



Management & Consulting, LLC
15310 Amberly Drive Suite 175
Tampa, Fl. 33647
813-374-9105

***BALLANTRAE
COMMUNITY DEVELOPMENT
DISTRICT***

Agenda Package

***Board of Supervisors
Regular Meeting***

Date & Time:

***Monday
January 8, 2018
6:30 pm***

Location:

***Ballantrae Community Center
17611 Mentmore Blvd.
Land O' Lakes, Florida***

Note:

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.

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT AGENDA

At the Ballantrae Community Center, located at 17611 Mentmore Blvd.,
Land O' Lakes, Florida 34638.

District Board of Supervisors	James Flateau Richard Levy Steve Bobick Tony Thomas Christopher Milano	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Paul Cusmano	DPFG
District Attorney	Vivek Babbar	Straley, Robin & Vericker
District Engineer	Tonja Stewart	Stantec Consulting Services, Inc.

All cellular phones and pagers must be turned off during the meeting.

The District Agenda is comprised of seven different sections:

The meeting will begin promptly at **6:30 p.m.** with roll call of the Board of Supervisors. Section **two** is **Audience Questions and Comments on Agenda Items**. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to three (3) minutes for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING. The **third** section is called Staff Reports from **District Counsel, landscaping, field manager, pond manager and District Engineer Reports**. This section allows the staff to update the Board of Supervisors on any pending issues that are being researched for Board action. The **fourth** section is Administrative Matters section and contains meeting minutes and financial statements that require the review and approval of the District Board of Supervisors as a normal course of business. The **fifth** section is called **Business Matters**. The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. Agendas can be reviewed by contacting the Manager's office at (813) 374-9105 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The **sixth** section is called **Staff Reports**. This section allows the District Manager and Maintenance Supervisor to update the Board of Supervisors on any pending issues that are being researched for Board action. The **seventh** section which is called **Audience Comments on Other Items** provides members of the Audience the opportunity to comment on matters of concern to them that were not addressed during the meeting. The same guidelines used during the first audience comment section will apply here as well. The final section is called **Supervisor Comment & Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 374-9105, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

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

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

Date of Meeting: **Monday, January 8, 2018**
Time: 6:30 p.m.
Location: Ballantrae Community Center
17611 Mentmore Blvd.
Land O'Lakes, Florida

Conference Call No.: (563) 999-2090
Code: 686859#

AGENDA

I. Roll Call

II. Audience Questions and Comments on Agenda items

III. Staff Reports

A. District Counsel

B. Landscaping

- Yellowstone – Maintenance Report Exhibit 1
- Cold Weather Plant Tolerance

C. DPGF Field Report

- December Operations Report Exhibit 2
- December Grade Sheet
- December Score Card

D. District Manager

1. Tax Audit Proposals Exhibit 3

a. LLS Tax Solutions

b. GNP Services

2. Dock and playground pole removal cost Exhibit 4

E. District Engineer

F. Pond Manager

IV. Administrative Matters

A. Approval of Minutes of December 4, 2017 Meeting Exhibit 5

B. Acceptance of November 2017 Financial Statements Exhibit 6

C. FY 2017 Proposals Approved in FY 2018

Exhibit 7

V. Business Matters

A. Old Business

B. New Business

1. Consideration and Approval of Resolution 2018-01 Designating Administrative Office & Headquarters

Exhibit 8

VI. Staff Reports

A. Maintenance Supervisor

VII. Audience Comments on Other Items

VIII. Supervisor Comments and Request

IX. Adjournment

EXHIBIT 1.

December

***Ballentrae CDD
Land O' Lakes, FL
12/22/2017
DPFG***



Monthly Completed Services

Landscape Maintenance

- 1 Routine mowing maintenance services for turf growing season
- 2 Mowing, Edging, Weed Eating, Clean Up
- 3 Shrub and Tree Trimming
- 4 Landscape Bed and Hardscape Weed Control

Fertilization and Pesticide Maintenance

- 1 Turf and Shrubs both fertilized with granular fertilizer throughout
- 2 All Shrubs treated with disease and insect control
- 3 All turf treated for weed control and fungicide treatments

Irrigation Maintenance

- 1 The irrigation is up and running.
- 2 Irrigation wet checked was preformed. No major issues found.

Work In Progress

- 1 New pond maintenance schedule is still being completed.
- 2 We have started to trim back the conservation areas throughout the community. We are about 75% complete.

Work Completed

- 1 2017 Annual Mulch has been completed.
- 2 Winter mix annuals have been install throughout the community.

Fertilization & Pest Action Report

Property Ballantrae

Date 12/14/17

Technician [Signature]

Treatment ☐
Service call ☒

Temperature

Actions

	Fertilize	Insect	Disease	Weed	Other
Turf			<input checked="" type="checkbox"/>		
Shrubs					
Trees					
Palms					

Wind

None ☐
Mild ☒
Strong ☐

Rain Overcast Sunny

Weather Condition ☐ ☒ ☐

Dry Moist Wet Saturated Standing Water

Soil Conditions ☐ ☒ ☐ ☐ ☐

Anticipated return _____

Comments

Found active fungus on main Blvd
Treated with Fungicide contact + systemic
also added micro-nutrients to boost color and
growth in turf.



YELLOWSTONE
Irrigation Systems & Equipment

Irrigation Wet Check Report

Tech:

James / Dan

Date:

12-20-17

Sheet

of

Property:

Ballantyne

W/C Total Time:

Controller Type:

Zone #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Type																
Program	A	A	A	A	A				A	A						
Runtime	30	10	30	30	30				30	30	30					
Repair																

Controller Location:

M. H. T. M. F. 2

Watering Days:

Start Time:

PGM A S 10 T W 10 F S 12 AM
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S

Controller Type:

Zone #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Type	D	B	D	K												
Program	C	A	D	B												
Runtime	10	20	30	45												
Repair																

Controller Location:

Pool

Watering Days:

Start Time:

PGM A S M 10 T W 10 F S 12 AM
PGM B S 10 T W T F S 12 AM
PGM C M T W T F S 6 AM
PGM D S 10 T W T F S 8 AM
PGM S M T W T F S
PGM S M T W T F S

Controller Type:

Zone #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Type																
Program																
Runtime																
Repair																

Controller Location:

Watering Days:

Start Time:

PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S

Description and location of work performed:

Authorized by:

(Zone Type: S = Spray, D = Drip, R = Rotor, B = Bubblers)

- A: Replaced 4" Spray
B: Replaced 6" Spray
C: Replaced 12" Spray
D: Replaced 4" Rotor
E: Replaced 12" Rotor
F: Replaced Nozzle
G: Straighten Head
H: Lateral Line Repair
I: Valve Repair
J: Valve Box
K: Maxijet
L: Netafirm Repair



YELLOWSTONE
Irrigation Systems & Equipment

Irrigation Wet Check Report

Tech:

James / Dan

Date: 12-20-17

Sheet of

Property: Balantyne

W/C Total Time:

Controller Type: 1600

Controller Location: Font

Zone #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Type	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Program	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Runtime	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Repair	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Controller Type: 1600

Controller Location: Across from AKR Shire

Zone #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Type	R	S	R	D	1	8	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Program	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Runtime	15	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Repair	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Controller Type: Rainbird

Controller Location: Castway

Zone #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Type	S	D	1	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Program	C	A	1	C	A	C	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Runtime	20	20	1	10	20	20	20	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Repair	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

Description and location of work performed:

Authorized by:

(Zone Type: S = Spray, D = Drip, R = Rotor, B = Bubbler)

A: Replaced 4" Spray
B: Replaced 6" Spray

C: Replaced 12" Spray
D: Replaced 4" Rotor

E: Replaced 12" Rotor
F: Replaced Nozzle

G: Straighten Head
H: Lateral Line Repair

I: Valve Repair
J: Valve Box

K: Maxijet
L: Netafirm Repair

Watering Days: Start Time:

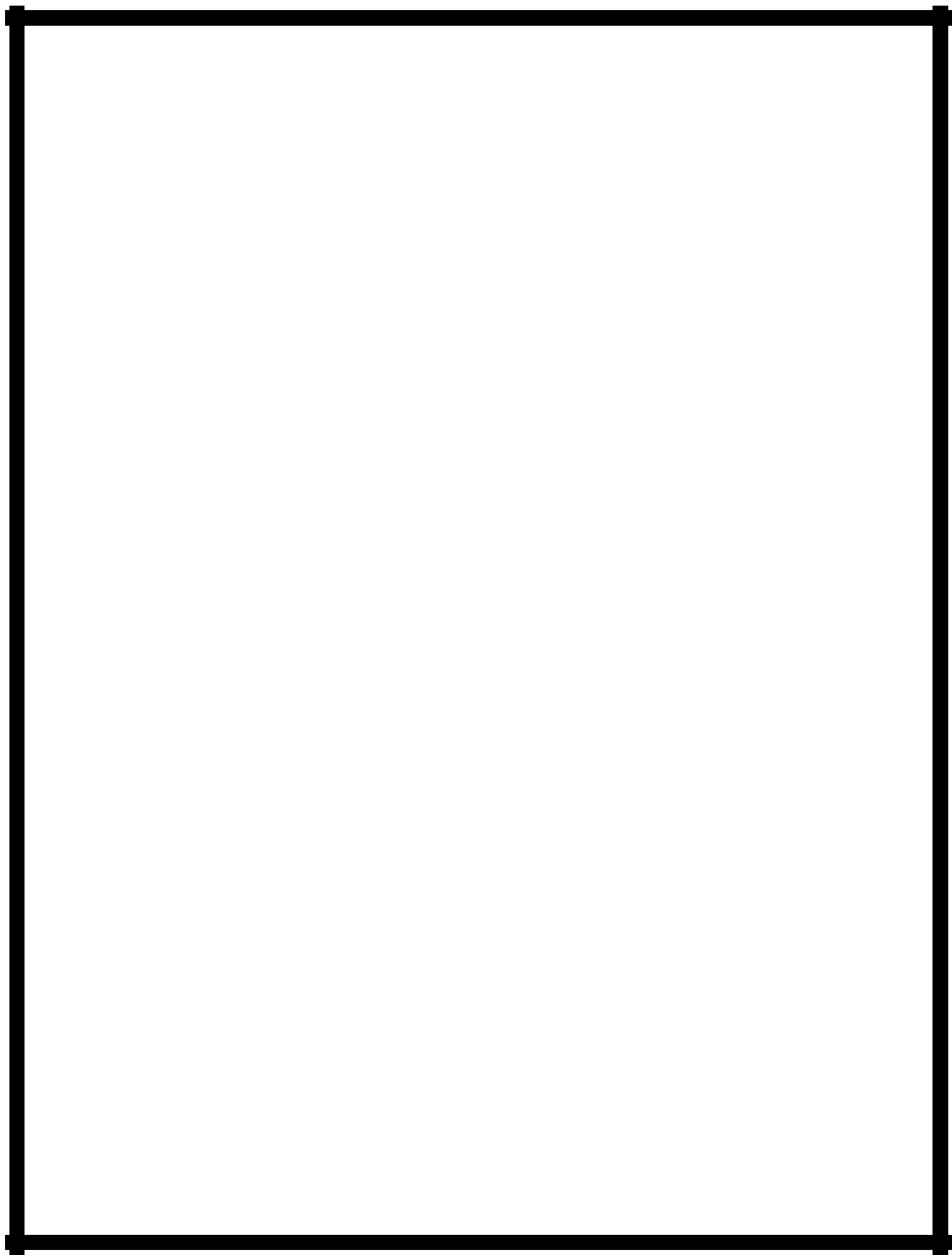
PGM A S M D W D F S 6:00pm
PGM D S M T W T F S 5:30am
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S

Watering Days: Start Time:

PGM A S D T W T F S 12:00
PGM B S M (T) W T F S 12:00
PGM C S M T W T F S 5:30am
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S

Watering Days: Start Time:

PGM A (S) (M) (T) (W) (T) (F) (S) 6:00am
PGM C S M T W T F S 5:30am
PGM S M T W T F S
PGM S M T W T F S
PGM S M T W T F S



Cold Damage

The extreme cold we are experiencing this week will inevitably result in cold damaged plant material in most Florida markets. Plant tolerance to cold/freezing is largely dependent on species. In years between harsh winters, installation of less cold-hardy species usually creeps further and further northward, and these plants are usually the most severely damaged. Damage is typically most severe in open areas of a landscape away from buildings and tree canopies. In all types of plants, cold damage goes hand in hand with leaf desiccation due to winds and cell damage, so maintaining good soil moisture is key. The following are some guidelines in terms of assessing damage and managing it in the coming weeks.

