



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  
May 14, 2018  
6:30 pm***

***Location:***

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

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

# BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT AGENDA

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

<b>District Board of Supervisors</b>	James Flateau Richard Levy Steve Bobick Tony Thomas Christopher Milano	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Paul Cusmano	DPFG
<b>District Attorney</b>	Vivek Babbar	Straley, Robin & Vericker
<b>District Engineer</b>	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.

District: **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Monday, May 14, 2018

Time: 6:30 P.M.

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

Dial –in Number: 712-775-7031  
Guest Access Code: 109-516-380

## ***Agenda***

### **I. Roll Call**

### **II. Audience Questions & Comments on Agenda Items**

### **III. Staff Reports**

A. District Counsel – Strayley, Robin, Vericker

B. Landscape Maintenance Report – Yellowstone Exhibit 1

C. DPFG Field Report Exhibit 2

- April Operations Report
- April Grade Sheet
- April Score Card

D. District Manager

E. District Engineer - Stantec

F. Pond Manager Exhibit 3

- American Ecosystems Pond Report
- American Ecosystems Contract

G. Report on Pond Erosion Exhibit 4

### **IV. Administrative Matters**

A. Consideration - Approval of the Regular Meeting Minutes – April 2, 2018 Exhibit 5

B. Consideration – Acceptance of the March 2018 Unaudited Financial Statements Exhibit 6

**V. Business Matters**

- A. Consideration of Resolution 2018-02, General Election Resolution, Instructing the Supervisor to Begin Conducting the District's General Election Exhibit 7
- B. Presentation of Pasco County Supervisor of Elections Number of Registered Voters – 1,649 Exhibit 8
- C. Consideration – Acceptance of the GNP Services Arbitrage Report Exhibit 9
- D. Consideration – Acceptance of the Audited FY 2017 Draft Financial Statements Exhibit 10
- E. Consideration – Pool Sure Maintenance Contract – Increase: Exhibit 11
  - Summer Rates - \$802.50 to \$842.63
  - Winter Rates - \$481.50 to \$505.58
- F. Consideration of Cornerstone Proposals – Playground Structures Exhibit 12
  - Removal & Disposal of 6 Playground Structures Posts - \$7,383.75
  - Repairs to Existing 6 Posts - \$12,510  
(to be expended from line 104 – O&M Contingency)
- G. Consideration of Cornerstone Proposal – Dock Removal - \$5,000 Exhibit 13  
(to be expended from Line 104 – O&M Contingency)
- H. Discussion of FY 2018/2019 Proposed Budget Exhibit 14

**VI. Staff Reports**

- A. Maintenance Supervisor

**VII. Audience Comments on Other Items****VIII. Supervisor Comments & Request****IX. Adjournment**



## **EXHIBIT 1.**

April

***Ballentrae CDD***

***Land O' Lakes, FL***

***5/1/2018***

***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 All Turf is scheduled for a complete fert application in April, next app is June
- 2 All Shrubs will be treated with fertilizer, disease and insect control
- 3 All turf will be treated for weed control during the April inspections

#### **Irrigation Maintenance**

- 1 The irrigation is up and running.
- 2 Irrigation wet checked was preformed.

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#### **Work In Progress**

- 1 Lower hanging limbs have been addressed along roadways and sidewalks.
- 2 Lower hanging limbs on pond banks have begun getting trimmed.
- 3 The playground mulch will be installed on May 17th
- 4 Phase 3 structural pruning will start later this month.

#### **Completed Work**

- 1 Palm Trimming was completed in April
- 2 We cleaned up all the ROW juniper beds throughout the community.

**EXHIBIT 2.**

# **BALLANTRAE**

## **COMMUNITY DEVELOPMENT DISTRICT**



**April 2018**  
**OPERATIONS REPORT**

# SUMMARY

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- Inspection date: 24 April, 2018
- Mulch continues to remain low on swing sets. Maintenance is planned.
- Unirrigated turf continues to show recovery due to recent rain
- Flowers & plants at Main & Village entrances look vibrant
- Pond water levels remain low. Littoral shelves continue to be exposed in some areas.



## SUMMARY (CON'T)

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- Sediment build up in collection reservoir
- Palm trimming has been completed
- Tree pruning to commence upon receipt of Notice to Proceed (NTP)

# PLANT MATERIAL



Plant material is being maintained.  
Exterior shrubs still filling in before  
trimming



Additional Dead-heading will  
be accomplished



# BALLANTRAE PARK & CLUBHOUSE ENTRANCE



Park Entrance and Clubhouse Showing Trimmed Palms



# MAIN ENTRANCE AND VILLAGE ENTRANCES



Main Entrance  
are pleasing to look at



Village Entrance is Welcoming



# POOL, PLAYGROUND AND AREA FIELD



Weed Control Will Be  
Improved as Season  
Progresses



# APRIL GRADE SHEET

## BALLANTRAE VISUAL GRADE SHEET

April 2018

LANDSCAPE MAINTENANCE	MAXIMUM VALUE	MONTHLY SCORE	Mar	Feb	Jan	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	13	12.5	12.5	12.5	
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	7	8	7.5	7.5	
TURF INSECT/DISEASE CONTROL (monitor for pests, disease, fungus)	10	9	9	9	9	
PLANT FERTILITY (dead/browning shrub, shrubbery shaping, rejuvenation pruning vs tabletop, yellowing)	5	4.5	4.5	4.5	4.5	
WEED CONTROL - BED AREAS (reasonably free of weeds)	10	8.0	8.5	9	9	
PLANT BED INSECT/DISEASE CONTROL (monitor for pests, disease, fungus)	10	9	9	9	9	
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	TREES TO BE PRUNED & PRUNED AS SOON AS APPROVAL RECEIVED PER BRIAN
ORNAMENTAL GRASS PRUNING (2-4 inches in height in February)						
CLEANLINESS (debris free, leaf litter, landscape debris)	10	9.5	9	9	9	
MULCHING (distributed appropriately, bare areas, recommended is 1.5" no bare areas)	5	4.5	4.5	4.5	5	
WATER/IRRIGATION MANAGEMENT	15	14	14	14	13.5	
PRIOR MAINTENANCE ITEMS ADDRESSED	5	5	5	4	4	
SEASONAL COLOR/PERENNIAL MAINTENANCE						
VIGOR/APPEARANCE	10	9	9	8.5	8.5	
INSECT/DISEASE CONTROL	10	9	9	9	9	
DEADHEADING/PRUNING	10	9	10	10	10	
MAXIMUM VALUE	145	130.5	132	130.5	130.5	
		90%	91%	90%	89%	

DATE OF INSPECTION

24-Apr-18

CONTRACTOR SIGNATURE:

Brian Mahan

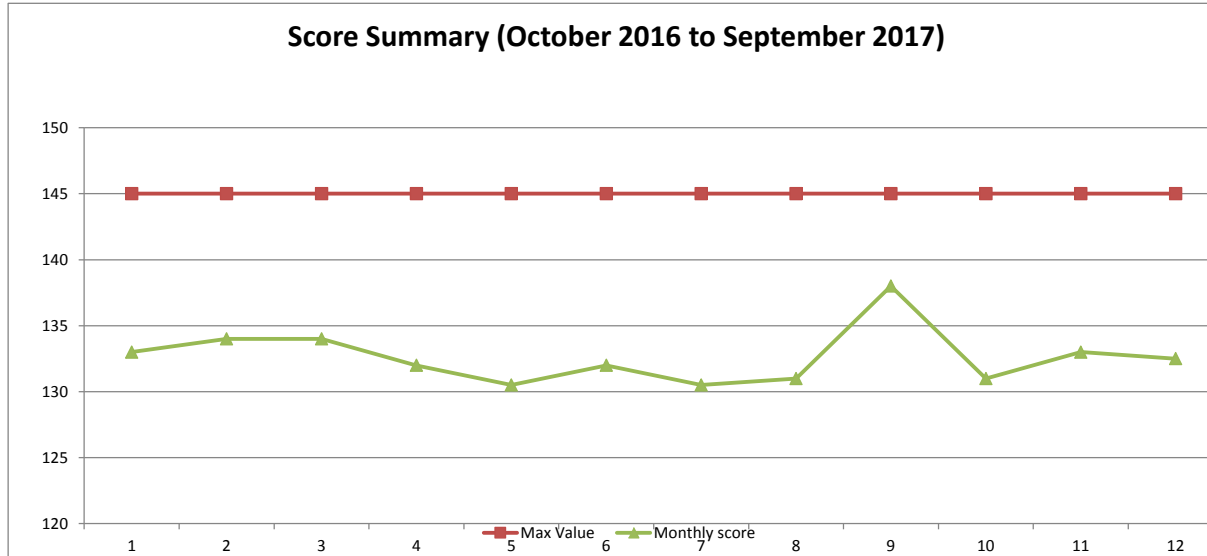
INSPECTOR SIGNATURE:

R.J. Lotito

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

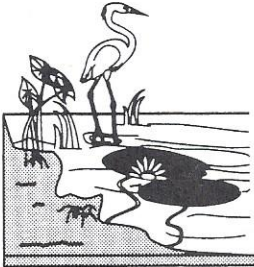
**BALLANTRAE SCORECARD FOR VISUAL GRADE SHEET FY 2017**

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	130.5	132	130.5	131	138	131	133	132.5



LANDSCAPE MAINTENANCE	Max Value	Oct-17	Nov. 17	Dec. 17	Jan. 18	Feb. 18	Mar-18	Apr. 18	May-17	Jun-17	Jul-17	Aug. 17	Sept. 17	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	10	12.5	12.5	13	13	13	13	13	14	12.8
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	9	7.5	8	7	8.5	9	8.5	7	8.5	8.3
Turf insect/Disease Control	10	9	9	9	10	9	9	9	9	10	9	9	10	9.3
Plant Fertility	5	4	4	5	3	4.5	4.5	4.5	4	4	4	4	5	4.2
Weed Control - Bed Area	10	8	9	8	9	9	8.5	8	9.5	9	9.5	9	9	8.8
Plant Bed Insect/Disease control	10	9	9	10	10	9	9	9	9	10	9	9	10	9.3
Pruning and Tree Trimming	10	9	10	10	10	10	10	10	10	10	10	10	10	9.9
Cleanliness	10	9	9	8	8	9	9	9.5	9.5	10	9.5	9	9	9.0
Mulching	5	5	5	5	5	4.5	4.5	4.5	5	5	5	5	5	4.9
Water/Irrigation management	15	14	14	14	14	14	14	14	12.5	15	12.5	15	14	13.9
Prior maintenance items	5	5	5	5	5	4	5	5	3	4	3	5	0	4.1
SEASONAL COLOR/MAINTENANCE														
Appearance	10	9	9	9	9	8.5	9	9	8.5	9	8.5	8	9	8.8
Insect/Disease Control	10	10	10	10	10	9	9	9	9.5	10	9.5	10	10	9.7
Misc.	10	10	10	10	10	10	10	9	10	10	10	10	10	9.9
<b>Total</b>	<b>145</b>	<b>133</b>	<b>134</b>	<b>134</b>	<b>132</b>	<b>130.5</b>	<b>132</b>	<b>130.5</b>	<b>131</b>	<b>138</b>	<b>131</b>	<b>133</b>	<b>132.5</b>	132.6

**EXHIBIT 3.**



Serving Florida Statewide



# American Ecosystems, Inc.®

AQUATIC MANAGEMENT SERVICES

**TREATMENT REPORT**P.O. Box 40517  
St. Petersburg, FL 33743-0517  
Phone (727) 545-4404

CUSTOMER: Ballentrac ACCOUNT # \_\_\_\_\_  
BIOLOGIST: Fitzhenry DATE: 4/11/18 TIME: \_\_\_\_\_

SITE	WEEDS TREATED					DAYS RESTRICTED
	ALGAE	GRASSES	UNDERWATER	FLOATING	TERRESTRIAL	
All sites		✓			✓	4

SITE	OTHER SERVICES PROVIDED						
	BACTERIAL TEST (FECAL COLIFORM)	FISH STOCKING	MECHANICAL WEED REMOVAL	AQUATIC PLANT INSTALLATION	CLARIFICATION	POND DYE	AERATION SYSTEM SERVICING

COMMENTS: All sites treated for Torpedo  
grass as needed

Customers Signature \_\_\_\_\_ Date 4/11/18



# American Ecosystems, Inc.

## AQUATIC MANAGEMENT SYSTEMS

Serving Florida Statewide



P.O. Box 40517  
St. Petersburg, FL 33743-0517  
Phone (727) 545-4404 • Fax (727) 545-0770

### AQUATIC MANAGEMENT AGREEMENT

This Agreement, made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, is between AMERICAN ECOSYSTEMS, INC., a Florida Corporation, hereafter called "Contractor" and

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_ PHONE \_\_\_\_\_

hereinafter called "Customer"

The parties hereto agree as follows:

1. Contractor agrees to manage certain lakes and/or waterways for a period of Twelve ( 12 ) months from the date of execution of this Agreement in accordance with the terms and conditions of this Agreement in the following location(s):

Thirty-five (35) ponds under the control and supervision of Ballantrae CDD, Land O' Lakes, Florida.

Treatment program includes a minimum of twenty-four (24) treatments as needed for the control of nuisance aquatic vegetation.

2. CUSTOMER agrees to pay CONTRACTOR its agents or assigns, the following sum for specified aquatic management services:

a. Shoreline Grass and Brush Control Program	\$ <u>1900.00 Monthly</u>
b. Underwater and Floating Vegetation Control Program	\$ <u>Included</u>
c. <u>Additional treatments if needed</u>	\$ <u>Included</u>
d. <u>Call back service at no extra charge</u>	\$ <u>Included</u>
e. <u>Two million dollars liability insurance</u>	\$ <u>Included</u>
f. <u>All services performed by a licensed biologist</u>	\$ <u>Included</u>
g. <u>Treatment report issued after each visit</u>	\$ <u>Included</u>

TOTAL OF SERVICES TO BE PERFORMED \$ 1900.00 Monthly

\$ 1900.00 of the above sum-total shall be due and payable upon execution of this Agreement, the balance shall be payable in advance of services being performed in 11 monthly installments of \$ 1900.00 plus any sales or use tax Including without limitation, fees or charges that are imposed by any governmental authority relating to the service provided under this Agreement.

3. CONTRACTOR agrees to use products which have demonstrated a wide margin of safety to fish and wildlife and which are generally used in the State of Florida.

4. CONTRACTOR agrees to commence treatment within 20 days, weather permitting from the date of receipt of this Agreement and/or required government permits.

5. The offer contained herein shall terminate automatically unless executed and returned by CUSTOMER to CONTRACTOR on or before June 20, 20 08

6. The terms and conditions appearing on the reverse side shall be made part hereof and are incorporated herein by reference.

CONTRACTOR:

Signature: [Signature]  
Printed Name Kevin R. Youngberg, President

Dated June 3, 2008

CUSTOMER:

Signature: [Signature]  
Printed Name Nils E. Hallberg

Dated 7 Oct 08



## TERMS AND CONDITIONS

1. The Underwater and Floating Vegetation Control Program will be conducted in a manner consistent with good water management practice using the following methods and techniques when appropriate:
  - a. Periodic treatments to maintain reasonable control of nuisance floating, emersed and submersed aquatic vegetation and algae. Examples of undesirable vegetation may include, but are not limited to: hydrilla, bladderwort, water hyacinth, algae, naiad, water lettuce and duckweed. (CUSTOMER understands that some beneficial vegetation may be required in a body of water to maintain a balanced aquatic ecological system.)
  - b. When deemed necessary by CONTRACTOR and approved by CUSTOMER, the planting and/or preservation of certain varieties of plants, which, for various reasons, help maintain ecological balance.
  - c. Where appropriate, treatment of only one-half or less of the entire body of water at anyone time to ensure safety to fish and other aquatic life. However, CONTRACTOR shall not be liable for loss of any exotic or non-native fish.
  - d. Measurement of dissolved oxygen levels prior to treatment to ensure that oxygen level is high enough to allow safe treatment. Additional routine water analysis and/or bacteriological analysis may be performed if required for success of aquatic management program.
2. Under the Shoreline Grass and Brush Control Program, CONTRACTOR will treat border vegetation to the water's edge including, but not limited to cattails, torpedo grass and other emergent vegetation such as woody brush and broadleaf weeds. Many of these species take several months or longer to fully decompose. CUSTOMER is responsible for any desired physical cutting and removal.
3. CUSTOMER agrees to inform CONTRACTOR in writing if any lake or pond areas have been or are scheduled to be mitigated (planted with required or beneficial aquatic vegetation). CONTRACTOR assumes no responsibility for damage to aquatic plants if CUSTOMER fails to provide such information in a timely manner. Emergent weed control will not be performed within mitigated areas, new or existing, unless specifically stated by separate contract or modification of this Agreement. CUSTOMER also agrees to notify CONTRACTOR in writing of any conditions which may affect the scope of work and CUSTOMER agrees to pay any resultant higher direct cost incurred.
4. The effective date of this Agreement is the first day of the month in which services were first provided. Termination by CUSTOMER or CONTRACTOR shall be by thirty (30) day written notice received at least thirty (30) days prior to effective date of termination, which shall always be the last day of the month. However, past due balances can result in immediate termination by CONTRACTOR.
5. Federal and State regulations require that various water time-use restrictions be observed during and following some treatments. CONTRACTOR will notify CUSTOMER of such restrictions verbally and/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be CUSTOMER responsibility to observe the restrictions throughout the required period. CUSTOMER understands and agrees that, notwithstanding any other provisions of this Agreement, CONTRACTOR does not assume any liability for failure by any party to be notified of, or to observe, the above regulations.
6. CONTRACTOR agrees to provide assistance in obtaining any and all aquatic weed control permits necessary in performing all work under this Agreement. Furthermore, CONTRACTOR agrees to comply with all rules and regulations of any governmental, administrative or regulatory body under whose jurisdiction the work under this Agreement falls, and agrees to indemnify CUSTOMER for any violation of any rule or regulation of any of the said governmental, administrative or regulatory bodies.
7. CONTRACTOR shall maintain the following insurance coverage and limits: (a) Workmen's Compensation with statutory limits; (b) Automobile Liability; (c) Comprehensive General Liability including Property Damage, Completed Operations and Product Liability. A Certificate of Insurance will be provided upon request. CUSTOMERS requesting special or additional insurance coverage and/or language shall pay the resulting additional premium to CONTRACTOR to provide such coverage.
8. CUSTOMER warrants that he is authorized to execute the Aquatic Management Agreement on behalf of the riparian owner and to hold CONTRACTOR harmless for consequences of such service not arising out of the sole negligence of CONTRACTOR.
9. The monthly amount will remain the same for the entire term of the original Agreement. The annual investment amount has been spread over a twelve (12) month period; individual monthly billings do not reflect the fluctuating seasonal costs of service.
10. Neither party shall be responsible for damages, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.
11. CONTRACTOR agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the sole negligence of CONTRACTOR. However, CONTRACTOR shall in no event be liable to CUSTOMER or others, for indirect, special or consequential damages resulting from any cause whatsoever.
12. Upon completion of the term of this Agreement, or any extension thereof, this Agreement shall be **AUTOMATICALLY RENEWED** for a period equal to its original term unless terminated by either party. Termination shall be by written notice received by CONTRACTOR at least thirty (30) days prior to the effective date of the termination.
13. If required, CONTRACTOR may adjust the monthly investment amount after the original term. CONTRACTOR will submit written notification to CUSTOMER thirty (30) days prior to effective date of adjustment. If CUSTOMER is not able to agree with the adjustment, then CONTRACTOR shall have the option of terminating the Agreement at no penalty to CUSTOMER.
14. CONTRACTOR reserves the right to impose a service charge of one and one-half percent (1 1/2%) per month on past due balances and/or cancel the Agreement. If cancellation does occur, there may be a start-up charge of fifty percent (50%) of normal monthly investment for each month that service is suspended.
15. Should it become necessary for CONTRACTOR to bring action for the enforcement of the Agreement, CUSTOMER agrees to pay collection costs, including, but not limited to, reasonable attorneys fees (including those on appeal) and court costs, and all other expenses incurred by CONTRACTOR resulting from such collection action.
16. This Agreement is not assignable by CUSTOMER, except upon prior written consent by CONTRACTOR.
17. This Agreement constitutes the entire agreement of the parties hereto and no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both CONTRACTOR and CUSTOMER.
18. All notices required hereunder shall be sent certified mail, return receipt requested to the address of CUSTOMER and CONTRACTOR as set forth on page one of the Agreement. Either party may change the address to which notices are sent by written notice sent to the address set forth on page 1 in the manner provided therein.
19. This Agreement shall be governed by the laws of the State of Florida.



