



***PANTHER TRACE I  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Board of Supervisors  
Regular Meeting***

***Tuesday  
April 23, 2024  
7:30 p.m.***

***Location:  
Panther Trace I Clubhouse  
12515 Bramfield Drive  
Riverview, FL, 33579***

***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 I  
COMMUNITY DEVELOPMENT DISTRICT**

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*c/o Vesta District Services  
250 International Parkway, Suite 208  
Lake Mary, Florida 32746*

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

Dear Board Members:

A Regular Meeting of the Board of Supervisors of the Panther Trace I Community Development District is scheduled for **April 23, 2024 at 7:30 p.m.** at the **Panther Trace I Clubhouse, 12515 Bramfield Drive, Riverview, Florida.**

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

Should you have any questions regarding the agenda, please contact the District Manager at (321) 263-0132 X-398 or [bjeskewich@vestapropertyservices.com](mailto:bjeskewich@vestapropertyservices.com). We look forward to seeing you at the meeting.

Sincerely,

Barry Jeskewich  
District Manager

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

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

Date of Meeting: Tuesday, April 23, 2024

Time: 7:30 PM

Location: Panther Trace I Clubhouse  
12515 Bramfield Drive  
Riverview, FL, 33579

Dial-in Number: 1-904-348-0776

Conference ID: 862 156 243#

## **Agenda**

### **I. Roll Call**

### **II. Pledge of Allegiance**

### **III. Audience Comments** – *(limited to 3 minutes per individual on agenda items)*

### **IV. Administration Items**

A. Consideration and Approval of Minutes of the February 27, 2024 Meeting [Exhibit 1](#)

B. Acceptance of the February 2024 Financial Statements [Exhibit 2](#)

C. Acceptance of the March 2024 Financial Statements [Exhibit 3](#)

### **V. Discussion Items**

A. Discussion of LMP Landscape Maintenance Agreement [Exhibit 4](#)

B. Discussion of Tennis Court Reconstruction [Exhibit 5](#)

➤ Welch Tennis Courts, Inc. Estimate

### **VI. Business Matters**

A. Consideration & Acceptance of Audited FY 2023 Financial Statements [Exhibit 6](#)

B. Consideration & Approval of LMP Turf Aeration Proposal - \$5,197.50 [Exhibit 7](#)

C. Consideration & Approval of FLA Pools Inc Clubhouse Entry Paver Lift/Reset Proposal - \$2,500.00 [Exhibit 8](#)

D. Consideration of Multipurpose Field Rental for Group Fitness/Bootcamp Training [Exhibit 9](#)

**VII. Staff Reports**

A. District Counsel

B. District Engineer

C. Facilities Director

➤ Facilities Director’s Report (March & April)

[Exhibit 10](#)

➤ Review of the OLM Inspection Report and Grade Sheet

[Exhibit 11](#)

D. District Manager

➤ Next Meeting Quorum Check: May 28, 2024, 7:30 PM

Supervisor	YES	NO
Jones		
O’Neill		
Staubitz		

**VIII. Supervisors Requests**

**IX. Audience Comments – New Business** – *(limited to 3 minutes per individual for non-agenda items)*

**X. Adjournment**

# EXHIBIT 1

1 **MINUTES OF MEETING**

2 **PANTHER TRACE I**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Panther Trace I Community Development  
5 District was held on Tuesday, February 27, 2024 at 7:47 p.m. at Panther Trace I Clubhouse, 12515  
6 Bramfield Drive, Riverview, Florida 33579.

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

8 Ms. Jones called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Megan Jones	Board Supervisor, Chairwoman
11 Dan O’Neill	Board Supervisor, Vice Chairman
12 Mike Staubitz	Board Supervisor, Assistant Secretary

13 Also present were:

14 Ray Lotito	District Manager, Vesta District Services
15 Monica Vitale	Facilities Director
16 Amelia Brown	Tampa Bay Water
17 Lynn Barber	Florida Friendly Landscaping Program, UF/IFAS

18 *The following is a summary of the discussions and actions taken at the February 27, 2024 Panther Trace I*  
19 *CDD Board of Supervisors Regular Meeting.*

20 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

21 The Pledge of Allegiance was recited.

22 **THIRD ORDER OF BUSINESS – Audience Comments**

23 There being none, the next item followed.

24 **FOURTH ORDER OF BUSINESS – Administration Items**

25 A. Exhibit 1: Consideration and Approval of Minutes of the November 28, 2023 Meeting

26 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board approved  
27 the Minutes of the Board of Supervisors Regular Meeting held on November 28, 2023, for the Panther  
28 Trace I Community Development District.

29 B. Exhibit 2: Acceptance of the December 2023 Financial Statements

30 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board accepted  
31 the December 2023 Unaudited Financial Statements for the Panther Trace I Community Development  
32 District.

33 C. Exhibit 3: Acceptance of the January 2024 Financial Statements

34 Mr. Lotito stated that about 95% of the assessment revenue had come in, and commented on outliers  
35 in utilities and environmental maintenance line items.

36 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board accepted  
37 the January 2024 Unaudited Financial Statements for the Panther Trace I Community Development District.

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

39 A. Exhibit 4: Consideration & Adoption of **Resolution 2024-03**, Designating Officers

40 Mr. Lotito explained that this resolution was to add in Scott Smith as an Assistant Treasurer, and  
41 the rest of the slate of officers would remain the same.

42 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board adopted  
43 **Resolution 2024-03**, Designating Officers for the Panther Trace I Community Development District.

44 B. Exhibit 5: Presentation from Tampa Bay Water & SWFWMD on Water Conservation  
45 Opportunities

46 A representative from the Southwest Florida Water Management District gave an overview of  
47 programs and data collection regarding water usage and protection of resources. The representative  
48 noted that a focus on educating residents on data concerning water needs particularly during the  
49 rainy season could help to conserve resources, and provided a presentation of a multi-phase project  
50 dedicated to this purpose. The representative noted that part of the project involved the installation  
51 of signage which would inform the community of rainfall totals and guidance on recommended  
52 irrigation levels for lawns.

53 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board approved  
54 the SWFWMD proposal and agreement for rainfall signage to reduce residential irrigation, as presented,  
55 for the Panther Trace I Community Development District.

56 Following the proposal, Ms. Barber and Ms. Brown additionally presented a variety of water  
57 conservation solutions that could be employed in the Panther Trace community.

58 C. Exhibit 6: Notification of Solitude Lake Management Contract Renewal and Price Increase

59 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board accepted  
60 the price increase associated with the Solitude Lake Management Contract Renewal, for the Panther Trace  
61 I Community Development District.

62 D. Exhibit 7: Consideration of LMP Proposals

63 ➤ Pine Removal and Replacement with Ligustrum – Estimate #86603 - \$12,582.00 (*revised*  
64 *from previous meeting*)

65 On a MOTION by Ms. Jones, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board approved  
66 the LMP Pine Removal and Replacement with Ligustrum Proposal, in the amount of \$12,582.00, for the  
67 Panther Trace I Community Development District.

68 ➤ Replacement of Dead Ligustrum at Hawthorne – Estimate #87159 - \$2,227.50

69 Comments were heard from the Board in opposition to putting trees in medians. This item  
70 was tabled indefinitely.

71 ➤ Sports Field Sod Repair from Vehicle Damage – Estimate #87324 - \$989.25

72 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board approved  
73 the LMP Sports Field Sod Repair Proposal, in the amount of \$989.25, for the Panther Trace I Community  
74 Development District.

75 ➤ Community Mulching - \$23,785.00

76 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board approved  
77 the LMP Community Mulching Proposal, in the amount of \$23,785.00, for the Panther Trace I Community  
78 Development District.

79 E. Exhibit 8: Presentation of Update to County Work Zone Contract Agreement for Raintree Median  
80 Mr. Lotito noted that the final walkthrough for the work zone was scheduled for March 4.

81 F. Exhibit 9: Consideration of Replacement Trash Receptacles – NTE \$2,000.00

82 On a MOTION by Mr. O’Neill, SECONDED by Mr. Staubitz, WITH ALL IN FAVOR, the Board approved  
83 the trash receptacles replacement, in an amount not to exceed \$2,000.00, for the Panther Trace I Community  
84 Development District.

85 **SIXTH ORDER OF BUSINESS – Staff Reports**

86 A. District Counsel

87 District Counsel did not provide a report. Mr. Lotito commented on a potential issue relating to  
88 property lines at a pond bank, in particular whether a number of trees were on CDD property or  
89 residential property. The Board directed for District staff to hire a surveyor to determine tree  
90 ownership.

91 B. District Engineer

92 The District Engineer did not provide a report.

93 C. Facilities Director

- 94 ➤ Exhibit 10: Facilities Director’s Report
- 95 ➤ Exhibit 11: Review of the OLM Inspection Reports and Grade Sheets
- 96 ➤ Exhibit 12: Request to Pursue Resurfacing and Amenities Upgrades

97 Ms. Vitale noted that the Board had previously discussed a major capital improvement  
98 project centered around resurfacing sports courts and potentially adding one or two  
99 pickleball courts. Discussion ensued.

100 D. District Manager

101 Mr. Lotito asked the Board whether they wished to have a separate budget planning session or  
102 continue with how budget discussions had gone in previous years, and the Board opted for the  
103 latter. Mr. Lotito additionally noted that Form 1 was to be filed electronically moving forward, and  
104 that the Florida Legislature had passed a new requirement for a 4-hour ethics training course online  
105 for Board Supervisors. Mr. Lotito suggested that with Board direction, the District could reimburse  
106 the fees associated with the training and/or a stipend for the time required.

- 107 ➤ Next Meeting Quorum Check: March 26, 2024, 7:30 PM

108 All Board members present indicated that they planned on attending the meeting scheduled  
109 for March 26 in person, which would constitute a quorum.

110 **EIGHTH ORDER OF BUSINESS – Supervisors Requests**

111 There being none, the next item followed.

112 **NINTH ORDER OF BUSINESS – Audience Comments – New Business**



113 An audience member inquired about installing locks on the tennis court gates to restrict open access  
114 to non-CDD members, and discussion ensued between the audience member, the Board, and  
115 District staff regarding the logistics. The Board directed for Ms. Vitale to look into potential  
116 alternatives.

117 **TENTH ORDER OF BUSINESS – Adjournment**

118 Ms. Jones asked for final questions, comments, or corrections before requesting a motion to adjourn  
119 the meeting. There being none, Mr. Staubitz made a motion to adjourn the meeting.

120 On a MOTION by Mr. Staubitz, SECONDED by Mr. O’Neill, WITH ALL IN FAVOR, the Board  
121 adjourned the meeting for the Panther Trace I Community Development District.

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

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

127

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

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

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

128 **Title:**    **Secretary**    **Assistant Secretary**

**Title:**    **Chairman**    **Vice Chairman**

# EXHIBIT 2

Panther Trace  
Community Development District

Financial Statements  
(Unaudited)

Preliminary

February 29, 2024

**Panther Trace CDD**  
**Balance Sheet**  
**February 29, 2024**

	General Fund	Debt Service 2020	TOTAL
1 <b><u>ASSETS</u></b>			
2 OPERATING ACCOUNT	\$ 120,111		\$ 120,111
3 CASH - DEBIT CARD	-	-	-
4 MONEY MARKET ACCOUNT - BU	2,657,184	-	2,657,184
5 TRUST ACCOUNTS:			-
6 REVENUE FUND	-	28,625	28,625
7 SINKING FUND	-	-	-
8 INTEREST FUND	-	-	-
9 ACCOUNTS RECEIVABLE	-	-	-
10 ASSESSMENTS RECEIVABLE ON ROLL	29,032	10,379	39,412
11 DUE FROM GF	-	273,876	273,876
12 PREPAID	-	-	-
13 DEPOSITS	19,015	-	19,015
14 <b>TOTAL ASSETS</b>	<b>\$ 2,825,342</b>	<b>\$ 312,880</b>	<b>\$ 3,138,222</b>
15 <b><u>LIABILITIES</u></b>			
16 ACCOUNTS PAYABLE	\$ 5,232	\$ -	\$ 5,232
17 ACCRUED EXPENSES	13,542	-	13,542
18 DEFERRED REVENUE ON ROLL	29,032	10,379	39,412
19 DUE TO DEBT SERVICE	273,876	-	273,876
20 <b>TOTAL LIABILITIES</b>	<b>321,682</b>	<b>10,379</b>	<b>332,061</b>
21 <b><u>FUND BALANCE</u></b>			
22 NONSPENDABLE			
23 PREPAID & DEPOSITS	19,015	-	19,015
24 CAPITAL RESERVES	73,000	273,876	346,876
25 OPERATING CAPITAL	235,840	-	235,840
26 UNASSIGNED	2,175,805	28,625	2,204,430
27 <b>TOTAL FUND BALANCE</b>	<b>2,503,660</b>	<b>302,501</b>	<b>2,806,160</b>
28 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 2,825,342</b>	<b>\$ 312,880</b>	<b>\$ 3,138,222</b>

**Panther Trace CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to February 29, 2024**

	FY 2024 Adopted Budget	FY 2024 Month of February	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>1 REVENUE</b>					
2 SPECIAL ASSESSMENTS	\$ 787,745	\$ 11,048	\$ 758,713	\$ (29,032)	96%
3 INTEREST REVENUE	2,000	10,452	47,446	45,446	2372%
4 MISCELLANEOUS REVENUE	300	-	-	(300)	0%
5 CLUBHOUSE RENTALS	2,500	600	2,610	110	104%
6 FUND BALANCE FORWARD	150,814	-	-	(150,814)	0%
<b>7 TOTAL REVENUE</b>	<b>\$ 943,359</b>	<b>\$ 22,100</b>	<b>\$ 808,769</b>	<b>\$ (134,590)</b>	<b>86%</b>
<b>8 EXPENDITURES</b>					
<b>9 GENERAL ADMINISTRATIVE</b>					
10 BOARD OF SUPERVISORS PAYROLL	\$ 12,000	\$ -	\$ 2,015	\$ (9,985)	17%
11 PAYROLL TAXES - BOARD OF SUPERVISORS	919	-	138	(781)	15%
12 PAYROLL SERVICES - BOARD OF SUPERVISORS	650	-	150	(500)	23%
13 MANAGEMENT CONSULTING SERVICES	47,250	3,938	19,688	(27,563)	42%
14 OFFICE SUPPLIES	500	-	-	(500)	0%
15 BANK FEES	200	-	-	(200)	0%
16 MISCELLANEOUS (Postage, copies, phone)					
17 MAILING	50	-	161	111	323%
18 SCHOOL SPONSORSHIP	200	-	-	(200)	0%
19 OTHER MISCELLANEOUS	250	-	118	(132)	47%
20 AUDITING	3,450	-	-	(3,450)	0%
21 REGULATORY AND PERMIT FEES	175	-	175	-	100%
22 LEGAL ADVERTISEMENTS	700	-	-	(700)	0%
23 ENGINEERING SERVICES	5,000	-	709	(4,292)	14%
24 LEGAL SERVICES	7,500	955	2,616	(4,884)	35%
25 TECHNOLOGY SERVICES AND WEBSITE ADMIN.	1,650	-	1,515	(135)	92%
<b>26 TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b>80,494</b>	<b>4,892</b>	<b>27,284</b>	<b>(53,210)</b>	<b>34%</b>
<b>27 INSURANCE</b>					
28 INSURANCE	15,535	-	34,109	18,574	220%
<b>29 TOTAL INSURANCE</b>	<b>15,535</b>	<b>-</b>	<b>34,109</b>	<b>18,574</b>	<b>220%</b>
<b>30 DEBT SERVICE ADMINISTRATION</b>					
31 DISCLOSURE REPORT	1,000	-	-	(1,000)	0%
32 ARBITRAGE REBATE	650	-	-	(650)	0%
33 TRUSTEE FEES	4,041	-	1,875	(2,166)	46%
<b>34 TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>5,691</b>	<b>-</b>	<b>1,875</b>	<b>(3,816)</b>	<b>33%</b>
<b>35 UTILITIES</b>					
36 UTILITIES - ELECTRICITY	123,600	13,613	64,959	(58,641)	53%
37 UTILITIES - WATER	12,000	-	7,059	(4,941)	59%
38 UTILITIES - SOLID WASTE DISPOSAL	2,720	142	711	(2,009)	26%
39 IMPACT FEE ASSESSMENT	650	-	-	(650)	0%
<b>40 TOTAL UTILITIES</b>	<b>138,970</b>	<b>13,755</b>	<b>72,729</b>	<b>(66,241)</b>	<b>52%</b>

**Panther Trace CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to February 29, 2024**

	FY 2024 Adopted Budget	FY 2024 Month of February	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>41 SECURITY</b>					
42 SECURITY SYSTEM - CONTRACT	120	-	43	(77)	36%
43 SECURITY PATROL	25,000	-	-	(25,000)	0%
44 SECURITY - MISCELLANEOUS	500	-	-	(500)	0%
<b>45 TOTAL SECURITY</b>	<b>25,620</b>	<b>-</b>	<b>43</b>	<b>(25,577)</b>	<b>0%</b>
<b>46 PHYSICAL ENVIRONMENT</b>					
47 LAKE & POND MAINTENANCE	20,964	1,909	9,378	(11,586)	45%
48 LAKE & POND MAINTENANCE - OTHER	5,500	-	-	(5,500)	0%
49 ENTRY & WALLS MAINTENANCE	7,500	-	-	(7,500)	0%
50 LANDSCAPE MAINTENANCE - CONTRACT	161,065	13,288	69,430	(91,635)	43%
51 LANDSCAPE MAINTENANCE - CONSULTING	15,574	1,260	6,300	(9,274)	40%
52 LANDSCAPE REPLACEMENT	40,000	-	-	(40,000)	0%
53 TREE MAINTENANCE/REMOVAL	5,000	100	7,800	2,800	156%
54 OTHER LANDSCAPE MISCELLANEOUS	5,000	1,384	8,204	3,204	164%
55 IRRIGATION MAINTENANCE	7,500	2,949	2,949	(4,551)	39%
56 IRRIGATION USAGE REPORTING	2,400	-	-	(2,400)	0%
57 DECORATIVE LIGHT MAINTENANCE	1,200	-	-	(1,200)	0%
58 PAVEMENT REPAIRS	1,000	-	-	(1,000)	0%
59 PEST CONTROL	960	80	400	(560)	42%
60 INFRASTRUCTURE MAINT. & REPAIR	5,000	-	-	(5,000)	0%
61 FIELD MANAGER CONTINGENCY	10,000	-	-	(10,000)	0%
<b>62 TOTAL PHYSICAL ENVIRONMENT</b>	<b>288,663</b>	<b>20,970</b>	<b>104,460</b>	<b>(184,202)</b>	<b>36%</b>
<b>63 PARKS AND RECREATION</b>					
64 COMMUNICATIONS	2,640	160	797	(1,843)	30%
65 CLUBHOUSE STAFF	75,911	7,684	37,998	(37,913)	50%
66 CLUBHOUSE STAFF TAXES	5,363	711	3,489	(1,874)	65%
67 UNEMPLOYMENT INSURANCE	1,200	-	-	(1,200)	0%
68 CLUBHOUSE WORKMENS COMP INSURANCE	1,250	250	1,091	(159)	87%
69 CLUBHOUSE STAFF PAYROLL FEES	3,000	336	1,733	(1,267)	58%
70 CLUB FACILITY - INTERIOR FURNISHINGS	1,500	-	38	(1,462)	3%
71 CLUB FACILITY MAINTENANCE	18,000	500	2,375	(15,625)	13%
72 POOL MAINTENANCE - CONTRACT	24,000	2,000	10,000	(14,000)	42%
73 POOL MAINTENANCE - OTHER	6,000	190	4,309	(1,691)	72%
74 POOL PERMIT	275	-	-	(275)	0%
75 CLUBHOUSE SUPPLIES	2,500	811	1,263	(1,237)	51%
76 PARK FACILITY MAINTENANCE	4,163	-	7,806	3,643	188%
77 CAPITAL IMPROVEMENTS	135,000	-	-	(135,000)	0%
78 SPECIAL EVENTS	25,000	2,800	14,700	(10,300)	59%
79 DECORATIVE LIGHT/ HOLIDAY	2,000	-	2,355	355	118%
80 MISCELLANEOUS			1,525		
81 STORAGE	984	-	-	(984)	0%
82 OTHER AMENITY CENTER R&M	6,600	1,525	99	(6,502)	1%
<b>83 TOTAL PARKS AND RECREATION</b>	<b>315,386</b>	<b>16,967</b>	<b>89,577</b>	<b>(225,809)</b>	<b>28%</b>

**Panther Trace CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to February 29, 2024**

	FY 2024 Adopted Budget	FY 2024 Month of February	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
84 <b>CAPITAL RESERVES</b>					
85 CAPITAL ASSET RESERVES	73,000	-		(73,000)	0%
86 <b>TOTAL CAPITAL RESERVES</b>	<b>73,000</b>	<b>-</b>	<b>-</b>	<b>(73,000)</b>	<b>0%</b>
87 <b>TOTAL EXPENDITURES</b>	<b>943,359</b>	<b>56,583</b>	<b>330,077</b>	<b>(613,281)</b>	<b>35%</b>
92 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (34,483)</b>	<b>\$ 478,692</b>	<b>\$ 478,692</b>	
88 <b>OTHER FINANCING SOURCES &amp; USES</b>					
89 TRANSFERS IN	-	-	-	- 0	
90 TRANSFERS OUT	-	-	-	-	
91 <b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0</b>	
93 FUND BALANCE - BEGINNING - UNAUDITED	1,523,007		1,951,968	428,961	
94 INCREASE IN RESERVES FOR RENEWAL	73,000		73,000	-	
95 DECREASE FOR FUND BALANCE FORWARD	(150,814)		-	150,814	
96 NET CHANGE IN FUND BALANCE	-	(34,483)	478,692	478,692	
97 <b>FUND BALANCE - ENDING - PROJECTED</b>	<b>\$ 1,445,193</b>	<b>\$ -</b>	<b>\$ 2,503,660</b>	<b>\$ 1,058,467</b>	
98 <b>FUND BALANCE ANALYSIS</b>					
99 NONSPENDABLE					
100 PREPAID & DEPOSITS	19,015		19,015		
101 CAPITAL RESERVES	73,000		73,000		
102 OPERATING CAPITAL	235,840		235,840		
103 UNASSIGNED	1,117,338		2,175,805		
104 <b>TOTAL FUND BALANCE</b>	<b>\$ 1,445,193</b>		<b>\$ 2,503,660</b>		

**Panther Trace CDD**  
**Debt Service Fund- Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to February 29, 2024**

	FY 2024 Adopted Budget	FY 2024 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 <b>REVENUE:</b>			
2 SPECIAL ASSESSMENTS - ON ROLL	\$ 281,967	\$ 271,587	\$ (10,379)
3 SPECIAL ASSESSMENTS - EXCESS FEES	-	-	-
4 INTEREST	-	881	881
5 <b>TOTAL REVENUE</b>	<b>281,967</b>	<b>272,468</b>	<b>(9,498)</b>
6 <b>EXPENDITURES:</b>			
7 INTEREST EXPENSE			
8     November 1, 2023	-	38,119	38,119
9     May 1, 2024	38,119	-	(38,119)
10    November 1, 2024	34,829	-	(34,829)
11 PRINCIPAL RETIREMENT			
12    May 1, 2024	205,000	-	(205,000)
13 <b>TOTAL EXPENDITURES</b>	<b>277,947</b>	<b>38,119</b>	<b>(239,829)</b>
14 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,019</b>	<b>234,349</b>	<b>230,330</b>
15 <b>OTHER FINANCING SOURCES (USES)</b>			
16 TRANSFERS IN	-	-	-
17 TRANSFERS OUT	-	-	-
18 <b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
19 FUND BALANCE - BEGINNING	68,151	68,151	-
20 NET CHANGE IN FUND BALANCE	4,019	234,349	230,330
21 <b>FUND BALANCE - ENDING</b>	<b>\$ 72,170</b>	<b>\$ 302,501</b>	<b>\$ 230,330</b>



