



DEVELOPMENT PLANNING & FINANCING GROUP, INC.

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

Advanced Meeting Package

***Board of Supervisors
Regular Meeting***

***Monday
July 27, 2020
6:30 p.m.***

***Location:
Conducted Via Electronic Teleconference***

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

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:

The Regular Meeting of the Board of Supervisors of the Panther Trace II Community Development District was scheduled for **Monday, July 27, 2020 at 6:30 p.m.** at the **Panther Trace II Clubhouse, 11518 Newgate Crest Drive, Riverview, Florida.**

Due to current issues related to COVID-19, the Florida Governor released Executive Order 20-69 which allows governmental public meetings and required quorums to be completed via telephone conference. In respect of current social distancing recommendations, this meeting will be conducted via telephone in order to protect the health and safety of the public. Both members of the board and the public may join this meeting via Zoom as follows:

Zoom meeting link:

<https://us02web.zoom.us/j/82080809588?pwd=Zi9ldzJjRXpvei9aOHVBN2JSd3lNQdT09>

Meeting ID: 820 8080 9588

Password: 065426

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,

Raymond J. Lotito
District Manager

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

**Panther Trace II Community Development
District**

Board of Supervisors Meeting

Monday, July 27th at 6:30 PM

via Zoom

All:

We welcome you to join us for the Board of Supervisors Meeting to be held on Monday, July 27th at 6:30 PM. This meeting will be held via **Zoom**, an online platform that allows us to hold necessary Board meetings without having to leave the safety of your home. With Zoom you have two options for joining the meeting; telephone or computer, and it will all be audio based, meaning no video recording. Please follow the instructions below for either telephone or computer attendance. If you have any questions in regard to the agenda, please email them to raymond.lotito@dpfg.com before the meeting so that they can be answered accordingly. We request that all participants mute their microphones. Thank you for your patience in these trying times and we look forward to hearing from you.

Join Zoom Meeting by Computer

<https://us02web.zoom.us/j/82080809588?pwd=Zi91dzJjRXpvei9aOHVBN2JSd3lNQ09>

Meeting ID: 820 8080 9588

Password: 065426

Join Zoom Meeting by Phone

Dial by your location – Follow the Prompts – Meeting ID – **820 8080 9588** – **Hit # when it requests a participant ID**

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+1 301 715 8592 US

+1 346 248 7799 US (Houston)

+1 929 205 6099 US (New York)

+1 312 626 6799 US (Chicago)

+1 669 900 6833 US (San Jose)

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

Date of Meeting: Monday, July 27, 2020

Time: 6:30 PM

Location: Via Electronic Teleconference

Agenda

I. Roll Call

II. Audience Comments (*Comments on agenda items - limited to three minutes*)

III. Landscape and Pond Maintenance

A. LMP Maintenance Report

*To be
Distributed*

B. Remson Aquatics Pond Maintenance Report

*To be
Distributed*

IV. Administrative Matters – Consent Agenda

A. Consideration and Approval of Minutes of the June 22, 2020 Meeting

Exhibit 1

B. Acceptance of the Unaudited June 2020 Financial Statements

Exhibit 2

V. Business Matters

1. Presentation and Acceptance of the FY 2019 Audited Annual Financial Report Exhibit 3

2. **Fiscal Year 2020-2021 Budget Public Hearing**
 - Open the Public Hearing

 - Presentation of the FY 2020-2021 Budget (*attached to Resolution*)

 - Audience Comments

 - Close the Public Hearing

 - Consideration and Adoption of **Resolution 2020-03**, Adopting the Fiscal Year 2020-2021 Budget Exhibit 4

3. Consideration and Adoption of **Resolution 2020-04**, Providing for the Collection & Enforcement of Special Assessments for Fiscal Year 2020-2021 Exhibit 5

V. Business Matters (continued)

4. Consideration of LMP Proposals

Exhibit 6

- Repair Controller 4 – Estimate No. 66647 - \$27.65
- Repair Controller 1 – Estimate No. 66768 - \$27.15

5. Consideration of Cutbacks Proposals

Exhibit 7

- LMP Cutbacks, 4,200 linear feet – Estimate No. 66847 - \$27,500.00
- Steadfast Environmental Cutbacks, 4,109 linear feet – Proposal No. 125 - \$20,545.00

6. Consideration of Playground Proposals

- Top Line Recreation – Quote #TLRQ3172-06 - \$168,305.99 Exhibit 8
- Burke – Quote #134-129479-4 - \$91,701.00 Exhibit 9

VI. Staff Reports

A. District Manager

B. District Counsel

C. District Engineer

D. Amenity Manager July 2020 Operations Report

Exhibit 10

VII. Audience Comments *(limited to three minutes)*

VIII. Supervisors Requests

IX. Adjournment

Dial-In Number can be provided upon request to the District Office at least 1 week prior to the scheduled CDD Board meetings.

EXHIBIT 1

1 **MINUTES OF MEETING**

2 **PANTHER TRACE II**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Panther Trace II Community
5 Development District was held on Monday, June 22, 2020 at 6:30 p.m. via electronic teleconference.

6 **FIRST ORDER OF BUSINESS – Roll Call**

7 Mr. Lotito called the meeting to order and conducted roll call.

8 Present and constituting a quorum were:

9	Jeff Spiess	Board Supervisor, Chairman
10	David Steppy	Board Supervisor, Vice Chairman
11	Scott Ward	Board Supervisor, Assistant Secretary
12	R. Clinton Miner	Board Supervisor, Assistant Secretary
13	Pamela Wood	Board Supervisor, Assistant Secretary

14 Also present were:

15	Ray Lotito	District Manager, DPGF Management & Consulting
16	Kristen Schalter	District Counsel, Straley Robin Vericker
17	Anna Ramirez	Panther Trace II Facilities Manager
18	Paul Gomez	LMP Incorporated
19	Matthew Remson	Remson Aquatics LLC
20	Joe Hamilton	Steadfast Environmental

21 *The following is a summary of the discussions and actions taken at the June 22, 2020 Panther Trace II*
22 *CDD Board of Supervisors Regular Meeting.*

23 **SECOND ORDER OF BUSINESS – Audience Comments**

24 Mr. Thompson indicated his past experience working with playgrounds, and Mr. Lotito
25 recommended that the resident communicate with the Facilities Manager.

26 **THIRD ORDER OF BUSINESS – Landscape and Pond Maintenance**

27 A. LMP Maintenance Report

28 B. Remson Aquatics Pond Maintenance Report

29 **FOURTH ORDER OF BUSINESS – Administrative Matters – Consent Agenda**

30 A. Exhibit 1: Consideration and Approval of Minutes of the May 18, 2020 Meeting

31 B. Exhibit 2: Acceptance of the Unaudited May 2020 Financials

32 C. Exhibit 3: Ratification of Frosty's Air Conditioning LLC HVAC Service Order – Invoice 14743 -
33 \$426.50

34 On a MOTION by Mr. Steppy, SECONDED by Mr. Spiess, WITH ALL IN FAVOR, the Board approved
35 Items A – C of the Consent Agenda for the Panther Trace II Community Development District.

36 **FIFTH ORDER OF BUSINESS – Business Matters**

37 A. Old Business

38 1. Exhibit 4: Consideration and Approval of LMP Proposal No. 64069 for Sod Replacement
39 - \$2,280.00

On a MOTION by Mr. Spiess, SECONDED by Ms. Wood, WITH ALL IN FAVOR, the Board tabled the LMP Sod Replacement Proposal permanently, for the Panther Trace II Community Development District.

2. Exhibit 5: Consideration of Playground Proposals (*proposal summary attached*)

- Playmore Recreational Products & Services – Job Number 14988 Revision B - \$129,735.35
- Playmore Cantilever and Bench Area Shade Option – Job Number 15243 - \$13,823.30
- Top Line Recreation – Quote #TLRQ3172-05 - \$149,883.96

Ms. Ramirez spoke in favor of the Top Line Recreation/Burke proposal, and discussion ensued regarding the scope of what equipment, shading, fitness items, and fencing were needed. This item was tabled to the next meeting, with the Board requesting a representative from Top Line Recreation to be present.

B. New Business

1. Exhibit 6: Consideration of LMP Proposals

- Repair Clubhouse Controller 2B – Estimate No. 66080 - \$61.28

On a MOTION by Mr. Spiess, SECONDED by Mr. Steppy, WITH ALL IN FAVOR, the Board approved the LMP Clubhouse Controller 2B Repair Proposal, in the amount of \$61.28, for the Panther Trace II Community Development District.

- Summer Perennial Rotation – Estimate No. 66135 - \$1,920.00

On a MOTION by Mr. Spiess, SECONDED by Ms. Wood, WITH ALL IN FAVOR, the Board approved the LMP Summer Perennial Rotation Proposal, in the amount of \$1,920.00, for the Panther Trace II Community Development District.

Following the motion, Mr. Gomez indicated that the perennials would be installed the following Friday.

SEVENTH ORDER OF BUSINESS – Staff Reports

A. District Manager

1. Exhibit 7: Form 1 – Statement of Financial Interests

Mr. Lotito noted resident concerns regarding a recent cutback. The resident stated that trees had been mulched with the cutback changing the slope. Discussion ensued.

B. District Counsel

Ms. Schalter stated that, at the time of the meeting, it was unclear as to whether the Executive Order allowing for telephonic meetings would be extended through July. Ms. Schalter informed the Board that she would be with a different law firm starting July 10, thanking the Board.

C. District Engineer

There being none, the next item followed.

D. Exhibit 8: Amenity Manager May 2020 Operations Report

Ms. Ramirez noted that the clubhouse was closed and that the pool remained at 25% capacity, though had not yet achieved this full occupancy. Discussion ensued. Ms. Ramirez added that the YMCA partnership could be arranged pending decisions on dates.

EIGHTH ORDER OF BUSINESS – Audience Comments

There being none, the next item followed.

NINTH ORDER OF BUSINESS – Supervisors Requests

Mr. Spiess asked for an update on the status of signs, and requested clarification as to emails being public record. Mr. Spiess asked whether it was possible for pool reservation windows to be extended. Discussion ensued.

The Board further discussed playground needs and affordability as the project related to reserves. The Supervisors discussed making a list of landscaping priorities for LMP ahead of the budget.

TENTH ORDER OF BUSINESS – Adjournment

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

On a MOTION by Mr. Speiss, 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 2

Panther Trace II Community Development District

Financial Statements
(Unaudited)

June 30, 2020

Panther Trace II CDD
Balance Sheet
June 30, 2020

	GENERAL FUND	SERIES 2014 DEBT SERVICE	TOTAL
1 <u>ASSETS:</u>			
2			
3 CASH - OPERATING ACCOUNT	\$ 38,454	\$ -	\$ 38,454
4 PETTY CASH	100	-	100
6 CASH - DEBIT CARD	2,001	-	2,001
7			
8 INVESTMENTS:			
9 MONEY MARKET ACCOUNT	1,048,871	-	1,048,871
10 REVENUE TRUST	-	320,929	320,929
12 RESERVE CASH TRUST	-	327,551	327,551
13 REDEMPTION - PREPAYMENT TRUST	-	31	31
15 ACCOUNTS RECEIVABLE	-	-	-
16 ASSESSMENTS RECEIVABLE (TAX ROLL)	-	-	-
17 DUE FROM GF	-	6,358	6,358
18 PREPAID EXPENSES	-	-	-
19 DEPOSITS	2,162	-	2,162
20 TOTAL ASSETS	\$ 1,091,589	\$ 654,869	\$ 1,746,457
21			
22			
23 <u>LIABILITIES:</u>			
24			
25 ACCOUNTS PAYABLE	\$ 11,561	\$ -	\$ 11,561
27 DUE TO DEVELOPER	17,959	-	17,959
28 DEFERRED REVENUE (TAX ROLL)	-	-	-
30 DUE TO OTHER FUNDS	6,358	-	6,358
32			
33 <u>FUND BALANCE:</u>			
34			
35 NONSPENDABLE:			
36 PREPAID AND DEPOSITS	3,906	-	3,906
37 ASSIGNED:			
38 THREE MONTH OPERATING RESERVE	195,321	-	195,321
39 RESERVE FOR R&R	146,213	-	146,213
43 RESTRICTED FOR:			
44 DEBT SERVICE	-	654,867	654,867
46 UNASSIGNED:	710,271	-	710,271
47			
48 TOTAL LIABILITIES & FUND BALANCE	\$ 1,091,589	\$ 654,869	\$ 1,746,457

GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

Panther Trace II CDD
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
the Period from October 1, 2019 to June 31, 2020

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUES				
2 ASSESSMENTS - ON ROLL (BUDGETED NET)	\$ 907,430	\$ 907,430	\$ 915,030 (a)	\$ 7,600
3 INTEREST REVENUE	300	300	4,380	4,080
4 RENTAL REVENUE	3,000	2,250	1,455	(795)
5 MISCELLANEOUS REVENUE (ACCESS KEYS & OTHER)	-	-	331	331
6 FUND BALANCE FORWARD (RESERVE CONTRIBUTIONS)	100,000	-	-	-
7 DISCOUNT	-	-	-	-
8 TOTAL REVENUES	1,010,730	909,980	921,195	11,215
10 EXPENDITURES				
11 BOARD OF SUPERVISORS PAYROLL	12,000	9,000	6,800	2,200
12 PAYROLL TAXES	918	689	745	(56)
13 PAYROLL SERVICES FEE	650	488	343	145
14 TRAVEL PER DIEM	250	188	333	(146)
15 MANAGEMENT CONSULTING SERVICES	48,000	36,000	36,000	-
16 OFFICE SUPPLIES	500	375	1,268	(893)
17 BANK FEES	200	150	-	150
18 MASS MAILING	2,000	1,500	1,219	281
19 AUDITING	3,250	2,438	3,250	(813)
20 REGULATORY AND PERMIT FEES	175	175	175	-
21 LEGAL ADVERTISEMENTS	1,000	750	53	698
22 ENGINEERING SERVICES	6,000	4,500	923	3,578
23 LEGAL SERVICES	20,000	15,000	10,824	4,176
24 WEBSITE ADMINISTRATION	2,265	1,699	3,393	(1,694)
25 TOTAL ADMINISTRATIVE	97,208	72,950	65,325	7,625
INSURANCE				
27 INSURANCE (LIABILITY, PROPERTY & CASUALTY; BOND)	17,675	17,675	16,779	896
29 TOTAL INSURANCE	17,675	17,675	16,779	896
DEBT SERVICE ADMINISTRATION				
31 DISSEMINATION AGENT - BONDS	2,000	2,000	1,000	1,000
33 ARBITRAGE REBATE	650	650	650	-
34 TRUSTEE FEES	5,592	5,592	5,592	-
35 TOTAL DEBT SERVICE ADMINISTRATION	8,242	8,242	7,242	1,000
SECURITY:				
37 SECURITY SYSTEM - (ENVERA CONTRACT)	6,168	4,626	4,626	-
39 SECURITY MONITORING - (EMG)	440	330	368	(38)
40 SECURITY PATROL - (CBM)	34,200	25,650	13,152	12,498
41 SECURITY SYSTEM - MAINTENANCE & IMP.	1,200	900	101	799
42 TOTAL SECURITY	42,008	31,506	18,248	13,258
PHYSICAL ENVIRONMENT EXPENSES:				
44 ELECTRICITY	171,150	128,363	113,551	14,811
46 STREETLIGHTING LEASE	25,000	18,750	17,176	1,574
47 WATER	15,000	11,250	7,453	3,797
48 SOLID WASTE DISPOSAL	1,750	1,313	1,457	(144)
49 PET WASTE REMOVAL	7,020	5,265	4,117	1,148
50 PEST CONTROL	420	315	326	(11)
51 COMMUNICATIONS (TEL, INTERNET, TECH, ETC)	2,376	1,782	1,944	(162)
52 FACILITY MAINTENANCE	3,000	-	-	-
53 WATERWAY MANAGEMENT PROGRAM - CONTRACT	19,020	14,265	14,265	-
54 WATERWAY MANAGEMENT PROGRAM - OTHER	2,000	-	-	-
55 ENTRY & WALLS MAINTENANCE	1,200	-	-	-
56 LANDSCAPE MAINTENANCE - CONTRACT	220,212	165,154	165,153	1
57 LANDSCAPE MAINTENANCE - OTHER	47,740	35,800	44,979	(9,179)
58 IRRIGATION MAINTENANCE	3,600	3,600	5,274	(1,674)
59 IRRIGATION COMPLIANCE REPORTING	2,700	2,025	2,025	-
60 DECORATIVE LIGHTS & MAINTENANCE	7,500	5,625	1,892	3,733
61 SIGNAGE REPAIRS	1,200	900	64	836
62 FIELD MISCELLANEOUS	2,500	2,500	12,516	(10,016)
63 TOTAL PHYSICAL ENVIRONMENT	533,388	396,906	392,192	4,714

Panther Trace II CDD
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balance
the Period from October 1, 2019 to June 31, 2020

	FY2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
65 CLUBHOUSE & AMENITY ADMINISTRATION:				
66 AMENITY MANAGEMENT	46,000	34,500	32,908	1,592
67 AMENITY MANAGEMENT (CELL PHONE & REIMB EXPENSES)	600	450	450	-
68 FICA TAXES AMENITY EMPLOYEE - EMPLOYER PORTION	3,519	2,639	2,719	(80)
69 AMENITY MANAGEMENT PAYROLL SERVICE FEE	1,300	975	686	289
70 AMENITY MAINTENANCE & IMPROVEMENTS	1,500	-	-	-
71 CLUBHOUSE FACILITY MAINTENANCE - CLEANING	4,500	3,375	3,025	350
72 CLUBHOUSE FACILITY MAINTENANCE - OTHER	12,000	9,000	6,453	2,547
73 POOL MAINTENANCE	23,900	17,925	14,400	3,525
74 POOL PERMITS	425	425	426	(1)
75 POOL MAINTENANCE & MONITORING	9,500	7,125	1,898	5,227
76 CLUBHOUSE MISCELLANEOUS SUPPLIES	3,000	2,250	1,939	311
77 SPECIAL EVENTS	10,000	7,500	2,214	5,286
78 PLAYGROUND MAINTENANCE	3,000	2,250	75	2,175
79 CAPITAL OUTLAY	151,165	113,374	29,400	83,974
80 TOTAL	270,409	201,788	96,593	105,195
81				
82				
83 BUDGETED INCREASE FUND BALANCE - CAPITAL RES.	41,800	-	-	-
84				
85				
86 TOTAL EXPENDITURES	1,010,730	729,067	596,378	132,688
87				
88 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	180,913	324,817	143,904
89				
90 NET CHANGE IN FUND BALANCE	-	180,913	324,817	143,904
91				
92 FUND BALANCE - BEGINNING	680,653	680,653	730,895	730,895
93 DECREASE IN FUND BALANCE	-	-	-	-
94 INCREASE IN FUND BALANCE	41,800	-	-	-
95				
96 FUND BALANCE - ENDING	\$ 680,653	\$ 861,566	\$ 1,055,712	\$ 874,799

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
	Total	\$	269,200
	FY17 Pool Finish Per Reserve Study	\$	(100,000)
	FY17 Well Pumps per Reserve Study	\$	(10,080)
	FY 2018 Pool Filter Grid Replacement	\$	(2,901)
	FY 2019 Pool Table Furniture	\$	(3,735)
	FY 2019 Pool Pump	\$	(6,271)
	Total Reserve Balance After FY18 Reserve Component Exp.	\$	146,213

Panther Trace II CDD
DS Fund - Series 2014
Statement of Revenue, Expenditures and Changes in Fund Balance
the Period from October 1, 2019 to June 31, 2020

	FY 2020 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUE				
2 ASSESSMENTS - ON ROLL (GROSS)	\$ 870,858	\$ 818,607	\$ 824,291 (a)	\$ 5,684
3 INTEREST--INVESTMENT	-	-	5,540	5,540
4 DISCOUNT ASSESSMENTS	(34,834)	-	-	-
5 FUND BALANCE FORWARD	-	-	-	-
6 MISCELLANEOUSE INCOME	-	-	-	-
7 TOTAL REVENUE	836,023	818,607	829,831	11,224
9 EXPENDITURES				
10 COUNTY ASSESSMENT COLL FEES	17,417	-	-	-
11 INTEREST EXPENSE				
12 11/1/2019	-	-	182,768	(182,768)
13 5/1/2020	182,768	182,768	182,768	-
14 11/1/2020	177,308	-	-	-
15 PRINCIPAL RETIREMENT				
16 5/1/2020	455,000	455,000	455,000	-
17 TOTAL EXPENDITURES	832,493	637,768	820,536	(182,768)
18				
19 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,530	180,839	9,295	(171,544)
20				
21				
22 OTHER SOURCES AND USES				
23 DEBT PROCEEDS	-	-	-	-
24 TRANSFER - IN	-	-	-	-
25 TRANSFER - OUT	-	-	-	-
26 TOTAL OTHER SOURCES AND USES	-	-	-	-
27				
28 NET CHANGE IN FUND BALANCE	3,530	180,839	9,295	(171,544)
29				
30 FUND BALANCE - BEGINNING	-	-	645,572	645,572
31				
32 FUND BALANCE - ENDING	\$ 3,530	\$ 180,839	\$ 654,867	\$ 474,028

**Panther Trace II CDD
Cash Reconciliation
June 30, 2020**

		<i>Bank United</i>
		<i>(Operating Acct)</i>
		<hr/>
Ending Balance Per Bank Statement	\$	38,454.17
Add: In Transit Transfers/Deposits		-
Less: Outstanding Checks		-
		<hr/>
<i>Adjusted Bank Balance</i>	\$	38,454.17
		<hr/> <hr/>
Beginning Bank Balance Per Books	\$	40,030.00
Add: Cash Receipts		50,030.79
Less: Cash Disbursements		(51,606.62)
		<hr/>
<i>Balance Per Books</i>	\$	38,454.17
		<hr/> <hr/>

