



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:

***Wednesday
March 27, 2019
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.

District Board of Supervisors	James Flateau Richard Levy Steve Bobick Tony Thomas Christopher Milano	Chairman Vice Chairman Assistant Supervisor Assistant Supervisor Assistant Supervisor
District Manager	Patricia Comings-Thibault	DPFG
District Counsel	Vivek Babbar	Straley Robin Vericker
District Engineer	Tonja Stewart	Stantec Consulting Services, Inc.

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

The District Agenda is comprised of seven different sections:

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

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

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

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

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

Date of Meeting: Wednesday, March 27, 2019
Time: 6:30 p.m.
Location: Ballantrae Community Center
17611 Mentmore Blvd.
Land O'Lakes, Florida

Conference Call No.: 712-775-7031
Code: 109-516-380

AGENDA

I. Roll Call

II. Audience Questions and Comments on Agenda Items

III. Professionals Reports

- A. District Counsel
- B. Landscape Maintenance - Yellowstone Maintenance Report (*to be Distributed*) **Exhibit 1**
- C. DPFG Field Report
 - March Operations Report **Exhibit 2**
- D. Engineer Report - Stantec
- E. Pond Manager – American Eco-Systems **Exhibit 3**

IV. Administrative Matters

- A. Consideration & Approval of the Corrected Minutes for the February 4, 2019 Meeting **Exhibit 4**
- B. Consideration & Approval of Minutes of the March 4, 2019 Meeting **Exhibit 5**
- C. Consideration & Acceptance of the February 2019 Financial Statements **Exhibit 6**
- D. Ratification of DCSI Inc "Security & Sound" Replace the Tennis Court Access Card Reader - \$249.00 **Exhibit 7**
- E. Ratification of Florida Play Structure and Water Features Invoice #4024 - \$367.12 **Exhibit 8**

V. Business Matters

A. Old Business

1. ADA Website

- Withdrawal of Webstix **Exhibit 9**
- Withdrawal of ADA Site Compliance **Exhibit 10**
- Financial Summary Overview of Proposers **Exhibit 11**
- Review of New ADA Website Proposal from ClearTech **Exhibit 12**
- Review of ADA Website Proposal from 360 PSG **Exhibit 13**
- Review of ADA Website Proposal from Horton Group **Exhibit 14**
- Review of ADA Website Proposal from Onix **Exhibit 15**

B. New Business

1. Review and Consideration of FY 2018 Draft Audited Financial Statements **Exhibit 16**
3. Discussion of Lighting Enhancement Project *Proposals to be Distributed*
4. Discussion of Pool Monitor Duties **Exhibit 17**
5. Discussion of Asset Reserve Study for Wells **Exhibit 18**
6. Rust Coast Proposal for Ayrshire **Exhibit 19**
 - Proposal will be Distributed at Meeting

VI. Staff Reports

- A. District Manager
- B. Maintenance Supervisor

VII. Audience Comments on Other Items

VIII. Supervisor Comments and Request

IX. Adjournment

EXHIBIT 1.

(To Be Distributed)

EXHIBIT 2.

BALLANTRAE CDD



March 2019

SUMMARY

- Inspection date: March 11th, 2019
- Plant material and turf showed improvement as well as ant presence. Yellowstone to commence enhancement of plant beds throughout community.
- Some bed weeds were spotted. Ponds appeared to be in good shape.
- Sod that was done at 54monument looks to have established.

PLAYGROUND



- One missing step.

CLUBHOUSE



MAINTENANCE



- Previous inspection noted down bike rack is repaired.

EXHIBIT 3.



Serving Florida Statewide



American Ecosystems, Inc.®

AQUATIC MANAGEMENT SERVICES

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

CUSTOMER: Ballentrac ACCOUNT # _____
BIOLOGIST: Fitzhenry DATE: 3/13/19 TIME: _____

SITE	WEEDS TREATED					DAYS RESTRICTED
	ALGAE	GRASSES	UNDERWATER	FLOATING	TERRESTRIAL	
All		✓			✓	2
11, 12, 9, 6, 4, 15, 14, 20, 18, 26	✓					

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 invasive growth as needed
Sites 11, 12, 9, 6, 4, 15, 14, 20, 18, 26 also treated for
algae

Customers Signature _____ Date 3/13/19



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Serving Florida Statewide



AQUATIC MANAGEMENT SERVICES

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

TREATMENT REPORT

CUSTOMER: Ballentiae ACCOUNT # _____
BIOLOGIST: Fitzhenry DATE: 3/14/19 TIME: _____

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

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 3/14/19

EXHIBIT 4.