**EXHIBIT 4.**

# *Ballantrae CDD*

## DRAFT3 Report on Pond Erosion



Using “best management practices” to enhance our environment and protect our community.

### **Contributors to this report:**

Tonja Stewart  
District Engineer  
Stantec

Tony Smith  
District Manager  
American Ecosystems

Brian Mahar  
Operations Manager  
Yellowstone Landscape

Jim Fleteau  
Chairman  
Ballantrae CDD

May 2018

# Residents are first line of defense in combating erosion in our ponds ...

The CDD Board's on-site contractors – primarily the district engineer, landscape vendor and pond maintenance team – keep a watchful eye on our 37 ponds. They are quick to report any deficiencies to the Board of Supervisors.

They follow “best management practices” to arrive at cost-effective solutions to maintain the integrity and health of our ponds.

As ponds age and erosion begins to occur, our vendors recommend how to deal with it in its early stages before repairs become major financial drains on our landowners.

But even then, the vendors do not live in Ballantrae. They are not owners of any of our 969 homes and the miles of streets that the ponds protect from flooding. They may not be as quick as residents to notice subtle changes in our ponds or on their slopes or banks.

It is our residents who can be our community's first line of defense in protecting our ponds. You can help to keep them healthy by reporting any deficiencies.

After all, even our sharp-eyed vendors cannot catch every deficiency in our 80-100 acres of landscaped lawns (including those around ponds) and within our 37 ponds.

Do you see unusual plants growing in the pond behind your home? Are there areas of once-established plants that are now dying? Is the sod drying out on the shoreline? Are

*This report discusses how the CDD Board deals with pond erosion in our community. Residents should also be aware of the important role they must play in combating it.*

you seeing algae or other scum growing in the pond?

Report it!

Please contact the maintenance staff at the

clubhouse, either by phone (813-345-8565) or by email (at ballantrae2@tampabay.rr.com).

All said, Ballantrae's ponds are in great shape overall!

When hurricane Irma and other major storms struck the area in recent years, the media reported on many communities that saw flooding in their streets or homes.


Ballantrae did not – in large part due to our maintenance of the ponds and the close eye kept on our pond in/outflow structures that move storm water through our system, out of Ballantrae and, eventually, into Tampa Bay.

It is our job to ensure we clean that water as best we can before it enters the water system and begins its journey.

You can learn more about pond care from the brochure “Stormwater Systems in Your Neighborhood” published by the Southwest Florida Water Management District (SWFWMD). Its posted on the CDD Board's ballantraecdd.org website under “Other Documents” at #12.

The CDD Board had an independent lab do an assessment last year of the water from a representative sample of a dozen of our ponds. The lab reported that the “best management practices” followed by our community and its vendors led to their highest ratings of the relative cleanliness of our pond water.

At the same time, however, residents should guard against contributing to the ill health of our ponds:

- Some residents are unaware that any chemicals they wash into the street – such as from car washing – enter street drains that lead to our ponds, polluting them and killing the grasses that help prevent erosion.
- Not “scooping the poop” after your dog, either in your yard or during walks through the community? The toxic chemicals it contains will leach into the ponds, pollute the water and contribute to killing the pond plants that help to reduce erosion along our pond shorelines.
- Have an open pipe carrying storm water or pool overflow directly into a pond? The flow from that open pipe will cause erosion along the shoreline. And, such open pipes are illegal. 

## Control use of chemicals used on landscaping

Residents are reminded that among the leading killers of beneficial pond plants are the chemicals used to make our lawns look lush and green.

Be careful to follow manufacturer instructions in the types and amounts of fertilizers and other chemicals used on your lawn and landscaping.

Ensure use is limited to your property, and not the CDD pond banks that encircle every pond. Those banks create a buffer between your application and the pond itself.

Speaking of lawns, Pasco mandates that they only be watered on one assigned day each week, and then only during allowed hours. Its goal is to preserve our water supply.


By confining your residential irrigation to your proscribed days and

pre-set hours, you can avoid fines of \$100-\$500 that can be imposed by the county for residential irrigation outside of approved hours and days.

Routine residential lawn watering using sprinklers is restricted in Pasco County to midnight to 8 a.m. or from 6 p.m. to midnight – but not both – on your assigned watering day.

Those assigned days are:

- Addresses with house numbers ending in 0 or 1, irrigate on Monday.
- Those ending in 2 or 3, Tuesday.
- Those ending in 4 or 5, Wednesday.
- Those ending in 6 or 7, Thursday.
- Those ending in 8 or 9, Friday.

No weekend residential lawn watering is allowed. 



## ... as CDD erosion control efforts help protect Florida's water resources

To understand how our storm water system works in Ballantrae, let's first do away with three misconceptions that muddy the facts about our ponds:

- Some residents believe our ponds were dug for their esthetic value, designed solely to make homes around them more marketable. They are wrong.
- Some owners say Realtors assured them that all ponds would remain full year round. Not true, either.
- Some people believe our pond surfaces can and should be maintained as unobstructed and smooth as glass, like the ponds at their favorite golf courses. Sorry, but ...

The ponds were built to serve two purposes:

- So that after all our houses, streets, and community infrastructure were constructed, storm water had someplace to go and be managed.
- After our ponds collect storm water, the district is legally required to promote the health of that water before it flows into the Florida water system.

Those purposes result in three important facts about our 37 community ponds:

- They serve to protect all of our homes and streets from flooding, not just those built along them.
- That's why all residents not just those living along ponds, pay for the upkeep and maintenance of all of our ponds.
- Therefore everyone in Ballantrae has a voice in how our ponds are managed, not just those who live along them.

Our ponds are showing their age. This report describes where that aging results in erosion at 14 ponds that must be addressed before they get worse and cost more to repair.

Costs of \$35,257.28 are presented on the next page and detailed on each pond profile later in this report. Invoices describing all proposed work are also attached. Those repairs can be paid for within the existing CDD budget, as shown in this report.

By comparison, some communities are spending tens if not hundreds of thousands of dollars to repair erosion issues that went unaddressed until they became critical and costly.

An understanding of how the storm water system works helps to understand how Ballantrae's CDD is trying to avoid those high costs through best management practices.

The water flow into each pond is determined, simply, by rainfall. That leads to full ponds during the rainy season and decreasing levels through the annual dry season. Some ponds may even exceed their limits in the summertime while a few will actually go dry during the winter months.

It is important that we maintain the structure of our ponds so they can do their jobs. We do that in three ways:

- By maintaining clear and open in/outflow structures in each pond so water can flow naturally among them. (Those



**Shown inspecting ponds in April are Tonja Stewart of Stantec, the district's engineer, and Tony Smith, district manager for American Ecosystems, the district's pond care vendor.**

are the low structures you see at the far side of most ponds.)

- By using plants along downward pond slopes to hold sod and dirt in place to prevent erosion. Those plants also help clean water before it leaves the pond, but their primary purpose is to prevent erosion.
- By monitoring the grass growth and density along pond banks above the slopes to ensure they hold the soil and prevent erosion. That means looking for encroaching erosion from private property above the CDD's pond banks. If there is erosion encroaching from private property, the landowners are notified because the CDD, by law, is restricted from most repairs to private property.

Because of the importance of those shoreline plants, it has become costly when unknown persons have removed hundreds if not thousands of them from just a few ponds. The plants have been left in piles on CDD property. No one has taken responsibility for uprooting them or justifying their actions.

Some of the erosion repairs facing the CDD today are replacing those plants and repairing the erosion damage that followed their removal.

If plants are removed again, the CDD could consider implementing an alternative pond bank stabilization policy – one without costs to landowners.

The Southwest Florida Water Management District promotes the following as a means to protect shore lines from erosion:

“Plant a buffer zone (minimum of 10 feet) of

Continued on next page

# CDD erosion ...

Continued from previous page

low-maintenance plants between your lawn and shoreline to absorb nutrients and lower the water table.”

That proposal is also a good way to stabilize pond banks with plants and grass to reduce the chances of erosion.

The Board could consider, if plants are again removed, to adopt that proposal.

It could do so by directing the landscape vendor not to mow the CDD pond banks around those areas that no longer have protective plants.

The extended root system of the growing grass and other emerging plants could provide those pond banks with the stabilization that the plantings were designed to provide.

Some residents also dislike the plants that are allowed to grow deep into the middle or far side of ponds. They say it obstructs their view.

The purpose of those plants on a littoral shelf has nothing to do with erosion. Instead, they are designed to address our mandate to clean water before it flows from our ponds into Ballantrae’s storm water collection system and



**American Ecosystems sprays ponds to help maintain their health and eliminate the invasive plants that compete with the desirable ones that help to clean water and to prevent erosion.**

on to state waterways.

That’s why entire pond surfaces cannot resemble the flatness of mirrors or the clear surfaces of golf course ponds, which often serve different purposes.

Combating erosion is but the latest pond-related challenge Ballantrae has faced since landowners were first elected to the CDD Board in 2007.

It had to address issues such as widespread invasive plants pushing out the desirables that cleaned water, as well as major,

reoccurring algae blooms. Residents also responded well to requests that they control the use of pesticides and other chemicals entering ponds and killing desirable plants.

In 2010, the Board adopted a pond plan to use “best management practices” in our ponds. That report is on the CDD website ([ballantraecdd.org](http://ballantraecdd.org)) at the Pond Management tab under “The Report.”

While erosion is among the issues facing land-owners today in 14 ponds, we expect other pond issues may arise in the future. That is the nature of a pond ecosystem, supporting plant and animal life.

As always, the CDD Board welcomes the input of all residents on pond management issues – not just those who share their backyards with a pond. 🏡

## Summary of action at ponds profiled in this report

(All work invoices with descriptions are attached to this report.)

Pond	Work to be performed and price	Cost
8	Only monitoring at this time	\$0
9	\$475 for Club Rush; \$5,350.61 erosion repair, \$2,964 sodding	\$8,789.61
12	\$1,450 Club Rush, \$3,192.69 erosion repair; \$1,605.31 sodding	\$6,248.00
13	Erosion Repair \$1,872.75	\$1,872.75
14	\$1,550 for Club Rush, \$7,077.80 erosion, \$1,228.92 resodding	\$9,856.72
15	\$1,215 for Club Rush	\$1,215
16	Only monitoring at this time	\$0
18	\$825 for Club Rush	\$825.00
24	\$475 for Club Rush	\$475.00
26	\$650 for Club Rush	\$650.00
28	\$600 for Club Rush	\$600.00
35	\$2,360.20 erosion repairs	\$2,360.20
36	\$315 for Club Rush as needed	\$315.00
37	\$250 for Club Rush	\$250.00
Trees	\$450 each to remove 4 dead trees on ponds 8 and 25	\$1,800.00
<b>Total</b>	<b>All Ponds</b>	<b>\$35257.28</b>



# Pond Locator

Those shaded in green reviewed in this report



#	Village/Street	Location/Description
1	Ballantrae Blvd.	W main pond @ SR 54 entrance
2	Ballantrae Blvd.	N of weir @ at NE corner of Pond 2
3	Straiton	SW of Straiton on CDD border
4	Straiton	Central pond
5	Ballantrae Blvd.	S of Straiton entrance
6	Mentmore Blvd.	NW of Straiton on CDD border
7	Ballantrae Blvd.	W side, across from Ayrshire entrance
8	Mentmore Blvd.	Across Mentmore Blvd. from clubhouse
9	Mentmore Blvd.	S of Lintower at Mentmore Blvd.
10	Mentmore Blvd.	N side at W end of CDD property
11	Lintower	N of Lintower
12	Cunningham	Along N & W borders of Cunningham
13	Ballantrae Blvd.	N E border of Ballantrae Blvd. at Castleway
14	Castleway	Central pond in Castleway
15	Castleway	N/W of Castleway
16	Castleway	S of Souter Lane
17	Braemar	NE of Braemar village
18	Braemar	N of Braemar village
19	Braemar	Central pond in Braemar
20	Braemar	W of Barnweill
21	Braemar	NW of Barnweill-Glenapp intersection
22	Ballantrae Blvd.	S of Castleway entrance
23	Ballantrae Blvd.	N of Braemar entrance
24	Mentmore Blvd.	S of Braemar
25	Mentmore Blvd.	S side, at E end of CDD property
26	Ayrshire	N central horseshoe-shaped pond
27	Ballantrae Blvd.	N of school property
28	Ayrshire	E of Ayrshire Blvd. @ N stormwater structure
29	Ayrshire	Behind Cunningham Court
30	Ayrshire	SE corner of Ayrshire-Downan intersection
31	Ayrshire	S central pond
32	Ayrshire	E side of E main pond #33
33	Ballantrae Blvd.	E main pond @ SR 54 entrance
34	Castleway	Extreme NE corner of CDD property
35	Ayrshire	NE of E main pond, abutting Ayrshire Blvd.
36	Braemar	Adjacent to Pond 17
37	Braemar	Braemar Street behind homes; S pond 36



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 8

**Village/Street:** S side of Mentmore Blvd.

**Location:** Across from clubhouse

## General Assessment:

There are no major issues with this pond, only minor ones needing to be monitored. There is some unrepaired tree damage. There are apple snails present (pictured below). These are the same mollusk that wiped out beneficial pickerelweed in several ponds a few years ago. However, there is now a treatment effective at eliminating apple snails. Beneficial arrowhead is growing in several gaps in the beneficial club rush. As water rises in the rainy season, it is expected these plants will grow up the shoreline. The same is hoped to be true along its pond banks with some dry patches that rainfall could restore. They should be monitored with no other action necessary at this time. This pond also has two of four trees around two ponds that need to be removed because they have fallen over or are close to doing so. The other two trees are at Pond 25.

## Recommendations:

Monitor pond plant and bank grass growth. Watch in all ponds for resurgence of apple snail to eliminate it. The Board should allocate \$1,800 to remove and pay dump fees for removal of four trees, two each in Ponds 8 and 25. Invoice from Yellowstone Landscape for the removal and disposal of four trees is attached to this report.

## Board Action:



Arrowhead is already growing up this pond slope above the low-water mark. It is expected to continue to do so as the rainy season returns and restores some of the surrounding club rush as well. Inset is a photo of apple snails on this pond slope that devastated thousands of pickerelweed a few years ago.

# Ballantrae CDD Pond Evaluation Form

**Pond #:** 9

**Village/Street:** N side of Mentmore Blvd.

**Location:** W of clubhouse

## General Assessment:

Plant 475 club rush in this pond, filling in gaps around the perimeter. They are expected to mesh with existing plants that will grow and expand as rainy season returns. There is extensive erosion along the pond. A wire mesh buried in grass during previous sod repairs on Mentmore Blvd. is now a tripping hazard and needs to be re-buried or removed. There is also some extensive areas of bank erosion that rain won't regenerate and needs re-sodding along Mentmore Blvd. Other smaller dry areas around the pond need to be monitored in hopes rain does restore them.

## Recommendations:

\$475 for American Ecosystems to plant club rush at a cost of one dollar per plant. American Ecosystems' one bid to provide 7,805 plants is attached. Two proposals from Yellowstone Landscape will address erosion repair and sod replacement: One for \$5,350.61 addresses erosion repair along the pond itself. During the repair process floating turbidity barriers will be installed in water along the shore line. This will prevent anything getting in the water and help to keep the water clear and not get cloudy. The second proposal for \$2,964 installs sod as needed on the Mentmore side of the bank. Both Yellowstone invoices are also attached to this report. Yellowstone has already removed the exposed wire mesh at its cost.

## Board Action:



Photo shows gaps in shoreline plants as well as extensive erosion of grass above it along pond bank.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 12

**Village/Street:** Cunningham

**Location:** NW border of village

## General Assessment:

This pond needs 1,450 club rush plantings on the residents' side. The lack of plants has led to several areas of erosion. Because of the configuration and depth of this pond, a decision needs to be made as to the distance these plants will be allowed to grow from the pond slope out into the pond. The erosion is made worse by an illegal open pipe dumping water directly into the pond, apparently from a resident's pool. That open pipe into a pond violates state law.

## Recommendations:

\$1,450 for club rush planting by American Ecosystems is recommended. American Ecosystems' one bid to provide 7,805 plants is attached. Yellowstone Landscape presented two proposals for this pond. The first, for \$3,192.69, is to repair erosion damage around the pond. During the repair process floating turbidity barriers will be installed in water along the shore line. This will prevent anything getting in the water and help to keep the water clear and not get cloudy. The second proposal, for \$1,605.31, is for resodding on CDD property behind several homes. Both invoices are attached to this report. The price per square foot for sod installation is higher than usual due to access issues. Yellowstone has sufficient easement access for the use of mowers and other equipment. But space is insufficient to bring in its Bobcat carrying sod. It will have to wheel barrow the new sod to the pond bank at an additional cost of \$820.76, which is included in attached invoice. Resident needs to cap open pipe and use some other, approved format to release water from the pool to indirectly percolate water into the pond.

## Board Action:



Photo below shows lack of plants and bank sod leading to pond erosion. Photo above shows plants springing up on their own that help stop erosion in the critical area where pond slopes meet pond banks. Photo at right shows erosion starting at hard-to-see, black plastic pipe within the circle.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 13

**Village/Street:** Ballantrae Blvd

**Location:** Ballantrae @ Tower

## General Assessment:

Erosion on the southeast side of this pond (in the wetlands) has also caused the downing of a tree. It prevents vendors from getting into back areas around the pond that need to be sprayed, cleared or mowed. Otherwise, this pond is in excellent shape. That's important, because its weir controls water flow directly through the pipe under Ballantrae Blvd. (shown within circle) that carries water into Pond 12 that runs behind the homes on Beneraid Street in Cunningham.

## Recommendations:

The cost for Yellowstone Landscape to repair erosion damage and remove a fallen tree from CDD property is \$1,872.75. During the repair process floating turbidity barriers will be installed in water along the shore line. That will prevent anything getting in the water and help to keep the water clear and not get cloudy. Invoice from Yellowstone Landscape is attached to this report.

## Board Action:



Photo at right shows increasing erosion that downed a tree on Pond 13 and blocks vendors from accessing the back side of the pond. Above, circle shows location of piping that carries water from Pond 13 in Castleway under Ballantrae Blvd. and into Pond 12 in Cunningham.





# Ballantrae CDD Pond Evaluation Form

**Pond #:** 14

**Village/Street:** Castleway

**Location:** Central Pond

## General Assessment:

Several areas of this pond are devoid of plants, even after a second planting. Some of them died due to weather and other natural conditions. But hundreds more were pulled out by unknown persons for unknown reasons. Many of the plants were left stacked in a pile to dry out by the pond. It will take 1,550 club rush plants to now fill in all the bare areas. The extensive lack of plants and extremely sandy soil combine to result in substantial erosion in some areas of the pond bank, making it resemble a beach.