**Panther Trace II CDD
Cash Register - FY2020**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
						48,953.39
10/01/2019	9092	ZEBRA CLEANING TEAM, INC.	Pool Maint - September		1,600.00	47,353.39
10/01/2019	491	MHD COMMUNICATIONS	Void Ch 9064 - PT1 Expenditure	101.25		47,454.64
10/02/2019	9092	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - October		4,000.00	43,454.64
10/04/2019	9093	Aurora Civil Engineering, Inc.	Professional Svcs through 8/31/19		3,095.83	40,358.81
10/04/2019	687967DD	Innovative Employer Solutions	9/16-10/13 - P/R		1,521.15	38,837.66
10/04/2019	687968DD	DAVID STEPPY	BOS Mtg 9/23/19		184.70	38,652.96
10/04/2019	ACH100419	Innovative Employer Solutions	9/16-10/13 - P/R & BOS Mtg. 9/23		494.94	38,158.02
10/04/2019	8	JEFFREY A. SPIESS	BOS Mtg 9/23/19		184.70	37,973.32
10/04/2019	687966DD	Rowland C. Miner	BOS Mtg 9/23/19		184.70	37,788.62
10/04/2019	687969DD	SCOTT WARD	BOS Mtg 9/23/19		184.70	37,603.92
10/07/2019	9094	CBM SERVICES GROUP	9/23-9/29 - Security Guard		276.75	37,327.17
10/07/2019	9095	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - Sept		225.00	37,102.17
10/07/2019	9096	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - Oct		18,350.33	18,751.84
10/07/2019	9097	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - Oct		325.00	18,426.84
10/09/2019		Bank United	Funds Transfer - MMK-OP	50,000.00		68,426.84
10/09/2019	1779	EGIS INSURANCE & RISK ADVISORS	Insurance FY 2020		16,534.00	51,892.84
10/10/2019	ACH101019	TECO	8/15-9/19 - 12821 Balm Riverview Road Wall		161.70	51,731.14
10/11/2019	ACH101119	TECO	8/16-9/17 - 12451 Evington Point Dr Pump		218.91	51,512.23
10/11/2019	ACH101119.2	TECO	Summary Bill - September		2,023.06	49,489.17
10/15/2019	9098	CBM SERVICES GROUP	9/30-10/6 - Security Guard		276.75	49,212.42
10/15/2019	9099	REMSON AQUATICS	Lake & Pond Maint - Oct		1,585.00	47,627.42
10/16/2019	ACH101619	BOCC	8/20-9/19 - 11518 Newgate Crest Dr		798.31	46,829.11
10/18/2019	62306DD	Innovative Employer Solutions	9/30-10/13 - P/R		1,571.15	45,257.96
10/18/2019	ACH101819	Innovative Employer Solutions	9/30-10/13 - P/R		372.54	44,885.42
10/18/2019	1778	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	Annual Filing - FY 2020		175.00	44,710.42
10/18/2019	1780	Flatwoods Environmental	Clear/cut back 15' of conservation buffer		2,040.00	42,670.42
10/19/2019	ACH101919	TECO	Summary Bill - September		13,644.42	29,026.00
10/23/2019	9100	Aurora Civil Engineering, Inc.	Professional Svcs through 9/30/19		232.50	28,793.50
10/23/2019	9101	CBM SERVICES GROUP	10/7-10/13 - Security Guard		310.50	28,483.00
10/23/2019	9102	DPFG MANAGEMENT & CONSULTING, LLC	ADA Compliance		500.00	27,983.00
10/23/2019	9103	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Irrigation Inspection Repairs		1,338.69	26,644.31
10/23/2019	9104	ZEBRA CLEANING TEAM, INC.	Pool Maint - October		1,600.00	25,044.31
10/25/2019	9105	HOME TEAM PEST DEFENSE	Pest Control - Qt. 4		108.70	24,935.61
10/25/2019	ACH102519	FRONTIER COMMUNICATIONS	10/01-10/31 - Internet/Phone		186.09	24,749.52
10/28/2019	9106	STRALEY ROBIN VERICKER	Legal Svcs thru 10/15/19		2,565.00	22,184.52
10/31/2019		Bank United	Interest	4.12		22,188.64
				50,105.37	76,870.12	22,188.64
11/01/2019	9107	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - November		4,000.00	18,188.64
11/01/2019	695599DD	Innovative Employer Solutions	10/14-10/27 - P/R		1,521.15	16,667.49
11/01/2019	ACH110119	Innovative Employer Solutions	10/14-10/27 - P/R		372.54	16,294.95
11/05/2019	9108	J & A Lawn Services, LLC	Christmas Lights - Deposit		850.00	15,444.95
11/05/2019	9109	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Irrigation Inspection Repairs 10/17		340.00	15,104.95
11/06/2019	ACH110619	REPUBLIC SERVICES	11/1-11/30 - Solid Waste		127.83	14,977.12
11/06/2019	ACH110619.1	TECO	9/17-10/15 - Electricity		130.39	14,846.73
11/06/2019	ACH110619	FLORIDA DEPARTMENT OF REVENUE	3rd Qtr. Sales Tax 2019		176.58	14,670.15
11/07/2019	1781	ANNA RAMIREZ	Mileage & towing reimbursement		311.38	14,358.77
11/07/2019		BANK UNITED	Funds Transfer	50,000.00		64,358.77
11/08/2019	697972DD	DAVID STEPPY	BOS Mtg 10/28		184.70	64,174.07
11/08/2019	ACH110819	Innovative Employer Solutions	BOS Mtg. 10/28		171.40	64,002.67
11/08/2019	9	JEFFREY A. SPIESS	BOS Mtg 10/28		184.70	63,817.97
11/08/2019	697971DD	Rowland C. Miner	BOS Mtg 10/28		184.70	63,633.27
11/08/2019	697973DD	SCOTT WARD	BOS Mtg 10/28		184.70	63,448.57
11/11/2019	ACH111119	TECO	9/18-10/15 - Electricity		222.94	63,225.63
11/11/2019	ACH111119.2	TECO	9/17-10/15 - Streetlights		2,022.59	61,203.04
11/11/2019		Panther Trace II Clubhouse	Rentals	1,205.00		62,408.04
11/11/2019	1782	Jackson Construction & Design Inc.	Batting Cages 1st Draw		6,000.00	56,408.04
11/13/2019	1783	Panther Trace II CDD C/O U S Bank	Tax Collection Distribution c/o US Bank		14,884.72	41,523.32
11/13/2019		BANK UNITED	Funds Transfer	50,000.00		91,523.32
11/14/2019	9110	CBM SERVICES GROUP	10/14-11/3 - Security Guard		1,056.38	90,466.94
11/14/2019	9111	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - Oct		225.00	90,241.94
11/14/2019	9112	JAYMAN ENTERPRISES, LLC	9/1-9/30 - Pet Waste Removal		650.00	89,591.94
11/14/2019	9113	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - Nov		18,350.33	71,241.61
11/14/2019	9114	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - Nov		325.00	70,916.61
11/14/2019	1784	US BANK	Trustee Fees DS 2014		5,592.01	65,324.60
11/15/2019	ACH111519	BOCC	9/19-10/21- Water		862.83	64,461.77
11/15/2019	70050DD	Innovative Employer Solutions	10/28-11/10 - P/R		1,571.14	62,890.63
11/15/2019	ACH111519	Innovative Employer Solutions	10/28-11/10 - P/R		372.56	62,518.07
11/19/2019	ACH111919	TECO	Summary Bill - October		13,954.38	48,563.69
11/19/2019	9115	CBM SERVICES GROUP	11/4-11/10 - Security Guard		290.25	48,273.44
11/19/2019	9116	HOME TEAM PEST DEFENSE	Pest Control - Qt. 1		108.70	48,164.74
11/19/2019	9117	ZEBRA CLEANING TEAM, INC.	Pool Maint - November		1,600.00	46,564.74
11/25/2019	ACH112519	FRONTIER COMMUNICATIONS	11/1-11/30 - Internet/Phone		186.38	46,378.36
11/26/2019	9118	CBM SERVICES GROUP	11/11-11/17 - Security Guard		263.25	46,115.11
11/26/2019	9119	J & A Lawn Services, LLC	Install of ceiling fan, Install of fire alarm battery, Christmas Lights - Final		1,075.00	45,040.11
11/26/2019	9120	REP RICHARD LLC	ADA Chair repair		444.00	44,596.11
11/29/2019	703790DD	Innovative Employer Solutions	11/11-11/24 - P/R		1,521.16	43,074.95
11/29/2019	703791DD	DAVID STEPPY	BOS Mtg 11/19		184.70	42,890.25
11/29/2019	ACH112919	Innovative Employer Solutions	11/11-11/24 - P/R & BOS Mtg. 11/19		525.52	42,364.73
11/29/2019	10	JEFFREY A. SPIESS	BOS Mtg 11/19		184.70	42,180.03
11/29/2019	703793DD	Pamela S. Wood	BOS Mtg 11/19		184.70	41,995.33
11/29/2019	703789DD	Rowland C. Miner	BOS Mtg 11/19		184.70	41,810.63

**Panther Trace II CDD
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Date	Num	Name	Memo	Receipts	Disbursements	Balance
11/29/2019	703792DD	SCOTT WARD	BOS Mtg 11/19		184.70	41,625.93
11/30/2019		BANK UNITED	Interest	4.85		41,630.78
				101,209.85	81,767.71	41,630.78
12/02/2019	9121	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - December		4,000.00	37,630.78
12/04/2019	1785	ANNA RAMIREZ	Reimbursement for Event Supplies & Mileage		127.42	37,503.36
12/04/2019	1786	JAYMAN ENTERPRISES, LLC	Replace missing & damaged bolts in playground (Rcvd 12/4/19)		150.00	37,353.36
12/07/2019	ACH120719	REPUBLIC SERVICES	12/1-12/31 - Solid Waste		133.78	37,219.58
12/09/2019	ACH120919	TECO	10/16-11/14 - 12821 Balm Riverview Road Well		94.66	37,124.92
12/10/2019	ACH121019.1	TECO	10/17-11/15 - 12451 Evington Point Dr Pump		393.61	36,731.31
12/10/2019	ACH121019.2	TECO	10/16-11/13 - Streetlights PH 2		2,023.10	34,708.21
12/13/2019	07395DD	Innovative Employer Solutions	11/25-12/8 - P/R		1,571.15	33,137.06
12/13/2019	ACH121319	Innovative Employer Solutions	11/25-12/8 - P/R		372.54	32,764.52
12/16/2019		Bank United	Funds Transfer	83,000.00		115,764.52
12/16/2019	1788	Panther Trace II CDD C/O U S Bank	Tax Collection Distribution c/o US Bank		51,389.33	64,375.19
12/17/2019	ACH121719	BOCC	10/21-11/16 - 11518 Newgate Crest Dr		903.62	63,471.57
12/17/2019	1787	CBM SERVICES GROUP	8/12-12/1 - Security Guard		1,643.63	61,827.94
12/17/2019	WIRE121719	Jackson Construction & Design Inc.	Batting Cages Slab Draw		11,985.00	49,842.94
12/19/2019	ACH121919	TECO	Summary Bill - November		13,748.19	36,094.75
12/20/2019	9122	ADVANCED ENERGY SOLUTIONS	Replaced GFI at clubhouse		148.40	35,946.35
12/20/2019	9123	ENVERA	1/1/20-3/31/20 - CCTV Monitoring		1,542.00	34,404.35
12/20/2019	9124	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - Nov		225.00	34,179.35
12/20/2019	9125	Innersync	ADA Website Compliance, ADA Website Compliance PDF Overages		2,892.88	31,286.47
12/20/2019	9126	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - Dec & Irrigation Repairs		20,416.63	10,869.84
12/20/2019	9127	LLS TAX SOLUTIONS, INC	Arbitrage Series 2014		650.00	10,219.84
12/20/2019	9128	REMSON AQUATICS	Lake & Pond Maint - Nov		1,585.00	8,634.84
12/20/2019	9129	STRALEY ROBIN VERICKER	Legal Svcs thru 11/15/19		2,025.00	6,609.84
12/20/2019	9130	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - Dec		325.00	6,284.84
12/20/2019		State of Florida	Overpayment of ReEmployment Tax	31.80		6,316.64
12/23/2019		Bank United	Funds Transfer	50,000.00		56,316.64
12/23/2019	WIRE122319	Jackson Construction & Design Inc.	Completed Fence Draw		6,985.00	49,331.64
12/26/2019	ACH122619	FRONTIER COMMUNICATIONS	12/1-12/31 - Internet/Phone		170.56	49,161.08
12/27/2019	712030DD	Innovative Employer Solutions	12/9-12/22 - P/R		1,521.14	47,639.94
12/27/2019	712031DD	DAVID STEPPY	BOS Mtg. 12/16		184.70	47,455.24
12/27/2019	ACH122719	Innovative Employer Solutions	11/11-11/24 - P/R & BOS Mtg. 11/19		525.56	46,929.68
12/27/2019	11	JEFFREY A. SPIESS	BOS Mtg. 12/16		184.70	46,744.98
12/27/2019	712033DD	Pamela S. Wood	BOS Mtg. 12/16		184.70	46,560.28
12/27/2019	712029DD	Rowland C. Miner	BOS Mtg. 12/16		184.70	46,375.58
12/27/2019	712032DD	SCOTT WARD	BOS Mtg. 12/16		184.70	46,190.88
12/31/2019		Bank United	Interest	6.14		46,197.02
				133,037.94	128,471.70	46,197.02
01/01/2020	9131	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - January		4,000.00	42,197.02
01/02/2020		Bank United	Funds Transfer	701,194.93		743,391.95
01/02/2020		Panther Trace II	Rentals	652.00		744,043.95
01/03/2020	1789	Panther Trace II CDD C/O U S Bank	Tax Collection Distribution c/o US Bank		701,194.93	42,849.02
01/03/2020	WIRE010320	Jackson Construction & Design Inc.	Final Draw & Change order for well pointing		4,155.00	38,694.02
01/07/2020	9132	Alert 360	12/1/19-2/29/20 - Monitoring		100.35	38,593.67
01/07/2020	9133	ANNA RAMIREZ	Reimbursement for LBS Hauling ans Svc		115.00	38,478.67
01/07/2020	9134	CBM SERVICES GROUP	12/2-12/29 - Security Guard		1,218.38	37,260.29
01/07/2020	9135	CLEAN SWEEP SUPPLY CO	Supplies		164.00	37,096.29
01/07/2020	9136	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - Jan, Winter Annuals rotation install		19,950.33	17,145.96
01/07/2020	9137	REPUBLIC SERVICES	1/1-1/31 - Solid Waste		133.78	17,012.18
01/07/2020	9138	STRALEY ROBIN VERICKER	Legal Svcs thru 12/15/19		1,150.00	15,862.18
01/07/2020	9139	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - Jan		325.00	15,537.18
01/07/2020	9140	ZEBRA CLEANING TEAM, INC.	Pool Maint - December		1,600.00	13,937.18
01/07/2020	ACH012120	TECO	Summary Bill - December		13,668.02	269.16
01/07/2020	01072020ACH	REPUBLIC SERVICES	Solid Waste		133.78	135.38
01/08/2020	ACH010820	TECO	11/15-12/16 - 12821 Balm Riverview Road Well		252.24	-116.86
01/09/2020		Bank United	Funds Transfer	50,000.00		49,883.14
01/09/2020	ACH010920.1	TECO	11/16-12/17 - 12451 Evington Point Dr Pump		230.53	49,652.61
01/09/2020	ACH010920.2	TECO	11/14-12/13 - Streetlights PH 2		1,911.45	47,741.16
01/10/2020	715653DD	Innovative Employer Solutions	12/23-1/5 - P/R		1,573.07	46,168.09
01/10/2020	ACH011020	Innovative Employer Solutions	12/23-1/5 - P/R		473.43	45,694.66
01/14/2020	9141	ANNA RAMIREZ	Mileage Reimbursement - December		45.82	45,648.84
01/14/2020	9142	CBM SERVICES GROUP	12/30-1/05 - Security Guard		340.88	45,307.96
01/14/2020	9143	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - Dec		225.00	45,082.96
01/14/2020	9144	J & A Lawn Services, LLC	Playground bench repair		75.00	45,007.96
01/14/2020	9145	JAYMAN ENTERPRISES, LLC	Pet Waste Removal - December		1,300.00	43,707.96
01/14/2020	9146	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Irrigation Inspection Repairs		52.64	43,655.32
01/14/2020	9147	REMSON AQUATICS	Lake & Pond Maint - Nov/Jan		3,170.00	40,485.32
01/17/2020	ACH011720	BOCC	11/18-12/19 - 11518 Newgate Crest Dr		881.08	39,604.24
01/17/2020	9148	CBM SERVICES GROUP	1/06-1/12 - Security Guard		195.75	39,408.49
01/17/2020	9149	JAYMAN ENTERPRISES, LLC	Install filter in drinking fountain, 9/1-9/30 - Pet Waste Removal (Rcvd 1/14/20)		625.00	38,783.49
01/20/2020	ACH01202019	FLORIDA DEPARTMENT OF REVENUE	4th Qtr 2019 Sales Tax		60.31	38,723.18
01/23/2020	1791	Green Thumb Unlimited	Trim Palms		4,356.00	34,367.18
01/23/2020	1792	VANGUARD CLEANING SYSTEMS OF TAMPA	2 Additional day of service		100.00	34,267.18
01/23/2020	1793	STRALEY ROBIN VERICKER	Legal Svcs thru 1/15/20		930.00	33,337.18
01/23/2020	1794	ZEBRA CLEANING TEAM, INC.	Pool Maint - January		1,600.00	31,737.18
01/23/2020	1795	CBM SERVICES GROUP	1/13 - 1/19/2020 Security Guard		364.50	31,372.68
01/24/2020		Bank United	Funds Transfer		800.00	30,572.68
01/24/2020	12DD	Innovative Employer Solutions	1/6-1/19 - P/R		1,523.07	29,049.61
01/24/2020	72682ACH	Innovative Employer Solutions	1/6-1/19 - P/R		473.44	28,576.17
01/27/2020	ACH012720	FRONTIER COMMUNICATIONS	1/1-1/31 - Internet/Phone		182.35	28,393.82

**Panther Trace II CDD
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Date	Num	Name	Memo	Receipts	Disbursements	Balance
01/31/2020		Bank United	Interest	4.03		28,397.85
				751,850.96	769,650.13	28,397.85
02/06/2020	1796	CBM SERVICES GROUP	1/20 - 1/27/2020 Security Guard		351.00	28,046.85
02/06/2020	1797	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - February		4,000.00	24,046.85
02/06/2020	1798	EGIS INSURANCE & RISK ADVISORS	Insurance Package - Add batting Cages VOID		0.00	24,046.85
02/06/2020	1799	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - Jan		225.00	23,821.85
02/06/2020	1800	Riptide Pressure Washing, LLC	Pressure Washing		1,906.64	21,915.21
02/07/2020	72887DD	Innovative Employer Solutions	1/20/20 - 2/2/20 - P/R		1,573.07	20,342.14
02/07/2020	72887DD	DAVID STEPPY	BOS Mtg. 1/27		184.70	20,157.44
02/07/2020	13	JEFFREY A. SPIESS	BOS Mtg. 1/27		184.70	19,972.74
02/07/2020	72887ACH	Innovative Employer Solutions	1/20 - 2/2- P/R & BOS Mtg. 1/2020		668.43	19,304.31
02/07/2020	72887DD	Pamela S. Wood	BOS Mtg. 1/27		184.70	19,119.61
02/07/2020	72887DD	Rowland C. Miner	BOS Mtg. 1/20		184.70	18,934.91
02/07/2020	72887DD	SCOTT WARD	BOS Mtg. 1/27		184.70	18,750.21
02/11/2020	ACH 021120	BOCC	12/19 - 1/23 11518 Newgate Crest Dr		953.60	17,796.61
02/12/2020	ACH 021220	TECO	12/17 - 1/16 - 12821 Balm Riverview Road Well		209.56	17,587.05
02/13/2020	ACH 021320	TECO	12/14 - 1/16 - Streetlights PH 2		2,011.98	15,575.07
02/13/2020	ACH 021320	TECO	12/18/19 - 1/18/20- 12451 Evington Point Dr Pump		201.44	15,373.63
02/18/2020		Panther Trace II Clubhouse	yogo class	44.25		15,417.88
02/19/2020	1801	ANNA RAMIREZ	Mileage Reimbursement - January		47.98	15,369.90
02/19/2020	1802	CBM SERVICES GROUP	1/27-2/16 - Security Guard		992.25	14,377.65
02/19/2020	1803	FLORIDA FIRE SERVICE, INC	Fire Extinguisher Maint		296.50	14,081.15
02/19/2020	1804	J & A Lawn Services, LLC	Replace Outdoor Shower Handles		300.00	13,781.15
02/19/2020	1805	JERRY RICHARDSON	Monthly Hog Removal - Jan-Feb		4,935.00	8,846.15
02/19/2020		Bank United	Funds Transfer to MMK	25,000.00		33,846.15
02/19/2020		Bank United	Funds Transfer to MMK	15,000.00		48,846.15
02/19/2020	1806	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - Feb, Annual Mulch Installation		44,150.33	4,695.82
02/19/2020	1807	REMSON AQUATICS	Lake & Pond Maint - Feb		1,585.00	3,110.82
02/19/2020	1808	ZEBRA CLEANING TEAM, INC.	Pool Maint - February		1,600.00	1,510.82
02/21/2020		Bank United	Funds Transfer to MMK	50,000.00		51,510.82
02/21/2020	73294 DD	Innovative Employer Solutions	2/3 - 2/16 P/R		1,523.07	49,987.75
02/21/2020	73294ACH	Innovative Employer Solutions	2/3 - 2/16 - P/R		473.45	49,514.30
02/24/2020	ACH 022420	TECO	Summary Bill - January		13,495.38	36,018.92
02/24/2020	ACH 022420	FRONTIER COMMUNICATIONS	2/1 - 2/29 - Internet/Phone		193.70	35,825.22
02/29/2020		Bank United	Interest	2.64		35,827.86
				90,044.25	82,616.88	35,827.86
03/04/2020	1809	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - March		4,000.00	31,827.86
03/06/2020	732495DD	Innovative Employer Solutions	2/17 - 3/1 P/R		1,817.33	30,010.53
03/06/2020	732494DD	Rowland C. Miner	BOS Mtg. 2/24		184.70	29,825.83
03/06/2020	14	JEFFREY A. SPIESS	BOS Mtg. 2/24		184.70	29,641.13
03/06/2020	732496DD	DAVID STEPPY	BOS Mtg. 2/24		184.70	29,456.43
03/06/2020	732497DD	SCOTT WARD	BOS Mtg. 2/24		184.70	29,271.73
03/06/2020	732498DD	Pamela S. Wood	BOS Mtg. 2/24		184.70	29,087.03
03/06/2020	73558ACH	Innovative Employer Solutions	2/17 - 3/20 - P/R & BOS Mtg. 2/24		610.91	28,476.12
03/08/2020	00820ACH	REPUBLIC SERVICES	4/1 - 4/30 - Solid Waste		154.04	28,322.08
03/09/2020	1810	CBM SERVICES GROUP	2/17-3/1 - Security Guard		874.13	27,447.95
03/09/2020	1811	FLORIDA PATIO FURNITURE, INC	Chaise Lounges		1,267.00	26,180.95
03/09/2020	1812	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - Feb		225.00	25,955.95
03/09/2020	1813	HOME TEAM PEST DEFENSE	Pest Control - Qt. 2		108.70	25,847.25
03/09/2020	1814	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - Mar, Irrigation Repairs		18,809.33	7,037.92
03/09/2020	1815	MHD COMMUNICATIONS	Change gate schedule		101.25	6,936.67
03/09/2020	1816	Poop 911	10 Waste stations		433.33	6,503.34
03/09/2020	1817	REP RICHARD LLC	ADA Chair repair		703.00	5,800.34
03/09/2020	1818	REPUBLIC SERVICES	Solid Waste		154.04	5,646.30
03/09/2020	1820	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - Feb-March		650.00	4,996.30
03/09/2020	1821	REMSON AQUATICS	Lake & Pond Maint - March		1,585.00	3,411.30
03/11/2020	ACH 031120	TECO	01/17 - 02/14 - 12821 Balm Riverview Road Well		219.88	3,191.42
03/12/2020		Panther Trace II Clubhouse	CH Rental, Access Card	504.00		3,695.42
03/12/2020	ACH 031220	TECO	1/17 - 02/14 - Streetlights PH 2		2,017.36	1,678.06
03/12/2020	ACH 031220	TECO	01/19 - 02/17 12451 Evington Point Dr Pump		200.71	1,477.35
03/16/2020	1822	Alert 360	3/1 5/31 - Monitoring		100.35	1,377.00
03/16/2020		Bank United	Funds Transfer fm MMK	25,000.00		26,377.00
03/16/2020	1823	ENVERA	4/1- 6/30- CCTV Monitoring		1,542.00	24,835.00
03/16/2020	1824	STANTEC CONSULTING SERVICES	Engineering Svcs thru 2/21		429.50	24,405.50
03/16/2020	1825	CBM SERVICES GROUP	3/2 - 3/8 Security Guard		546.75	23,858.75
03/16/2020	1826	FLORIDA PLAYSTRUCTURES & WATER FEAT	Removed and re-anchor two water cannons on splash pad		1,500.00	22,358.75
03/16/2020	1827	JAYMAN ENTERPRISES, LLC	repair clubhouse faucet womens toilet and door stop		125.00	22,233.75
03/18/2020	ACH 3182020	BOCC	1/23 - 2/21 11518 Newgate Crest Dr		795.82	21,437.93
03/18/2020		Bank United	Funds Transfer fm MMK	25,000.00		46,437.93
03/18/2020	1828	Panther Trace II CDD C/O U S Bank	Tax Collection Distribution c/o US Bank		37,617.19	8,820.74
03/24/2020		Bank United	Funds Transfer fm MMK	50,000.00		58,820.74
03/19/2020	03192020ACH	TECO	Summary Bill - February		13,588.78	45,231.96
03/20/2020	736220DD	Innovative Employer Solutions	3/2 - 3/15 P/R		1,523.07	43,708.89
03/20/2020	73837ACH	Innovative Employer Solutions	3/2 - 3/15 P/R		370.62	43,338.27
03/24/2020	1829	Collins Elementary School PTA	PTA Donation		500.00	42,838.27
03/25/2020	ACH 3/25/20	FRONTIER COMMUNICATIONS	3/1 - 3/31- Internet/Phone		195.80	42,642.47
03/27/2020	1830	CBM SERVICES GROUP	3/9-3/22 - Security Guard		833.63	41,808.84
03/27/2020	1831	CLEAN SWEEP SUPPLY CO	Supplies		177.40	41,631.44
03/27/2020	1832	JERRY RICHARDSON	Monthly Hog Removal - March		0.00	41,631.44
03/27/2020	1834	REPUBLIC SERVICES	4/1 - 4/30 - Solid Waste		5.95	41,625.49
03/27/2020	1835	STRALEY ROBIN VERICKER	Legal Svcs thru 3/15/20		1,344.45	40,281.04
03/27/2020	1836	ZEBRA CLEANING TEAM, INC.	Tank Weight for Chlorine Barrel, Pool Maint - March, Canvas covered life rings		1,883.15	38,397.89

