is pleased to respond to Panther Trace II Community Development District's (the "District") Request for Proposal (RFP), and look forward to working with you on your audit. We are a team of knowledgeable professionals with extensive experience in audits for organizations just like yours, and we know how to work with you to complete an effective and efficient audit.

**Since our focus is on government, we fully understand the professional services and work products required to meet your RFP requirements.** Our team provided services in excess of 19,000 hours for our public sector clients last year, and we currently audit over 300 governmental entities. Our practice is unique as 98% of work is either audit or work related to government and non-profit entities.

**In addition to our firm's focus, Grau & Associates is a great fit for your audit for a variety of other reasons, including:**

- **Experience**

Grau is proud of the fact that the personnel we assign to your audit are some of the most experienced auditors in the field. Unlike many other firms, our auditors work almost exclusively with governmental entities, which mean they are more knowledgeable and efficient on audits like yours. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you. Also, due to Grau's very low turnover rate for our industry, you won't have to worry about retraining your auditors from year to year.

- **Service**

Our clients are pleased with the level of personalized service they receive from our talented professionals. Because of our extensive experience, we are adept at making the transition to a new firm as smooth as possible. We work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. Additionally, we have a disaster recovery plan that includes daily data back-ups and offsite file storage, so in the case of an emergency, your records would be safe.

- **Responsiveness**

We pride ourselves on our high level of responsiveness. We answer emails and telephone calls within 24 hours, and usually right away. We are always accessible to clients during business hours, and make every effort to answer any questions as they arise. Additionally, we don't just complete your audit and disappear. We understand the "big picture" and think beyond the traditional auditor's perspective. We remain in touch for the entire year, suggesting ways you can improve your District's performance, procedures and controls. We will update, advise and educate you on new or revised reporting requirements so you are sure to always remain compliant.

- **Reputation**

Our reputation in our field is impeccable. **We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort.** We have the professional staff available to perform the engagement and resources required to complete the work. We are financially stable and have never been involved in any bankruptcy proceedings.

- **Standards**

Grau & Associates is a professional association / licensed certified public accounting firm serving clients through the state of Florida. We are a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). Additionally, individuals are members of both the (GFOA) and (FGFOA). Grau is also a member of the Governmental Audit Quality Center (GAQC). Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or provide additional information as needed. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience, and look forward to serving you.

Very truly yours,

Grau & Associates



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Antonio J. Grau



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Firm Qualifications & Experience**

Grau & Associates is a medium-sized accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services and we are properly registered and licensed by the State of Florida. The Partners, Consultant and Managers of Grau are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Grau & Associates is a properly registered/licensed State of Florida professional corporation and all assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

### **Grau's Focus and Experience**

- We are dedicated to serving **Special Districts**.
- We currently audit over **300 Special Districts**.
- Last year, Grau performed in excess of 19,000 **hours** of services for our Public Sector Clients under *Governmental Auditing Standards*.
- Grau currently **only** provides **audit and attestation** services principally for governmental and non-profit entities under government auditing standards. The firm and staff are 100% dedicated to the audit practice.

*During Grau's history we have consistently focused on providing service to the public sector. By focusing our resources on this industry, we provide the highest level of services to our Public Sector Clients.*

Grau & Associates has a total of 17 employees, 15 professional staff, including 2 *Partners* and 13 *professionals* who *specialize in providing auditing, accounting, consulting, and monitoring services to the Public Sector and 2 administrative professionals*. The number of professional staff by employee classification is as follows:

Team Member	Total Professional Staff	Total CPAs	Total Government Audit Staff
Partners *	2	2	2
Managers *	3	3	3
Advisory Consultant	1	1	1
Supervisor / Seniors *	4	2	4
Staff Accountants *	5	1	5
<b>Total</b>	<b>15</b>	<b>9</b>	<b>15</b>

**\*ALL FULL TIME EMPLOYEES**

### **Compliance with Government Education Requirements**

In order to maintain our high level of technical competence, we provide continuing professional education programs for all partners and professional staff members, which exceed national and state standards. **All of the audit professionals of Grau & Associates exceed the education requirements as set forth in *Government Auditing Standards*, published by the Comptroller General of the United States, and our continuing professional education programs ensure that all audit professionals meet the requirements to participate in audits of government agencies.**

## **Professional Staff Training**

**Partners** - All of our Partners are CPA's and have diversified public accounting experience. They are responsible for overall engagement performance, policy, direction and quality control and have ***far exceeded minimum CPE requirements***.

**Managers** - All of our Audit Managers are CPA's who have demonstrated the ability to plan audit engagements, supervise personnel and maintain frequent contact with clients. They continually upgrade their skills through the firm's continuing education programs and courses sponsored by the AICPA, FICPA and GFOA. They have ***far exceeded minimum CPE Requirements***.

**Seniors** - All of our Seniors have a minimum of 3 years of diversified public accounting experience. They perform audits, evaluate staff, review findings and prepare audit reports. They possess the potential for upward mobility and have ***far exceeded minimum CPE requirements***.

## **Memberships**

All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- FICPA Committee on State and Local Government
- Florida Government Finance Officers Association (FGOA)
- Special Review Committee of the Government Finance Officers Association
- Florida Institute of CPA Non-Profit Conference Committee
- Florida Association of Special Districts (FASD)
- FGFOA Annual Conference Program Committee
- FASD Finance Committee
- FICPA Young CPAs Committee
- FICPA Accounting Careers Committee

In addition, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the senior and manager level, we select CPA's with proven governmental accounting and auditing experience.

## **Quality Control and Confidentiality**

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received an unqualified opinion on the quality of our audit practice. During our firm's last external quality control review, six audits were reviewed, including five government audits. *A copy of the report on the firm's most recent quality review can be found on the following page.*

*In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. Under the supervision of the Audit Partner, an Audit Manager is responsible for monitoring quality control of all appropriate engagements.*

## **Results of State and Federal Reviews**

All state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.