**Panther Trace CDD  
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Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
<b>9/30/2023</b>		<b>BOY Balance</b>				<b>\$ 49,951.37</b>
10/01/2023	3055	Egis Insurance & Risk Advisors	Insurance FY Policy# 100123584 10/01/23-10/01/24		34,109.00	15,842.37
10/02/2023			Funds Transfer	100,000.00		115,842.37
10/02/2023	100224	Innersync	Invoice: 21658 (Reference: Annual Website/PDF Service, Oct 2023-Sep 2024. )		1,515.00	114,327.37
10/02/2023	100225	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 178821 (Reference: Monthly Maintenance - Oct 2023. ) Invoice: 178822 (Reference: Mont...		14,679.22	99,648.15
10/02/2023	100226	NVIROTECT PEST CONTROL SERVICES	Invoice: 305813 (Reference: Pest Control. )		80.00	99,568.15
10/02/2023	100227	REPUBLIC SERVICES	Invoice: 0696-001135183 (Reference: Trash P/U - Oct 2023. )		142.18	99,425.97
10/02/2023	100228	Solitude Lake Management	Invoice: PS1015308 (Reference: Monthly Maintenance - Oct 2023. )		1,853.39	97,572.58
10/02/2023	100229	Vesta District Services	Invoice: 413518 (Reference: Monthly Mgmt. Fee. )		3,937.50	93,635.08
10/04/2023	3050	Clean Day	CH Cleaning - for week of 10/04/2023		125.00	93,510.08
10/04/2023	3056	Farm To You Revue, LLC	50% Balance + \$200 tip for event on 11/4/23		1,150.00	92,360.08
10/04/2023	3057	TAMPA BOUNCE LLC	Inflatables for Fall Festival 2023 (includes \$200 tip)		2,449.00	89,911.08
10/04/2023	3058	WAGNER EVENTS	Face Painting and Balloon Twisting Services for Fall Festival 2023 (includes \$200 tip)		1,400.00	88,511.08
10/04/2023	100230	ZEBRA CLEANING TEAM, INC.	Invoice: 6520 (Reference: Monthly Pool Service - Oct 2023. )		2,000.00	86,511.08
10/05/2023	3059	MONICA VITALE	Sep 23- Cell Phone		75.00	86,436.08
10/06/2023	100231	JIM VITALE	Invoice: 61 (Reference: Equipment Rental - Fall Festival. )		600.00	85,836.08
10/06/2023	1006ACH1	Daniel J O'Neill	BOS MTG 9/26/23		184.70	85,651.38
10/06/2023	1006ACH2	Engage PEO	BOS MTG 9/26/23		141.80	85,509.58
10/06/2023	90	Megan Jones	BOS MTG 9/26/23		184.70	85,324.88
10/06/2023	91	Michael J. Staubitz	BOS MTG 9/26/23		184.70	85,140.18
10/06/2023	100623ACH1	Decision HR	10/6/23 PR		4,214.77	80,925.41
10/11/2023	3051	Clean Day	CH Cleaning - for week of 10/11/2023		125.00	80,800.41
10/12/2023	ACH101223	Spectrum Business	Phones & Internet -9/26- 10/25 12515 Bramfield Dr		157.96	80,642.45
10/12/2023	100233	Riverview Pressure Cleaning	Invoice: 2095 (Reference: Pressure Wash Monuments. )		1,550.00	79,092.45
10/17/2023	ACH101723	ADT SECURITY SERVICES	Monitoring10/15-11/14		10.70	79,081.75
10/18/2023	3052	Clean Day	CH Cleaning - for week of 10/18/2023		125.00	78,956.75
10/18/2023	100234	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 179278 (Reference: Flush cut trees(Pines). )		7,250.00	71,706.75
10/18/2023	100235	Vesta District Services	Invoice: 414276 (Reference: Billable Expenses - Aug 2023. )		17.73	71,689.02
10/19/2023	ACH101923	TECO	Summary Bill 8/16-09/15/23		13,370.78	58,318.24
10/20/2023	EFT102023	FLORIDA DEPARTMENT OF REVENUE	3rd Qtr 2023 Sales Tax		15.36	58,302.88
10/20/2023	1020ACH1	Decision HR	10/20/23 PR		3,862.62	54,440.26
10/24/2023	ACH102423	BANK UNITED VISA CC			187.90	54,252.36
10/24/2023			Deposit	150.00		54,402.36
10/24/2023	EFT102423	REPUBLIC SERVICES	Trash P/U - Nov 2023		142.18	54,260.18
10/30/2023	ACH103023	BOCC	12515 Bramfield Road 08/25-09/28/23		2,467.54	51,792.64
10/31/2023			Interest	7.18		51,799.82
<b>10/31/2023</b>		<b>EOM Balance</b>		<b>\$ 100,157.18</b>	<b>\$ 98,308.73</b>	<b>\$ 51,799.82</b>
11/1/2023			Funds Transfer	100,000.00		151,799.82
11/2/2023	100236	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 179758 (Reference: Replacement of existing meter/main combination. )		3,500.00	148,299.82
11/2/2023	100237	NVIROTECT PEST CONTROL SERVICES	Invoice: 308430 (Reference: Pest Control Service 10.27.23. )		80.00	148,219.82
11/2/2023	3063	AirFunGames Event Services LLC	Train Rental for Holiday Party 12.02.23		1,395.00	146,824.82
11/2/2023	3064	WAGNER EVENTS	Face Painting and Balloon Twisting Services for Holiday Party 12.02.23 (includes \$200 tip)		1,400.00	145,424.82
11/3/2023	1103ACH1	Decision HR	11/3/23 PR		4,123.89	141,300.93
11/3/2023	1ACH1103	Daniel J O'Neill	BOS MTG 10/24/23		184.70	141,116.23
11/3/2023	2ACH1103	Engage PEO	BOS MTG 10/24/23		141.80	140,974.43
11/3/2023	92	Megan Jones	BOS MTG 10/24/23		184.70	140,789.73
11/3/2023	93	Michael J. Staubitz	BOS MTG 10/24/23		184.70	140,605.03
11/6/2023	100238	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 179553 (Reference: Monthly Grounds Maintenance - Nov 2023. ) Invoice: 179554 (Referen...		13,488.11	127,116.92
11/6/2023	100239	OLM, INC.	Invoice: 42080 (Reference: Monthly Landscape Inspection - Oct 2023. )		1,260.00	125,856.92
11/6/2023	100240	Solitude Lake Management	Invoice: PS1023102 (Reference: Monthly Maintenance - Nov 2023. )		1,853.39	124,003.53
11/6/2023	100241	ZEBRA CLEANING TEAM, INC.	Invoice: 6617 (Reference: Monthly Pool Service - Nov 2023. )		2,000.00	122,003.53
11/6/2023	100242	Vesta District Services	Invoice: 414393 (Reference: Monthly Mgmt. Fee. )		3,937.50	118,066.03
11/6/2023	100243	American Mulch & Soil, LLC	Invoice: 2875 (Reference: Playground Mulch. )		4,770.00	113,296.03
11/6/2023	100244	JIM VITALE	Invoice: 62 (Reference: Holiday Party set up. )		600.00	112,696.03
11/7/2023	3067	MONICA VITALE	Oct 23- Cell Phone		75.00	112,621.03
11/7/2023	3068	Sadie Ann Vitale	Clubhouse Cleaning 11-6-2023		125.00	112,496.03
11/8/2023	100245	ADVANCED ENERGY SOLUTIONS OF AMERICA,	Invoice: 14515 (Reference: Put Locks on Panel & Plugs. )		316.07	112,179.96
11/8/2023	100246	STRALEY ROBIN VERICKER	Invoice: 23740 (Reference: General Matters - thru 10.15.2023. )		1,661.50	110,518.46
11/10/2023	100247	Charles Harrilal	Invoice: 110623 (Reference: Handyman Services. )		1,170.00	109,348.46
11/12/2023	ACH111223	Spectrum Business	Phones & Internet -10/26- 11/25 12515 Bramfield Dr		157.96	109,190.50
11/13/2023	3069	Sadie Ann Vitale	Clubhouse Cleaning 11-13-2023		125.00	109,065.50
11/13/2023	3070	Scouts 909	Scout Participation at Holiday Party and Fall Festival		600.00	108,465.50

**Panther Trace CDD  
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Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
11/14/2023	3071	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2023/2024 Special District Invoice Fee/Update Form		175.00	108,290.50
11/16/2023	ACH111623	ADT SECURITY SERVICES	Monitoring 11/15-12/14		10.70	108,279.80
11/17/2023	ACH111723	TECO	Summary Bill 9/16-10/16/23		13,344.02	94,935.78
11/17/2023	1117ACH1	Decision HR	11/17/23 PR		4,220.79	90,714.99
11/21/2023			Deposit	300		91,014.99
11/21/2023	3072	Sadie Ann Vitale	Clubhouse Cleaning 11-20-2023		125.00	90,889.99
11/22/2023	100248	Vesta District Services	Invoice: 414942 (Reference: Billable Expenses - Oct 2023. )		35.46	90,854.53
11/24/2023	ACH112423	BANK UNITED VISA CC			391.19	90,463.34
11/27/2023	100249	OLM, INC.	Invoice: 42207 (Reference: Monthly Landscape Inspection. )		1,260.00	89,203.34
11/28/2023	ACH112823	BOCC	12515 Bramfield Road 09/28-10/27/23		773.45	88,429.89
11/29/2023	3073	Sadie Ann Vitale			500.00	87,929.89
11/30/2023	100250	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180349 (Reference: Fall Rotation. )		2,923.00	85,006.89
11/30/2023			Interest	9.66		85,016.55
<b>11/30/2023</b>		<b>EOM Balance</b>		<b>\$ 100,309.66</b>	<b>\$ 67,092.93</b>	<b>\$ 85,016.55</b>
12/1/2023	1201ACH1	Decision HR	12/1/23 PR		3,807.63	81,208.92
12/1/2023	100251	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180186 (Reference: Monthly Maintenance - Dec 2023. ) Invoice: 180187 (Reference: MONT...		16,008.11	65,200.81
12/1/2023	100252	ZEBRA CLEANING TEAM, INC.	Invoice: 6684 (Reference: Pool Service - Dec 2023. ) Invoice: 6714 (Reference: Plumbing Repair...		2,145.00	63,055.81
12/4/2023			Deposit	605		63,660.81
12/4/2023	3074	MONICA VITALE	Nov 23- Cell Phone		75.00	63,585.81
12/5/2023	100253	NVIROTECT PEST CONTROL SERVICES	Invoice: 311096 (Reference: Pest Control & Termites. )		80.00	63,505.81
12/5/2023	100254	Solitude Lake Management	Invoice: PSIO30291 (Reference: Lake & Pond Maintenance. )		1,853.39	61,652.42
12/6/2023	3075	STRALEY ROBIN VERICKER	Legal Services		2,076.50	59,575.92
12/7/2023	ACH120723	REPUBLIC SERVICES	Trash P/U -DEC 2023		142.18	59,433.74
12/8/2023	1208ACH1	Daniel J O'Neill	BOS MTG 11/28/23		184.70	59,249.04
12/8/2023	1208ACH2	Engage PEO	BOS MTG 11/28/23		141.80	59,107.24
12/8/2023	94	Megan Jones	BOS MTG 11/28/23		184.70	58,922.54
12/8/2023	95	Michael J. Staubit	BOS MTG 11/28/23		184.70	58,737.84
12/12/2023	ACH121223	Spectrum Business	Phones & Internet -11/26- 12/25 12515 Bramfield Dr		157.96	58,579.88
12/12/2023			Funds Transfer	100,000.00		158,579.88
12/12/2023	100255	ZEBRA CLEANING TEAM, INC.	Invoice: 6727 (Reference: Pool Maintenance-Other. )		1,420.25	157,159.63
12/12/2023	100256	Xcellent Xteriors, LLC	Invoice: 979 (Reference: Decorative Lights/ Holiday. )		2,355.00	154,804.63
12/13/2023	3076	Sadie Ann Vitale	Clubhouse Cleaning 12-13-2023		125.00	154,679.63
12/13/2023	100257	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180579 (Reference: Palm Removal (Flush cut). )		450.00	154,229.63
12/13/2023	100258	Vesta District Services	Invoice: 415870 (Reference: District Management Services. )		3,937.50	150,292.13
12/15/2023	1215ACH1	Decision HR	12/15/23 PR		4,889.12	145,403.01
12/17/2023	ACH121723	ADT SECURITY SERVICES	Monitoring 12/15-01/14		10.70	145,392.31
12/18/2023			Deposit	350		145,742.31
12/18/2023	3077	Sadie Ann Vitale	Clubhouse Cleaning 12-18-2023		125.00	145,617.31
12/18/2023	100259	Vesta District Services	Invoice: 415795 (Reference: Billable Expenses - Nov 2023. )		29.33	145,587.98
12/20/2023	ACH122023	TECO	Summary Bill 10/17-11/14/23		14,251.12	131,336.86
12/22/2023	3078	Sadie Ann Vitale	Clubhouse Cleaning 12-26-2023		125.00	131,211.86
12/22/2023	100260	NVIROTECT PEST CONTROL SERVICES	Invoice: 313712 (Reference: Pest Control. )		80.00	131,131.86
12/26/2023	ACH122623	BANK UNITED VISA CC			823.07	130,308.79
12/27/2023	100261	OLM, INC.	Invoice: 42392 (Reference: Monthly Landscape Inspection. )		1,260.00	129,048.79
12/27/2023	100262	STANTEC CONSULTING SERVICES	Invoice: 2177242 (Reference: General Consulting Svcs thru 12.08.23. )		708.50	128,340.29
12/29/2023	1229ACH1	Decision HR	12/29/23 PR		3,747.54	124,592.75
12/29/2023			Interest	10.16		124,602.91
<b>12/31/2023</b>		<b>EOM Balance</b>		<b>\$ 100,965.16</b>	<b>\$ 61,378.80</b>	<b>\$ 124,602.91</b>
1/3/2024	ACH010324	BOCC	12515 Bramfield Road 11/02-11/24/23		1,173.89	\$ 123,429.02
1/3/2024	3079	Sadie Ann Vitale	Clubhouse Cleaning 01-03-2024		125.00	\$ 123,304.02
1/3/2024	100263	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180869 (Reference: Monthly Well Meter Reading - Jan 2024. ) Invoice: 180868 (Referenc...		13,488.11	\$ 109,815.91
1/4/2024	3080	MONICA VITALE	Dec 23- Cell Phone		75.00	\$ 109,740.91
1/5/2024	100264	Solitude Lake Management	Invoice: PSIO40610 (Reference: Monthly Maintenance - Jan 2024. )		1,908.99	\$ 107,831.92
1/5/2024	100265	AquaCal AutoPilot, Inc.	Invoice: INV-WO0016871 (Reference: Swimming Pool Repair. )		570.00	\$ 107,261.92
1/5/2024	100266	Vesta District Services	Invoice: 416288 (Reference: Monthly Mgmt. Fee - Jan 2024. )		3,937.50	\$ 103,324.42
1/6/2024	ACH010624	REPUBLIC SERVICES	Trash P/U -JAN 2024		142.18	\$ 103,182.24
1/9/2024	100267	ZEBRA CLEANING TEAM, INC.	Invoice: 6743 (Reference: Monthly Pool Service - Jan 2024. )		2,000.00	\$ 101,182.24
1/10/2024	3081	Clean Day	CH Cleaning - for week of 01/10/2024		125.00	\$ 101,057.24
1/12/2024	ACH011224	Spectrum Business	Phones & Internet -12/26- 1/25/24 12515 Bramfield Dr		157.96	\$ 100,899.28
1/12/2024	0112ACH1	Decision HR	1/12/24 PR		3,509.96	\$ 97,389.32
1/16/2024	ACH011624	ADT SECURITY SERVICES	Monitoring 01/15-02/14		10.70	\$ 97,378.62
1/17/2024	3082	Clean Day	CH Cleaning - for week of 01/17/2024		125.00	\$ 97,253.62

**Panther Trace CDD  
Check Register - FY2024**

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
1/19/2024	ACH011924	BOCC	12515 Bramfield Dr 11/24-12/22/23		949.26	\$ 96,304.36
1/19/2024	EFT011924	FLORIDA DEPARTMENT OF REVENUE	4th Qtr 2023 Sales Tax		102.75	\$ 96,201.61
1/22/2024			Deposit	300		\$ 96,501.61
1/23/2024	ACH012324	TECO	Summary Bill 11/15-12/14/23		9,119.19	\$ 87,382.42
1/23/2024			Deposit	305		\$ 87,687.42
1/23/2024	3085	Farm To You Revue, LLC	50% Deposit for event on 11.02.2024		975.00	\$ 86,712.42
1/23/2024	3086	Farm To You Revue, LLC	Spring Event on 03.30.2024 (split 50/50 w/PT2)		612.50	\$ 86,099.92
1/24/2024	3083	Clean Day	CH Cleaning - for week of 01/24/2024		125.00	\$ 85,974.92
1/24/2024	12424	BANK UNITED VISA CC			17.90	\$ 85,957.02
1/24/2024	3087	TAMPA BOUNCE LLC	Inflatables/monitors for Spring Egg Hunt 03.30.24 (includes \$100 tip)		469.50	\$ 85,487.52
1/24/2024	100268	OLM, INC.	Invoice: 42478 (Reference: monthly landscape inspection. )		1,260.00	\$ 84,227.52
1/26/2024	0126ACH1	Decision HR	1/26/24 PR		4,037.49	\$ 80,190.03
1/26/2024	100269	JIM VITALE	Invoice: 63 (Reference: Equipment Rental for Movie Night. )		250.00	\$ 79,940.03
1/31/2024	3084	Clean Day	CH Cleaning - for week of 01/31/2024		125.00	\$ 79,815.03
1/31/2024	100270	NVIROTECT PEST CONTROL SERVICES	Invoice: 316419 (Reference: Pest Control Service 01.26.24. )		80.00	\$ 79,735.03
1/31/2024			Interest	8.63		\$ 79,743.66
<b>1/31/2024</b>	<b>EOM Balance</b>			<b>\$ 613.63</b>	<b>\$ 45,472.88</b>	<b>\$ 79,743.66</b>
2/1/2024	100271	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181448 (Reference: Monthly Ground Maintenance - Feb 2024. ) Invoice: 181449 (Referenc...		13,488.11	\$ 66,255.55
2/1/2024	100272	Vesta District Services	Invoice: 416866 (Reference: Monthly Mgmt. Fee - Feb 2024. )		3,937.50	\$ 62,318.05
2/6/2024	3092	Impact Fire Service, LLC	Annual Fire Extinguisher Inspection - invoice dated 07.15.23		98.50	\$ 62,219.55
2/6/2024	3093	MONICA VITALE	Jan 24- Cell Phone		75.00	\$ 62,144.55
2/6/2024	100273	JIM VITALE	Invoice: 64 (Reference: Equipment Rental for Movie Night. )		250.00	\$ 61,894.55
2/6/2024	100274	Solitude Lake Management	Invoice: PS1049035 (Reference: Monthly Maintenance - Feb 2024. )		1,908.99	\$ 59,985.56
2/6/2024	100275	ZEBRA CLEANING TEAM, INC.	Invoice: 6818 (Reference: Pool Service - Feb 2024. )		2,000.00	\$ 57,985.56
2/6/2024	ACH020624	REPUBLIC SERVICES	Trash P/U - Feb 2024		142.18	\$ 57,843.38
2/7/2024	3088	Clean Day	CH Cleaning - for week of 02/07/2024		125.00	\$ 57,718.38
2/9/2024	100276	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181733 (Reference: Repairing sod damaged by vehicles at sports field. )		989.25	\$ 56,729.13
2/9/2024	100277	STRALEY ROBIN VERICKER	Invoice: 24045 (Reference: General Matters - Jan 2024. )		954.66	\$ 55,774.47
2/9/2024	0209ACH1	Decision HR	2/9/24 PR		4,888.86	\$ 50,885.61
2/13/2024	ACH021324	BOCC	12515 Bramfield Dr 12/22/23 - 01/26/24		1,694.49	\$ 49,191.12
2/14/2024	3089	Clean Day	CH Cleaning - for week of 02/14/2024		125.00	\$ 49,066.12
2/14/2024	ACH021424	Spectrum Business	Phones & Internet -01/26/24- 02/25/24 12515 Bramfield Dr		157.96	\$ 48,908.16
2/16/2024			Funds Transfer	100000		\$ 148,908.16
2/16/2024	100278	Charles Harrilal	Invoice: 020924- (Reference: Clubhouse Repairs. )		1,525.00	\$ 147,383.16
2/16/2024	100279	ZEBRA CLEANING TEAM, INC.	Invoice: 6789 (Reference: 2 new motors, phosphate remover & algae treatment. )		1,983.75	\$ 145,399.41
2/16/2024	ACH021624	ADT SECURITY SERVICES	Monitoring 02/15/24-03/14/24		10.70	\$ 145,388.71
2/20/2024	ACH022024	TECO			18,317.13	\$ 127,071.58
2/21/2024	3090	Clean Day	CH Cleaning - for week of 02/21/2024		125.00	\$ 126,946.58
2/21/2024			Deposit	400		\$ 127,346.58
2/22/2024	100280	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181874 (Reference: Removal (flush cut) of dead Ligustrum at Hawthorne median island. )		100.00	\$ 127,246.58
2/23/2024			Deposit	200		\$ 127,446.58
2/23/2024	0223ACH1	Decision HR	2/9/24 PR		4,018.25	\$ 123,428.33
2/26/2024	ACH022624	BANK UNITED VISA CC			2,632.74	\$ 120,795.59
2/26/2024	100281	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181945 (Reference: Svc Call - Pump A, 301 Entrance. )		195.00	\$ 120,600.59
2/26/2024	100282	Vesta District Services	Invoice: 417259 (Reference: Billable Expenses - Jan 2024. )		96.70	\$ 120,503.89
2/28/2024	3091	Clean Day	CH Cleaning - for week of 02/28/2024		125.00	\$ 120,378.89
2/28/2024	100283	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181946 (Reference: Install Pressure Switch. )		276.35	\$ 120,102.54
2/29/2024			Interest	7.97		\$ 120,110.51
<b>2/29/2024</b>	<b>EOM Balance</b>			<b>\$ 100,607.97</b>	<b>\$ 60,241.12</b>	<b>\$ 120,110.51</b>

# EXHIBIT 3

Panther Trace  
Community Development District

Financial Statements  
(Unaudited)