**Panther Trace II CDD
Cash Register - FY2020**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
03/27/2020	1837	Reed Electric, LLC	troubleshoot reaspr power for xmas lights		192.13	38,205.76
03/30/2020		Panther Trace II Clubhouse	Rental VOID	0.00		38,205.76
03/31/2020		Bank United	Interest	2.08		38,207.84
				100,506.08	98,126.10	38,207.84
04/01/2020	1838	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - April		4,000.00	34,207.84
04/03/2020	040320DD	ANNA RAMIREZ	3/16 - 3/29 P/R		1,573.07	32,634.77
04/03/2020	040320ACH	Innovative Employer Solutions	3/16 - 3/29 P/R		370.62	32,264.15
04/06/2020	1839	ANNA RAMIREZ	Reimbursement for Itens to secure facility		40.44	32,223.71
04/06/2020	1840	Poop 911	March - Pet Waste Removal		433.33	31,790.38
04/06/2020	1841	STANTEC CONSULTING SERVICES	Engineering Svcs thru 3/21		493.00	31,297.38
04/06/2020	1842	William Rosado	Refund for clubhouse rental		167.50	31,129.88
04/09/2020	040920ACH	TECO	01/17 - 02/14 - 12821 Balm Riverview Road Well		248.76	30,881.12
04/13/2020	04132020ACH	TECO	2/15 - 3/16 - Streetlights PH 2		2,019.63	28,861.49
04/13/2020	04132020ACH	TECO	2/18-3/17 12451 Evington Point Dr Pump		199.88	28,661.61
04/13/2020		Bank United	Funds Transfer	50,000.00		78,661.61
04/13/2020	1843	DISCLOSURE SERVICES, LLC	Dissemination FY2019: Series 2014		1,000.00	77,661.61
04/13/2020	1845	REMSON AQUATICS	Lake & Pond Maint - April		1,585.00	76,076.61
04/13/2020	1846	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - April		325.00	75,751.61
04/13/2020	1847	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - April, Irrigation Repairs		18,673.41	57,078.20
04/16/2020	4/1620ACH	BOCC	2/21 -3/23 11518 Newgate Crest Dr		1,167.25	55,910.95
04/17/2020	041720DD	ANNA RAMIREZ	3/30- 4/12 P/R		1,523.06	54,387.89
04/17/2020	041720ACH	Innovative Employer Solutions	3/30- 4/12 P/R		370.64	54,017.25
04/20/2020	04202020ACH	TECO	Summary Bill - March		13,577.88	40,439.37
04/20/2020	1848	Chaundra Walker	Clubhouse Rental Refund (deposited 3/12 check 4192)		100.00	40,339.37
04/20/2020	1849	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - March		225.00	40,114.37
04/20/2020	1850	JAYMAN ENTERPRISES, LLC	Repaired running toilet in the womens (#4), Repair broken table & window divider in cbhs		210.00	39,904.37
04/20/2020	1852	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Irrigation Repairs		170.49	39,733.88
04/20/2020	1853	Panther Trace I CDD	Event Reimbursement		808.23	38,925.65
04/20/2020	511	JAYMAN ENTERPRISES, LLC	VOID Ch 9063 - Ch not rcd	85.00		39,010.65
04/24/2020		Bank United	Funds Transfer		550.00	38,460.65
04/27/2020	042720ACH	FRONTIER COMMUNICATIONS	4/1- 4/30- Internet/Phone		221.43	38,239.22
04/30/2020	1854	JERRY RICHARDSON	Monthly Hog Removal - March-April		4,600.00	33,639.22
04/30/2020		Bank United	Reimbursement from PTL for William Rosado	167.50		33,806.72
04/30/2020		Bank United	Interest	4.03		33,810.75
				50,256.53	54,653.62	33,810.75
05/01/2020	1855	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - May		4,000.00	29,810.75
05/01/2020	05012020ACH	Innovative Employer Solutions	4/13 - 4/26 P/R		370.60	29,440.15
05/01/2020	05012020DD	ANNA RAMIREZ	4/13 - 4/26 P/R		1,573.08	27,867.07
05/04/2020	1856	EGIS INSURANCE & RISK ADVISORS	Insurance Package - Add batting Cages		245.00	27,622.07
05/05/2020	1857	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - April		225.00	27,397.07
05/05/2020	1858	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - May		20,123.01	7,274.06
05/05/2020	1859	REMSON AQUATICS	Lake & Pond Maint - May		1,585.00	5,689.06
05/05/2020	1860	STRALEY ROBIN VERICKER	Legal Svcs thru 4/15/20		1,501.95	4,187.11
05/05/2020	1861	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - May		325.00	3,862.11
05/07/2020	050720ACH	REPUBLIC SERVICES ACH PAYMENT	5/1 - 5/31 - Solid Waste		159.99	3,702.12
05/08/2020	15	JEFFREY A. SPIESS	BOS Mtg. 4/28		184.70	3,517.42
05/08/2020	05082020DD	DAVID STEPPY	BOS Mtg. 4/28		184.70	3,332.72
05/08/2020	05082020DD	Rowland C. Miner	BOS Mtg. 4/28		184.70	3,148.02
05/08/2020	05082020DD	SCOTT WARD	BOS Mtg. 4/28		184.70	2,963.32
05/08/2020	05082020DD	Pamela S. Wood	BOS Mtg. 4/28		184.70	2,778.62
05/08/2020	05082020ACH	Innovative Employer Solutions	BOS Mtg. 4/28		202.00	2,576.62
05/11/2020	051120ACH	BOCC	3/23 - 4/22 11518 Newgate Crest Dr		718.84	1,857.78
05/11/2020		Bank United	Funds Transfer	50,000.00		51,857.78
05/12/2020	051220ACH	TECO	3/17 - 4/15 12821 Balm Riverview Road Well		259.34	51,598.44
05/12/2020	051220ACH	TECO	3/17 - 4/15- Streetlights PH 2		2,020.06	49,578.38
05/12/2020	051220ACH	TECO	3/17 - 4/15 12451 Evington Point Dr Pump		204.23	49,374.15
05/15/2020	05152020DD	ANNA RAMIREZ	5/11 - 5/24 P/R		1,523.07	47,851.08
05/15/2020	051550ACH	Innovative Employer Solutions	5/11 - 5/24 P/R		370.62	47,480.46
05/19/2020	05192020ACH	TECO	Summary Bill - April		13,552.22	33,928.24
05/26/2020	05262020ACH	FRONTIER COMMUNICATIONS	5/1 - 5/31 Internet/Phone		303.45	33,624.79
05/28/2020		Bank United	Funds Transfer	50,000.00		83,624.79
05/28/2020	1862	Alert 360	6/1 - 8/31 - Monitoring		100.35	83,524.44
05/28/2020	1863	BUSINESS OBSERVER	Legal Ad		52.50	83,471.94
05/28/2020	1864	CBM SERVICES GROUP	5/18 - 5/24 - Security Guard		27.00	83,444.94
05/28/2020	1865	CLEAN SWEEP SUPPLY CO	Supplies		650.50	82,794.44
05/28/2020	1866	GHS ENVIRONMENTAL, LLC	Monthly Meter Readings - May		225.00	82,569.44
05/28/2020	1867	HOME TEAM PEST DEFENSE	Pest Control - Qt. 3		108.70	82,460.74
05/28/2020	1868	JAYMAN ENTERPRISES, LLC	fix mens toilet first stall		175.00	82,285.74
05/28/2020	1869	JERRY RICHARDSON	Monthly Hog Removal - May		1,400.00	80,885.74
05/28/2020	1870	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Landscape Maintenance - June		18,736.01	62,149.73
05/28/2020	1871	Panther Trace II CDD C/O U S Bank	Tax Collection Distribution c/o US Bank		17,993.73	44,156.00
05/28/2020	1872	STRALEY ROBIN VERICKER	Legal Svcs thru 5/15/20		880.00	43,276.00
05/28/2020	1873	Ximena Bunn	Rental Refund		230.00	43,046.00
05/29/2020	05292020DD	Rowland C. Miner	BOS Mtg. 5/18		184.70	42,861.30
05/29/2020	16	JEFFREY A. SPIESS	BOS Mtg. 5/18		184.70	42,676.60
05/29/2020	05292020ACH	ANNA RAMIREZ	5/9 - 5/22 P/R		1,573.06	41,103.54
05/29/2020	05292020ACH	DAVID STEPPY	BOS Mtg. 5/18		184.70	40,918.84
05/29/2020	05292020ACH	Pamela S. Wood	BOS Mtg. 5/18		184.70	40,734.14
05/29/2020	05292020ACH	SCOTT WARD	BOS Mtg. 5/18		184.70	40,549.44
05/29/2020	05292020ACH	Innovative Employer Solutions	2/17 - 3/1 - P/R & BOS Mtg. 2/24		523.64	40,025.80
05/30/2020		Bank United	Interest	4.20		40,030.00
				100,004.20	93,784.95	40,030.00
06/01/2020	1874	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - June		4,000.00	36,030.00
06/01/2020			Deposit	26.03		36,056.03

**Panther Trace II CDD
Cash Register - FY2020**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
06/03/2020			Funds Transfer		600.00	35,456.03
06/06/2020	06062020ACH	REPUBLIC SERVICES ACH PAYMENT	6/1 - 6/30 - Solid Waste		159.99	35,296.04
06/09/2020	06092020ACH	TECO	4/16 - 5/14 12821 Balm Riverview Road Well		245.70	35,050.34
06/10/2020	06102020ACH	TECO	4/17 - 5/15 12451 Evington Point Dr Pump		187.47	34,862.87
06/10/2020	06102020ACH	TECO	4/16 - 5/14 Streetlights PH 2		2,020.09	32,842.78
06/12/2020	06122020DD	ANNA RAMIREZ	5/25 - 6/5 P/R		1,523.08	31,319.70
06/12/2020	06122020ACH	Innovative Employer Solutions	5/25 - 6/5 P/R		370.60	30,949.10
06/16/2020			Funds Transfer	50,000.00		80,949.10
06/16/2020	1875	CBM SERVICES GROUP			2,706.75	78,242.35
06/16/2020	1876	DC Purchases	VOID: CH AC Air Filter	0.00		78,242.35
06/16/2020	1877	FRONTIER COMMUNICATIONS	VOID: 6/1 6/30 Internet/Phone	0.00		78,242.35
06/16/2020	1878	FROSTY'S AIR CONDITIONING, LLC	A/C Service Call - OEM Blower Wheel		426.50	77,815.85
06/16/2020	1879	INSURANCE OFFICE OF AMERICA	Utility Deposit Bond		705.00	77,110.85
06/16/2020	1880	JAYMAN ENTERPRISES, LLC	new handle in womens room/repair fence		175.00	76,935.85
06/16/2020	1881	JERRY RICHARDSON	Monthly Hog Removal - June		1,400.00	75,535.85
06/16/2020	1882	Panther Trace II CDD C/O U S Bank	Tax Collection Distribution c/o US Bank		1,607.25	73,928.60
06/16/2020	1883	Poop 911			866.66	73,061.94
06/16/2020	1884	REMSON AQUATICS	Lake & Pond Maint - June		1,585.00	71,476.94
06/16/2020	1885	Steadfast Environmental			7,663.00	63,813.94
06/16/2020	1886	STRALEY ROBIN VERICKER	Legal Svcs thru 2/15/20 (rcvde 5/29)		1,075.00	62,738.94
06/16/2020	1887	TAMPA PRINT SERVICES, INC.	Mass Mailing		1,219.18	61,519.76
06/16/2020	1888	VANGUARD CLEANING SYSTEMS OF TAMPA	CH Cleaning - June		325.00	61,194.76
06/16/2020	1889	ZEBRA CLEANING TEAM, INC.			4,914.50	56,280.26
06/17/2020	06172020ACH	BOCC	4/22 - 5/20 - 11518 Newgate Crest Dr		934.00	55,346.26
06/18/2020	06182020ACH	TECO	Summary Bill - May		13,593.56	41,752.70
06/25/2020	06252020ACH	FRONTIER COMMUNICATIONS	6/1 6/30 Internet/Phone		303.90	41,448.80
06/25/2020			Funds Transfer		630.00	40,818.80
06/26/2020	06262020DD	ANNA RAMIREZ	6/8 - 6/21P/R		1,573.07	39,245.73
06/26/2020	06262020ACH	Innovative Employer Solutions	6/8 - 6/21P/R		370.62	38,875.11
06/30/2020	06302020ACH	HILLSBOROUGH COUNTY HEALTH DEPT.	Pool Permit - Interactive Pool		150.35	38,724.76
06/30/2020	06302020ACH	HILLSBOROUGH COUNTY HEALTH DEPT.	Pool Permit		275.35	38,449.41
06/30/2020			Interest	4.76		38,454.17
				\$ 50,030.79	51,606.62	38454.17

EXHIBIT 3

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2019

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Panther Trace II Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Panther Trace II Community Development District, Hillsborough County, Florida ("District") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 7 and page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2020, on our consideration of Panther Trace II Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Panther Trace II Community Development District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated April 17, 2020 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
April 17, 2020

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

Our discussion and analysis of Panther Trace II Community Development District, Hillsborough County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$10,290,846.
- The change in the District's total net position in comparison with the prior fiscal year was (\$851,883), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$1,376,465. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2019	2018
Current assets	\$ 1,424,395	\$ 1,359,861
Capital assets	18,669,623	20,078,776
Total assets	20,094,018	21,438,637
Current liabilities	654,906	695,563
Long-term liabilities	9,148,266	9,600,345
Total liabilities	9,803,172	10,295,908
Net position		
Net invested in capital assets	9,066,357	10,033,431
Restricted for debt service	493,596	470,145
Unrestricted	730,893	639,153
Total net position	\$ 10,290,846	\$ 11,142,729

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2019	2018
Program revenues	\$ 1,741,516	\$ 1,708,944
General revenues	32,411	21,348
Total revenues	1,773,927	1,730,292
Expenses		
General government	131,257	95,620
Physical environment	1,951,567	1,991,237
Culture and recreation	169,329	149,115
Interest on long-term debt	373,657	381,125
Total expenses	2,625,810	2,617,097
Change in net position	(851,883)	(886,805)
Net position - beginning of year	11,142,729	12,029,534
Net position - end of year	\$ 10,290,846	\$ 11,142,729

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$2,625,810, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities was funded by special assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2019, the District had \$18,669,623 invested in construction in process and capital assets for its governmental activities. Construction in process has not completed as of September 30, 2019 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2019, the District had \$9,603,266 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2020, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Panther Trace II Community Development District's Finance Department at 250 International Parkway, Suite 280, Lake Mary, FL 32746.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2019

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 767,092
Accounts receivable	330
Assessments receivable	7,496
Deposits	2,162
Prepaid items	1,743
Restricted Assets:	
Investments	638,819
Assessments receivable	6,753
Capital assets:	
Non-depreciable	591,377
Depreciable	18,078,246
TOTAL ASSETS	<u><u>\$ 20,094,018</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 29,971
Accrued interest payable	151,976
Due to developer	17,959
Bonds payable, due within one year	455,000
Bonds payable, due in more than one year	9,148,266
TOTAL LIABILITIES	<u><u>9,803,172</u></u>
NET POSITION	
Net investment in capital assets	9,066,357
Restricted for:	
Debt service	493,596
Unrestricted	730,893
TOTAL NET POSITION	<u><u>\$ 10,290,846</u></u>

The accompanying notes are an integral part of this financial statement

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 131,257	\$ 131,257	\$ -	\$ -
Physical environment	1,951,567	615,597	-	(1,335,970)
Culture and recreation	169,329	169,329	-	-
Interest on long-term debt	373,657	825,333	-	451,676
Total governmental activities	<u>\$ 2,625,810</u>	<u>\$ 1,741,516</u>	<u>\$ -</u>	<u>(884,294)</u>
General revenues:				
				28,105
Investment earnings				4,306
Miscellaneous income				<u>32,411</u>
Total general revenues				(851,883)
Change in net position				
Net position - October 1, 2018				<u>11,142,729</u>
Net position - September 30, 2019				<u>\$ 10,290,846</u>

The accompanying notes are an integral part of this financial statement

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2019

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 767,092	\$ -	\$ 767,092
Accounts receivable	330	-	330
Assessments receivable	7,496	-	7,496
Deposits	2,162	-	2,162
Prepaid items	1,743	-	1,743
Restricted assets:			
Investments	-	638,819	638,819
Assessments receivable	-	6,753	6,753
TOTAL ASSETS	<u>\$ 778,823</u>	<u>\$ 645,572</u>	<u>\$ 1,424,395</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable and accrued expenses	\$ 29,971	\$ -	\$ 29,971
Due to developer	17,959	-	17,959
TOTAL LIABILITIES	<u>47,930</u>	<u>-</u>	<u>47,930</u>
FUND BALANCES			
Nonspendable:			
Prepaid items and deposits	3,905	-	3,905
Assigned to:			
Operating reserves	210,878	-	210,878
Maintenance reserves	146,213	-	146,213
Restricted for:			
Debt service	-	645,572	645,572
Capital projects	-	-	-
Unassigned	369,897	-	369,897
TOTAL FUND BALANCES	<u>730,893</u>	<u>645,572</u>	<u>1,376,465</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 778,823</u>	<u>\$ 645,572</u>	<u>\$ 1,424,395</u>

The accompanying notes are an integral part of this financial statement

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2019

Total Governmental Fund Balances in the Balance Sheet, Page 10	\$ 1,376,465
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	37,479,646
Less accumulated depreciation	(18,810,023)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(151,976)
Original issue discount	46,734
Governmental bonds payable	<u>(9,650,000)</u>
Net Position of Governmental Activities, Page 8	<u><u>\$ 10,290,846</u></u>

The accompanying notes are an integral part of this financial statement

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2019

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
REVENUES			
Special assessments	\$ 916,183	\$ 825,333	\$ 1,741,516
Miscellaneous revenue	4,306	-	4,306
Investment earnings	14,251	13,854	28,105
TOTAL REVENUES	<u>934,740</u>	<u>839,187</u>	<u>1,773,927</u>
EXPENDITURES			
General government	131,257	-	131,257
Physical environment	578,559	-	578,559
Culture and recreation	106,435	-	106,435
Capital outlay	26,749	-	26,749
Debt			
Principal	-	445,000	445,000
Interest expense	-	374,436	374,436
TOTAL EXPENDITURES	<u>843,000</u>	<u>819,436</u>	<u>1,662,436</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>91,740</u>	<u>19,751</u>	<u>111,491</u>
FUND BALANCE			
Beginning of year	<u>639,153</u>	<u>625,821</u>	<u>1,264,974</u>
End of year	<u>\$ 730,893</u>	<u>\$ 645,572</u>	<u>\$ 1,376,465</u>

The accompanying notes are an integral part of this financial statement

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Panther Trace II Community Development District (the District) was created by Ordinance No. 03-22 of the Board of County Commissioners of Hillsborough County, Florida, effective September 5, 2003, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All of the Board members are affiliated with the Developers. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20 - 40
Land improvements	25
Building	40
Recreational facilities	10 - 15
Equipment	10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2019:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First			Weighted average of the
American Treasury Obligation CL Y	\$ 638,819	S&P AAAm	fund portfolio: 23 days
Total Investments	<u>\$ 638,819</u>		

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in anyone issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Balance 10/01/2018	Increases	Decreases	Balance 09/30/2019
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 577,900	\$ -	\$ -	\$ 577,900
Construction in process	-	13,477	-	13,477
Total capital assets, not being depreciated	577,900	13,477	-	591,377
Capital assets, being depreciated				
Infrastructure	34,669,835	-	-	34,669,835
Improvements other than buildings	497,936	-	-	497,936
Buildings	589,978	-	-	589,978
Recreational facilities	844,252	7,000	-	851,252
Equipment	272,996	6,272	-	279,268
Total capital assets, being depreciated	36,874,997	13,272	-	36,888,269
Less accumulated depreciation for:				
Infrastructure	16,097,276	1,338,342	-	17,435,618
Improvements other than buildings	241,808	19,917	-	261,725
Buildings	186,824	14,749	-	201,573
Recreational facilities	584,441	61,263	-	645,704
Equipment	263,772	1,631	-	265,403
Total accumulated depreciation	17,374,121	1,435,902	-	18,810,023
Total capital assets, being depreciated - net	19,500,876	(1,422,630)	-	18,078,246
Governmental activities capital assets - net	\$ 20,078,776	\$ (1,409,153)	\$ -	\$18,669,623

Depreciation expense of \$1,435,588 was charged to physical environment and culture and recreation in the amount of \$1,373,008 and \$62,894, respectively.