**FICPA Peer Review Program**  
Administered in Florida by the  
Florida Institute of CPAs



**AICPA Peer Review Program**  
Administered in Florida by the  
Florida Institute of CPAs

March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | [www.ficpa.org](http://www.ficpa.org)



## PEER REVIEW PROGRAM

is proud to present this  
**Certificate of Recognition**  
to

### Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

## Partial List of Clients

The following is a partial list of clients served and related experience:

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Aberdeen Community Development District	✓			9/30
Allen Plantation Community Development District	✓			9/30
Amelia Concourse Community Development District	✓			9/30
Amelia National Community Development District	✓			9/30
Amelia Walk Community Development District	✓			9/30
Anthem Park Community Development District	✓			9/30
Antigua at St. Augustine Community District	✓			9/30
Aqua One Community Development District	✓			9/30
Arbor Green Community Development District	✓		✓	9/30
Arbor Green Community Development District	✓		✓	9/30
Arlington Ridge Community Development District	✓			9/30
Armstrong Community Development District	✓		✓	9/30
Artisan Lakes Community Development District	✓			9/30
Asturia Community Development District	✓		✓	9/30
Ave Maria Stewardship Community Development District	✓		✓	9/30
Aventura Isles Community Development District	✓		✓	9/30
Bahia Lakes Community Development District	✓		✓	9/30
Ballantrae Community Development District	✓		✓	9/30
Ballantrae Hillsborough Community Development District	✓		✓	9/30
Bartram Park Community Development District	✓		✓	9/30
Bartram Springs Community Development District	✓		✓	9/30
Bay Creek Community Development District	✓		✓	9/30
Bay Laurel Community Development District	✓	✓	✓	9/30
Bay Tree Community Development District	✓		✓	9/30
Bayside Improvement Development District	✓		✓	9/30
Baywinds Community Development District	✓			9/30
Beach Community Development District	✓			9/30
Beacon Tradeport Community Development District	✓			9/30
Beeline Community Development District	✓		✓	9/30
Bella Verda East Community Development District	✓			9/30
Bella Verda Lake Community Development District	✓			9/30
Bella Vida Community Development District	✓		✓	9/30
Bellagio Community Development District	✓		✓	9/30
Belmont Community Development District	✓			9/30
Belmont Lakes Community Development District	✓		✓	9/30
Bexley Community Development District	✓		✓	9/30
Blackburn Creek Community Development District	✓			9/30
Bluewaters Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Bobcat Trail Community Development District	✓		✓	9/30
Boggy Creek Community Development District	✓			9/30
Bonita Landing Community Development District	✓		✓	9/30
Bonita Village Community Development District	✓		✓	9/30
Bonnett Creek Resort Community Development District	✓		✓	9/30
Bonterra Community Development District	✓		✓	9/30
Brandy Creek Community Development District	✓		✓	9/30
Bridgewater Community Development District	✓		✓	9/30
Bridgewater of Wesley Chapel Community Development District	✓			9/30
Briger Community Development District	✓		✓	9/30
Brighton Lakes Community Development District	✓		✓	9/30
Brooks of Bonita Springs I Community Development District	✓		✓	9/30
Brooks of Bonita Springs II Community Development District	✓		✓	9/30
Bull Frog Creek Community Development District	✓		✓	9/30
Candler Hills East Community Development District	✓			9/30
Capital Region Community Development District	✓			9/30
Captain's Key Dependent District	✓		✓	9/30
Caribe Palm Community Development District	✓		✓	9/30
Carlton Lakes Community Development District	✓		✓	9/30
Cascades at Groveland Community Development District	✓			9/30
Catalina at Winkler Preserve Community Development District	✓		✓	9/30
CBL/BM Port Orange West Community Development District	✓			9/30
Cedar Pointe Community Development District	✓			9/30
Celebration Point Community Development District	✓		✓	9/30
Central Lake Community Development District	✓		✓	9/30
Century Gardens Community Development District	✓		✓	9/30
Century Gardens at Tamiami Community Development District	✓		✓	9/30
Century Gardens Village Community Development District	✓		✓	9/30
Century Parc Community Development District	✓		✓	9/30
CFM (Coolidge Fort Myers) Community Development District	✓			9/30
Chapel Creek Community Development District	✓			9/30
Champions Gate Community Development District	✓		✓	9/30
Champion's Reserve Community Development District	✓		✓	9/30
Channing Park Community Development District	✓			9/30
City Center Community Development District	✓			9/30
City Place Community Development District	✓		✓	9/30
Clearwater Cay Community Development District	✓			9/30
Coastal Lake Community Development District	✓			9/30
Cocot Palms Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓		✓	9/30
Concorde Estates Community Development District	✓			9/30
Concorde Station Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Connerton West Community Development District	✓			9/30
Copper Creek Community Development District	✓		✓	9/30
Copper Oaks Community Development District	✓		✓	9/30
Copperstone Community Development District	✓		✓	9/30
Coral Bay Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District	✓			9/30
Coral Town Park Community Development District	✓			9/30
Cordoba Ranch Community Development District	✓		✓	9/30
Corkscrew Farms Community Development District	✓		✓	9/30
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District	✓			9/30
Country Greens Community Development District	✓		✓	9/30
Country Walk Community Development District	✓		✓	9/30
Covington Park Community Development District	✓		✓	9/30
Creeside Community Development District	✓		✓	9/30
Crestview II Community Development District	✓		✓	9/30
Crestview West Community Development District	✓		✓	9/30
Cross Country Home Services Community Development District	✓			9/30
Cross Creek Community Development District	✓			9/30
Cutler Cay Community Development District	✓			9/30
Cypress Cove Community Development District	✓		✓	9/30
Cypress Grove Community Development District	✓		✓	9/30
Cypress Lakes Community Development District	✓		✓	9/30
Cypress Shadows Community Development District	✓		✓	9/30
Deer Island Community Development District	✓			9/30
Deer Run Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓			9/30
Double Branch Community Development District	✓		✓	9/30
Dove Pond Community Development District	✓			9/30
Downtown Doral Community Development District	✓		✓	9/30
Dunes Community Development District	✓	✓	✓	9/30
Dupree Lakes Community Development District	✓		✓	9/30
Eagle Point Community Development District	✓			9/30
East Bonita Bridge Road Community Development District	✓		✓	9/30
East Park Community Development District	✓		✓	9/30
Easton Park Community Development District	✓			9/30
Enclave at Black Point Marina Community Development District	✓		✓	9/30
Encore Community Development District	✓		✓	9/30
Enterprise Community Development District	✓	✓	✓	9/30
Epperson Ranch Community Development District	✓		✓	9/30
Estancia at Wiregrass Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Estates at Cherry Lake Community Development District	✓		✓	9/30
Estuary Community Development District	✓			9/30
Falcon Trace Community Development District	✓		✓	9/30
Fallschase Community Development District	✓		✓	9/30
Fiddler's Creek Community Development District	✓			9/30
Fishhawk I Community Development District	✓		✓	9/30
Fishhawk II Community Development District	✓		✓	9/30
Fishhawk III Community Development District	✓			9/30
Fishhawk IV Community Development District	✓		✓	9/30
Fleming Island Plantation Community Development District	✓		✓	9/30
Florida Green Finance Authority	✓		✓	9/30
Founder's Ridge Community Development District	✓			9/30
Fountainbleau Lakes Community Development District	✓		✓	9/30
Forest Creek Community Development District	✓			9/30
Gardens at Millenia Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓			9/30
Gramercy Farms Community Development District	✓			9/30
Grand Bay at Doral Community Development District	✓		✓	9/30
Grand Hampton Community Development District	✓		✓	9/30
Grand Haven Community Development District	✓		✓	9/30
Greater Lakes/Sawgrass Community Development District	✓		✓	9/30
Green Corridor PACE District	✓		✓	9/30
Greyhawk Landing Community Development District	✓			9/30
Groves Community Development District	✓		✓	9/30
Habitat Community Development District	✓			9/30
Hacienda Lakes Community Development District	✓		✓	9/30
Hamal Community Development District	✓		✓	9/30
Hammocks Community Development District	✓		✓	9/30
Harbor Bay Community Development District	✓			9/30
Harbour Isles Community Development District	✓			9/30
Harbourage at Braden River Community Development District	✓		✓	9/30
Harmony Community Development District	✓			9/30
Harrison Ranch Community Development District	✓			9/30
Hawk's Point Community Development District	✓			9/30
Hemmingway Point Community Development District	✓		✓	9/30
Heritage Bay Community Development District	✓		✓	9/30
Heritage Greens Community Development District	✓		✓	9/30
Heritage Harbor Community Development District	✓			9/30
Heritage Harbor at Braden River Community Development District	✓			9/30
Heritage Harbour Market Place Community Development District	✓			9/30
Heritage Harbour South Community Development District	✓			9/30
Heritage Isles at Viera Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Heritage Isles Community Development District	✓			9/30
Heritage Landing Community Development District	✓		✓	9/30
Heritage Oak Park Community Development District	✓		✓	9/30
Heritage Park Community Development District	✓		✓	9/30
Heritage Plantation Community Development District	✓		✓	9/30
Heritage Springs Community Development District	✓		✓	9/30
Heron Isles Community Development District	✓			9/30
Hickory Hammock Community Development District	✓			9/30
High Ridge/Quantum Community Development District	✓			9/30
Highlands Community Development District	✓		✓	9/30
Hollywood Beach Community Development District	✓		✓	9/30
Homestead 50 Community Development District	✓			9/30
Hypoluxo-Haverhill Community Development District	✓		✓	9/30
Independence Park Community Development District	✓			9/30
Indigo Community Development District	✓		✓	9/30
Indigo East Community Development District	✓		✓	9/30
Interlaken Community Development District	✓			9/30
Islands at Doral III Community Development District	✓		✓	9/30
Islands at Doral (NE) Community Development District	✓		✓	9/30