Preliminary

March 31, 2024

**Panther Trace CDD**  
**Balance Sheet**  
**March 31, 2024**

	General Fund	Debt Service 2020	TOTAL
<b>1 ASSETS</b>			
2 OPERATING ACCOUNT	\$ 195,438		\$ 195,438
3 CASH - DEBIT CARD	-	-	-
4 MONEY MARKET ACCOUNT - BU	2,278,061	-	2,278,061
5 TRUST ACCOUNTS:			-
6 REVENUE FUND	-	302,613	302,613
7 SINKING FUND	-	-	-
8 INTEREST FUND	-	-	-
9 ACCOUNTS RECEIVABLE	-	-	-
10 ASSESSMENTS RECEIVABLE ON ROLL	21,043	7,520	28,562
11 DUE FROM GF	-	2,860	2,860
12 PREPAID	-	-	-
13 DEPOSITS	19,015	-	19,015
<b>14 TOTAL ASSETS</b>	<b>\$ 2,513,557</b>	<b>\$ 312,992</b>	<b>\$ 2,826,549</b>
<b>15 LIABILITIES</b>			
16 ACCOUNTS PAYABLE	\$ 3,161	\$ -	\$ 3,161
17 ACCRUED EXPENSES	13,542	-	13,542
18 DEFERRED REVENUE ON ROLL	21,043	7,520	28,562
19 DUE TO DEBT SERVICE	2,860	-	2,860
<b>20 TOTAL LIABILITIES</b>	<b>40,606</b>	<b>7,520</b>	<b>48,125</b>
<b>21 FUND BALANCE</b>			
22 NONSPENDABLE			
23 PREPAID & DEPOSITS	19,015	-	19,015
24 CAPITAL RESERVES	73,000	273,876	346,876
25 OPERATING CAPITAL	235,840	-	235,840
26 UNASSIGNED	2,145,096	31,597	2,176,693
<b>27 TOTAL FUND BALANCE</b>	<b>2,472,951</b>	<b>305,472</b>	<b>2,778,424</b>
<b>28 TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 2,513,557</b>	<b>\$ 312,992</b>	<b>\$ 2,826,549</b>

**Panther Trace CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to March 31, 2024**

	FY 2024 Adopted Budget	FY 2024 Month of March	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>1 REVENUE</b>					
2 SPECIAL ASSESSMENTS	\$ 787,745	\$ 7,990	\$ 766,702	\$ (21,043)	97%
3 INTEREST REVENUE	2,000	10,051	57,498	55,498	2875%
4 MISCELLANEOUS REVENUE	300	-	-	(300)	0%
5 CLUBHOUSE RENTALS	2,500	260	2,870	370	115%
6 FUND BALANCE FORWARD	150,814	-	-	(150,814)	0%
<b>7 TOTAL REVENUE</b>	<b>\$ 943,359</b>	<b>\$ 18,301</b>	<b>\$ 827,070</b>	<b>\$ (116,289)</b>	<b>88%</b>
<b>8 EXPENDITURES</b>					
<b>9 GENERAL ADMINISTRATIVE</b>					
10 BOARD OF SUPERVISORS PAYROLL	\$ 12,000	\$ 600	\$ 2,615	\$ (9,385)	22%
11 PAYROLL TAXES - BOARD OF SUPERVISORS	919	46	184	(735)	20%
12 PAYROLL SERVICES - BOARD OF SUPERVISORS	650	50	200	(450)	31%
13 MANAGEMENT CONSULTING SERVICES	47,250	3,938	23,625	(23,625)	50%
14 OFFICE SUPPLIES	500	-	-	(500)	0%
15 BANK FEES	200	-	-	(200)	0%
16 MISCELLANEOUS (Postage, copies, phone)					
17 MAILING	50	-	192	142	384%
18 SCHOOL SPONSORSHIP	200	-	-	(200)	0%
19 OTHER MISCELLANEOUS	250	-	118	(132)	47%
20 AUDITING	3,450	-	-	(3,450)	0%
21 REGULATORY AND PERMIT FEES	175	-	175	-	100%
22 LEGAL ADVERTISEMENTS	700	-	-	(700)	0%
23 ENGINEERING SERVICES	5,000	-	709	(4,292)	14%
24 LEGAL SERVICES	7,500	-	2,616	(4,884)	35%
25 TECHNOLOGY SERVICES AND WEBSITE ADMIN.	1,650	-	1,515	(135)	92%
<b>26 TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b>80,494</b>	<b>4,633</b>	<b>31,948</b>	<b>(48,546)</b>	<b>40%</b>
<b>27 INSURANCE</b>					
28 INSURANCE	15,535	-	34,109	18,574	220%
<b>29 TOTAL INSURANCE</b>	<b>15,535</b>	<b>-</b>	<b>34,109</b>	<b>18,574</b>	<b>220%</b>
<b>30 DEBT SERVICE ADMINISTRATION</b>					
31 DISCLOSURE REPORT	1,000	-	-	(1,000)	0%
32 ARBITRAGE REBATE	650	-	-	(650)	0%
33 TRUSTEE FEES	4,041	-	1,875	(2,166)	46%
<b>34 TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>5,691</b>	<b>-</b>	<b>1,875</b>	<b>(3,816)</b>	<b>33%</b>
<b>35 UTILITIES</b>					
36 UTILITIES - ELECTRICITY	123,600	14,004	78,964	(44,636)	64%
37 UTILITIES - WATER	12,000	(80)	6,979	(5,021)	58%
38 UTILITIES - SOLID WASTE DISPOSAL	2,720	-	711	(2,009)	26%
39 IMPACT FEE ASSESSMENT	650	-	-	(650)	0%
<b>40 TOTAL UTILITIES</b>	<b>138,970</b>	<b>13,924</b>	<b>86,653</b>	<b>(52,317)</b>	<b>62%</b>

**Panther Trace CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to March 31, 2024**

	FY 2024 Adopted Budget	FY 2024 Month of March	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>41 SECURITY</b>					
42 SECURITY SYSTEM - CONTRACT	120	-	54	(67)	45%
43 SECURITY PATROL	25,000	-	-	(25,000)	0%
44 SECURITY - MISCELLANEOUS	500	-	-	(500)	0%
<b>45 TOTAL SECURITY</b>	<b>25,620</b>	<b>-</b>	<b>54</b>	<b>(25,567)</b>	<b>0%</b>
<b>46 PHYSICAL ENVIRONMENT</b>					
47 LAKE & POND MAINTENANCE	20,964	1,909	11,287	(9,677)	54%
48 LAKE & POND MAINTENANCE - OTHER	5,500	-	-	(5,500)	0%
49 ENTRY & WALLS MAINTENANCE	7,500	-	-	(7,500)	0%
50 LANDSCAPE MAINTENANCE - CONTRACT	161,065	16,369	85,799	(75,266)	53%
51 LANDSCAPE MAINTENANCE - CONSULTING	15,574	-	6,300	(9,274)	40%
52 LANDSCAPE REPLACEMENT	40,000	-	-	(40,000)	0%
53 TREE MAINTENANCE/REMOVAL	5,000	-	7,800	2,800	156%
54 OTHER LANDSCAPE MISCELLANEOUS	5,000	200	8,404	3,404	168%
55 IRRIGATION MAINTENANCE	7,500	-	2,949	(4,551)	39%
56 IRRIGATION USAGE REPORTING	2,400	-	-	(2,400)	0%
57 DECORATIVE LIGHT MAINTENANCE	1,200	-	-	(1,200)	0%
58 PAVEMENT REPAIRS	1,000	-	-	(1,000)	0%
59 PEST CONTROL	960	-	400	(560)	42%
60 INFRASTRUCTURE MAINT. & REPAIR	5,000	-	-	(5,000)	0%
61 FIELD MANAGER CONTINGENCY	10,000	-	-	(10,000)	0%
<b>62 TOTAL PHYSICAL ENVIRONMENT</b>	<b>288,663</b>	<b>18,478</b>	<b>122,939</b>	<b>(165,724)</b>	<b>43%</b>
<b>63 PARKS AND RECREATION</b>					
64 COMMUNICATIONS	2,640	160	957	(1,683)	36%
65 CLUBHOUSE STAFF	75,911	7,583	45,581	(30,330)	60%
66 CLUBHOUSE STAFF TAXES	5,363	648	4,136	(1,226)	77%
67 UNEMPLOYMENT INSURANCE	1,200	-	-	(1,200)	0%
68 CLUBHOUSE WORKMENS COMP INSURANCE	1,250	246	1,336	86	107%
69 CLUBHOUSE STAFF PAYROLL FEES	3,000	332	2,065	(935)	69%
70 CLUB FACILITY - INTERIOR FURNISHINGS	1,500	-	38	(1,462)	3%
71 CLUB FACILITY MAINTENANCE	18,000	500	2,875	(15,125)	16%
72 POOL MAINTENANCE - CONTRACT	24,000	2,000	12,000	(12,000)	50%
73 POOL MAINTENANCE - OTHER	6,000	-	4,309	(1,691)	72%
74 POOL PERMIT	275	-	-	(275)	0%
75 CLUBHOUSE SUPPLIES	2,500	165	1,428	(1,072)	57%
76 PARK FACILITY MAINTENANCE	4,163	50	7,856	3,693	189%
77 CAPITAL IMPROVEMENTS	135,000	-	-	(135,000)	0%
78 SPECIAL EVENTS	25,000	250	14,950	(10,050)	60%
79 DECORATIVE LIGHT/ HOLIDAY	2,000	-	2,355	355	118%
80 MISCELLANEOUS			1,525		
81 STORAGE	984	-	-	(984)	0%
82 OTHER AMENITY CENTER R&M	6,600	-	99	(6,502)	1%
<b>83 TOTAL PARKS AND RECREATION</b>	<b>315,386</b>	<b>11,933</b>	<b>101,510</b>	<b>(213,876)</b>	<b>32%</b>



**Panther Trace CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to March 31, 2024**

	FY 2024 Adopted Budget	FY 2024 Month of March	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
84 <b>CAPITAL RESERVES</b>					
85 CAPITAL ASSET RESERVES	73,000	-		(73,000)	0%
86 <b>TOTAL CAPITAL RESERVES</b>	<b>73,000</b>	<b>-</b>	<b>-</b>	<b>(73,000)</b>	<b>0%</b>
87 <b>TOTAL EXPENDITURES</b>	<b>943,359</b>	<b>48,969</b>	<b>379,087</b>	<b>(564,271)</b>	<b>40%</b>
92 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (30,668)</b>	<b>\$ 447,983</b>	<b>\$ 447,983</b>	
88 <b>OTHER FINANCING SOURCES &amp; USES</b>					
89 TRANSFERS IN	-	-	-	- 0	
90 TRANSFERS OUT	-	-	-	-	
91 <b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0</b>	
93 FUND BALANCE - BEGINNING - UNAUDITED	1,523,007		1,951,968	428,961	
94 INCREASE IN RESERVES FOR RENEWAL	73,000		73,000	-	
95 DECREASE FOR FUND BALANCE FORWARD	(150,814)		-	150,814	
96 NET CHANGE IN FUND BALANCE	-	(30,668)	447,983	447,983	
97 <b>FUND BALANCE - ENDING - PROJECTED</b>	<b>\$ 1,445,193</b>	<b>-</b>	<b>\$ 2,472,951</b>	<b>\$ 1,027,758</b>	
98 <b>FUND BALANCE ANALYSIS</b>					
99 NONSPENDABLE					
100 PREPAID & DEPOSITS	19,015		19,015		
101 CAPITAL RESERVES	73,000		73,000		
102 OPERATING CAPITAL	235,840		235,840		
103 UNASSIGNED	1,117,338		2,145,096		
104 <b>TOTAL FUND BALANCE</b>	<b>\$ 1,445,193</b>		<b>\$ 2,472,951</b>		

**Panther Trace CDD**  
**Debt Service Fund- Series 2020**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to March 31, 2024**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUE:</b>			
2 SPECIAL ASSESSMENTS - ON ROLL	\$ 281,967	\$ 274,447	\$ (7,520)
3 SPECIAL ASSESSMENTS - EXCESS FEES	-	-	-
4 INTEREST	-	993	993
<b>5 TOTAL REVENUE</b>	<b>281,967</b>	<b>275,440</b>	<b>(6,526)</b>
<b>6 EXPENDITURES:</b>			
7 INTEREST EXPENSE			
8     November 1, 2023	-	38,119	38,119
9     May 1, 2024	38,119	-	(38,119)
10    November 1, 2024	34,829	-	(34,829)
11 PRINCIPAL RETIREMENT			
12    May 1, 2024	205,000	-	(205,000)
<b>13 TOTAL EXPENDITURES</b>	<b>277,947</b>	<b>38,119</b>	<b>(239,829)</b>
<b>14 EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,019</b>	<b>237,321</b>	<b>233,302</b>
<b>15 OTHER FINANCING SOURCES (USES)</b>			
16 TRANSFERS IN	-	-	-
17 TRANSFERS OUT	-	-	-
<b>18 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
19 FUND BALANCE - BEGINNING	68,151	68,151	-
20 NET CHANGE IN FUND BALANCE	4,019	237,321	233,302
<b>21 FUND BALANCE - ENDING</b>	<b>\$ 72,170</b>	<b>\$ 305,472</b>	<b>\$ 233,302</b>

**Panther Trace CDD  
Check Register - FY2024**

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
<b>9/30/2023</b>		<b>BOY Balance</b>				<b>\$ 49,951.37</b>
10/01/2023	3055	Egis Insurance & Risk Advisors	Insurance FY Policy# 100123584 10/01/23-10/01/24		34,109.00	15,842.37
10/02/2023			Funds Transfer	100,000.00		115,842.37
10/02/2023	100224	Innersync	Invoice: 21658 (Reference: Annual Website/PDF Service, Oct 2023-Sep 2024. )		1,515.00	114,327.37
10/02/2023	100225	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 178821 (Reference: Monthly Maintenance - Oct 2023. ) Invoice: 178822 (Reference: Mont...		14,679.22	99,648.15
10/02/2023	100226	NVIROTECT PEST CONTROL SERVICES	Invoice: 305813 (Reference: Pest Control. )		80.00	99,568.15
10/02/2023	100227	REPUBLIC SERVICES	Invoice: 0696-001135183 (Reference: Trash P/U - Oct 2023. )		142.18	99,425.97
10/02/2023	100228	Solitude Lake Management	Invoice: PS1015308 (Reference: Monthly Maintenance - Oct 2023. )		1,853.39	97,572.58
10/02/2023	100229	Vesta District Services	Invoice: 413518 (Reference: Monthly Mgmt. Fee. )		3,937.50	93,635.08
10/04/2023	3050	Clean Day	CH Cleaning - for week of 10/04/2023		125.00	93,510.08
10/04/2023	3056	Farm To You Revue, LLC	50% Balance + \$200 tip for event on 11/4/23		1,150.00	92,360.08
10/04/2023	3057	TAMPA BOUNCE LLC	Inflatables for Fall Festival 2023 (includes \$200 tip)		2,449.00	89,911.08
10/04/2023	3058	WAGNER EVENTS	Face Painting and Balloon Twisting Services for Fall Festival 2023 (includes \$200 tip)		1,400.00	88,511.08
10/04/2023	100230	ZEBRA CLEANING TEAM, INC.	Invoice: 6520 (Reference: Monthly Pool Service - Oct 2023. )		2,000.00	86,511.08
10/05/2023	3059	MONICA VITALE	Sep 23- Cell Phone		75.00	86,436.08
10/06/2023	100231	JIM VITALE	Invoice: 61 (Reference: Equipment Rental - Fall Festival. )		600.00	85,836.08
10/06/2023	1006ACH1	Daniel J O'Neill	BOS MTG 9/26/23		184.70	85,651.38
10/06/2023	1006ACH2	Engage PEO	BOS MTG 9/26/23		141.80	85,509.58
10/06/2023	90	Megan Jones	BOS MTG 9/26/23		184.70	85,324.88
10/06/2023	91	Michael J. Staubitz	BOS MTG 9/26/23		184.70	85,140.18
10/06/2023	100623ACH1	Decision HR	10/6/23 PR		4,214.77	80,925.41
10/11/2023	3051	Clean Day	CH Cleaning - for week of 10/11/2023		125.00	80,800.41
10/12/2023	ACH101223	Spectrum Business	Phones & Internet -9/26- 10/25 12515 Bramfield Dr		157.96	80,642.45
10/12/2023	100233	Riverview Pressure Cleaning	Invoice: 2095 (Reference: Pressure Wash Monuments. )		1,550.00	79,092.45
10/17/2023	ACH101723	ADT SECURITY SERVICES	Monitoring10/15-11/14		10.70	79,081.75
10/18/2023	3052	Clean Day	CH Cleaning - for week of 10/18/2023		125.00	78,956.75
10/18/2023	100234	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 179278 (Reference: Flush cut trees(Pines). )		7,250.00	71,706.75
10/18/2023	100235	Vesta District Services	Invoice: 414276 (Reference: Billable Expenses - Aug 2023. )		17.73	71,689.02
10/19/2023	ACH101923	TECO	Summary Bill 8/16-09/15/23		13,370.78	58,318.24
10/20/2023	EFT102023	FLORIDA DEPARTMENT OF REVENUE	3rd Qtr 2023 Sales Tax		15.36	58,302.88
10/20/2023	1020ACH1	Decision HR	10/20/23 PR		3,862.62	54,440.26
10/24/2023	ACH102423	BANK UNITED VISA CC			187.90	54,252.36
10/24/2023			Deposit	150.00		54,402.36
10/24/2023	EFT102423	REPUBLIC SERVICES	Trash P/U - Nov 2023		142.18	54,260.18
10/30/2023	ACH103023	BOCC	12515 Bramfield Road 08/25-09/28/23		2,467.54	51,792.64
10/31/2023			Interest	7.18		51,799.82
<b>10/31/2023</b>		<b>EOM Balance</b>		<b>\$ 100,157.18</b>	<b>\$ 98,308.73</b>	<b>\$ 51,799.82</b>
11/1/2023			Funds Transfer	100,000.00		151,799.82
11/2/2023	100236	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 179758 (Reference: Replacement of existing meter/main combination. )		3,500.00	148,299.82
11/2/2023	100237	NVIROTECT PEST CONTROL SERVICES	Invoice: 308430 (Reference: Pest Control Service 10.27.23. )		80.00	148,219.82
11/2/2023	3063	AirFunGames Event Services LLC	Train Rental for Holiday Party 12.02.23		1,395.00	146,824.82
11/2/2023	3064	WAGNER EVENTS	Face Painting and Balloon Twisting Services for Holiday Party 12.02.23 (includes \$200 tip)		1,400.00	145,424.82
11/3/2023	1103ACH1	Decision HR	11/3/23 PR		4,123.89	141,300.93
11/3/2023	1ACH1103	Daniel J O'Neill	BOS MTG 10/24/23		184.70	141,116.23
11/3/2023	2ACH1103	Engage PEO	BOS MTG 10/24/23		141.80	140,974.43
11/3/2023	92	Megan Jones	BOS MTG 10/24/23		184.70	140,789.73
11/3/2023	93	Michael J. Staubitz	BOS MTG 10/24/23		184.70	140,605.03
11/6/2023	100238	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 179553 (Reference: Monthly Grounds Maintenance - Nov 2023. ) Invoice: 179554 (Referen...		13,488.11	127,116.92
11/6/2023	100239	OLM, INC.	Invoice: 42080 (Reference: Monthly Landscape Inspection - Oct 2023. )		1,260.00	125,856.92
11/6/2023	100240	Solitude Lake Management	Invoice: PS1023102 (Reference: Monthly Maintenance - Nov 2023. )		1,853.39	124,003.53
11/6/2023	100241	ZEBRA CLEANING TEAM, INC.	Invoice: 6617 (Reference: Monthly Pool Service - Nov 2023. )		2,000.00	122,003.53
11/6/2023	100242	Vesta District Services	Invoice: 414393 (Reference: Monthly Mgmt. Fee. )		3,937.50	118,066.03
11/6/2023	100243	American Mulch & Soil, LLC	Invoice: 2875 (Reference: Playground Mulch. )		4,770.00	113,296.03
11/6/2023	100244	JIM VITALE	Invoice: 62 (Reference: Holiday Party set up. )		600.00	112,696.03
11/7/2023	3067	MONICA VITALE	Oct 23- Cell Phone		75.00	112,621.03
11/7/2023	3068	Sadie Ann Vitale	Clubhouse Cleaning 11-6-2023		125.00	112,496.03
11/8/2023	100245	ADVANCED ENERGY SOLUTIONS OF AMERICA,	Invoice: 14515 (Reference: Put Locks on Panel & Plugs. )		316.07	112,179.96
11/8/2023	100246	STRALEY ROBIN VERICKER	Invoice: 23740 (Reference: General Matters - thru 10.15.2023. )		1,661.50	110,518.46
11/10/2023	100247	Charles Harrilal	Invoice: 110623 (Reference: Handyman Services. )		1,170.00	109,348.46
11/12/2023	ACH111223	Spectrum Business	Phones & Internet -10/26- 11/25 12515 Bramfield Dr		157.96	109,190.50
11/13/2023	3069	Sadie Ann Vitale	Clubhouse Cleaning 11-13-2023		125.00	109,065.50
11/13/2023	3070	Scouts 909	Scout Participation at Holiday Party and Fall Festival		600.00	108,465.50