## Recommendations:

It will cost \$1,550 for American Ecosystems to restore plants in gaps around the pond. American Ecosystems' one bid to provide 7,805 plants is attached. Yellowstone Landscape says it will cost \$7,077.80 to repair erosion damage around this pond. During the repair process floating turbidity barriers will be installed in water along the shore line. That will prevent anything getting in the water and help to keep the water clear and not get cloudy. It will also cost \$1,228.92 to re-sod farther up the pond bank separate from sod being replaced along the pond downslope. The price per square foot for sod installation is higher than usual due to access issues. Yellowstone has sufficient easement access for the use of mowers and other equipment. But space is insufficient to bring in its Bobcat carrying sod. It will have to wheel barrow the new sod to the pond bank at an additional cost of \$628.32, which is included in attached invoice. Two invoices to perform these projects are attached from Yellowstone Landscape. If these perimeter plants are again removed, the CDD Board could consider a general SWFWMD recommendation to encourage plant growth and avoid erosion along pond banks: direct the landscape vendor to allow the grass to grow unmowed for a distance of up to 10 feet from the pond's edge along the CDD property to stabilize the bank to prevent erosion. The taller grass grows, the deeper its roots extend to protect against erosion.

## Board Action:



Photo at left shows just one area of erosion in this pond. Photo at right shows the beach-like conditions that result from the lack of plants, contributing to erosion.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 15

**Village/Street:** Castleway

**Location:** NW of Castleway

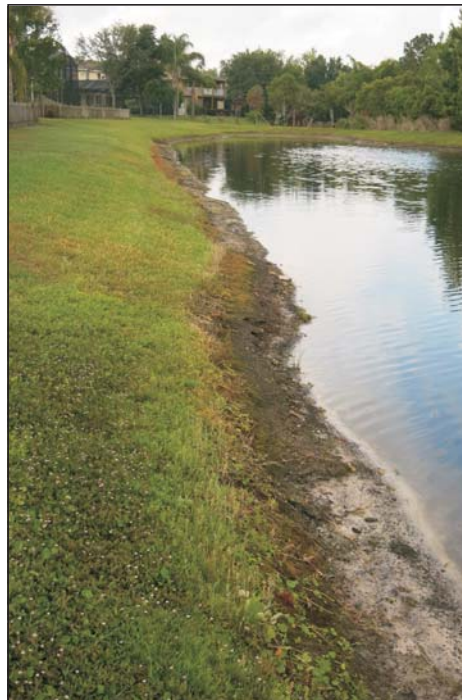
## General Assessment:

This pond is generally in very good health except for areas devoid of shoreline plants to prevent erosion. Some of them died due to weather and other natural conditions. Unfortunately, some club rush planted here was also removed as in Pond 14. It will require 1,215 plants to fill in the many open areas of this pond.

## Recommendations:

It will cost \$1,215 to reinstall club rush in this pond. American Ecosystems' one bid to provide 7,805 plants is attached. If these perimeter plants are again removed, the CDD Board could consider a general SWFWMD recommendation to encourage plant growth and avoid erosion along pond banks: direct the landscape vendor to allow the grass to grow unmowed for a distance of up to 10 feet from the pond's edge along the CDD property to stabilize the bank to prevent erosion. The taller grass grows, the deeper its roots extend to protect against erosion.

## Board Action:



**Steepness of this Pond 15 bank makes it especially prone to erosion without stabilizing plants.**

# Ballantrae CDD Pond Evaluation Form

**Pond #:** 16

**Village/Street:** Castleway

**Location:** S of Souter Lane

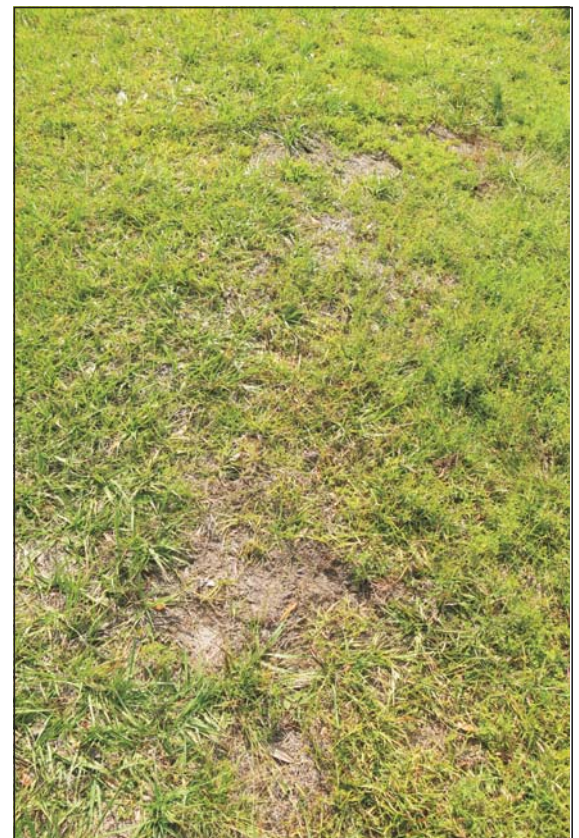
## General Assessment:

The pond is generally in good shape, except for a few areas where minor erosion is starting to show. The side of the pond nearest houses has to be monitored to see if sparse grass grows back in the rainy season, or other remedies will need to be explored.

## Recommendations:

Monitor the growth of grass in the rainy season to determine if it fills in small areas of erosion.

## Board Action:



Minor erosion in several pond bank areas need to be monitored to see if grass grows in during the rainy season.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 18

**Village/Street:** Braemar

**Location:** N Braemar Village

## General Assessment:

This pond shows some of the best and worst practices of both erosion and pond control. It needs 825 club rush plants, mostly due to drastic seasonal changes in water levels and damage by heavy rains as well as hurricane Irma. In addition, a pile of dirt was dumped just off from the pond. It will become a breeding ground for invasive plants to grow, and spill their seeds into this and other ponds. In contrast, the healthy growth of trees and taller plants behind the pond is exactly the type of growth that is desired in conservation areas and wetlands throughout Florida.

## Recommendations:

It will cost \$825 for club rush plants. American Ecosystems' one bid to provide 7,805 plants is attached. Yellowstone Landscape removed dirt piles at no cost to the CDD.

## Board Action:



Piles of dirt negatively impact pond plants. Photo below shows the goal – new trees and plant life sprouting in conservation areas behind the pond.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 24

**Village/Street:** N side of Mentmore

**Location:** E of Ballantrae Blvd.

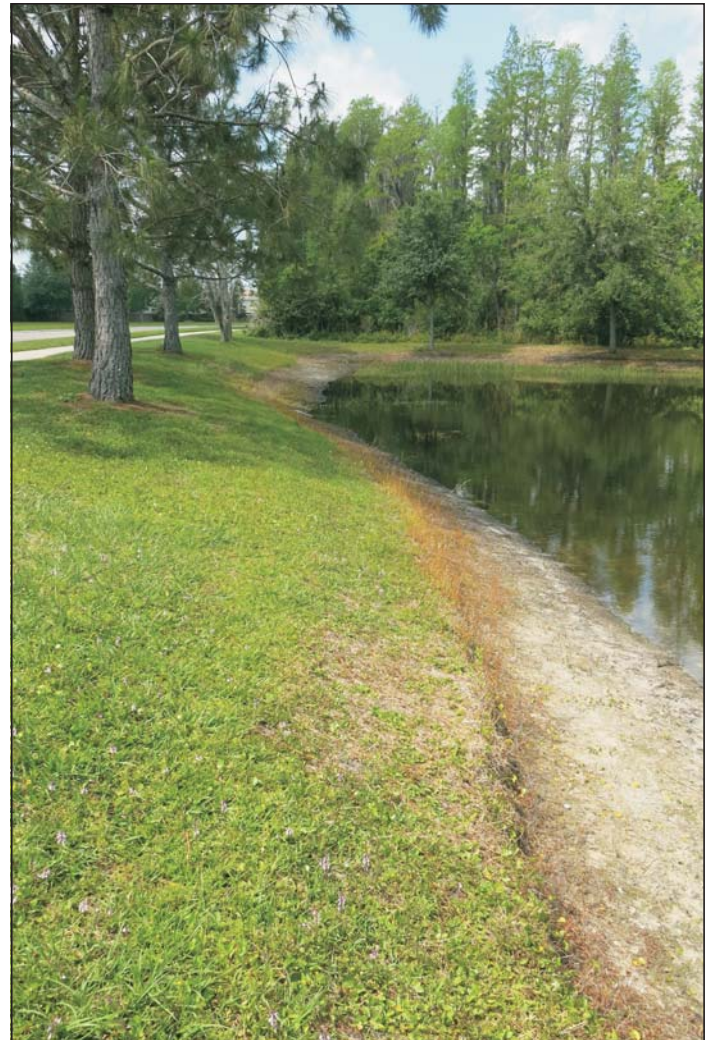
## General Assessment:

This pond on Mentmore Blvd. just east of the day care center would be fine with the addition of 475 club rush plants to fill in some gaps.

## Recommendations:

Spend \$475 for additional perimeter club rush plants along the Mentmore side. American Ecosystems' one bid to provide 7,805 plants is attached.

## Board Action:



Plants along the slope are needed to stop erosion.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 26

**Village/Street:** Ayrshire

**Location:** N central “horseshoe” pond

## General Assessment:

This pond is ... picturesque, just like many others in Ballantrae. It needs an additional 650 club rush plants around the gaps in the perimeter to help protect it against erosion.

## Recommendations:

Spend \$650 for additional club rush perimeter plants. American Ecosystems’ one bid to provide 7,805 plants is attached.

## Board Action:



Pond slope in background needs plants to maintain “post card” view.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 28

**Village/Street:** Ayrshire

**Location:** E of Ayrshire Blvd. near water structure

## General Assessment:

The sandy soil here requires the addition of 600 club rush plants to protect the perimeter from erosion.

## Recommendations:

Add \$600 in club rush planted high on the shoreline because of the barren sandy soil. American Ecosystems' one bid to provide 7,805 plants is attached.

## Board Action:



**Plants are needed here to stabilize this sandy soil.**

# Ballantrae CDD Pond Evaluation Form

**Pond #:** 35

**Village/Street:** Ayrshire

**Location:** NE of E main pond abuts Ayrshire Blvd.

## General Assessment:

Some expanding areas of erosion should be addressed before they become worse. A tree has fallen on the back side of the pond in the wetlands furthest from homes. Plants are growing very well up the slope.

## Recommendations:

Yellowstone Landscape submitted an invoice for \$2,360.20 for these erosion repairs. Invoice from Yellowstone Landscape is attached to this report. During the repair process floating turbidity barriers will be installed in water along the shore line. That will prevent anything getting in the water and help to keep the water clear and not get cloudy. Leave the fallen tree to decay naturally in the protected wetlands, where CDD is not allowed to add or subtract from plants.

## Board Action:



**Minor areas of erosion need repair before they become major issues.**

# Ballantrae CDD Pond Evaluation Form

**Pond #:** 36

**Village/Street:** Braemar

**Location:** Adjacent to Pond 17

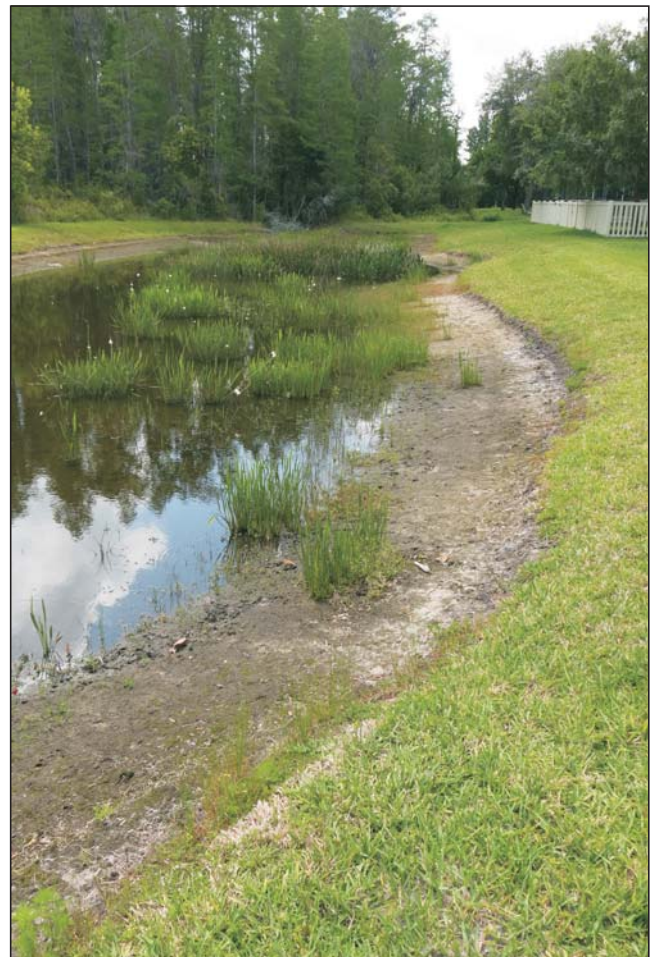
## General Assessment:

The flourishing plants in this pond could expand in a good rainy season to fill in the gaps along the perimeter of this pond. If not, it could take 315 club rush plants to close the remaining gaps to protect it against erosion.

## Recommendations:

Set aside \$315 for Club Rush if needed if plants do not grow here with the onset of the rainy season. American Ecosystems' bid to provide 7,805 plants is attached.

## Board Action:



These plants could close the gap during rainy season, or new ones will have to be planted.



# Ballantrae CDD Pond Evaluation Form

**Pond #:** 37

**Village/Street:** Braemar

**Location:** Braemar St, E of homes

## General Assessment:

This small pond requires 250 club rush plants to surround its perimeter to protect it from erosion. There are also some invasive plants in the area that need to be removed.

## Recommendations:

Allocate \$250 in club rush to encircle this pond. American Ecosystems' one bid to provide 7,805 plants is attached. Removal of the few invasive plants can be accomplished without cost by Yellowstone Landscape in the normal course of business.

## Board Action:



**This pond is subject to erosion all the way around without perimeter plants.**

## Erosion Abatement Costs

Line Item No.	Line Item Name	FY18 Budget Amt.	Costs as of 4/30/18	Erosion Costs	Postive Variance Amt.
54	Lake/Pond Repairs	10,000	-	(3,805) <u>(5,195)</u> (9,000)	<b>1,000</b>
55	Install/Replace Aquatic Plants	5,000	-	(4,000)	<b>1,000</b>
61	Replace Plants, Mulch & Trees	77,712	(30,293)	(1,800) <u>(12,457)</u> (14,257)	<b>33,162</b>
62	Sod & Seed Replacement	10,000	-	(8,000)	<b>2,000</b>
<b>Total Erosion Costs</b>				<b>(35,257)</b>	

Erosion Cost Detail:

<u>Amt</u>	<u>Vendor</u>	<u>Description</u>
\$3,805	American Ecosystems	Club rush Planting
\$5,195	Yellowstone	Erosion Repair
\$4,000	American Ecosystems	Club Rush Planting
\$1,800	Yellowstone	Tree Removals
\$12,457	Yellowstone	Erosion Repair
<u>\$8,000</u>	Yellowstone	Erosion Repair
<u><b>\$35,257</b></u>		



## Enhancement Proposal

Job Name:	Fallen Pond Tree Removal	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 25, 2018
Client:	Ballanttrae CDD		
Address:	c/o DPFG 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 to remove 2 fallen trees and 2 trees will need to be removed due to being on the verge of falling over, they are in decline and leaning over so bad they almost touch the ground. **CHAIRMAN'S NOTE: TWO TREES EACH PONDS 8 AND 25.**

Materials & Services	Quantity	Unit Price	Total
Price includes equipment, labor, off site removal, dump fees.	4	\$ 450.00	\$ 1,800.00
<b>TOTAL PRICE</b>		<b>\$</b>	<b>1,800.00</b>

### 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:

Prepared by:

*Brian Mahar*

Date:

Date: April 25, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:





# American Ecosystems, Inc.<sup>®</sup>

## AQUATIC MANAGEMENT SYSTEMS

P.O. Box 40517  
St. Petersburg, FL 33743-0517  
Phone (727) 545-4404 • Fax (727) 545-0770

Serving Florida Statewide



### AQUATIC MANAGEMENT AGREEMENT

This Agreement, made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, is between AMERICAN ECOSYSTEMS, INC., a Florida Corporation, hereafter called "Contractor" and

NAME Ballantrae CDD

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_ PHONE \_\_\_\_\_

hereinafter called "Customer"

The parties hereto agree as follows:

1. Contractor agrees to manage certain lakes and/or waterways for a period of Twelve ( 12 ) months from the date of execution of this Agreement in accordance with the terms and conditions of this Agreement in the following location(s):

Ten (10) ponds under the control and supervision of Ballantrae CDD located in Land O' Lakes, Florida.  
Delivery and installation of bare root Club Rush plants as follows:

Pond # 9: 475; Pond # 12: 1450; Pond # 14: 1550; Pond # 15: 1215; Pond # 18: 825; Pond # 24: 475; Pond # 26: 650;  
Pond # 28: 600; Pond # 36: 315; and Pond # 37: 250 for a total of 7,805 bare root Club Rush at \$1.00 each.

All plants are guaranteed to be healthy upon installation.

\*\*\*Plants are NOT guaranteed against the following: birds, fish, flood, drought, turtles, or any other acts of God.

2. CUSTOMER agrees to pay CONTRACTOR its agents or assigns, the following sum for specified aquatic management services:

a. Shoreline Grass and Brush Control Program	\$ <u>N/A</u>
b. Underwater and Floating Vegetation Control Program	\$ <u>N/A</u>
c. <u>Delivery and installation of 7,805 bare root plants in ponds listed above</u>	\$ <u>7,805.00</u>
d. <u>All services performed by licensed biologist</u>	\$ <u>Included</u>
e. <u>Two million dollars liability insurance</u>	\$ <u>Included</u>
f. <u>Treatment report issued after installation</u>	\$ <u>Included</u>
g. <u>N/A</u>	\$ <u>N/A</u>

TOTAL OF SERVICES TO BE PERFORMED \$ 7,805.00

\$ 0.00 of the above sum-total shall be due and payable upon execution of this Agreement, the balance shall be payable in advance of services being performed in upon completion monthly installments of \$ 7,805.00 plus any sales or use tax including without limitation, fees or charges that are imposed by any governmental authority relating to the service provided under this Agreement.

3. CONTRACTOR agrees to use products which have demonstrated a wide margin of safety to fish and wildlife and which are generally used in the State of Florida.

4. CONTRACTOR agrees to commence treatment within 30 days, weather permitting from the date of receipt of this Agreement and/or required government permits.

5. The offer contained herein shall terminate automatically unless executed and returned by CUSTOMER to CONTRACTOR on or before May 20, 20 18

6. The terms and conditions appearing on the reverse side shall be made part hereof and are incorporated herein by reference.