Turf:

St. Augustinegrass, zoysiagrass, bermudagrass, and bahiagrass will all tolerate freezing to an extent, but some permanent damage may occur as temperatures approach 20°F. All will typically turn brown after a frost or temps in the 30s if they were not brown already in the central and northern FL markets. Always avoid walking on or driving equipment over turf whenever frost is present or temperatures are near freezing. While St. Augustinegrass can green up with warmer temperatures in the more southern regions, bermudagrass and zoysias will tend to stay dormant longer. Breaking dormancy is dependent on rising soil temperatures and therefore fertilization is unlikely to speed any recovery until after it begins greening up on its own. Maintain good soil moisture, but avoid overwatering as it can promote disease.

Trees & Shrubs:

Leaves are the most commonly damaged parts on woody plants, which can blacken and become brown and papery. Less severe response in some species can simply be a temporary wilt similar in appearance to drought stress. Woody plant parts may also become damaged, which can be determined by scraping a small spot of bark and checking for discoloration. Undamaged wood should “scratch green.” The most severe sign of damage would be split or separating bark on branches and trunks. In some species damaged leaves may begin rotting instead of simply appearing dried and brown, at which point they should be removed to avoid disease movement into the remaining healthy stems. Once cold weather is no longer expected, pruning back to green tissue can help encourage new growth, however, new leaves will be very intolerant to subsequent cold events, so avoid fertilization in an attempt to promote a large flush until spring. Water to maintain good soil moisture as normal.

Palms:

In the case of palms, assessing the true extent of cold damage takes time and patience. Severe damage may continue to affect palm health for several years. Early signs of damage are typically browned lower fronds and fruit drop. Fronds can also droop severely due to lower frond damage. Sheathed palms such as royals and adonidias may drop the frond while sheaths remain attached. Any frond with at least some remaining green tissue can help the palm recover and should not be removed if possible until multiple new leaves have emerged. Even completely dead fronds can help insulate the bud from further cold damage. Recovery progress is judged by observing new fronds as they emerge, which can take as long as 6 months in some cases, depending on severity. Some deformity and partial browning of the first few fronds is not unusual, and therefore maintaining good fertility with 8-2-12 is helpful to eliminate



attributing deformity to a possible nutrient deficiency such as boron or manganese. Patience is key since palms can only grow one leaf at a time.

Bedding Plants:

Winter adaptation in bedding plant species varies widely throughout the state in average years, and record low temperatures can kill many bedding plants outright, even if they were covered. While more traditional “winter annuals” such as pansies, violas, snapdragons, etc. are more likely to recover, bedding plants are typically among the least tolerant of extreme cold due to their small size. If substantially damaged, they are unlikely to recover to the point of providing aesthetic value and should be removed completely.

EXHIBIT 2.

BALLANTRAE

COMMUNITY DEVELOPMENT DISTRICT



**DECEMBER 2017
OPERATIONS REPORT**

SUMMARY

- Inspection date: December 22, 2017
- Conservation areas have been cut back
- New mulch has been installed
- Active fungus in the grass from current weather conditions
- Ponds walked. Report fourth coming from Pond vendor
- New annuals installed

PLANT MATERIAL AT POOL



Plant material in pool
growing as Christmas
lights make it hard to trim

VILLAGE ENTRANCES



Christmas decorations up



New annuals

PONDS



Discussion of pond issues
between engineer and pond
maintenance needed



Pond levels low – Brown ring
circling the edge of most
ponds

NEW MULCH

Mulch installed at playground, village entrances, and main entrance



CONSERVATION CUTBACKS



Conservation areas were overgrown, cut during winter so they won't grow back too soon

BROWNING GRASS



Grass browning because of weather conditions – active fungus growing from damp cold winter

DECEMBER GRADE SHEET

BALLANTRAE VISUAL GRADE SHEET DECEMBER 2017

	MAXIMUM VALUE	MONTHLY SCORE	Sep	Aug	July	Comments
TURF MOW (grass height 2-4 inches, patterns changed, free of grass clumps and landscape debris. No more than 1/3 of grass blade to be removed)	5	5	5	5	5	
TURF FERTILITY (dead/browning grass, nutrient levels tested 2 x yearly, fertilizer streaking)	15	12	12.5	11.5	12	Winter browning
TURF EDGING (sidewalks, curbs, pathways, utility boxes, and other paved surfaces, no discharge, no irregular lines)	5	5	5	5	5	
WEED CONTROL - TURF AREAS (reasonably free of weeds)	10	9	7.5	7	7.5	
TURF INSECT/DISEASE CONTROL (monitor for pests, disease, fungus)	10	10	9	8.5	10	
PLANT FERTILITY (dead/browning shrub, shrubbery shaping, rejuvenation pruning vs tabletop, yellowing)	5	5	4.5	4	4	
WEED CONTROL - BED AREAS (reasonably free of weeds)	10	8	9	8.5	9	
PLANT BED INSECT/DISEASE CONTROL (monitor for pests, disease, fungus)	10	10	9	8.5	10	
PRUNING & TREE TRIMMING (15 feet over roadways, 10 feet sidewalks. Palms pruned at 90 degree angle and no "carrot topping")	10	10	10	10	10	
ORNAMENTAL GRASS PRUNING (2-4 inches in height in February)						
CLEANLINESS (debris free, leaf litter, landscape debris)	10	8	9	9	10	trash along main entrance road
MULCHING (distributed appropriately, bare areas, recommended is 1.5" no bare areas)	5	5	5	5	4.5	
WATER/IRRIGATION MANAGEMENT	15	14	13.5	14	13.5	
PRIOR MAINTENANCE ITEMS ADDRESSED	5	5	4	5	5	
VIGOR/APPEARANCE	10	9	8.5	9	8	
INSECT/DISEASE CONTROL	10	10	9	9	10	
DEADHEADING/PRUNING	10	10	10	10	10	
	145	135	130.5	129	133.5	
		93%	90%	89%	92%	

DATE OF INSPECTION

22-Dec-17

CONTRACTOR SIGNATURE:

BRIAN MAHAR

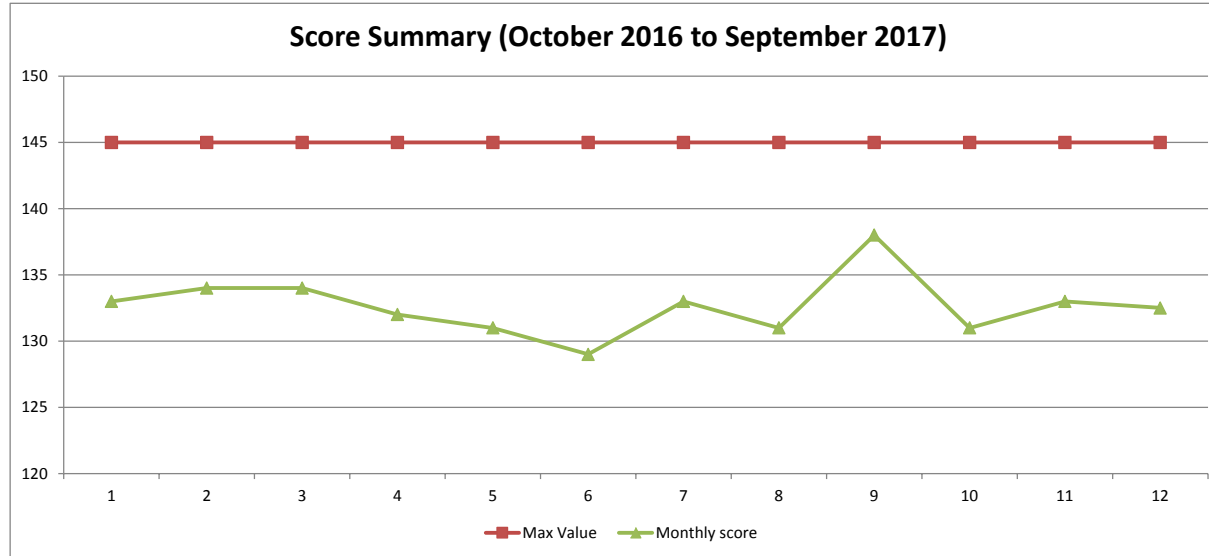
INSPECTOR SIGNATURE:

Austin Comings
AUSTIN COMINGS

(Promote Consistent Maintenance - Landscape Failure at 86%. Deduction based on Quality of Maintenance)

BALLANTRAE SCORECARD FOR VISUAL GRADE SHEET FY 2017

Score Summary (per month)	1	2	3	4	5	6	7	8	9	10	11	12
Max Value	145	145	145	145	145	145	145	145	145	145	145	145
Monthly score	133	134	134	132	131	129	133	131	138	131	133	132.5



LANDSCAPE MAINTENANCE	Max Value	Oct-17	Nov. 17	Dec. 17	Jan. 18	Fed. 18	Mar-17	Apr. 18	May-17	June 18	July 18	Aug. 18	Sept. 18	Avg. Score
Turf Mow	5	4	5	5	5	5	5	5	5	5	5	5	5	4.9
Turf Fertility	15	14	13	12	12	11	11.5	12.5	13	13	13	13	14	12.7
Turf Edging	5	5	5	5	5	5	5	5	5	5	5	5	4	4.9
Weed Control - Turf Area	10	9	8	9	7	8	7	7.5	8.5	9	8.5	7	8.5	8.1
Turf insect/Disease Control	10	9	9	9	10	9	8.5	9	9	10	9	9	10	9.2
Plant Fertility	5	4	4	5	4	4	4	4.5	4	4	4	4	5	4.2
Weed Control - Bed Area	10	8	9	8	9	9	8.5	9	9.5	9	9.5	9	9	8.9
Plant Bed Insect/Disease control	10	9	9	10	10	10	8.5	9	9	10	9	9	10	9.4
Pruning and Tree Trimming	10	9	10	10	10	9	10	10	10	10	10	10	10	9.8
Cleanliness	10	9	9	8	10	10	9	9	9.5	10	9.5	9	9	9.3
Mulching	5	5	5	5	4	5	5	5	5	5	5	5	5	4.9
Water/Irrigation management	15	14	14	14	13	13	14	13.5	12.5	15	12.5	15	14	13.7
Prior maintenance items	5	5	5	5	5	5	5	4	3	4	3	5	0	4.1
SEASONAL COLOR/MAINTENANCE														
Appearance	10	9	9	9	8	8	9	10	8.5	9	8.5	8	9	8.8
Insect/Disease Control	10	10	10	10	10	10	9	10	9.5	10	9.5	10	10	9.8
Misc.	10	10	10	10	10	10	10	10	10	10	10	10	10	10.0
Total	145	133	134	134	132	131	129	133	131	138	131	133	132.5	132.6

EXHIBIT 3.



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

December 22, 2017

Ballantrae Community Development District
c/o Development Planning and Financing Group Inc.
1060 Maitland Center Commons Blvd, Suite 340
Maitland, Florida 33614-8390

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

\$7,970,000 Ballantrae Community Development District (Pasco County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2015

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for

review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for services listed above for the bond year ended March 17, 2017 is \$650, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services or on a monthly basis. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Ballantrae Community Development District

By: Linda L. Scott

Linda L. Scott, CPA

By: _____

Print Name _____

Title _____

Date: _____

GNP SERVICES, CPA, PA
CERTIFIED PUBLIC ACCOUNTANTS

385 STILES AVENUE
ORANGE PARK, FLORIDA 32073
TELEPHONE: 904 278-8980
FACSIMILE: 904 278-4665

MAILING ADDRESS:
POST OFFICE BOX 1179
ORANGE PARK, FLORIDA 32067-1179
www.gnpcpas.com

December 21, 2017

Mr. Jacob Cohen
DPFG
1060 Maitland Center Commons Blvd., Suite 340
Maitland, Florida 32751

RE: Ballantrae Community Development District \$7,970,000 Capital Improvement
Revenue Refunding Bonds, Series 2015

Dear Mr. Cohen:

This letter is to confirm and specify the terms of our prospective engagement to provide arbitrage rebate services for the Bond listed on the attached schedule (the "Bonds") and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom services are to be performed to confirm the following understanding.