Islands at Doral (SW) Community Development District	✓		✓	9/30
Islands at Doral Townhomes Community Development District	✓		✓	9/30
Isles of Bartram Park Community Development District	✓		✓	9/30
Journey's End Community Development District	✓		✓	9/30
Jurlington Creek Plantation Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓		✓	9/30
Kendall Breeze Community Development District	✓		✓	9/30
Kendall Breeze West Community Development District	✓		✓	9/30
Key Marco Community Development District	✓		✓	9/30
Keys Cove Community Development District	✓		✓	9/30
Keys Cove II Community Development District	✓		✓	9/30
La Collina Community Development District	✓		✓	9/30
Laguna Estates Community Development District	✓			9/30
Laguna Lakes Community Development District	✓		✓	9/30
Lake Ashton Community Development District	✓		✓	9/30
Lake Ashton II Community Development District	✓		✓	9/30
Lake Francis Community Development District	✓		✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Powell Residential Golf Community Development District	✓			9/30
Lakes by the Bay South Community Development District	✓		✓	9/30
Lakeshore Ranch Community Development District	✓			9/30
Lakeside Community Development District	✓			9/30
Lakeside Landings Community Development District	✓			9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Lakeside Plantation Community Development District	✓		✓	9/30
Lakewood Ranch 1 Community Development District	✓			9/30
Lakewood Ranch 2 Community Development District	✓			9/30
Lakewood Ranch 3 Community Development District	✓			9/30
Lakewood Ranch 4 Community Development District	✓			9/30
Lakewood Ranch 5 Community Development District	✓			9/30
Lakewood Ranch 6 Community Development District	✓			9/30
Legacy Springs Community Development District	✓			9/30
Legends Bay Community Development District	✓			9/30
Lexington Community Development District	✓		✓	9/30
Live Oak Lake Community Development District	✓		✓	9/30
Live Oak No. 1 Community Development District	✓		✓	9/30
Long Lake Ranch Community Development District	✓		✓	9/30
Longleaf Community Development District	✓			9/30
Lucaya Community Development District	✓		✓	9/30
Madeira Community Development District	✓			9/30
Magnolia Park Community Development District	✓			9/30
Magnolia West Community Development District	✓			9/30
Main Street Community Development District	✓			9/30
Mainstreet Community Development District	✓			9/30
Majorca Isles Community Development District	✓		✓	9/30
Maple Ridge Community Development District	✓		✓	9/30
Marsh Harbour Community Development District	✓			9/30
Marshall Creek Community Development District	✓			9/30
Mayfair Community Development District	✓			9/30
Meadow Pines Community Development District	✓		✓	9/30
Meadow Point I Community Development District	✓		✓	9/30
Meadow Point III Community Development District	✓			9/30
Meadow Point IV Community Development District	✓			9/30
Meadow Woods Community Development District	✓			9/30
Mediterra North Community Development District	✓		✓	9/30
Mediterra South Community Development District	✓		✓	9/30
Mediterranea Community Development District	✓		✓	9/30
Middle Village Community Development District	✓		✓	9/30
Mira Lago West Community Development District	✓			9/30
Mirada Community Development District	✓		✓	9/30
Miromar Lakes Community Development District	✓			9/30
Montecito Community Development District	✓		✓	9/30
Monterey/Congress Community Development District	✓		✓	9/30
Myakka Community Development District	✓		✓	9/30
Moody River Estates Community Development District	✓			9/30
Myakka Ranch Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Myrtle Creek Community Development District	✓			9/30
Naples Heritage Community Development District	✓		✓	9/30
Narcoossee Community Development District	✓			9/30
Newport Tampa Bay Community Development District	✓			9/30
North Dade Community Development District	✓		✓	9/30
Northern Riverwalk Community Development District	✓		✓	9/30
Northwood Community Development District	✓			9/30
Oak Creek Community Development District	✓		✓	9/30
Oakridge Community Development District	✓		✓	9/30
Oaks at Shady Creek, The Community Development District	✓		✓	9/30
Oakstead Community Development District	✓		✓	9/30
Old Palm Community Development District	✓		✓	9/30
Orchid Grove Community Development District	✓		✓	9/30
Osprey Oaks Community Development District	✓		✓	9/30
OTC Community Development District	✓		✓	9/30
Palm Bay Community Development District	✓		✓	9/30
Palm Beach Plantation Community Development District	✓			9/30
Palm Coast Park Community Development District	✓		✓	9/30
Palm Glades Community Development District	✓			9/30
Palma Sola Trace Community Development District	✓		✓	9/30
Palms of Terra Ceia Bay Community Development District	✓		✓	9/30
Pan American West Community Development District	✓			9/30
Panther Trace I Community Development District	✓		✓	9/30
Panther Trace II Community Development District	✓			9/30
Panther Trails Community Development District	✓		✓	9/30
Parker Road Community Development District	✓			9/30
Parklands Lee Community Development District	✓		✓	9/30
Parklands West Community Development District	✓		✓	9/30
Parkway Center Community Development District	✓			9/30
Paseo Community Development District	✓			9/30
PBR Community Development District	✓			9/30
Pebblewalk Village Community Development District	✓			9/30
Pelican Marsh Community Development District	✓			9/30
Pembroke Harbor Community Development District	✓		✓	9/30
Pentathlon Community Development District	✓		✓	9/30
Pine Air Lakes Community Development District	✓		✓	9/30
Pine Island Community Development District	✓			9/30
Pine Island South Community Development District	✓			9/30
Piney-Z Community Development District	✓			9/30
Pioneer Community Development District	✓			9/30
Poinciana Community Development District	✓			9/30
Poinciana West Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Portico Community Development District	✓		✓	9/30
Portofino Cove Community Development District	✓		✓	9/30
Portofino Isles Community Development District	✓		✓	9/30
Portofino Landings Community Development District	✓		✓	9/30
Portofino Shores Community Development District	✓		✓	9/30
Portofino Springs Community Development District	✓			9/30
Portofino Vineyards Community Development District	✓			9/30
Portofino Vista Community Development District	✓		✓	9/30
Preserve at Wilderness Lake Community Development District	✓			9/30
Principal One Community Development District	✓		✓	9/30
Quantum Community Development District	✓			9/30
Quantum Park Overlay Community Development District	✓		✓	9/30
Quarry Community Development District	✓		✓	9/30
Randal Park Community Development District	✓		✓	9/30
Remington Community Development District	✓			9/30
Renaissance Community Development District	✓		✓	9/30
Reserve Community Development District	✓			9/30
Reserve 2 Community Development District	✓		✓	9/30
Reunion East Community Development District	✓			9/30
Reunion West Community Development District	✓			9/30
River Bend Community Development District	✓			9/30
River Glen Community Development District	✓			9/30
River Hall Community Development District	✓			9/30
River Place on the St. Lucie Community Development District	✓			9/30
River Ridge Community Development District	✓		✓	9/30
Rivercrest Community Development District	✓			9/30
Rivers Edge Community Development District	✓			9/30
Sable Palm Community Development District	✓		✓	9/30
Sail Harbour Community Development District	✓		✓	9/30
Sampson Creek Community Development District	✓			9/30
Sandy Creek Community Development District	✓		✓	9/30
Sausalito Bay Community Development District	✓		✓	9/30
Seven Oaks I Community Development District	✓			9/30
Seven Oaks II Community Development District	✓			9/30
Silver Palms Community Development District	✓		✓	9/30
Silverado Community Development District	✓		✓	9/30
Six Mile Creek Community Development District	✓		✓	9/30
Somerset Community Development District	✓			9/30
Sonoma Bay Community Development District	✓		✓	9/30
South Bay Community Development District	✓			9/30
South Fork Community Development District	✓			9/30
South Fork East Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
South Fork III Community Development District	✓		✓	9/30
South Kendall Community Development District	✓			9/30
South Shore Corporate Park Industrial Community Development District	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Village Community Development District	✓			9/30
Southaven Community Development District	✓			9/30
Southern Hills Plantation I Community Development District	✓			9/30
Southern Hills Plantation II Community Development District	✓			9/30
Southern Hills Plantation III Community Development District	✓			9/30
Spicewood Community Development District	✓		✓	9/30
Split Pine Community Development District	✓			9/30
Springridge Community Development District (formerly Killarney)	✓		✓	9/30
St. John's Forest Community Development District	✓			9/30
Sterling Hill Community Development District	✓			9/30
Stevens Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓			9/30
Stonegate Community Development District	✓		✓	9/30
Stoneybrook at Venice Community Development District	✓		✓	9/30
Stoneybrook Community Development District	✓		✓	9/30
Stoneybrook Oaks Community Development District	✓			9/30
Storey Park Community Development District	✓		✓	9/30
Summerville Community Development District	✓		✓	9/30
Summit at Fern Hill Community Development District	✓		✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			9/30
SWI Community Development District	✓			9/30
Talavera Community Development District	✓		✓	9/30
Talis Park Community Development District	✓		✓	9/30
Tampa Palms Community Development District	✓		✓	9/30
Tampa Palms Open Space and Transport Community Development District	✓		✓	9/30
Tapestry Community Development District	✓		✓	9/30
Tara Community Development District	✓			9/30
Terra Bella Community Development District	✓			9/30
Tesoro Community Development District	✓		✓	9/30
Thousand Oaks Community Development District	✓		✓	9/30
Tison's Landing Community Development District	✓			9/30
Tolomato Community Development District	✓		✓	9/30
Tomoka Community Development District	✓		✓	9/30
Toscana Isles Community Development District	✓			9/30
Town Center at Palm Coast Community Development District	✓		✓	9/30
Tradition Community Development District	✓			9/30
Trails Community Development District	✓			9/30
Trails at Monterey Community Development District	✓		✓	9/30