CONTRACTOR:

CUSTOMER:

Signature Bert "Tony" Smith, Regional Manager

Signature \_\_\_\_\_

Printed Name Bert "Tony" Smith, Regional Manager

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

Dated May 1, 2018

Dated \_\_\_\_\_

White - American Ecosystems, Inc

Yellow - Customer

Pink - File



## TERMS AND CONDITIONS

1. The Underwater and Floating Vegetation Control Program will be conducted in a manner consistent with good water management practice using the following methods and techniques when appropriate:
  - a. Periodic treatments to maintain reasonable control of nuisance floating, emersed and submersed aquatic vegetation and algae. Examples of undesirable vegetation may include, but are not limited to: hydrilla, bladderwort, water hyacinth, algae, naiad, water lettuce and duckweed. (CUSTOMER understands that some beneficial vegetation may be required in a body of water to maintain a balanced aquatic ecological system.)
  - b. When deemed necessary by CONTRACTOR and approved by CUSTOMER, the planting and/or preservation of certain varieties of plants, which, for various reasons, help maintain ecological balance.
  - c. Where appropriate, treatment of only one-half or less of the entire body of water at anyone time to ensure safety to fish and other aquatic life. However, CONTRACTOR shall not be liable for loss of any exotic or non-native fish.
  - d. Measurement of dissolved oxygen levels prior to treatment to ensure that oxygen level is high enough to allow safe treatment. Additional routine water analysis and/or bacteriological analysis may be performed if required for success of aquatic management program.
2. Under the Shoreline Grass and Brush Control Program, CONTRACTOR will treat border vegetation to the water's edge including, but not limited to cattails, torpedo grass and other emergent vegetation such as woody brush and broadleaf weeds. Many of these species take several months or longer to fully decompose. CUSTOMER is responsible for any desired physical cutting and removal.
3. CUSTOMER agrees to inform CONTRACTOR in writing if any lake or pond areas have been or are scheduled to be mitigated (planted with required or beneficial aquatic vegetation). CONTRACTOR assumes no responsibility for damage to aquatic plants if CUSTOMER fails to provide such information in a timely manner. Emergent weed control will not be performed within mitigated areas, new or existing, unless specifically stated by separate contract or modification of this Agreement. CUSTOMER also agrees to notify CONTRACTOR in writing of any conditions which may affect the scope of work and CUSTOMER agrees to pay any resultant higher direct cost incurred.
4. The effective date of this Agreement is the first day of the month in which services were first provided. Termination by CUSTOMER or CONTRACTOR shall be by thirty (30) day written notice received at least thirty (30) days prior to effective date of termination, which shall always be the last day of the month. However, past due balances can result in immediate termination by CONTRACTOR.
5. Federal and State regulations require that various water time-use restrictions be observed during and following some treatments. CONTRACTOR will notify CUSTOMER of such restrictions verbally and/or by posting the restrictions at several readily visible locations on the perimeter of each body of water at the time of treatment. It shall be CUSTOMER responsibility to observe the restrictions throughout the required period. CUSTOMER understands and agrees that, notwithstanding any other provisions of this Agreement, CONTRACTOR does not assume any liability for failure by any party to be notified of, or to observe, the above regulations.
6. CONTRACTOR agrees to provide assistance in obtaining any and all aquatic weed control permits necessary in performing all work under this Agreement. Furthermore, CONTRACTOR agrees to comply with all rules and regulations of any governmental, administrative or regulatory body under whose jurisdiction the work under this Agreement falls, and agrees to indemnify CUSTOMER for any violation of any rule or regulation of any of the said governmental, administrative or regulatory bodies.
7. CONTRACTOR shall maintain the following insurance coverage and limits: (a) Workmen's Compensation with statutory limits; (b) Automobile Liability; (c) Comprehensive General Liability including Property Damage, Completed Operations and Product Liability. A Certificate of Insurance will be provided upon request. CUSTOMERS requesting special or additional insurance coverage and/or language shall pay the resulting additional premium to CONTRACTOR to provide such coverage.
8. CUSTOMER warrants that he is authorized to execute the Aquatic Management Agreement on behalf of the riparian owner and to hold CONTRACTOR harmless for consequences of such service not arising out of the sole negligence of CONTRACTOR.
9. The monthly amount will remain the same for the entire term of the original Agreement. The annual investment amount has been spread over a twelve (12) month period; individual monthly billings do not reflect the fluctuating seasonal costs of service.
10. Neither party shall be responsible for damages, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.
11. CONTRACTOR agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the sole negligence of CONTRACTOR. However, CONTRACTOR shall in no event be liable to CUSTOMER or others, for indirect, special or consequential damages resulting from any cause whatsoever.
12. Upon completion of the term of this Agreement, or any extension thereof, this Agreement shall be AUTOMATICALLY RENEWED for a period equal to its original term unless terminated by either party. Termination shall be by written notice received by CONTRACTOR at least thirty (30) days prior to the effective date of the termination.
13. If required, CONTRACTOR may adjust the monthly investment amount after the original term. CONTRACTOR will submit written notification to CUSTOMER thirty (30) days prior to effective date of adjustment. If CUSTOMER is not able to agree with the adjustment, then CONTRACTOR shall have the option of terminating the Agreement at no penalty to CUSTOMER.
14. CONTRACTOR reserves the right to impose a service charge of one and one-half percent (1 1/2%) per month on past due balances and/or cancel the Agreement. If cancellation does occur, there may be a start-up charge of fifty percent (50%) of normal monthly investment for each month that service is suspended.
15. Should it become necessary for CONTRACTOR to bring action for the enforcement of the Agreement, CUSTOMER agrees to pay collection costs, including, but not limited to, reasonable attorneys fees (including those on appeal) and court costs, and all other expenses incurred by CONTRACTOR resulting from such collection action.
16. This Agreement is not assignable by CUSTOMER, except upon prior written consent by CONTRACTOR.
17. This Agreement constitutes the entire agreement of the parties hereto and no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both CONTRACTOR and CUSTOMER.
18. All notices required hereunder shall be sent certified mail, return receipt requested to the address of CUSTOMER and CONTRACTOR as set forth on page one of the Agreement. Either party may change the address to which notices are sent by written notice sent to the address set forth on page 1 in the manner provided therein.



## Enhancement Proposal

Job Name:	Pond #9 Erosion Repair	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 30, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to repair the erosion along the bank of pond #9. During the repair process floating turbidity barriers will be installed in water along the shore line, this will prevent anything getting in the water and help to keep the water clear and not get cloudy.

Materials & Services	Quantity	Unit Price	Total
Price Includes Labor, Material and Installation	1	\$ 5,350.61	\$ 5,350.61
<b>TOTAL PRICE</b>		<b>\$</b>	<b>5,350.61</b>

### 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:

\_\_\_\_\_

Prepared by:

*Brian Mahar*

\_\_\_\_\_

Date:

\_\_\_\_\_

Date: April 30, 2018

\_\_\_\_\_

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:





## Enhancement Proposal

Job Name: Pond #9 Re-Sod  
Property Name: Ballentrae CDD  
Client: Ballentrae CDD  
Address: c/o DPFG 1060 Maitland Center Commons Blvd Suite 340  
City/State/Zip: Maitland, FL 32751  
Phone: 813-448-3254

Proposal #  
Date: April 24, 2018

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to re-sod the SE side of pond #9 along Mentmore Blvd.

Materials & Services	Quantity	Unit Price	Total
Price Includes Removal, Disposal, Material, Labor and Installation	4,560	\$ 0.65	\$ 2,964.00
<b>TOTAL PRICE</b>		<b>\$</b>	<b>2,964.00</b>

### 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:

\_\_\_\_\_

Prepared by:

*Brian Mahar*

\_\_\_\_\_

Date:

\_\_\_\_\_

Date: April 24, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:



## Enhancement Proposal

Job Name:	Pond #12 Erosion Repair	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 30, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to repair the erosion along the bank of pond #12. During the repair process floating turbidity barriers will be installed in water along the shore line, this will prevent anything getting in the water and help to keep the water clear and not get cloudy.

Materials & Services	Quantity	Unit Price	Total
Price Includes Labor, Material and Installation	1	\$ 3,192.69	\$ 3,192.69
<b>TOTAL PRICE</b>		<b>\$</b>	<b>3,192.69</b>

### 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:

Prepared by:

*Brian Mahar*

Date:

Date: April 30, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:



## Enhancement Proposal

Job Name:	Pond #12 Re-Sod	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 24, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to re-sod the areas around pond #12, most of areas in need of new sod are behind the homes. The price per sqft is higher due to access issues, since cannot run our bobcat through residents yards we will have to wheel barrow the new sod to the pond bank.

Materials & Services	Quantity	Unit Price	Total
Price Includes Removal, Disposal, Material, Labor and Installation	1,207	\$ 1.33	\$ 1,605.31
<b>TOTAL PRICE</b>			<b>\$ 1,605.31</b>

### 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:

Prepared by:

*Brian Mahar*

Date:

Date: April 24, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:





## Enhancement Proposal

Job Name:	Pond #13 Erosion Repair	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 30, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to repair the erosion along the bank of pond #13. During the repair process floating turbidity barriers will be installed in water along the shore line, this will prevent anything getting in the water and help to keep the water clear and not get cloudy.

Materials & Services	Quantity	Unit Price	Total
Price Includes Labor, Material and Installation	1	\$ 1,872.75	\$ 1,872.75
<b>TOTAL PRICE</b>			<b>\$ 1,872.75</b>

### 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:

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Prepared by:

*Brian Mahar*

Date:

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Date: April 30, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:



## Enhancement Proposal

Job Name:	Pond #14 Erosion Repair	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 30, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to repair the erosion along the bank of pond #14. During the repair process floating turbidity barriers will be installed in water along the shore line, this will prevent anything getting in the water and help to keep the water clear and not get cloudy.

Materials & Services	Quantity	Unit Price	Total
Price Includes Labor, Material and Installation	1	\$ 7,077.80	\$ 7,077.80
<b>TOTAL PRICE</b>		<b>\$</b>	<b>7,077.80</b>

### 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:

\_\_\_\_\_

Prepared by:

*Brian Mahar*

\_\_\_\_\_

Date:

\_\_\_\_\_

Date: April 30, 2018

\_\_\_\_\_

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:



## Enhancement Proposal

Job Name:	Pond #14 Re-Sod	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 24, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to re-sod the areas around pond #14, most of areas in need of new sod are behind the homes. The price per sqft is higher due to access issues, since cannot run our bobcat through residents yards we will have to wheel barrow the new sod to the pond bank.

Materials & Services	Quantity	Unit Price	Total
Price Includes Removal, Disposal, Material, Labor and Installation	924	\$ 1.33	\$ 1,228.92
<b>TOTAL PRICE</b>			<b>\$ 1,228.92</b>

### 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:

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Prepared by:

*Brian Mahar*

Date:

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Date: April 24, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:





## Enhancement Proposal

Job Name:	Pond #35 Erosion Repair	Proposal #	
Property Name:	Ballentrae CDD	Date:	April 30, 2018
Client:	Ballentrae CDD		
Address:	c/o DPFG 1060 Maitland Center Commons Blvd Suite 340		
City/State/Zip:	Maitland, FL 32751		
Phone:	813-448-3254		

Yellowstone Landscape will complete the work described below:

### Description

Please see the price below to repair the erosion along the bank of pond #35. During the repair process floating turbidity barriers will be installed in water along the shore line, this will prevent anything getting in the water and help to keep the water clear and not get cloudy.

Materials & Services	Quantity	Unit Price	Total
Price Includes Labor, Material and Installation	1	\$ 2,360.20	\$ 2,360.20
<b>TOTAL PRICE</b>			<b>\$ 2,360.20</b>

### 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:

Prepared by:

*Brian Mahar*

Date:

Date: April 30, 2018

Internal Use Only	
Project Number:	District: San Antonio
PO Reference:	Date Work Completed:

**EXHIBIT 5.**





On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the proposal for the **Playground Mulch - \$1,400** for the Ballantrae Community Development District.

b. Structural Oak Tree Pruning Phase 3 - \$6,100

Mr. Flateau recommends paying the \$6,100 out of the \$51,000 on line item #61 –

Replacement of Plants, Mulch, and Trees.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the proposal for the **Structural Oak Tree Pruning Phase 3 - \$6,100** for the Ballantrae Community Development District.

**C. DPFG Field Report**

Mr. Flateau presented the DPFG Field Report and asked for comments or questions. Discussion ensued.

➤ March Operations Report

➤ March Grade Sheet

➤ March Score Card

**D. District Manager**

Mr. Flateau presented the District Manager Report and asked for comments or questions.

Discussion ensued.

1. Review of Draft FY 2018-2019 Budget

**E. District Engineer**

Mr. Flateau presented the District Engineer Report and asked for comments or questions.

Discussion ensued.

1. Bio-Mass Tech Inc. Contract

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the Bio-Mass Tech Inc. Contract the Ballantrae Community Development District.

**F. Pond Manager**

Mr. Flateau presented the Pond Manager report and asked for comments or questions. Discussion ensued.

1. Pond Report

**FOURTH ORDER OF BUSINESS – Administrative Matters**

**A. Approval of Minutes of March 5th, 2018 Meeting**

Mr. Flateau presented the Approval of the March 5<sup>th</sup>, 2018 Meeting Minutes and asked for any comments, questions or corrections.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the minutes from the March 5<sup>th</sup>, 2018 meeting for the Ballantrae Community Development District.

**B. Acceptance of February 2018 Financial Statements**

Mr. Flateau presented the February 2018 Financial Statements and asked for any comments or questions.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the February 2018 financial statements for the Ballantrae Community Development District.

**FIFTH ORDER OF BUSINESS – Business Matters**

**A. Old Business**

Mr. Flateau opened the floor for any Old Business.

**B. New Business**

Mr. Flateau opened the floor for any New Business.

**SIXTH ORDER OF BUSINESS – Staff Reports**

**A. Maintenance Supervisor**

1. Pool Furniture
2. Florida Courts Status
3. Pressure Cleaning

**SEVENTH ORDER OF BUSINESS – Audience Comments on Other Items**

**EIGHTH ORDER OF BUSINESS - Supervisor Comments and Requests**

There being none, next item followed.

**NINTH ORDER OF BUSINESS – Adjournment**

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, 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  
March 31, 2018**

**BALLANTRAE CDD**  
Financial Report Summary - General Fund

**a. FUND BALANCE:**

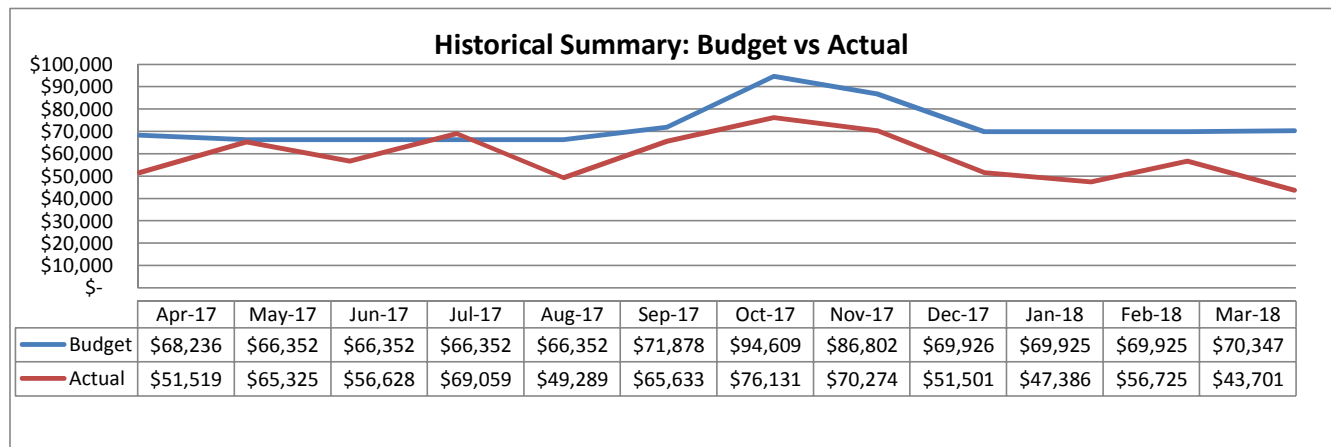
For The Period Ending	3/31/2017 Actual	3/31/2018 Actual	Variance
CASH OPER. ACCT	\$ 291,493	\$ 662,192 (a)	\$ 370,699
CASH DEBIT CARD	250	1,999	1,749
INVESTMENTS	11,561	190	(11,371)
LESS: ACCOUNTS PAYABLE	7	9,166	9,159
DUE TO OTHER FUNDS	-	-	-
<b>NET CASH BALANCE</b>	<b>\$ 303,297</b>	<b>\$ 655,215</b>	<b>\$ 350,169</b>
UNRESERVED GF BALANCE (UN-ASSIGNED)	\$ 341,108	\$ 657,834	\$ 316,726
NONSPENDABLE PREPAID ITEM	\$ 1,150	\$ 1,150	\$ -
RESERVE GF BALANCE (ASSIGNED) - OPERATIONS	-	-	-
<b>TOTAL GENERAL FUND BALANCE</b>	<b>\$ 342,258</b>	<b>\$ 658,984</b>	<b>\$ 316,726</b>

**b. REVENUE AND EXPENDITURES (FY 2018 YTD):**

	ACTUAL YEAR-TO-DATE	BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
TOTAL REVENUE (YTD) COLLECTED	\$ 1,005,457	\$ 973,427	\$ 32,030
EXPEND. (YTD) BEFORE OTHER SOURCES & USES	(345,718)	(461,534)	115,816
<b>NET OPERATING CHANGE</b>	<b>\$ 659,739</b>	<b>\$ 511,893</b>	<b>\$ 147,846</b>

**c. OVER EXPENDITURES:**

	ACTUAL YEAR-TO-DATE	BUDGET YEAR-TO-DATE	UNFAVORABLE VARIANCE
<b>EXPENDITURES:</b>			
PROPERTY CASUALTY	8,826	5,077	(3,749)
FOUNTAIN REPAIRS & MAINT.	6,606	750	(5,856)
POOL/FOUNTAIN/SPLASH PAD MAINT.	9,691	3,600	(6,091)
SEASONAL LIGHTING	19,078	10,000	(9,078)
<b>TOTAL OVER EXPENDITURES</b>	<b>8,826</b>	<b>5,077</b>	<b>(24,774)</b>



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



**Ballantrae CDD**  
**Balance Sheet**  
**March 31, 2018**

	<b>GENERAL FUND</b>	<b>RESERVE FUND</b>	<b>DS-2015 FUND</b>	<b>TOTAL</b>
<b><u>ASSETS:</u></b>				
CASH - OPERATING ACCTS	\$ 662,192	-	-	\$ 662,192
CASH - DEBIT CARD BU	1,999	-	-	1,999
INVESTMENTS:				
STATE BOARD OF ADMIN	190	-	-	190
ASSET RESERVE	-	397,175	-	397,175
EMERGENCY RESERVE	-	227,261	-	227,261
PARK DEVELOPMENT	-	786,105	-	786,105
BILL PAYMENT RESERVE	-	150,941	-	150,941
REVENUE-SERIES 2015	-	-	562,837	562,837
RESERVE-SERIES 2015	-	-	222,968	222,968
PREPAYMENT-SERIES 2015	-	-	19	19
ACCOUNTS RECEIVABLE	3,769	-	-	3,769
ASSESSMENTS RECEIVABLE -ON ROLL	24,234	-	13,275	37,509
DUE FROM OTHER FUNDS	-	-	-	-
DEPOSITS	1,150	-	-	1,150
PREPAID ITEMS	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 693,534</b>	<b>\$ 1,561,482</b>	<b>\$ 799,099</b>	<b>\$ 3,054,115</b>
<b><u>LIABILITIES:</u></b>				
ACCOUNTS PAYABLE	\$ 9,166	\$ -	\$ -	\$ 9,166
ACCRUED EXPENSE PAYABLE	-	-	-	-
SALES TAX PAYABLE	-	-	-	-
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED REVENUE ON-ROLL	24,234	-	13,275	37,509
<b><u>FUND BALANCE:</u></b>				
NON SPENDABLE (Deposits & Prepaid)	1,150	-	-	1,150
ASSIGNED	-	1,561,482	785,824	2,347,306
UNASSIGNED	658,984	-	-	658,984
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 693,534</b>	<b>\$ 1,561,482</b>	<b>\$ 799,099</b>	<b>\$ 3,054,115</b>

**Ballantrae CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For The Period Beginning October 1, 2017 Ending March 31, 2018**