We will perform mathematical computations to calculate the arbitrage rebate liability for the Bonds. The report we deliver on any computation date that is not an installment computation date will be in the form of a cover letter with a synopsis presenting the arbitrage rebate liability; on each installment computation date a full report with all supporting schedules will be provided. We will also prepare any Internal Revenue Service forms that are required to be filed in connection with the arbitrage rebate liability for the Bonds.

The mathematical computations will be performed using information that you or the Bonds trustee will furnish to us. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information.

It is your responsibility and that of the Bonds trustee to provide all the information required for the preparation of the complete and accurate calculation of the arbitrage rebate liability. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. You should retain all the documents and other data that form the basis of the calculation of the arbitrage rebate liability. These may be necessary to prove the accuracy and completeness of any returns required to be filed with a taxing authority.

Our work in connection with the preparation of the calculation of the arbitrage rebate liability does not include any procedures designed to discover defalcation or other irregularities, should any exist.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We plan to perform reasonable research to support positions taken in your returns. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides for a penalty to be imposed on any underpayment that results from negligence or disregard of rules or regulations. Negligence "includes any failure to make a reasonable attempt to comply..." with the code. Disregard "includes any careless, reckless or intentional disregard". The law also provides various other penalties that may be imposed when taxpayers understate their tax liability. If the tax authorities assess penalties, you agree to be responsible for their payment and not to look to us for reimbursement.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we recommend that you hire a competent professional to represent you. We will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

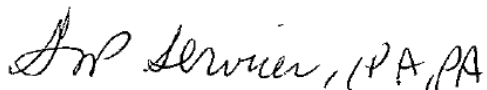
Our fee for these services will be as set forth on Schedule A. Payment is due on receipt. Invoices not paid within ten days are subject to interest at the rate of 1% per month, prorated for the applicable number of days. After ninety days if the invoice remains unpaid, the account may be turned over to a collection agency. Any costs related to collection will be your responsibility.

We will continue to prepare the calculations unless advised in writing at least thirty days prior to the Bond Year end that our services are not required.

Our report will be delivered to the email address you specify on the attachment to this engagement letter. Please complete the name, title, phone number and email address for each recipient to whom you would like the report to be sent.

We will not be providing any services nor preparing any returns for you that are not covered by this agreement. If you do not accept the above conditions we will be unable to provide any services. If you have any questions regarding anything in this letter, you may contact me using the information shown above. We want to express our appreciation for this opportunity to work with you.

Sincerely,

A handwritten signature in black ink that reads "GNP Services, CPA, PA". The signature is written in a cursive, flowing style.

GNP Services, CPA, PA

SCHEDULE A
FEES FOR INITIAL CALCULATION PERIOD AND ANNUAL ONGOING PERIODS
REBATABLE ARBITRAGE LIABILITY CALCULATIONS

Ballantrae Community Development Authority
\$7,970,000 Capital Improvement Revenue Refunding Bonds, Series 2015

Initial Calculation Period Fees (3/18/15 - 3/18/18)		
Bond Year 1 - 3	\$	1,500
Refunding/refunded bonds		250
Total Calculation Period fee	\$	1,750 (*)

Annual Ongoing Calculation Period Fees		
Annual calculation fees	\$	500
Total Annual Ongoing fees	\$	500 (*)

(*) The fee does not include providing any services to allocate commingled funds.

Proposal to perform installment date arbitrage rebate calculation is accepted
as evidenced by the signature below:

Signature	Title
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Printed Name

Telephone Number

Email

Report Recipients:

Printed Name	Title	Telephone Number	Email
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Printed Name	Title	Telephone Number	Email
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Printed Name	Title	Telephone Number	Email
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Printed Name	Title	Telephone Number	Email
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EXHIBIT 4.



An American Construction Group, Inc

BID PROPOSAL - DATED 12/28/2017

TO: DPFG

RE; BALLANTRAE PROJECT

15310 Amberly Drive Suite 175

TAMPA, FL 33647

PHONE: 813-418-7473

ATTN : Paul Cusmano / District Manager

THE FOLLOWING PROPOSAL IS SUBMITTED BASED ON INFORMATION FROM THE FOLLOWING DOCUMENTS;

Field / Site Visit

DATED : DEC 28TH, 2017

BALLANTRAE PROJECT

INFORMATION IS BASED ON VERBAL INSTRUCTIONS

SUPPLIED TO AACG BY DPFG

THIS PROPOSAL IS GOOD FOR 30 DAYS

	Remove dock & columns as directed				
1	REMOVE WOODEN DOCK & 4 EA COLUMNS TO WATERLINE	1	LS	\$ 4,900.00	\$ 4,900.00
2	REMOVE 4 EA STEEL COLUMNS / PLAYGROUND AREA TO 2 FT BELOW EXSISTING GRADE	1	LS	\$ 10,700.00	\$ 10,700.00
3	REPLACE OR REPAIR DAMAGED GRASS OR SOD AREAS & CLEAN UP PLAYGROUND AREA	1	LS	\$ 2,100.00	\$ 2,100.00
JOB TOTAL					\$ 17,700.00

NOTES:

1. CONSTRUCTION STAKING & AS BUILT BY OTHERS
2. ALL PERMIT & INSPECTION FEES BY OTHERS
3. DEMO MATERIAL TO BE REMOVED FROM SITE
4. NO IMPORTED OR EXPORT FILL MATERIAL
5. NO LANDSCAPING, HARDSCAPE, IRRIGATION, TREE TRIMMING, SOD OR SEED
6. AACG ACCEPTS NO RESPONSIBILITY FOR AND SHALL NOT BE HELD LIABLE OR RESPONSIBLE IN ANY MANNER IN REGARDS TO SINKHOLES INCLUDING, BUT NOT LIMITED TO INVESTIGATION, IDENTIFICATION, TESTING OR REMEDIATION AT ANY TIME.
7. THIS PROPOSAL DOES NOT INCLUDE PAYMENT OR PERFORMANCE BONDS
8. ANY ALTERATIONS OR DEVIATIONS FROM THE PLANS PROVIDED, WILL RESULT IN EXTRA COST AND WILL BE BILLED ON A PER ITEM BASIS
9. ALL PAYMENTS AND INVOICES SHALL BE NET 30 DAYS

10. NO BUILDING OR STRUCTURAL DEMO
11. NO TRAFFIC CONTROL OR SIGNAGE

info@aacgincw · www.aacginc.com
 Florida (813) 312-6744 | Texas (817) 776-3881
 Oklahoma | Nevada | California

BALLANTRAE (FLORIDA)

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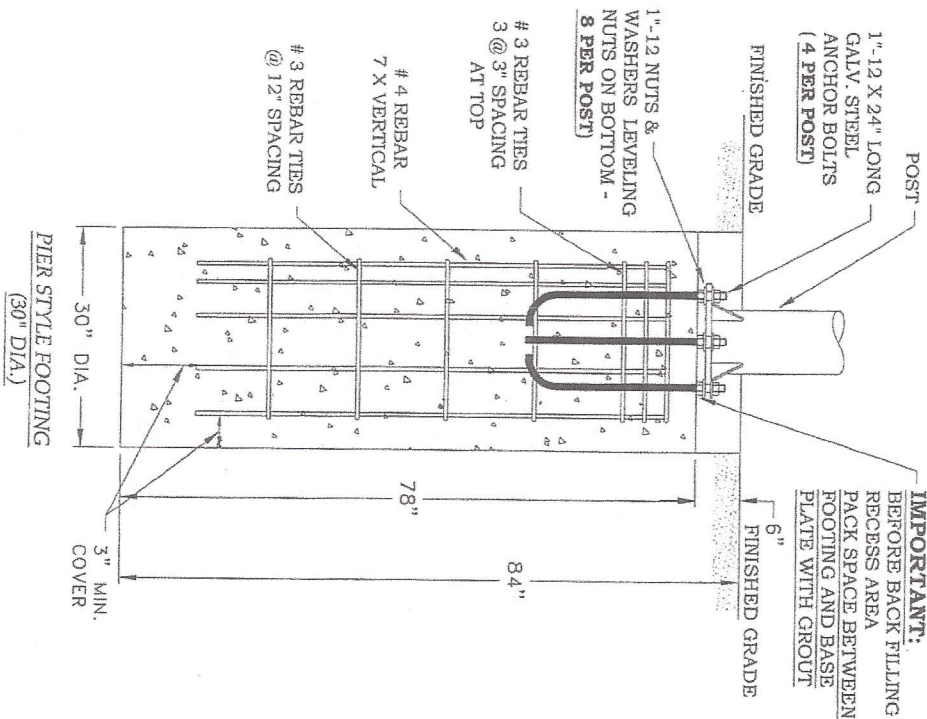
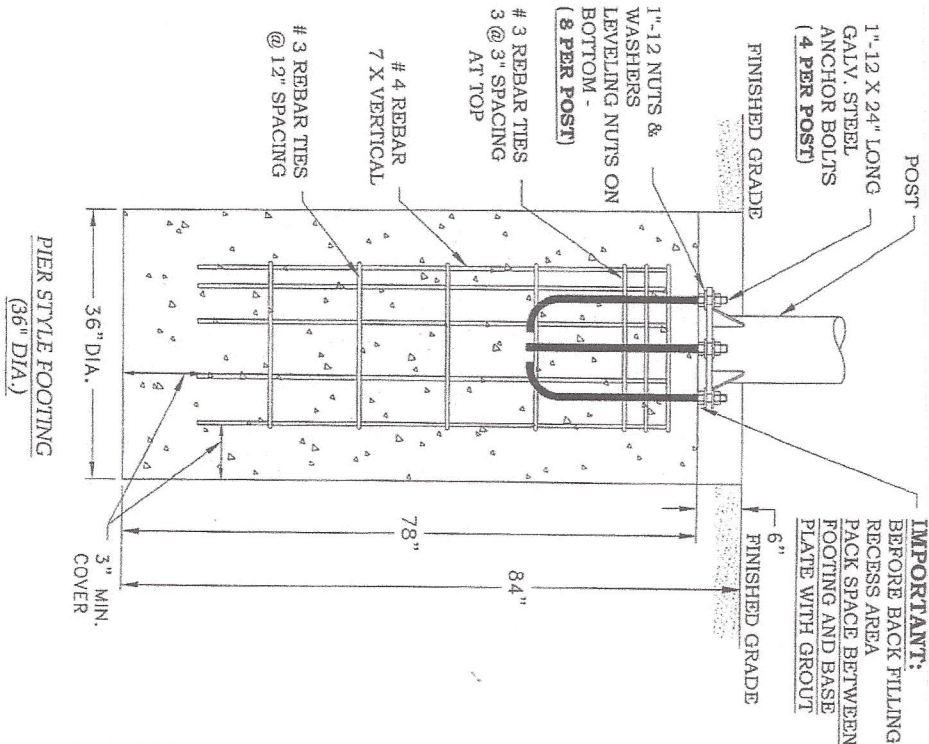
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FABRIC MEI
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William
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- 3/8" ATTACHING PLATE
- PULLEY/SHACKLE
- EDGE CABLE RIVET
- FABRIC MEMBRANE PER 2010 FLORIDA WIND SPEEDS
- 1) CANOPY TIE WIND SPEEDS
- 2) LOOSEN CANOPY ADJUSTABLE WIND MEMBRANE
- 3) REMOVE SHACKLE
- 4) FOLD CANOPY REINSTALL





EXHIBIT 5.