<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Treaty Oaks Community Development District	✓			9/30
Tree Island Estates Community Development District	✓		✓	9/30
Treeline Preserve Community Development District	✓			9/30
Trevesta Community Development District	✓		✓	9/30
Triple Creek Community Development District	✓		✓	9/30
TSR Community Development District	✓		✓	9/30
Turnbull Creek Community Development District	✓		✓	9/30
Turtle Run Community Development District	✓			9/30
Tuscany Reserve Community Development District	✓			9/30
Twelve Oaks Community Development District	✓			9/30
Two Creeks Community Development District	✓		✓	9/30
University Place Community Development District	✓		✓	9/30
University Square Community Development District	✓			9/30
Urban Orlando Community Development District	✓		✓	9/30
Valencia Acres Community Development District	✓			9/30
Vasari Community Development District	✓		✓	9/30
Venetian Community Development District	✓			9/30
Venetian Isles Community Development District	✓		✓	9/30
Venetian Parc Community Development District	✓		✓	9/30
Verandah Community Development District	✓		✓	9/30
Verandah East Community Development District	✓		✓	9/30
Verandah West Community Development District	✓		✓	9/30
Verandahs Community Development District	✓		✓	9/30
Verano #1 Community Development District	✓		✓	9/30
Verano Center Community Development District	✓		✓	9/30
Verona Walk Community Development District	✓			9/30
Viera East Community Development District	✓		✓	9/30
Villa Portofino East Community Development District	✓		✓	9/30
Villa Portofino West Community Development District	✓		✓	9/30
Villa Vizcaya Community Development District	✓		✓	9/30
Village Walk of Bonita Springs Community Development District	✓			9/30
Villages at Bloomingdale Community Development District	✓			9/30
Village at Gulfstream Park Community Development District	✓		✓	9/30
Villages of Glen Creek Community Development District	✓		✓	9/30
Villages of Westport Community Development District	✓			9/30
Vista Community Development District	✓		✓	9/30
Vista Lakes Community Development District	✓		✓	9/30
Vizcaya in Kendall Community Development District	✓		✓	9/30
Walnut Creek Community Development District	✓		✓	9/30
Waterchase Community Development District	✓		✓	9/30
Waterford Estates Community Development District	✓		✓	9/30
Waterford Landing Community Development District	✓		✓	9/30