	<b>FY 2018 ADOPTED BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>1 REVENUE</b>				
2 LANDOWNER ASSESSMENTS	\$ 1,024,660	\$ 973,427	\$ 1,000,426	\$ 26,999
3 COUNTY EXCESS FUNDS	2,791	-	-	-
4 FUND BALANCE FORWARD	79,516	-	-	-
5 OTHER INCOME (Access Cards & Misc )	-	-	5,031	5,031
<b>6 TOTAL REVENUE</b>	<b>1,106,967</b>	<b>973,427</b>	<b>1,005,457</b>	<b>32,030</b>
<b>7</b>				
<b>8 O&amp;M ADMINISTRATIVE EXPENDITURES:</b>				
<b>9 BOARD OF SUPERVISORS</b>				
10 SUPERVISOR STIPENDS	14,000	7,000	6,600	400
11 PAYROLL SERVICES	-	-	-	-
12 NEWSLETTER - BIMONTHLY PRINT & MAILING	10,000	5,000	4,421	579
13 WEBSITE SERVER & NAME	880	440	179	261
14 PUBLIC OFFICIALS LIABILITY INSURANCE	3,300	3,300	2,500	800
<b>15 MANAGEMENT SERVICES</b>				
16 ADMINISTRATIVE SERVICES	-	-	-	-
17 DISTRICT MANAGEMENT	53,200	26,600	26,598	2
18 FINANCIAL CONSULTING SERVICES	-	-	-	-
19 ACCOUNTING SERVICES	-	-	-	-
<b>20 ENGINEERING &amp; LEGAL SERVICES</b>				
21 DISTRICT ENGINEER	18,000	9,000	1,400	7,600
22 DISTRICT COUNSEL	17,300	8,650	2,992	5,658
<b>23 ADMINISTRATIVE: OTHER</b>				
24 ANNUAL FINANCIAL AUDIT	3,600	1,800	-	1,800
25 DISCLOSURE REPORT	1,000	500	-	500
26 TRUSTEES FEES	3,775	3,775	-	3,775
27 PROPERTY APPRAISER FEE	150	150	175	(25)
28 LEGAL ADVERTISING	750	375	167	208
29 ARBITRAGE REBATE CALCULATION	650	325	-	325
30 DUES: LICENSES AND FEES	1,200	600	567	33
31 ADMINISTRATIVE CONTINGENCY	5,000	2,500	91	2,409
<b>32 O&amp;M ADMINISTRATIVE SUBTOTAL:</b>	<b>132,805</b>	<b>70,015</b>	<b>45,690</b>	<b>24,325</b>
<b>33</b>				
<b>34 INSURANCE</b>				
<b>35 INSURANCE</b>				
36 GENERAL LIABILITY	3,025	3,025	3,388	(363)
37 PROPERTY CASUALTY	5,077	5,077	8,826	(3,749)
<b>38 TOTAL INSURANCE</b>	<b>8,102</b>	<b>8,102</b>	<b>12,214</b>	<b>(4,112)</b>
<b>39</b>				
<b>40 UTILITY SERVICES</b>				
41 ELECTRIC UTILITY SERVICES	21,000	10,500	9,998	502
42 ELECTRIC UTILITY - RECREATION FACILITIES	15,500	7,750	4,849	2,901
43 ELECTRIC STREET LIGHTING	103,500	51,750	42,878	8,872
44 UTILITY - WATER - CLUBHOUSE & POOLS	10,500	5,250	2,437	2,813
45 STORMWATER ASSESSMENT	2,200	2,200	1,751	449
<b>46 TOTAL UTILITY SERVICES</b>	<b>152,700</b>	<b>77,450</b>	<b>61,913</b>	<b>15,537</b>
<b>47</b>				
<b>48 LAKES/PONDS &amp; LANDSCAPE</b>				
<b>49 LAKES/PONDS: CONTRACTS</b>				
50 AQUATIC CONTRACT	22,800	11,400	11,400	-
<b>51 LAKES/PONDS: OTHER</b>				
52 FOUNTAIN REPAIRS & MAINTENANCE	1,500	750	6,606	(5,856)
53 MITIGATION AREAS: MONITOR & MAINTAIN	1,500	750	-	750
54 LAKE/POND REPAIRS	10,000	5,000	-	5,000
55 INSTALL REPLACE AQUATIC PLANTS	5,000	2,500	-	2,500
<b>56 LANDSCAPING: CONTRACTS</b>				
57 LANDSCAPE MAINTENANCE CONTRACT	144,240	72,120	60,096	12,024
58 LANDSCAPE OVERSIGHT/MGMT	-	-	-	-
<b>59 LANDSCAPING: OTHER</b>				
60 IRRIGATION REPAIRS AND MAINTENANCE	12,000	6,000	3,104	2,896
61 REPLACE PLANTS, MULCH & TREES	77,712	38,856	30,293	8,563
62 SOD & SEED REPLACEMENT	10,000	5,000	-	5,000

**Ballantrae CDD**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For The Period Beginning October 1, 2017 Ending March 31, 2018**

	<b>FY 2018 ADOPTED BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
63 LANDSCAPE ENHANCEMENT	10,000	5,000	210	4,790
64 EXTRA MOWINGS DURING RAINY SEASON	5,000	2,500	-	2,500
65 RUST PREVENTION FOR IRRIGATION SYSTEM	10,380	5,190	4,325	865
66 FIELD MISCELLANEOUS (INCLUSIVE OF TRAPPER)	13,000	6,500	50	6,450
67 <b>LAKES/PONDS &amp; LANDSCAPE TOTAL</b>	<b>323,132</b>	<b>161,566</b>	<b>116,084</b>	<b>45,482</b>
68				
69 <b>STREETS, SIDEWALKS, MAINTENANCE &amp; OPERATIONS</b>				
70 <b>STREETS &amp; SIDEWALKS</b>				
71 ENTRY & WALLS MAINTENANCE	2,000	2,000	-	2,000
72 STREET/DECORATIVE LIGHT MAINTENACE	1,000	500	-	500
73 SIDEWALK REPAIR & MAINTENANCE	1,500	750	-	750
74 <b>MAINTENANCE STAFF</b>				
75 EMPLOYEE - SALARIES	79,480	39,740	38,170	1,570
76 EMPLOYEE - P/R TAXES	6,083	3,042	3,313	(272)
77 EMPLOYEE - WORKERS COMP	3,960	3,960	-	3,960
78 PAYROLL FEES	1,900	950	794	156
79 EMPLOYEE- HEALTH & PHONE STIPENDS	9,600	4,800	4,000	800
80 MILEAGE	1,100	550	228	322
81 <b>MAINTENANCE &amp; OPERATIONS SUBTOTAL</b>	<b>106,623</b>	<b>56,292</b>	<b>46,505</b>	<b>9,787</b>
82				
83 <b>CLUBHOUSE &amp; MISCELLANEOUS</b>				
84 <b>CLUBHOUSE &amp; MISCELLANEOUS</b>				
85 PARK/FIELD REPAIRS	2,000	1,000	-	1,000
86 CLUBHOUSE FACILITY MAINTENANCE	9,000	4,500	1,063	3,437
87 CLUBHOUSE TELEPHONE/INTERNET/FAX	4,200	2,100	2,133	(33)
88 MISCELLANEOUS SUPPLIES (Inclusive of Debit Card)	3,500	1,750	1,359	391
89 POOL/FOUNTAIN/SPLASH PAD MAINTENANCE	7,200	3,600	9,691	(6,091)
90 POOL PERMITS	750	375	-	375
91 SEASONAL LIGHTING	10,000	10,000	19,078	(9,078)
92 PEST CONTROL	520	260	240	20
93 CLUBHOUSE MISCELLANEOUS	17,500	8,496	8,678	(182)
94 <b>SAFETY &amp; SECURITY</b>				
95 PART-TIME LAW ENFORCEMENT DETAILS	50,000	25,000	12,880	12,120
96 SALARY FOR SUMMER MONITOR AT BOTH POOLS	23,500	11,750	1,263	10,487
97 EMPLOYEE PAYROLL TAXES	2,000	1,000	99	901
98 EMPLOYEE WORKER'S COMP	1,300	650	-	650
99 VIDEO SURVEILLANCE	-	-	175	(175)
100 SECURITY - OTHER (GATE SERVICE)	1,000	500	853	(353)
101 <b>CLUBHOUSE/SAFETY &amp; SECURITY</b>	<b>132,470</b>	<b>70,981</b>	<b>57,512</b>	<b>13,469</b>
102				
103 <b>O&amp;M CONTINGENCY &amp; CAPITAL PROJECTS</b>				
104 O&M CONTINGENCY	34,257	17,129	5,800	11,329
105 <b>TOTAL O&amp;M CONTINGENCY &amp; CAPITAL PROJECTS</b>	<b>34,257</b>	<b>17,129</b>	<b>5,800</b>	<b>11,329</b>
106				
107 <b>TOTAL EXPENDITURES</b>	<b>890,089</b>	<b>461,534</b>	<b>345,718</b>	<b>115,816</b>
108				
109 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>216,878</b>	<b>511,893</b>	<b>659,739</b>	<b>147,846</b>
110				
111 <b>OTHER FINANCING SOURCES AND (USES)</b>				
112 <b>RESERVES TRANSFERS OUT-OTHER FINANCING USES</b>	-	-	-	-
113 EMERGENCY RESERVE	-	-	5,714	(5,714)
114 ASSET RESERVE	41,878	-	41,878	41,878
115 BILL PAYMENT RESERVE	-	-	-	-
116 PARK DEVELOPMENT RESERVE	175,000	-	175,000	175,000
117 <b>TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>216,878</b>	<b>-</b>	<b>222,592</b>	<b>211,164</b>
118				
119 <b>O&amp;M TOTAL EXPENDITURES</b>	<b>1,106,967</b>	<b>461,534</b>	<b>568,310</b>	<b>-</b>
120				
121 <b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>511,893</b>	<b>437,147</b>	<b>359,010</b>



**Ballantrae CDD**  
**Reserve Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For The Period Beginning October 1, 2017 Ending March 31, 2018**

	<b>FY 2018 ADOPTED BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUE</b>				
<b>INTEREST REVENUE</b>				
MMK - PARK DEVELOPMENT (interest)	\$ -	-	\$ 1,070	\$ 1,070
MMK - ASSET RESERVE (interest)	-	-	621	621
MMK - EMERGENCY RESERVE (interest)	-	-	396	396
MMK - BILL PAYMENT RESERVE (interest)	-	-	263	263
INTEREST EARNINGS	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>2,350</b>	<b>2,350</b>
<b>RESERVES</b>				
BANK FEES	-	-	-	-
ASSET RESERVE	-	-	-	-
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>2,350</b>	<b>2,350</b>
<b>OTHER FINANCING SOURCES</b>				
<b>RESERVES &amp; CONTINGENCY TRANSFERS IN</b>				
PROJECTS (CONTINGENCY)	-	-	-	-
EMERGENCY RESERVE	-	-	-	-
ASSET RESERVE	41,878	-	41,878	41,878
BILL PAYMENT RESERVE	-	-	-	-
PARK DEVELOPMENT RESERVE	175,000	-	175,000	175,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>216,878</b>	<b>-</b>	<b>216,878</b>	<b>216,878</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>216,878</b>	<b>-</b>	<b>219,228</b>	<b>219,228</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>1,342,254</b>	<b>1,342,254</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 216,878</b>	<b>\$ -</b>	<b>\$ 1,561,482</b>	<b>\$ 1,561,482</b>

**Ballantrae CDD**  
**Debt Service Fund - Series 2015**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For The Period Beginning October 1, 2017 Ending March 31, 2018**

	<b>FY 2018 ADOPTED BUDGET</b>	<b>BUDGET YEAR-TO-DATE</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUE</b>				
ASSESSMENT - ON-ROLL	\$ 557,776	543,832	\$ 544,501	\$ 669
ASSESSMENT DISCOUNTS	-		-	-
INTEREST EARNINGS	-		2,327	2,327
<b>TOTAL REVENUE</b>	<b>557,776</b>	<b>543,832</b>	<b>546,828</b>	<b>2,996</b>
<b>EXPENDITURES</b>				
INTEREST	262,736	131,368	131,368	-
PRINCIPAL	295,040	-	-	-
PRINCIPAL PREPAYMENT	-	-	-	-
<b>TOTAL CONTINGENCY</b>	<b>557,776</b>	<b>131,368</b>	<b>131,368</b>	<b>-</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>412,464</b>	<b>415,460</b>	<b>2,996</b>
<b>OTHER FINANCING SOURCES</b>				
TRANSFER-IN	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>412,464</b>	<b>415,460</b>	<b>2,996</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>370,365</b>	<b>370,365</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 412,464</b>	<b>\$ 785,825</b>	<b>\$ 373,361</b>

**Ballantrae CDD**  
**Bank Reconciliation**  
**March 31, 2018**

	<u>BU Acct</u>	<u>HB Acct</u>	<u>Consolidated Oper accts</u>
Balance Per Bank Statement	\$ 306.13	\$ 669,096.45	\$ 669,402.58
Less: Outstanding Checks	-	(7,210.90)	(7,210.90)
<b><i>Adjusted Bank Balance</i></b>	<b><u><u>\$ 306.13</u></u></b>	<b><u><u>\$ 661,885.55</u></u></b>	<b><u><u>\$ 662,191.68</u></u></b>
Beginning Cash Balance Per Books	\$ 306.13	\$ 937,713.56	\$ 938,019.69
Deposits / Transfer	-	8,149.03	8,149.03
Transfer From BU account to HB	-	-	-
Cash Disbursements	-	(283,977.04)	(283,977.04)
<b><i>Balance Per Books</i></b>	<b><u><u>\$ 306.13</u></u></b>	<b><u><u>\$ 661,885.55</u></u></b>	<b><u><u>\$ 662,191.68</u></u></b>

# BALLANTRAE CDD

## Check Register FY2018

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
09/30/2017		<b>EOM Balance Hancock Bank</b>		<b>2,919.00</b>	<b>66,688.48</b>	<b>230,321.34</b>
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 Fleteau	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		<b>EOM Balance Hancock Bank</b>		<b>0.00</b>	<b>79,954.83</b>	<b>150,366.51</b>
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 Fleteau	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		<b>EOM Balance Hancock Bank</b>		<b>84,564.91</b>	<b>67,651.19</b>	<b>167,280.23</b>
12/01/2017	1473	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - December		4,433.00	162,847.23
12/08/2017		Pasco County Tax Collectors	11/13-11/20/17 - Tax Collections	248,222.51		411,069.74
12/08/2017	1474	American Ecosystems, Inc.	Lake & Pond Maint - November		1,900.00	409,169.74
12/08/2017	1475	Pasco County Utilities Services Branch	Water		633.33	408,536.41
12/08/2017	1476	Poolsure	Pool Maint - December		515.21	408,021.20
12/08/2017	1477	Securiteam	Service Call - Cameras		300.00	407,721.20
12/08/2017	1478	Straley Robin Vericker	Legal Svcs thru 11/15/17		1,601.20	406,120.00
12/08/2017	1479	Yellowstone Landscape Professionals	Landscape Maint - December		12,019.25	394,100.75
12/08/2017	1480	Dennis Hobbs	Admin Fee - November		200.00	393,900.75
12/08/2017	1481	Suncoast Rust Control, Inc	Rust Prevention - November		865.00	393,035.75
12/08/2017	1482	TCASS	11/5,11,12,25,26/17 - Patrol		1,400.00	391,635.75
12/08/2017	ACH12082017	Paychex	P/R Fees		44.25	391,591.50
12/08/2017	2000275DD	Gary L. Kubler	11/20-12/3 - P/R		1,253.99	390,337.51
12/08/2017	ACH12082017	Paychex	11/20-12/3 - P/R		1,014.90	389,322.61
12/08/2017	2000274DD	William Fletcher	11/20-12/3 - P/R		1,650.24	387,672.37
12/11/2017	1483	Vertex Water Features	Fountain Repairs & Maint.		5,076.73	382,595.64
12/11/2017	1484	Duke Energy	Electricity		11,260.71	371,334.93
12/12/2017		Pasco County Tax Collectors	11/21-11/27/17 - Tax Collections	157,798.83		529,133.76
12/18/2017		Pasco County Tax Collectors	11/28-12/3 - Tax Collections	925,361.19		1,454,494.95
12/19/2017	ACH12192017	Paychex	P/R Fee		47.80	1,454,447.15
12/19/2017	2000282DD	Cecilio A. Thomas Jr.	BOS Mtg - 12/4/17		200.00	1,454,247.15
12/19/2017	200280DD	Christopher Milano	BOS Mtg - 12/4/17		200.00	1,454,047.15
12/19/2017	2000279DD	Gary L. Kubler	12/4-12/17 - P/R		1,242.67	1,452,804.48
12/19/2017	2000277DD	James Plateau	BOS Mtg - 12/4/17		200.00	1,452,604.48
12/19/2017	ACH12192017	Paychex	12/4-12/17 - P/R		1,175.49	1,451,428.99
12/19/2017	200281	Richard Levy	BOS Mtg - 12/4/17		200.00	1,451,228.99
12/19/2017	2000276DD	Stephen Bobick	BOS Mtg - 12/4/17		200.00	1,451,028.99
12/19/2017	2000278DD	William Fletcher	12/4-12/17 - P/R		1,901.48	1,449,127.51
12/27/2017	1485	American Park and Recreation	Swing seat, clevis		172.00	1,448,955.51
12/27/2017	1486	Bright House Networks	12/12-1/11 - Internet/Phone		335.90	1,448,619.61
12/27/2017	1487	Express Press	Newsletter		1,201.66	1,447,417.95
12/27/2017	1488	Stantec Consulting Services, Inc.	Engineering Svcs thru 12/8/17		192.50	1,447,225.45
12/27/2017	1489	Tropicare Termite and Pest Control	Pest Control - November		40.00	1,447,185.45
12/27/2017	1490	William Fletcher	Supplies		13.61	1,447,171.84
12/27/2017	1491	Yellowstone Landscape Professionals	Irrigation Repairs		387.50	1,446,784.34
12/28/2017	1492	Straley Robin Vericker	Legal Svcs thru 12/15/17		245.00	1,446,539.34
12/29/2017		Pasco County Tax Collectors	12/4-12/17/17 Tax Collections	81,210.13		1,527,749.47
12/31/2017		<b>EOM Balance Hancock Bank</b>		<b>1,412,592.66</b>	<b>52,123.42</b>	<b>1,527,749.47</b>
01/01/2018	1493	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - January		4,433.00	1,523,316.47
01/01/2018	1494	Ballantrae CDD C/O US Bank	Tax Collection Distribution c/o US Bank		526,501.64	996,814.83
01/04/2018		Paychex	Deposit	55.50		996,870.33
01/05/2018	ACH01052018	Paychex	P/R Fee		74.25	996,796.08
01/05/2018	2000284DD	Gary L. Kubler	12/18-12/31 - P/R		1,253.99	995,542.09
01/05/2018	ACH01052018	Paychex	12/18-12/31 - P/R		1,034.27	994,507.82
01/05/2018	2000283DD	William Fletcher	12/18-12/31 - P/R		1,592.23	992,915.59
01/10/2018	1495	American Ecosystems, Inc.	Lake & Pond Maint - January		1,900.00	991,015.59
01/10/2018	1496	Dennis Hobbs	Admin Fee - December		320.00	990,695.59
01/10/2018	1497	Poolsure	Pool Maint - January		515.21	990,180.38
01/10/2018	1498	Suncoast Rust Control, Inc	Rust Prevention - December		865.00	989,315.38
01/10/2018	1499	TCASS	12/2,3,16,17,23,24,30 - Patrol		1,400.00	987,915.38
01/10/2018	1500	Yellowstone Landscape Professionals	Landscape Maint.		16,389.00	971,526.38
01/12/2018		Pasco County Tax Collector	12/18-12/31/17 - Tax Collections	19,648.15		991,174.53
01/16/2018	1501	Duke Energy	Electricity		3,091.12	988,083.41
01/17/2018	1502	Pasco County Utilities Services Branch	Water		359.78	987,723.63
01/17/2018	1503	Illuminations Holiday Lighting	Holiday Lighting - Final		9,500.00	978,223.63
01/19/2018	1508	Florida Dept of Revenue	4th Qtr. 2017		199.15	978,024.48
01/19/2018	ACH01192018	Paychex	P/R Fee		197.05	977,827.43
01/19/2018	2000291DD	Cecilio A. Thomas Jr.	BOS Mtg - 1/9/18		200.00	977,627.43
01/19/2018	2000290	Christopher Milano	BOS Mtg - 1/9/18		200.00	977,427.43
01/19/2018	2000288DD	Gary L. Kubler	1/1-1/14/18 - P/R		956.34	976,471.09
01/19/2018	2000286DD	James Plateau	BOS Mtg - 1/9/18		200.00	976,271.09
01/19/2018	ACH01192018	Paychex	1/1-1/14/18 - P/R		785.46	975,485.63
01/19/2018	2000289	Richard Levy	BOS Mtg - 1/9/18		200.00	975,285.63
01/19/2018	2000285DD	Stephen Bobick	BOS Mtg - 1/9/18		200.00	975,085.63
01/19/2018	2000287DD	William Fletcher	1/1-1/14/18 - P/R		1,321.20	973,764.43
01/22/2018	1504	Yellowstone Landscape Professionals	Irrigation Repairs		1,001.69	972,762.74
01/30/2018	1505	Dennis Hobbs	Admin Fee - January		200.00	972,562.74
01/30/2018	1506	TCASS	1/13,14,20,21,28, - Patrol		1,000.00	971,562.74
01/30/2018	1507	Duke Energy	11/28-12/28 - 3542 Ballantrae Blvd Pump		206.47	971,356.27
01/31/2018		<b>EOM Balance Hancock Bank</b>		<b>19,703.65</b>	<b>576,096.85</b>	<b>971,356.27</b>
02/01/2018	1509	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - February		4,433.00	966,923.27
02/02/2018		Deposit	Rentals	475.00		967,398.27
02/02/2018	ACH02022018	Paychex	P/R Fee		44.25	967,354.02
02/02/2018	2000293DD	Gary L. Kubler	1/15-1/28/18 - P/R		1,287.55	966,066.47
02/02/2018	ACH02022018	Paychex	1/15-1/28/18 - P/R		959.97	965,106.50

