

Panther Trace
Community Development
District

Amended Budget

Fiscal Year 2023

Panther Trace CDD
Balance Sheet
October 31, 2023

	General Fund	Debt Service 2020	TOTAL
1 ASSETS			
2 OPERATING ACCOUNT	\$ 51,800	\$ -	\$ 51,800
3 CASH - DEBIT CARD	-	-	-
4 MONEY MARKET ACCOUNT - BU	1,887,264	-	1,887,264
5 TRUST ACCOUNTS:			-
6 REVENUE FUND	-	66,113	66,113
7 SINKING FUND	-	-	-
8 INTEREST FUND	-	-	-
9 ACCOUNTS RECEIVABLE	-	-	-
10 ASSESSMENTS RECEIVABLE ON ROLL	787,745	281,967	1,069,712
11 DUE FROM GF	-	2,289	2,289
12 PREPAID	5,375	-	5,375
13 DEPOSITS	16,890	-	16,890
14 TOTAL ASSETS	\$ 2,749,074	\$ 350,368	\$ 3,099,442
15 LIABILITIES			
16 ACCOUNTS PAYABLE	\$ 7,773	\$ -	\$ 7,773
17 ACCRUED EXPENSES	13,542	-	13,542
18 DEFERRED REVENUE ON ROLL	787,745	281,967	1,069,712
19 DUE TO DEBT SERVICE	2,289	-	2,289
20 TOTAL LIABILITIES	811,349	281,967	1,093,315
21 FUND BALANCE			
22 NONSPENDABLE			
23 PREPAID & DEPOSITS	22,265	-	22,265
24 CAPITAL RESERVES	73,000	-	73,000
25 OPERATING CAPITAL	235,840	-	235,840
26 UNASSIGNED	1,606,621	68,401	1,675,022
27 TOTAL FUND BALANCE	1,937,725	68,401	2,006,127
28 TOTAL LIABILITIES & FUND BALANCE	\$ 2,749,074	\$ 350,368	\$ 3,099,442

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

	FY 2024 Adopted Budget	FY 2024 Month of October	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
1 REVENUE					
2 SPECIAL ASSESSMENTS	\$ 787,745	\$ -	\$ -	\$ (787,745)	0%
3 INTEREST REVENUE	2,000	7,790	7,790	5,790	389%
4 MISCELLANEOUS REVENUE	300	-	-	(300)	0%
5 CLUBHOUSE RENTALS	2,500	150	150	(2,350)	6%
6 FUND BALANCE FORWARD	150,814	-	-	(150,814)	0%
7 TOTAL REVENUE	\$ 943,359	\$ 7,940	\$ 7,940	\$ (935,419)	1%
8 EXPENDITURES					
9 GENERAL ADMINISTRATIVE					
10 BOARD OF SUPERVISORS PAYROLL	\$ 12,000	\$ 600	\$ 600	\$ (11,400)	5%
11 PAYROLL TAXES - BOARD OF SUPERVISORS	919	46	46	(873)	5%
12 PAYROLL SERVICES - BOARD OF SUPERVISORS	650	50	50	(600)	8%
13 MANAGEMENT CONSULTING SERVICES	47,250	3,938	3,938	(43,313)	8%
14 OFFICE SUPPLIES	500	-	-	(500)	0%
15 BANK FEES	200	-	-	(200)	0%
16 MISCELLANEOUS (Postage, copies, phone)					
17 MAILING	50	-	-	(50)	0%
18 SCHOOL SPONSORSHIP	200	-	-	(200)	0%
19 OTHER MISCELLANEOUS	250	15	15	(235)	6%
20 AUDITING	3,450	-	-	(3,450)	0%
21 REGULATORY AND PERMIT FEES	175	175	175	-	100%
22 LEGAL ADVERTISEMENTS	700	-	-	(700)	0%
23 ENGINEERING SERVICES	5,000	-	-	(5,000)	0%
24 LEGAL SERVICES	7,500	-	-	(7,500)	0%
25 TECHNOLOGY SERVICES AND WEBSITE ADMIN.	1,650	1,515	1,515	(135)	92%
26 TOTAL FINANCIAL & ADMINISTRATIVE	80,494	6,339	6,339	(74,155)	8%
27 INSURANCE					
28 INSURANCE	15,535	34,109	34,109	18,574	220%
29 TOTAL INSURANCE	15,535	34,109	34,109	18,574	220%
30 DEBT SERVICE ADMINISTRATION					
31 DISCLOSURE REPORT	1,000	-	-	(1,000)	0%
32 ARBITRAGE REBATE	650	-	-	(650)	0%
33 TRUSTEE FEES	4,041	-	-	(4,041)	0%
34 TOTAL DEBT SERVICE ADMINISTRATION	5,691	-	-	(5,691)	0%
35 UTILITIES					
36 UTILITIES - ELECTRICITY	123,600	13,371	13,371	(110,229)	11%
37 UTILITIES - WATER	12,000	2,468	2,468	(9,532)	21%
38 UTILITIES - SOLID WASTE DISPOSAL	2,720	142	142	(2,578)	5%
39 IMPACT FEE ASSESSMENT	650	-	-	(650)	0%
40 TOTAL UTILITIES	138,970	15,981	15,981	(122,990)	11%