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Watergrass Community Development District	✓		✓	9/30
Waterlefe Community Development District	✓			9/30
Water's Edge Community Development District	✓		✓	9/30
Waterset North Community Development District	✓			9/30
Waterstone Community Development District	✓		✓	9/30
Wentworth Estates Community Development District	✓			9/30
West Lake Community Development District	✓		✓	9/30
West Villages Independent District	✓		✓	9/30
Westchase Community Development District	✓		✓	9/30
Westchester Community Development District	✓			9/30
Westridge Community Development District	✓			9/30
Willow Creek Community Development District	✓			9/30
Winding Cypress Community Development District	✓		✓	9/30
Windsor at Westside Community Development District	✓		✓	9/30
Winston Trails East Community Development District	✓			9/30
Winter Garden Village at Fowler Groves Community Development District	✓			9/30
Woodlands Community Development District	✓			9/30
World Commerce Community Development District	✓			9/30
Wyndam Park Community Development District	✓		✓	9/30
Wynnfield Lakes Community Development District	✓			9/30
Wynnmere West Community Development District	✓		✓	9/30
<b>TOTAL</b>	<b>437</b>	<b>3</b>	<b>255</b>	

<b>OTHER GOVERNMENTAL ENTITIES</b>	<b>Attestation Services</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>CAFR</b>	<b>Current Client</b>	<b>Year End</b>
Broward County School District (Joint Venture) (Assessment of Maintenance Operations)		✓					N/A
Broward County School District (Joint Venture, 20%)			✓	✓	✓		6/30
Florida Community College at Jacksonville (Internal Audit)	✓						6/30
Florida Transit Association Finance Corporation		✓	✓			✓	6/30
Highland County School District (Internal Funds Audit)			✓				6/30
Palm Beach County School District (Assessment of maintenance for Facility and Property Management) (Internal Funds Audit)		✓	✓				6/30
Palm Beach County School District (Joint Venture, 20%)			✓	✓	✓		6/30
Migrant Health Services of Palm Beach County			✓	✓			N/A
South Florida Water Management District				✓			9/30
South Florida Water Management District CERP Program Management Services (Joint Venture)	✓						N/A
State of Florida Department of Management Services (Construction)			✓				N/A
State of Florida Department of Transportation (Overhead Audits - Various)			✓			✓	N/A
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>2</b>	

<b>NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE</b>	<b>Attestation Services</b>	<b>Financial Audit</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Tax Services</b>	<b>Current Client</b>	<b>Year End</b>
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓	✓	6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Brevard Workforce Development Board, Inc.				✓	✓		✓	6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Broward		✓					✓	9/30
CareerSource Central Florida		✓		✓	✓	✓	✓	9/30
CareerSource Polk		✓		✓	✓	✓	✓	9/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓			✓				12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council	✓	✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Palm Beach County Workforce Development Board (Joint Venture, 25%)	✓							6/30
Pasco-Hernando Workforce Board		✓					✓	6/30
Southwest Florida Workforce Development Board				✓	✓			6/30
Urban League of Palm Beach County				✓	✓			6/30
<b>TOTAL</b>	<b>9</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>11</b>	<b>15</b>	<b>8</b>	

<b>RETIREMENT PLANS</b>	<b>Financial Audit</b>	<b>ERISA/DOL</b>	<b>Current Client</b>	<b>Year End</b>
Campbell Property Management 401(k)	✓	✓	✓	12/31
City of Cooper City General Employee Retirement Plan	✓		✓	9/30
City of Lauderhill General Employee Retirement Plan	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross County Home Services and Affiliates 401(k) Plan	✓	✓	✓	9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Jacksonville Police and Fire Pension Fund	✓			9/30
Pinetree Water Control District Defined Contribution Retirement Plan	✓			9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			9/30
Town of Hypoluxo Defined Contribution Retirement Plan	✓		✓	9/30
Town of Lauderdale By The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
<b>TOTAL</b>	<b>14</b>	<b>4</b>	<b>9</b>	

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Belle Fontaine Improvement District	✓				9/30
Boca Raton Airport Authority	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Central County Water Control District	✓				9/30
Citrus County Mosquito Control District	✓				9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
East Naples Fire Control and Rescue District	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greeneway Improvement District	✓				9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Homestead Educational Facilities Benefits District	✓				9/30
Horizons Improvement District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent Special District	✓				9/30
Lakewood Ranch Inter-District Authority	✓				9/30
Lost Rabbit Public Improvement District	✓				9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Myakka City Fire Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Palm Beach Soil and Water Conservation District	✓				9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓		✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
St. Lucie West Services District	✓			✓	9/30
Sun 'N Lake of Sebring Improvement District	✓		✓		9/30
Sunshine Water Control District	✓			✓	9/30
Twelve Oaks Improvement District	✓				9/30
West Lakeland Water Control District	✓				9/30
West Villages Independent District	✓			✓	9/30
<b>TOTAL</b>	<b>38</b>	<b>3</b>	<b>3</b>	<b>24</b>	

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Staff Qualifications, Experience & Resumes**

## **QUALITY AND EXPERIENCE OF FIRM'S ASSIGNED AUDITING PERSONNEL**

You will have two partners available and our consultant for any technical assistance. In addition, an audit manager will be available for the engagement and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

<b>Name</b>	<b>Years performing government audits</b>	<b>CPE within last 2 years</b>	<b>Professional Memberships</b>
<b>ANTONIO J. GRAU, CPA</b> (Partner)	Over 30	Government Accounting, Auditing: 57 hours  Accounting, Auditing and Other: 23 hours	AICPA FICPA FGFOA GFOA
<b>ANTONIO S. GRAU, CPA</b> (Concurring Review Consultant)	Over 40	Government Accounting and Auditing: 32 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA ICPA
<b>RACQUEL MCINTOSH, CPA</b> (Partner)	Over 13	Government Accounting and Auditing hours: 62  Accounting, Auditing and Other: 20 hours	AICPA FICPA FGFOA FASD

## **POSITION DESCRIPTIONS**

### **Engagement Partner**

The engagement will be performed under the direct supervision of an Engagement Partner. The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel.