C. DPFG Field Report

Mr. Cusmano presented the DPFG Field Report stating that Mr. Mahar, Ms. Stewart, Ms. Comings and he did a walk-through of the property and Mr. Mahar expanded on the Field Report. Discussion ensued.

1. November Operations Report

Mr. Cusmano presented the November Operations Report and asked for any comments or questions.

2. November Grade Sheet

Mr. Cusmano presented the November Grade Sheet and asked for comments and questions.

3. November Score Card

Mr. Cusmano presented the November Score Card and asked for comments or questions.

D. District Manager

1. LLS Tax Solutions Engagement Letter

Mr. Cusmano presented the LLS Tax Solutions Engagement Letter and answered all questions and comments. Mr. Flateau stated he will not approve the letter and asked Mr. Cusmano and Mr. Vivek to look into the LLS Tax Letter, and wanted to know from Mr. Vivek if it is mandatory or optional.

Discussion ensued.

E. District Engineer

There being none, next item followed.

F. Pond Manager

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved to install Aerator in the pond for \$800 for the Ballantrae Community Development District.
--

FOURTH ORDER OF BUSINESS – Administrative Matters

A. Approval of Minutes of November 6, 2017 Meeting

Mr. Flateau stated that line 32 should be changed to M.E.S and was requested to find out what the acronym meant as well as the issues related to it. On line 68, correct #5 to 105.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board accepted the Minutes of November 6, 2017 Meeting with the Chairman's approval for the Ballantrae Community Development District.

B. Acceptance of October 2017 Financial Statements

Mr. Cusmano presented the October 2017 Financial Statements and asked for any comments or questions. Mr. Fleteau requested line items be put on the general fund financials as promised by DPF.

Discussion ensued. Board did not approve Financials.

Tabled to next meeting.

FIFTH ORDER OF BUSINESS – Business Matters

A. Old Business

Mr. Fleteau opened the floor for any old business. Mr. Levy asked about the check from UPS. Mr. Fleteau requested to send UPS a letter asking them to pay back the money they owe from 2016.

Mr. Fleteau stated the regular meeting will be held on January 8th and the Audit workshop will be on January 11th both at 6:30 pm.

Mr. Fleteau asked Mr. Fletcher how much it was to remove the cover from the play area. Mr. Fletcher said he went ahead and took off himself for \$129. Mr. Fleteau suggested taking a look at other vendors to repair or replace the shade cover as well as looking at what it would cost to have someone come out to check out the poles to reuse and/or take them down.

Discussion ensued.

B. New Business

Mr. Fleteau opened the floor for any New Business matters. Mr. Fleteau asked if Gary's salary was increased. Mr. Cusmano reply 'yes it has'. Vice Chairman Richard Levy requested bonuses' for both Gary and bill, board discussed and approved.

On a MOTION by Mr. Bobick, SECONDED by Mr. Levy, WITH ALL IN FAVOR, the Board approved bonuses' for Bill and Gary of the Ballantrae Community Development District.

SIXTH ORDER OF BUSINESS –Staff Reports

A Maintenance Supervisor

There being none, next item followed.

B. District Manager

1. Walk-Around Pond Report

- a. Paul discussed the walk around the ponds with Tonja Stewart and Bill Mahar. He advised the board that Tony from American-Ecosystems did not make the walk.

SEVENTH ORDER OF BUSINESS – Audience Comments on Other Items

A resident mentioned the colors of the walls are fading and asked about possibly getting them re-done.

Discussion ensued.

EIGHTH ORDER OF BUSINESS - Supervisor Comments and Requests

A Board member asked when it was possible to start power washing the roofs. The Board agreed to have this done in March. Mr. Cusmano requested H2O Pools to get the job done in March and Mr. Flateau asked for their asking price for the job and from other vendors.

A board Member requested to give Gary and Bill a Christmas Bonus in recognition of their hard work.

On a MOTION by Mr. Bobick, SECONDED by Mr. Levy, WITH ALL IN FAVOR, the Board approved to give Gary and Bill a Christmas Bonus in recognition of their hard work, this pay will be taken from Clubhouse Miscellaneous line item 93 for the Ballantrae Community Development District.

Discussion ensued.

NINTH ORDER OF BUSINESS – Adjournment

On a MOTION by Mr. Levy, SECONDED by Mr. Thomas, WITH ALL IN FAVOR, the Board adjourned the meeting for the Ballantrae Community Development District.

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

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

Signature

Signature

Printed Name

Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Vice Chairman ☐ Chairman

EXHIBIT 6.

Ballantrae Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2017

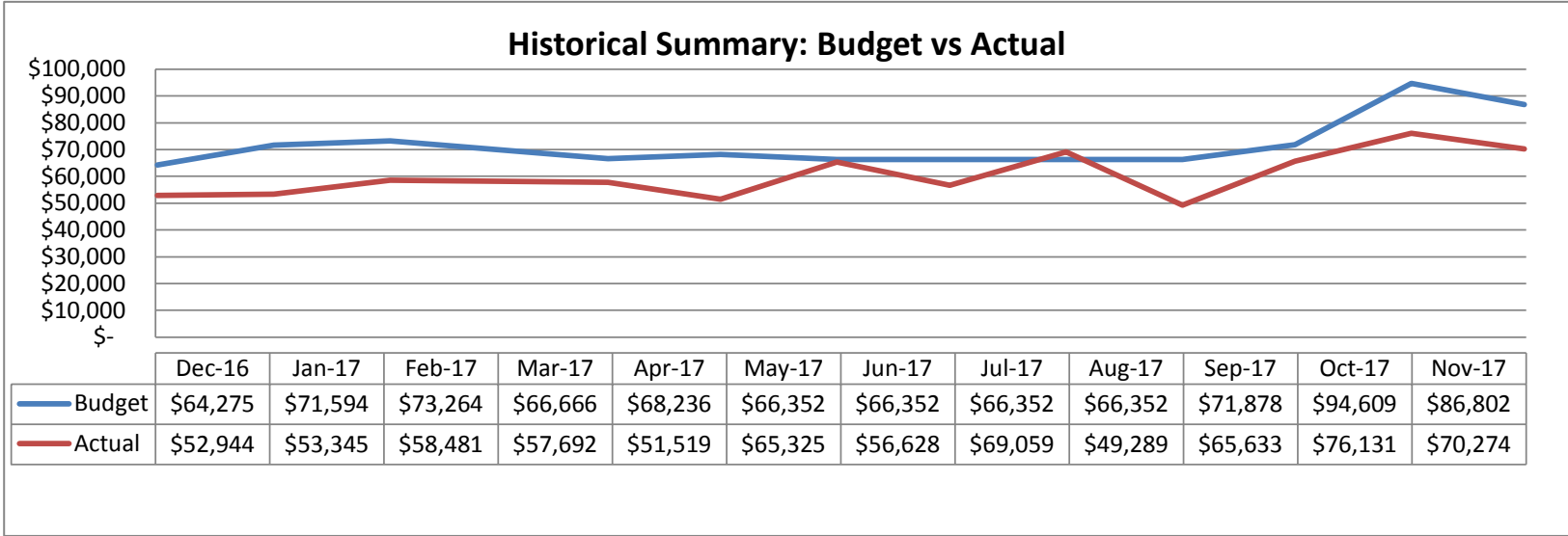
BALLANTRAE CDD

Financial Report Summary - General Fund

a. FUND BALANCE:			
	For The Period Ending	11/30/2016	11/30/2017
		Actual	Actual
CASH OPER. ACCT		\$ 323,854	\$ 170,981 (a)
CASH DEBIT CARD		1,946	1,623
INVESTMENTS		188	189
LESS: ACCOUNTS PAYABLE		163,633	18,380
DUE TO OTHER FUNDS		-	28,633
NET CASH BALANCE		\$ 162,355	\$ 125,780
UNRESERVED GF BALANCE (UN-ASSIGNED)		\$ 162,413	\$ 128,049
NONSPENDABLE PREPAID ITEM		\$ 1,150	\$ 1,150
RESERVE GF BALANCE (ASSIGNED) - OPERATIONS		-	-
TOTAL GENERAL FUND BALANCE		\$ 163,563	\$ 129,199

b. REVENUE AND EXPENDITURES (FY 2018 YTD):			
	ACTUAL	BUDGET	FAVORABLE
	YEAR-TO-DATE	YEAR-TO-DATE	(UNFAVORABLE)
			VARIANCE
TOTAL REVENUE (YTD) COLLECTED	\$ 53,768	\$ 102,466	\$ (48,698)
EXPEND. (YTD) BEFORE OTHER SOURCES & USES	(146,405)	(181,411)	35,007
NET OPERATING CHANGE	\$ (92,637)	\$ (78,945)	\$ (13,691)

c. SIGNIFICANT FINANCIAL ACTIVITY:			
	ACTUAL	BUDGET	FAVORABLE
	YEAR-TO-DATE	YEAR-TO-DATE	(UNFAVORABLE)
			VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ 50,788	\$ 102,466	\$ (51,678)
EXPENDITURES:			
LEGAL-GENERAL	2,112	2,883	771
ENGINEERING	1,207	3,000	1,793
OTHER GENERAL ADMINISTRATIVE	15,479	22,272	6,793
INSURANCE (General, Property)	12,214	8,102	(4,112)
SECURITY	4,895	12,800	7,905
MAINTENANCE STAFF	13,972	20,321	6,349
UTILITIES	24,763	27,283	2,520
CLUBHOUSE OPERATIONS	21,190	22,602	1,412
LANDSCAPING, IRRIGATION & IMPROVE	41,696	47,055	5,359
OTHER FIELD OPERATIONS	8,877	15,093	6,215
TOTAL EXPENDITURES	146,405	181,411	35,006



(a) Transfers of \$41.9k (asset reserve) and \$175k (park development) occur in Feb '18

Ballantrae CDD
Balance Sheet
November 30, 2017

	GENERAL FUND	RESERVE FUND	DS-2015 FUND	TOTAL
<u>ASSETS:</u>				
CASH - OPERATING ACCTS	\$ 170,981	-	-	\$ 170,981
CASH - DEBIT CARD BU	1,623	-	-	1,623
INVESTMENTS:				
STATE BOARD OF ADMIN	189	-	-	189
ASSET RESERVE	-	354,884	-	354,884
EMERGENCY RESERVE	-	226,997	-	226,997
PARK DEVELOPMENT	-	610,392	-	610,392
BILL PAYMENT RESERVE	-	150,766	-	150,766
REVENUE-SERIES 2015	-	-	15,569	15,569
RESERVE-SERIES 2015	-	-	222,968	222,968
PREPAYMENT-SERIES 2015	-	-	19	19
ACCOUNTS RECEIVABLE	3,419	-	-	3,419
ASSESSMENTS RECEIVABLE -ON ROLL	973,872	-	530,133	1,504,005
DUE FROM OTHER FUNDS	-	-	28,633	28,633
DEPOSITS	1,150	-	-	1,150
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 1,151,234	\$ 1,343,039	\$ 797,322	\$ 3,291,595
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$ 18,380	\$ -	\$ -	\$ 18,380
ACCRUED EXPENSE PAYABLE	-	-	-	-
SALES TAX PAYABLE	-	-	-	-
DUE TO OTHER FUNDS	28,633	-	-	28,633
DEFERRED REVENUE ON-ROLL	973,872	-	530,133	1,504,005
<u>FUND BALANCE:</u>				
NON SPENDABLE (Deposits & Prepaid)	1,150	-	-	1,150
ASSIGNED	-	1,343,039	267,189	1,610,228
UNASSIGNED	129,199	-	-	129,199
TOTAL LIABILITIES & FUND BALANCE	\$ 1,151,234	\$ 1,343,039	\$ 797,322	\$ 3,291,595

Ballantrae CDD
General Fund
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2017 Ending November 30, 2017