# BALLANTRAE CDD

## Check Register FY2018

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
02/02/2018	2000292DD	William Fletcher	1/15-1/28/18 - P/R		1,658.96	963,447.54
02/05/2018	1510	Duke Energy	11/30-1/2 - Streetlights		8,501.26	954,946.28
02/05/2018	1511	Bright House Networks	1/12-2/11 - Cable/Internet		336.27	954,610.01
02/05/2018	1512	DCSI, Inc	Proxy Cards		369.00	954,241.01
02/05/2018		Deposit	Rentals	200.00		954,441.01
02/05/2018		Darren Petrovich	Refund CDD for Unworked Hours	440.00		954,881.01
02/06/2018	1513	Poolsure	Pool Maint - February		486.32	954,394.69
02/06/2018	1514	Suncoast Rust Control, Inc	Rust Prevention - January		865.00	953,529.69
02/06/2018	1515	Tampa Bay Times	Legal Ad		83.60	953,446.09
02/06/2018	1516	Tropicare Termite and Pest Control	Pest Control - December		40.00	953,406.09
02/06/2018	1517	William Fletcher	Petty Cash - Reimbursement		18.84	953,387.25
02/06/2018	1518	Yellowstone Landscape Professionals	Landscape Maint - February		12,019.25	941,368.00
02/08/2018		Deposit	Rentals	825.00		942,193.00
02/09/2018	1519	American Ecosystems, Inc.	Lake & Pond Maint. - Feb		2,720.00	939,473.00
02/09/2018	1520	Pasco County Utilities Services Branch	Water		293.09	939,179.91
02/09/2018	1521	Poolsure	Pool Maint - March		505.58	938,674.33
02/09/2018	1522	Straley Robin Vericker	Legal Svcs thru 1/15/18		325.00	938,349.33
02/13/2018		Pasco County Tax Collector	1/1-1/31/18 - Tax Collections	26,786.10		965,135.43
02/14/2018		Pasco County Tax Collector	Tax Collection - Interest	95.33		965,230.76
02/14/2018	1523	Yellowstone Landscape Professionals	Replace Pump & Motor @ Mentmore Well		5,066.67	960,164.09
02/15/2018	ACH02152018	Hancock Bank - Op	Return check Fee		34.00	960,130.09
02/16/2018	1524	Yellowstone Landscape Professionals	Irrigation Repairs		277.50	959,852.59
02/16/2018	ACH02162018	Paychex	P/R Fee		47.80	959,804.79
02/16/2018	2000300DD	Cecilio A. Thomas Jr.	BOS Mtgs - 1/18 & 2/5/18		400.00	959,404.79
02/16/2018	2000299	Christopher Milano	BOS Mtgs - 1/18 & 2/5/18		400.00	959,004.79
02/16/2018	2000297DD	Gary L. Kubler	1/29-2/11/18 - P/R		956.34	958,048.45
02/16/2018	2000295DD	James Plateau	BOS Mtgs - 1/18 & 2/5/18		400.00	957,648.45
02/16/2018	ACH02162018	Paychex	1/29-2/11/18 - P/R		780.80	956,867.65
02/16/2018	2000298	Richard Levy	BOS Mtgs - 1/18 & 2/5/18		400.00	956,467.65
02/16/2018	2000294DD	Stephen Bobick	BOS Mtgs - 1/18 & 2/5/18		400.00	956,067.65
02/16/2018	2000296DD	William Fletcher	1/29-2/11/18 - P/R		1,315.18	954,752.47
02/20/2018	1525	Bright House Networks	2/12-3/11 - Phone		336.28	954,416.19
02/26/2018	1526	Ballantrae CDD C/O US Bank	Tax Collection Distribution c/o US Bank		16,392.63	938,023.56
02/26/2018	1527	Straley Robin Vericker	Legal Svcs thru 2/15/18		310.00	937,713.56
02/28/2018		<b>EOM Balance Hancock Bank</b>		<b>28,821.43</b>	<b>62,464.14</b>	<b>937,713.56</b>
03/01/2018	1528	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - March		4,433.00	933,280.56
03/02/2018	1529	American Ecosystems, Inc.	Lake & Pond Maint - March		1,900.00	931,380.56
03/02/2018	1530	Duke Energy	Electricity		11,516.71	919,863.85
03/02/2018	1531	Tropicare Termite and Pest Control	Pest Control - January		40.00	919,823.85
03/02/2018	1532	Duke Energy	12/28-1/29 - 3542 Ballantrae Blvd Well Pump		25.33	919,798.52
03/02/2018	1533	Express Press	Newsletter - March/April		1,202.12	918,596.40
03/02/2018	1534	Suncoast Rust Control, Inc	Rust Prevention - February		865.00	917,731.40
03/02/2018	1535	Tampa Bay Times	Legal Ad		83.60	917,647.80
03/02/2018	ACH03022018	Paychex	P/R Fee		44.25	917,603.55
03/02/2018	2000302	Gary L. Kubler	2/12-2/25 P/R		1,287.56	916,315.99
03/02/2018	2000301DD	William Fletcher	2/12-2/25 P/R		1,611.50	914,704.49
03/02/2018	ACH03022018	Paychex	2/12-2/25 P/R		937.36	913,767.13
03/09/2018	1536	Duke Energy	2/1-3/5 - Streetlights		8,501.57	905,265.56
03/09/2018	1537	Florida Courts, Inc.	Resurface (2) Tennis Courts (50%)		5,800.00	899,465.56
03/09/2018	1538	Pasco County Utilities Services Branch	Water		376.40	899,089.16
03/09/2018	1539	Tropicare Termite and Pest Control	Pest Control - February		40.00	899,049.16
03/09/2018	1540	Yellowstone Landscape Professionals	Irrigation Repairs (Starter Box)		700.00	898,349.16
03/15/2018		Pasco County Tax Collector	2/1-2/28 - Tax Collections	7,374.03		905,723.19
03/16/2018	1541	Yellowstone Landscape Professionals	Landscape Maint.		12,174.00	893,549.19
03/16/2018	ACH03162018	Paychex	P/R Fee		44.25	893,504.94
03/16/2018	2000303DD	William Fletcher	12/26-3/11 - P/R		1,303.11	892,201.83
03/16/2018	2000304DD	Gary L. Kubler	12/26-3/11 - P/R		956.34	891,245.49
03/16/2018	ACH03162018	Paychex	2/26-3/11 - P/R		754.11	890,491.38
03/19/2018	1542	Darren Petrovich	3/14,16 - Patrol		400.00	890,091.38
03/19/2018	1543	DLTD Solutions Inc.	Admin - February		600.00	889,491.38
03/19/2018	1544	TCASS	2/4,11,17,18,24,25 3/3,4,11,12,17,18		3,080.00	886,411.38
03/22/2018	1545	Ballantrae CDD C/O US Bank	Tax Collection Distribution c/o US Bank		2,597.13	883,814.25
03/22/2018	1546	Himes Electrical Services, Inc	Electrical - Service Call		138.75	883,675.50
03/26/2018		Deposit	Rentals/Misc	775.00		884,450.50
03/27/2018	1547	McNatt Plumbing Company, Inc.	Plumbing Repairs		473.00	883,977.50
03/28/2018	1548	Ballantrae CDD.	Transfer		175,000.00	708,977.50
03/28/2018	1549	Ballantrae CDD.	Transfer		41,878.00	667,099.50
03/30/2018	ACH03302018	Paychex	P/R Fee		53.14	667,046.36
03/30/2018	2000313DD	Cecilio A. Thomas Jr.	BOS Mtg - 3/5/18		200.00	666,846.36
03/30/2018	2000308DD	James Plateau	BOS Mtg - 3/5/18		200.00	666,646.36
03/30/2018	2000312	Richard Levy	BOS Mtg - 3/5/18		200.00	666,446.36
03/30/2018	2000305DD	Stephen Bobick	BOS Mtg - 3/5/18		200.00	666,246.36
03/30/2018	2000314DD	Anthony Vadablene	3/12-3/25 - Pool Monitor		517.16	665,729.20
03/30/2018	2000311DD	Noelle Leite	3/12-3/25 - Pool Monitor		129.29	665,599.91
03/30/2018	2000307DD	Sarah Everitt	3/12-3/25 - Pool Monitor		295.76	665,304.15
03/30/2018	2000306DD	Fred Cornelius	3/12-3/25 - Pool Monitor		221.64	665,082.51
03/30/2018	2000310DD	Gary L. Kubler	3/12-3/25 - P/R		990.56	664,091.95
03/30/2018	2000309DD	William Fletcher	3/12-3/25 - P/R		1,254.85	662,837.10

**BALLANTRAE CDD****Check Register  
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Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
03/30/2018	ACH03302018	Paychex	3/12-3/25 - P/R		951.55	661,885.55
03/31/2018		EOM Balance Hancock Bank		8,149.03	283,977.04	661,885.55

## Over Expenditures

### PROPERTY CASUALTY

EXPENDITURES	DATE	VENDOR	INVOICE	AMOUNT
Commercial Property	9/22/2017	Egis	6307	2,615
General Property	9/22/2017	Egis	6306	6,211
<b>TOTAL INSURANCE EXPENDITURES</b>				<b>8,826</b>

### FOUNTAIN REPAIRS & MAINTENANCE

EXPENDITURES	DATE	VENDOR	INVOICE	AMOUNT
New motor	11/29/2017	Vertex Water Features	880024723	3,326
New cable	11/30/2017	Vertex Water Features	880025433	1,751
<b>TOTAL FOUNTAIN EXPENDITURES</b>				<b>5,077</b>

### POOL/FOUNTAIN/SPLASH PAD R & M

EXPENDITURES	DATE	VENDOR	INVOICE	AMOUNT
Well repair	1/31/2018	Yellowstone	199726	5,067
<b>POOL/FOUNTAIN/SPLASH PAD EXP.</b>				<b>5,067</b>

### SEASONAL LIGHTING

EXPENDITURES	DATE	VENDOR	INVOICE	AMOUNT
Well repair	1/31/2018	Illuminations Holiday Lighting	2201117	9,500
Replace starter box	2/28/2018	Illuminations Holiday Lighting	2201217	9,500
<b>TOTAL LIGHTING EXPENDITURES</b>				<b>19,000</b>

**Includes only invoices over \$1,000.00**



**EXHIBIT 7.**

## RESOLUTION 2018-02

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES AND INSTRUCTING THE PASCO COUNTY SUPERVISOR OF ELECTIONS TO BEGIN CONDUCTING THE DISTRICT'S GENERAL ELECTIONS**

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

**WHEREAS**, the Board of Supervisors of Ballantrae Community Development District (hereinafter the "**Board**") seeks to implement Section 190.006(3)(A)(2)(c), *Florida Statutes*, and to instruct the Pasco County Supervisor of Elections (the "**Supervisor**") to conduct the District's General Elections.

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

Section 1. The Board is currently made up of the following individuals: Cecilio Thomas, Richard Levy, Christopher Milano, James Fleteau and Steve Bobick.

Section 2. The term of office for each member of the Board is as follows:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	CecilioThomas	November 2018
2	Richard Levy	November 2018
3	Christopher Milano	November 2018
4	James Fleteau	November 2020
5	Steve Bobick	November 2020

Section 3. Seat 1, currently held by Cecilio Thomas, Seat 2, currently held by Richard Levy, and Seat 3, currently held by Christopher Milano are scheduled for the General Election in November 2018.

Section 4. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Pasco County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

Section 5. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 6. The term of office for the individuals to be elected to the Board in the November 2018 General Election is four years.

Section 7. The new Board members shall assume office on the second Tuesday following their election.

Section 8. The District hereby instructs the Supervisor to conduct the District's General Elections. The District understands that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

PASSED AND ADOPTED THIS 14th DAY OF MAY, 2018.

**BALLANTRAE  
COMMUNITY  
DEVELOPMENT DISTRICT**

---

James Fleteau  
Chairperson/Vice Chairperson

ATTEST:

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Paul Cusmano  
Secretary/Assistant Secretary

**EXHIBIT 8.**





# Brian E. Corley

## Supervisor of Elections

PO BOX 300, Dade City FL 33526-0300

1-800-851-8754  
[www.pascovotes.com](http://www.pascovotes.com)

April 27, 2018

Ms. Janet Johns, Associate  
DPFG Management & Consulting, LLC  
15310 Amberly Drive Suite 175  
Tampa FL 33647

Dear Ms. Johns:

Pursuant to Florida Statute, the following voter registration statistics are provided for their respective community development districts as of April 15, 2018.

• Ballantrae Community Development District	1,649
• Epperson Ranch Community Development District	114
• Epperson Ranch II Community Development District	0
• Highland Lakes Community Development District	0
• LakeShore Ranch Community Development District	856
• Mirada Community Development District	0
• Silverado Community Development District	79
• Union Park Community Development District	775
• Union Park East Community Development District	0
• Zephyr Lakes Community Development District	0

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood  
Chief Administrative Officer



East Pasco - Dade City (352) 521-4302  
Central Pasco - Land O' Lakes (813) 929-2788  
West Pasco - New Port Richey (727) 847-8162

**EXHIBIT 9.**

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

April 27, 2018

Ms. Patricia Comings-Thibault, MACC, Treasurer  
DPFG Management and Consulting, LLC  
250 International Parkway, Suite 280  
Lake Mary, Florida 32746

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

Dear Ms. Comings-Thibault:

GNP Services, CPA, PA has been requested to compute the Rebatale Arbitrage Liability with respect to the Bonds. All computations included on the attached synopsis are mathematically accurate and have been performed in accordance with the Code. We have determined the following:

- The results of our computations indicate that the Bonds have no Rebatale Arbitrage Liability or Yield Reduction Payment Amount for the period beginning March 18, 2015 (the "Issue Date"), and ending March 18, 2018 (the "Computation Date").
- The next full report will be provided for the period ending on the March 18, 2020 Installment Computation Date.

If you have questions regarding this letter, or any other concerns, please call (904) 278-8980.

Very truly yours,



GNP Services, CPA, PA

Enclosure

cc: Mr. James Audette, U.S. Bank Global Corporate Trust

# SYNOPSIS OF COMPUTATION RESULTS

As of the Computation Date

18-Mar-18

Ballantrae Community Development District

\$7,970,000 Capital Improvement Revenue Refunding Bonds, Series 2015

<b>Cumulative Computation Period</b>		
Reserve Fund	\$	(21,932.09)
Cost of Issuance Fund		(112.78)
Revenue Fund		(5,043.57)
Interest Fund		(2,763.89)
Redemption Prepayment Fund		(184.37)
Computation Date Credits		(5,199.08)
<b>Cumulative Rebatable Arbitrage Liability</b>	<b>\$</b>	<b>(35,235.78)</b>

**Gross Proceeds Subject to Arbitrage Rebate Remaining**

**As of the Computation Date**

Reserve Fund	\$	222,968.38
Debt Service Funds		560,259.20
<b>Total</b>	<b>\$</b>	<b>783,227.58</b>



EXHIBIT 10.

**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2017

DRAFT

**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2017

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Ballantrae Community Development District  
Pasco County, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Ballantrae Community Development District, Pasco County, Florida ("District") as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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



## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2018, on our consideration of Ballantrae Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Ballantrae Community Development District's internal control over financial reporting and compliance.

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

We have also issued our report dated April 17, 2018 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
April 17, 2018

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

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

September 30, 2017

Our discussion and analysis of Ballantrae Community Development District, Pasco County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2017. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a deficit net position balance of (\$2,043,018).
- The change in the District's total net position in comparison with the prior fiscal year was \$241,038, a decrease of the deficit. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2017, the District's governmental funds reported combined ending fund balances of \$1,935,602. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### **OVERVIEW OF FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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

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

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

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

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

September 30, 2017

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

### **Fund Financial Statements**

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

#### **Governmental Funds**

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

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

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

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

### **Notes to the Financial Statements**

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

# BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2017

### GOVERNMENT WIDE FINANCIAL ANALYSIS

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

Key components of net position were as follows:

#### Statement of Net Position

	2017	2016
Current assets	\$ 1,956,721	\$ 1,632,181
Capital assets	3,520,763	3,914,045
Total assets	5,477,484	5,546,226
Current liabilities	430,502	435,282
Long-term liabilities	7,090,000	7,395,000
Total liabilities	7,520,502	7,830,282
Net position		
Net invested in capital assets	(3,869,237)	(3,770,955)
Restricted for debt service	260,981	260,438
Unrestricted	1,565,238	1,226,461
Total net position	\$ (2,043,018)	\$ (2,284,056)

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

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

#### Change in Net Position

	2017	2016
Program revenues	\$ 1,593,654	\$ 1,594,474
General revenues	13,256	12,172
Total revenues	1,606,910	1,606,646
Expenses		
General government	108,671	150,865
Physical environment	849,082	859,544
Culture and recreation	141,496	177,550
Interest on long-term debt	266,623	277,420
Total expenses	1,365,872	1,465,379
Change in net position	241,038	141,267
Net position - beginning of year	(2,284,056)	(2,425,323)
Net position - end of year	\$ (2,043,018)	\$ (2,284,056)



# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

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

September 30, 2017

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2017 was \$1,365,872, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded primarily by special assessments and developer contributions.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2017.

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

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2017, the District had \$3,520,763 invested in building, equipment and infrastructure improvements for its governmental activities. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2017, the District had \$7,390,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2018, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

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

September 30, 2017

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Ballantrae Community Development District's Finance Department at 1060 Maitland Center Commons Blvd., Suite 340, Maitland, Florida 32751.