The Engagement Partner will also be involved in:

- ❖ coordinating all services;
- ❖ directing the development of the overall audit approach and plan;
- ❖ performing an overriding review of work papers;
- ❖ resolving technical accounting and reporting issues;
- ❖ reviewing, approving and signing reports, management letters, and other audit engagement products; and,
- ❖ ascertaining client satisfaction with all aspects of our engagement, such as services and the personnel assigned.



### **Concurring Review and Advisory Consultant**

A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.

### **Audit Manager and Senior**

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include:

- ❖ planning the audit;
- ❖ preparing or modifying audit programs, as needed;
- ❖ evaluating internal control and assessing risk;
- ❖ communicating with the client and the partners the progress of the audit; and
- ❖ determining that financial statements and all reports issued by the firm for accuracy, completeness and that they are prepared in accordance with professional standards and firm policy.

### **Information Technology Consultants and Personnel**

In addition to the assigned personnel above, Grau and Associates has staff with significant IT auditing experience that will assist in the evaluation and testing of internal controls. Because our staff has both a financial audit and IT background, they are able to communicate effectively all IT related concerns to management. In addition, Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

#### **CONTINUITY OF STAFF AND AUDIT TEAM**

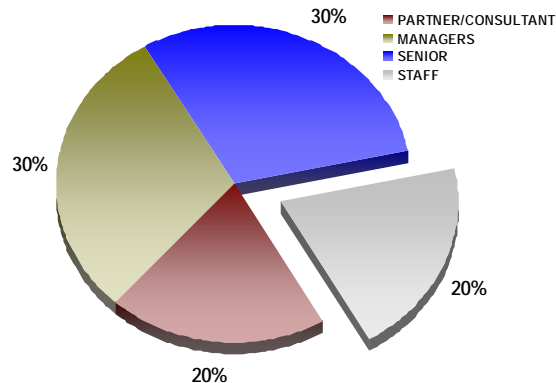
Grau's engagement team's workload is organized in such a way that additional activities brought about by this engagement will not impact our current commitments to our clients. We have sufficient staff capacity to integrate these professional services into our present operations, while continuing to maintain the highest standards of quality and time lines for our clients.



## COMPOSITION OF ENGAGEMENT TEAM

***In contrast to the majority of both national and local firms, Grau's proposed engagement team is comprised of an exceptionally large percentage of high-level audit professionals. This gives us the ability to quickly recognize problems and be more efficient as a result of our Team's **DECADES** of governmental auditing experience.***

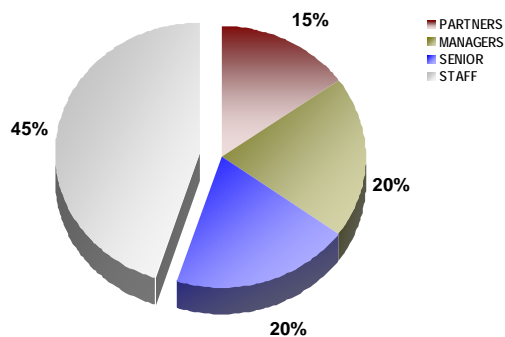
### Grau & Associates



**80 percent of engagement will be performed by**  
*Partners, Management and Senior Staff*

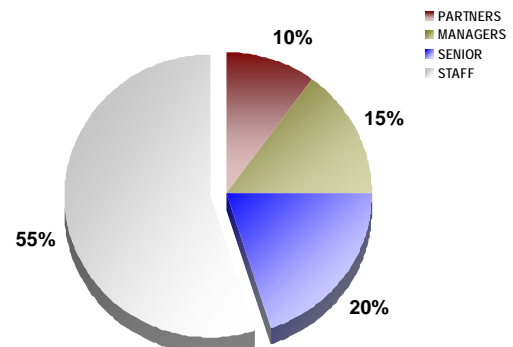
VS.

### Typical Local CPA Firm:



**Fifty-five percent of engagement is performed by "Management"**

### Typical National CPA Firm



**Forty-five percent of engagement is performed by "Management"**

# Antonio J. Grau, CPA, Partner

e-mail: [tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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## Education

Bachelor of Arts, Business Administration, 1983 University of South Florida; Certificate of Educational Achievement from the AICPA in Governmental Single Audits, 2016

## Professional History

CPA, in Florida since February 28, 1985, Certificate No. 15330		
Grau & Associates	Partner	2005-Present
Grau & Company	Partner	1995-2005
Grau & Company	Audit Manager	1987-1995
International Firm	Auditor	1985-1986
Grau & Company	Staff Accountant	1983-1984

## Clients Served (partial list)

(>300) Various Special Districts	Key Largo Water Treatment District
Brevard Workforce Board	Mae Volen Senior Center, Inc.
Broward Education Foundation	North Lauderdale Academy High School
City of Cooper City	Orlando Housing Authority
City of Lauderdale Lakes	Palm Beach County Workforce Development Board
City of Lauderhill	Peninsula Housing Programs
City of Lauderhill General Pension	School Board of Broward County
City of North Lauderdale	School Board of Miami-Dade County
City of Oakland Park	School Board of Palm Beach County
City of Weston	South Florida Water Management District
Delray Beach Housing Authority	Southwest Florida Workforce Development Board
East Central Regional Wastewater Treatment Faci.	Town of Davie
Florida Community College at Jacksonville	Town of Highland Beach
Florida Department of Management Services	Town of Hypoluxo
Greater Boca Raton Park & Beach District	Village of Golf
Highland County School District	Village of Wellington
Hispanic Human Resource Council	West Palm Beach Housing Authority

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	57
Accounting, Auditing and Other	23
Total Hours	80 (includes of 4 hours of Ethics CPE)

## Other Qualifications

As a member of the Government Finance Officers Association Special Review Committee, Mr. Grau participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

American Institute of Certified Public Accountants	Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants	Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member	

# Antonio S. Grau, CPA, Concurring Review Consultant

e-mail: [asgrau@graucpa.com](mailto:asgrau@graucpa.com)

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## Education

Bachelor Degree, Business Administration, 1966, University of Miami, Certificate of Educational Achievement from the AICPA in Governmental and Not-For-Profit Accounting and Auditing, 1994/1995

## Professional History

CPA in Florida since April 29, 1970, Certificate No. 2623

Grau & Company	Partner	1977-2004
Public Company	Financial Officer	1972-1976
International Firm	Auditor	1966-1972

## Clients Served (partial list)

Mr. Grau was the head of the governmental audit department of Grau & Company, and performs the concurring review and advises on all the governmental audits of the firm.