NOTE F – LONG-TERM LIABILITIES

\$11,775,000 Special Assessment Revenue Refunding Bonds, Series 2014 – On September 26, 2014, the District issued \$11,775,000 in Special Assessment Revenue Refunding Bonds, Series 2014. The Bonds were issued to refund the outstanding portion of the District's outstanding Special Assessment Revenue Bonds, Series 2005A (the "Refunded Bonds"). The Bonds are payable in annual principal installments through May 2035. The Bonds bear interest ranging from 2.0% to 4.125% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 1, 2035.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The Series 2014 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2014 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2019.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2019:

	Balance 10/1/2018	Additions	Deletions	Balance 9/30/2019	Due Within One Year
Special Assessment Revenue Refunding Bonds, Series 2014	\$ 10,095,000	\$ -	\$ 445,000	\$ 9,650,000	\$ 455,000
	10,095,000	-	445,000	9,650,000	455,000
Unamortized bond discount	(49,655)	-	(2,921)	(46,734)	-
	<u>\$ 10,045,345</u>	<u>\$ -</u>	<u>\$ 442,079</u>	<u>\$ 9,603,266</u>	<u>\$ 455,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

September 30,	Principal	Interest	Total
2020	\$ 455,000	\$ 365,536	\$ 820,536
2021	470,000	354,616	824,616
2022	480,000	341,690	821,690
2023	500,000	326,692	826,692
2024	515,000	309,690	824,690
2025-2029	2,895,000	1,244,290	4,139,290
2030-2034	3,535,000	613,604	4,148,604
2035	800,000	33,000	833,000
	<u>\$ 9,650,000</u>	<u>\$ 3,589,118</u>	<u>\$ 13,239,118</u>

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2019

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE H – SUBSEQUENT EVENTS

Management has performed an analysis of the activities and transactions subsequent to September 30, 2019, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2019. As a result of the spread of COVID-19, economic uncertainties have risen which are likely to negatively impact operating results, though such potential impact is unknown at this time. Management has performed their analysis through April 17, 2020, the audit completion date.

NOTE I - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2019

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Special assessments	\$ 907,430	\$ 916,183	\$ 8,753
Miscellaneous revenue	300	4,306	4,006
Investment earnings	3,000	14,251	11,251
TOTAL REVENUES	<u>910,730</u>	<u>934,740</u>	<u>24,010</u>
EXPENDITURES			
Current			
General government	118,173	131,257	(13,084)
Physical environment	557,339	578,559	(21,220)
Culture and recreation	230,268	106,435	123,833
Capital outlay	-	26,749	(26,749)
TOTAL EXPENDITURES	<u>905,780</u>	<u>843,000</u>	<u>62,780</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,950	91,740	86,790
OTHER FINANCING SOURCES			
Carry forward surplus	36,550	-	(36,550)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ 41,500</u>	91,740	<u>\$ 50,240</u>
FUND BALANCES			
Beginning of year		<u>639,153</u>	
End of year		<u>\$ 730,893</u>	

* Original and final budget.

PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Board of Supervisors
Panther Trace II Community Development District
Hillsborough County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Panther Trace II Community Development District, as of September 30, 2019 and for the year ended September 30, 2019, which collectively comprise Panther Trace II Community Development District's basic financial statements and have issued our report thereon dated April 17, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

April 17, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Panther Trace II Community Development District
Hillsborough County, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Panther Trace II Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
April 17, 2020

Management Letter

To the Board of Supervisors
Panther Trace II Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of Panther Trace II Community Development District as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated April 17, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing 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 and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated April 17, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Refer to Note A in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report results of our determination as to whether or not Panther Trace II Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that Panther Trace II Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor Panther Trace II Community Development District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for Panther Trace II Community Development District for the fiscal year ended September 30, 2019, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2019. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Chairman and Members of the Board of Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

April 17, 2020

EXHIBIT 4

RESOLUTION 2020-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Panther Trace II Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2019-2020 and/or revised projections for fiscal year 2020-2021.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the Panther

Trace II Community Development District for the Fiscal Year Beginning October 1, 2020, and Ending September 30, 2021”.

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2020, and ending September 30, 2021, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$_____
Total Reserve Fund [if Applicable]	\$_____
Total Debt Service Funds	\$_____
Total All Funds*	\$_____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on July 27, 2020.

Attested By:

**Panther Trace II
Community Development District**

Secretary/Assistant Secretary

Jeff Spiess
Chair of the Board of Supervisors

Exhibit A: FY 2020-2021 Adopted Budget

STATEMENT 1
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND (O&M)

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2020 YTD - MAR	FY 2021 PROPOSED	2020-2021 VARIANCE
VENUE									
ESSMENTS - ON ROLL (Reflected net for FY 2017)	782,460	801,379	865,503	866,050	908,687	907,430	892,387	907,430	-
ESSMENTS - DEVELOPER	-	-	-	-	-	-	-	-	-
EREST REVENUE	1,390	1,799	4,200	3,957	14,251	300	3,528	300	-
VTAL INCOME	11,856	8,045	9,497	6,362	3,762	3,000	1,301	3,000	-
CELLANEOUS REVENUE (Rentals, Access Keys)	798	918	1,442	3,012	390	-	749	-	-
VD BALANCE FORWARD (RESERVE CONTRIBUTIONS)	-	-	-	-	10,006	100,000	-	104,985	4,985
VELOPER CONTRIBUTION	130,000	-	-	-	-	-	-	-	-
COUNT (4%)	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	926,503	812,141	880,642	879,381	937,096	1,010,730	897,965	1,015,715	4,985
PENDITURES									
MINISTRATIVE:									
ARD OF SUPERVISORS PAYROLL	11,400	10,256	9,865	9,199	10,939	12,000	4,800	12,000	-
ROLL TAXES	1,248	3,386	741	710	817	918	545	918	-
ROLL SERVICES FEE	642	1,301	485	-	774	650	245	650	-
VEL PER DIEM	-	-	-	-	-	250	333	350	100
NAGEMENT CONSULTING SERVICES	48,000	48,000	48,000	48,000	48,000	48,000	24,000	48,000	-
ICE SUPPLIES	8	150	241	594	309	500	340	500	-
NK FEES	15	30	181	259	189	200	-	200	-
CELLANEOUS (Postage and copies)	705	705	-	-	-	-	-	-	-
SS MAILING	-	1,073	-	1,109	-	2,000	-	1,500	(500)
DITING	3,000	4,615	3,715	3,865	3,200	3,250	-	3,250	-
ULATORY AND PERMIT FEES	175	175	175	175	175	175	175	175	-
IAL ADVERTISEMENTS	277	1,246	1,296	1,825	3,766	1,000	-	1,000	-
GINEERING SERVICES	2,267	3,158	1,582	2,645	5,975	6,000	429	4,500	(1,500)
IAL SERVICES	6,744	20,628	12,537	8,595	29,705	20,000	6,514	20,000	-
ES TAX	-	-	-	-	-	-	-	-	-
PERTY TAX	-	205	-	-	-	-	-	-	-
BSITE HOSTING	54	141	159	315	2,598	2,265	3,393	1,650	(615)
TOTAL ADMINISTRATIVE	74,535	95,069	78,977	77,291	106,446	97,208	40,774	94,693	(2,515)
URANCE									
URANCE (GENERAL LIABILITY)	12,972	10,738	10,963	11,616	16,068	17,675	16,779	18,587	912
TOTAL INSURANCE	12,972	10,738	10,963	11,616	16,068	17,675	16,779	18,587	912
BT SERVICE ADMINISTRATION									
SEMINATION AGENT - BONDS	2,000	1,000	1,000	1,000	1,000	2,000	-	1,000	(1,000)
BITRAGE REBATE	650	650	650	650	650	650	650	650	-
JSTEE FEES	-	5,084	5,084	5,084	5,592	5,592	5,592	5,592	-
TOTAL DEBT SERVICE ADMINISTRATION	2,650	6,734	6,734	6,734	7,242	8,242	6,242	7,242	(1,000)
URITY:									
URITY SYSTEM - CONTRACT (Envera)	5,880	5,880	6,048	6,168	6,168	6,168	4,626	6,168	-
URITY MONITORING - EMG	-	-	401	394	401	440	268	440	-
URITY SYSTEM - CONTRACT	3,460	865	-	-	-	-	-	-	-
URITY PATROL - Private (CBM)	32,351	30,755	31,167	22,814	23,507	34,200	8,643	34,200	-
URITY SYSTEM - MAINTENANCE & IMPROVE.	1,542	1,256	785	6,568	840	1,200	-	1,200	-
TOTAL SECURITY	43,232	38,756	38,401	35,944	30,916	42,008	13,537	42,008	-
YSICAL ENVIRONMENT EXPENSES:									
ICTRICITY	170,118	165,712	149,564	183,249	156,430	171,150	70,908	171,150	-
EETLIGHTING LEASE	20,622	20,575	24,001	24,382	23,344	25,000	11,141	25,000	-
TER	12,454	20,558	17,868	23,431	10,034	15,000	5,268	15,000	-
ID WASTE DISPOSAL	579	1,093	1,394	1,472	1,392	1,750	984	1,750	-
WASTE REMOVAL	-	-	-	3,660	5,760	7,020	2,817	6,150	(870)
T CONTROL	361	375	390	406	422	420	217	440	20
MMUNICATIONS (Tel, Internet, Tech, Etc.)	2,112	2,046	2,033	2,227	2,312	2,376	1,115	2,664	288
ILITY MAINTENANCE (lighting, etc)	230	-	-	2,450	-	3,000	-	3,000	-
TERWAY MANAGEMENT PROGRAM - CONTRACT	19,020	19,020	19,020	19,020	19,020	19,020	9,510	19,020	-
TERWAY MANAGEMENT PROGRAM - OTHER	-	10,905	3,894	9,249	12,996	2,000	-	2,000	-
TRY & WALLS MAINTENANCE	-	708	525	325	-	1,200	-	1,200	-
VDSCAPE MAINTENANCE - CONTRACT	147,084	147,084	147,084	153,177	220,204	220,212	110,102	220,212	-
VDSCAPE MAINTENANCE - OTHER	3,346	-	8,195	9,115	73,238	47,740	35,396	47,740	-
IGATION MAINTENANCE	591	8,316	10,218	25,228	12,000	3,600	5,913	10,000	6,400
IGATION COMPLIANCE REPORTING	-	-	-	675	2,700	2,700	1,125	2,700	-
ORATIVE LIGHTS & MAINTENANCE	3,800	4,595	4,463	4,478	5,230	7,500	1,700	7,500	-
NAGE REPAIRS	-	742	677	-	385	1,200	-	1,200	-
ITAL RESERVES - WELL PUMPS	-	-	10,080	-	-	-	-	-	-
LD MISCELLANEOUS	3,637	190	-	8,580	-	2,500	7,235	2,500	-
TOTAL PHYSICAL ENVIRONMENT	383,954	401,919	399,406	471,124	545,468	533,388	263,430	539,226	5,838

**STATEMENT 1
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND (O&M)**

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ADOPTED	FY 2020 YTD - MAR	FY 2021 PROPOSED	2020-2021 VARIANCE
JBHOUSE & AMENITY ADMINISTRATION:									
ENITY MANAGEMENT	45,192	43,134	42,481	44,940	44,011	46,000	20,857	47,500	1,500
ENITY MANAGEMENT - (cell phone & reimb expenses)	792	650	600	600	600	600	250	600	-
ENITY MAINTENANCE & IMPROVEMENTS	-	-	-	535	2,052	1,500	-	1,500	-
ENITY EMPLOYEE FICA TAXES	-	-	3,184	3,441	4,789	3,519	1,904	3,634	115
ENITY EMPLOYEE PAYROLL SERVICES FEE	-	-	-	1,510	789	1,300	392	1,300	-
JBHOUSE FACILITY MAINTENANCE (Cleaning)	3,900	3,900	4,265	4,790	5,204	4,500	2,060	4,500	-
JBHOUSE FACILITY MAINTENANCE - Other	9,446	6,780	12,244	4,602	11,995	12,000	6,060	12,000	-
OL MAINTENANCE - Contract	24,710	22,900	19,925	19,500	17,900	23,900	9,600	23,900	-
OL PERMITS	425	425	425	425	425	425	-	425	-
OL MAINTENANCE & MONITORING	8,464	10,128	8,450	3,804	4,173	9,500	1,783	9,500	-
JBHOUSE MISCELLANEOUS SUPPLIES	1,467	1,334	1,265	939	1,105	3,000	664	3,000	-
IAL EVENTS	915	1,531	2,857	1,356	2,418	10,000	1,970	10,000	-
YGROUND MAINTENANCE	-	-	-	-	111	3,000	-	3,000	-
PITAL OUTLAY ALLOWANCE	43,442	13,175	56,674	319,650	22,513	151,165	29,400	151,000	(165)
ERVES CAPITAL - POOL&TENNIS COURT RESURFACE	-	-	122,033	-	6,271	-	-	-	-
ERVE CAPITAL - POOL FURNITURE	-	-	-	-	3,735	-	1,267	-	-
ERVE CAPITAL - INTERIOR RENOVATIONS	-	-	-	-	-	-	-	-	-
JBHOUSE & AMENITY TOTAL	138,753	103,957	274,403	406,092	128,092	270,409	76,208	271,859	1,450
DGETED INCREASE FUND BALANCE-CAPITAL RES.	-	-	-	2,901	41,500	41,800	-	42,100	300
TOTAL EXPENDITURES	656,096	657,173	808,884	1,011,702	875,732	1,010,730	416,971	1,015,715	4,985
CESS OF REVENUE OVER (UNDER) EXPENDITURES	270,400	154,968	71,758	(132,320)	61,365	0	480,994	0	0
HER FINANCING SOURCES AND USES									
isfer In	130,000	-	-	-	-	-	-	-	-
isfer Out	-	-	-	-	-	-	-	-	-
al Other Sources	130,000	-	-	-	-	-	-	-	-
Change in Fund Balance	270,409	154,968	71,758	(132,320)	61,365	0	480,994	0	-
ND BALANCE - BEGINNING (Trued up to FY 2018 audit)	274,338	544,747	699,715	771,473	639,153	732,012	732,012	673,812	-
CREASE IN FUND BALANCE	-	-	-	-	(10,006)	(100,000)	-	(104,985)	-
REASE IN FUND BALANCE	-	-	-	-	41,500	41,800	-	42,100	-
ND BALANCE - ENDING	544,747	699,715	771,473	639,153	732,012	673,812	1,213,007	610,928	-

STATEMENT 2
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND (O&M) ASSESSMENT ALLOCATION

1. ERU Methodology

Lot Type	Units	ERU / Unit	Total ERU
Villas 33.5'	110	0.75	82.50
Single Family 40'	318	1.00	318.00
Single Family 50'	199	1.25	248.75
Single Family 60'	173	1.50	259.50
Single Family 70'	129	1.75	225.75
Single Family 85'	190	2.13	404.70
Total	1119		1539.20

2. FY 2021 O&M Assessment Requirement ("AR")

<u>Expenditures</u>	<u>Amount</u>
GENERAL ADMINISTRATIVE LESS CTY CHARGES:	\$ 94,693
INSURANCE:	18,587
DEBT SERVICE ADMINISTRATION	7,242
SECURITY	42,008
PHYSICAL ENVIRONMENT EXPENSES	539,226
CLUBHOUSE & AMENITY ADMINISTRATION:	271,859
NET FUND BALANCE CHANGE	(62,885)
CAPITAL OUTLAY	-
INCREASE IN MISCELLANEOUS REVENUES	(3,300)
Subtotal (Net)	907,430
Early Payment Discount (4.0%)	38,614
County Charges (2.0%)	19,307
Total (Gross)	\$ 965,350

Total ERU	1,539.2	ERU = EQUIVALENT RESIDENTIAL UNITS
Total AR / ERU - GROSS	\$ 627.18	AR = ASSESSMENT REQUIREMENT
Total AR / ERU - NET	\$ 589.55	

2. FY 2021 Allocation of O&M Assessment (Difference Due to Rounding)

Lot	ERU / Unit	Gross AR / ERU	Gross Assmt / Unit	Units	Total Gross Assmts
Villas 33.5'	0.75	\$ 627.18	\$ 470.39	110	\$ 51,742.35
Single Family 40'	1.00	\$ 627.18	\$ 627.18	318	\$ 199,443.24
Single Family 50'	1.25	\$ 627.18	\$ 783.98	199	\$ 156,011.02
Single Family 60'	1.50	\$ 627.18	\$ 940.77	173	\$ 162,753.21
Single Family 70'	1.75	\$ 627.18	\$ 1,097.57	129	\$ 141,585.88
Single Family 85'	2.13	\$ 627.18	\$ 1,335.89	190	\$ 253,819.74
Total				1119	\$ 965,355.44

3. Prior Year O&M Assessment (Difference Due to Rounding)

Lot	ERU / Unit	Gross AR / ERU	Gross Assmt / Unit	Units (a)	Total Gross Assmts
Villas 33.5'	0.75	\$ 627.18	\$ 470.39	110	\$ 51,742.35
Single Family 40'	1.00	\$ 627.18	\$ 627.18	318	\$ 199,443.24
Single Family 50'	1.25	\$ 627.18	\$ 783.98	199	\$ 156,011.02
Single Family 60'	1.50	\$ 627.18	\$ 940.77	173	\$ 162,753.21
Single Family 70'	1.75	\$ 627.18	\$ 1,097.57	129	\$ 141,585.88
Single Family 85'	2.13	\$ 627.18	\$ 1,335.89	190	\$ 253,819.44
Total				1119	\$ 965,355.14

3. Net Change CY minus Prior Year O&M Assessment

Lot	ERU / Unit	Gross AR / ERU	Gross Assmt / Unit	Units	Total Gross Assmts
Villas 33.5'	0.00	\$ -	\$ -	0	\$ -
Single Family 40'	0.00	\$ -	\$ -	0	\$ -
Single Family 50'	0.00	\$ -	\$ -	0	\$ -
Single Family 60'	0.00	\$ -	\$ -	0	\$ -
Single Family 70'	0.00	\$ -	\$ -	0	\$ -
Single Family 85'	0.00	\$ -	\$ -	0	\$ -
Total Net Change				0	\$ -

Gross AR/ERU represents a weighted average

Proposed Change 0.00%

**STATEMENT 3
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND - CONTRACT SUMMARY**

Row#	FINANCIAL STATEMENT EXPENDITURES CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL	COMMENTS/SCOPE OF SERVICE
1	GENERAL ADMINISTRATIVE:				
2	BOARD OF SUPEVISORS PAYROLL	BOARD OF SUPERVISORS	LEGISLATIVE	\$ 12,000.00	PER MEETING. 5 BOARD MEMBERS @ \$200 EACH
3	PAYROLL TAXES	DISTRICT	FICA & WITHHOLDINGS	\$ 918.00	7.65% OF BOS PAYROLL
4	PAYROLL SERVICE FEE	INNOVATION	PAYROLL PROCESSING	\$ 650.00	APPROXIMATELY \$50 PER PAYROLL AND \$50 YEAR END PROCESSING
5	TRAVEL PER DEIM	MISC	TRAVEL	\$ 350.00	ESTIMATED; VARIABLE/DISCRETIONARY FOR AMENITY MANAGER
6	MANAGEMENT CONSULTING SERVICES	DPFG	DISTRICT MANAGEMENT CONSULTING SERVICES	\$ 48,000.00	AGREEMENT 1
7	OFFICE SUPPLIES	MISC	VARIOUS	\$ 500.00	ESTIMATED; VARIABLE/DISCRETIONARY
8	BANK FEES	BANK UNITED	BANKING - NEW ACCOUNT	\$ 200.00	ESTIMATED; NO MAINTENANCE FEES - COST TO ORDER CHECK, DEPOSIT STAMP, DEPOSIT TICKETS AND SPECIAL SERVICES.
9	MISCELLANEOUS (POSTAGE & COPIES)	MISC	MISC	\$ -	ESTIMATED; VARIABLE/DISCRETIONARY
10	MASS MAILING	DPFG	MAILING NOTICE TO RESIDENTS	\$ 1,500.00	ESTIMATED; VARIABLE
11	AUDITING	DMHB	ANNUAL AUDIT	\$ 3,250.00	FY 2019 audit - \$3,250 and FY 2020 audit \$3,450. Will need to go out to bid for FY 2021 audit
12	REGULATORY AND PERMIT FEES	FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITIES	SPECIAL DISTRICT ANNUAL FILING FEE	\$ 175.00	FIXED BY STATUTE
13	LEGAL ADVERTISEMENTS	TAMPA BAY TIMES	PROVIDE PUBLIC NOTICE	\$ 1,000.00	ESTIMATED NON-CONTRACTUAL AGREEMENT. AMOUNT VARIES (3X PUBLIC HEARINGS, 1X YEARLY MEETING SCHEDULE)
14	ENGINEERING SERVICES	STANTEC CONSULTING (FORMERLY WILSON MILLER)	DISTRICT ENGINEER	\$ 4,500.00	ESTIMATED; VARIABLE/DISCRETIONARY; SEE STANTEC AGREEMENT
15	LEGAL SERVICES	STRALEY & ROBIN	DISTRICT COUNSEL	\$ 20,000.00	ESTIMATED; VARIABLE/DISCRETIONARY
16	SALES TAX	FLA. DEPT. OF REVENUE	SALES AND USE TAX	\$ -	ESTIMATED; DEPENDS ON MISCELLANEOUS REVENUE (7% OF REVENUE)
17	PROPERTY TAX			\$ -	LEASE EXPIRED
18	WEBSITE HOSTING	CAMPUS SUITE	WEBSITE ADMINISTRATION	\$ 1,650.00	CAMPUS SUITE - \$900 FOR WEBSITE COMPLIANCE & REMEDIATION OF 750 DOCUMENTS AS WELL AS DPFG REMEDIATION MITIGATION OF \$500. ADDITIONAL \$250 FOR
19	INSURANCE:				
20	INSURANCE (POL, Liability, Property & Casualty)	EGIS INSURANCE	DISTRICT INSURANCE (GENERAL LIABILITY)	\$ 18,587.00	CONFIRMED WITH AGENT