**Panther Trace CDD  
Check Register - FY2024**

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
11/14/2023	3071	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2023/2024 Special District Invoice Fee/Update Form		175.00	108,290.50
11/16/2023	ACH111623	ADT SECURITY SERVICES	Monitoring 11/15-12/14		10.70	108,279.80
11/17/2023	ACH111723	TECO	Summary Bill 9/16-10/16/23		13,344.02	94,935.78
11/17/2023	1117ACH1	Decision HR	11/17/23 PR		4,220.79	90,714.99
11/21/2023			Deposit	300		91,014.99
11/21/2023	3072	Sadie Ann Vitale	Clubhouse Cleaning 11-20-2023		125.00	90,889.99
11/22/2023	100248	Vesta District Services	Invoice: 414942 (Reference: Billable Expenses - Oct 2023. )		35.46	90,854.53
11/24/2023	ACH112423	BANK UNITED VISA CC			391.19	90,463.34
11/27/2023	100249	OLM, INC.	Invoice: 42207 (Reference: Monthly Landscape Inspection. )		1,260.00	89,203.34
11/28/2023	ACH112823	BOCC	12515 Bramfield Road 09/28-10/27/23		773.45	88,429.89
11/29/2023	3073	Sadie Ann Vitale			500.00	87,929.89
11/30/2023	100250	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180349 (Reference: Fall Rotation. )		2,923.00	85,006.89
11/30/2023			Interest	9.66		85,016.55
<b>11/30/2023</b>		<b>EOM Balance</b>		<b>\$ 100,309.66</b>	<b>\$ 67,092.93</b>	<b>\$ 85,016.55</b>
12/1/2023	1201ACH1	Decision HR	12/1/23 PR		3,807.63	81,208.92
12/1/2023	100251	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180186 (Reference: Monthly Maintenance - Dec 2023. ) Invoice: 180187 (Reference: MONT...		16,008.11	65,200.81
12/1/2023	100252	ZEBRA CLEANING TEAM, INC.	Invoice: 6684 (Reference: Pool Service - Dec 2023. ) Invoice: 6714 (Reference: Plumbing Repair...		2,145.00	63,055.81
12/4/2023			Deposit	605		63,660.81
12/4/2023	3074	MONICA VITALE	Nov 23- Cell Phone		75.00	63,585.81
12/5/2023	100253	NVIROTECT PEST CONTROL SERVICES	Invoice: 311096 (Reference: Pest Control & Termites. )		80.00	63,505.81
12/5/2023	100254	Solitude Lake Management	Invoice: PS1030291 (Reference: Lake & Pond Maintenance. )		1,853.39	61,652.42
12/6/2023	3075	STRALEY ROBIN VERICKER	Legal Services		2,076.50	59,575.92
12/7/2023	ACH120723	REPUBLIC SERVICES	Trash P/U -DEC 2023		142.18	59,433.74
12/8/2023	1208ACH1	Daniel J O'Neill	BOS MTG 11/28/23		184.70	59,249.04
12/8/2023	1208ACH2	Engage PEO	BOS MTG 11/28/23		141.80	59,107.24
12/8/2023	94	Megan Jones	BOS MTG 11/28/23		184.70	58,922.54
12/8/2023	95	Michael J. Staubit	BOS MTG 11/28/23		184.70	58,737.84
12/12/2023	ACH121223	Spectrum Business	Phones & Internet -11/26- 12/25 12515 Bramfield Dr		157.96	58,579.88
12/12/2023			Funds Transfer	100,000.00		158,579.88
12/12/2023	100255	ZEBRA CLEANING TEAM, INC.	Invoice: 6727 (Reference: Pool Maintenance-Other. )		1,420.25	157,159.63
12/12/2023	100256	Xcellent Xteriors, LLC	Invoice: 979 (Reference: Decorative Lights/ Holiday. )		2,355.00	154,804.63
12/13/2023	3076	Sadie Ann Vitale	Clubhouse Cleaning 12-13-2023		125.00	154,679.63
12/13/2023	100257	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180579 (Reference: Palm Removal (Flush cut). )		450.00	154,229.63
12/13/2023	100258	Vesta District Services	Invoice: 415870 (Reference: District Management Services. )		3,937.50	150,292.13
12/15/2023	1215ACH1	Decision HR	12/15/23 PR		4,889.12	145,403.01
12/17/2023	ACH121723	ADT SECURITY SERVICES	Monitoring 12/15-01/14		10.70	145,392.31
12/18/2023			Deposit	350		145,742.31
12/18/2023	3077	Sadie Ann Vitale	Clubhouse Cleaning 12-18-2023		125.00	145,617.31
12/18/2023	100259	Vesta District Services	Invoice: 415795 (Reference: Billable Expenses - Nov 2023. )		29.33	145,587.98
12/20/2023	ACH122023	TECO	Summary Bill 10/17-11/14/23		14,251.12	131,336.86
12/22/2023	3078	Sadie Ann Vitale	Clubhouse Cleaning 12-26-2023		125.00	131,211.86
12/22/2023	100260	NVIROTECT PEST CONTROL SERVICES	Invoice: 313712 (Reference: Pest Control. )		80.00	131,131.86
12/26/2023	ACH122623	BANK UNITED VISA CC			823.07	130,308.79
12/27/2023	100261	OLM, INC.	Invoice: 42392 (Reference: Monthly Landscape Inspection. )		1,260.00	129,048.79
12/27/2023	100262	STANTEC CONSULTING SERVICES	Invoice: 2177242 (Reference: General Consulting Svcs thru 12.08.23. )		708.50	128,340.29
12/29/2023	1229ACH1	Decision HR	12/29/23 PR		3,747.54	124,592.75
12/29/2023			Interest	10.16		124,602.91
<b>12/31/2023</b>		<b>EOM Balance</b>		<b>\$ 100,965.16</b>	<b>\$ 61,378.80</b>	<b>\$ 124,602.91</b>
1/3/2024	ACH010324	BOCC	12515 Bramfield Road 11/02-11/24/23		1,173.89	\$ 123,429.02
1/3/2024	3079	Sadie Ann Vitale	Clubhouse Cleaning 01-03-2024		125.00	\$ 123,304.02
1/3/2024	100263	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 180869 (Reference: Monthly Well Meter Reading - Jan 2024. ) Invoice: 180868 (Referenc...		13,488.11	\$ 109,815.91
1/4/2024	3080	MONICA VITALE	Dec 23- Cell Phone		75.00	\$ 109,740.91
1/5/2024	100264	Solitude Lake Management	Invoice: PS1040610 (Reference: Monthly Maintenance - Jan 2024. )		1,908.99	\$ 107,831.92
1/5/2024	100265	AquaCal AutoPilot, Inc.	Invoice: INV-W00016871 (Reference: Swimming Pool Repair. )		570.00	\$ 107,261.92
1/5/2024	100266	Vesta District Services	Invoice: 416288 (Reference: Monthly Mgmt. Fee - Jan 2024. )		3,937.50	\$ 103,324.42
1/6/2024	ACH010624	REPUBLIC SERVICES	Trash P/U -JAN 2024		142.18	\$ 103,182.24
1/9/2024	100267	ZEBRA CLEANING TEAM, INC.	Invoice: 6743 (Reference: Monthly Pool Service - Jan 2024. )		2,000.00	\$ 101,182.24
1/10/2024	3081	Clean Day	CH Cleaning - for week of 01/10/2024		125.00	\$ 101,057.24
1/12/2024	ACH011224	Spectrum Business	Phones & Internet -12/26- 1/25/24 12515 Bramfield Dr		157.96	\$ 100,899.28
1/12/2024	0112ACH1	Decision HR	1/12/24 PR		3,509.96	\$ 97,389.32
1/16/2024	ACH011624	ADT SECURITY SERVICES	Monitoring 01/15-02/14		10.70	\$ 97,378.62
1/17/2024	3082	Clean Day	CH Cleaning - for week of 01/17/2024		125.00	\$ 97,253.62

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Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
1/19/2024	ACH011924	BOCC	12515 Bramfield Dr 11/24-12/22/23		949.26	\$ 96,304.36
1/19/2024	EFT011924	FLORIDA DEPARTMENT OF REVENUE	4th Qtr 2023 Sales Tax		102.75	\$ 96,201.61
1/22/2024			Deposit	300		\$ 96,501.61
1/23/2024	ACH012324	TECO	Summary Bill 11/15-12/14/23		9,119.19	\$ 87,382.42
1/23/2024			Deposit	305		\$ 87,687.42
1/23/2024	3085	Farm To You Revue, LLC	50% Deposit for event on 11.02.2024		975.00	\$ 86,712.42
1/23/2024	3086	Farm To You Revue, LLC	Spring Event on 03.30.2024 (split 50/50 w/PT2)		612.50	\$ 86,099.92
1/24/2024	3083	Clean Day	CH Cleaning - for week of 01/24/2024		125.00	\$ 85,974.92
1/24/2024	12424	BANK UNITED VISA CC			17.90	\$ 85,957.02
1/24/2024	3087	TAMPA BOUNCE LLC	Inflatables/monitors for Spring Egg Hunt 03.30.24 (includes \$100 tip)		469.50	\$ 85,487.52
1/24/2024	100268	OLM, INC.	Invoice: 42478 (Reference: monthly landscape inspection. )		1,260.00	\$ 84,227.52
1/26/2024	0126ACH1	Decision HR	1/26/24 PR		4,037.49	\$ 80,190.03
1/26/2024	100269	JIM VITALE	Invoice: 63 (Reference: Equipment Rental for Movie Night. )		250.00	\$ 79,940.03
1/31/2024	3084	Clean Day	CH Cleaning - for week of 01/31/2024		125.00	\$ 79,815.03
1/31/2024	100270	NVIROTECT PEST CONTROL SERVICES	Invoice: 316419 (Reference: Pest Control Service 01.26.24. )		80.00	\$ 79,735.03
1/31/2024			Interest	8.63		\$ 79,743.66
<b>1/31/2024</b>	<b>EOM Balance</b>			<b>\$ 613.63</b>	<b>\$ 45,472.88</b>	<b>\$ 79,743.66</b>
2/1/2024	100271	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181448 (Reference: Monthly Ground Maintenance - Feb 2024. ) Invoice: 181449 (Referenc...		13,488.11	\$ 66,255.55
2/1/2024	100272	Vesta District Services	Invoice: 416866 (Reference: Monthly Mgmt. Fee - Feb 2024. )		3,937.50	\$ 62,318.05
2/6/2024	3092	Impact Fire Service, LLC	Annual Fire Extinguisher Inspection - invoice dated 07.15.23		98.50	\$ 62,219.55
2/6/2024	3093	MONICA VITALE	Jan 24- Cell Phone		75.00	\$ 62,144.55
2/6/2024	100273	JIM VITALE	Invoice: 64 (Reference: Equipment Rental for Movie Night. )		250.00	\$ 61,894.55
2/6/2024	100274	Solitude Lake Management	Invoice: PS1049035 (Reference: Monthly Maintenance - Feb 2024. )		1,908.99	\$ 59,985.56
2/6/2024	100275	ZEBRA CLEANING TEAM, INC.	Invoice: 6818 (Reference: Pool Service - Feb 2024. )		2,000.00	\$ 57,985.56
2/6/2024	ACH020624	REPUBLIC SERVICES	Trash P/U - Feb 2024		142.18	\$ 57,843.38
2/7/2024	3088	Clean Day	CH Cleaning - for week of 02/07/2024		125.00	\$ 57,718.38
2/9/2024	100276	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181733 (Reference: Repairing sod damaged by vehicles at sports field. )		989.25	\$ 56,729.13
2/9/2024	100277	STRALEY ROBIN VERICKER	Invoice: 24045 (Reference: General Matters - Jan 2024. )		954.66	\$ 55,774.47
2/9/2024	0209ACH1	Decision HR	2/9/24 PR		4,888.86	\$ 50,885.61
2/13/2024	ACH021324	BOCC	12515 Bramfield Dr 12/22/23 - 01/26/24		1,694.49	\$ 49,191.12
2/14/2024	3089	Clean Day	CH Cleaning - for week of 02/14/2024		125.00	\$ 49,066.12
2/14/2024	ACH021424	Spectrum Business	Phones & Internet -01/26/24- 02/25/24 12515 Bramfield Dr		157.96	\$ 48,908.16
2/16/2024			Funds Transfer	100000		\$ 148,908.16
2/16/2024	100278	Charles Harrilal	Invoice: 020924- (Reference: Clubhouse Repairs. )		1,525.00	\$ 147,383.16
2/16/2024	100279	ZEBRA CLEANING TEAM, INC.	Invoice: 6789 (Reference: 2 new motors, phosphate remover & algae treatment. )		1,983.75	\$ 145,399.41
2/16/2024	ACH021624	ADT SECURITY SERVICES	Monitoring 02/15/24-03/14/24		10.70	\$ 145,388.71
2/20/2024	ACH022024	TECO			18,317.13	\$ 127,071.58
2/21/2024	3090	Clean Day	CH Cleaning - for week of 02/21/2024		125.00	\$ 126,946.58
2/21/2024			Deposit	400		\$ 127,346.58
2/22/2024	100280	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181874 (Reference: Removal (flush cut) of dead Ligustrum at Hawthorne median island. )		100.00	\$ 127,246.58
2/23/2024			Deposit	200		\$ 127,446.58
2/23/2024	0223ACH1	Decision HR	2/9/24 PR		4,018.25	\$ 123,428.33
2/26/2024	ACH022624	BANK UNITED VISA CC			2,632.74	\$ 120,795.59
2/26/2024	100281	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181945 (Reference: Svc Call - Pump A, 301 Entrance. )		195.00	\$ 120,600.59
2/26/2024	100282	Vesta District Services	Invoice: 417259 (Reference: Billable Expenses - Jan 2024. )		96.70	\$ 120,503.89
2/28/2024	3091	Clean Day	CH Cleaning - for week of 02/28/2024		125.00	\$ 120,378.89
2/28/2024	100283	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181946 (Reference: Install Pressure Switch. )		276.35	\$ 120,102.54
2/29/2024			Interest	7.97		\$ 120,110.51
<b>2/29/2024</b>	<b>EOM Balance</b>			<b>\$ 100,607.97</b>	<b>\$ 60,241.12</b>	<b>\$ 120,110.51</b>
3/1/2024	100284	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 182110 (Reference: Monthly Ground Maintenance - Mar 2024. ) Invoice: 182111 (Referenc...		13,488.11	\$ 106,622.40
3/1/2024	100285	MHD COMMUNICATIONS	Invoice: 33446 (Reference: 200 Access Cards. )		727.76	\$ 105,894.64
3/1/2024	100286	OLM, INC.	Invoice: 42630 (Reference: Monthly Landscape Inspection - Feb 2024. )		1,260.00	\$ 104,634.64
3/1/2024	100287	Vesta District Services	Invoice: 417417 (Reference: Monthly Mgmt. Fee - Mar 2024. )		3,937.50	\$ 100,697.14
3/4/2024	100288	NVIROTECT PEST CONTROL SERVICES	Invoice: 319127 (Reference: Pest Control Service 02.28.24. )		80.00	\$ 100,617.14
3/6/2024	3094	Clean Day	CH Cleaning - for week of 03/06/2024		125.00	\$ 100,492.14
3/6/2024	100289	Solitude Lake Management	Invoice: PS1055595 (Reference: Monthly Lake Maintenance - Mar 2024. )		1,908.99	\$ 98,583.15
3/6/2024	100290	ZEBRA CLEANING TEAM, INC.	Invoice: 6876 (Reference: Monthly Pool Service - Mar 2024. )		2,000.00	\$ 96,583.15
3/6/2024	100291	AquaCal AutoPilot, Inc.	Invoice: INV-WO0022642 (Reference: Water Leak Repair. )		190.00	\$ 96,393.15
3/8/2024	ACH030824	REPUBLIC SERVICES	Trash P/U - Mar 2024		142.18	\$ 96,250.97
3/8/2024	0308ACH1	Decision HR	3/8/24 PR		4,366.68	\$ 91,884.29
3/8/2024	0308ACH1BOS	Daniel J O'Neill	BOS MTG 2/27/24		184.70	\$ 91,699.59
3/8/2024	0308ACH2BOS	Engage PEO	BOS MTG 2/27/24		141.80	\$ 91,557.79

**Panther Trace CDD  
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<b>Date</b>	<b>Ref. Num</b>	<b>Name</b>	<b>Memo</b>	<b>Deposits</b>	<b>Disbursements</b>	<b>Balance</b>
3/8/2024	96	Megan Jones	BOS MTG 2/27/24		184.70	91,373.09
3/8/2024	97	Michael J. Staubitz	BOS MTG 2/27/24		184.70	91,188.39
3/12/2024	ACH031224	Spectrum Business	Phones & Internet -02/26/24- 03/25/24 12515 Bramfield Dr		159.97	91,028.42
3/13/2024	3095	Clean Day	CH Cleaning - for week of 03/13/2024		125.00	90,903.42
3/13/2024			Funds Transfer	100,000.00		190,903.42
3/13/2024			Funds Transfer	300,000.00		490,903.42
3/13/2024	3098	US Bank Tax distribution	Tax Distribution DS 2020		273,875.65	217,027.77
3/15/2024			Deposit	260		217,287.77
3/15/2024	100292	LANDSCAPE MAINTENANCE PROFESSIONALS, I	Invoice: 181743 (Reference: Rebuild irrigation zones damaged by construction. )		2,672.23	214,615.54
3/18/2024	100293	JIM VITALE	Invoice: 65 (Reference: Equipment Rental - Spring Egg Hunt. )		250.00	214,365.54
3/18/2024	ACH031824	ADT SECURITY SERVICES	Monitoring 03/15/24-04/14/24		10.70	214,354.84
3/19/2024	100294	Vesta District Services	Invoice: 418168 (Reference: Billable Expenses - Feb 2024. )		30.39	214,324.45
3/20/2024	3096	Clean Day	CH Cleaning - for week of 03/20/2024		125.00	214,199.45
3/20/2024	ACH032024	TECO	Summary Bill 01.18.23-02.15.24		14,004.29	200,195.16
3/22/2024	0322ACH1	Decision HR	3/22/24 PR		4,441.48	195,753.68
3/25/2024	ACH032524	BANK UNITED VISA CC			214.61	195,539.07
3/27/2024	3097	Clean Day	CH Cleaning - for week of 03/27/2024		125.00	195,414.07
3/31/2024			Interest	24.24		195,438.31
<b>3/31/2024</b>	<b>EOM Balance</b>			<b>\$ 400,284.24</b>	<b>\$ 324,956.44</b>	<b>\$ 195,438.31</b>

# EXHIBIT 4

## **EXTERIOR LANDSCAPE MAINTENANCE SERVICE AGREEMENT**

This Service Agreement is made and entered into as of the 16th day of November, 2015, by and between the Owner, PANTHER TRACE COMMUNITY DEVELOPMENT DISTRICT (referred to herein as "Owner" and "PANTHER TRACE CDD") whose mailing address is 15310 Amberly Drive, Suite 175, Tampa, Florida 33647 and Landscape Maintenance Professionals, Inc. ("Contractor") with a mailing address of P.O. Box 267 Seffner, Florida 33583 being collectively referred to as the "Parties". Owner's property to be maintained by Contractor is located in Riverview, Florida.

### **ARTICLE ONE – STATEMENT OF INTENT**

Contractor is hereby made aware that the Owner, DEVELOPMENT PLANNING AND FINANCING GROUP ("District Manager") and the Landscape Maintenance Consultants, OLM, INC., ("Consultant") anticipate that the landscape maintenance at this site shall be of the very highest quality. All work to be performed (the "Work") within the scope of the Specifications (defined below) shall be strictly managed, executed, and performed by experienced personnel.

### **ARTICLE TWO – SCOPE OF WORK**

The Landscape Maintenance Services (as defined in the Service Agreement – Exhibit "A", "Service Description and Specifications", hereinafter referred to as the "Specifications") will be performed by the Contractor. These Specifications include the complete care and guarantee, as defined within the Specifications of all planted trees, plants, groundcovers, and lawn areas within the limits of the Work area of PANTHER TRACE CDD, in RIVERVIEW, FL.

Contractor shall provide all materials, equipment, and labor required and/or inferred to perform all tasks identified to the Specifications and frequencies described in Exhibit "A".

Owner and/or District Manager reserves the right to modify the scope of Work, i.e., the quantity or type of materials used, the frequency of performance, etc.

### **ARTICLE THREE – WARRANTIES, LIABILITIES, INDEMNITIES, and INSURANCE**

#### **3.1 Warranties**

Contractor warrants that Work performed and all goods delivered under this Service Agreement, shall be free from any defects in workmanship and material, and shall conform strictly to these Specifications. Contractor further warrants that all Work shall be performed using Contractor's best efforts and shall be in conformance with industry standards for workmanship.

Contractor shall replace, at Contractor's expense, all plant material which, in the opinion of the Consultant and/or Owner and/or District Manager, fails to maintain a healthy, vigorous condition as a result of the Contractor's failure to perform the Work specified



herein.

By executing this Service Agreement, Contractor represents that he has examined carefully all of the contract documents acquainted with the premises where the Work is to be performed and all conditions relevant to the Work, and has made all evaluations and investigations necessary to a full understanding of any difficulties which may be encountered in performing the Work. Contractor acknowledges that the contract documents are sufficient for the proper and complete execution of the Work.

### 3.2 **Liabilities**

It is the responsibility of the Contractor to notify the Owner and/or District Manager in writing of any conditions beyond the control of the Contractor or scope of Work of these Specifications which may result in the damage and/or loss of plant material. This responsibility includes, but is not limited to the following:

- a. Vandalism and/or other abuse of the property, which results in damage to the plant material.
- b. Areas of the site that continually hold water.
- c. Areas of the site that are consistently too dry.

Contractor shall list any such items on the Weekly Maintenance Worksheet (Service Agreement – Exhibit “D”) along with recommended solutions and related costs. Failure of the Contractor to report such items shall result in the Contractor incurring full responsibility and cost for the repair of such items.

### 3.3 **Indemnification and Safety**

Indemnification/Hold Harmless. Contractor assumes liability for and shall hereby indemnify, defend and save Owner, District Manager, and Consultant (as well as all of their agents, employees, officers, directors, Supervisors, successors and assigns) harmless from any and all expenses, costs, claims, actions, damages, losses and liabilities of every kind (including, but not limited to, consequential and punitive damages, costs and attorneys’ fees irrespective of the theory upon which based (including, but not limited to, negligence and strict liability) arising in any manner whatsoever from or out of Contractor's presence at the Site for any purpose, (including, but not limited to, performing Work under this Agreement whether by Contractor or its subcontractors, agents, invitees, employees, officers, directors, successors and assigns) and arising out of the Site or the condition, operation ownership, selection, transportation, loading, unloading, security, leasing or return of any equipment or individuals with respect to the above services regardless of where, how and by whom used or operated and including, without limitation, injury to property or person (including death).

Contractor further indemnifies and holds Owner, District Manager, and Consultant harmless from and against all expenses, costs, claims, actions, damages, losses and

liabilities of every kind (including, but not limited to, consequential and punitive damages, costs and attorneys' fees) for damages and injury to persons (including death) or property caused in whole or in part by any act, omission, negligence, willful or criminal misconduct, or fault of Contractor (its subcontractor, agents, invitees, employees, officers, directors, successors and assigns). In defense of all such claims, actions, damages, losses and liabilities, the Owner, District Manager, and Consultant shall each have the absolute right to select legal counsel of their own choice and Contractor shall be responsible for payment of all reasonable attorneys' fees incurred by or on behalf of the Owner, District Manager, or Consultant in each such case. Contractor's obligation to indemnify and defend Owner, District Manager, and Consultant hereunder is absolute, including instances where Owner, District Manager, and Consultant are found potentially liable, responsible or at fault and in those instances where Owner, District Manager, and Consultant's own negligence or actions may have caused the damage or injury in part. Notwithstanding the above, Contractor shall not be required to indemnify and defend Owner, District Manager, and Consultant for damages found by a Court to have been caused solely by Owner, District Manager, or Consultant's gross negligence or the willful, wanton or intentional misconduct of Owner, District Manager, and Consultant or their employees, officers, directors, successors and assigns. The provisions of this Section shall survive the expiration or earlier termination of this Service Agreement.

**No Construction Contract.** It is understood and agreed that this Agreement is not a construction contract as that term is referenced in Section 725.06, Florida Statutes (and as later amended) and that said statutory provision does not govern, restrict or control this Agreement.

Mechanics and Construction Liens. Contractor waives the right to file mechanics and construction liens, and will indemnify, defend and save harmless Owner, District Manager, and Consultant against all claims or liens filed by Contractor, its subcontractors, laborers or material suppliers.

Safety. Contractor shall maintain an adequate safety program to ensure the safety of employees and any other individuals working under this Service Agreement. Contractor shall comply with all applicable standards, rules, or regulations of the Occupational Safety and Health Administration ("OSHA"). Contractor shall take precautions at all times to protect any persons and property related or affected by Contractor's Work under this Service Agreement, utilizing safety equipment such as bright vests, traffic cones, etc.

Contractor shall take precautions at all times to protect any persons and property affected by Contractor's work under this Service Agreement, utilizing safety equipment such as bright vests, traffic cones, etc.

### 3.4 Insurance

- a. Contractor shall provide and maintain during the life of this Service Agreement, "Workmen's Compensation Insurance" for all of its employees performing the work

and in case work under this Service Agreement is sublet, the Contractor shall require any subcontractor similarly to provide "Workmen's Compensation Insurance" for all of its employees unless said subcontractor employees are covered by the protection afforded by the Contractor. In case any class of employees who are engaged in hazardous work performed under this Service Agreement are not protected under the "Workmen's Compensation" Statute, the Contractor shall provide and shall cause each subcontractor to provide adequate coverage for the protection of its employees not otherwise protected.

- b. Contractor shall provide and maintain during the life of this Service Agreement, insurance that will protect the Contractor and any subcontractor performing the Work under the Service Agreement from claims for damages or personal injury, including accidental death, as well as from claims for property damages which may arise from Work performed, whether such operations be by the Contractor or by any subcontractor or by anyone directly or indirectly employed by any of them.