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami /	Village of Biscayne Park
Community Development Block Grants	West Palm Beach Housing Authority

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	62
Total Hours	94 (includes of 4 hours of Ethics CPE)

## Other Qualifications

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

Member, American Institute of Certified Public Accountants  
Member, Florida Institute of Certified Public Accountants  
Past member, State and Local Government Committee, Florida  
Past member, Quality Review Acceptance Committee, Florida  
Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing

# Racquel C. McIntosh, CPA, Partner

e-mail: [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) / 561-939-6669

---

## Education

Master of Accounting, MACC; Florida Atlantic University, December 2004;

Bachelor of Arts – Majors: Accounting and Finance; Florida Atlantic University, May 2003

## Professional History

Grau & Associates	Partner	2014-Present
Grau & Associates	Manager	2009-2014
Grau & Associates	Senior Auditor	2007-2009
Grau & Associates	Staff Auditor	2006-2007
Grau & Company	Staff Auditor	2005-2006

## Clients Served *(partial list)*

(>300) Various Special Districts	Pinetree Water Control District (Broward/Palm Beach)
Boca Raton Airport Authority	Ranger Drainage District
Brevard Workforce Development Board	San Carlos Park Fire Protection & Rescue District
Broward Education Foundation	South Central Reg. Wastewater Treatment & Disposal Bd.
Central Broward Water Control District	South Trail Fire Protection & Rescue
City of Cooper City	Southwest Florida Workforce Development Board
City of Pompano Beach (Joint Venture)	Sun N Lake of Sebring Improvement District
City of West Park	Town of Highland Beach
City of Weston	Town of Hypoluxo
East Central Reg. Wastewater Treatment Fac.	Town of Lantana
East Naples Fire Control & Rescue District	Town of Hillsboro Beach
Greater Boca Raton Beach & Park District	Village of Golf
Key Largo Wastewater Treatment District	Village of Wellington

## Professional Education *(over the last two years)*

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	62
Accounting, Auditing and Other	20
Total Hours	82 <i>(includes of 4 hours of Ethics CPE)</i>

## Professional Associations/ Memberships

American Institute of Certified Public Accountants	FICPA State & Local Government Committee
Florida Institute of Certified Public Accountants	FICPA Atlantic Chapter Board Member
FICPA Young CPAs Committee	FGFOA Palm Beach Chapter



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### **Two Creeks Community Development District**

Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Racquel McIntosh</b>
Dates	<b>Annually since 2007</b>
Client Contact	<b>William Rizzetta, President 12750 Citrus Park Lane, Suite 115 Tampa, Florida 33625 813-933-5571</b>

### **Dunes Community Development District**

Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 1998</b>
Client Contact	<b>Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850</b>

### **Journey's End Community Development District**

Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 2004</b>
Client Contact	<b>Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922</b>



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Cost of Services**

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2018-2020 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2018	\$3,600
2019	\$3,700
2020	\$3,800
<b>TOTAL</b>	<b><u>\$11,100</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Supplemental Information**

# Specific Audit Approach

## SCOPE / WORK PRODUCTS / RESULTS

### Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

### Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

#### **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

#### **During this phase we will perform the following activities:**

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements.
- Read minutes of meetings.
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems.
- Obtain an understanding of fraud detection and prevention systems.
- Obtain and document an understanding of internal control. Consider the methods that are used to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation.
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform. Perform test of controls.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures.
- Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures.
- Review information and make inquiries for subsequent events.
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and,
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

- The recommendation must be cost effective;
- The recommendations are to be the simplest to effectuate in order to correct a problem;
- The recommendation must go to the heart of the problem and not just correct symptomatic matter; and
- The corrective action must take into account why the deficiency occurred.

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

## **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

## **Additional Services**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- |                             |                                       |
|-----------------------------|---------------------------------------|
| • Accounting systems        | • Fixed asset records                 |
| • Development of budgets    | • Cost reimbursement                  |
| • Organizational structures | • Indirect cost allocation            |
| • Financing alternatives    | • Grant administration and compliance |
| • IT Auditing               |                                       |

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds. Please find a partial list of clients served on the following pages.

***GRAU HAS PROVIDED ARBITRAGE SERVICES FOR  
GOVERNMENTAL CLIENTS INCLUDING:***

- Aberdeen Community Development District
- Amelia Walk Community Development District
- Arlington Ridge Community Development District
- Bartram Park Community Development District
- Bartram Springs Community Development District
- Bayside Improvement District
- Baywinds Community Development District
- Beacon Lakes Community Development District
- Beacon Tradeport Community Development District
- Bobcat Trail Community Development District
- Boynton Village Community Development District
- Brandy Creek Community Development District
- Briger Community Development District
- Brighton Lakes Community Development District
- Brooks of Bonita Springs Community Development District
- Candler Hills East Community Development District
- Capital Region Community Development District
- Cedar Pointe Community Development District
- Championsgate Community Development District
- Chevel West Community Development District
- City Place Community Development District
- Coconut Cay Community Development District
- Colonial Country Club Community Development District
- Cory Lakes Community Development District
- Country Greens Community Development District
- Creekside Community Development District
- Double Branch Community Development District
- Dunes Community Development District
- Durbin Crossing Community Development District
- East Bonita Beach Road Plantation Comm. Development District
- East Homestead Community Development District
- East Park Community Development District
- Enclave at Black Point Marina Community Development District
- Falcon Trace Community Development District
- Fiddler's Creek Community Development District I
- Fiddler's Creek Community Development District II
- Fleming Island Plantation Comm. Dev. District
- Grand Haven Community Development District
- Griffin Lakes Community Development District
- Habitat Community Development District
- Hamal Community Development District
- Hammocks Community Development District
- Harbour Lakes Estates Comm. Development District
- Harmony Community Development District
- Heritage Bay Community Development District
- Heritage Palms Community Development District
- Heritage Pines Community Development District
- Heritage Springs Community Development District
- Huntington Community Development District
- Indigo East Community Development District
- Islands of Doral III Community Development District
- Julington Creek Plantation Comm. Dev. District
- Laguna Lakes Community Development District
- Lake Ashton Community Development District
- Lake Ashton II Community Development District
- Lake Powell Residential Golf Community Dev. District
- Lakes By The Bay South Community Dev. District
- Lakewood Ranch 1 Community Development District
- Landmark at Doral Community Development District
- Jurlington Creek Plantation Community Dev. District
- Lakewood Ranch 2 Community Development District
- Lakewood Ranch 3 Community Development District
- Lakewood Ranch 4 Community Development District
- Lakewood Ranch 5 Community Development District
- Lakewood Ranch 6 Community Development District
- Legacy Springs Improvement District No. 1
- Live Oak Community Development District
- Main Street Community Development District
- Marshall Creek Community Development District
- Meadow Pointe II Community Development District
- Mediterra North Community Development District
- Mediterra South Community Development District
- Mediterranean Community Development District
- Midtown Miami Community Development District
- Moody River Community Development District
- Monterra Community Development District
- Narcossee Community Development District
- North Springs Improvement District
- Oakstead Community Development District
- Old Palm Community Development District
- Orchid Grove Community Development District
- OTC Community Development District
- Overoaks Community Development District
- Palm Glades Community Development District
- Parklands Lee Community Development District
- Parklands West Community Development District
- Parkway Center Community Development District
- Pine Air Lakes Community Development District
- Pine Island Community Development District
- Pine Ridge Plantation Community Development District