**STATEMENT 3
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND - CONTRACT SUMMARY**

Row#	FINANCIAL STATEMENT EXPENDITURES CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL	COMMENTS/SCOPE OF SERVICE
21	DEBT SERVICE ADMINISTRATION:				
22	DISSEMINATING AGENT - BONDS	PRAGER SEALY	DISSEMINATION OF BOND INFORMATION	\$ 1,000.00	SERIES 2014
23	ARBITRAGE REBATE	LLS TAX SOLUTIONS	ARBITRAGE REBATE CALCULATION	\$ 650.00	FIXED FOR SERIES 2014
24	TRUSTEE FEES	US BANK	TRUSTEE	\$ 5,592.00	TRUSTEE FEE
25	SECURITY:				
26	SECURITY SYSTEM - CONTRACT (ENVERA)	ENVERA	POOL ALARM MONITORING	\$ 6,168.00	PAYMENTS PAID QUARTERLY IN THE AMOUNT OF \$1,542. YEARLY AUTO RENEWAL. INCREASE IN CONTRACT EFFECTIVE NOV. 2016
27	SECURITY SYSTEM-CONTRACT (EMP)	ALERT 360	SECURITY SYSTEM	\$ 440.00	APPROXIMATELY \$110 QUARTERLY FOR OPEN/CLOSE REPORTS
28	SECURITY PATROL - PRIVATE	CBM SERVICES	SECURITY PATROL	\$ 34,200.00	RATE FOR SECURITY GUARD IS \$15.50; SECURITY CLUBHOUSE IS \$13.50 PER HOUR
29	SECURITY SYSTEM -MAINTENANCE & IMPROVEMENT	VARIOUS	MAINTENANCE OF SECURITY SYSTEM	\$ 1,200.00	ESTIMATED, BASED ON NEED. INCLUDES KEY CARDS
30	PHYSICAL ENVIRONMENT EXPENSES:				
31	ELECTRICITY	TAMPA ELECTRIC COMPANY (TECO)	GENERAL ELECTRICITY	\$ 171,150.00	ESTIMATED; USAGE VARIES. AVERAGE BILLS ARE \$14,200 MONTHLY & UTILITY BOND OF \$705. REFLECTS SLIGHT INCREASE .
32	STREETLIGHTING LEASE	TAMPA ELECTRIC COMPANY (TECO)	71 LIGHTS & 71 POLES MONTHLY LEASE	\$ 25,000.00	FIXED RATE AT \$2,030 MONTHLY
33	WATER	HILLSBOROUGH COUNTY (B.O.C.C.)	WATER/SEWER UTILITY	\$ 15,000.00	ESTIMATED; USAGE VARIES, ROUNDED
34	SOLID WASTE DISPOSAL	REPUBLIC SERVICES	SOLID WASTE DISPOSAL	\$ 1,750.00	\$110 MONTHLY FOR ONE PICKUP PER WEEK. ADDITIONAL \$100 PER ANY NECESSARY PICKUPS. BUDGETED FOR 4. CONTRACT FOR 36 MONTH BEGAN 6/4/14; ENDED 6/4/17.
35	PET WASTE REMOVAL	POOP 911	PET WASTE REMOVAL STATIONS	\$ 6,150.00	SERVICE IS FOR 10 STATIONS TO BE EMPTIED TWICE PER WEEK, MONTHLY COST IS \$450. ADDED \$750 FOR BAGS
36	PEST CONTROL	HOME TEAM PEST DEFENSE	PEST CONTROL	\$ 440.00	FIXED AT APPROX \$110 PER QUARTER.
37	COMMUNICATIONS (TEL, INTERNET, TECH, ETC)	VERIZON	PHONE & INTERNET	\$ 2,664.00	ESTIMATED; USAGE VARIES. APPROXIMATELY \$222 MONTHLY
38	FACILITY MAINTENANCE	VARIOUS	FIELD MAINTENANCE	\$ 3,000.00	ESTIMATED; VARIABLE/DISCRETIONARY.
39	WATERWAY MANAGEMENT PROGRAM - CONTRACT	REMSON AQUATICS	LAKE MAINTENANCE	\$ 19,020.00	FIXED AT \$1,585 MONTHLY
40	WATERWAY MANAGEMENT PROGRAM - OTHER	REMSON AQUATICS	NONROUTINE SERVICES	\$ 2,000.00	MISC POND MAINTENANCE ITEMS

**STATEMENT 3
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND - CONTRACT SUMMARY**

Row#	FINANCIAL STATEMENT EXPENDITURES CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL	COMMENTS/SCOPE OF SERVICE
41	ENTRY & WALLS MAINTENANCE	VARIOUS	ENTRY AND WALL MAINTENANCE	\$ 1,200.00	ESTIMATED; VARIABLE/DISCRETIONARY
42	LANDSCAPE MAINTENANCE - CONTRACT	LMP	MOWING, DETAILING, FERTILIZATION & PEST CONTROL, IRRIGATION, ANNUALS	\$ 220,212.00	FIXED;MONTHLY SERVICE FOR CORE MAINTENANCE, IRRIGATION INSPECTION, TURF & ORNAMENTAL FERT/CHEM
43	LANDSCAPE MAINTENANCE - OTHER	LMP	ADDITIONAL SERVICES	\$ 47,740.00	
44	IRRIGATION MAINTENANCE	LMP	IRRIGATION REPAIRS	\$ 10,000.00	AS NEEDED
45	IRRIGATION COMPLIANCE REPORTING	GHS	SWFMD COMPLIANCE REPORTING	\$ 2,700.00	MONTHLY READINGS ARE \$225
46	DECORATIVE LIGHT MAINTENANCE	S.F.C.G. CONTRACTING AND CONSTRUCTION	DECORATIVE LIGHT MAINTENANCE	\$ 7,500.00	ESTIMATED
47	SIGNAGE REPAIRS	VARIOUS	SIGNAGE REPAIRS	\$ 1,200.00	ESTIMATED; VARIABLE/DISCRETIONARY - AMTS IN FY 2014 WERE RELATED TO THE RAISING OF THE ENTRY SIGN
48	FIELD MISCELLANEOUS	N/A	FIELD SERVICES MISCELLANEOUS	\$ 2,500.00	ESTIMATED; VARIABLE/DISCRETIONARY.
49	CLUBHOUSE & AMENITY ADMINISTRATION:				
50	AMENITY MANAGEMENT		AMENITY MANAGEMENT	\$ 47,500.00	CLUBHOUSE MANAGER. HOURLY AGE IS \$21 PER HOUR FOR 2,080 HOURS PLUS ADDITIONAL INCENTIVE OF \$2,320.
51	AMENITY MANAGEMENT - (cell phone & reimb expenses)			\$ 600.00	CELL PHONE REIMBURSEMENT
52	AMENITY MAINTENANCE & IMPROVEMENT	VARIOUS	MAINTENANCE AND IMPROVEMENT	\$ 1,500.00	ESTIMATED, VARIABLE/DISCRETIONARY
53	AMENITY CENTER EMPLOYEE FICA TAXES TAXES	DISTRICT	FICA & WITHHOLDINGS	\$ 3,633.75	
54	AMENITY CENTER EMPLOYEE PAYROLL SERVICE FEE	INNOVATIVE	PAYROLL PROCESSING	\$ 1,300.00	APPROXIMATELY \$50 PER PAYROLL AND \$50 YEAR END PROCESSING
55	CLUB FACILITY MAINTENANCE (CLEANING)	VANGUARD	CLUB FACILITY CLEANING	\$ 4,500.00	\$325 PER MONTH. 2X WEEKLY. ADDITIONAL CLEANING OF \$600 BUDGETED
56	CLUB FACILITY MAINTENANCE -OTHER	VARIOUS	MAINTENANCE	\$ 12,000.00	ESTIMATED, VARIABLE/DISCRETIONARY
57	POOL MAINTENANCE - CONTRACT	ZEBRA POOL SERVICE	POOL SERVICE FOR 3 TIMES A WEEK	\$ 23,900.00	BASE ON CONTRACT, \$1600 PER MONTH IN OCT.-MAY., \$1,775 FOR JUNE THRU SEPTEMBER. ADDITIONAL \$4,000 FOR EXTRA CHEMICALS, ETC
58	POOL PERMITS - ANNUAL	HILLSBOROUGH COUNTY PUBLIC HEALTH	ANNUAL POOL PERMITS	\$ 425.00	MAIN POOL (\$275) AND INTERACTIVE WATER FEATURE (\$150) - SEE POOL PERMIT INVOICES
59	POOL MAINTENANCE - OTHER	VARIOUS	POOL MAINTENANCE	\$ 9,500.00	ESTIMATED. INCLUDES POOL MONITORS.
60	CLUBHOUSE MISCELLANEOUS SUPPLIES	VARIOUS	MISCELLANEOUS SUPPLIES	\$ 3,000.00	ESTIMATED, VARIABLE/DISCRETIONARY

STATEMENT 3
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
GENERAL FUND - CONTRACT SUMMARY

Row#	FINANCIAL STATEMENT EXPENDITURES CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL	COMMENTS/SCOPE OF SERVICE
61	SPECIAL EVENTS	VARIOUS	VARIOUS	\$ 10,000.00	ESTIMATED, VARIABLE/DISCRETIONARY
62	PLAYGROUND MAINTENANCE			\$ 3,000.00	ESTIMATED.
63	CAPITAL OUTLAY	VARIOUS		\$ 151,000.00	ESTIMATED.
64	INCREASE IN CAPITAL RESERVES			\$ 42,100.00	
65	Grand Total			\$ 1,015,714.75	

**STATEMENT 4
PANTHER TRACE II CDD
PROPOSED BUDGET FY 2021
\$11,775,000 SPECIAL ASSESSMENT REVENUE REFUNDING BONDS, SERIES 2014**

	PROPOSED BUDGET
REVENUE	
SPECIAL ASSESSMENTS - ON-ROLL (GROSS)	\$ 870,858
INTEREST - INVESTMENT	-
MISCELLANEOUS	-
LESS: DISCOUNT ASSESSMENTS	(34,834)
TOTAL REVENUE	836,023
EXPENDITURES	
COUNTY - ASSESSMENT COLLECTION FEES	17,417
INTEREST EXPENSE	
May 1, 2021	177,308
November 1, 2021	170,846
PRINCIPAL RETIREMENT	
May 1, 2021	470,000
TOTAL EXPENDITURES	835,571
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	453
FUND BALANCE FORWARD	-
FUND BALANCE - ENDING	\$ 453

On-Roll Gross Debt Service Assessment Table

CDD Land Use	ERU	Units (a)	Total ERU	% ERU	Total Assmnt	GROSS Assmt/Unit
Villas 33.5'	0.75	110	82.50	5.36%	\$ 46,677	\$ 424
Single Family 40'	1.00	318	318.00	20.66%	\$ 179,920	\$ 566
Single Family 50'	1.25	199	248.75	16.16%	\$ 140,739	\$ 707
Single Family 60'	1.50	173	259.50	16.86%	\$ 146,821	\$ 849
Single Family 70'	1.75	129	225.75	14.67%	\$ 127,726	\$ 990
Single Family 85'	2.13	190	404.70	26.29%	\$ 228,974	\$ 1,205
Total		1119	1539.20	100%	\$ 870,858	

maximum annual debt service	818,606	refer to STMT 5
Gross Assessment Amount (On Roll) \$	870,858	by 6%
Net Assessment Amount to pay debt service (Collected from Tax collector) \$	818,606	minimum
Gross Assessment Amount/ERU \$	565.79	

STATEMENT 5
PANTHER TRACE II CDD
\$11,775,000 SPECIAL ASSESSMENT REVENUE REFUNDING BONDS, SERIES 2014
DEBT SERVICE REQUIREMENT

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
11/1/2016						10,965,000
5/1/2017	430,000	1.200%	193,318	623,318		10,535,000
11/1/2017			190,738	190,738	814,056	10,535,000
5/1/2018	440,000	1.600%	190,738	630,738		10,095,000
11/1/2018			187,218	187,218	817,956	10,095,000
5/1/2019	445,000	2.000%	187,218	632,218		9,650,000
11/1/2019			182,768	182,768	814,986	9,650,000
5/1/2020	455,000	2.400%	182,768	637,768		9,195,000
11/1/2020			177,308	177,308	815,076	9,195,000
5/1/2021	470,000	2.750%	177,308	647,308		8,725,000
11/1/2021			170,846	170,846	818,154	8,725,000
5/1/2022	480,000	3.125%	170,846	650,846		8,245,000
11/1/2022			163,346	163,346	814,191	8,245,000
5/1/2023	500,000	3.400%	163,346	663,346		7,745,000
11/1/2023			154,846	154,846	818,191	7,745,000
5/1/2024	515,000	3.500%	154,846	669,846		7,230,000
11/1/2024			145,833	145,833	815,679	7,230,000
5/1/2025	535,000	3.600%	145,833	680,833		6,695,000
11/1/2025			136,203	136,203	817,036	6,695,000
5/1/2026	555,000	4.000%	136,203	691,203		6,140,000
11/1/2026			125,103	125,103	816,306	6,140,000
5/1/2027	580,000	4.000%	125,103	705,103		5,560,000
11/1/2027			113,503	113,503	818,606	5,560,000
5/1/2028	600,000	4.000%	113,503	713,503		4,960,000
11/1/2028			101,503	101,503	815,006	4,960,000
5/1/2029	625,000	4.000%	101,503	726,503		4,335,000
11/1/2029			89,003	89,003	815,506	4,335,000
5/1/2030	650,000	4.000%	89,003	739,003		3,685,000
11/1/2030			76,003	76,003	815,006	3,685,000
5/1/2031	680,000	4.125%	76,003	756,003		3,005,000
11/1/2031			61,978	61,978	817,981	3,005,000
5/1/2032	705,000	4.125%	61,978	766,978		2,300,000
11/1/2032			47,438	47,438	814,416	2,300,000
5/1/2033	735,000	4.125%	47,438	782,438		1,565,000
11/1/2033			32,278	32,278	814,716	1,565,000
5/1/2034	765,000	4.125%	32,278	797,278		800,000
11/1/2034			16,500	16,500	813,778	800,000
5/1/2035	800,000	4.125%	16,500	816,500		-
11/1/2035					816,500	-
Total	\$ 10,965,000		\$ 4,538,148	\$ 15,503,148	\$ 15,503,148	

max. annual debt service: 818,606

Footnote:

(a) Data herein for budgetary purposes only.

EXHIBIT 5

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Panther Trace II Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Hillsborough County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2020-2021 attached hereto as **Exhibit A (“FY 2020-2021 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2020-2021 Budget;

WHEREAS, the provision of the activities described in the FY 2020-2021 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2020-2021 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2020-2021 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2020-2021 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2020-2021 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2020-2021 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on July 27, 2020.

Attested By:

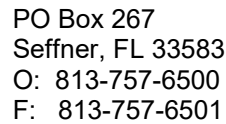
**Panther Trace II
Community Development District**

Secretary/Assistant Secretary

Jeff Spiess
Chair of the Board of Supervisors

Exhibit A: FY 2020-2021 Budget

EXHIBIT 6



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

Date	7/2/2020
Estimate #	66647
LMP REPRESENTATIVE	
KH-TI	
PO #	
Work Order #	

TERMS AND CONDITIONS:

\$27.65

ACCEPTANCE OF PROPOSAL: The above prices, scope of work and terms and conditions are hereby satisfactorily agreed upon. LMP, Inc. has been authorized to perform the work as outlined and payment will be made as outlined above. The above pricing does not include any unforeseen modifications to the said irrigation system that could not be reasonably accounted for prior to job start. All plant material carries a one (1) year warranty provided LMP, Inc. is performing landscape maintenance services to the area installed or enhanced at the time of installation. If not, then there is no warranty on the plant material.

DATE _____

Untitled Map

Write a description for your map.

Legend



PO Box 267
Seffner, FL 33583
O: 813-757-6500
F: 813-757-6501

Estimate

Submitted To:

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

See attached map.

Date	7/9/2020
Estimate #	66768
LMP REPRESENTATIVE	
KH-TI	
PO #	
Work Order #	

DESCRIPTION	QTY	COST	TOTAL
1806 Rainbird 6 inch spray head	1	12.70	12.70
spray nozzle	1	1.95	1.95
Labor: 1 man @ \$ 50.00 per hour	0.25	50.00	12.50
Irrigation inspection repairs needed for controller # 1:			
Replace 1 - 6 inch spray head with spray nozzle.			

TERMS AND CONDITIONS:

TOTAL

\$27.15

LMP reserves the right to withdraw this proposal if not accepted within 30 days of the date listed above. Any alteration or deviation to scope of work involving additional costs must be agreed upon in writing as a separate proposal or change order to this proposal. Periodic invoices may be submitted if job is substantial in nature with final invoice being submitted at completion of project. Any work performed requiring more than 5 days to complete is subject to progressive payments as portions of the work are completed. No finance charge will be imposed if the total of said work is paid in full within 30 days of invoice date. If not paid in full within 30 days, then customer is subject to finance charges on the balance of the work from the invoice date at a rate of 1.5% per month until paid. LMP shall have the right to stop work under this contract until all outstanding amounts including finance charges are paid in full. Payments will be applied to the oldest invoices.

ACCEPTANCE OF PROPOSAL: The above prices, scope of work and terms and conditions are hereby satisfactorily agreed upon. LMP, Inc. has been authorized to perform the work as outlined and payment will be made as outlined above. The above pricing does not include any unforeseen modifications to the said irrigation system that could not be reasonably accounted for prior to job start. All plant material carries a one (1) year warranty provided LMP, Inc. is performing landscape maintenance services to the area installed or enhanced at the time of installation. If not, then there is no warranty on the plant material.

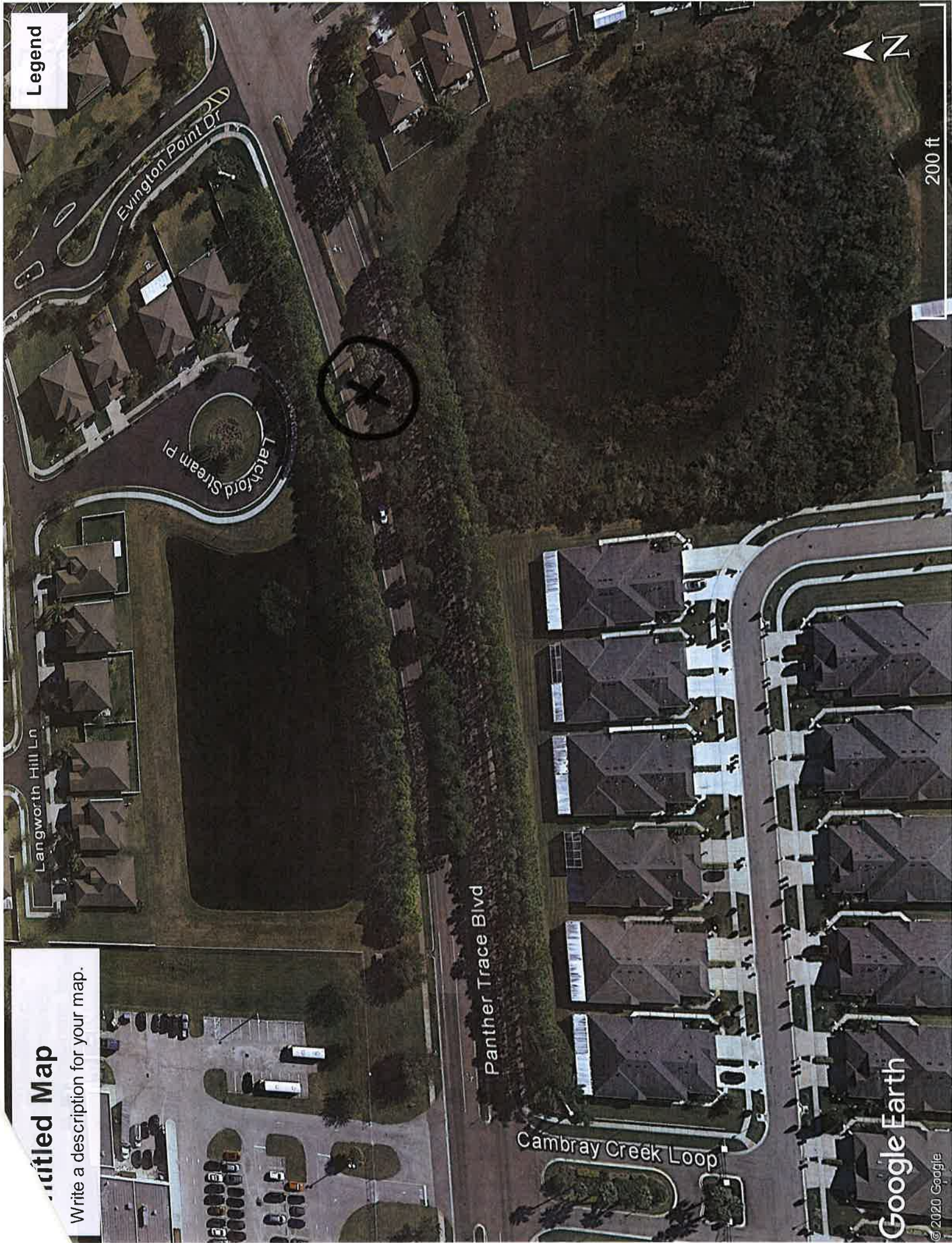
OWNER / AGENT

DATE _____

Untitled Map

Write a description for your map.

Legend



Google Earth

© 2020 Google

200 ft

N

EXHIBIT 7

PO Box 267
Seffner, FL 33583
O: 813-757-6500
F: 813-757-6501

Estimate

Submitted To:

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

Date	7/16/2020
Estimate #	66847
LMP REPRESENTATIVE	
PG	
PO #	
Work Order #	

DESCRIPTION	QTY	COST	TOTAL
<p>The following estimate includes conservation cutback removing 10ft from homeowner property line.</p> <p>The targeted area totals 4,200 LF total - See map attached for reference.</p> <p>All work includes, clean-up, removal, and disposal of debris generated during the course of work.</p>			
Vegetative removal/ clean-up	1	27,500.00	27,500.00

TERMS AND CONDITIONS:

TOTAL	\$27,500.00
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LMP reserves the right to withdraw this proposal if not accepted within 30 days of the date listed above. Any alteration or deviation to scope of work involving additional costs must be agreed upon in writing as a separate proposal or change order to this proposal. Periodic invoices may be submitted if job is substantial in nature with final invoice being submitted at completion of project. Any work performed requiring more than 5 days to complete is subject to progressive payments as portions of the work are completed. No finance charge will be imposed if the total of said work is paid in full within 30 days of invoice date. If not paid in full within 30 days, then customer is subject to finance charges on the balance of the work from the invoice date at a rate of 1.5% per month until paid. LMP shall have the right to stop work under this contract until all outstanding amounts including finance charges are paid in full. Payments will be applied to the oldest invoices.

ACCEPTANCE OF PROPOSAL: The above prices, scope of work and terms and conditions are hereby satisfactorily agreed upon. LMP, Inc. has been authorized to perform the work as outlined and payment will be made as outlined above. The above pricing does not include any unforeseen modifications to the said irrigation system that could not be reasonably accounted for prior to job start. All plant material carries a one (1) year warranty provided LMP, Inc. is performing landscape maintenance services to the area installed or enhanced at the time of installation. If not, then there is no warranty on the plant material.

OWNER / AGENT

DATE _____





Steadfast Environmental, LLC

FKA Flatwoods Environmental

30435 Commerce Drive Ste 102 | San Antonio, FL 33576

813.836.7940 | office@steadfastenv.com

www.SteadfastEnv.com

Proposal

Date 7/1/2020

Proposal #

125

Customer Information		Project Information	Panther Trace II CDD Cutbacks
Panther Trace II CDD Ray Lotito, District Manager 15310 Amberly Dr. Suite 175 Tampa, FL 33647	Contact Phone E-mail ray.lotito@dpfg.com Account #	Panther Trace II CDD Conservation Cutbacks Proposal Prepared By: Type Of Work	 Joe Hamilton Cutback

Steadfast Environmental, LLC. formally known as Flatwoods Environmental proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Cost
Conservation Cutback Request Per Facilities Director Scope - Cut vegetation back 10 feet on average within designated areas on the map. Methodology includes flush cut and hand removal, removal via skid steer and forestry mulching attachment where applicable. Project totals 4,109 LF total - Map attached for reference.	20,545.00

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above.

Total

\$20,545.00

I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

Accepted this _____ day of _____, 20____.