DRAFT

**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT****STATEMENT OF NET POSITION**

September 30, 2017

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,579,234
Accounts receivable	3,846
Assessments receivable	2,812
Deposits	1,150
Prepaid items	116
Restricted Assets:	
Investments	369,563
Capital assets:	
Depreciable	<u>3,520,763</u>
TOTAL ASSETS	<u><u>\$ 5,477,484</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 21,119
Accrued interest payable	109,383
Bonds payable, due within one year	300,000
Bonds payable, due in more than one year	<u>7,090,000</u>
TOTAL LIABILITIES	<u>7,520,502</u>
<b>NET POSITION</b>	
Net investment in capital assets	(3,869,237)
Restricted for:	
Debt service	260,981
Unrestricted	<u>1,565,238</u>
TOTAL NET POSITION	<u><u>\$ (2,043,018)</u></u>

The accompanying notes are an integral part of this financial statement

# BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF ACTIVITIES

Year Ended September 30, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 108,671	\$ 105,252	\$ 3,419	\$ -
Physical environment	849,082	822,817	-	(26,265)
Culture and recreation	141,496	102,212	-	(39,284)
Interest on long-term debt	266,623	559,954	-	293,331
Total governmental activities	<u>\$ 1,365,872</u>	<u>\$ 1,590,235</u>	<u>\$ 3,419</u>	<u>227,782</u>
General revenues:				
Investment earnings				6,574
Miscellaneous income				6,682
Total general revenues				<u>13,256</u>
Change in net position				241,038
Net position - October 1, 2016				<u>(2,284,056)</u>
Net position - September 30, 2017				<u><u>\$ (2,043,018)</u></u>

The accompanying notes are an integral part of this financial statement



**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT****BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2017

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 1,579,234	\$ -	\$ 1,579,234
Accounts receivable	3,846	-	3,846
Assessments receivable	1,822	990	2,812
Deposits	1,150	-	1,150
Prepaid items	116	-	116
Restricted Assets:			
Investments	189	369,374	369,563
TOTAL ASSETS	<u>\$ 1,586,357</u>	<u>\$ 370,364</u>	<u>\$ 1,956,721</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 21,119	\$ -	\$ 21,119
TOTAL LIABILITIES	<u>21,119</u>	<u>-</u>	<u>21,119</u>
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid items and deposits	1,266	-	1,266
Assigned to:			
Asset reserve	354,676	-	354,676
Emergency reserve	226,865	-	226,865
Park development	610,035	-	610,035
Bill payment reserve	150,678	-	150,678
Restricted for:			
Debt Service	-	370,364	370,364
Unassigned	221,718	-	221,718
TOTAL FUND BALANCES	<u>1,565,238</u>	<u>370,364</u>	<u>1,935,602</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,586,357</u>	<u>\$ 370,364</u>	<u>\$ 1,956,721</u>

The accompanying notes are an integral part of this financial statement

accumulated depreciation

are not due and payable in the current period

are not reported in the funds:

interest payable

municipal bonds payable

Governmental Activities, Page 8

Net Position of Governmental Activities, Page 8 \$ (2,043,018)

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**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2017**

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Developer contributions	\$ 3,419	\$ -	\$ 3,419
Special assessments	1,030,281	559,954	1,590,235
Miscellaneous revenue	4,471	2,211	6,682
Investment earnings	6,574	-	6,574
<b>TOTAL REVENUES</b>	<u>1,044,745</u>	<u>562,165</u>	<u>1,606,910</u>
<b>EXPENDITURES</b>			
General government	108,671	-	108,671
Physical environment	488,204	-	488,204
Culture and recreation	102,212	-	102,212
Capital outlay	6,880	-	6,880
Debt			
Principal	-	295,000	295,000
Interest expense	-	270,909	270,909
<b>TOTAL EXPENDITURES</b>	<u>705,967</u>	<u>565,909</u>	<u>1,271,876</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	338,778	(3,744)	335,034
<b>FUND BALANCE</b>			
Beginning of year	1,226,460	374,108	1,600,568
End of year	<u>\$ 1,565,238</u>	<u>\$ 370,364</u>	<u>\$ 1,935,602</u>

The accompanying notes are an integral part of this financial statement

provision for depreciation

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

on long-term debt

accrued interest payable

tion of Governmental Activities, Page 9

Change in Net Position of Governmental Activities, Page 9 \$ 241,038

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

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

Ballantrae Community Development District ("District") was established on September 29, 2003 by the Board of County Commissioners of Pasco County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, under Pasco County Ordinance 03-22. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statement 14, and Statement 39, an amendment of GASB Statement 14. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Government-Wide and Fund Financial Statements**

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



# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

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

#### **Government-Wide and Fund Financial Statements (continued)**

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

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

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

#### **Assessments**

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

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

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

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

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

The District reports the following major governmental fund:

##### **General Fund**

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

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

##### **Debt Service Fund**

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

#### **Assets, Liabilities and Net Position or Equity**

##### **Restricted Assets**

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

##### **Deposits and Investments**

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

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

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

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

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

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

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

#### Inventories and Prepaid Items

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

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

#### Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Building	30
Stormwater management	30
Recreation facilities	20
Security walls and other	15
Equipment	10
Infrastructure - splash pad	15
Infrastructure - parking lot	15

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

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

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

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

##### **Unearned Revenue**

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

##### **Long-Term Obligations**

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

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

##### **Deferred Outflows/Inflows of Resources**

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

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

##### **Fund Equity/Net Position**

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

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

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

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

##### **Fund Equity/Net Position (continued)**

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

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

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

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

#### **Other Disclosures**

##### **Use of Estimates**

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



# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

### **NOTE C - BUDGETARY INFORMATION**

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

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

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

### **NOTE D – DEPOSITS AND INVESTMENTS**

#### **Deposits**

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

#### **Investments**

The District's investments were held as follows at September 30, 2017:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Treasury Obligation CL Y Trust Fund (Florida Prime)	\$ 369,374 189	S&P AAAM S&P AAAM	Weighted average of the fund portfolio: 23 days 51 days
Total Investments	<u>\$ 369,563</u>		

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

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

### **NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)**

#### **Investments (continued)**

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

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

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

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

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

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

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

# BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2017

### NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2017 was as follows:

	Balance 10/01/2016	Increases	Decreases	Balance 09/30/2017
<b>Governmental activities:</b>				
Capital assets, being depreciated				
Building	\$ 788,002	\$ -	\$ -	\$ 788,002
Stormwater management	3,307,950	-	-	3,307,950
Recreation facilities	546,279	-	-	546,279
Security walls and other	3,127,158	-	-	3,127,158
Equipment	119,703	-	-	119,703
Infrastructure - splash pad	149,297	6,880	-	156,177
Infrastructure - parking lot	85,303	-	-	85,303
Total capital assets, being depreciated	<u>8,123,692</u>	<u>6,880</u>	<u>-</u>	<u>8,130,572</u>
Less accumulated depreciation for:				
Building	282,841	26,267	-	309,108
Stormwater management	1,212,915	110,265	-	1,323,180
Recreation facilities	294,007	27,314	-	321,321
Security walls and other	2,293,247	208,477	-	2,501,724
Equipment	92,698	11,970	-	104,668
Infrastructure - splash pad	22,565	10,182	-	32,747
Infrastructure - parking lot	11,374	5,687	-	17,061
Total accumulated depreciation	<u>4,209,647</u>	<u>400,162</u>	<u>-</u>	<u>4,609,809</u>
Total capital assets, being depreciated - net	<u>3,914,045</u>	<u>(393,282)</u>	<u>-</u>	<u>3,520,763</u>
Governmental activities capital assets - net	<u>\$ 3,914,045</u>	<u>\$ (393,282)</u>	<u>\$ -</u>	<u>\$ 3,520,763</u>

Depreciation expense of \$400,162 was charged to physical environment and culture and recreation in the amounts of \$360,878 and \$39,284, respectively.

# BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2017

### NOTE F – LONG-TERM LIABILITIES

**\$7,990,000 Capital Improvement Revenue Refunding Bonds, Series 2015** – On March 18, 2015, the District issued \$7,990,000 in Capital Improvement Revenue Refunding Bonds, Series 2015. The Bonds were issued to refund the District's outstanding Capital Improvement Revenue Bonds, Series 2004(the "Refunded Bonds") and pay certain costs associated with the issuance of the Bonds. The Bonds are payable in annual principal installments through May 2035. The Bonds bear interest at 3.478% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

The Series 2015 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2015 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2017.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2017:

	Balance 10/1/2016	Additions	Deletions	Balance 9/30/2017	Due Within One Year
Capital Improvement Revenue Refunding Bonds, Series 2015	\$ 7,685,000	\$ -	\$ 295,000	\$ 7,390,000	\$ 300,000
	<u>\$ 7,685,000</u>	<u>\$ -</u>	<u>\$ 295,000</u>	<u>\$ 7,390,000</u>	<u>\$ 300,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2017 are as follows:

September 30,	Principal	Interest	Total
2018	\$ 300,000	\$ 260,947	\$ 560,947
2019	310,000	250,368	560,368
2020	320,000	240,092	560,092
2021	335,000	228,152	563,152
2022	345,000	216,339	561,339
2023-2027	1,925,000	890,207	2,815,207
2028-2032	2,285,000	526,698	2,811,698
2033-2035	1,570,000	112,662	1,682,662
	<u>\$ 7,390,000</u>	<u>\$ 2,725,465</u>	<u>\$ 10,115,465</u>

# **BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2017

### **NOTE G - DEFICIT NET POSITION**

The District has a government-wide net position deficit of (\$1,649,736) as of September 30, 2017. There is no such deficit reflected in the governmental fund financial statements. The deficit in the government-wide statement of net position primarily relates to the excess of the amount of long-term debt outstanding over the amount of capital assets, net of accumulated depreciation. Certain infrastructure improvements of the District were financed through the issuance of long-term debt but were conveyed to other entities for maintenance. Those capital assets are not included in the assets of the District; however, the long-term debt associated with those assets remains the liability of the District.

### **NOTE H - MANAGEMENT COMPANY**

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

### **NOTE I – SUBSEQUENT EVENTS**

Management has performed an analysis of the activities and transactions subsequent to September 30, 2017, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2017. Management has performed their analysis through April 17, 2018, the audit completion date.

### **NOTE J - RISK MANAGEMENT**

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

**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT****STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2017

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Developer contributions	\$ -	\$ 3,419	\$ 3,419
Special assessments	1,024,660	1,030,281	5,621
Miscellaneous revenue	-	4,471	4,471
Investment earnings	-	6,574	6,574
<b>TOTAL REVENUES</b>	<u>1,024,660</u>	<u>1,044,745</u>	<u>20,085</u>
<b>EXPENDITURES</b>			
Current			
General government	136,481	108,671	27,810
Physical environment	543,227	488,204	55,023
Culture and recreation	344,952	102,212	242,740
Capital outlay	-	6,880	(6,880)
<b>TOTAL EXPENDITURES</b>	<u>1,024,660</u>	<u>705,967</u>	<u>318,693</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	338,778	<u>\$ 338,778</u>
<b>FUND BALANCES</b>			
Beginning of year		<u>1,226,460</u>	
End of year		<u>\$ 1,565,238</u>	

\* Original and final budget.



**BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2017.

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

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

To the Board of Supervisors  
Ballantrae Community Development District  
Pasco County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Ballantrae Community Development District, as of September 30, 2017 and for the year ended September 30, 2017, which collectively comprise Ballantrae Community Development District's basic financial statements and have issued our report thereon dated April 17, 2018.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
April 17, 2018

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

To the Board of Supervisors  
Ballantrae Community Development District  
Pasco County, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2017. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2017.

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

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
April 17, 2018

Management Letter

To the Board of Supervisors  
Ballantrae Community Development District  
Pasco County, Florida

**Report on the Financial Statements**

We have audited the financial statements of Ballantrae Community Development District as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated April 17, 2018.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated April 17, 2018, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

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

## **Financial Condition**

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

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

## **Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for Ballantrae Community Development District for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.

## **Other Matters**

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

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

## **Purpose of this Letter**

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

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

Fort Pierce, Florida

April 17, 2018



**EXHIBIT 11.**

# EXHIBIT A – POOL RATES AND INFORMATION

Pool Name	#of Controllers	Water Management Base Rate	Summer 125% of Base (April- September)	Winter 75% of Base (October -March)	Wireless Rate	Tap Rate
Ballantrae - Main Pool	1	642.00 <del>686.94</del>	802.50	481.50	N/A	N/A
Ballantrae - Back pool	1	0.00	0.00	0.00	n/a	n/a
Ballantrae - Splash pool	1	0.00	0.00	0.00	n/a	n/a

Summer  
Base Rate reduce to 674.10 X 1.25 =  
842.63

Winter

674.10 X .75 = 505.58

**EXHIBIT 12.**



# Cornerstone

## Hardscapes 2, Inc. DBA Cornerstone Solutions Group

14620 Bellamy Brothers Blvd Dade City, FL 33525  
Ph. 866-617-2235 Fax 866-929-6998  
www.CornerstoneSolutionsGroup.com

# Proposal

**Date** 4/16/2018 **Proposal #** HS2-1311

Customer Information	Project Information
DPFG, Inc. C/O Ballantrae CDD 15310 Amberly Dr, Ste. 175 Tampa, FL 33647	Ballantrae CDD Playground Structure Removal

Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Cost
Proposal for removal and off site disposal of all (6) existing playground structure posts and footers also includes filling all holes after removal. Does not include sod and irrigation if needed.	7,383.75

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above in accordance with the attached Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. Business Terms and Conditions. I also acknowledge that I have read, understand, and agree to the Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. Business Terms and Conditions attached hereto and made a part of this Agreement. I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

**Total** \$7,383.75

Accepted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signature: \_\_\_\_\_ Printed Name and Title: \_\_\_\_\_

Representing (Name of Firm): \_\_\_\_\_



# Cornerstone

## Hardscapes 2, Inc. DBA Cornerstone Solutions Group

14620 Bellamy Brothers Blvd Dade City, FL 33525  
Ph. 866-617-2235 Fax 866-929-6998  
www.CornerstoneSolutionsGroup.com

# Proposal

**Date** 4/16/2018 **Proposal #** HS2-1312

Customer Information	Project Information
DPFG, Inc. C/O Ballantrae CDD 15310 Amberly Dr, Ste. 175 Tampa, FL 33647	Ballantrae CDD Playground Structure Repairs

Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Cost
Proposal for all equipment, labor and material for playground structure repairs to existing posts as needed. Proposal for level 6 support poles for shade structure by digging around pole to allow drilling and epoxy re-bar into the existing footer and pour a concrete collar around the entire footer at least 2' to help support the pole.  Days to completion 3 to 4 days  Proposal does not include irrigation or sod repairs or replacement.	12,510.00

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above in accordance with the attached Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. Business Terms and Conditions. I also acknowledge that I have read, understand, and agree to the Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. Business Terms and Conditions attached hereto and made a part of this Agreement. I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

**Total** \$12,510.00

Accepted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signature: \_\_\_\_\_ Printed Name and Title: \_\_\_\_\_

Representing (Name of Firm): \_\_\_\_\_

**EXHIBIT 13.**





# Cornerstone

## Hardscapes 2, Inc. DBA Cornerstone Solutions Group

14620 Bellamy Brothers Blvd Dade City, FL 33525  
Ph. 866-617-2235 Fax 866-929-6998  
www.CornerstoneSolutionsGroup.com

# Proposal

**Date** 4/16/2018 **Proposal #** HS2-1313

Customer Information	Project Information
DPFG, Inc. C/O Ballantrae CDD 15310 Amberly Dr, Ste. 175 Tampa, FL 33647	Ballantrae CDD Ayrshire Dock Removal

Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. proposes to furnish all labor, materials, equipment and supervision necessary to construct, as an independent contractor, the following described work:

Description	Cost
Proposal for existing Ayrshire Village dock removal and disposal off site. Proposal includes all equipment, operator and labor for scope of work. Proposal also includes a NTE for miscellaneous sod repairs due to equipment and work. Dock posts to be flush cut below water level if can not be removed.	4,250.00
NTE Site Clean up	750.00
Does not include water truck for sod can not warranty sod due to no irrigation	

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above in accordance with the attached Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. Business Terms and Conditions. I also acknowledge that I have read, understand, and agree to the Cornerstone Hardscapes, Inc. and or Hardscapes 2, Inc. Business Terms and Conditions attached hereto and made a part of this Agreement. I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

**Total** \$5,000.00

Accepted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signature: \_\_\_\_\_ Printed Name and Title: \_\_\_\_\_