	FY 2018 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 REVENUE				
2 LANDOWNER ASSESSMENTS	\$ 1,024,660	\$ 102,466	\$ 50,788	\$ (51,678)
3 COUNTY EXCESS FUNDS	2,791	-	-	-
4 FUND BALANCE FORWARD	79,516	-	-	-
5 OTHER INCOME (Access Cards & Misc)	-	-	2,980	2,980
6 TOTAL REVENUE	1,106,967	102,466	53,768	(48,698)
7				
8 O&M ADMINISTRATIVE EXPENDITURES:				
9 BOARD OF SUPERVISORS				
10 SUPERVISOR STIPENDS	14,000	2,333	1,800	533
11 PAYROLL SERVICES	-	-	-	-
12 NEWSLETTER - BIMONTHLY PRINT & MAILING	10,000	1,667	2,017	(350)
13 WEBSITE SERVER & NAME	880	147	-	147
14 PUBLIC OFFICIALS LIABILITY INSURANCE	3,300	3,300	2,500	800
15 MANAGEMENT SERVICES				
16 ADMINISTRATIVE SERVICES	-	-	-	-
17 DISTRICT MANAGEMENT	53,200	8,867	8,867	-
18 FINANCIAL CONSULTING SERVICES	-	-	-	-
19 ACCOUNTING SERVICES	-	-	-	-
20 ENGINEERING & LEGAL SERVICES				
21 DISTRICT ENGINEER	18,000	3,000	1,207	1,793
22 DISTRICT COUNSEL	17,300	2,883	2,112	771
23 ADMINISTRATIVE: OTHER				
24 ANNUAL FINANCIAL AUDIT	3,600	600	-	600
25 DISCLOSURE REPORT	1,000	167	-	167
26 TRUSTEES FEES	3,775	3,775	-	3,775
27 PROPERTY APPRAISER FEE	150	150	175	(25)
28 LEGAL ADVERTISING	750	125	-	125
29 ARBITRAGE REBATE CALCULATION	650	108	-	108
30 DUES: LICENSES AND FEES	1,200	200	120	80
31 ADMINISTRATIVE CONTINGENCY	5,000	833	-	833
32 O&M ADMINISTRATIVE SUBTOTAL:	132,805	28,155	18,798	9,357
33				
34 INSURANCE				
35 INSURANCE			-	
36 GENERAL LIABILITY	3,025	3,025	6,003	(2,978)
37 PROPERTY CASUALTY	5,077	5,077	6,211	(1,134)
38 TOTAL INSURANCE	8,102	8,102	12,214	(4,112)
39				
40 UTILITY SERVICES				
41 ELECTRIC UTILITY SERVICES	21,000	3,500	3,124	376
42 ELECTRIC UTILITY - RECREATION FACILITIES	15,500	2,583	1,740	843
43 ELECTRIC STREET LIGHTING	103,500	17,250	17,374	(124)
44 UTILITY - WATER - CLUBHOUSE & POOLS	10,500	1,750	774	976
45 STORMWATER ASSESSMENT	2,200	2,200	1,751	449
46 TOTAL UTILITY SERVICES	152,700	27,283	24,763	2,520
47				
48 LAKES/PONDS & LANDSCAPE			-	
49 LAKES/PONDS: CONTRACTS				
50 AQUATIC CONTRACT	22,800	3,800	3,800	-
51 LAKES/PONDS: OTHER				
52 FOUNTAIN REPAIRS & MAINTENANCE	1,500	250	5,077	(4,827)
53 MITIGATION AREAS: MONITOR & MAINTAIN	1,500	250	-	250
54 LAKE/POND REPAIRS	10,000	1,667	-	1,667
55 INSTALL REPLACE AQUATIC PLANTS	5,000	833	-	833
56 LANDSCAPING: CONTRACTS				
57 LANDSCAPE MAINTENANCE CONTRACT	144,240	24,040	24,040	-
58 LANDSCAPE OVERSIGHT/MGMT	-	-	-	-
59 LANDSCAPING: OTHER				
60 IRRIGATION REPAIRS AND MAINTENANCE	12,000	2,000	388	1,612
61 REPLACE PLANTS, MULCH & TREES	77,712	12,952	10,435	2,517
62 SOD & SEED REPLACEMENT	10,000	1,667	-	1,667

Ballantrae CDD
General Fund
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2017 Ending November 30, 2017

	FY 2018 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
63 LANDSCAPE ENHANCEMENT	10,000	1,667	5,924	(4,257)
64 EXTRA MOWINGS DURING RAINY SEASON	5,000	833	-	833
65 RUST PREVENTION FOR IRRIGATION SYSTEM	10,380	1,730	865	865
66 FIELD MISCELLANEOUS (INCLUSIVE OF TRAPPER)	13,000	2,167	44	2,123
67 LAKES/PONDS & LANDSCAPE TOTAL	323,132	53,855	50,573	3,282
68				
69 STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS				
70 STREETS & SIDEWALKS				
71 ENTRY & WALLS MAINTENANCE	2,000	2,000	-	2,000
72 STREET/DECORATIVE LIGHT MAINTENACE	1,000	167	-	167
73 SIDEWALK REPAIR & MAINTENANCE	1,500	250	-	250
74 MAINTENANCE STAFF				
75 EMPLOYEE - SALARIES	79,480	13,247	11,101	2,146
76 EMPLOYEE - P/R TAXES	6,083	1,014	956	58
77 EMPLOYEE - WORKERS COMP	3,960	3,960	-	3,960
78 PAYROLL FEES	1,900	317	252	65
79 EMPLOYEE- HEALTH & PHONE STIPENDS	9,600	1,600	1,600	-
80 MILEAGE	1,100	183	63	120
81 MAINTENANCE & OPERATIONS SUBTOTAL	106,623	22,737	13,972	8,765
82				
83 CLUBHOUSE & MISCELLANEOUS				
84 CLUBHOUSE & MISCELLANEOUS				
85 PARK/FIELD REPAIRS	2,000	333	-	333
86 CLUBHOUSE FACILITY MAINTENANCE	9,000	1,500	134	1,366
87 CLUBHOUSE TELEPHONE/INTERNET/FAX	4,200	700	788	(88)
88 MISCELLANEOUS SUPPLIES (Inclusive of Debit Card)	3,500	583	513	70
89 POOL/FOUNTAIN/SPLASH PAD MAINTENANCE	7,200	1,200	1,601	(401)
90 POOL PERMITS	750	125	-	125
91 SEASONAL LIGHTING	10,000	9,578	9,578	-
92 PEST CONTROL	520	87	80	7
93 CLUBHOUSE MISCELLANEOUS	17,500	8,496	8,496	-
94 SAFETY & SECURITY				
95 PART-TIME LAW ENFORCEMENT DETAILS	50,000	8,333	4,720	3,613
96 SALARY FOR SUMMER MONITOR AT BOTH POOLS	23,500	3,917	-	3,917
97 EMPLOYEE PAYROLL TAXES	2,000	333	-	333
98 EMPLOYEE WORKER'S COMP	1,300	217	-	217
99 VIDEO SURVEILLANCE	-	-	175	(175)
100 SECURITY - OTHER (GATE SERVICE)	1,000	167		167
101 CLUBHOUSE/SAFETY & SECURITY	132,470	35,569	26,085	9,484
102				
103 O&M CONTINGENCY & CAPITAL PROJECTS				
104 O&M CONTINGENCY	34,257	5,710	-	5,710
105 TOTAL O&M CONTINGENCY & CAPITAL PROJECTS	34,257	5,710	-	5,710
106				
107 TOTAL EXPENDITURES	890,089	181,411	146,405	35,007
108				
109 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	216,878	(78,945)	(92,637)	(13,691)
110				
111 OTHER FINANCING SOURCES AND (USES)				
112 RESERVES TRANSFERS OUT-OTHER FINANCING USES	-	-		-
113 EMERGENCY RESERVE				
114 ASSET RESERVE	41,878	-	-	-
115 BILL PAYMENT RESERVE				
116 PARK DEVELOPMENT RESERVE	175,000	-	-	-
117 TOTAL OTHER FINANCING SOURCES & USES	216,878	-	-	-
118				
119 O&M TOTAL EXPENDITURES	1,106,967	181,411	146,405	-

Ballantrae CDD
Reserve Fund
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2017 Ending November 30, 2017

	FY 2018 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST REVENUE				
MMK - PARK DEVELOPMENT (interest)	\$ -	-	\$ 357	\$ 357
MMK - ASSET RESERVE (interest)	-	-	207	207
MMK - EMERGENCY RESERVE (interest)	-	-	133	133
MMK - BILL PAYMENT RESERVE (interest)	-	-	88	88
INTEREST EARNINGS	-	-	-	-
TOTAL REVENUE	-	-	785	785
RESERVES				
BANK FEES	-	-	-	-
ASSET RESERVE	-	-	-	-
TOTAL RESERVES	-	-	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	785	785
OTHER FINANCING SOURCES				
RESERVES & CONTINGENCY TRANSFERS IN				
PROJECTS (CONTINGENCY)	-	-	-	-
EMERGENCY RESERVE	-	-	-	-
ASSET RESERVE	41,878	-	-	-
BILL PAYMENT RESERVE	-	-	-	-
PARK DEVELOPMENT RESERVE	175,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	216,878	-	-	-
NET CHANGE IN FUND BALANCE	216,878	-	785	785
FUND BALANCE - BEGINNING	-	-	1,342,254	1,342,254
FUND BALANCE - ENDING	\$ 216,878	\$ -	\$ 1,343,039	\$ 1,343,039

Ballantrae CDD
Debt Service Fund - Series 2015
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2017 Ending November 30, 2017

	FY 2018 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
ASSESSMENT - ON-ROLL	\$ 557,776	55,778	\$ 27,643	\$ (28,135)
ASSESSMENT DISCOUNTS	-		-	-
INTEREST EARNINGS	-		550	550
TOTAL REVENUE	557,776	55,778	28,193	(27,585)
EXPENDITURES				
INTEREST	262,736	131,368	131,368	-
PRINCIPAL	295,040	-	-	-
PRINCIPAL PREPAYMENT	-	-	-	-
TOTAL CONTINGENCY	557,776	131,368	131,368	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(75,590)	(103,175)	(27,585)
OTHER FINANCING SOURCES				
TRANSFER-IN		-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	(75,590)	(103,175)	(27,585)
FUND BALANCE - BEGINNING	-	-	370,365	370,365
FUND BALANCE - ENDING	\$ -	\$ (75,590)	\$ 267,190	\$ 342,780

Ballantrae CDD
Bank Reconciliation
November 30, 2017

	<u>BU Acct</u>	<u>New HB Acct</u>	<u>Consolidated Oper accts</u>
Balance Per Bank Statement	\$ 3,701.13	\$ 173,670.80	\$ 177,371.93
Less: Outstanding Checks	-	(6,390.57)	(6,390.57)
<i>Adjusted Bank Balance</i>	<u><u>\$ 3,701.13</u></u>	<u><u>\$ 167,280.23</u></u>	<u><u>\$ 170,981.36</u></u>
Beginning Cash Balance Per Books	\$ 4,446.13	\$ 150,366.51	\$ 154,812.64
Deposits / Transfer	15.00	84,564.91	84,579.91
Transfer From BU account to HB	-	-	-
Cash Disbursements	(760.00)	(67,651.19)	(68,411.19)
<i>Balance Per Books</i>	<u><u>\$ 3,701.13</u></u>	<u><u>\$ 167,280.23</u></u>	<u><u>\$ 170,981.36</u></u>