Signature: _____ Printed Name and Title: _____

Representing (Name of Firm): _____

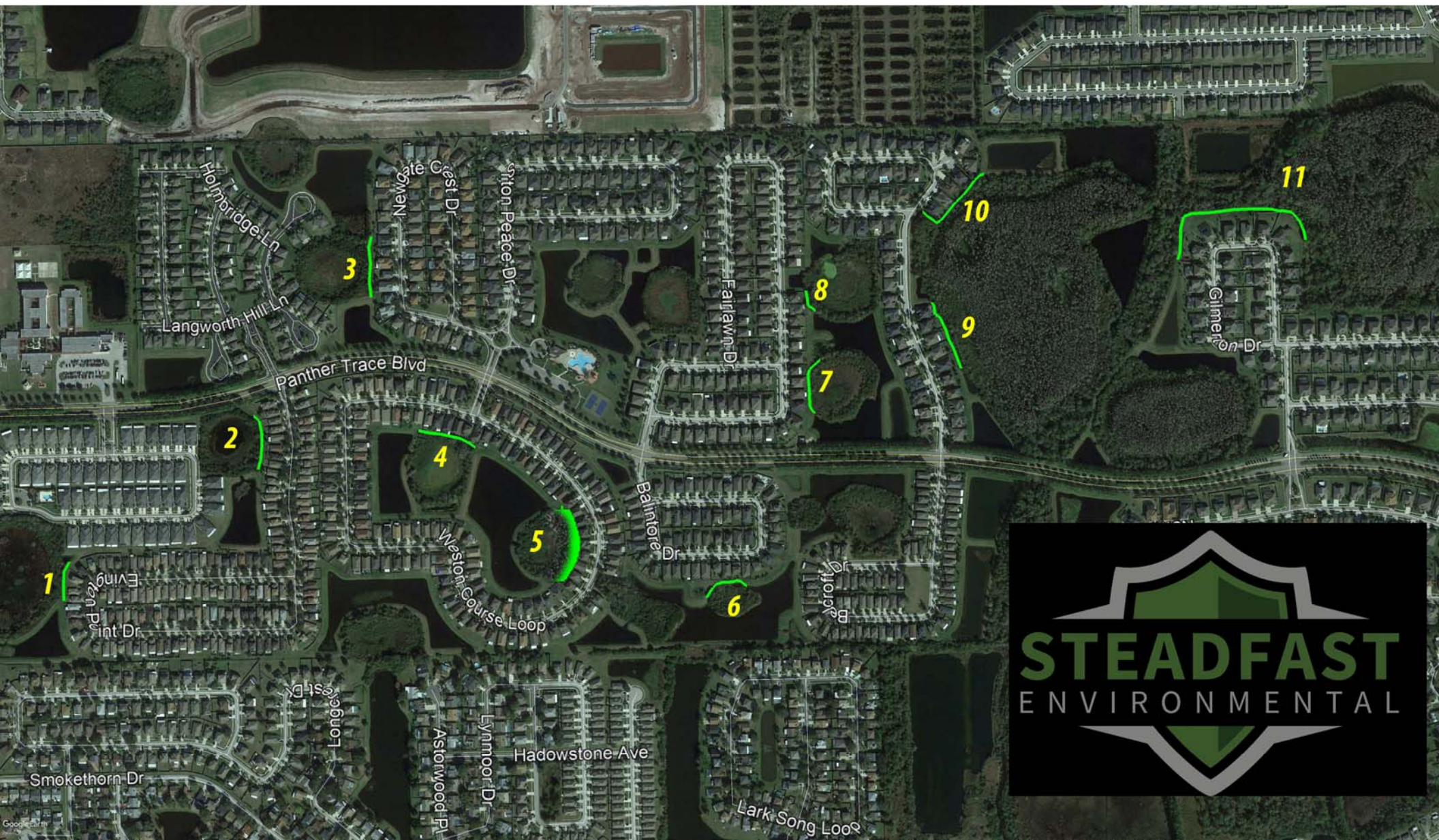


EXHIBIT 8



Top Line Recreation Inc.
2922 Howland Blvd, Suite 3, Deltona, FL 32725

QUOTE #	TLRQ3172-06
PROJECT NAME	Playground

Bill to:
Anna Rimerez
Panther Trace 2
11518 New Gate Crest Drive
Riverview, FL 33579
813-671-0831
pt2clubhousemgr@gmail.com

Ship to:
Anna Rimerez
Panther Trace 2
11518 New Gate Crest Drive
Riverview, FL 33579
813-671-0831
pt2clubhousemgr@gmail.com

SALESPERSON	PAYMENT TERMS	QUOTE CREATED	QUOTE EXPIRES
Kelly Woods	50% Deposit/NET 15 Upon Comp	Jul 7, 2020	Jul 29, 2020

QTY	PART NUMBER	DESCRIPTION	UNIT PRICE	TOTAL PRICE
Panther Trace 2				
1	134-129479-4	BCI Burke Intensity, Nucleus #134-129479-4 Play Structure Structure Size: 99' 10" x 102' 2" Resilient Area: 3189 SF Age Group: 2-12 YO User Capacity: 129	\$65,779.00	\$65,779.00
1	SPECPRICE	BCI Burke Special Pricing Discount	-\$19,339.02	-\$19,339.02
1	134-129479-4	BCI Burke Basics #134-129479-4 (66) 6' Stoneborders (2) ADA Border Ramps Swings, Konnection Swing, Seat Rocker, Litter Dome, Bike Rack, Bench, Sit-A-Round Table, Custom Sign User Capacity: 6	\$25,922.00	\$25,922.00
2	ENG1DM	FL Professional Engineer Sealed Drawings and Calculations (2) Structures	\$906.25	\$1,812.50
1	FREIGHT	Shipping/Handling Charges to Riverview, FL 33579	\$5,777.11	\$5,777.11
1	BOSGRAAF	Installation of BCI Burke #134-129479-4 Play Equipment *This does not include services for any unforeseen/unusual site conditions. Any additional work required to complete construction may result in additional charges unless quoted otherwise	\$26,515.95	\$26,515.95
1	BOSGRAAF	Remove and haul off existing equipment with footings, including borders	\$6,097.56	\$6,097.56
1	BOSGRAAF	Scrape back existing mulch and scrape back in after installation of new equipment and borders	\$1,097.56	\$1,097.56
1	BOSGRAAF	Haul Off Excavated Materials from Footings	\$609.76	\$609.76

QTY	PART NUMBER	DESCRIPTION	UNIT PRICE	TOTAL PRICE
1	BOSGRAAF	Hillsborough General Construction Permit Services *Permit (This does not include the Actual Cost of the Permit) *Includes Permit Submittal, County Permit Fees, Inspection, Final COC *If your jurisdiction requires erosion control and/or ADA walkways above our scope of work stated there will be an additional charge for these added services.	\$731.71	\$731.71
Rectangle Shade Structure				
1	S353515MS	Shade Systems 35'x 35' Square Mega Span - 15' Eave - Pier Mounted Columns Estimated Footers: 51"x51"x42" *Please note that our Pier Mount columns are designed to be fastened to a concrete pier poured to the specifications shown in our engineering drawings, and not to an existing concrete slab, sidewalk, or floor	\$17,040.00	\$17,040.00
		10.0% Top Line Recreation Courtesy Discount		-\$1,704.00
1	OSP151508	Shade Systems 15' x 15' Offset Single Post Pyramid, 8' Eave - Pier Mounted Columns Estimated Footers: 54"x54"x42" *Please note that our Pier Mount columns are designed to be fastened to a concrete pier poured to the specifications shown in our engineering drawings, and not to an existing concrete slab, sidewalk, or floor	\$5,093.00	\$5,093.00
		10.0% Top Line Recreation Courtesy Discount		-\$509.30
1	ENG1SS	FL Professional Engineer Sealed Drawings and Calculations	\$1,125.00	\$1,125.00
1	FREIGHT	Shipping / Handling Charge to Riverview, Florida 33579	\$1,626.51	\$1,626.51
1	BOSGRAAF	Installation of 35x35 Shade with 51"x51"x42" Footings and 15x15 OSP with 54"x54"x42" Footings *This does not include services for any unforeseen/unusual site conditions. Any additional work required to complete construction may result in additional charges unless quoted otherwise	\$22,755.95	\$22,755.95
Surfacing - Engineered Wood Fibers (EWF)				
1	IMULCH	172 Cubic Yards Engineered Wood Fibers Blown In *AREA (2-5) (5-12) 2,720 SF *AREA (Swings) 1,945 SF *Based on Area with in borders 4,665 SF; 12" Top Off **** ASTM Requires 12" of Compacted Mulch for 8' CFH	\$7,874.70	\$7,874.70
<p>*ANY SOD REPAIR BY OTHERS *Heavy equipment will be required to install this project. We will cover any sidewalk that must be crossed with plywood but cannot guarantee that sidewalks will not crack. We also cannot guarantee that grass or landscaping will not be damaged from heavy equipment driving over it. Any repairs to sidewalks or landscaping will be by others.</p> <p>*It is possible that footings may penetrate the water table in the area of the project in almost any location in Florida. The water table in Florida may also fluctuate drastically relevant to the amount of precipitation in the area of the project. If this is the case on this project, extra measures must be taken to accommodate for this such as lining the footings with Rain Guard sonotube or corrugated pipe. Or converting the pier footings to spread footings. This will be an extra charge and will be determined in the most economical manner that will still get the project completed correctly.</p>				
			SUBTOTAL	\$168,305.99
			TAX RATE	
			SALES TAX	\$0.00
			TOTAL	\$168,305.99

DEPOSIT	\$84,153.00
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Please contact me if I can be of further assistance Kelly Woods 407-883-8619



2922 Howland Blvd, Suite 3
Deltona, FL 32725
386-789-4508 / 888-909-0549 Fax
800-921-4509 Toll Free
info@toplinerec.com

Client:

General Terms:

Please note that this order is non-cancelable once placed, and deposit is non-refundable. If shipment is refused when delivery is attempted, carrier will return the shipment to the manufacturer and all resulting charges will be applied to your account.

Acceptance by either a signature or a purchase order based on this proposal indicates that you are in full agreement with all terms and conditions of this proposal including the following:

Prices are valid for 30 days. After 30 days, prices are subject to change without notice. Sales tax will be charged unless a copy of a valid Sales tax exemption certificate is presented with order. Specify all color selections in writing. Any discrepancies that arise due to oral color selections will be the responsibility of the customer. If customer is installing equipment, all equipment is to be installed per manufacturer's instructions and appropriate guidelines such as ASTM and CPSC.

Installation, site work, building permits, engineered drawings, etc. are not included unless noted.

Installation Terms:

Standard Services Include:

- | | |
|--|---|
| - Shipping Notification/Receiving Instructions | - Layout of Equipment |
| - Pre-Installation On-Site Meeting | - Installation of Equipment and Materials Per Manufacturer's Instructions |
| - Underground Utility Check (Sunshine State One Call) | - Trash Clean Up (Dumpsters and Off-Site Trash Disposal not Standard) |
| - Accept Delivery and Unload Equipment
(If site is ready) | - Post-Installation Walk Through |
| - Moving New Equipment to Job Site | - Maintenance Explanation |

Customer Responsibilities (Applicable if Top Line Recreation, Inc is NOT installing):

- Trash Disposal - Dumpsters or Off Site Disposal.
- Accept Delivery and Unload Equipment (If site is not ready.) \$500.00 Charge will Apply if Customer Wants Installers to Unload.
- Provide Area for Storage and Staging.
- Secure Site and Equipment.
- Provide Access as Outlined below.

Some Optional Responsibilities (Must be clearly outlined in the applicable quotation/contract):

- Removal of Existing Equipment.
- Site Preparation and Grading, Drainage Systems, etc.
- Engineered Drawings for Purchased Equipment.
- Other Permits or Engineered Drawings (i.e. zoning permits, environmental permits, site surveys, etc.)

*Any other responsibilities must be clearly outlined in the applicable quotation/contract.

Building permits

Building permits are the responsibility of the owner. If a building permit is required for your project, there will be an administrative, expeditor, and application fee included on project quote. This fee does not include the cost of the actual permit. Customer will be charged "actual permit" cost on last invoice.

NOTE - All zoning, planning, environmental, etc. permits and approvals are the responsibility of others.

Other Notes:

Access/Utilities. Access must be provided to the installation area for heavy trucks and equipment. Access of equipment and personnel is the obligation of the customer to provide until the project is fully completed. We will take every precaution to avoid damage, however any damage caused by the normal installation of our product, such as sod, concrete sidewalks, private underground utilities, etc., will be the responsibility of the customer; as will any additional costs associated with limiting damage such as providing plywood over sod for access. If access is not reasonably close to the jobsite, any additional costs incurred due to having to transport materials and/or supplies will be the responsibility of the customer.

Rock/Foreign Object Clause. Most installations require digging of holes and footing equipment in concrete below finished grade. Removal of existing ground covers such as asphalt, concrete, tan bark, sand, pea gravel, wood fiber, rubber matting, poured-in-place rubber surfacing, or any other material that interferes or delays the digging of holes, is the responsibility of others, unless otherwise noted. If excessive underground obstructions such as rock, coral, asphalt, concrete, pipes, drainage systems, root systems, water, or any other unknown obstructions are discovered, charges will be added to the original proposal.

Playground Surfacing. All playground equipment is to be installed over safety surfacing per CPSC guidelines and ASTM standards. If the customer contracts for something contrary to the guidelines, they are accepting all responsibility for any liability and future litigation that may arise.

If a special inspection is required, an additional fee of \$700.00 will be added to the final invoice.

Acceptance Signature _____ Date _____ P.O. # _____

Tax Exempt No. _____

Why choose **Shade Systems™**?

✓ **Turn-N-Slide™ Easy Fastening System**

- Makes it easy to remove and re-attach the fabric canopy for the winter season or in case of severe storm such as hurricanes (most other shade companies' products are permanent and require professional installers to remove and re-install the canopy).
- Only patented and time-tested system of its kind – in continuous use nationwide since 2003
- See our demonstration video at:
<http://shadesystemsinc.com/turnslide/turn-n-slide-video/>



✓ **One-Point 'Sail' Attachment System**

- No need to thread messy cables - each corner of the Sail fabric canopy features a stainless steel bracket with just one tensioning bolt to easily attach or remove the canopy. Cables are permanently concealed in the hems and terminate in the stainless steel bracket - you never have to touch them!
- See our demonstration video at:
<http://shadesystemsinc.com/sails/sails-video/>



✓ **Extensive use of stainless steel for maximum corrosion resistance**

- All stainless steel hardware
- All stainless steel cables

✓ **100% U.S. made - All under one roof in our Florida factory!**

- Watch our 5-minute Factory Tour video:
<http://shadesystemsinc.com/about-us/factory-tour-video/>

✓ **Most comprehensive warranties in the industry**

20 yrs on metal frames against rust-through corrosion

10 yrs on CoolNet™ shade fabric against deterioration

10 yrs on CoolNet™ stitching thread against deterioration

10 yrs on Turn-N-Slide™ Easy Fastening System

(And none of the above warranties are pro-rated!)

✓ **Fire Rated**

- CoolNet™ Shade Fabric is treated with fire retardants, and passes the requirements established under the NFPA 701 Test Method 2 test standards for flammability, including the accelerated water leaching protocol. Ask for a copy of the test results.

✓ **Maximum U.V. protection**

- Up to 99% U.V. screening protects against sun overexposure
- Reduces temperatures by up to 15-20 degrees
- Extends the life of playground equipment and other property underneath



LIMITED WARRANTY

Effective 12/1/10

Shade Systems, Inc. warrants that the equipment sold will conform in kind and quality to the specifications listed in the Order Acknowledgment and will be free of defects in workmanship or materials. Shade Systems further warrants:

- LIMITED 20 YEAR WARRANTY on all upright posts and support structure frames against failure due to rust-through corrosion. This warranty excludes any cosmetic issues.
- LIMITED 10 YEAR WARRANTY on all CoolNet™ fabrics, threads, and cables against degradation, cracking or material breakdown resulting from ultra-violet exposure, mold, and mildew, as well as on Turn-N-Slide™ fastening device. This warranty excludes fading or failure of fabric due to chemical erosion or flying or falling objects.
- LIMITED 3 YEAR WARRANTY on all WeatherNet™ fabrics and threads against degradation, cracking or material breakdown resulting from ultra-violet exposure, mold, and mildew. This warranty excludes fading or failure of fabric due to chemical erosion or flying or falling objects.
- LIMITED 1 YEAR WARRANTY for structural failure of moving parts, powder-coated finish, or any other product or part not covered by one of the above warranties.

All above warranties commence on the date of the Seller's invoice.

Should any failure to conform to the above express warranties appear within the applicable warranty period, Seller shall, upon being notified in writing promptly after discovery of the defect and within the applicable warranty period, correct such non-conformity at the sole option of the Seller either by repairing any defective part or parts, or by making available a replacement part within 60 days of written notification. Seller shall deliver the repaired or replacement part or parts to the site free of charge, but will not be responsible for providing labor or the cost of labor for the removal of the defective part or parts, transportation or its associated costs to return to Seller's factory parts to be replaced or repaired, or the installation of any replacement part or parts. Replacement parts will be warranted for remainder of original warranty.

This Warranty is exclusive and in lieu of all other warranties, whether express or implied, including but not limited to any warranty of merchantability or of fitness for a particular purpose. The remedies hereby provided shall be the exclusive and sole remedies of the purchaser. Seller shall not be liable for any direct, indirect, special, incidental or consequential damages.

Seller neither assumes nor authorizes any employee, representative or any other person to assume for Seller any other liability in connection with the sale or use of the structures sold, and there are no oral agreements or warranties collateral to or affecting the agreement.

The warranty stated above is valid only if the structures are erected in conformity with the layout plan and/or installation instructions furnished by the Seller; have been maintained and inspected in accordance with the Seller's instructions and other normal and prudent practices; have been subjected to normal use for the purpose for which the goods were designed; have not been subjected to misuse, negligence, vandalism, or accident; have not been subjected to additional or substitution of parts; and have not been modified, altered, or repaired by persons other than the Seller's designees in any respect which, in the judgment of Seller, affects the condition or operation of structures.

To make a claim, send your written statement of claim, along with the original invoice number to:

Shade Systems, Inc. • 4150 S.W. 19 Street • Ocala, FL 34474

EXHIBIT 9

Panther Trace 2

July 02, 2020

Anna Rimerez
Panther Trace 2
11518 New Gate Crest Drive
Riverview, FL 33518

Dear Anna Rimerez:

Top Line Recreation, Inc. is delighted to provide Panther Trace 2 with this playground equipment proposal.

This design was developed with your specific needs in mind, and we look forward to discussing this project further with you to ensure your complete satisfaction. Top Line Recreation, Inc. is confident that this proposal will satisfy Panther Trace 2's functional, environmental, and safety requirements - and most importantly, bring joy and excitement to the children and families directly benefiting from your new playground.

You have our personal commitment to support this project and your organization in every manner possible. We look forward to continuing to develop a long-standing relationship with Panther Trace 2. We appreciate your consideration and value this opportunity to earn your business.

Sincerely,

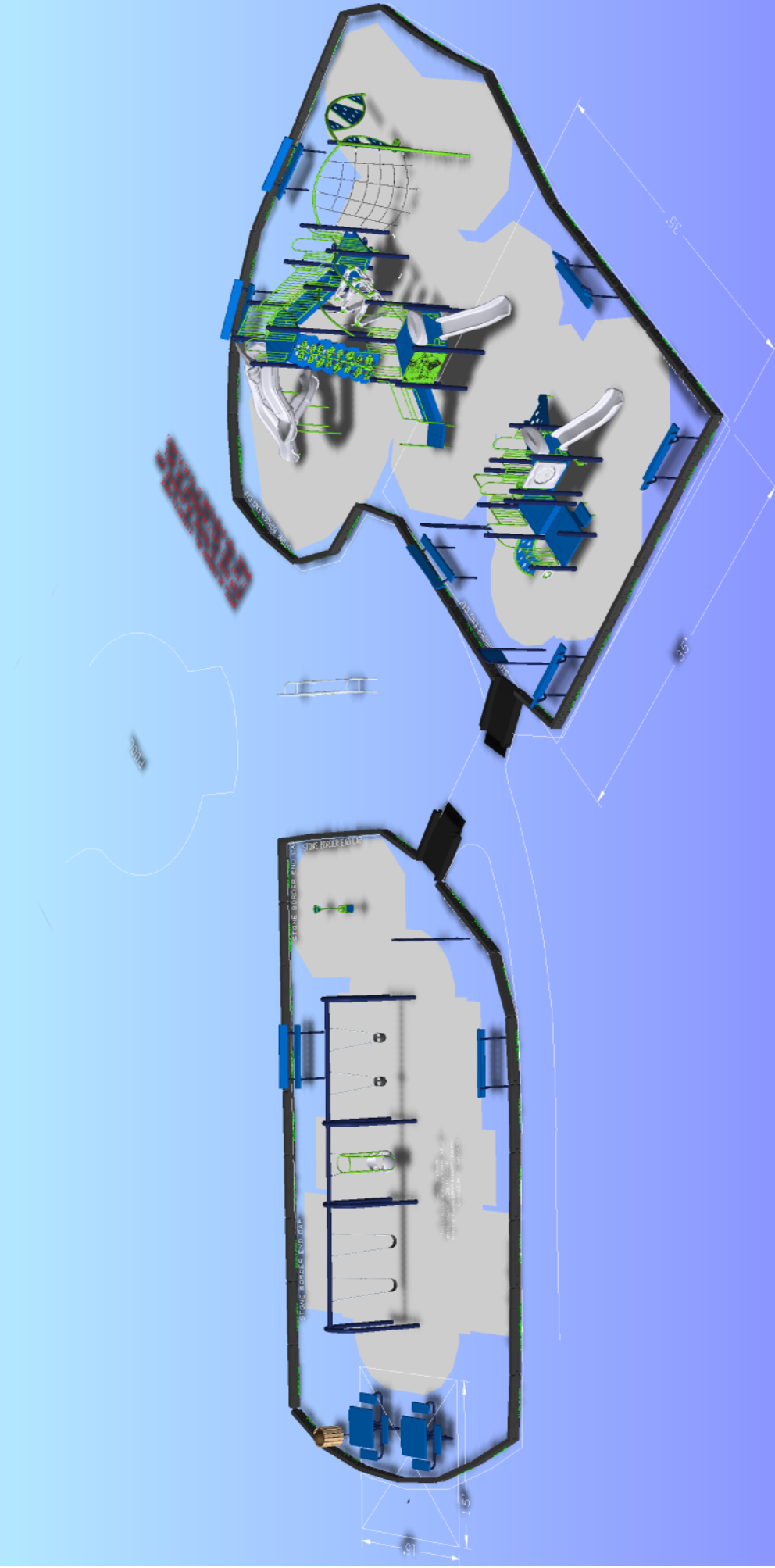
Kelly Woods
Top Line Recreation, Inc.
2922 Howland Blvd
Deltona, FL 32725

Proposal # 134-129479-4

Panther Trace 2

Top Line Recreation, Inc.

Burke®



PLAY THAT MOVES YOU®

At Burke, movement is our mantra. It drives our purpose and ignites our passion to bring the best in playground design and the most innovative, developmentally rich play, outdoor fitness and recreation products. Our research and testing push us to create new and unique ways to challenge children, families, schools, communities, teams and individuals to move, to grow and to play. Play fosters opportunities for connection between generations and with our peers, provides growth and togetherness and moves us in so many ways. Join Our Movement® and experience the many ways play can move you.