1. Exhibit 2: Consideration and Approval of the Yellowstone Proposal – Winter Annual Rotation - \$3,409.50

On a MOTION by Mr. Bobick, SECONDED by Mr. Levy, WITH ALL IN FAVOR, the Board approved the Yellowstone Proposal for Winter Annual Rotation in the amount of \$3,409.50 to be expended from Line Item 56 Landscape Secondary Contract for the Ballantrae Community Development District.

2. Exhibit 3: Consideration and Approval of the Yellowstone Proposal – Tree Removal on Mentmore and Ballantrae Boulevard - \$1,031.26

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the Yellowstone Proposal for Tree Removal on Mentmore and Ballantrae Boulevard in the amount of \$1,031.26 to be expended from Line Item 60 Replace Plants, Mulch, and Trees for the Ballantrae Community Development District.

3. Consideration and Approval of the Yellowstone Proposal – Repair Castleway Irrigation Controller - \$1,259.27

Mr. Flateau recommended that the Board pays for this expense out of Line 65, Field Miscellaneous.

On a MOTION by Mr. Levy, SECONDED by Mr. Milano, WITH ALL IN FAVOR, the Board approved the proposal to repair the irrigation controller along the wall at Castleway in the amount of \$1,259.27 for the Ballantrae Community Development District.

C. DPGF Field Report

- Exhibit 4: January Operations Report & Grade Sheet
- Exhibit 5: January Score Card
- Discussion on Infratech

Mr. Flateau stated that Infratech is the company that Duke Energy contracted with that's going to be running all sorts of lines in Ballantrae, up and down Ballantrae Boulevard and Mentmore Boulevard. Discussion ensued about the work being done and the irrigation system. In relation to the discussion, Mr. Flateau suggested that the Board give him the not to exceed authority to relocate the irrigation system.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to allow the Chair to approve the moving of the sprinkler heads in support of the Duke Energy work, not to exceed \$5,000.00, from Line 65 Field Miscellaneous for the Ballantrae Community Development District.

D. Engineer Report – Stantec

E. Exhibit 6: Pond Manager – American Eco-Systems, Inc.

- Aquatic Management Agreement

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the Aquatic Management Agreement from American Eco-Systems in the amount of \$1,688.00 per month for the Ballantrae Community Development District.

FIFTH ORDER OF BUSINESS – Administrative Matters

A. Exhibit 7: Consideration and Approval of Minutes of the January 7, 2019 Meeting

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the minutes of the Board of Supervisors regular meeting held on January 7, 2019 for the Ballantrae Community Development District.

B. Exhibit 8: Consideration and Acceptance of the Revised November 2018 Financial Statements

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the Revised November 2018 Financial Statements for the Ballantrae Community Development District.

C. Exhibit 9: Consideration and Acceptance of the December 2018 Financial Statements

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the December 2018 Financial Statements for the Ballantrae Community Development District.

FIFTH ORDER OF BUSINESS – Business Matters

A. Old Business

The meeting that was previously scheduled for February 27, 2019 is cancelled and the next meeting will be held on March 4, 2019. The meetings will be held on the fourth Wednesday of every month following the March 4, 2019 meeting, setting the first meeting of the new schedule to be held on March 27, 2019.

B. New Business

1. Exhibit 10: Consideration and Approval of Pool Sure Re-Negotiated Contract

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the Pool Sure Re-Negotiated Contract for the Ballantrae Community Development District.

SIXTH ORDER OF BUSINESS – Staff Reports

A. District Manager

Mr. Lotito advised that the \$9.00 charge on the financials that was questioned at last month's meeting was for a bounced check that was received by the CDD and informed that there's also a \$25.00 fee that's missing, bringing the total to \$34.00.

B. Maintenance Supervisor

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to repaint the meeting room for the Ballantrae Community Development District.

SEVENTH ORDER OF BUSINESS – Audience Comments on Other Items

There being none, next item followed.