BALLANTRAE CDD

Check Register FY2018

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
09/30/2017		EOM Balance Hancock Bank		2,919.00	66,688.48	230,321.34
10/01/2017	1425	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - October		4,433.00	225,888.34
10/02/2017	1426	American Ecosystems, Inc.	Lake & Pond Maint - October		1,900.00	223,988.34
10/02/2017	1427	Egis Insurance Risk Advisors	Insurance		14,714.00	209,274.34
10/02/2017	1428	Poolsure	Pool Maint - October		481.50	208,792.84
10/09/2017	1429	Duke Energy	Electricity		10,550.67	198,242.17
10/09/2017	1430	Florida Fire Service, Inc.	Fire Extinguisher Maint/Repairs		155.50	198,086.67
10/09/2017	1431	Straley Robin Vericker	Legal Svcs thru 9/15/17		125.00	197,961.67
10/09/2017	1432	Suncoast Rust Control, Inc	Rust Prevention - September		865.00	197,096.67
10/09/2017	1433	Vertex Water Features	Service Call - Fountain		80.00	197,016.67
10/09/2017	1434	William Fletcher	Fuel for Equipment (petty cash reimbursement)		17.36	196,999.31
10/09/2017	1435	Tropicare Termite and Pest Control	Pest Control		40.00	196,959.31
10/13/2017	ACH10132017	Paychex	P/R Fees		54.25	196,905.06
10/13/2017	2000258DD	Gary L. Kubler	9/25-10/8 - P/R		1,228.62	195,676.44
10/13/2017	ACH10132017	Paychex	9/25-10/8 - P/R		999.35	194,677.09
10/13/2017	2000257DD	William Fletcher	9/25-10/8 - P/R		1,594.07	193,083.02
10/17/2017	1436	Darren Petrovich	10/1,2,6 - Patrol		640.00	192,443.02
10/17/2017	1437	Dennis Hobbs	Admin Fee		200.00	192,243.02
10/17/2017	1438	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	Annual Filing Fee FY 2018		175.00	192,068.02
10/17/2017	1439	TCASS	9/28, 29 - Patrol		480.00	191,588.02
10/20/2017	1441	Bright House Networks	10/12-11/11 - Cable/Internet/Phone		335.90	191,252.12
10/20/2017	1442	Pasco County Utilities Services Branch	Water		474.81	190,777.31
10/20/2017	1443	Yellowstone Landscape Professionals	Landscape Maint. - Oct / Storm clean up		17,644.25	173,133.06
10/20/2017	1444	Florida Dept of Revenue	3rd Qtr Sales Tax 17		204.33	172,928.73
10/27/2017	1445	Express Press	News Letter - Nov/Dec		1,117.35	171,811.38
10/27/2017	1446	Florida Playstructures & Water Features	Splash Pad Repair		75.00	171,736.38
10/27/2017	1447	Stantec Consulting Services, Inc.	Engineering Svcs thru 10/13/17		1,207.25	170,529.13
10/27/2017	1448	Straley Robin Vericker	Legal Svcs thru 10/15/17		510.75	170,018.38
10/27/2017	1449	Yellowstone Landscape Professionals	Plants & Mulch		10,435.00	159,583.38
10/27/2017	ACH10272017	Paychex	P/R Fees		47.80	159,535.58
10/27/2017	2000265DD	Cecilio A. Thomas Jr.	BOS Mtg - 10/2/17		200.00	159,335.58
10/27/2017	2000264	Christopher Milano	BOS Mtg - 10/2/17		200.00	159,135.58
10/27/2017	2000262DD	Gary L. Kubler	10/9-10/22 - P/R		907.90	158,227.68
10/27/2017	2000260DD	James Plateau	BOS Mtg - 10/2/17		200.00	158,027.68
10/27/2017	ACH10272017	Paychex	10/9-10/22 - P/R		765.15	157,262.53
10/27/2017	2000263	Richard Levy	BOS Mtg - 10/2/17		200.00	157,062.53
10/27/2017	2000259DD	Stephen Bobick	BOS Mtg - 10/2/17		200.00	156,862.53
10/27/2017	2000261DD	William Fletcher	10/9-10/22 - P/R		1,188.72	155,673.81
10/30/2017	1450	The Pool Doctor	Pool Motor Repair & Wash Grids		3,611.30	152,062.51
10/30/2017	1451	Welch Tennis Courts, Inc.	Tennis Courts Maint		1,696.00	150,366.51
10/31/2017		EOM Balance Hancock Bank		0.00	79,954.83	150,366.51
11/01/2017	1452	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - November		4,433.00	145,933.51
11/08/2017		Deposit	Rentals/Misc	427.00		146,360.51
11/08/2017		Deposit	Rentals/Misc	2,895.00		149,255.51
11/08/2017		Pasco County Tax Collector	Tax Collection - Excess Fees FY 2017	2,812.00		152,067.51
11/10/2017	1453	Illuminations Holiday Lighting	Holiday Lighting (50% Dep)		9,500.00	142,567.51
11/10/2017	ACH11102017	Paychex	P/R Fees		46.03	142,521.48
11/10/2017	2000271	Christopher Milano	BOS Mtg - 11/7/17		200.00	142,321.48
11/10/2017	2000369DD	Gary L. Kubler	10/23-11/5/17 - P/R		1,304.73	141,016.75
11/10/2017	2000267DD	James Plateau	BOS Mtg - 11/7/17		200.00	140,816.75
11/10/2017	ACH11102017	Paychex	10/23-11/5/17 - P/R		1,049.93	139,766.82
11/10/2017	2000270	Richard Levy	BOS Mtg - 11/7/17		200.00	139,566.82
11/10/2017	2000266DD	Stephen Bobick	BOS Mtg - 11/7/17		200.00	139,366.82
11/10/2017	2000268DD	William Fletcher	10/23-11/5/17 - P/R		1,653.82	137,713.00
11/10/2017	1454	American Ecosystems, Inc.	Lake & Pond Maint - November		1,900.00	135,813.00
11/10/2017	1455	Angela Clifton Photography	Photography		900.00	134,913.00
11/10/2017	1456	Bright House Networks	11/12-12/11 - Internet/Phone		335.90	134,577.10
11/10/2017	1457	Duke Energy	Electricity		10,746.63	123,830.47
11/10/2017	1458	Florida Courts, Inc.	Resurface Court (50%)		3,400.00	120,430.47
11/10/2017	1459	Himes Electrical Services, Inc	Repair GFI		134.00	120,296.47
11/10/2017	1460	Poolsure	Pool Maint - November		481.50	119,814.97
11/10/2017	1461	Suncoast Rust Control, Inc	Rust Prevention - October		865.00	118,949.97
11/10/2017	1462	Tropicare Termite and Pest Control	Pest Control - October		40.00	118,909.97
11/10/2017	1463	Yellowstone Landscape Professionals	Landscape Maint - Nov / Prune & Lift Trees		17,733.54	101,176.43
11/13/2017	1464	Darren Petrovich	Patrol - 10/11,15,20 2017		640.00	100,536.43
11/13/2017	1465	Dennis Hobbs	Security Admin Fee - October		520.00	100,016.43
11/13/2017	1466	TCASS	Patrol - 10/7,8,10,14,16,21,22,24,26,29 2017		2,240.00	97,776.43
11/13/2017	1467	William Fletcher	Petty Cash Reimbursement		44.45	97,731.98
11/14/2017		Pasco County Tax Collector	6/1-11/1 - Tax Collections - Installments	3,857.16		101,589.14
11/17/2017	1468	Pasco County Utilities Services Branch	Water		374.53	101,214.61
11/22/2017		Pasco County Tax Collector	6/1-6/30/17 - Interest Tax Collections	17.26		101,231.87
11/22/2017	1469	Florida Courts, Inc.	Resurface Courts (final)		3,400.00	97,831.87
11/22/2017	1470	Ibukun Woodson	Rental Refund		50.00	97,781.87
11/24/2017		Pasco County Tax Collector	11/1-11/12/17 - Tax Collections	74,556.49		172,338.36
11/24/2017	ACH11242017	Paychex	P/R Fee		104.25	172,234.11
11/24/2017	2000273DD	Gary L. Kubler	11/6-11/19/17 - P/R		933.26	171,300.85
11/24/2017	ACH11242017	Paychex	11/6-11/19/17 - P/R		811.89	170,488.96
11/24/2017	2000272DD	William Fletcher	11/6-11/19/17 - P/R		1,282.69	169,206.27

BALLANTRAE CDD
Check Register
FY2018

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
11/28/2017	1471	Mike Fasano, Pasco County Tax Collector	Tax - Stormwater		1,751.04	167,455.23
11/28/2017	1472	Securiteam	Service Call - Cameras		175.00	167,280.23
11/30/2017		EOM Balance Hancock Bank		84,564.91	67,651.19	167,280.23

BALLANTRAE CDD - STATEMENT 1
FY 2018 ADOPTED BUDGET
GENERAL FUND (O&M)

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 - 5 MO. 10/01-02/28/2017	FY 2018 ADOPTED	VARIANCE 2017-2018
O&M REVENUES:							
LANDOWNER ASSESMENTS	\$ 914,879	\$ 912,049	\$ 1,031,399	\$ 1,024,660	\$ 982,649	\$ 1,024,660	\$ -
EXCESS FEES CARRYFORWARD PREVIOUS YEARS	-	-	2,791	-	-	2,791	2,791
CARRYOVER FROM PREVIOUS YEARS (FUND BALANCE FORWARD)	-	-	-	-	-	79,516	79,516
OTHER INCOME	7,912	7,411	9,272	-	4,935	-	-
O&M TOTAL REVENUES:	922,791	919,460	1,043,462	1,024,660	987,584	1,106,967	82,307
O&M ADMINISTRATIVE EXPENDITURES:							
BOARD OF SUPERVISORS							
SUPERVISOR STIPENDS	10,675	11,600	15,000	14,000	4,800	14,000	-
PAYROLL SERVICES	-	-	-	-	-	-	-
NEWSLETTER - BIMONTHLY PRINT & MAILING	965	1,291	1,612	2,000	650	10,000	8,000
WEBSITE SERVER & NAME	-	-	168	160	206	880	720
PUBLIC OFFICIALS LIABILITY INSURANCE	5,369	2,500	2,658	2,925	2,500	3,300	375
MANAGEMENT SERVICES							
ADMINISTRATIVE SERVICES	5,000	5,000	2,938	-	-	-	-
DISTRICT MANAGEMENT	30,000	30,000	34,908	38,200	15,916	53,200	15,000
FINANCIAL CONSULTING SERVICES	5,000	5,000	10,121	-	-	-	-
ACCOUNTING SERVICES	15,000	15,000	5,439	-	-	-	-
ENGINEERING & LEGAL SERVICES							
DISTRICT ENGINEER	29,985	11,637	15,949	17,000	8,098	18,000	1,000
DISTRICT COUNSEL	16,220	15,745	37,433	17,300	6,388	17,300	-
ADMINISTRATIVE: OTHER							
ANNUAL FINANCIAL AUDIT	3,200	3,400	3,600	8,000	-	3,600	(4,400)
DISCLOSURE REPORT	1,100	1,000	-	1,000	-	1,000	-
TRUSTEES FEES	3,771	2,200	3,771	3,775	-	3,775	-
PROPERTY APPRAISER FEE	150	150	150	150	-	150	-
LEGAL ADVERTISING	1,133	953	2,033	750	274	750	-
ARBITRAGE REBATE CALCULATION	650	650	650	650	-	650	-
DUES, LISCENSES AND FEES	1,088	1,057	225	1,200	397	1,200	-
ADMINISTRATIVE CONTINGENCY	-	-	685	20,000	-	5,000	(15,000)
O&M ADMINISTRATIVE TOTAL:	129,306	107,183	137,340	127,110	39,229	132,805	5,695
INSURANCE							
INSURANCE							
GERNERAL LIABILITY	6,856	5,724	5,000	5,500	10,449	3,025	(2,475)
PROPERTY CASUALTY	4,188	5,354	3,519	3,871	-	5,077	1,206
INSURANCE TOTAL	11,044	11,078	8,519	9,371	10,449	8,102	(1,269)
UTILITY SERVICES							
ELECTRIC UTILITY SERVICES	20,920	20,221	20,651	20,500	6,684	21,000	500
ELECTRIC UTILITY - RECREATION FACILITIES	14,543	14,591	12,302	16,000	3,775	15,500	(500)
ELECTRIC STREET LIGHTING	102,180	102,449	100,576	103,500	34,431	103,500	-
UTILITY - WATER - CLUBHOUSE & POOLS	7,484	8,610	13,527	9,500	5,031	10,500	1,000
STORMWATER ASSESSMENT	911	866	1,105	1,105	1,129	2,200	1,095
UTILITY SERVICES SUBTOTAL	146,038	146,737	148,161	150,605	51,050	152,700	2,095
LAKES/PONDS & LANDSCAPE							
LAKES/PONDS: CONTRACTS							
AQUATIC CONTRACT	22,800	22,800	22,800	22,800	9,500	22,800	-
LAKES/PONDS: OTHER							
FOUNTAIN REPAIRS & MAINTNANCE	-	7,591	905	1,500	-	1,500	-
MITIGATION AREAS: MONITOR & MAINTAIN	1,570	-	-	1,500	-	1,500	-
LAKE/POND REPAIRS	8,850	2,400	15,150	5,000	-	10,000	5,000
INSTALL/REPLACE AQUATIC PLANTS	-	-	4,750	5,000	-	5,000	-
LANDSCAPING: CONTRACTS							
LANDSCAPE MAINTENANCE CONTRACT	247,385	174,507	154,246	144,231	48,077	144,240	9
LANDSCAPE OVERSIGHT/MANAGEMENT	6,000	6,000	-	-	-	-	-
LANDSCAPING: OTHER							
IRRIGATION REPAIRS AND MAINTENANCE	9,313	12,897	9,493	5,000	4,084	12,000	7,000
REPLACE PLANTS, MULCH & TREES	15,395	25,946	24,567	51,212	16,754	77,712	26,500
SOD & SEED REPLACEMENT	-	400	1,259	10,000	-	10,000	-
LANDSCAPE ENHANCEMENT	-	-	12,305	28,660	-	10,000	(18,660)
EXTRA MOWINGS DURING RAINY SEASON	-	-	-	5,000	-	5,000	-
RUST PREVENTION FOR IRRIGATION SYSTEM	9,600	10,400	10,185	10,380	3,460	10,380	-
FIELD MISCELLANEOUS (INCLUSIVE OF TRAPPER)	-	-	2,441	-	4,799	13,000	13,000
LAKES/PONDS & LANDSCAPE TOTAL	320,913	262,941	258,101	290,283	86,674	323,132	32,849
STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS							
STREETS & SIDEWALKS							
ENTRY & WALLS MAINTENANCE	-	350	-	2,000	1,625	2,000	-
STREET/DECORATIVE LIGHT MAINTENACE	-	-	-	1,000	-	1,000	-
SIDEWALK REPAIR & MAINTENANCE	2,600	-	-	1,500	-	1,500	-
MAINTENANCE STAFF							
EMPLOYEE - SALARIES	55,555	70,289	73,503	76,000	29,654	79,480.00	3,480
EMPLOYEE - P/R TAXES	4,437	5,938	8,698	5,814	2,484	6,083	269
EMPLOYEE - WORKERS COMP	3,612	3,243	3,300	3,960	3,537	3,960	-
PAYROLL PROCESSING FEES	-	-	820	1,365	769	1,900.00	535
EMPLOYEE- HEALTH & PHONE STIPENDS	4,800	10,000	7,200	9,600	1,600	9,600	-
MILEAGE	1,267	847	580	1,100	107	1,100	-
STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS	72,271	90,667	94,101	102,339	39,776	106,623	4,284