PLAY FOR HEALTH

Movement is life and is one of the most important aspects in overall health and wellness for people of all ages and abilities. Burke has playground and fitness offerings that engage everyone in all stages of life to move. Our Nucleus® and Intensity® playgrounds feature a fusion of play that helps children engage in active play throughout the day for enhanced growth and developmental opportunities. ELEVATE® Fitness Course brings obstacle course fitness to a whole new level and is poised to engage children 5-12, teenagers and adults. ACTIVATE® Fitness Circuit and INVIGORATE™ Dynamic Fitness are a great way to add events to a fitness trail or create a space for outdoor exercise. Our variety of fitness equipment will meet you where you are in your fitness journey and challenge you to be more.

PLAY FOR YOUR MIND

Playful experiences are learning experiences and children at play are developing a wide-variety of skills that range from problem solving and cognitive planning to memory and self-regulation. Each and every time a child plays they are contributing positively to their cognitive development and setting themselves up for future success.



PLAY FOR CONNECTION

Play provides us with common experiences, shared laughter and true connection. It brings communities together and helps us return to the simplicity of basic human connection and kindness. Parks and recreation spaces are critical because they lay the groundwork for the intergenerational engagement, interaction and development we all seek. Products such as Novo® Playful Furniture, with interesting pieces that can be used in a variety of ways, foster those opportunities by creating a space where everyone can interact and play together in their own way. The Konnection® Swing revolutionizes connection by promoting face-to-face connections and playing together. Every person of every age and ability brings their own unique experiences that enhance the collective and moves us all through play.

PLAY FOR MOTION

Motion play creates a childhood experience like no other by creating movement for children of all abilities and providing developmental benefits, including increased spatial awareness, inner ear stimulation and balance. Motion can be a source of calm for children with sensory processing differences while providing delight and excitement for children of all ages.

PLAY FOR DEVELOPMENT

Play is the work of childhood and helps children express themselves, monitor their emotions and develop a sense of identity that fuels their self-esteem and shapes their world view. Creating environments that foster this growth is at the heart of what we do at Burke and helps to teach resiliency and perseverance, all skills that transcend the playground and help children to develop into successful and healthy adults.

WORK THAT MOVES US

Our mission is simple – to bring Play That Moves You® to communities around the world. This mission drives us each and every day to innovate the best in play, playgrounds, recreation and outdoor fitness equipment that help everyone find the best of themselves through play. We are passionate about our legacy of customer service and craftsmanship while looking to the future and always striving to be better.

At Burke, play inspires us to create a community of people that are invested in growth, aren't afraid to commit to positive change and seek to enrich and enhance the lives of the people in communities where we serve and live. Researching, innovating and creating products that help communities and people grow and thrive is the core of our purpose. In our own community, we partner with organizations such as the YMCA and Boys and Girls Club of Fond du Lac and we support, on a larger scale, organizations, municipalities, schools, churches and associations to Join Our Movement® and help let play lead the way for change. This is work that moves us and we hope the results move you.

HANDCRAFTED IN AMERICA'S HEARTLAND

Walk through our Fond du Lac, WI manufacturing facility and you will see playgrounds coming to life through the hands of our people. In the age of assembly lines, we work to combine efficiency with a personal touch that makes every playground special. Bringing quality playgrounds to communities like yours is Work That Moves Us, and we hope the playgrounds we make move you too.

SUPERIOR SERVICE

Customer Service is a hallmark of Burke and we take pride in the fact that when you call, we answer. We have factory-direct customer service representatives that are available to answer questions, help with replacement parts or field inquiries about installations.

YOUR BURKE REPRESENTATIVE

We as Burke Representatives are passionate about bringing play to your community and helping you design your perfect play environment! We are knowledgeable and experienced about the entire playground process from site evaluation to design to maintenance and will work with you beyond installation to make sure your playground is, and remains, all you dreamed!



BURKE'S HISTORY



100 YEARS OF PLAY

We are celebrating 100 years and to us that means making the very best and most innovative playground, fitness and recreation equipment in our history. We're guided by our legacy of innovation, customer service and creativity while continuing to challenge ourselves through research, analysis and continuous improvement. But being better means more - it means investing in the communities we live and work and continuing our story by giving back with acts of kindness and supporting organizations that help kids and families. Our goal is simple - to harness the power of play to make the world a happier, kinder, more playful place. Join Our Movement and share in the story by giving back in your community, posting a picture and using #play20. We're excited to share in this year together.



BURKE BUILT QUALITY

Discover the value of investing in a Burke Playground:

KOREKONNECT® DIRECT-BOLT CLAMP SYSTEM:

Nucleus® and Voltage® feature our Industry-leading KoreKconnect direct-bolt clamp system resulting in the strongest and most accurate connection system ever. Factory located connection points make for easy, precise installation and an error-free fit. Best of all, KoreKconnect is covered for 100 years under our non-prorated Generations Warranty®.

DIRECT-BOLT CONNECTION SYSTEM:

Intensity®, ELEVATE® Fitness Course, ACTIVATE® Fitness Circuit, Synergy® and Little Buddies® feature Burke's trusted direct-bolt connection that uses a durable, straightforward direct-bolt system to ensure a trouble-free installation and provide the necessary strength to accommodate the demands of playing children. Like our KoreKconnect system, Direct-Bolt connections are covered for 100 years under our Generations Warranty.

EZKONNECT® DECK MOUNTING SYSTEM:

Our exclusive self-leveling deck attachment and factory CNC construction allows for faster and more precise location of decks during installation. The 2-bolt per corner deck attachment increases overall structure strength and stability.

PLATFORMS:

Burke's oversized non-slip platforms are constructed of heavy-duty punched steel that can support more than 2 tons. Our vinyl coating is California compliant, free of lead and other hazardous heavy metals.

TAMPER-RESISTANT STAINLESS STEEL HARDWARE:

All hardware is covered for 100 years under our Generations Warranty.

PREMIUM POWDER COATINGS:

Our industry-leading powder coatings and finishes prevent fading, last longer and deter rust. We also offer a "coastal package" powder coat system. This special powder coat system for metal components and upright posts will provide additional corrosion and chemical protection along with added longevity to the color and gloss retention of the powder coated parts. Contact your Burke Representative for more information on colors, price and warranty.

COMPOUND PLASTICS WITH UV-16:

You'll get long wear and bright, vibrant colors that hold up for years thanks to our thick, durable rotomolded plastics with UV-16 protection. This is why we can cover them for 15 years under our non-prorated Generations Warranty.

CLIMBING CABLES:

Our climbing cables are flexible enough to provide movement, yet strong enough to last. Our ropes are made from 6 polyester cords with steel reinforcement wrapped around a synthetic fiber core. Each cord contains 8 galvanized steel strands tightly covered with polyester multi-fibers. Our RopeVenture® cables consist of 6 strands, each containing 24 stainless steel reinforcing strands within a nylon sleeve, wrapped around a solid nylon core.

ALUMINUM CONNECTORS:

Swivel connectors at the end of our ropes allow assembly at any angle with no unwanted twists in the net. The aluminum fittings used to secure the joints are swaged in place to prevent any movement between the rope and fittings that could cause wear.



FREE RESOURCES

NPPS SAFETY KIT

Burke truly gives you the most value for your money. As part of our Total Cost of Ownership Package, we offer value-added resources FREE with every playground structure purchase. The National Program for Playground Safety (NPPS) Playground Supervision Safety Kit helps supervisors and educators be prepared on the playground. Learn more at bciburke.com/safety.

CUSTOM MAINTENANCE KIT

To help maintain a safe, functioning playground we include a custom maintenance schedule, touch-up paint, graffiti remover and carrying case FREE with every playground structure purchase.

PLANNING & FUNDING TOOLS

We provide you with FREE tools to plan your playground from fundraising and design to installing a community build playground. At Burke, we understand the dedication and hard work it takes to raise the funds for playground equipment. That's why we created Funds for Fun, a direct donation fundraising program to help your organization raise the funds it needs for your new playground. We've also partnered with The School Funding Center to provide up-to-date grant information along with expert grant writing services. Learn more at bciburke.com/funding.



**FREE WITH EVERY BURKE
PLAY STRUCTURE PURCHASE**



FREE FUNDRAISING TOOLS!

PURCHASING WITH OMNIA PARTNERS

PLAYGROUNDS WITHOUT ALL THE PAPERWORK

A playground purchase doesn't have to turn into a drawn-out process of writing specifications, issuing RFP's and jumping through bureaucratic hoops. Burke can help you cut through the red tape, thanks to the company's national cooperative award made available through the partnership with OMNIA Partners, Public Sector (Subsidiary National IPA). Burke is a provider for Playground Systems and Related Items.

OMNIA PARTNERS

"OMNIA Partners, Public Sector (Subsidiary National IPA) is the largest and most experienced organization in purchasing and supply chain management. Comprised of participants and suppliers in the public sector, we bring together industry-leading buying power and world-class suppliers to offer an extensive portfolio of competitively solicited and publicly awarded contracts and partnerships. OMNIA Partners is proud to offer more value and resources to state and local government, higher education, K-12 education and non-profits.

PURCHASING THROUGH OMNIA PARTNERS MEANS:

- You've met the necessary legal and competitive bidding requirements.
- Client partners pay no fees to use OMNIA Partners contracts.
- Your playground is backed by our exclusive Generations Warranty® the longest and strongest in the industry.
- Our ISO 9001:2015 certification confirms we are consistently ensuring high quality and exceptional customer service.
- You'll be doing business with a "green" company that holds the ISO 14001:2015 certification, reflecting a systematic program for achieving aggressive goals for recycling, use of recycled materials and renewable energy and environmentally sound manufacturing processes."

THE WAY IT WORKS

OMNIA Partners' mission is to help government and education entities operate efficiently and economically. Utilizing a contract, available through OMNIA Partners, means you deal directly with the vendor, as you would normally do if the contract was your own. We've made it easy to register, become a participant, and start saving today!

Follow these 4 easy steps to register today!

- Go to omniapartners.com/publicsector.
- Click the register button at the top right of the screen.
- Complete the requested information.
- Submit!

The easiest way to Join the Burke Movement is to call your local Representative at 800.266.1250. Our passion is bringing play to communities like yours and we can't wait to help you get started!

OMNIA[®]
P A R T N E R S



FEATURED PLAY EVENTS



Viper Slide

The Viper Slide can't be tamed, but kids love trying! Viper's exciting twisty and fast serpentine action is guaranteed to generate incredible high-energy fun and safe, healthy play.



Trigon Arch (Deck-to-Deck)

Wiggle your way through a triangular suspended path with Burke's Trigon climber. This play event allows children to socialize and play together while improving their upper body strength and coordination.

FEATURED PLAY EVENTS



Propeller Panel

Create the perfect play area for children with Burke's Interactive Play Panels. The play panels encourage exploration, interaction and develop fine-motor skills for children with all abilities.



Arch Swings

Swings help children develop coordination and balance while providing an engaging sensory experience.



2 Seat Rocker

Let's Rock! Burke's line of Rockers feature heavy-duty torsion springs and available in 2 Seat, 4 Seat and Standing versions. Rock your playground with these awesome freestanding basics events!

DESIGN SUMMARY

Top Line Recreation, Inc. is very pleased to present this proposal for consideration for the Panther Trace 2 located in Riverview. BCI Burke Company, LLC has been providing recreational playground equipment for over 90 years and has developed the right mix of world-class capabilities to meet the initial and continuing needs of Panther Trace 2. We believe our proposal will meet or exceed your project's requirements and will deliver the greatest value to you.

The following is a summary of some of the key elements of our proposal:

- Project Name: Panther Trace 2
- Project Number: 134-129479-4
- User Capacity: 129
- Age Groups: Ages 2-5 years, 5-12 years
- Dimensions: 99' 10" x 102' 2"
- Designer Name: Kay Garcia

Top Line Recreation, Inc. has developed a custom playground configuration based on the requirements as they have been presented for the Panther Trace 2 playground project. Our custom design will provide a safe and affordable playground environment that is aesthetically pleasing, full of fun for all users and uniquely satisfies your specific requirements. In addition, proposal # 134-129479-4 has been designed with a focus on safety, and is fully compliant with ASTM F1487 and CPSC playground safety standards.

We invite you to review this proposal for the Panther Trace 2 playground project and to contact us with any questions that you may have.

Thank you in advance for giving us the opportunity to make this project a success.

INFORMATION

MINIMUM FALL ZONE SURFACED WITH RESILIENT MATERIAL AREA

3189 SQ.FT.

PERIMETER

464 FT.

STRUCTURE SIZE

99' 10" x 102' 2"

STRUCTURE IS DESIGNED FOR CHILDREN AGES:

☐ 6-23 MONTH OLDS
☒ 2-5 YEAR OLDS
☒ 5-12 YEAR OLDS
☐ 13 + YEAR OLDS




Registered to ISO 9001

Registered to ISO 14001



INTERNATIONAL PLAY EQUIPMENT MANUFACTURERS ASSOCIATION

IPEMA CERTIFIED

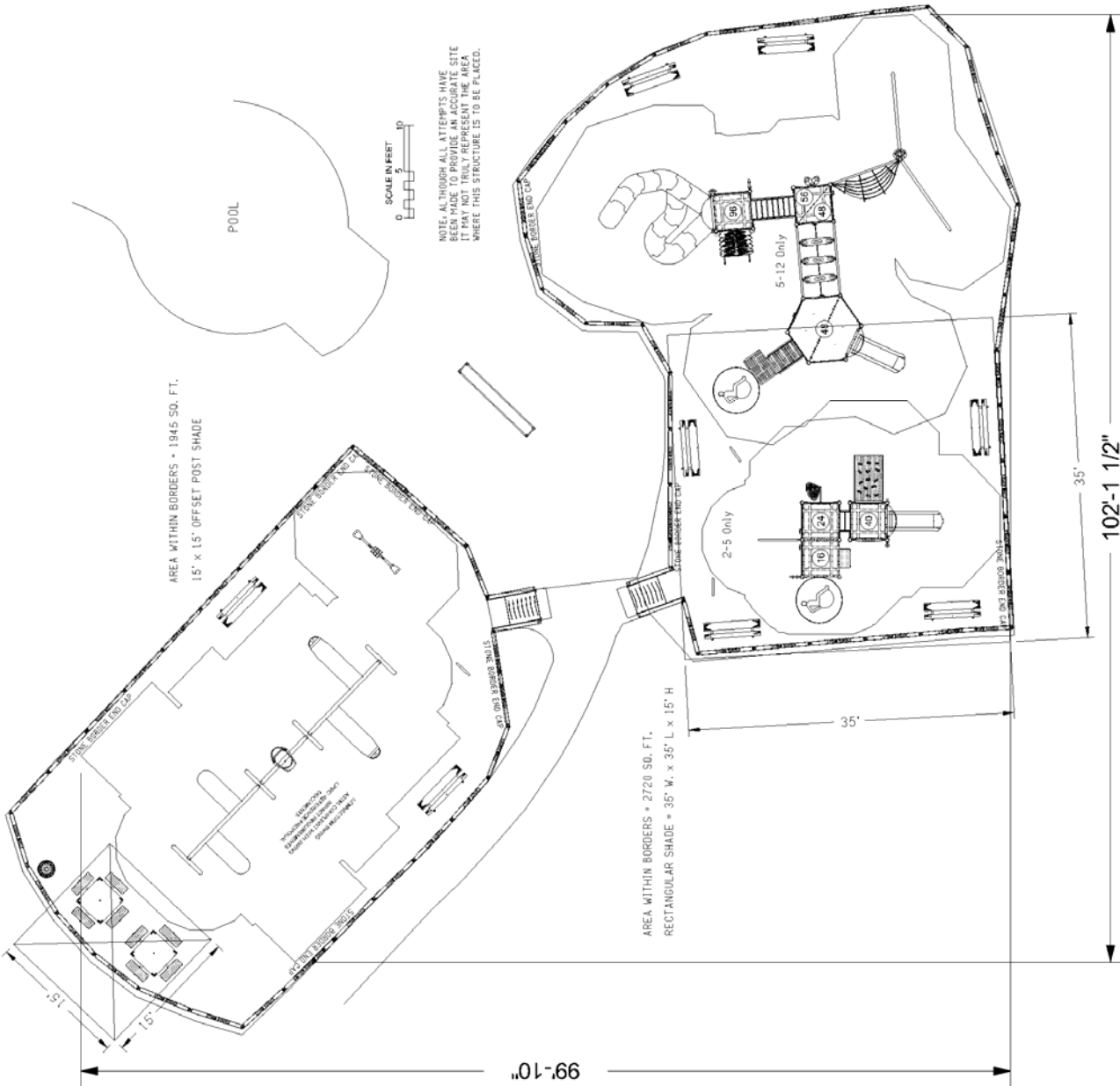
ASTM F1487

To verify product certification, visit www.ipema.org

The play components identified in this plan are IPEMA certified. The use and layout of these components conform to the requirements of ASTM F1487. To verify product certification, visit www.ipema.org

The space requirements shown here are to ASTM standards. Requirements for other standards may be different.

The use and layout of play components identified in this plan conform to the CPSC guidelines. U.S. CPSC recommends the separation of age groups in playground layouts.



WARNING!

ACCESSIBLE SAFETY SURFACING MATERIAL IS REQUIRED BENEATH AND AROUND THIS EQUIPMENT.
FOR SLIDE FALL ZONE SURFACING AREA SEE CPSC's Handbook for Public Playground Safety.
PLATFORM HEIGHTS ARE IN INCHES ABOVE RESILIENT MATERIAL.

ADA ACCESSIBILITY GUIDELINE (ADAAG CONFORMANCE)

NUMBER OF PLAY EVENTS:	25
NUMBER OF ELEVATED PLAY EVENTS:	13
NUMBER OF ELEVATED PLAY EVENTS ACCESSIBLE BY RAMP:	PROVIDED: 0
NUMBER OF ELEVATED PLAY EVENTS ACCESSIBLE BY TRANSFER SYSTEM:	PROVIDED: 9
NUMBER OF ELEVATED PLAY EVENTS ACCESSIBLE BY RAMP OR TRANSFER SYSTEM:	PROVIDED: 12
NUMBER OF GROUND LEVEL PLAY EVENTS:	RECD: 4
NUMBER OF TYPES OF GROUND LEVEL PLAY EVENTS:	RECD: 3

July 02, 2020

SERIES: Basics, Intensity, Nucleus

SITE PLAN

DRAWN BY: Kay Garcia

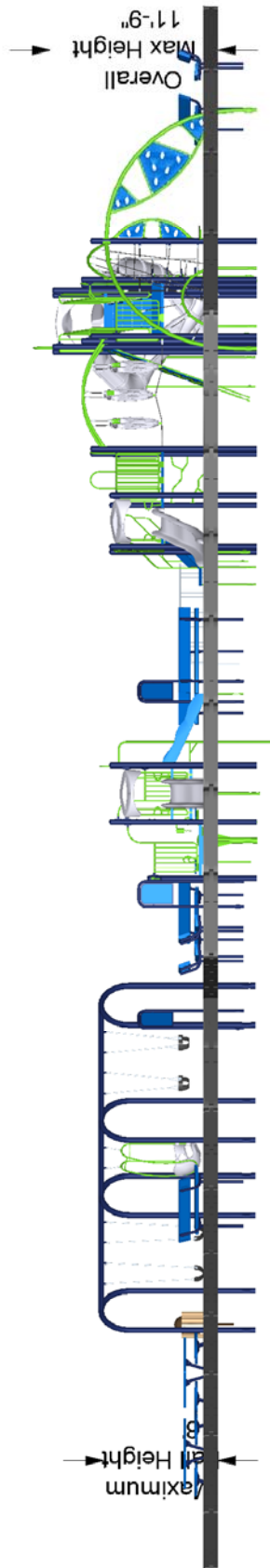
Panther Trace 2

11518 New Gate Crest Drive

Riverview, FL 33579

Top Line Recreation, Inc.

134-129479-4



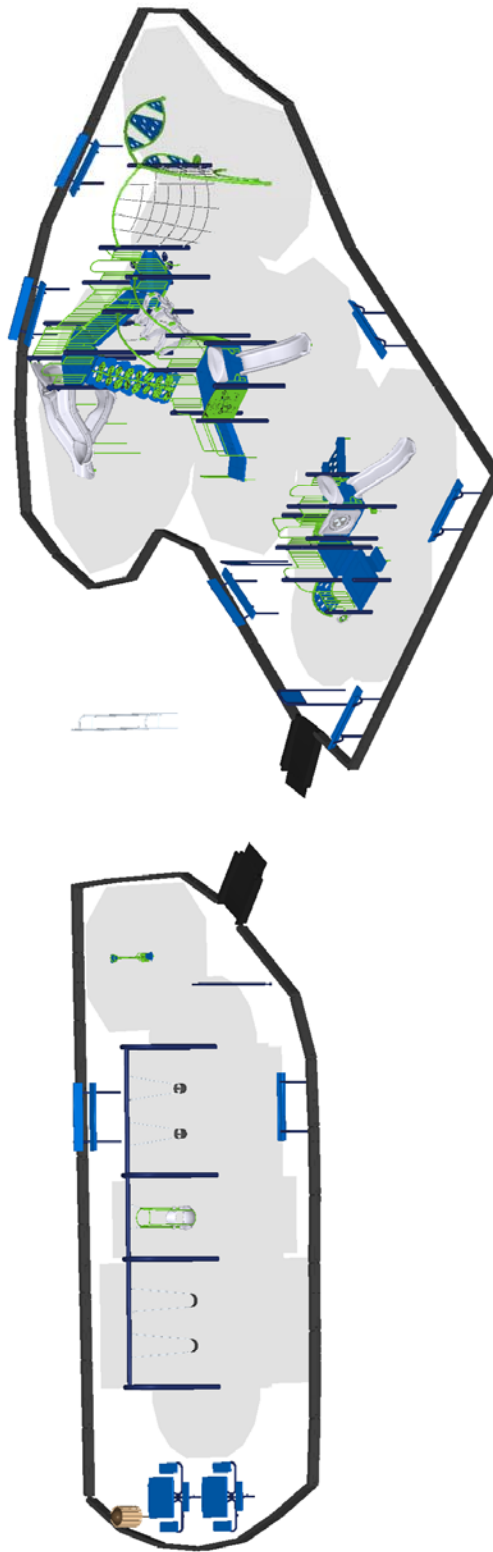
The protective surfacing for this design must accommodate the critical fall height.

July 02, 2020

SERIES: Basics, Intensity, Nucleus
ELEVATION PLAN
DRAWN BY: Kay Garcia

Panther Trace 2
11518 New Gate Crest Drive
Riverview, FL 33579

Top Line Recreation, Inc.
134-129479-4



July 02, 2020

SERIES: Basics, Intensity, Nucleus

ISOMETRIC PLAN

DRAWN BY: Kay Garcia

Panther Trace 2

11518 New Gate Crest Drive

Riverview, FL 33579

Top Line Recreation, Inc.