## ***ARBITRAGE SERVICES (Continued)***

- Portofino Cove Community Development District
- Portofino Isles Community Development District
- Portofino Landings Community Development District
- Portofino Shores Community Development District
- Portofino Vista Community Development District
- Reunion East Community Development District
- Reunion West Community Development District
- Ridgewood Trails Community Development District
- River Place on the St. Lucie Community Dev. District
- Rolling Hills Community Development District
- Sampson Creek Community Development District
- South Dade Venture Community Development District
- South Village Community Development District
- Spicewood Community Development District
- Split Pine Community Development District
- Stonegate Community Development District
- Stoneybrook Community Development District
- Stoneybrook West Community Development District
- The Crossings at Fleming Island Comm. Dev. District
- Tison's Landing Community Development District
- Treeline Preserve Community Development District
- Turnbull Creek Community Development District
- Tuscany Reserve Community Development District
- University Place Community Development District
- Urban Orlando Community Development District
- Vasari Community Development District
- Verandah East Community Development District
- Verandah West Community Development District
- Verano Center Community Development District
- Villa Portofino East Community Development District
- Villa Vizcaya Community Development District
- Villages of Westport Comm. Development District
- Villasol Community Development District
- Vista Lakes Community Development District
- Vizcaya Community Development District
- Vizcaya in Kendall Community Development District
- Walnut Creek Community Development District
- Waterchase Community Development District
- Waterford Estates Community Development District
- Waterstone Community Development District
- Wentworth Estates Community Development District
- Westchester Community Development District #1
- Woodlands Community Development District
- Wynnfield Lakes Community Development District

**Grau provides value and services  
above and beyond  
the traditional auditor's "product"**

**We look forward to providing **Panther Trace II Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

**EXHIBIT 11.**

# **Panther Trace II Community Development District**

<b>Proposer</b>
-----------------

**DiBartolomeo, McBee, Hartley & Barnes, P.A.**  
**Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**



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Panther Trace II  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Panther Trace II Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

---

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872  
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Member AICPA

Member AICPA Division for CPA Firms  
Private Company Practice Section

Member AICPA

[WWW.DMHBCPA.NET](http://WWW.DMHBCPA.NET)

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing from unaudited preliminary general ledgers provided. We will also review all minutes and subsequent needs related to the review of the minutes. Follow up review will be completed as necessary [in order to meet the required deadlines](#).

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Theresa Goldstein** - Senior (resume attached)

Staff – TBA

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 25 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 25 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

### **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 35 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 35 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Theresa Goldstein**

*Supervisor – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and training**

Theresa has over 15 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

- 15 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include City of Port St. Lucie, St. Lucie County Fire District, Town of Sewall’s Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

### **Education and Registrations**

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

### **Professional Affiliations**

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association



## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of Jupiter Island Mike Ventura (772)-545-0104	2010		<b>Jim Hartley</b>	√			<b>200</b>
Town of Sewall's Point Pamela Walker (772) 287-2455	2010	√	<b>Jim Hartley</b>			√	<b>225</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove ,District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

### **a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary. Our goal is to provide timely financial reporting, any deadlines imposed by the district will be considered in order to accommodate.

***b. A Tentative Schedule for Performing the Key phases of the Audit – proposed for FYE 2018 and 2019***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with Panther Trace II Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for Panther Trace II Community Development District							
Prepare management letter and other special reports							
Exit conference with Panther Trace II Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Panther Trace II Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.



## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Panther Trace II Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

***We want to help you solve problems before they become major.***

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

## **PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Panther Trace II Community Development District for the three years as follows:

September 30, 2018	\$3,200
September 30, 2019	\$3,250
September 30, 2020	\$3,450

**EXHIBIT 12.**



**EXHIBIT 13.**



LLS Tax Solutions  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

November 8, 2017

Panther Trace II Community Development District  
c/o Development Planning and Financing Group, Inc.  
1060 Maitland Center Commons Blvd, Suite 340  
Maitland, Florida 32751

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Panther Trace II Community Development District ("Client") for the following bond issues. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$11,775,000 Panther Trace II Community Development District (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014

## **SCOPE OF SERVICES**

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

## **TAX POSITIONS AND REPORTABLE TRANSACTIONS**

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

## **PROFESSIONAL FEES AND EXPENSES**

Our professional fees for services listed above for the bond year ended September 25, 2018 is \$650, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services or on a monthly basis. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.



## ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,  
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:  
Panther Trace II Community Development  
District

By: Linda L. Scott

Linda L. Scott, CPA

By: \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Date: \_\_\_\_\_

EXHIBIT 14.



**Panther Trace II Community Development District (CDD)**

**Monday, November 26, 2018**

**Clubhouse Operations:**

1. Normal rental operations

**Deposit:**

**Total Deposit: \$647.00**

**Maintenance / Grounds:**

- General Clubhouse duties
- Reported non-working TECO light posts
- Playground and Monuments Power washed
- All Playground Labels Replaced
- New Playground Safety Sign
- Pool Decking Repaired
- Smoke Alarm Replaced
- GFI Repaired
- Clubhouse Outdoor Light Repaired

**Programs Update:**

- Yoga: Every Other Mon Night & Sat Mornings
- Girl Scouts: Every other Tuesday and Wednesday at 6:30pm
- Grind & Cycle: Every Thursday

**Repairs or Replacements Pending:**

- Tennis Court Fence Repaired