BALLANTRAE CDD - STATEMENT 1
FY 2018 ADOPTED BUDGET
GENERAL FUND (O&M)

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ADOPTED	FY 2017 - 5 MO. 10/01-02/28/2017	FY 2018 ADOPTED	VARIANCE 2017-2018
83 CLUBHOUSE & SAFETY & SECURITY							
84 CLUBHOUSE & MISCELLANEOUS							
85 PARK/FIELD REPAIRS	-	2,094	3,365	2,000	-	2,000	-
86 CLUBHOUSE FACILITY MAINTENANCE	9,598	6,969	2,256	9,000	2,300	9,000	-
87 CLUBHOUSE TELEPHONE/INTERNET/FAX	3,816	3,933	4,028	4,200	1,676	4,200	-
88 MISCELLANEOUS SUPPLIES (INCLUSIVE OF DEBIT CARD)	3,419	2,153	1,031	3,500	3,500	3,500	-
89 POOL/FOUNTAIN/SPALSH PAD MAINTENANCE	10,067	10,169	8,163	7,200	9,444	7,200	-
90 POOL PERMITS	-	-	705	-	-	750	750
91 SEASONAL LIGHTING	8,000	9,000	26,200	15,000	10,700	10,000	(5,000)
92 PEST CONTROL	-	-	755	-	160	520	520
93 CLUBHOUSE MISCELLANEOUS	6,877	10,712	7,297	10,000	2,251	17,500	7,500
94 SAFETY & SECURITY							
95 PART-TIME LAW ENFORCEMENT DETAILS	38,590	35,760	41,960	50,000	8,600	50,000	-
96 SALARY FOR SUMMER MONITOR AT BOTH POOLS	14,978	13,420	16,911	23,500	259	23,500	-
97 EMPLOYEE P/R TAXES	1,215	1,128	1,388	2,000	-	2,000	-
98 EMPLOYEE WORKER'S COMP	1,226	1,030	1,111	1,300	-	1,300	-
99 VIDEO SURVEILLANCE	95	-	185	-	-	-	-
100 SECURITY - OTHER (GATE SERVICE)	-	-	3,974	-	105	1,000	1,000
101 CLUBHOUSE & SAFETY & SECURITY	97,881	96,368	119,329	127,700	38,995	132,470	4,770
102							
103 O&M CONTINGENCY & CAPITAL PROJECTS							
104 O&M Contingency	25,318	6,618	13,997	27,102	34,257	34,257	7,155
105 TOTAL O&M CONTINGENCY & CAPITAL PROJECTS	25,318	6,618	13,997	27,102	34,257	34,257	7,155
106							
107 TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	802,771	721,592	779,548	834,510	300,430	890,089	55,579
108							
109 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPEND.	120,020	197,868	263,914	190,150	687,154	216,878	26,728
110							
111 OTHER FINANCING SOURCES AND (USES)							
109 RESERVES TRANSFERS OUT-OTHER FINANCING USES							
110 EMERGENCY RESERVE	100,000	25,000	-	-	-	-	-
111 ASSET RESERVE	69,458	50,000	-	50,000	-	41,878	(8,122)
112 BILL PAYMENT RESERVE	100,000	-	-	-	-	-	-
113 PARK DEVELOPMENT RESERVE	110,150	110,150	175,000	140,150		175,000	34,850
114 TOTAL OTHER FINANCING SOURCES AND (USES)	379,608	185,150	175,000	190,150	-	216,878	26,728
115							
116 O&M TOTAL EXPENDITURES	1,959,832	906,742	954,548	1,024,660	300,430	1,106,967	82,307
117							
118 NET CHANGE IN FUND BALANCE	(259,588)	12,718	88,914	-	687,154	(0)	(0)

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
O&M EXPENDITURES ADMINISTRATIVE:			
Supervisor Stipends		\$ 14,000.00	Assumes 5 supervisor to be paid for 14 meetings (workshops, etc.)
Newsletter	Express Press	10,000	Newsletter mailing costs, every other month
Website Server & Name	Steve White & Google Office	\$ 880.00	Google services is \$60 per month + \$160 website services
Public officials liability Insurance	Stahl Insurance	\$ 3,300.00	Pursuant to agent
Administrative Services	Not applicable	\$ -	No longer utilized
District Management	DPFG - Three Year Contract	\$ 53,200.00	
Financial Consulting Services	Not applicable	\$ -	No longer utilized
Accounting Services	Not applicable	\$ -	No longer utilized
District Engineer	Stantec-Tonja Stewart	\$ 18,000.00	Pursuant to contract and based on need
District Counsel	Strayley & Robin	\$ 17,300.00	
Annual Financial Audit	FY 2016: \$3,500; FY 2017: \$3,600 and FY 2018:\$3,700	\$ 3,600.00	Dibartolomeo
Disclosure Report		\$ 1,000.00	
Trustee Fees	US Bank - Series 2015	\$ 3,775.00	Confirmed with trustee
Property Appraiser Fee	Pasco County	\$ 150.00	
Legal Advertising	local newspaper	\$ 750.00	Estimated public notice for 3 public hearings, 1 yearly meeting schedule
Arbitrage Rebate	LLS Tax Solutions	\$ 650.00	
Dues Licenses & Fees		\$ 1,200.00	Includes \$175 required by State Statute, Pasco Alliance renewal and other mics.
Administrative Contingency		\$ 5,000.00	
		\$ 132,805.00	

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
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O&M FIELD OPERATIONS EXPENDITURES

Electric Utility Services	Progress Energy	\$ 21,000.00	Average billing
Electric Utility Services - Recreation	Progress Energy	\$ 15,500.00	Average billing
Electric Streetlighting	Progress Energy	\$ 103,500.00	Average billing
Utility-Water-Clubhouse & pools	Pasco County	\$ 10,500.00	Average billing
Stormwater Assessment	Pasco County Tax Collector	\$ 2,200.00	To account for increase
Aquatic Contract	American Ecosystems	\$ 22,800.00	Pursuant to contract
Fountain repairs & Maintenance	Misc	\$ 1,500.00	Estimated, as needed
Mitigation Areas:Monitor & Maintain	Misc	\$ 1,500.00	Estimated, as needed
Lake/Pond Repairs	Misc	\$ 10,000.00	Earmarked to remove the failing dock as well as estimated, as needed
Install/Replace Aquatic Plants	American Ecosystems	\$ 5,000.00	Pursuant to presentation to install plants
General Liability Insurance	Egis Insurance	\$ 3,025.00	Pursuant to agent
Property Casualty	Egis Insurance	\$ 5,077.00	Pursuant to agent
Landscape Maintenance Contract	Yellowstone	\$ 144,240.00	Pursuant to contract addendumn - \$12,020 monthly
Landscape Oversight/Management	Not applicable	\$ -	No longer utilized
Irrigation Repairs & Maintenance	Yellowstone	\$ 12,000.00	As needed, also pursuant to irrigation study to be performed by USIS
Replace Plants, Mulch & Trees	Yellowstone	\$ 77,712.00	1x yearly mulch-\$16,000, annuals \$3,803 per rotation (4 rotations) Mulch and annuals total \$31,212. \$26,500 for replacement at the village entrances (\$3,000 each) and the main entrance (\$8,000) Additional \$20,000 for misc. replacement

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
Sod & Seed Replacement	Yellowstone	\$ 10,000.00	As needed
Landscape Enhancement	Yellowstone - TBD	\$ 10,000.00	Projects that come up during the year
Extra Mowings During Rainy Season	Yellowstone	\$ 5,000.00	As needed
O&M FIELD OPERATIONS EXPENDITURES CONTINUED			
Rust Prevention for Irrigation System	Suncoast Rust	\$ 10,380.00	Monthly charge per contract
FIELD MISCELLANEOUS INCUSIVE OF TRAPPER		\$ 13,000.00	Five park benches along Ballantra & Mentmore Blvds.Misc., & trapper
Entry & Walls Maintenance	various	\$ 2,000.00	Estimated, as needed
Street/Decorative Light Maintenance	various	\$ 1,000.00	Estimated, as needed
Castleway Wall/Fence (New)	Not applicable	\$ -	Not for the FY 2017 year
Sidewalk Repair & Maintenance	various	\$ 1,500.00	Estimated, as needed
Additional Part-time Employee (New)		\$ -	
Employee-Salaries		\$ 79,480.00	Maintenance supervisor - \$19.44 per hour. Assistant maintenance-\$13.79 per hour. Both employees work 40 hours. Plus overtime hours for meeting attendance and other misc.
Employee-P/R Taxes		\$ 6,083.40	7.65% of payroll
Employee - Workers Comp	Stahl Insurance	\$ 3,960.00	Add 10% to PY actual per insurance agent.
Payroll processing fees	Paychex	\$ 1,900.00	Prior DM included as part of salaries. Prior amount was \$190 per month. Year end of processing at \$105
Employee-Health & Phone Stipends		\$ 9,600.00	
Mileage	various	\$ 1,100.00	Estimated, as needed