134-129479-4



Proposal # 134-129479-4

July 02, 2020

2020 Pricing

Proposal Prepared for:

Anna Ramirez
Panther Trace 2
11518 New Gate Crest Drive
Riverview, FL 33518
Phone: 813.671.0831

Project Location:

Panther Trace 2
11518 New Gate Crest Drive
Riverview, FL 33579

Proposal Prepared by:

Top Line Recreation, Inc.
2922 Howland Blvd
Deltona, FL 32725
Phone: 800-921-4509
Fax:
info@toplinerec.com

Kelly Woods
Phone: 386-575-8359
Fax: 888-909-0549
kellyw@toplinerec.com

Component No.	Description	Qty	User Cap	Ext. User Cap	Weight	Ext. Weight
Phase One						
Intensity						
370-0008	WILD WEB ROPE CLIMBER	1	6	6	77	77
370-1583	APEX ROPE CLIMBER	1	8	8	150	150
370-1608	OVISTEP LAUNCH PAD	1	1	1	10	10
370-1612	APEX ELLIPSE CLIMBER	1	8	8	184	184
Nucleus						
270-0001	OFFSET ENCLOSURE	1	0	0	30	30
270-0112	UNITARY ENCLOSURE	4	0	0	34	136
270-0130	SQUARE PLATFORM	1	6	6	106	106
270-0131	HEXAGONAL PLATFORM S5P	1	12	12	287	287
270-0136	SPLIT SQUARE PLATFORM	1	4	4	103	103
370-0423	LEAF CLIMBER 56"	1	5	5	83	83
370-0469	40" TRANSITION STAIR W/BARRIE...	1	4	4	279	279
370-0720	TRANSFER STATION, HANDRAIL 48"	1	6	6	236	236
370-0799	JUNGLE VINE CLIMBER 96"	1	2	2	161	161
370-0801	TRIGON ARCH LINK, 8"-48"	1	9	9	167	167
370-0862	TREE BRANCH CLIMBER 48"	1	2	2	17	17
370-1623	CRUNCH BAR STATION	1	1	1	4	4
470-0574	VIPER II OVER UNDER 96	1	8	8	479	479
470-0659	ROCK'N ROLL SLIDE, 40" - 48" ...	1	1	1	71	71
470-0804	SLIDE HOOD, LOW SIDE WALL	1	0	0	32	32
570-0394	PIPE WALL	1	0	0	36	36
570-0717	RAINDROPS ACTIVITY PANEL	1	2	2	8	8
570-2664	BEE PANEL	1	2	2	45	45
600-0104	NPPS SUPERVISION SAFETY KIT	1	0	0	3	3
660-0103	MAINTENANCE KIT, STRUCTURE	1	0	0	7	7
660-0104	INSTALLATION KIT, STRUCTURE	1	0	0	5	5
670-0165	POST ASSEMBLY 5" OD X 123"	4	0	0	66	264
670-0166	POST ASSEMBLY 5" OD X 139"	4	0	0	74	296
670-0167	POST ASSEMBLY 5" OD X 147"	3	0	0	78	234
670-0169	POST ASSEMBLY 5" OD X 171"	4	0	0	91	364

Phase One User Capacity: 87
Phase One Weight: 3,874 lbs.
Phase One Price: \$48,015



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July 02, 2020
2020 Pricing

Phase Two

Intensity

370-0016	GRAB BAR ASSEMBLY	1	0	0	6	6
370-0843	APEX ARCH CLIMBER 2-5	1	2	2	104	104

Nucleus

270-0001	OFFSET ENCLOSURE	2	0	0	30	60
270-0050	8" CLOSURE PLATE	1	0	0	10	10
270-0130	SQUARE PLATFORM	3	6	18	106	318
370-0313	SINGLE STEP	1	1	1	42	42
370-0384	FAN CLIMBER 16" - 24"	1	2	2	76	76
370-0415	32" - 40" ROCK CRAWL	1	4	4	204	204
370-0466	16" TRANSITION STAIR W/BARRIE...	1	1	1	109	109
470-0659	ROCK'N ROLL SLIDE, 40" - 48" ...	1	1	1	71	71
470-0804	SLIDE HOOD, LOW SIDE WALL	1	0	0	32	32
570-0394	PIPE WALL	1	0	0	36	36
570-0717	RAINDROPS ACTIVITY PANEL	1	2	2	8	8
570-0796	PROPELLER PANEL, ABOVE PLATFO...	1	2	2	61	61
670-0001	POST ASSEMBLY 5" OD X 91"	1	0	0	49	49
670-0002	POST ASSEMBLY 5" OD X 107"	1	0	0	58	58
670-0150	POST ASSEMBLY 5" OD X 80"	1	0	0	44	44
670-0156	POST MOUNTED BELL	1	1	1	5	5
670-0165	POST ASSEMBLY 5" OD X 123"	7	0	0	66	462

Phase Two User Capacity: 34
Phase Two Weight: 1,755 lbs.
Phase Two Price: \$17,764

Phase Three

6' Stone Borders

046-0053	6ft STONEBORDER/2 DRIVE PINS	66	0	0	32	2,112
046-0055	END CAP	8	0	0	4	32
046-0153	BORDER RAMP W/STAKES	2	0	0	167	334

Burke Basics

550-0100	TOT SEAT, 7' & 8' PAIR, STD ...	1	2	2	23	23
550-0112	BELT SEAT, 8' PAIR, STD CHAIN	1	2	2	20	20
550-0135	5" OD ARCH SWING	1	0	0	366	366
550-0136	5" OD ARCH SWING ADD-ON	1	0	0	223	223
550-0189	5" OD ARCH SWING, ADD-ON - SI...	1	0	0	195	195
550-0191	KONNECTION SWING	1	2	2	64	64
570-0055	2 SEAT ROCKER	1	2	2	131	131
580-0109	LITTER CONTAINER DOME	1	0	0	9	9
580-0118	BIKE RACK 10ft SF STAT	1	0	0	129	129
580-0164	LITTER CONTAINER	1	0	0	37	37
580-0172	6' PVC TRADITIONAL BENCH W/BA...	8	0	0	119	952
580-0177	PVC TRADITIONAL SIT-A-ROUND T...	2	0	0	255	510
580-1302	FS SIGN, CUSTOM/CUSTOM	3	0	0	44	132
660-0101	INSTALL KIT, BURKE BASICS - P...	1	0	0	2	2

Phase Three User Capacity: 8
Phase Three Weight: 5,270 lbs.



Proposal # 134-129479-4

July 02, 2020
2020 Pricing

Phase Three Price: \$25,922

Total User Capacity: 129

Total Weight: 10,899 lbs.

Total Price: \$91,701

Information is relative to the Jul 2 2020 4:35AM database.

Special Notes:

Prices do not include freight, unloading, material storage, site excavation/preparation, removal of existing equipment, removal of excess soil from footing holes, site security, safety surfacing, installation, or sales tax (if applicable). Prices are based on standard colors per CURRENT YEAR BCI Burke Catalog. Custom colors, where available, would be an extra charge. **Pricing is valid for 45 days from the date of this proposal.**



Proposal # 134-129479-4

July 02, 2020
2020 Pricing

Selected Color List

Color Group	Color
<i>Phase 1</i>	
Platform	Blue
Accessory	Lime
Rotomolded	Granite
Kore Konnect	Navy
1 Color Extruded/Flat	Blue
2 Color Extruded/Flat (outer)	Lime
2 Color Extruded/Flat (inner)	Black
Post	Navy
<i>Phase 2</i>	
Platform	Blue
Accessory	Lime
1 Color Extruded/Flat	Blue
Kore Konnect	Navy
2 Color Extruded/Flat (outer)	Lime
2 Color Extruded/Flat (inner)	Black
Rotomolded	Granite
Post	Navy
<i>Phase 3</i>	
Table/Bench Legs	Navy
Table/Bench	Blue
Contemporary Swing Fittings	Navy
1 Color Extruded/Flat	Blue
Post	Navy
Accessory	Lime
Rotomolded	Granite



Proposal # 134-129479-4

July 02, 2020
2020 Pricing

Konnection Swing™

Safety Standards & Guidelines - Reference Information

The Konnection Swing was designed to provide an intergenerational play opportunity and offer everyone the childhood joy of swinging! While researching the use of swings, two trends stood out to us - caregivers pushing infants in bucket seat swings and adults swinging with children on their lap. Both situations could be improved with the design of a swing designed to foster connection and increase safety. The Konnection Swing was developed as a direct result of this. The overall design is focused on fostering true connection in both eye contact and proximity leading to increased engagement for all users. Hands-free swinging allows the caregiver to hold, interact and play with the child as they both experience the thrill of swinging together.

The Konnection Swing is IPEMA Certified and meets or exceeds the requirements of ASTM F1487-17, which is recognized as the standard of care in the playground industry. This ASTM public playground safety standard is revised every two to three years to remain current with innovation and market trends.

The CPSC Public Playground Safety Handbook hasn't been revised since 2008 and doesn't include new product categories that have been innovated in recent years. There are a couple of points to note when deciding to purchase a multi-user swing:

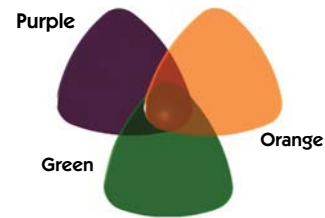
- Multi-user swings are innovative and CPSC Public Playground Safety Handbook doesn't have a standard that specifically covers them.
- CPSC 5.3.8.3.1 – CPSC recommends that belt swing seats should be designed to accommodate no more than one user at any time. While the Konnection Swing is a single axis swing, it is clearly not a belt seat.
- CPSC 2.3.1 – CPSC says that swings intended for more than one user are not recommended because their greater mass, as compared to single occupancy swings, presents a risk of impact injury.
 - The ASTM safety standard, F1487, was revised in 2011 to add maximum impact requirements for swings and the Konnection Swing has been tested and is compliant with ASTM impact requirements.
 - CPSC has written a letter stating that “the swing impact test in F1487-11 is a reasonable approach to address the concerns posed by unoccupied, heavy, multiple occupancy swings.”
- CPSC has always included an exemption to both recommendations listed above for tire swings, which are multiple occupancy swings that are suspended from a single pivot and permit swinging in any direction.
- CPSC also emphasizes that their Handbook provides recommendations, not requirements. If a jurisdiction adopts the Handbook's recommendations as mandatory requirements, that jurisdiction would need to determine how the requirements should be applied in any particular instance.

COLORS THAT MOVE YOU

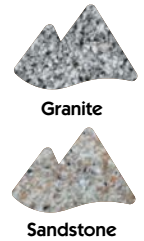
POWDER COAT PAINT



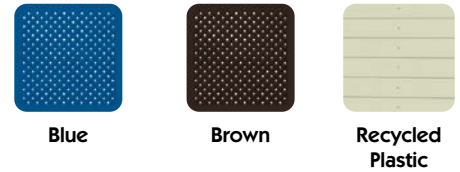
SOLIS HUE TOPPERS



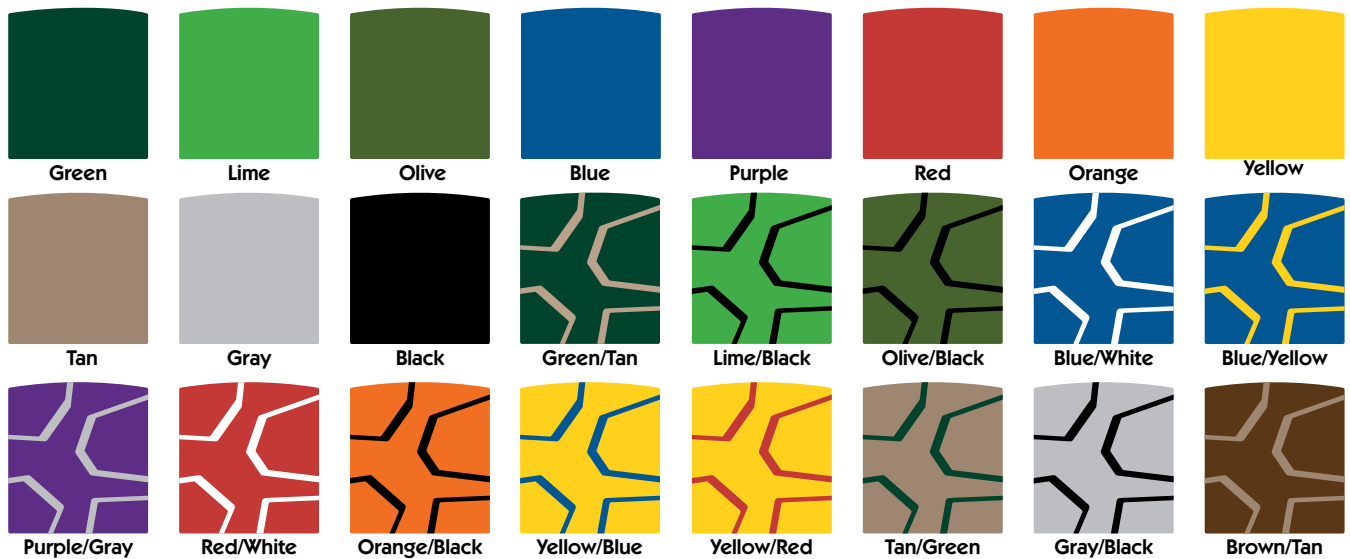
ROCKIT CLIMBERS



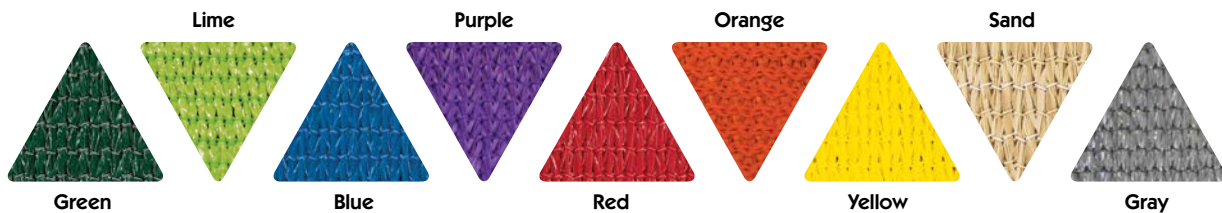
PLATFORMS



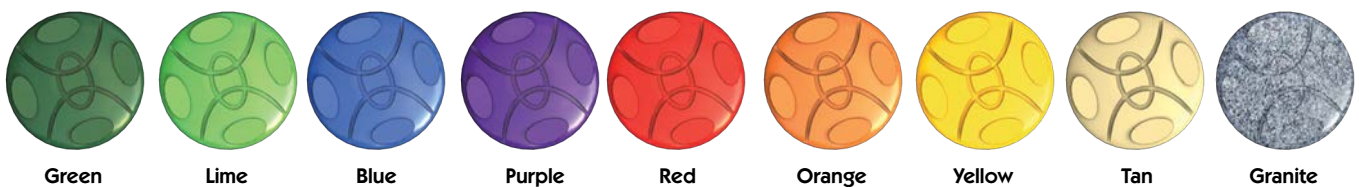
HDPE PLASTIC PANELS



SHADE CANOPIES



ROTOMOLD PLASTIC



VISIT BCIBURKE.COM/COLOR TO CUSTOMIZE YOUR PLAYGROUND COLORS!

BURKE GENERATIONS WARRANTY®

The Longest and Strongest warranty in the industry

BCI Burke Company, LLC ("Burke") warrants that all standard products are warranted to be free from defects in materials and workmanship, under normal use and service, for a period of one (1) year from the date of shipment.

We stand behind our products. In addition, the following products are warranted, under normal use and service from the date of shipment as follows:

- One Hundred (100) Year Limited Warranty on aluminum and steel upright posts (including Intensity®, Synergy™, Nucleus®, Voltage®, Little Buddies®, ELEVATE®, ACTIVATE®, INVIGORATE™) against structural failure due to corrosion, deterioration or workmanship.
- One Hundred (100) Year Limited Warranty on KoreConnect® clamps against structural failure due to corrosion, deterioration or workmanship.
- One Hundred (100) Year Limited Warranty on Hardware (nuts, bolts, washers)
- One Hundred (100) Year Limited Warranty on bolt-through fastening and clamp systems (Synergy™, Intensity®, Nucleus®, Voltage®, Little Buddies®, ELEVATE®).
- Twenty-Five (25) Year Limited Warranty on spring assemblies and aluminum cast animals.
- Fifteen (15) Year Limited Warranty on structure platforms and decks, metal roofs, table tops, bench tops, railings and barriers against structural failure due to materials or workmanship.
- Fifteen (15) Year Limited Warranty on all plastic components including StoneBorders against structural failure due to materials or workmanship.
- Ten (10) Year Limited Warranty on ShadePlay Canopies fabric, threads, and cables against degradation, cracking or material breakdown resulting from ultra-violet exposure, natural deterioration or manufacturing defects. This warranty is limited to the design loads as stated in the specifications.
- Ten (10) Year Limited Warranty on NaturePlay® Boulders and GFRc products against structural failure due to natural deterioration or workmanship. Natural wear, which may occur with any concrete product with age, is excluded from this warranty.
- Ten (10) Year Limited Warranty on Full Color Custom Signage against manufacturing defects that cause delamination or degradation of the sign. Full Color Custom Signs also carry a two (2) year warranty against premature fading of the print and graphics on the signs.
- Five (5) Year Limited Warranty on Intensity® and RopeVenture® cables and LEVEL X® flex bridge against premature wear due to natural deterioration or manufacturing defects. Determination of premature wear will be at the manufacturer's discretion.
- Five (5) Year Limited Warranty on moving parts, including swing components, against structural failure due to materials or workmanship.
- Five (5) Year Limited Warranty on PlayEnsemble® cables and mallets against defects in materials and workmanship.
- Three (3) Year Limited Warranty on electronic panel speakers, sound chips and circuit boards against electronic failure caused by manufacturing defects.

The warranty stated above is valid only if the equipment is erected in conformity with the layout plan and/or installation instructions furnished by BCI Burke Company, LLC using approved parts; have been maintained and inspected in accordance with BCI Burke Company, LLC instructions. Burke's liability and your exclusive remedy hereunder will be limited to repair or replacement of those parts found in Burke's reasonable judgment to be defective. Any claim made within the above stated warranty periods must be made promptly after discovery of the defect. A part is covered only for the original warranty period of the applicable part. Replacement parts carry the applicable warranty from the date of shipment of the replacement from Burke. After the expiration of the warranty period, you must pay for all parts, transportation and service charges.

Burke reserves the right to accept or reject any claim in whole or in part. Burke will not accept the return of any product without its prior written approval. Burke will assume transportation charges for shipment of the returned product if it is returned in strict compliance with Burke's written instructions.

THE FOREGOING WARRANTIES ARE EXCLUSIVE AND IN LIEU OF ANY OTHER WARRANTY, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IF THE FOREGOING DISCLAIMER OF ADDITIONAL WARRANTIES IS NOT GIVEN FULL FORCE AND EFFECT, ANY RESULTING ADDITIONAL WARRANTY SHALL BE LIMITED IN DURATION TO THE EXPRESS WARRANTIES AND BE OTHERWISE SUBJECT TO AND LIMITED BY THE TERMS OF BURKE'S PRODUCT WARRANTY. SOME STATES DO NOT ALLOW THE EXCLUSION OF CERTAIN IMPLIED WARRANTIES, SO THE ABOVE LIMITATION MAY NOT APPLY TO YOU.

Warranty Exclusions: The above stated warranties do not cover: "cosmetic" defects, such as scratches, dents, marring, or fading; damage due to incorrect installation, vandalism, misuse, accident, wear and tear from normal use, exposure to extreme weather; immersion in salt or chlorine water, unauthorized repair or modification, abnormal use, lack of maintenance, or other cause not within Burke's control; and

Limitation of Remedies: Burke is not liable for consequential or incidental damages, including but not limited to labor costs or lost profits resulting from the use of or inability to use the products or from the products being incorporated in or becoming a component of any other product. If, after a reasonable number of repeated efforts, Burke is unable to repair or replace a defective or nonconforming product, Burke shall have the option to accept return of the product, or part thereof, if such does not substantially impair its value, and return the purchase price as the buyer's entire and exclusive remedy. Without limiting the generality of the foregoing, Burke will not be responsible for labor costs involved in the removal of products or the installation of replacement products. Some states do not allow the exclusion of incidental damages, so the above exclusion may not apply to you.

The environment near a saltwater coast can be extremely corrosive. Some corrosion and/or deterioration is considered "normal wear" in this environment. Product installed within 500 yards of a saltwater shoreline will only be covered for half the period of the standard product warranty, up to a maximum of five years, for defects caused by corrosion. Products installed in direct contact with saltwater or that are subjected to salt spray are not covered by the standard warranty for any defects caused by corrosion.

Contact your local Burke Representative for warranty information regarding Burke Turf® and Burke Tile products.

Terms of Sale

Pricing: Prices published in this catalog are in USD, are approximate and do not include shipping & handling, surfacing, installation nor applicable taxes. All prices are subject to change without notice. Contact your Burke representative for current pricing. Payments are to be made in USD.

Weights: Weights are approximate and may vary with actual orders.

Installation: All equipment is shipped unassembled. For a list of factory-certified installers in your area, please contact your Burke representative.

Specifications: Product specifications in this catalog were correct at the time of publication. However, product improvements are ongoing at Burke, and we reserve the right to change or discontinue specifications without notice.

Loss or Damage in Transit: A signed bill of lading is our receipt from a carrier that our shipment to you was complete and in good condition upon arrival. Before you sign, please check the Bill of Lading carefully when the shipment arrives to make sure nothing is missing and there are no damages. Once the shipment leaves our plant, we are no longer responsible for any damage, loss or shortage.

For more information regarding the warranty, call Customer Service at 920-921-9220 or 1-800-356-2070.

01/2020



PROPOSAL: 134-129479-4

PANTHER TRACE 2



PROPOSAL: 134-129479-4

PANTHER TRACE 2

EXHIBIT 10



Panther Trace II Community Development District (CDD)

Monday, July 27, 2020

Clubhouse Operations:

- Clubhouse Office Open by Reservations Only
- Pool Open at 25% by Reservations only
- Playground Remain Closed
- Tennis Courts and Batting Cages Open
- All Events for June have been Canceled and Refunded

Community Events:

- All events have been canceled until further notice

Monthly Proposals:

Community Conservation Cutbacks Proposals:

- **LMP**
- **Steadfast**

New Playground Proposals:

- Burke / Top Line

Remson Aquatics Water Way Inspection Report LMP Reports:

- Detailed Weekly Landscape Report
- Landscape Proposals
- Monthly Irrigation Report

Deposits:

- Total Deposits: \$40.00

Maintenance/Grounds:

- Reported Landscape Issues to LMP
- Reported Pond Issues to Remson Aquatics
- Reported Non-Working Lights to TECO
- Playground Fence Repaired

State Wildlife Trapping:

MTD Removal: 6

YTD Removal: 22

Email Distribution List:

Total: 346 (92 emails added)

Community Enhancements Survey:

Residents were asked to choose which of the following enhancements that they would like to see prioritized within the community and additional comments and /or feedback.

ANSWER CHOICES	RESPONSES	
Landscaping	14.52%	27
Dog Park	31.72%	59
Fitness Stations	35.48%	66
Other	18.28%	34
Total		186

Programs Update:

- Yoga: Every Monday Night (Canceled)
- Girl Scouts: Every other Tuesday and Wednesday at 6:30pm (Canceled)

Repairs or Replacements Pending:

- Playground