During the life of this Service Agreement, Contractor shall at all times maintain insurance policies and coverage as required by this Section, and promptly pay all premiums due thereon. At the time of execution of this Service Agreement, the Contractor shall deliver to the Owner and District Manager certificates of insurance setting forth the required coverages from companies acceptable to the Owner and District Manager. The certificates shall contain a provision that the coverage afforded under the policies will not be canceled or materially changed without 30 days prior written notice to the Owner and District Manager.

Insurance shall be provided with a per occurrence limit of \$2,000,000 in each of three policies as follows:

1. Comprehensive General Liability Insurance, including products and completed operations. The Owner, District Manager, individual Supervisors, and Consultant shall be named as additional insured.
  2. Comprehensive Auto Liability Insurance. The Owner, District Manager, and individual Supervisors shall be named as an additional insured.
  3. Contractual Liability Insurance. The Owner, District Manager, and individual Supervisors shall be named as additional insured.
- c. All such insurance shall be obtained from companies listed and authorized to do business in the field of insurance in the State of Florida with an A.M. Best rating of at least A- and acceptable to Owner. Insurance provided by out-of-state re-insurers shall not be acceptable.

## ARTICLE FOUR – PAYMENT

Payments by Owner to Contractor for Work performed shall be based on the dollar amounts described in Categories A and B from the Summary Bid Form comprise the Base Payment amount which is paid monthly and described in 4.2 and 4.3.

Category A - Landscape Maintenance Total	\$157,165.00
Category B - Seasonal Color/Perennial Maintenance Total	\$1,500.00
Category C - Seasonal Plant Installation Total	\$8,400.00
Category D - Mulch Total	\$14,625.00
<b>FIRST YEAR TOTAL CONTRACT PRICE</b>	<b>\$181,690.00</b>
<i>Second Year Total Contract Price</i>	<i>\$181,690.00</i>
<i>Third Year Total Contract Price</i>	<i>\$181,690.00</i>

- 4.1 Payment for Landscape Maintenance (Category A) and Seasonal Color/Perennial Maintenance (Category B), from the Summary Bid Form (see Service Agreement – Exhibit “B”), will be based on 12 equal monthly payments.
- 4.2 Contractor shall submit to the Owner and/or District Manager an invoice based upon the unit price schedule for Categories A and B from the Summary Bid Form (Exhibit “B”) and a detailed statement of all services rendered to the Owner and/or District Manager by the Contractor in the preceding month. Within 30 days of receipt of said invoice and statement, the Owner and/or District Manager shall remit to the Contractor seventy-five percent (75%) of the "Base Payment", or \$9,917.00, (referred to below as "Base Payment Fixed Amount").
- 4.3 In addition to the Base Payment of Categories A and B from the Summary Bid Form, the Contractor may also be entitled to receive a monthly *Performance Payment*<sup>TM</sup> of twenty-five percent (25%), or \$3,305.00, (referred to below as the "*Performance Payment*<sup>TM</sup>"). The amount of a *Performance Payment*<sup>TM</sup>, if any, shall be determined as follows: The Consultant, the Owner and/or District Manager and the Contractor shall conduct an inspection of the Work performed by the Contractor once per month, and the Consultant shall prepare a Landscape Maintenance Inspection Grade Sheet (see Service Agreement – Exhibit “C”) based on each inspection. Based upon the *Performance Payment*<sup>TM</sup> percentage (described in Article 8.4 "Grade Evaluation/Scoring") for a month, the Contractor may be entitled to a *Performance Payment*<sup>TM</sup> for said month based on a score of 87% and above.
- 4.4 Any *Performance Payment*<sup>TM</sup> due for a month shall be paid concurrent with the Base Payment for said month. The Consultant will be responsible for scheduling the monthly inspections. The Consultant must be given at least 14 days' notice to reschedule. All inspections will proceed as scheduled with or without the attendance of the Contractor.

- 4.5 No *Performance Payment*<sup>TM</sup> shall be paid to Contractor until Consultant performs the monthly landscape maintenance inspection and Contractor achieves a satisfactory score warranting such payment. In the event that Consultant fails to perform the monthly landscape maintenance inspection, and without making a reasonable effort to conduct the inspection and/or timely reschedule, as necessary, a missed inspection, Contractor shall receive full compensation for that month.
- 4.6 Payment for Seasonal Color/Perennial Installation and Mulching, Categories C and D from the Proposal Forms, will be invoiced as the Work is completed and approved by Consultant and/or Owner and/or District Manager.

**ARTICLE FIVE – TERMINATION**

- 5.1 Owner may terminate this Service Agreement with 30 days’ written notice, at any time prior to the expiration of any term, with or without cause, at Owner’s sole and absolute discretion. The written notice must be transmitted to the Contractor by Certified Mail or hand delivery. The 30-day notice shall commence on the day of actual receipt of said written notice by Contractor.
- 5.2 Contractor may terminate the Service Agreement with 60 days’ written notice with or without cause. Termination notice must be sent to and received by the Owner and/or District Manager by Certified Mail. The 60-day notice shall commence on the day of actual receipt of said written notice by Owner and/or District Manager.
- 5.3 The table below is to be used in determining the actual dollar amounts owed to either the Owner or Contractor in the event the Service Agreement is terminated before the end of a twelve-month period (assuming a leveled billing system). The percentages apply only to Categories A and B from the Summary Bid Form (Exhibit “B”) and are representative of the dollar amount of the actual Work performed.

To determine this dollar amount, add each month’s percentage between the Service Agreement start date and termination date. Multiply this percentage by the A and B total to determine the amount of actual Work done. The difference between this total, compared to the amount actually paid [1/12 x (A+B)], is the amount owed to either the Owner or the Contractor.

Mth	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
%	5	6	7	10	10	10	10	10	10	10	7	5

Example:

Category A plus Category B from the Service Agreement Summary Bid Form is \$12,000.00. The Service Agreement start date is January 1. The termination date is July 31. The total of the percentages = 58%.  $58\% \times \$12,000 = \$6,960.00$ , which represents

the actual Work done. The actual amount paid was \$1,000.00/month x 7 months = \$7,000.00. Because the actual amount of Work done is less than the actual amount paid, the Contractor owes the Owner \$40.00.

## **ARTICLE SIX – SCHEDULING**

### **6.1 Timing**

Scheduling of maintenance visits will be determined by the Owner and/or District Manager. The Owner and/or District Manager shall be contacted at least 48 hours ahead of time when services cannot be performed by Contractor on schedule and an alternate time shall be scheduled.

Owner and/or District Manager may at any time request alterations to the general maintenance service provided that the Contractor may accomplish the request without incurring additional expense for equipment, materials or labor.

## **ARTICLE SEVEN – BILLING/ADDITIONAL WORK REQUEST**

### **7.1 Billing**

It is the Contractor's responsibility to inspect and manage the need for the specified items and frequency of the specified items in Exhibit "B". It is also the responsibility of the Contractor to notify the Consultant/Owner and/or District Manager (see Article 4.2) of items performed to ensure they do not exceed the frequencies specified on the Category A and B (Maintenance Itemized Bid Forms – Exhibit "B").

Labor unit prices, including a per supervised man-hour cost and a per labor hour cost, shall be provided for any proposed Contractor work outside the Service Agreement scope that the Owner and/or District Manager requests. Any such Work must be approved in writing by the Owner and/or District Manager before it is begun by the Contractor. When any extra Work is performed and the Owner and/or District Manager deem such work entitles compensation beyond the monthly price of maintenance, the Contractor will complete an additional work request showing:

- a. The number of workmen, their title, and the number of man-hours required to perform the Work.
- b. A brief description of the nature of the Work, a list of materials used, along with an estimate of total cost to complete Work.
- c. All possible associated future costs, i.e., mulch, additional irrigation heads.

## ARTICLE EIGHT – LANDSCAPE MAINTENANCE INSPECTIONS

### 8.1 Weekly Inspections

Contractor is responsible for a weekly inspection of the entire property and for the performance of all items required and referred to in these Specifications.

### 8.2 Weekly Maintenance Worksheet

Contractor is also responsible for notifying the Owner and/or District Manager and the Consultant through the Weekly Maintenance Worksheet (Exhibit "D") of any problems. This worksheet must be provided to the property manager and copies must be sent to OLM, INC. on a weekly basis. These forms are very important in protecting Owner and/or District Manager and Contractor when discrepancies occur. Contractor may use its own formatted worksheet form upon approval of the Owner and/or District Manager and/or Consultant. Any items not called to the attention of the Owner and/or District Manager and Consultant that result in any damage to the property will become the liability of the Contractor.

### 8.3 Monthly Landscape Maintenance Inspection

Owner and/or District Manager and Consultant will perform a monthly site inspection with the Contractor. At that time, the Consultant will compile a list of landscape related items that should be performed before the next site inspection. OLM, INC. will be responsible for scheduling the monthly inspections. OLM, INC. must have no less than a 14-day notice if there is a need to reschedule. All scheduled inspections will proceed with or without the attendance of the Contractor.

### 8.4 Grade Evaluation/Scoring

Consultant will be responsible for the graded evaluation of the property. The final grade evaluation will be determined by the timely and quality execution of the Contractor's landscape maintenance functions. The Contractor's monthly *Performance Payment*<sup>™</sup> will be determined by the final score, based on the form labeled Sample Landscape Maintenance Inspection Grade sheet (Exhibit "C"). Each item listed on the Inspection Form has a specific amount of points from which deductions may be made for the improper execution of each landscape-related task. Items are not scored if the Work is being performed to industry standards.

## ARTICLE NINE – COMPLIANCE WITH LAWS

Contractor shall, at its own expense, obtain all necessary permits and licenses required by any federal, state, county or local codes, laws, ordinances and regulations. Contractor will comply with all applicable state, federal, county and local laws, orders and judicial decisions, including, but not limited to matters regarding occupational health and safety.

## ARTICLE TEN – MISCELLANEOUS

This Service Agreement, together with all Exhibits, shall supersede any and all agreements, both oral and written, between the Parties with respect to the rendering of services by the Contractor for the Owner and/or District Manager.

The invalidity in whole or in part of any provision of this Service Agreement shall not affect the validity of any other provision.

The rights and remedies of the Parties shall be cumulative and in addition to any other rights and remedies provided by law or equity. A waiver of a breach of any provision hereof shall not constitute a waiver of any other breach. This Service Agreement shall be governed and construed in accordance with the laws of the State of Florida with venue in Hillsborough County, Florida.

No subsequent agreement concerning the service provided shall be effective unless made in writing and executed by authorized representatives of the Parties. Notices shall be in writing, effective upon receipt, if mailed or faxed to:

Owner and District  
Manager c/o:

Company Name:

Development Planning and Financing Group

Street Address 15310 Amberly Drive

City, State Tampa FL 33647

ATTN.: Carolyn Stewart

Tel.: 813-374-9105

Email: carolyn.stewart@dpfg.com

Contractor:

Company Name: Landscape Maintenance Professionals, Inc.

Address: P.O. Box 267 Seffner, Florida 33583

Tel.: 813-757-6500

The Exhibits and Schedules attached to this Service Agreement and made a part hereof are:

- Exhibit "A" Service Description and Specifications
- Exhibit "B" Summary and Itemized Bid Forms
- Exhibit "C" Landscape Maintenance Inspection Grade sheet
- Exhibit "D" Weekly Maintenance Worksheet
- Exhibit "E" Site Map
- Exhibit "F" Proposal Affidavit

Any subcontractor utilized by Contractor shall be total responsibility of Contractor. All terms and conditions of this Service Agreement imposing responsibilities and obligations on



Contractor shall apply to any and all subcontractors as if they were the responsible contractor.

In the event suit is brought or an attorney is retained by either Party to enforce the terms of this Service Agreement, the prevailing Party shall be entitled to recover, in addition to any other remedy to which that Party may be entitled, reimbursement for reasonable attorney's fees.

The terms and provisions of this Service Agreement that by their sense and context are intended to survive the performance thereof by the Parties shall survive the completion of performance and termination of this Service Agreement.

This Service Agreement shall not be assigned by the Contractor without prior written consent of the Owner and/or District Manager.

It is understood that the Contractor is an independent contractor and shall perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement shall be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and Owner. The Contractor shall not have the right to make any contract or commitments for, or on behalf of, Owner without the prior written approval of Owner. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to Owner.

As required under Section 119.0701, Florida Statutes, Contractor shall (a) keep and maintain public records required by the District in order to perform the service, (b) upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by law, (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Contractor does not transfer the records to District, (d) meet all requirements for retaining public records and transfer, at no cost, to the District all public records in possession of the Contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 813-374-9105, or at 15310 Amberly Drive, Suite 175, Tampa, Florida 33647.**

#### ARTICLE ELEVEN – SIGNATURES

Having carefully examined this Service Agreement, as well as the premises and the conditions affecting the Work outlined herein, the undersigned Contractor agrees to furnish all services, equipment, labor and materials called for in said documents. The term of this Service Agreement shall begin on November 16, 2015 and expire on November 15, 2018.

The parties hereto signing this Service Agreement hereby represent that each is a duly authorized representative with the express authority to enter into this Service Agreement on behalf of their respective companies.

IN WITNESS WHEREOF, the Parties hereto have executed this Service Agreement as of the day and year first written above.

**Landscape Maintenance  
Professionals, Inc.**

By: Scott A. Carlson  
Name: Scott A. Carlson  
Title: V.P. / G.M.  
Date: 10/25/16

**Panther Trace  
Community Development District**

By: Megan L. Jones  
Name: Megan L. Jones  
Title: Chair.  
Date: 10/25/16

## EXHIBIT "A"

### SERVICE DESCRIPTION AND SPECIFICATIONS

*The indications for Unit Price Line Items after each specification correspond to the Landscape Maintenance Itemized Bid Form and Seasonal Plant Maintenance Itemized Bid Form – Exhibit "B" and are to be performed to the frequencies specified.*

#### I. TURF MAINTENANCE

##### A. Mowing

**St. Augustine** turf shall be cut at a height of two (2) to five (5) inches as conditions dictate. No more than one-third (1/3) of the grass blade is to be removed when cutting. *(Unit Price Line Item: St. Augustine Mow)*

**Hybrid Bermuda** turf shall be reel mowed to a height of three-fourths (¾) to one and one-half (1.5) inches. *(Unit Price Line Item: Hybrid Bermuda Mow)*

**Bahia** turf along road shoulders areas and retention pond areas shall be mowed to a height of two (2) to four (4) inches. Mower blades shall be kept sharp at all times to minimize injury or disease to turf. Retention pond turf areas shall be maintained to water's edge. Contractor shall make every effort to minimize grass clippings deposited in lakes and/or retention ponds. Contractor shall be responsible for two (2) fertilizations per year. Contractor shall not be responsible for insect and disease control in these areas. *(Unit Price Line Item: Bahia Turf Mow)*

Contractor shall be responsible for controlling excessive grass clippings within turf or mulched bed areas. Contractor shall make every effort to minimize grass clippings deposited in lakes and/or retention ponds.

##### B. Edging

Contractor shall be responsible for edging all curbs, sidewalks, paths, and turf bed lines with a metal blade edger. All completed edges will have a perpendicular appearance between turf and hardlines, and turf and bedlines. An angled or beveled appearance of hardlines or bedlines is unacceptable. Weedeaters are not to be used in edging. *(Unit Price Line Item: Edge Bedlines/Edge Hardlines)*

Blowers will be used to clean sidewalks, curbs, and streets of organic material caused by mowing and edging.

**C. Fertilization**

Contractor shall have full responsibilities of determining the proper formulations and rates of all fertilizers to maintain healthy vigorous turf. Contractor shall be expected to apply any minor nutrients necessary to maintain a healthy turf. Contractor shall be responsible for removing any excess fertilizer from paved surfaces, curbs, and sidewalks. Contractor is responsible for adjusting the pH as necessary to maintain healthy plants. *(Unit Price Line Item: Turf Fertilization)*

**D. Insect and Disease Control**

Contractor shall be responsible for weekly inspections of the entire property and treatment of any insect or disease related problem, including mole crickets, chinch bugs, and grubs. Contractor shall be responsible for the control of Fire Ants throughout maintained areas. Mounds are to be removed and soil leveled to previous grade after Fire Ants have been killed. *(Unit Price Line Item: Insect/Disease Control)*

**E. Water**

Contractor shall be responsible for damage to irrigation and water supply items that were not reported to the District Manager in writing, and will be responsible for replacement of these items.

Contractor shall be responsible for monitoring the moisture levels in turf areas and reporting any problems, in writing, that may be present during the maintenance visit.

Contractor shall not be responsible for the watering of any turf area unless plant material is under additional warranty. *(Unit Price Line Item: Irrigation Inspection and Management)*

**F. Turf Weed Control**

Weeds are to be controlled in turf areas by mechanical, physical and chemical methods. All turf is to be maintained to control and strive to eliminate weeds. Contractor shall be responsible for removing any chemicals used in treating weeds from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Turf Weed Control)*

**G. Monofilament Trim**

After each mowing operation Contractor shall use a line trimmer or similar machine to trim grass and/or weeds that cannot be mowed with large machinery. Contractor shall be responsible for monofilament trimming of grasses and/or other vegetation along lake/pond edges up to water's edge to the same height as surrounding mowed areas. *(Unit Price Line Item: Monofilament Trim)*

#### **H. Hybrid Bermuda Overseeding**

All turf areas shall be prepared and overseeded with 280# per acre of a Grade "A" quality Blue Tag Perennial Ryegrass. This seed shall be free of "Poa annua" and other noxious weed seeds. Overseeding will begin in November, with 90% germination of all areas by December 31. Reducing the height of turf prior to overseeding is acceptable.

Contractor shall not change the above schedule, rates, or specifications without approval of District Manager. *(Unit Price Line Item: Bermuda Overseeding)*

### **II. SHRUB AND GROUNDCOVER MAINTENANCE**

#### **A. Pruning**

All shrubs shall be hand and mechanically pruned to industry standards, removing dead and damaged wood to allow for natural development of plant material, and to create the effect intended by the Consultant and Owner and/or District Manager. Pruning shall be performed through the growing months to keep the plant material aesthetically pleasing and within its boundaries.

Deep hand pruning and/or structure pruning should be performed once a year during the dormant months. Structure pruning shall be defined as using hand pruners, handsaws, and/or loppers to prune old wood and prune behind multiple breaks to maintain proper proportions, promote interior growth, and an aesthetically pleasing appearance. Removal of up to 50% of the height and foliage of plants shall take place during these prunings. *(Unit Price Line Item: Shrubs or Groundcover Trim)*

#### **B. Fertilization**

Contractor shall have full responsibilities of determining the proper formulations and rates of all fertilizers to maintain healthy vigorous shrubs. Contractor shall be expected to apply any minor nutrients necessary to maintain healthy shrubs. Contractor shall be responsible for removing any excess fertilizer from paved surfaces, curbs, and sidewalks. Contractor is responsible for adjusting the pH as necessary to maintain healthy plants. *(Unit Price Line Item: Shrub Fertilization)*

#### **C. Insect and Disease Control**

Contractor shall be responsible for weekly inspections of the entire property and treatment of any insect or disease related problems. Contractor shall be responsible for removing any excess pesticides from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Insect/Disease Control)*

**D. Water**

Contractor shall be responsible for monitoring the moisture levels in bed areas and reporting any problems, in writing, that may be present during the maintenance visit. Contractor shall be responsible for damage to plants that were not reported to the Owner and/or District Manager in writing, and will be responsible for replacement of these items. Contractor shall not be responsible for the watering of any shrub or groundcover areas unless plant material is under warranty. *(Unit Price Line Item: Irrigation Management)*

**E. Bed Weed Control**

Weeds shall be controlled in bed areas by mechanical, physical and chemical methods. Bed areas should be maintained weed free. Contractor shall be responsible for removing any excess chemical application used to control weeds from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Bed Weed Control)*

**III. TREE MAINTENANCE**

**A. Pruning**

Contractor shall be responsible for maintaining all trees along boulevards, roadways, parks, activity areas, conservation areas, and all designated neighborhoods such that no branches/limbs will overhang on sidewalks and parking areas lower than 10 feet from the ground. Lower branching on all trees shall be pruned as needed, to keep them elevated to a uniform height. Maximum height for this pruning shall be no more than 15 feet. Trees located in natural area shall be pruned only when their growth habit affects formal, maintenance areas. Limbs and branches are to be removed from property. All sucker growth from trunk and base of trees shall be removed weekly or as required to maintain a clean appearance.

Contractor will be responsible for pruning all ornamental trees such as Wax Myrtles, Crape Myrtles, Photinias, American Hollies, Fosteri Hollies, Savannah Hollies, Burfordii Hollies, Nellie R. Stevens Hollies, Ligustrum, East Palatka Hollies, Dahoon Hollies, Silver Buttonwoods, Tree form Oleanders, Sea Grapes, and Cattley Guavas. Pruning will include the shaping of all heads, removal of conflicting branches and removal of interior sucker growth. *(Unit Price Line Item: Tree Pruning)*

***Palm Pruning***

All palms shall be pruned and shaped as required, removing dead fronds and spent seedpods. Palms should not be severely pruned. All palms should be pruned at a 90-degree angle, no "carrot topping." Palms are to be thoroughly detailed of flower stalks, seed pods and loose boots around the bud growth with all fronds trimmed to lateral position. All pruning equipment shall be sterilized prior to the pruning of each tree. Spikes are never to be used when climbing trees/palms. Contractor shall be not responsible for pruning palms over 50 feet in overall height *(Unit Price Line Item: Palm Pruning)*

**B. Fertilization**

Fertilization applies to planted trees that still are staked or guyed, and planted trees that have a caliper of eight (8) inches or less. Existing mature trees do not apply. Contractor is required to notify District Manager and make recommendations, in writing, of all other trees that may need supplemental fertilization. Contractor shall be responsible for removing any excess fertilizer from paved surfaces, curbs, and sidewalks. Contractor is responsible for adjusting the pH as necessary to maintain healthy plants. *(Unit Price Line Item: Tree Fertilization)*

Palms are to be fertilized using fertilizers especially formulated for palms. *(Unit Price Line Item: Palm Fertilization)*

**C. Insect and Disease Control**

Contractor shall be responsible for weekly inspections of the entire property and treatment of any insect or disease-related problems for all sizes of palms (except palms located along neighborhood streets) and for trees that are eight (8) inches in caliber or less. Contractor shall be responsible for removing any excess chemical application from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Insect/Disease Control)*

**E. Water**

Contractor shall be responsible for monitoring the moisture levels in bed areas and reporting any problems in writing that may be present during the maintenance visit.

Contractor shall be responsible for damage to trees/palms that were not reported to the Owner and District Manager in writing, and will be responsible for replacement of these items. Contractor shall not be responsible for the watering of any trees/palms unless plant material is under warranty. *(Unit Price Line Item: Irrigation Management)*

**F. Staking**

Staked trees shall be re-staked and adjusted as often as necessary. Stakes shall be adjusted and/or removed when deemed appropriate by Consultant and/or Contractor. Trees that need to be re-staked utilizing specialized equipment and crews shall be done at a mutually agreed upon price, submitted in writing for review and approval. *(Unit Price Line Item: Tree Pruning)*

**IV. SEASONAL COLOR/PERENNIAL MAINTENANCE**

**A. Bed Preparation**

Contractor shall be responsible for measuring and confirming the quantities for each annual rotation for all existing pots and annual bed areas based on plant spacing as specified. Contractor shall also be responsible for planting the specified size of plant material designated by Consultant. Beds shall be prepared to Consultant's specification. See Annual Beds Amendment Sheet. Contractor shall be responsible for taking general and micronutrient tests of annual bed areas. The District Manager and Consultant should receive copies of test results and a list of actions to be taken by Contractor to correct all problems identified by report.