EIGHTH ORDER OF BUSINESS – Supervisor Comments and Requests

There being none, next item followed.

NINTH ORDER OF BUSINESS – Adjournment

Mr. Flateau asked if there were any other items of new business. There being no new additional items, and upon a motion, seconded and unanimously carried, Mr. Flateau declared the meeting adjourned.

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.

BALLANTRAE EXPENDITURE APPROVALS FOR THE MONTH OF JANUARY 2019

Line Item No.	Line Title	Description	Vendor	Amount
56	Landscape Secondary Contract	Winter Annual Rotation	Yellowstone	\$3,409.50
60	Replace Plants, Mulch, & Trees	Tree Removal on Mentmore and Ballantrae Boulevard	Yellowstone	\$1,031.26
65	Field Miscellaneous	Repair Castleway Irrigation Controller	Yellowstone	\$1,259.27
65	Field Miscellaneous	Authorize the Chair to Relocate the Irrigation System NTE \$5,000.00	Yellowstone	NTE \$5,000.00
105	O&M Contingency	Aquatic Management Agreement	American Eco-Systems	\$1,688.00 per month

**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

Raymond Lotito

Printed Name

Title: ☒ Secretary ☐ Assistant Secretary

Signature

James Flateau

Printed Name

Title: ☒ Chairman ☐ Vice Chairman

EXHIBIT 5.

**MINUTES OF MEETING
BALLANTRAE
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Ballantrae Community Development District was held on Monday, March 4, 2019 at 6:30 p.m. at the Ballantrae Community Center, 17611 Mentmore Boulevard, Land O'Lakes, Florida 34638.

FIRST ORDER OF BUSINESS – Roll Call

Mr. Flateau called the meeting to order and conducted roll call.

Present and constituting a quorum were:

James Flateau	Board Supervisor, Chairman
Richard Levy	Board Supervisor, Vice Chairman
Steve Bobick	Board Supervisor, Assistant Secretary
Chris Milano	Board Supervisor, Assistant Secretary
Tony Thomas	Board Supervisor, Assistant Secretary

Also present were:

Raymond Lotito	District Manager, DPFG Management & Consulting LLC
Patricia Comings-Thibault	District Manager, DPFG Management & Consulting LLC
Garry Kubler	Maintenance Supervisor
Tonja Stewart	District Engineer, Stantec Consulting
Joe Hamilton	Genesis Land Maintenance
Brian Mahar	Yellowstone Landscape

The following is a summary of the discussions and actions taken at the March 4, 2019 Ballantrae CDD Board of Supervisors meeting.

SECOND ORDER OF BUSINESS – Audience Questions and Comments on Agenda Items

The Board was approached by the swimming instructor from Manda's Minnows to request a renewal of their contract to provide swimming lessons. Additionally, PhDserts Cakes approached the Board to request a renewal of their contract to provide cake decorating classes once a month. Mr. Flateau advised both vendors that in the future when renewals are coming up, if you're not changing anything, to let Mr. Kubler know so that he can bring it up at the meeting.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to allow the continuation of Swimming Lessons for the Ballantrae Community Development District.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to allow the continuation of Cake Decorating Classes offered by PhDserts Cakes once a month for the Ballantrae Community Development District.

THIRD ORDER OF BUSINESS – Professional Reports

A. District Counsel

There being none, next item followed.

B. Exhibit 1: Landscape Maintenance – Yellowstone Maintenance Report

- Update on Cost for Plants at Ayrshire Stormwater Structure
- Update on Re-Seeding of North and South Sides of Structure

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to replace the juniper plants and to accept both bids from Yellowstone Landscape in the amount of \$440.75 and \$685.00 to be expended from Line Item 61 Replace Plants, Mulch and Trees for the Ballantrae Community Development District.

C. DPGF Field Report

- Exhibit 2: February Operations Report & Grade Sheet
- Exhibit 3: February Score Card

D. Engineer Report – Stantec

Ms. Stewart advised the Board of an erosion issue that was discovered to be next to the pedestrian path around pond number 33 (Ayrshire Boulevard) on the east side of Ballantrae Boulevard. Discussion ensued.

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to repair the erosion at pond number 33 on Ayrshire Boulevard with a not to exceed of \$8,500.00 to be expended from Line Item 118 Emergency Reserve for the Ballantrae Community Development District.