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General Fund
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	FY 2024 Adopted Budget	FY 2024 Month of October	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
41 SECURITY					
42 SECURITY SYSTEM - CONTRACT	120	-	-	(120)	0%
43 SECURITY PATROL	25,000	-	-	(25,000)	0%
44 SECURITY - MISCELLANEOUS	500	-	-	(500)	0%
45 TOTAL SECURITY	25,620	-	-	(25,620)	0%
46 PHYSICAL ENVIRONMENT					
47 LAKE & POND MAINTENANCE	20,964	1,853	1,853	(19,111)	9%
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	13,354	13,354	(147,711)	8%
51 LANDSCAPE MAINTENANCE - CONSULTING	15,574	1,260	1,260	(14,314)	8%
52 LANDSCAPE REPLACEMENT	40,000	-	-	(40,000)	0%
53 TREE MAINTENANCE/REMOVAL	5,000	7,250	7,250	2,250	145%
54 OTHER LANDSCAPE MISCELLANEOUS	5,000	3,700	3,700	(1,300)	74%
55 IRRIGATION MAINTENANCE	7,500	-	-	(7,500)	0%
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	80	(880)	8%
60 INFRASTRUCTURE MAINT. & REPAIR	5,000	-	-	(5,000)	0%
61 FIELD MANAGER CONTINGENCY	10,000	-	-	(10,000)	0%
62 TOTAL PHYSICAL ENVIRONMENT	288,663	27,498	27,498	(261,165)	10%
63 PARKS AND RECREATION					
64 COMMUNICATIONS	2,640	158	158	(2,482)	6%
65 CLUBHOUSE STAFF	75,911	7,069	7,069	(68,841)	9%
66 CLUBHOUSE STAFF TAXES	5,363	584	584	(4,779)	11%
67 UNEMPLOYMENT INSURANCE	1,200	-	-	(1,200)	0%
68 CLUBHOUSE WORKMENS COMP INSURANCE	1,250	188	188	(1,062)	15%
69 CLUBHOUSE STAFF PAYROLL FEES	3,000	311	311	(2,689)	10%
70 CLUB FACILITY - INTERIOR FURNISHINGS	1,500	-	-	(1,500)	0%
71 CLUB FACILITY MAINTENANCE	18,000	375	375	(17,625)	2%
72 POOL MAINTENANCE - CONTRACT	24,000	4,000	4,000	(20,000)	17%
73 POOL MAINTENANCE - OTHER	6,000	-	-	(6,000)	0%
74 POOL PERMIT	275	-	-	(275)	0%
75 CLUBHOUSE SUPPLIES	2,500	188	188	(2,312)	8%
76 PARK FACILITY MAINTENANCE	4,163	1,550	1,550	(2,613)	37%
77 CAPITAL IMPROVEMENTS	135,000	-	-	(135,000)	0%
78 SPECIAL EVENTS	25,000	6,199	6,199	(18,801)	25%
79 DECORATIVE LIGHT/ HOLIDAY	2,000	-	-	(2,000)	0%
80 MISCELLANEOUS					
81 STORAGE	984	-	-	(984)	0%
82 OTHER AMENITY CENTER R&M	6,600	-	-	(6,600)	0%
83 TOTAL PARKS AND RECREATION	315,386	20,622	20,622	(294,763)	7%

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

	FY 2024 Adopted Budget	FY 2024 Month of October	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
84 CAPITAL RESERVES					
85 CAPITAL ASSET RESERVES	73,000			(73,000)	0%
86 TOTAL CAPITAL RESERVES	73,000	-	-	(73,000)	0%
87 TOTAL EXPENDITURES	943,359	104,548	104,548	(838,810)	11%
92 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ (96,608)	\$ (96,608)	\$ (96,608)	
88 OTHER FINANCING SOURCES & USES					
89 TRANSFERS IN	-	-	-	-	0
90 TRANSFERS OUT	-	-	-	-	
91 TOTAL OTHER FINANCING SOURCES & USES	-	-	-	-	0
93 FUND BALANCE - BEGINNING - UNAUDITED	1,523,007		1,961,334	438,327	
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	-	(96,608)	(96,608)	(96,608)	
97 FUND BALANCE - ENDING - PROJECTED	\$ 1,445,193		\$ 1,937,725	\$ 492,533	
98 FUND BALANCE ANALYSIS					
99 NONSPENDABLE					
100 PREPAID & DEPOSITS	22,265		22,265		
101 CAPITAL RESERVES	73,000		73,000		
102 OPERATING CAPITAL	235,840		235,840		
103 UNASSIGNED	1,114,088		1,606,621		
104 TOTAL FUND BALANCE	\$ 1,445,193		\$ 1,937,725		

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 October 31, 2023

	FY 2024 Adopted Budget	FY 2024 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE:			
2 SPECIAL ASSESSMENTS - ON ROLL	\$ 281,967	\$ -	\$ (281,967)
3 SPECIAL ASSESSMENTS - EXCESS FEES	-	-	-
4 INTEREST	-	250	250
5 TOTAL REVENUE	281,967	250	(281,716)
6 EXPENDITURES:			
7 INTEREST EXPENSE			
8 November 1, 2023	-	-	-
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 TOTAL EXPENDITURES	277,947	-	(277,947)
14 EXCESS OF REVENUES OVER EXPENDITURES	4,019	250	(3,769)
15 OTHER FINANCING SOURCES (USES)			
16 TRANSFERS IN	-	-	-
17 TRANSFERS OUT	-	-	-
18 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
19 FUND BALANCE - BEGINNING	68,151	68,151	-
20 NET CHANGE IN FUND BALANCE	4,019	250	(3,769)
21 FUND BALANCE - ENDING	\$ 72,170	\$ 68,401	\$ (3,769)

Panther Trace CDD

Check Register - FY2024

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
9/30/2023		BOY Balance				\$ 49,951.37
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, INC.	Invoice: 178821 (Reference: Monthly Maintenance - Oct 2023.) Invoice: 178822 (Reference: Monthly Maintenance - Oct 2023.)		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: PSI015308 (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, INC.	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
10/31/2023		EOM Balance		\$ 100,157.18	\$ 98,308.73	\$ 51,799.82