Beds shall be tilled to a depth of 14 inches with all amendments thoroughly mixed.

Fertilizers should be raked into the top six (6) inches or soil mix. pH adjustment should be made during each seasonal rotation. See Annual Bed Amendments for specified chemical rates. Bed areas shall be formed to create a moderate crown which "faces up" toward the direction of the greatest foot or automobile traffic. Remove rocks and debris, and trench all sides of bed which face curb or turf at a depth of three (3) inches before final mulching.

**B. Seasonal Color Replacement**

Contractor shall be responsible for replacing any annuals that have declined, died or failed to maintain a healthy, vigorous appearance in the opinion of the Owner and/or District Manager and Consultant.

**C. Mulching**

Bed areas shall have one-fourth (1/4) inch of finely ground pinebark mulch at all times, not allowing bare soil areas to be visible.

**D. Deadheading and Pruning**

Deadheading: Declining flowers and foliage should be removed weekly.

Pruning: Plants shall be pruned to avoid plants becoming leggy or unsightly; also



to maintain a consistent uniform mass. *(Unit Price Line Item: Deadheading & Pruning)*

**E. Fertilization**

Contractor shall have full responsibilities of determining the proper formulations and rates of all fertilizers to maintain healthy vigorous plants. Contractor shall be expected to apply any minor nutrients necessary to maintain healthy plants. Contractor shall be responsible for removing any excess fertilizer from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Fertilization)*

**F. Insect and Disease Control**

Contractor shall be responsible for weekly inspections of annual bed areas and treatment of any insect or disease related problems. *(Unit Price Line Item: Insect/Disease Control)*

**G. Watering**

Contractor shall be responsible for monitoring the moisture levels in bed areas and reporting any problems, in writing, that may be present during the maintenance visit. Contractor shall be responsible for damage to items that were not reported to the Owner and District Manager in writing, and will be responsible for replacement of these items.

Contractor shall not be responsible for watering of plant material unless plant material has not yet established. When new seasonal color is installed, Contractor shall be responsible for supplemental watering only until plants become established. *(Unit Price Line Item: Watering)*

**H. Bed Weed Control**

Weeds shall be controlled in bed areas by mechanical, physical and chemical methods. Bed areas are to be maintained weed free. Contractor shall be responsible for removing any chemicals used to control weeds from paved surfaces, curbs, and sidewalks. *(Unit Price Line Item: Bed Weed Control)*

**I. Perennial Maintenance**

All perennial beds are to be serviced as needed. The removal of all spent blooms, flower stalks, and drying foliage shall be performed weekly or as needed. A one-time (fall or late winter) cut back and mulching of all foliage will also be included in the cost. Any additional fertilizer, fungicide, insecticide or other chemicals needed to keep plants at optimum health shall also be included. All Daylilies and Liriope shall be cut back (either manually or mechanically) in the early spring. *(Unit price line item: Perennial Maintenance)*

**V. MULCHING FOR TREE AND SHRUB BED AREAS**

**A. Mulch**

Contractor will be responsible for pricing two (2) complete applications of Grade A pinebark mulch (in keeping with what is currently used) which will occur at the Managing Agent's discretion. Mulch is to be maintained at a depth of one and one half inches (1 ½ inches) such that none of the old / previously laid mulch and/or bare soil areas are visible. Contractor is responsible for accurate measurement of all bed areas and tree circles as part of the bid process. Contractor is responsible for spot mulching of any bare soil areas that result due to the underestimation of mulch or landscape maintenance performance, i.e., mower damage around bedlines, treewells, etc.

Community parks and the park at the Recreation Center shall be mulched at least two (2) times per year. ASTM Fall Zone Mulch/ Sand in play areas shall be maintained to a depth as determined by the Contractor that is consistent with CPSC playground standards. *(Unit Price Line Item: Mulch)*

**B. Trenching**

Bedline edges shall be trenched and beveled at a depth of three (3) inches along bed areas that are bordered by sidewalks, curbs, and annual bed areas. All beds bordered by turf shall be defined and only have areas growing into the beds removed. A three-inch (3") deep trench is not required in these areas. All tree wells located in turf areas shall have root balls raked smooth and shall be trenched and beveled at a depth of three (3) inches. *(Unit Price Line Item: Mulch)*

**VI. GENERAL SITE MAINTENANCE: TRASH, WEED CONTROL AND DEBRIS DISPOSAL**

**A. Cleanup Procedures**

As a part of each weekly maintenance service a general cleanup program will occur in all maintained areas. The cleanup program shall involve a policing of all maintained areas for the removal of paper, cans, bottles, sticks, cigarette butts, leaves, and other debris. A complete sweeping or blowing, by mechanical means, of the entire roadways, curbs, gutters, drains, and sidewalk areas will be performed. This will encompass complete removal of weeds at curbs and pavement lines, and other trash that has settled in these areas.

Parking lot areas will be kept clean removing trash, sand and/or organic buildup throughout. *(Unit Price Line Item: Debris Disposal)*

**B. Road Kill**

Contractor shall be responsible for removal and proper disposal of any animal carcass Monday through Friday. *(Unit Price Line Item: Debris Disposal)*

**C. Park Trash Containers**

Contractor shall be responsible for emptying and replacing trash liners of all trash containers every fourth day or when container is 85% full or twice a week Monday through Friday. *(Unit Price Line Item: Debris Disposal)*

**D. Weed Control**

All parking lot areas, curb, gutters, pavers, driveways, parkways, paths and bike paths shall be maintained weed free. *(Unit Price Line Item: Bed Weed Control)*

**E. Disposal of Debris**

All debris shall be disposed of off-site. Owner shall furnish area for Contractor dumpster storage. *(Unit Price Line Item: Debris Disposal)*

**F. Severe Weather Cleanup**

In the event of a natural disaster, such as a hurricane or tornado, the Contractor shall not be responsible for any cleanup operation outside of the agreed maintenance contract.

If Owner elects, they may request that the Contractor utilize dedicated man-hours for the purpose of severe weather cleanup.

**G. Typical Weather Cleanup**

Contractor shall be responsible for debris cleanup deposited by typical weather conditions. *(Unit Price Line Item: Debris Disposal)*

**VII. LEAF REMOVAL**

**A. Leaf Collection**

Fallen leaves in all areas shall be collected no less than four (4) times per year and removed from property. This is to be done as requested by the Consultant and Owner and/or District Manager from the beginning of November through February, or until leaf dispersement ceases.

On a weekly basis, the Contractor will collect leaves from focal areas, bed, and turf areas to prevent heavy build-up and cause damage to plant material by smothering. *(Unit Price Line Item: Debris Disposal)*

**B. Disposal of Debris**

All debris shall be disposed of off site. *(Unit Price Line Item: Debris Disposal)*

**VIII. NATURAL AREA MAINTENANCE**

All mulched wooded natural areas should be kept free of limbs and weeds. Natural leaf drop will not have to be removed. These areas can also be used for leaf deposit if Owner and/or District Manager's permission is obtained. Contractor shall be responsible for maintaining a three-foot (3-foot) buffer between formally maintained areas and natural vegetation growth including but not limited to trees, vines, or large variety weeds. *(Unit Price Line Item: Debris Disposal)*

**IX. PLANT MATERIAL DISPOSAL**

**A. Removal**

Dead plant material, not requiring general tree surgeon practices for removal shall be removed and disposed of immediately by the Contractor. *(Unit Price Line Item: Debris Disposal)*

**B. Replacement**

Contractor shall contact and advise the District Manager, in writing, of possible replacements. Plant replacement necessitated by negligence of the Contractor shall be the sole responsibility of the Contractor.

**X. IRRIGATION SYSTEM**

Contractor shall be responsible for determining the number of irrigation controllers and zones. Contractor shall be responsible for employing an irrigation technician trained to manage irrigation operating system within 30 days of commencement of contract. Contractor shall be responsible for all programming necessary to properly operate irrigation system.

**A. Irrigation Inspection and Management**

Contractor agrees to program, monitor, adjust and manage all automatic irrigation systems as to proper frequency, duration, and operation of supplemental watering on a daily basis. At all times the system shall be functioning properly and conforming to all related codes and regulations. Adjustments include but are not limited to flow control, radius adjustment, nozzle cleaning, sprinkler height, and level adjustment.

**XII. SEASONAL COLORBED AMENDMENTS CHART**

AMENDMENTS	DEPTH	RATE
<b>I. NEW BEDS:</b>		
Erth Food/Mushroom Compost	12" – 24"	50#/50 sf.
Michigan Peat*	18" – 24"	124#/50 sf.
River Sand**	18" – 24"	125#/50 sf.
Fertilizer	6"	See Label
Lime	6"	As per soil test
Fungicide i.e. Banrot	6"	See Label
<b>II. ESTABLISHED BEDS</b>		
Erth Food/Mushroom Compost	12" – 24"	25#/50 sf.
Michigan Peat*	18" – 24"	50#/50 sf.
River Sand**	18" – 24"	25#/50 sf.
Fertilizer	6"	As per soil test
Lime	6"	As per soil test
Fungicide	6"	As per soil test

\*For beds which consistently dry out too quickly.

\*\*For beds which consistently exhibit drainage problems.

EXHIBIT "B"

SUMMARY BID FORM

Exterior Landscape Maintenance  
PANTHER TRACE CDD  
TAMPA, FL

A. Landscape Maintenance Total	\$ 157,165.00
B. Seasonal Color / Perennial Maintenance Total	\$ 1,500.00
C. Seasonal Plant Installation Total	\$ 8,400.00
D. Mulch Total	\$ 14,625.00
<b>FIRST YEAR TOTAL BID PRICE</b>	<b>\$ 181,690.00</b>
<i>SECOND YEAR TOTAL BID PRICE</i>	<i>\$ 181,690.00</i>
<i>THIRD YEAR TOTAL BID PRICE</i>	<i>\$ 181,690.00</i>

Contractor Name LANDSCAPE MAINTENANCE PROFESSIONALS, INC.

Contractor Address PO BOX 267 SEFFNER FL 33583

Contractor Signature SCOTT A. CARLSON (ON FILE)

Title V.P/G.M.

Telephone Number 813-757-6500

Date 30 OCT 2015

\* Owner may purchase materials tax exempt; however bid amounts must include and identify sales tax. To the extent Owner purchases materials tax exempt during the life of this Service Agreement, Owner shall receive a compensating credit against the amount due the Contractor for the cost of such materials and sales tax included in the Bid Price.

**WORK SCHEDULE**

Work under this Service Agreement is to begin at the execution of the Service Agreement, and run concurrent with any successive terms.

**ADDENDA**

Contractor acknowledges receipt of the following Addenda, which are included in our Proposal.

ADDENDUM #	DATED: NA
ADDENDUM #	DATED: NA

**UNIT PRICES**

We acknowledge receipt of the following Unit Prices which are included in our Proposal.

UNIT PRICE #	DATED: NA
UNIT PRICE #	DATED: NA

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**EXHIBIT "B" (Continued)**  
**PANTHER TRACE CDD**  
**CATEGORY A**

**LANDSCAPE MAINTENANCE ITEMIZED BID FORM**

FUNCTION	FREQUENCY (PER YEAR)	UNIT PRICE	FIRST YEAR GRANDTOTAL
St. Augustine Turf Mow	42	\$218.00	\$9,156.00
Hybrid Bermuda Turf Mow	46	\$93.50	\$4,301.00
Bahia Turf Mow	32	\$694.00	\$22,208.00
Edge (Bedlinens)	21	\$313.00	\$6,573.00
Edge (Hardliners)	21	\$770.00	\$16,170.00
Monofilament Trim	42	\$130.40	\$5,476.80
Hybrid Bermuda Overseed	1	\$2,591.40	\$2,591.40
Bed Weed Control	52	\$96.15	\$4,999.80
Shrub/Groundcover Trim	12	\$1,250.00	\$15,000.00
Tree Pruning	6	\$1,666.60	\$9,999.60
Palm Pruning	2	\$5,400.00	\$10,800.00
Debris Disposal	52	\$111.50	\$5,798.00
Insect/Disease Control	52	\$42.10	\$2,189.20
Irrigation Inspection and Management	52	\$334.60	\$17,399.20
Palm Fertilization	4	\$180.00	\$720.00
Tree Fertilization	2	\$600.00	\$1,200.00
Shrub Fertilization	4	\$1,050.00	\$4,200.00
Groundcover Fertilization	4	INC	INC
St. Augustine Turf Fertilization	6	\$1,667.00	\$10,002.00
Hybrid Bermuda Turf Fertilization	6	\$797.00	\$4,782.00
Turf Weed Control	52	\$69.20	\$3,599.00

**CATEGORY A. FIRST YEAR LANDSCAPE MAINTENANCE TOTAL** \$ 157,165.00

SCOTT A. CARLSON                      LANDSCAPE MAINTENANCE PROFESSIONALS, INC.                      30 OCT 2015  
Contractor Signature                      Company Name                      Date

\* Owner may purchase materials tax exempt; however bid amounts must include and identify sales tax. To the extent Owner purchases materials tax exempt during the life of this Service Agreement, Owner shall receive a compensating credit against the amount due the Contractor for the cost of such materials and sales tax included in the Bid Price.

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SAC



**EXHIBIT "B" (Continued)  
PANTHER TRACE CDD**

**CATEGORY B**

**SEASONAL COLOR/PERENNIAL MAINTENANCE ITEMIZED BID FORM**

SEASONAL MAINTENANCE	FREQUENCY (PER YEAR)	TOTAL
Deadheading	24	\$450.00
Pruning	12	\$450.00
Insect/Disease Control	20	\$200.00
Fertilization	12	\$400.00

**SEASONAL COLOR MAINTENANCE SUBTOTAL**      \$ 1,500.00

PERENNIAL MAINTENANCE	FREQUENCY (PER YEAR)	TOTAL
Deadheading	32	\$
Cut Back	1	\$
Insect/Disease Control	52	\$
Fertilization	2	\$
Mulching	1	\$

**PERENNIAL MAINTENANCE SUBTOTAL**      \$N/A INC. IN SHRUBS

**CATEGORY B.      FIRST YEAR SEASONAL COLOR  
/PERENNIAL MAINTENANCE TOTAL**      \$ 1,500.00

\* Owner may purchase materials tax exempt; however bid amounts must include and identify sales tax. To the extent Owner purchases materials tax exempt during the life of this Service Agreement, Owner shall receive a compensating credit against the amount due the Contractor for the cost of such materials and sales tax included in the Bid Price.

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**EXHIBIT "B" (Continued)  
PANTHER TRACE CDD**

**CATEGORY C**

**SEASONAL COLOR INSTALLATION  
ITEMIZED BID FORM**

QUANTITY	PLANT MATERIAL	SIZE	UNIT PRICE	TOTAL PRICE
1,400	Spring	4"	\$1.50	\$2,100.00
1,400	Summer	4"	\$1.50	\$2,100.00
1,400	Fall	4"	\$1.50	\$2,100.00
1,400	Winter	4"	\$1.50	\$2,100.00

**CATEGORY C. FIRST YEAR SEASONAL PLANT  
INSTALLATION TOTAL** **\$ 8,400.00**

- NOTE 1: Contractor shall be responsible for pricing installation of four (4) annual rotations.
- NOTE 2: All annuals shall be 4" container-grown Grade "A" plants with multiple blooms at the time of installation.
- NOTE 3: All prices should include soil amendments, mulch, labor, taxes, etc. associated with installation. All plants should be in bloom at time of planting.
- NOTE 4: Specific colors and varieties shall be mutually agreed upon prior to installation.
- NOTE 5: Contractor is responsible for the spacing of seasonal plants as shown below:
- a. Distance away from curbs, turf lines, etc.  
     Annuals      10"
  - b. On Center (o.c.) Spacing's  
     Annuals      10"

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**EXHIBIT "B" (Continued)**  
**PANTHER TRACE CDD**

**CATEGORY D**

**MULCH**  
**ITEMIZED BID FORM**

MATERIAL & FUNCTION	# OF CUBIC YARDS	UNIT PRICE	TOTAL PRICE
Pine bark (First Mulching)	325	\$39.00	\$12,675.00
Trenching (First Trenching)	NA	NA	\$350.00
Pine bark (Second Mulching)	NA	NA	NA
Trenching (Second Trenching)	NA	NA	NA
Sand Replenishment for Play Areas	20	\$80.00	\$1,600.00

*Contractor is responsible for measuring and confirming the quantity of pine bark, with one (1) complete application per year at a depth of two (2) inches.*

**CATEGORY D. FIRST YEAR MULCH TOTAL \$ 14,625.00**

**EXHIBIT "B" (Continued)**  
**SUPPLEMENTAL PRICING FORM**

1. Mini pine bark nuggets (cost/yard, spread on site)	\$40.00
2. Cypress Mulch (cost/yard, spread on site)	\$40.00
3. Grade A Pine straw (cost/bale, spread on site)	\$7.00
4. Additional Labor with truck and hand tools (cost/man hour)	\$27.00
5. Additional labor with truck and small power equipment (e.g., edger, blower, etc.) (cost/man hour)	\$27.00
6. Additional labor with truck and light power equipment (e.g., 36" and 52" walk mower) (cost/man hour)	\$27.00
7. Additional labor with truck and heavy power equipment a. 72" bush hog with operator (cost/man hour) b. 600 gallon minimum watering truck with operator (cost/man hour)	\$40.00
8. St. Augustine sod laid, non-site ready (cost/square foot)	\$.80
9. Hybrid Bermuda Overseed, cost per occurrence per the following specifications: All turf areas shall be prepared and over seeded with 280# per acre of a Grade "A" quality Blue Tag Perennial Ryegrass. This seed shall be free of "Poa annual" and other noxious weed seeds. Over seeding will begin in November, with 90% germination of all areas by December 31. Reducing the height of turf prior to over seeding is acceptable. Contractor shall not change the above schedule, rates, or specifications without approval of District Manager.	\$ 1,800.00
10. Cost per hour a. General Laborer b. Supervisor and truck c. Irrigation Technician with one laborer & truck d. General repair and maintenance person that shall be required to perform these and other general maintenance task, e.g., replacement of light bulbs, pressure washing, general painting of signs and hardware. Price should include individual having transportation and supplying all tools and equipment needed to perform these tasks.	a. \$27.00 b. \$30.00 c. \$80.00 d. \$27.00

*The prices above shall be commensurate with the contract term.*

\* Owner may purchase materials tax exempt; however bid amounts must include and identify sales tax. To the extent Owner purchases materials tax exempt during the life of this Service Agreement, Owner shall receive a compensating credit against the amount due the Contractor for the cost of such materials and sales tax included in the Bid Price.

**EXHIBIT "F"**

**CONTRACTOR'S PROPOSAL AFFIDAVIT  
PANTHER TRACE CDD  
LANDSCAPE AND IRRIGATION MAINTENANCE**

Proposal of LANDSCAPE MAINTENANCE PROFESSIONALS, INC.  
(Name)  
PO BOX 267 SEFFNER FL 33583  
(Address)

to furnish materials, equipment and labor and to perform all work in accordance with the Contract Documents for landscape and irrigation maintenance of the Panther Trace Community Development District located in Hillsborough County, Florida.

To: Panther Trace Community Development District  
C/o Carolyn Stewart  
15810 Amberly Drive, Suite 175  
Tampa, Florida 33647  
Attention: Bruce St. Denis, District Manager

The undersigned Proposer has carefully examined the Proposal Documents and the site of the proposed Work, and is familiar with the nature and extent of the Work and any local conditions that may in any manner affect the Work to be done.

**PRICE**

The undersigned Proposer agrees to do all the Work and furnish all materials called for by the Proposal Documents, in the manner prescribed therein and to the standards of quality and performance established by the District for the Lump Sum of ONE HUNDRED EIGHTY ONE THOUSAND SIX HUNDRED NINETY DOLLARS (\$181,690.00). This Lump Sum shall include cost of implementing all applicable safety requirements.

Proposer acknowledges that estimated quantities scheduled are approximated for the sole purpose of obtaining comparative proposals for determination of the lowest responsible Proposer, and actual quantities required may increase or decrease. Proposer further agrees that payments will be made on the basis of actual quantities placed and accepted in the construction.

**TIME**

Proposer submits that it can complete the work described in this Project Manual within fourteen days (14 days) of the issuance of a Notice to Proceed.

The undersigned Proposer agrees to commence work within 14 days after the date of written Notice to {00058206.DOCX/2}

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Proceed. The undersigned Proposer agrees that this Proposal shall be valid for a period of 90 days. Proposer hereby acknowledges that any work provided and any cost incurred by the Proposer prior to receiving both the notice of Award and the Notice to Proceed will be at Proposer's risk unless specifically agreed to in writing by the Owner.

### **PROPOSAL SECURITY**

The undersigned acknowledges, by the below execution of this Proposal, that all information provided herein has been provided in full and that such information is truthful and accurate. The Proposer agrees through submission of this Proposal to honor all pricing information ninety (90) days from the date of the Proposal opening, and if awarded the Contract on the basis of this Proposal to enter into and execute the Construction Agreement in the form included in the Proposal Documents.

Proposer understands that inclusion of false, deceptive or fraudulent statements on this Proposal constitutes fraud; and, that the District considers such action on the part of the Proposer to constitute good cause for denial, suspension or revocation of a Proposal for Work for the Panther Trace Community Development District.

The undersigned hereby authorize(s) and request(s) any person, firm or corporation to furnish any pertinent information requested by the Panther Trace Community Development District, or its authorized agents, deemed necessary to verify the statements made in this Proposal or attachments hereto, or regarding the ability, standing and general reputation of the Proposer.

**EXHIBIT "C"**  
**PANTHER TRACE CDD**  
**SAMPLE MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADE SHEET**

A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL TURF AREAS	10		
TURF INSECT/DISEASE CONTROL	10		
PLANT FERTILITY	5		
WEED CONTROL BED AREAS	10		
PLANT INSECT/DISEASE CONTROL	10		
PRUNING	10		
CLEANLINESS	10		
MULCHING	5		
WATER/IRRIGATION MANAGEMENT	15		
CARRYOVERS	5		

B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10		
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		
MAXIMUM VALUE	145		



Date: \_\_\_\_\_ Score: \_\_\_\_\_ *Performance Payment*<sup>TM</sup> % \_\_\_\_\_

Contractor Signature: \_\_\_\_\_

Inspector Signature: \_\_\_\_\_

Property Representative Signature: \_\_\_\_\_

**EXHIBIT "D"**  
**WEEKLY MAINTENANCE WORKSHEET**

- 1) Date of maintenance visit: \_\_\_\_\_
- 2) Supervisor: \_\_\_\_\_
- 3) Watering man-hours: \_\_\_\_\_
- 4) Listing of problems and locations:
  - a) Insect and plants: \_\_\_\_\_  
\_\_\_\_\_
  - b) Disease and plants: \_\_\_\_\_  
\_\_\_\_\_
  - c) Nutrient problems and plants \_\_\_\_\_  
\_\_\_\_\_
  - d) Dry plants: \_\_\_\_\_  
\_\_\_\_\_
  - e) Wet plants: \_\_\_\_\_  
\_\_\_\_\_
  - f) Amount of mulch applied: \_\_\_\_\_  
\_\_\_\_\_
  - g) Amount of mulch needed or applied over designated amount: \_\_\_\_\_  
\_\_\_\_\_
  - h) Dead plants removed: \_\_\_\_\_  
\_\_\_\_\_
  - i) Tree service work needed: \_\_\_\_\_  
\_\_\_\_\_
- j) Irrigation damage and repairs: \_\_\_\_\_  
\_\_\_\_\_
- 5) Extra work performed:
  - a) Number of men: \_\_\_\_\_
  - b) Their title(s): \_\_\_\_\_
  - c) Hours per man: \_\_\_\_\_
  - d) Description of work performed: \_\_\_\_\_  
\_\_\_\_\_



General Notes:

Please list any items the District Manager and/or Consultant need to know or any extra work that is to be performed outside of the grounds maintenance contract scope. Also, give an estimate of time to perform the work:

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# EXHIBIT 5

# Welch Tennis Courts, Inc.

*World's Largest Builder of Fast Dry Courts*



*Construction - Resurfacing - Lighting - Accessories*

USTA - USPTA  
ASBA - TIY

## ALL-WEATHER COURT RECONSTRUCTION PROPOSAL

Welch Tennis Courts, Inc. (hereinafter referred to as the "Contractor") proposes to furnish the labor, materials, equipment, and services necessary to reconstruct two (2) All-Weather Tennis Courts and two (2) All-Weather Basketball Courts at Panther Trace Park in Riverview, Florida. In accordance with, and subject to, the terms, conditions and specifications set forth below, the work is referred to in this proposal as the "Project."