Representing (Name of Firm): \_\_\_\_\_

**EXHIBIT 14.**

**BALLANTRAE CDD - STATEMENT 1**  
**FY 2019 PROPOSED BUDGET**  
**GENERAL FUND (O&M)**

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 YTD - FEB	FY 2019 PROPOSED	VARIANCE 2018-2019
<b>O&amp;M REVENUES:</b>								
LANDOWNER ASSESSMENTS (NET)	\$ 914,879	\$ 912,049	\$ 1,031,399	\$ 1,028,461	\$ 1,024,660	\$ 995,650	\$ 1,024,660	\$ -
EXCESS FEES CARRYFORWARD PREVIOUS YEARS	-	-	2,791	1,822	2,791	-	2,812	21
CARRYOVER FROM PREVIOUS YEARS (FUND BALANCE FORWARD)	-	-	-	-	79,516	-	111,648	32,132
OTHER INCOME	7,912	7,411	9,272	10,042	-	4,730	-	-
<b>O&amp;M TOTAL REVENUES:</b>	<b>922,791</b>	<b>919,460</b>	<b>1,043,462</b>	<b>1,040,325</b>	<b>1,106,967</b>	<b>1,000,380</b>	<b>1,139,120</b>	<b>32,153</b>
<b>O&amp;M ADMINISTRATIVE EXPENDITURES:</b>								
<b>BOARD OF SUPERVISORS</b>								
SUPERVISOR STIPENDS	10,675	11,600	15,000	10,400	14,000	5,800	14,000	-
NEWSLETTER - PRINT & MAILING	965	1,291	1,612	3,618	10,000	4,421	10,000	-
WEBSITE SERVER & NAME	-	-	168	686	880	300	-	-
PUBLIC OFFICIALS LIABILITY INSURANCE	5,369	2,500	2,658	2,500	3,300	2,500	3,300	-
<b>MANAGEMENT SERVICES</b>								
ADMINISTRATIVE SERVICES	5,000	5,000	2,938	-	-	-	-	-
DISTRICT MANAGEMENT	30,000	30,000	34,908	43,950	53,200	22,165	53,200	-
FINANCIAL CONSULTING SERVICES	5,000	5,000	10,121	-	-	-	-	-
ACCOUNTING SERVICES	15,000	15,000	5,439	-	-	-	-	-
<b>ENGINEERING &amp; LEGAL SERVICES</b>								
DISTRICT ENGINEER	29,985	11,637	15,949	14,775	18,000	1,400	18,000	-
DISTRICT COUNSEL	16,220	15,745	37,433	12,113	17,300	2,992	17,300	-
<b>ADMINISTRATIVE: OTHER</b>								
ANNUAL FINANCIAL AUDIT	3,200	3,400	3,600	3,500	3,600	-	3,700	100
DISCLOSURE REPORT	1,100	1,000	-	-	1,000	-	1,000	-
TRUSTEES FEES	3,771	2,200	3,771	3,771	3,775	-	3,772	(3)
PROPERTY APPRAISER FEE	150	150	150	150	150	-	150	-
LEGAL ADVERTISING	1,133	953	2,033	645	750	167	750	-
ARBITRAGE REBATE CALCULATION	650	650	650	-	650	-	650	-
DUES, LISCESES AND FEES	1,088	1,057	225	609	1,200	189	1,200	-
ADMINISTRATIVE CONTINGENCY	-	-	685	-	5,000	-	5,000	-
<b>O&amp;M ADMINISTRATIVE TOTAL:</b>	<b>129,306</b>	<b>107,183</b>	<b>137,340</b>	<b>96,717</b>	<b>132,805</b>	<b>39,934</b>	<b>132,902</b>	<b>97</b>
<b>INSURANCE</b>								
GERNERAL LIABILITY	6,856	5,724	5,000	10,449	3,025	6,003	3,177	152
PROPERTY CASUALTY	4,188	5,354	3,519	-	5,077	6,277	9,709	4,632
<b>INSURANCE TOTAL</b>	<b>11,044</b>	<b>11,078</b>	<b>8,519</b>	<b>10,449</b>	<b>8,102</b>	<b>12,280</b>	<b>12,886</b>	<b>4,784</b>
<b>UTILITY SERVICES</b>								
ELECTRIC UTILITY SERVICES	20,920	20,221	20,651	22,580	21,000	7,247	23,000	2,000
ELECTRIC UTILITY - RECREATION FACILITIES	14,543	14,591	12,302	10,345	15,500	3,955	15,500	-
ELECTRIC STREET LIGHTING	102,180	102,449	100,576	99,289	103,500	34,376	103,500	-
UTILITY - WATER - CLUBHOUSE & POOLS	7,484	8,610	13,527	12,947	10,500	2,061	14,000	3,500
STORMWATER ASSESSMENT	911	866	1,105	1,128	2,200	1,751	2,200	-
<b>UTILITY SERVICES SUBTOTAL</b>	<b>146,038</b>	<b>146,737</b>	<b>148,161</b>	<b>146,289</b>	<b>152,700</b>	<b>49,390</b>	<b>158,200</b>	<b>5,500</b>
<b>LAKES/PONDS &amp; LANDSCAPE</b>								
<b>LAKES/PONDS: CONTRACTS</b>								
AQUATIC CONTRACT	22,800	22,800	22,800	22,800	22,800	9,500	22,800	-
<b>LAKES/PONDS: OTHER</b>								
FOUNTAIN REPAIRS & MAINTNANCE	-	7,591	905	1,249	1,500	5,897	3,000	1,500
MITIGATION AREAS: MONITOR & MAINTAIN	1,570	-	-	-	1,500	-	1,500	-
LAKE/POND REPAIRS	8,850	2,400	15,150	-	10,000	-	10,000	-
INSTALL/REPLACE AQUATIC PLANTS	-	-	4,750	-	5,000	-	5,000	-
<b>LANDSCAPING: CONTRACTS</b>								
LANDSCAPE MAINTENANCE CONTRACT	247,385	174,507	154,246	149,856	144,240	48,077	144,240	-
LANDSCAPE - SECONDARY CONTRACTS	-	-	-	-	-	-	31,212	-
LANDSCAPE OVERSIGHT/MANAGEMENT	6,000	6,000	-	-	-	-	-	-
<b>LANDSCAPING: OTHER</b>								
IRRIGATION REPAIRS AND MAINTENANCE	9,313	12,897	9,493	14,424	12,000	7,588	14,000	2,000
REPLACE PLANTS, MULCH & TREES	15,395	25,946	24,567	33,955	77,712	26,824	36,500	(41,212)
SOD & SEED REPLACEMENT	-	400	1,259	1,540	10,000	-	10,000	-
LANDSCAPE ENHANCEMENT	-	-	12,305	-	10,000	5,924	-	(10,000)
EXTRA MOWINGS DURING RAINY SEASON	-	-	-	-	5,000	-	5,000	-
RUST PREVENTION FOR IRRIGATION SYSTEM	9,600	10,400	10,185	10,380	10,380	3,460	10,380	-
FIELD MISCELLANEOUS (INCLUSIVE OF TRAPPER)	-	-	2,441	13,568	13,000	50	13,000	-
<b>LAKES/PONDS &amp; LANDSCAPE TOTAL</b>	<b>320,913</b>	<b>262,941</b>	<b>258,101</b>	<b>247,772</b>	<b>323,132</b>	<b>107,320</b>	<b>306,632</b>	<b>(47,712)</b>
<b>STREETS, SIDEWALKS, MAINTENANCE &amp; OPERATIONS</b>								
<b>STREETS &amp; SIDEWALKS</b>								
ENTRY & WALLS MAINTENANCE	-	350	-	2,118	2,000	-	2,000	-
STREET/DECORATIVE LIGHT MAINTENANCE	-	-	-	-	1,000	-	1,000	-
SIDEWALK REPAIR & MAINTENANCE	2,600	-	-	-	1,500	-	1,500	-
<b>MAINTENANCE STAFF</b>								
EMPLOYEE - SALARIES	55,555	70,289	73,503	72,535	79,480	27,824	79,480	-
EMPLOYEE - P/R TAXES	4,437	5,938	8,698	6,343	6,083	3,723	6,833	750
EMPLOYEE - WORKERS COMP	3,612	3,243	3,300	4,959	3,960	536	3,960	-
PAYROLL PROCESSING FEES	-	-	820	1,505	1,900	652	1,900	-
EMPLOYEE- HEALTH & PHONE STIPENDS	4,800	10,000	7,200	7,052	9,600	4,000	9,600	-
MILEAGE	1,267	847	580	556	1,100	228	1,100	-
<b>STREETS, SIDEWALKS, MAINTENANCE &amp; OPERATIONS</b>	<b>72,271</b>	<b>90,667</b>	<b>94,101</b>	<b>95,068</b>	<b>106,623</b>	<b>36,963</b>	<b>107,373</b>	<b>750</b>

**BALLANTRAE CDD - STATEMENT 1**  
**FY 2019 PROPOSED BUDGET**  
**GENERAL FUND (O&M)**

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 YTD - FEB	FY 2019 PROPOSED	VARIANCE 2018-2019
82 <b>CLUBHOUSE &amp; SAFETY &amp; SECURITY</b>								
83 <b>CLUBHOUSE &amp; MISCELLANEOUS</b>								
84 PARK/FIELD REPAIRS	-	2,094	3,365	362	2,000	8,668	2,000	-
85 CLUBHOUSE FACILITY MAINTENANCE	9,598	6,969	2,256	4,672	9,000	134	9,000	-
86 CLUBHOUSE TELEPHONE/INTERNET/FAX	3,816	3,933	4,028	3,908	4,200	1,796	4,200	-
87 MISCELLANEOUS SUPPLIES (INCLUSIVE OF DEBIT CARD)	3,419	2,153	1,031	5,854	3,500	779	3,500	-
88 POOL/FOUNTAIN/SPALSH PAD MAINTENANCE	10,067	10,169	8,163	19,325	7,200	3,311	10,000	2,800
89 POOL PERMITS	-	-	705	705	750	-	750	-
90 SEASONAL LIGHTING	8,000	9,000	26,200	10,700	10,000	19,078	20,000	10,000
91 PEST CONTROL	-	-	755	955	520	200	520	-
92 CLUBHOUSE EXTERIOR FURNISHINGS	-	-	-	3,255	-	-	-	-
93 CLUBHOUSE CLEANING	-	-	-	66	-	-	-	-
94 CLUBHOUSE MISCELLANEOUS	6,877	10,712	7,297	635	17,500	204	7,500	(10,000)
95 <b>SAFETY &amp; SECURITY</b>								
96 PART-TIME LAW ENFORCEMENT DETAILS	38,590	35,760	41,960	35,120	50,000	9,240	50,000	-
97 SALARY FOR SUMMER MONITOR AT BOTH POOLS	14,978	13,420	16,911	19,741	23,500	-	23,500	-
98 EMPLOYEE P/R TAXES	1,215	1,128	1,388	1,882	2,000	-	2,000	-
99 EMPLOYEE WORKER'S COMP	1,226	1,030	1,111	1,300	1,300	-	1,300	-
100 VIDEO SURVEILLANCE	95	-	185	-	-	-	-	-
101 SECURITY - OTHER (GATE SERVICE)	-	-	3,974	2,497	1,000	842	1,000	-
102 <b>CLUBHOUSE &amp; SAFETY &amp; SECURITY</b>	<b>97,881</b>	<b>96,368</b>	<b>119,329</b>	<b>109,677</b>	<b>132,470</b>	<b>44,252</b>	<b>135,270</b>	<b>2,800</b>
103								
104 <b>O&amp;M CONTINGENCY</b>								
105 O&M Contingency	25,318	6,618	13,997	-	34,257	-	44,257	10,000
106 <b>O&amp;M CONTINGENCY TOTAL</b>	<b>25,318</b>	<b>6,618</b>	<b>13,997</b>	<b>-</b>	<b>34,257</b>	<b>-</b>	<b>44,257</b>	<b>10,000</b>
107								
108 <b>TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>	<b>802,771</b>	<b>721,592</b>	<b>779,548</b>	<b>705,972</b>	<b>890,089</b>	<b>290,139</b>	<b>897,520</b>	<b>7,431</b>
109								
110 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPEND.</b>	<b>120,020</b>	<b>197,868</b>	<b>263,914</b>	<b>334,353</b>	<b>216,878</b>	<b>710,241</b>	<b>241,600</b>	<b>24,722</b>
111								
112 <b>OTHER FINANCING SOURCES AND (USES)</b>								
113 <b>RESERVES TRANSFERS OUT-OTHER FINANCING USES</b>								
114 EMERGENCY RESERVE	100,000	25,000	-	-	-	-	20,000	20,000
115 ASSET RESERVE	69,458	50,000	-	50,000	41,878	-	46,600	4,722
116 BILL PAYMENT RESERVE	100,000	-	-	-	-	-	-	-
117 PARK DEVELOPMENT RESERVE	110,150	110,150	175,000	140,150	175,000	-	175,000	-
118 <b>TOTAL OTHER FINANCING SOURCES AND (USES)</b>	<b>379,608</b>	<b>185,150</b>	<b>175,000</b>	<b>190,150</b>	<b>216,878</b>	<b>-</b>	<b>241,600</b>	<b>24,722</b>
119								
120 <b>O&amp;M TOTAL EXPENDITURES</b>	<b>1,959,832</b>	<b>1,621,716</b>	<b>954,548</b>	<b>896,122</b>	<b>1,106,967</b>	<b>290,139</b>	<b>1,139,120</b>	<b>32,153</b>
121								
122 <b>NET CHANGE IN FUND BALANCE</b>	<b>(259,588)</b>	<b>12,718</b>	<b>88,914</b>	<b>144,203</b>	<b>-</b>	<b>710,241</b>	<b>(0)</b>	<b>(0)</b>

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
8	<b>O&amp;M ADMINISTRATIVE EXPENDITURES:</b>			
9	<b>BOARD OF SUPERVISORS</b>			
10	Supervisor Stipends		\$ 14,000.00	Assumes 5 supervisor to be paid for 14 meetings (workshops, etc.) - \$200 per meeting
11	Newsletter	Express Press	\$ 10,000.00	Newsletter - printing and mailing cost
12	Website Server & Name	Steve White & Google Office	\$ 880.00	Google services is \$60 per month + \$160 website services
13	Public officials liability Insurance	Stahl Insurance	\$ 3,300.00	Pursuant to agent confirmation
14	<b>MANAGEMENT SERVICES</b>			
15	Administrative Services	Not applicable	\$ -	No longer utilized
16	District Management	DPFG - Three Year Contract	\$ 53,200.00	Expires 4/3/2020
17	Financial Consulting Services	Not applicable	\$ -	No longer utilized
18	Accounting Services	Not applicable	\$ -	No longer utilized
19	<b>ENGINEERING &amp; LEGAL SERVICES</b>			
20	District Engineer	Stantec-Tonja Stewart	\$ 18,000.00	Pursuant to contract and based on need
21	District Counsel	Strayley & Robin	\$ 17,300.00	
22	<b>ADMINISTRATIVE OTHER</b>			
23	Annual Financial Audit	FY 2019: \$3,700, FY 2020 & FY 2021 it is \$3,800	\$ 3,700.00	Dibartolomeo.
24	Disclosure Report		\$ 1,000.00	
25	Trustee Fees	US Bank - Series 2015	\$ 3,772.00	Confirmed with trustee
26	Property Appraiser Fee	Pasco County	\$ 150.00	
27	Legal Advertising	local newspaper	\$ 750.00	Estimated public notice for 3 public hearings, 1 yearly meeting schedule
28	Arbitrage Rebate Calculation	LLS Tax Solutions	\$ 650.00	
29	Dues Licenses & Fees		\$ 1,200.00	Includes \$175 required by State Statute, Pasco Alliance renewal and other mics.
30	Administrative Contingency		\$ 5,000.00	
31	<b>O&amp;M ADMINISTRATIVE TOTAL</b>		<b>\$ 132,902.00</b>	

32

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
33	<b>INSURANCE</b>			
34	General Liability Insurance	Egis Insurance	\$ 3,177.00	Pursuant to agent
35	Property Casualty	Egis Insurance	\$ 9,709.00	Pursuant to agent
36	<b>INSURANCE TOTAL</b>		<b>\$ 12,886.00</b>	
37				
38	<b>UTILITY SERVICES</b>			
39	Electric Utility Services	Progress Energy	\$ 23,000.00	Average billing
40	Electric Utility Services - Recreation	Progress Energy	\$ 15,500.00	Average billing
41	Electric Streetlighting	Progress Energy	\$ 103,500.00	Average billing
42	Utility-Water-Clubhouse & pools	Pasco County	\$ 14,000.00	Average billing
43	Stormwater Assessment	Pasco County Tax Collector	\$ 2,200.00	To account for increase
44	<b>UTILITY SERVICES SUBTOTAL</b>		<b>\$ 158,200.00</b>	
45				
46	<b>LAKES/PONDS &amp; LANDSCAPE</b>			
47	<b>LAKES/PONDS:CONTRACTS</b>			
48	Aquatic Contract	American Ecosystems	\$ 22,800.00	Pursuant to contract
49	<b>LAKES/PONDS:OTHER</b>			
50	Fountain Repairs & Maintenance	Misc	\$ 3,000.00	Estimated, as needed
51	Mitigation Areas:Monitor & Maintain	Misc	\$ 1,500.00	Estimated, as needed
52	Lake/Pond Repairs	Misc	\$ 10,000.00	Earmarked as needed for minor erosion repairs, etc.
53	Install/Replace Aquatic Plants	American Ecosystems	\$ 5,000.00	Install plants as needed
54	<b>LANDSCAPING:CONTRACTS</b>			
55	Landscape Maintenance Contract	Yellowstone	\$ 144,240.00	Pursuant to contract addendum - \$12,020 monthly.
56	Landscape Secondary Contracts	Yellowstone	\$ 31,212.00	1x yearly mulch-\$16,000, annuals \$3,803 per rotation (4 rotations) Mulch and annuals total \$31,212.
57	Landscape Oversight/Management	Not applicable	\$ -	No longer utilized
58	<b>LANDSCAPING:OTHER</b>			
59	Irrigation Repairs & Maintenance	Yellowstone	\$ 14,000.00	As needed
60	Replace Plants, Mulch & Trees	Yellowstone	\$ 36,500.00	Misc. replacement as needed
61	Sod & Seed Replacement	Yellowstone	\$ 10,000.00	As needed
62	Landscape Enhancement	Yellowstone - TBD	\$ -	Projects that come up
63	Extra Mowings During Rainy Season	Yellowstone	\$ 5,000.00	As needed
64	Rust Prevention for Irrigation System	Suncoast Rust	\$ 10,380.00	Contract charge of \$865. Contract states monthly rates will not exceed \$920 (15% higher than original rate)
65	Field Miscellaneous Inclusive of Trapper		\$ 13,000.00	Misc. Repairs ; inclusive of trapper
66	<b>LAKES/PONDS &amp; LANDSCAPE TOTAL</b>		<b>\$ 306,632.00</b>	
67				



	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
68	<b>STREETS, SIDEWALKS, MAINTENANCE &amp; OPERATIONS</b>			
69	<b>STREETS &amp; SIDEWALKS</b>			
70	Entry & Walls Maintenance	various	\$ 2,000.00	Estimated, as needed
71	Street/Decorative Light Maintenance	various	\$ 1,000.00	Estimated, as needed
72	Sidewalk Repair & Maintenance	various	\$ 1,500.00	Estimated, as needed
73	<b>MAINTENANCE STAFF</b>			
74	Employee-Salaries		\$ 79,480.00	Maintenance supervisor - \$20.02 per hour. Assistant maintenance- \$14.20 per hour. Both employees work 40 hours. Plus overtime hours for meeting attendance & misc.
75	Employee-P/R Taxes		\$ 6,833.40	7.65% of payroll, additional \$750 added
76	Employee - Workers Comp	Stahl Insurance	\$ 3,960.00	Add 10% to PY actual per insurance agent.
77	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
78	Employee-Health & Phone Stipends		\$ 9,600.00	
79	Mileage	various	\$ 1,100.00	Estimated, as needed
80	<b>STREETS, SIDEWALKS, MAINTENANCE &amp; OPERATIONS</b>		<b>\$ 107,373.40</b>	
81				
82	<b>CLUBHOUSE &amp; SAFETY &amp; SECURITY</b>			
83	<b>CLUBHOUSE &amp; MISCELLANEOUS</b>			
84	Park & Field Repairs	various	\$ 2,000.00	Estimated, as needed
85	Clubhouse Facility Maintenance	various	\$ 9,000.00	Estimated, as needed (includes swipe cards, signage, pest control, etc.).
86	Clubhouse, Telephone & Internet	Brighthouse	\$ 4,200.00	
87	Miscellaneous Supplies (Inclusive of Debit Card)	various	\$ 3,500.00	Estimated, as needed
88	Pool/Fountain/Splashpad Maintenance	Poolsure	\$ 10,000.00	Effective 12/1/2017: base rate of \$867 for a total of \$8,244. Additional \$2,800 for repairs. Contract includes 1 auto-renew ending 12/2018.
89	Pool Permits		\$ 750.00	as required by Statute
90	Seasonal Lighting		\$ 20,000.00	
91	Pest Control	Tropicare Termite	\$ 520.00	\$40 monthly
92	Clubhouse Exterior Furnishings		\$ -	
93	Clubhouse Cleaning		\$ -	
94	Clubhouse Miscellaneous	To Be Determined	\$ 7,500.00	Additional misc expenditures as needed
95	<b>SAFETY &amp; SECURITY</b>			
96	Part-Time Law Enforcement Details	FHP	\$ 50,000.00	Paid at \$40 per hour - Approximately 1,125 hours
97	Salary for Summer Monitor at Both Pools		\$ 23,500.00	Paid at \$10 per hour
98	Employee P/R Taxes		\$ 2,000.00	7.65% of gross payroll
99	Employee Workers Comp			
100	Video Surveillance		\$ 1,300.00	
101	Security - Other (Gate Service)		\$ 1,000.00	
102	<b>CLUBHOUSE &amp; SAFETY &amp; SECURITY</b>		<b>\$ 135,270.00</b>	

	FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT OF CONTRACT	COMMENTS/SCOPE OF SERVICE
103				
104	<b>O&amp;M CONTINGENCY</b>			
105	O&M Contingency		\$ 44,257.00	
106	<b>O&amp;M Contingency Total</b>		<b>\$ 44,257.00</b>	
107				
108	<b>TOTAL EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>		<b>\$ 897,520.40</b>	
109				
110	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPEND.</b>		<b>\$ 241,599.60</b>	
111				
112	<b>OTHER FINANCING SOURCES AND (USES)</b>			
113	<b>RESERVES TRANSFERS OUT - OTHER FINANCING USES</b>		\$ -	
114	Emergency Reserve		\$ 20,000.00	
115	Asset Reserve		\$ 46,600.00	Based on Custom reserves Study
116	Bill Payment Reserve		\$ -	Pursuant to GASB; Bill payment reserve should represent 3 months of expenditures before other financing uses (transfers)
117	Park Development Reserve		\$ 175,000.00	
118	<b>TOTAL OTHER FINANCING SOURCES AND (USES)</b>		<b>\$ 241,600.00</b>	
119				
120	<b>O&amp;M TOTAL EXPENDITURES</b>		<b>\$ 1,139,120.40</b>	