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
PARKS & RECREATION			
Park & Field Repairs	various	\$ 2,000.00	Estimated, as needed
Clubhouse Facility Maintenance	various	\$ 9,000.00	Estimated, as needed (includes swipe cards, signage, pest control, etc.).
Clubhouse, telephone & internet	Brighthouse	\$ 4,200.00	
Miscellaneous Supplies	various	\$ 3,500.00	Estimated, as needed
Pool/Fountain/Splashpad Maintenance	Poolsure	\$ 7,200.00	\$750 for 6 months and \$450 for six months for a total of \$7,200
Pool Permits		\$ 750.00	as required by Statute
Seasonal Lighting		\$ 10,000.00	
Pest Control		\$ 520.00	Tropicare Termite - \$40 monthly
Clubhouse Miscellaneous	TO BE DETERMINED	\$ 17,500.00	Additional misc expenditures as needed and \$10,000 earmarked for a table seating area near the grills
Part-Time Law Enforcement Details	FHP	\$ 50,000.00	Paid at \$40 per hour - Approximately 1,125 hours
Salary for Summer Monitor at Both Pools		\$ 23,500.00	Paid at \$10 per hour
Employee P/R Taxes		\$ 2,000.00	7.65% of gross payroll
Employee Workers Comp		\$ 1,300.00	
GATE REPAIR SERVICE		\$ 1,000.00	

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
RESERVES & CONTINGENCY			
O&M contingency		\$ 34,257.00	
O&M Projects		\$ -	To be Determined
Transfer to Emergency Reserve			
Transfer to Asset Reserve		\$ 41,878.00	Based on Custom reserves Study the amount at the end of FY 2018 should be \$395,827
Transfer to Bill Payment Reserve		\$ -	Pursuant to GASB; Bill payment reserve should represent 3 months of expenditures before other financing uses (transfers)
Transfer to Park Development Reserve		\$ 175,000.00	

**STATEMENT 3
BALLANTRAE CDD
ADOPTED FY 2018 BUDGET - SERIES 2015
DEBT SERVICE ASSESSMENT**

	FY 2018 PROPOSED BUDGET
REVENUE	
ASSESSMENTS ON-ROLL	\$ 557,776
INTEREST--INVESTMENT	-
TOTAL REVENUE	557,776
EXPENDITURES	
DEBT SERVICE OBLIGATION	557,776
TOTAL EXPENDITURES	557,776
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-

TOTAL DS BUDGET	\$ 557,776.18
COLLECTION COST @ 6%	\$ 35,098.34
TOTAL	<u>\$ 592,874.52</u>

EXHIBIT 7.

BALLANTRAE CDD
Proposals from FY17 Approved in FY18

Work Authorized, Not Billed FY17:	
Install 3 plants (junipers)*	10,435
Structural Oak tree pruning*	5,714
Total Unfinished Work FY17	16,149

*proposed in fy17, completed in fy18



YELLOWSTONE
LANDSCAPE

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

Invoice

Invoice: INV-0000185787
Invoice Date: October 31, 2017

Account: 13218
IO Number:

Bill To:

Ballantrac CDD
c/o DPFG
1060 Maitland Center Commons Blvd.
Suite 340
Maitland, FL 32751

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Terms: NET 30
Project Number: 10141094.201.00117
Project Name: ROW Juniper at Ayrshire
Ballantrac CDD Casuals

Invoice Due Date: November 30, 2017
Invoice Amount: \$10,435.00

Plants & Mulch Install	1.00	10,435.00	\$10,435.00

Invoice Total \$10,435.00

RECEIVED OCT 27 2017

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



YELLOWSTONE LANDSCAPE

Enhancement Proposal

Job Name:	ROW Juniper Install at Ayrshire	Proposal #	
Property Name:	Ballentrae CCD	Date:	June 16, 2017
Client:	Ballentrae CDD		
Address:	c/o DPG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

NOTES:

Yellowstone Landscape will complete the work described below:

Description

Please see the price below chemically spray the existing turf in the ROW along Ayrshire Blvd, then remove and dispose of off site. New 3 gallon juniper will be installed in its place, mulch will be installed after the plant material for a finished look. The plant material will be watered in during installation, we will then water every three days to help the new plant material establish.

Materials & Services	Quantity	Unit Price	Total
3 Gallon Juniper Parsonii.	491	\$ 13.00	\$ 6,383.00
Gold Cypress Mulch.	130	\$ 9.00	\$ 1,170.00
Kill existing turf, removal, off site disposal and labor of dead turf.	1	\$ 670.00	\$ 670.00
Installation, Labor and Watering for new plants	1	\$ 2,212.00	\$ 2,212.00
TOTAL PRICE			\$ 10,435.00

ACCEPTANCE OF TERMS

Signature below authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted.

Payment terms: Net 30 days. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Client: Please see attached e-mail approval dated 10/2/17 attached.

Prepared by:

Brian Mahar

Date: 10/18/17 am.

Date: June 16, 2017

Internal Use Only	
Project Number: 10141094.201.00117	District: San Antonio
PO Reference:	Date Work Completed: 10-13-17

Mahar, Brian

From: Paul Cusmano <paul.cusmano@dpfg.com>
Sent: Monday, October 02, 2017 2:06 PM
To: Mahar, Brian
Subject: FW: Ballantrae
Attachments: 2017-6-16 Ballantrae ROW Juniper Install Ayrshire.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Per Jim Flateau

Please proceed.



Paul Cusmano
District Manager/Owner Rep
paul.cusmano@dpfg.com
Cell: 317-509-4976

15310 Amberly Drive
Suite 175
Tampa, FL 33647
Web: www.dpfg.com
Office: 813-418-7473

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From: Mahar, Brian [mailto:bmahar@yellowstonelandscape.com]
Sent: Thursday, July 27, 2017 4:11 PM
To: Paul Cusmano
Subject: RE: Ballantrae

Paul,

The proposal you requested is attached. Let me know if you need anything else.

Have a great day.

Brian Mahar | Account Manager
Yellowstone Landscape Company
54519 Commerce Drive | San Antonio, TX 78216
Ph: 813-223-6990 | Cell: 813-404-7811 | www.yellowstonelandscape.com



YELLOWSTONE
LANDSCAPE

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

Invoice

Invoice: INV-0000187561
Invoice Date: October 31, 2017

Account: 13218
PO Number:

Bill To:

Ballantrae CDD
c/o DPFG
1060 Maitland Center Commons Blvd.
Suite 340
Maitland, FL 32751

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Terms: NET 30
Project Number: 10141094.201.00118
Project Name: Structural Oak Pruning 2
Ballantrae CDD Casuals

Invoice Due Date: November 30, 2017
Invoice Amount: \$5,714.29

Description	Quantity	Price	Total Price
Prune & Lift Oak Trees	1.00	5,714.29	\$5,714.29

Invoice Total \$5,714.29

RECEIVED NOV 09 2017

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



Enhancement Proposal

Job Name: Structural Oak Pruning Phase 2
Property Name: Ballentree CDD
Client: Ballentree CDD
Address: c/o DPG 1060 Malland Center Commons Blvd Suite 340
City/State/Zip: Maitland, FL 32751
Phone: 813-448-3254

Proposal #
Date: July 19, 2017

NOTES:

Yellowstone Landscape will complete the work described below:

Description

Please see the price below to prune and lift the oak trees along Ballentree Blvd.

Materials & Services	Quantity	Unit Price	Total
Structural Oak Tree Pruning	1	\$ 5,714.29	\$ 5,714.29
TOTAL PRICE			\$ 5,714.29

ACCEPTANCE OF TERMS

Signature below authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted.

Payment terms: Net 30 days. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Client: Please see e-mail approval
attached and dated 10/2/17. am.

Prepared by:

Brian Mahar

Date: 10/31/17

Date: July 19, 2017

Internal Use Only	
Project Number: 10141094.201.00118	District: San Antonio
PO Reference:	Date Work Completed: 10-31-17

Mahar, Brian

From: Paul Cusmano <paul.cusmano@dpfg.com>
Sent: Monday, October 02, 2017 2:07 PM
To: Mahar, Brian
Subject: RE: Ballentrae Report
Attachments: 2017-7-19 Ballentrae Stuctural Oak Tree Pruning Phase 2.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Per meeting approval and Jim F.

Please proceeded.



Paul Cusmano
District Manager/Owner Rep
paul.cusmano@dpfg.com
Cell: 317-509-4976

15310 Amberly Drive
Suite 175
Tampa, FL 33647
Web: www.dpfg.com
Office: 813-418-7473

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From: Mahar, Brian [mailto:bmahar@yellowstonelandscape.com]
Sent: Thursday, July 27, 2017 3:22 PM
To: Paul Cusmano
Subject: Ballentrae Report

Paul,

Please see the attached landscape report for July 2017, also attached are two proposal for more structural tree pruning and too resod the island at the intersection of the new store and Ballentrae Blvd.

Please let me know if you have any questions or comments.

Thank You

Brian Mahar [mailto:bmahar@yellowstonelandscape.com]
Yellowstone Landscape Architecture

EXHIBIT 8.

RESOLUTION 2018-01

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE OF THE DISTRICT; DESIGNATING THE PRINCIPAL HEADQUARTERS OF THE DISTRICT; DIRECTING THE DISTRICT MANAGER TO PERFORM CERTAIN ACTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Ballantrae Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Pasco County, Florida; and

WHEREAS, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

WHEREAS, the District additionally desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at c/o DPF&G Management & Consulting, LLC, 1060 Maitland Center Commons Blvd., Suite 340, Maitland, Florida 32751.

Section 2. The District’s principal headquarters for purposes of establishing proper venue shall be located at c/o DPF&G Management & Consulting, LLC, 15310 Amberly Drive, Suite 175, Tampa, Florida 33647.

Section 3. The District Manager is hereby directed to post this information on the District website and prominently post the contact information for the District’s custodian of public records in the agency’s primary administrative building

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 8th day of January, 2018.

ATTEST:

**BALLANTRAE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Name: _____
Assistant Secretary
{00065077.DOCX/2}

By: _____
Name: _____
Title: _____



Real Estate Consulting Services:

Land Secured Public Financing
School District
Reimbursement and Credit
Fiscal Impact
Service Districts
Municipal District Services
Development Impact Fee
Redevelopment District
Affordable Housing Financing
Other Public Financing
Compliance
Entitlement Analysis
Cash Flow Feasibility Analysis

Disclosure Services
Engineering Services
Project Management Services
Capital Markets Group
Property Tax Appeals
CDD Management Services
Look Back Diagnostic Review
Lender Services
Asset Management Services
Portfolio Management Services
Economic Impact
Market Analysis

www.dpfg.com

Orange County, CA

27127 Calle Arroyo, Suite 1910
San Juan Capistrano, CA 92675
P: (949) 388-9269
F: (949) 388-9272

Sacramento, CA

4380 Auburn Blvd.
Sacramento, CA 95841
P: (916) 480-0305
F: (916) 480-0499

Las Vegas, NV

3277 E. Warm Springs Road,
Suite 100
Las Vegas, NV 89120
P: (702) 478-9277
F: (702) 629-5497

Boise, ID

950 West Bannock, 11th Floor
Boise, ID 83702
P: (208) 319-3576
F: (208) 439-7339

Phoenix, AZ

3302 East Indian School Road
Phoenix, AZ 85018
P: (602) 381-3226
F: (602) 381-1203

Austin, TX

8140 Exchange Drive
Austin, TX 78754
P: (512) 732-0295
F: (512) 732-0297

Orlando, FL

1060 Maitland Center Commons,
Suite 340
Maitland, FL 32751
P: (321) 263-0132
F: (321) 263-0136

Tampa, FL

15310 Amberly Drive, Suite 175
Tampa, FL 33647
P: (813) 374-9104
F: (813) 374-9106

Research Triangle, NC

1340 Environ Way, Suite 328
Chapel Hill, NC 27517
P: (919) 321-0232
F: (919) 869-2508

Charleston, SC

4000 S. Faber Place Drive, Suite 300
N. Charleston, SC 29405
P: (843) 277-0021
F: (919) 869-2508