**1. CONSTRUCTION REQUIREMENTS:** The Owner shall be responsible for assuring that the construction plans, and the work described in this proposal comply with all applicable zoning requirements and deed restrictions including, but not limited to, all applicable set-back requirements. The Owner shall be solely responsible for the suitability of the project site and the constructability of the Project upon the property.

This proposal includes an allowance for permits, fees, engineering costs and related acquisition costs; costs more than this allowance shall be reimbursed by the Owner to the Contractor. The Owner shall be responsible for providing the Contractor with an onsite dumpster during the Project.

The Contractor shall provide the required contractor licensing to perform the work described herein, along with general liability and workers' compensation insurance. If a waiver of subrogation is required by the Owner, an additional charge of \$250.00 will be added to the contract price. If the Owner requires bonding in the form of payment and performance bonds or insurance more than the limits of liability coverage usually carried by Contractor, such additional coverage and bonding will be provided to the Owner at the Contractor's cost.

## 2. COURT CONSTRUCTION:

### TENNIS COURTS:

The Contractor shall reconstruct two (2) all-weather tennis courts, in a battery measuring 120 feet by 120 feet.

- a. **Removal:** The Contractor shall remove the existing asphalt surface (up to one and a half (1.5") inch thick), nets, net posts, net post foundations and disposed of off-site.
- b. **Base:** The base shall be rework then topped with one and one-half (1½) inches of compacted asphalt hot mix. **NOTE: Welch Tennis Courts, Inc. cannot guarantee that the asphalt hot mix and/or base material will be free of all impurities (iron, clay balls, wood bits and deleterious material). These materials can be present in the materials received from our suppliers. The presence of such deleterious materials can result in discoloration of the surface and/or raised bumps in the court surface.**
- c. **Surface:** After the asphalt has properly cured, a fiberglass membrane shall be installed to minimize cracking over the life of the courts. Two (2) filler coats of Deco Acrylic Resurfacer material shall be applied to the entire court surface, followed by two (2) full coats of Deco Color MP. The courts shall be the Owner's choice of standard colors. No "birdbath" deeper than 1/16 of an inch shall exist after flooding the courts and allowing

one hour of time to elapse at a temperature of at least at 70 degrees Fahrenheit (21 degrees Celsius) in sunlight.

- d. Court Completion: Regulation playing lines shall be striped using masking tape and white line paint. Net posts, WTC 3.0 DTS nets with polyester headbands, synthetic center straps and anchors shall be installed.

**BASKETBALL COURTS:**

The Contractor shall reconstruct two (2) all-weather basketball courts, in a battery measuring 98 feet by 118 feet into one (1) multi-sports pad.

- e. Removal: The Contractor shall remove the existing asphalt surface (up to one and a half (1.5”) inch thick), basketball systems with foundations and disposed of off-site.
- f. Base: The base shall be rework then topped with one and one-half (1½) inches of compacted asphalt hot mix. **NOTE: Welch Tennis Courts, Inc. cannot guarantee that the asphalt hot mix and/or base material will be free of all impurities (iron, clay balls, wood bits and deleterious material). These materials can be present in the materials received from our suppliers. The presence of such deleterious materials can result in discoloration of the surface and/or raised bumps in the court surface.**
- g. Surface: After the asphalt has properly cured, a fiberglass membrane shall be installed to minimize cracking over the life of the courts. Two (2) filler coats of Deco Acrylic Resurfacer material shall be applied to the entire court surface, followed by two (2) full coats of Deco Color MP. The courts shall be the Owner’s choice of standard colors. No “birdbath” deeper than 1/16 of an inch shall exist after flooding the courts and allowing one hour of time to elapse at a temperature of at least at 70 degrees Fahrenheit (21 degrees Celsius) in sunlight.
- h. Court Completion: On half of the battery the Contractor shall apply one (1) set of half-court basketball regulation playing lines and one (1) set of pickleball lines shall be striped using masking tape and white line paint.

**3. COURT EQUIPMENT:** The Contractor shall provide the following:

**TENNIS COURTS:**

- (2) Clean Court Units
- (2) LoveOne Tennis Scoreboard

**4. CONTRACT PRICE:** The Contractor shall complete the Project described herein for the following contract prices:

TENNIS COURTS (2)	\$133,560.00
TENNIS COURT EQUIPMENT	\$ 830.00
MULIT-SPORTS PAD	\$113,420.00
<u>ALLOWANCE FOR PERMITS/FEES/ENGINEERING</u>	<u>\$ .00</u>
<b><u>TOTAL</u></b>	<b><u>\$247,810.00</u></b>

**OPTION 1: BASKETBALL SYSTEM:** The Contractor shall supply one (1) Thunder Select Portable Basketball system. Add+\$7,270.00 \_\_\_\_\_ Initials

**OPTION 2: SET OF PICKLEBALL LINES:** The Contractor shall apply one (1) set of pickleball lines onto one (1) court. Quantity \_\_\_\_\_ \$600.00/EA \_\_\_\_\_ Initials

**OPTION 3: SUPREME PORTABLE PICKLEBALL NET SYSTEM:** The Contractor shall supply one (1) Supreme Portable Pickleball Net System. (Includes Tax) Quantity \_\_\_\_\_ \$407.99/EA \_\_\_\_\_ Initials

5. **PAYMENT TERMS:** Contract amount shall be billed based on AIA Progress Payments and Schedule of Values. **NOTE:** Payment of Contractor's invoices is due upon receipt of the invoice by the Owner. Late charges, at the rate of 1½% per month (18% per annum maximum) shall begin to accrue on any unpaid invoice balance, beginning thirty (30) days after the invoice date. Welch Tennis Courts, Inc. reserves the right to stop work in the event of non-payment.

6. **ESCALATION CLAUSE:** If, between the time this agreement is prepared and the date the Project described herein is completed, there is an increase in the cost of materials, equipment, transportation or energy, the prices specified herein shall be adjusted by written change order modifying this agreement.

7. **BUILDING REQUIREMENTS. The Owner shall provide access to the courts and site for tractor-trailers and other vehicles with a weight more than twenty tons;** provide staked corners for each court (or court battery); provide an area adjacent to the site for storing and preparing materials. The Contractor shall exercise reasonable care in utilizing the access and storage areas but cannot be responsible for damage caused by normal construction operations (e.g., damage to sod, landscaping, sprinkler lines, sidewalks, pavement, etc.).

The Owner shall notify, locate, and mark for the Contractor, prior to commencement of the Project, any water, sewer, electrical or other conduits, which are located at the courts beneath the ground surface or otherwise obstructed from view, and in the absence of such notice, the Contractor shall not be held liable for any damages to conduits during the Project.

The Owner shall provide an onsite dumpster for the Contractor's use during the Project. In the event the Owner is unable to or would like the Contractor to provide the dumpster, the Contractor shall coordinate the delivery of a dumpster for the jobsite. The costs for the dumpster, including but not limited to pick-up, delivery, monthly/weekly fees, and dump charges, shall be the responsibility of the Owner.

The Owner shall also be responsible for sodding (or other suitable provisions for preventing erosion) around the perimeter of the courts. If sod is used, it should be placed approximately one inch below the surface level of the courts to allow for adequate court drainage.

8. **WARRANTY:** Welch Tennis Courts, Inc. shall warranty the completed Project to be free of significant defects in workmanship and materials for a period of one (1) year. The warranty shall commence on the date of completion, but will not be enforceable, unless payment is made in the full amount of the executed contract, including change orders and late payment fees (if applicable). **Cracking in court surface is not warranted.**

**9. BINDING CONTRACT:** This agreement and all its terms and conditions shall be binding upon the parties to this agreement and upon the personal representatives, executors, administrators, heirs, successors, and assigns of either party.

**10. ATTORNEY’S FEES; COSTS OF COLLECTION; VENUE:** If a dispute arises out of this agreement, and a civil action is brought by either party to resolve the dispute, then, in such event, the prevailing party, as determined by the Court hearing the matter, shall be entitled to recover its court costs, including reasonable attorney’s fees, from the non-prevailing party. If any sums invoiced by Contractor under this agreement are not paid when due, and suit is brought to enforce this agreement or to recover payment of any balances due and owing by the Owner under this agreement, Contractor shall be entitled to recover its costs of collection, including reasonable attorney’s fees, regardless of whether suit is brought or not. Any action to enforce this contract or any action arising from this contract (which does not include an action to enforce a construction lien under Chapter 713 of the Florida Statutes) shall be brought only in a court of competent jurisdiction in Hillsborough County, Florida.

**11. TIME FOR ACCEPTANCE OF PROPOSAL:** This proposal and the prices set forth herein shall be valid for only 30 days from the date of this proposal, and must be accepted within such time, unless the Contractor agrees in writing to extend the time for acceptance. Acceptance of this proposal by the Owner shall give rise to a binding and enforceable contract.

**12. ENTIRE AGREEMENT/CHANGES TO AGREEMENT:** This proposal, once accepted by the Owner, sets forth the entire agreement between the parties, and all oral representations, prior negotiations, understandings, agreements, conditions, and terms discussed between the parties prior to acceptance and signing of this proposal/agreement by the Owner are deemed to have merged into this agreement. This agreement may *not* be modified or amended, except in writing, which is signed by all parties to this agreement.

**SALES REPRESENTATIVE:**

Chris Hagman

ACCEPTED BY:

\_\_\_\_\_ (OWNER)

DATE: \_\_\_\_\_

\_\_\_\_\_  
Type/Print Name & Title

Accepted and approved by:

WELCH TENNIS COURTS, INC.

\_\_\_\_\_  
George Todd, Jr., President

DATE: \_\_\_\_\_

**ADDENDUM #1**

This addendum shall become part of the contract documents and shall supersede any verbal or written agreements between Welch Tennis Courts, Inc. and the Owner. Modification of this addendum shall only occur by an executed change order.

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**Project Information Sheet**

Customer Name: \_\_\_\_\_

Project Address: \_\_\_\_\_ Billing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Primary Contact:

Accts Payable Contact:

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

\*\*\*\*\*

Color Selection:	Green	Black	N/A	Other
Lighting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Cabana Frames	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Cabana Canvas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____
Net Posts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Windscreens	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> _____

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***Hard Court Contracts Only***

**Deco Colors:**

**Exterior Color**

**Interior Color**

**Pickleball Line Color**

- Light Blue
- Dark Blue
- Light Green
- Medium Green
- Dark Green
- Gray
- Red
- Adobe Tan\*
- Tour Purple\*

- Light Blue
- Dark Blue
- Light Green
- Medium Green
- Dark Green
- Gray
- Red
- Adobe Tan\*
- Tour Purple\*

- Black
- Blue
- Green
- Orange
- Red
- White
- Yellow

\*Premium Court Color Additional Charges Apply

By signing below the Owner is authorizing Welch Tennis Courts, Inc. to proceed with the selections above and that all information is accurate and true.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Print Name)

# EXHIBIT 6



**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2023

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
September 30, 2023**

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**INDEPENDENT AUDITORS' REPORT**

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

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Panther Trace I Community Development District, Hillsborough County, Florida ("District") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2023, 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.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 February 1, 2024, on our consideration of the Panther Trace I Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the 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 District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated February 1, 2024 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  
February 1, 2024

# PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

Our discussion and analysis of Panther Trace I 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, 2023. 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 \$1,749,263.
- The change in the District's total net position in comparison with the prior fiscal year was \$139,623, an increase. 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, 2023, the District's governmental funds reported combined ending fund balances of \$2,093,119. 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 I COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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 I COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

### 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

	2023	2022
Current assets	\$ 2,112,721	\$ 2,130,403
Capital assets	2,062,841	2,120,624
Total assets	4,175,562	4,251,027
Current liabilities	258,588	266,387
Long-term liabilities	2,170,000	2,375,000
Total liabilities	2,428,588	2,641,387
Net position		
Net invested in capital assets	(312,159)	(454,376)
Restricted for debt service	36,454	26,892
Unrestricted	2,024,968	2,037,124
Total net position	\$ 1,749,263	\$ 1,609,640

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

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

#### Change in Net Position

	2023	2022
Program revenues	\$ 1,082,480	\$ 1,081,414
General revenues	87,146	7,148
Total revenues	1,169,626	1,088,562
Expenses		
General government	107,535	90,191
Physical environment	643,386	566,595
Culture and recreation	199,095	180,594
Interest on long-term debt	79,987	86,313
Total expenses	1,030,003	923,693
Change in net position	139,623	164,869
Net position - beginning of year	1,609,640	1,444,771
Net position - end of year	\$ 1,749,263	\$ 1,609,640



# **PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2023

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$1,030,003, 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 were 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, 2023.

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, 2023, the District had \$2,062,841 in capital assets for its governmental activities. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2023, the District had \$2,375,000 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 2024, 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 I COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2023

### **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 I Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

**STATEMENT OF NET POSITION**

September 30, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,020,751
Assessments receivable	6,393
Deposits	17,840
Prepaid items	1,875
Restricted Assets:	
Investments	61,670
Assessments receivable	2,289
Accounts receivable	4,192
Capital assets:	
Depreciable	<u>2,062,841</u>
TOTAL ASSETS	<u><u>\$ 4,177,851</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 21,891
Accrued interest payable	31,697
Bonds payable, due within one year	205,000
Bonds payable, due in more than one year	<u>2,170,000</u>
TOTAL LIABILITIES	<u><u>2,428,588</u></u>
<b>NET POSITION</b>	
Net investment in capital assets	(312,159)
Restricted for:	
Debt service	36,454
Unrestricted	<u>2,024,968</u>
TOTAL NET POSITION	<u><u>\$ 1,749,263</u></u>

The accompanying notes are an integral part of this financial statement

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

STATEMENT OF ACTIVITIES

Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 107,535	\$ 107,535	\$ -	\$ -
Physical environment	643,386	490,508	-	(152,878)
Culture and recreation	199,095	199,095	-	-
Interest on long-term debt	79,987	285,342	-	205,355
<b>Total governmental activities</b>	<b>\$ 1,030,003</b>	<b>\$ 1,082,480</b>	<b>\$ -</b>	<b>52,477</b>
General revenues:				
				81,061
				6,085
				<u>87,146</u>
				139,623
				<u>1,609,640</u>
				<u>\$ 1,749,263</u>

The accompanying notes are an integral part of this financial statement

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2023

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 2,020,751	\$ -	\$ 2,020,751
Accounts receivable	-	4,192	4,192
Assessments receivable	6,393	-	6,393
Deposits	17,840	-	17,840
Prepaid items	1,875	-	1,875
Restricted Assets:			
Investments	-	61,670	61,670
Assessments receivable	-	2,289	2,289
<b>TOTAL ASSETS</b>	<b>\$ 2,046,859</b>	<b>\$ 68,151</b>	<b>\$ 2,115,010</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 21,891	\$ -	\$ 21,891
<b>TOTAL LIABILITIES</b>	<b>21,891</b>	<b>-</b>	<b>21,891</b>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid items and deposits	19,715	-	19,715
Assigned to:			
Operating reserves	229,262	-	229,262
Maintenance reserves	906,314	-	906,314
Restricted for:			
Debt service	-	68,151	68,151
Unassigned	869,677	-	869,677
<b>TOTAL FUND BALANCES</b>	<b>2,024,968</b>	<b>68,151</b>	<b>2,093,119</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,046,859</b>	<b>\$ 68,151</b>	<b>\$ 2,115,010</b>

The accompanying notes are an integral part of this financial statement

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
September 30, 2023

Total Governmental Fund Balances in the Balance Sheet	\$ 2,093,119
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	6,098,591
Less accumulated depreciation	(4,035,750)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(31,697)
Governmental bonds payable	(2,375,000)
	(2,406,697)
Net Position of Governmental Activities	\$ 1,749,263

The accompanying notes are an integral part of this financial statement

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2023**

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
<b>REVENUES</b>			
Special assessments	\$ 797,138	\$ 285,342	\$ 1,082,480
Miscellaneous revenue	6,085	-	6,085
Investment earnings	76,852	4,209	81,061
<b>TOTAL REVENUES</b>	<u>880,075</u>	<u>289,551</u>	<u>1,169,626</u>
<b>EXPENDITURES</b>			
General government	107,535	-	107,535
Physical environment	456,597	-	456,597
Culture and recreation	182,516	-	182,516
Capital outlay	145,584	-	145,584
Debt			
Principal	-	200,000	200,000
Interest expense	-	82,658	82,658
<b>TOTAL EXPENDITURES</b>	<u>892,232</u>	<u>282,658</u>	<u>1,174,890</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(12,157)</u>	<u>6,893</u>	<u>(5,264)</u>
<b>FUND BALANCE</b>			
Beginning of year	<u>2,037,125</u>	<u>61,258</u>	<u>2,098,383</u>
End of year	<u>\$2,024,968</u>	<u>\$ 68,151</u>	<u>\$ 2,093,119</u>

The accompanying notes are an integral part of this financial statement

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ (5,264)

Amount reported for governmental activities in the Statement of Activities  
are different because:

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the costs of those assets are depreciated  
over their estimated useful lives:

Capital outlay 145,584

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the Statement of Net Position and are eliminated in the  
Statement of Activities:

Payments on long-term debt 200,000

Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Current year provision for depreciation (203,368)

Change in accrued interest payable 2,671

Change in Net Position of Governmental Activities \$ 139,623

The accompanying notes are an integral part of this financial statement



# PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Panther Trace I Community Development District (the District) was created by Ordinance No. 01-22 of the Board of County Commissioners of Hillsborough County, Florida, dated August 21, 2001, effective August 21, 2001, 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. 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 I COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

**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 I COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

**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.

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2023

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Deposits and Investments (continued)

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.

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>
Furniture, fixtures and equipment	5
Building and building improvements	20-40
Infrastructure	30
Recreational facilities	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 I COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### 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 I COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### **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 I COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### 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, 2023:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First			Weighted average of the
American Government Obligation CL Y	\$ 61,670	S&P AAAM	fund portfolio: 24 days
Total Investments	<u>\$ 61,670</u>		

# PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2023

### 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 any one 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 I COMMUNITY DEVELOPMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

**NOTE E - CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2023
<b>Governmental activities:</b>				
Capital assets, being depreciated				
Furniture, fixtures and equipment	\$ 311,753	\$ -	\$ -	\$ 311,753
Building and building improvements	492,008	-	-	492,008
Infrastructure	5,020,351	-	-	5,020,351
Recreational facilities	128,894	145,585	-	274,479
Total capital assets, being depreciated	<u>5,953,006</u>	<u>145,585</u>	<u>-</u>	<u>6,098,591</u>
Less accumulated depreciation for:				
Furniture, fixtures and equipment	304,124	4,019	-	308,143
Building and building improvements	201,533	15,425	-	216,958
Infrastructure	3,307,391	167,345	-	3,474,736
Recreational facilities	19,334	16,579	-	35,913
Total accumulated depreciation	<u>3,832,382</u>	<u>203,368</u>	<u>-</u>	<u>4,035,750</u>
Total capital assets, being depreciated - net	<u>2,120,624</u>	<u>(57,783)</u>	<u>-</u>	<u>2,062,841</u>
Governmental activities capital assets - net	<u>\$ 2,120,624</u>	<u>\$ (57,783)</u>	<u>\$ -</u>	<u>\$ 2,062,841</u>

Depreciation expense of \$203,368 was charged to the physical environment and culture and recreation in the amounts of \$186,789 and \$16,579, respectively.

**NOTE F – LONG-TERM LIABILITIES**

**\$2,960,000 Special Assessment Refunding Note, Series 2020** – On March 25, 2020, the District issued a \$2,960,000 in Special Assessment Refunding Note, Series 2020. The Note is payable in annual principal installments through May 2033. The Note was issued to refund the \$4,640,000 Special Assessment Revenue Refunding Bonds, Series 2007. The Bonds bear interest at 3.21% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2021.

The Series 2007 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2007 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.

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

**NOTE F – LONG-TERM LIABILITIES (CONTINUED)**

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, 2023.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2023:

	Balance 10/01/2022	Additions	Deletions	Balance 09/30/2023	Due Within One Year
Special Assessment Revenue Refunding Note, Series 2020	\$ 2,575,000	\$ -	\$ 200,000	\$ 2,375,000	\$ 205,000
	<u>\$ 2,575,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 2,375,000</u>	<u>\$ 205,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

September 30,	Principal	Interest	Total
2024	\$ 205,000	\$ 76,238	\$ 281,238
2025	215,000	69,658	284,658
2026	220,000	62,756	282,756
2027	225,000	55,694	280,694
2028	236,000	48,472	284,472
2029-2032	1,275,000	125,024	1,400,024
	<u>\$ 2,376,000</u>	<u>\$ 437,842</u>	<u>\$ 2,813,842</u>

**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.

**PANTHER TRACE I COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2023**

**NOTE H - 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 I COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2023**

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Special assessments	\$ 787,745	\$ 797,138	\$ 9,393
Miscellaneous revenue	2,800	6,085	3,285
Investment earnings	2,000	76,852	74,852
<b>TOTAL REVENUES</b>	<u>792,545</u>	<u>880,075</u>	<u>87,530</u>
<b>EXPENDITURES</b>			
Current			
General government	99,470	107,535	(8,065)
Physical environment	422,180	456,597	(34,417)
Culture and recreation	322,398	182,516	139,882
Capital outlay	73,000	145,584	(72,584)
<b>TOTAL EXPENDITURES</b>	<u>917,048</u>	<u>892,232</u>	<u>24,816</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(124,503)	(12,157)	112,346
<b>OTHER FINANCING SOURCES</b>			
Carry forward surplus	124,503	-	(124,503)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES</b>	<u>\$ -</u>	(12,157)	<u>\$ (12,157)</u>
<b>FUND BALANCES</b>			
Beginning of year		<u>2,037,125</u>	
End of year		<u>\$ 2,024,968</u>	

\* Original and final budget.

**PANTHER TRACE I 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, 2023.

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 I 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 I Community Development District, as of September 30, 2023 and for the year ended September 30, 2023, which collectively comprise Panther Trace I Community Development District's basic financial statements and have issued our report thereon dated February 1, 2024.

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

February 1, 2024

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 I 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, 2023. 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, 2023.

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 I 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  
February 1, 2024



Management Letter

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

**Report on the Financial Statements**

We have audited the financial statements of the Panther Trace I Community Development District (“District”) as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated February 1, 2024.

**Auditors’ 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 Reporting Requirements**

We have issued our Independent Auditors' 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 Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated February 1, 2024, 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 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. The information required is disclosed in the notes to the financial statements.

## **Financial Condition and Management**

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the 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.

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

## **Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Panther Trace I Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 3.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$5,541.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$66,263.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Panther Trace I Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$310 to \$1,517 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,082,480.
- c. The total amount of outstanding bonds issued by the district as \$2,375,000.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, 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  
February 1, 2024

# EXHIBIT 7



**PANTHER TRACE  
COMMUNITY DEVELOPMENT DISTRICT**

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◆ 12515 Bramfield Drive ◆ Riverview, Florida 33579 ◆ (813) 671-8023

To: Board of Supervisors  
From: Monica Vitale  
Date: April 23, 2024  
Re: St. Augustine turf and Field Aeration Proposal LMP

Dear Board,

Please review the attached proposal to aerate the St. Augustine throughout the community and additionally the multipurpose field. Please advise. Thank you.

Monica Vitale  
Facilities Director



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

# Estimate

<b>Submitted To:</b>
Panther Trace CDD 1 c/o DPFG 250 International Parkway, Suite 208 Lake Mary, FL 32746

Date	4/1/2024
Estimate #	88865
LMP REPRESENTATIVE	
DM-TS	
PO #	
Work Order #	

--

DESCRIPTION	QTY	COST	TOTAL
Proposal for the turf aeration of all St Augustine medians, Clubhouse and recreation area turf, and The Sports field Bermuda turf. This will help retain water during the drought season, help getting nutrients and air to the root system. All work includes, clean-up, removal, and disposal of debris generated during the course of work. Note: Irrigation modifications necessary will be invoiced separately as 'time and materials'			
Aeration	1	5,197.50	5,197.50

<b>TOTAL</b>	<b>\$5,197.50</b>
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**TERMS AND CONDITIONS:**

LMP reserves the right to withdraw this proposal if not accepted within 21 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. 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. If paying by credit card, please add a 3% processing fee of the Invoice Total.

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. LMP cannot warranty against Acts of God, including cold weather events & natural disasters. Also, no warranty will be provided on any material that has been transplanted from another part of the property.

OWNER / AGENT

DATE

# EXHIBIT 8



**PANTHER TRACE  
COMMUNITY DEVELOPMENT DISTRICT**

---

◆ 12515 Bramfield Drive ◆ Riverview, Florida 33579 ◆ (813) 671-8023

To: Board of Supervisors  
From: Monica Vitale  
Date: April 23, 2024  
Re: Paver Repair Front of Clubhouse

Dear Board,

Please review the attached proposal to lift and reset pavers at the walkway entry to clubhouse. The gap posed a possible trip hazard. Please advise. Thank you.

Monica Vitale  
Facilities Director



# FLA Pools Inc

Po Box 6004  
Sun City Center, FL 33571  
Phone 813-839-7665

Proposal NO. Panther Trace 1 reset pavers

DATE 2024-03-26

<https://flapools.com/>  
[info@flapools.com](mailto:info@flapools.com)

### CONTRACT / PROPOSAL

NAME Panther Trace 1	ADDRESS Same as contract
ADDRESS 12515 Bramfield Dr, Riverview, FL 33579	
EMAIL <a href="mailto:Monicavitalecam@gmail.com">Monicavitalecam@gmail.com</a>	
TEL	ORDER TAKEN BY <b>Pat Hanley</b>

### WORK TO BE PERFORMED AT:

We hereby propose to furnish the materials and perform the labor to perform the necessary steps to complete work  
*FLa pools will perform the work as follows;*

Will lift and reset approximately 150 sq ft of paver

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of

Two thousand five hundred and 00/100

Total \$ 2,500.00

### With payments to be made as follows:

**ADD 3.5% TO TOTAL WHEN PAYING WITH ANY CARD**

**IF NEEDED ANY PERMITS TO BE OBTAINED BY THE HOMEOWNER**

\*Pool finish prices include: draining of pool, acid washing, pressure washing and removal of up to 5% of total surface area, undercut all perimeter tile borders and fixtures, final clean-up and maintenance instructions. All work performed has a year warranty against defects in materials and workmanship. Pool finishes are not warranted against discoloration, staining, pitting or etching inasmuch as this is commonly due to the local water, wrong use of chemicals or lack of cleaning.

Stains caused by

\*fill water are not warranted. Structural cracks in decks and pools are not warranted. **IN THE EVENT OF UNFORESEEN ISSUES IN THE EXISTING PLASTER, INCLUDING BUT NOT LIMITED TO FLAKING, DELAMINATION OR HOLLOW SPOTS, THE HOMEOWNER WILL BE NOTIFIED OF ANY ADDITIONAL COSTS.**

I/We Understand that there may be color variations in both the paver and tile selections I/we have made due to the manufacturing process. /we understand that once these products have been ordered, the order may not be canceled without a cancellation/ restocking fee as this material was specifically manufactured for this job. Also, when using thin and thick pavers, I/we understand that there may be differences in the product colors as the two products are manufactured separately.

1/We understand that changes made after the signing of this contract will be assessed a \$150.00 change order fee plus the cost of materials each time a change is made.

\*I/We Understand that there may be color variations in both the paver and tile selections I/we have made due to the manufacturing process. /we understand that once these products have been ordered, the order may not be canceled without a cancellation/ restocking fee as this material was specifically manufactured for this job. Also, when using thin and thick pavers, I/we understand that there may be differences in the product colors as the two products are manufactured separately.

\*1/We understand that changes made after the signing of this contract will be assessed a \$150.00 change order fee plus the cost of materials each time a change is made.

\*After work is completed and pool is filled with water, due to water pressure leaks may occur. If the leaks are not a result from our work or part of our work, the homeowner will pay for the leak detection and leak repair.

\*No powder chemicals (chlorine, stabilizer, etc...) or chlorine tablets shall be placed on any surface. Powder chemicals shall be put into skimmer or diluted. Surface warranty will be voided if powdered chemicals are distributed directly to water surface.

\*Triclor should never be used on any pool or spa surface.

In the event of default by the Home Owner of any of the provisions of this contract, the Home Owner shall pay all collection costs and interest from the date of default, including any reasonable attorney's fees.

\*Failure to pay contract amount as scheduled voids all implied or written warranties.

If more than 5% of existing interior, is hollow or failing, an additional cost will be incurred by the homeowner, to remove or dispose of it.

\*If well-pointing is needed to control groundwater, there will be an additional cost.

\*Eco Finish Interiors will contour to your existing surface, it will only be as smooth as the surface it goes over. There is an additional cost to add a smooth sub-surface under the Eco Finish surface. It is normal when applying ECO Finish to cover/protect the tile, that there may be a slight overlap at the bottom of the tile which is normal and not to be considered a workmanship issue.

### Payment structure

Down payment 50% \$1,250.00

Final 50% \$1,250.00

Respectfully submitted

Pat Hanley

**Note-This proposal may be withdrawn by us if not accepted within 7 days.**

**Cancellation** of this contract may result in a cancellation fee. This fee will be based on expenses incurred or to be incurred due to cancelation, including, but not limited to administration fees, commissions, material restocking, labor charges and municipal government charges.

**ACCEPTANCE OF PROPOSAL**

*The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do work as specified. Payment will be made as outlined above.*

*Any alteration or deviation from above specifications involving extra costs will be executed only upon written order and will become an extra charge over and above the estimate.*

*All agreements contingent upon strikes, accidents, or delays beyond our control.*

SIGNATURE

DATE

TIME

AM

PM

**NOTICE OF TERMS: All past due amounts are subject to a monthly late charge of 23% PLUS all cost of collections and reasonable Attorney fees**

# EXHIBIT 9

## **MAURICE SLOAN**

12505 Burgess Hill Drive, Riverview, FL 33579 | 813-732-6795 | m.l.sloan01@gmail.com

**March 18, 2024**

Monica Vitale LCAM  
Facilities Director  
Panther Trace CDD-Phase 1  
12515 Bramfield Drive  
Riverview FL 33579  
813-671-8023

**Dear Monica Vitale LCAM:**

Attached is a proposal to rent and utilize the Multipurpose Field to conduct a Group Fitness / Bootcamp Training. We would like to start holding these events starting on Saturday April 20<sup>th</sup>, 2024, and continue throughout the calendar year of 2024. We understand that there may be some prescheduled events that could conflict and are flexible to adjust to those events.

Sincerely,

**Maurice Sloan**  
**Homeowner, Berkshire Community**

# Rinse & Repeat Fitness Club

## Group Fitness / Bootcamp Proposal

To: Panther Trace Homeowners Association

From: Maurice L. Sloan, Owner, Fitness Coach

Date: March 18, 2024

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### Executive Summary

We at Rinse & Repeat Fitness Club are committed to improving overall health and wellness through our comprehensive fitness programs. With our highly qualified team and a track record of successful outcomes for clients, we propose a group fitness program designed to meet your residence needs, boost their fitness levels, and contribute to a happier and healthier community.

---

### Description of Services

Our proposed fitness program includes:

- **On-site group fitness classes:** Engaging classes led by certified trainers, including dynamic warm-up, strength and high-intensity interval training (HIIT) for all levels (beginner, intermediate, and athlete).
-

# Rinse & Repeat Fitness Club

## Benefits of the Program

Our program aims to:

- **Increase Energy Level:** Regular physical activity can improve cognitive function, reduce fatigue, and increase productivity.
  - **Improve Client Health:** Regular fitness activity reduces the risk of chronic diseases and improves overall health.
  - **Boost Morale and Reduce Stress:** Group fitness activities can improve morale, foster camaraderie among community members, and reduce stress levels.
- 

## Program Structure and Schedule

Our proposed schedule includes:

- Group Fitness Class: Saturdays 8:00 AM – 9:00 AM

*Note: Set up 7:30 AM, Closeout by 9:30 AM*

---

## Pricing

- Group Fitness / Bootcamp Class: \$25 per session (*First (1) class is free*)  
*prepay 5-10 sessions \$20, 11+ sessions \$15*

*Note: Packages and discounts are available for long-term agreements.*

---

## Rinse & Repeat Fitness Club

### Credentials and Experience

Rinse & Repeat is a joint venture between the Veteran owned and operated BacaBrand and Liv2Shine Fitness which have been in the fitness industry for the past 10 years. Our team is composed of certified fitness professionals with extensive experience in group fitness programs, personal training, and coaching. We have worked with a diverse group of clients with positive feedback and results. Testimonials are available upon request.

---

### Conclusion and Next Steps

We are excited to partner with Panther Trace and help create a culture of health and wellness that benefits your residents. If more information is required for this proposal, please contact us to schedule a meeting where we can discuss in more detail.

---

### Appendices

Please find attached a proposed schedule, trainer bios, an outline of a sample group fitness program and articles of incorporation.

---

Thank you for considering Rinse & Repeat as your community fitness partner. We look forward to the opportunity to work with you.

Best Regards,

Maurice Sloan and Aaron Baca  
Owners, Fitness Coaches, Personal Trainers  
[legacy15059llc@gmail.com](mailto:legacy15059llc@gmail.com)  
813-732-6795, 858-353-2661

## **MAURICE L. SLOAN**

Fitness Coach – Personal Trainer – Veteran  
Liv2Shine Fitness

*I am passionate in helping others feel, move, and look better through fitness. I believe that when a person is able to be the healthiest version of themselves, they can then give more to the world.*

*A healthy lifestyle to me is more than just lifting weights or completing a workout, and I always emphasize this to my clients. It's about mobility, flexibility, eating healthy and making sure your body gets the rest and sleep it needs.*

*I enjoy showing others what their bodies are capable of with hard work. It's my ultimate goal to help you reach a happy, well-balanced lifestyle that will help minimize future health related issues.*

**“TAKE CARE OF YOUR BODY.  
IT'S THE ONLY PLACE YOU HAVE TO LIVE”  
Jim Rohn**

### **EDUCATION & CERTIFICATIONS**

Personal Trainer Course, National Personal Training Institute (NPTI), Tampa FL  
Pain-Free Performance Specialist Certification  
Basic Instructor Certification  
Military Mixed Martial Arts Level 1 (Combative Level 1)  
CPR & AED Certified

### **TRAINING SPECIALTY**

Group Fitness  
Weight Training  
Mobility & Flexibility  
Weight Loss

### **INTERESTS**

Sport Enthusiast  
Travel  
Cooking  
Health and Wellness



## EXAMPLE: BOOT CAMP WORKOUT

1. Instructions – 3 minutes
2. Dynamic Warm-Up – 3-5 minutes
3. Bootcamp – 37 – minutes
4. Dynamic Cooldown – 3-5 minutes

Work (Exercise) Duration – 40 seconds

Rest (Recovery) Duration – 30 seconds

Field is separated into four (4) Workout Quads

Clients will move through a series of four (4) exercises per Quad Area per round. After the completion of the round, they move to the next Quad and repeat until they complete three (3) rounds.

### **List of Exercises:**

- Jump Squats
- Overhead Press
- Bicep Curls
- Mountain Climbers
  
- Reverse Lunge
- Halos
- Triceps Kick Back
- Plank
  
- RDLs
- Push Ups
- Kettlebell Front Raise
- Side Bends
  
- Goblet Squat
- Lateral Raise
- Banded Rows
- Ball Slams

# *State of Florida*

## *Department of State*

I certify from the records of this office that LIV2SHINE FITNESS is a Fictitious Name registered with the Department of State on January 9, 2022.

The Registration Number of this Fictitious Name is G22000003113.

I further certify that said Fictitious Name Registration is active.

I further certify that this office began filing Fictitious Name Registrations on January 1, 1991, pursuant to Section 865.09, Florida Statutes.

*Given under my hand and the Great Seal of  
Florida, at Tallahassee, the Capital, this the Tenth  
day of January, 2022*



*Randy R. Lee*  

---

*Secretary of State*

# EXHIBIT 10

March 26, 2024

## Panther Trace CDD-Phase I Facilities Director Report

### Aquatics Reports

Reports will be available to Supervisors upon request.

#### Maintenance

- i. Monthly maintenance is ongoing per contract.
- ii. Individual resident concerns have been addressed.

### LANDSCAPE

- o Inspection Report and Grade sheet for February is included in this report.
- o Pine tree removals have been completed. New plant materials have been installed.
- o Mulch is scheduled for the week of March 25<sup>th</sup>.
- o Palm tree pruning at the pool will be March 25<sup>th</sup> and the BLVD will be completed at the beginning of April.

### Clubhouse Pool Playground

- o The pool will be closed Monday March 25 while the palms are being trimmed. We will take advantage of that time to have the pool furniture cleaned.
- o I am working in conjunction with Rich and our handyman Charles for the tennis court gates.
- o I have met with a resurfacing contractor. I will provide an update.
- o Trash cans have been ordered.

### Events

- o March 30<sup>th</sup> Spring Egg Hunt Split with Panther Trace 2
- o April 6<sup>th</sup> Community yard Sale
- o May 17<sup>th</sup> Craft Night
- o June 29 & July 27 are Scheduled for Float Parties

**April 23, 2024**

## **Panther Trace CDD-Phase I Facilities Director Report**

### **Aquatics Reports**

**Reports will be available to Supervisors upon request.**

#### **Maintenance**

- i. Monthly maintenance is ongoing per contract.**
- ii. Individual resident concerns have been addressed.**

### **LANDSCAPE**

- o Inspection Report and Grade sheet for March is included in this report.**
- o Palm tree pruning of the pool area has been completed.**
- o The remaining palms are scheduled for the end of April.**

### **Clubhouse Pool Playground**

- o The handyman we consulted regarding the lock for the tennis court fence has advised that it would be best to move install card readers once we complete any other work we are having done to the courts. He feels any locking system installed now would be cost prohibitive and would not be a solution.**
- o I have met with a resurfacing contractor. Update included in this packet.**
- o Trash cans have been installed. New cans are in the pool area and the old cans have been moved to the courts. The damaged cans have been removed.**

### **Events**

- o May 17<sup>th</sup> Craft Night**
- o June 29 & July 27 are Scheduled for Float Parties**

# EXHIBIT 11

# PANTHER TRACE

## MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADESHEET

A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL – TURF AREAS	10		
TURF INSECT/DISEASE MANAGEMENT	10	-4	Repair warranty decline in row and center
PLANT FERTILITY	5		
WEED CONTROL – BED AREAS	10		
PLANT INSECT/DISEASE CONTROL	10		
PRUNING	10	-2	Stubs, crossing branches, etc
CLEANLINESS	10	-1	Hedgerow litter/contd leaf removal
MULCHING	5		
WATER/IRRIGATION MANAGEMENT	15		
CARRYOVERS	5		

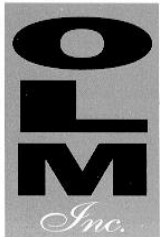
B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10	-3	Improve
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		
<b>MAXIMUM VALUE</b>	<b>145</b>		

Date: 2-20-24 Score: 93.5% Performance Payment™ %100

Contractor Signature: \_\_\_\_\_

Inspector Signature: \_\_\_\_\_

Property Representative Signature: \_\_\_\_\_





# PANTHER TRACE CDD

LANDSCAPE INSPECTION

February 20, 2024

ATTENDING:

MONICA VITALE – PANTHER TRACE CDD

DAVE MANFRIN – LMP

GARTH RINARD – LMP

PAUL WOODS – OLM, INC.

SCORE: 93.5%

NEXT INSPECTION  
MARCH 19, 2024 AT 1:30 PM

---

## CATEGORY I: MAINTENANCE CARRYOVER ITEMS

NONE

## CATEGORY II: MAINTENANCE ITEMS

### CLUBHOUSE

1. Improve vigor of turf around the perimeter of the clubhouse.
2. Continue removing Oak leaf drop, buffing out leaves matted on turf.
3. Prune weak attachments and low branches from Elm trees.
4. Playground entrance: Prune suckering growth and water sprouts from Oak trees.
5. Pocket prune multi stem Hibiscus along the foundation of the clubhouse.
6. Rejuvenate prune Fountain Grass and Fakahatchee.

### COMMONS

7. Complete turf, tree, shrub, and palm fertilizations prior to mulching.
8. Remove windfall, trash, and debris from conservation easement along the westbound lane.
9. Huntington frontage berm: Rejuvenate prune grass areas infested with Cogongrass.
10. Entrance: Rejuvenate prune Fakahatchee Grass.
11. US 301 frontage: Remove viney growth from Chickasaw Plum. Identify any dead wood once bloom cycle is complete, pruning back to green stem.
12. Inbound center island: Improve or repair damaged turf areas that did not recover.
13. Remove windfall from mowable area on District property behind the medical office.
14. Line trim along the base of the stockade fence near the Graystone lift station.
15. Remove unapproved commercial signage where found.



16. Triangle park at the east end of the boulevard: Control broadleaf and grassy weeds in St. Augustine turf.

CATEGORY III: IMPROVEMENTS – PRICING

NONE

CATEGORY IV: NOTES TO OWNER

NONE

CATEGORY V: NOTES TO CONTRACTOR

1. Contractor is reminded of seasonal color fertility rounds on a bi-monthly basis to improve plant vigor. Inspection should occur weekly.

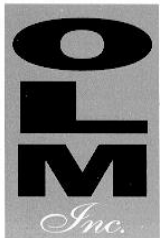
cc: Monica Vitale [MonicaVitaleCam@gmail.com](mailto:MonicaVitaleCam@gmail.com)  
Scott Carlson [scott.carlson@Imppro.com](mailto:scott.carlson@Imppro.com)  
Garth Rinard [garth.rinard@Imppro.com](mailto:garth.rinard@Imppro.com)  
Barbara Gonzalez [ARpayments@Imppro.com](mailto:ARpayments@Imppro.com)  
David Manfrin [david.manfrin@Imppro.com](mailto:david.manfrin@Imppro.com)

# PANTHER TRACE

## MONTHLY LANDSCAPE MAINTENANCE INSPECTION GRADESHEET


A. LANDSCAPE MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
TURF	5		
TURF FERTILITY	15		
TURF EDGING	5		
WEED CONTROL – TURF AREAS	10		
TURF INSECT/DISEASE MANAGEMENT	10		
PLANT FERTILITY	5		
WEED CONTROL – BED AREAS	10	-1	US301
PLANT INSECT/DISEASE CONTROL	10		
PRUNING	10		
CLEANLINESS	10	-1	Contd leaf removal
MULCHING	5		
WATER/IRRIGATION MANAGEMENT	15	-5	Improve sports and ctr island
CARRYOVERS	5	-1	5

B. SEASONAL COLOR/PERENNIAL MAINTENANCE	VALUE	DEDUCTION	REASON FOR DEDUCTION
VIGOR/APPEARANCE	10		
INSECT/DISEASE CONTROL	10		
DEADHEADING/PRUNING	10		
<b>MAXIMUM VALUE</b>	<b>145</b>		



Date: 3-19-24 Score: 95% Performance Payment™ %100\_\_\_\_\_

Contractor Signature: 

Inspector Signature: 

Property Representative Signature: 



# PANTHER TRACE CDD

LANDSCAPE INSPECTION

March 19, 2024

ATTENDING:

MONICA VITALE – PANTHER TRACE CDD

BILL LEVENS– LMP

PAUL WOODS – OLM, INC.

SCORE: 95%

NEXT INSPECTION  
APRIL 16, 2024 AT 1:30 PM

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## CATEGORY I: MAINTENANCE CARRYOVER ITEMS 02/20/2024

### CLUBHOUSE

5. Pocket prune multi stem Hibiscus along the foundation of the clubhouse.

## CATEGORY II: MAINTENANCE ITEMS

### CLUBHOUSE

1. Rake over unused seasonal color beds.
2. Frontage: I recommend a reduction in the Snow on the Mountain to improve visibility topiary Euginia.
3. Across the frontage: Stagger prune Hibiscus.
4. Full trench hard edges prior to mulching.
5. Entrance: Confirm irrigation coverage on the exit side.

### COMMONS

6. Remove debris and leaves on the berm and around the monuments.
7. Golden Raintree Park: Control turf weeds.
8. Improve vigor in the Loropetalum across the berm fronts. Also, confirm irrigation coverage is uniform.
9. Rejuvenation prune the Loropetalum by 1/3 prior to the May inspection.
10. Huntington monument: Reduce the overall height in the Ilex Schilling.
11. The main center island is drought stressed. Confirm uniform function.

### ENTRANCE

12. Stratford: Confirm irrigation coverage on the center median island.

### CATEGORY III: IMPROVEMENTS – PRICING

1. Cul-de-sac on the north end of Bramfield Avenue: Provide a price to remove the dead Sand Pine.
2. US-301: Provide a price to install Bahia sod along the Oleander hedgerow.
3. Confirm the price to grind the Ligustrum stumps.

### CATEGORY IV: NOTES TO OWNER

NONE

### CATEGORY V: NOTES TO CONTRACTOR

1. Confirm with Monica all services and irrigation holds are delivered prior to March 30.
2. Update Monica on SWFWMD variance status.

cc: Monica Vitale [MonicaVitaleCam@gmail.com](mailto:MonicaVitaleCam@gmail.com)  
Scott Carlson [scott.carlson@lmppro.com](mailto:scott.carlson@lmppro.com)  
Garth Rinard [garth.rinard@lmppro.com](mailto:garth.rinard@lmppro.com)  
Barbara Gonzalez [ARpayments@lmppro.com](mailto:ARpayments@lmppro.com)  
David Manfrin [david.manfrin@lmppro.com](mailto:david.manfrin@lmppro.com)