E. Exhibit 4: Pond Manager – American Eco-Systems

FOURTH ORDER OF BUSINESS – Administrative Matters

A. Exhibit 5: Consideration & Approval of Minutes of the February 4, 2019 Meeting

The approval of the minutes is tabled to the March 27, 2019 minutes to correct the line items as noted by the Board.

B. Exhibit 6: Consideration & Acceptance of the January 2019 Financial Statements

Mr. Plateau suggested moving line item 66 to line item 109 to correct the deficit. He suggested making an adjustment of \$3,514.00 from Emergency Reserves to pay for Insurance and to drop the line item for Clubhouse Cleaning down a line item to Clubhouse Maintenance. Additionally, in regards to the line item for Security Gate Service, he suggested making an adjustment of \$644.00 from O&M Contingency to pay for the overture. Lastly, he suggested moving the unfavorable variance of \$96.00 that was budgeted to an account that was not funded to line number 95.

On a MOTION by Mr. Bobick, SECONDED by Mr. Levy, WITH ALL IN FAVOR, the Board approved the January 2019 Financial Statements with corrections for the Ballantrae Community Development District.

C. Exhibit 7: Ratification of New Tampa Fence Proposal – Ayrshire Storm Water Structure Fence - \$900

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to ratify the New Tampa Fence proposal and to expend the amount of \$900.00 from Line Item 66 Field Miscellaneous for the Ballantrae Community Development District.

D. Exhibit 8: Ratification of Innovative Employer Solutions Agreement and Review of Paychex Payroll Termination Letter

On a MOTION by Mr. Bobick, SECONDED by Mr. Levy, WITH ALL IN FAVOR, the Board approved the motion to approve the contract with Innovative Employer Solutions, Inc. for the Ballantrae Community Development District.

FIFTH ORDER OF BUSINESS – Business Matters

A. Old Business

There being none, next item followed.

B. New Business

1. Consideration and Acceptance of Well Drilling Proposals

a. Exhibit 9: Accurate Well Drilling - \$12,479.64

b. Exhibit 10: Huss Well Drilling - \$18,990.00

c. Exhibit 11: Yellowstone - \$5,201.20 plus \$30.00 per foot to drill

On a MOTION by Mr. Levy, SECONDED by Mr. Bobick, WITH ALL IN FAVOR, the Board approved the motion to award the contract to Yellowstone with a not to exceed of \$14,200.00 for the Ballantrae Community Development District.

2. Consideration and Acceptance of Ceiling Fan Proposals for Pool Structures

a. Exhibit 12: Amazon - \$1,399.96

b. Exhibit 13: Dan's Fan City - \$1,886.77

c. Exhibit 14: Home Depot - \$899.95

d. Exhibit 15: Lowe's - \$1,899.95

This item was deferred. The Chairman stated that the decision of the fan replacement should be left to the Maintenance Supervisor.

3. Consideration and Acceptance of ADA Website Proposals

a. Exhibit 16: ADA Site Compliance

b. Exhibit 17: ClearTech Interactive

c. Exhibit 18: Horton Group

d. Exhibit 19: Onix

e. Exhibit 20: VenturesIn.Com

f. Exhibit 21: Webstix

g. Exhibit 22: 360 PSG.com

The discussion of this matter is tabled to the March 27, 2019 meeting.

4. Consideration and Acceptance of Basketball Fence Repair Proposal

a. Exhibit 23: New Tampa Fence - \$4,700/25% Deposit Required

This item was deferred. The Chairman commented that the fence is not in need of immediate repairs at this time and suggested tabling the discussion of this matter to the next fiscal year.

SIXTH ORDER OF BUSINESS – Staff Reports

A. District Manager

Ms. Comings-Thibault asked the Board for their opinion on using tablets instead of printed copies of the agenda.

B. Maintenance Supervisor

There being none, next item followed.

SEVENTH ORDER OF BUSINESS – Audience Comments on Other Items

There being none, next item followed.

EIGHTH ORDER OF BUSINESS – Supervisor Comments and Requests

There being none, next item followed.

NINTH ORDER OF BUSINESS – Adjournment

Mr. Plateau asked if there were any other items of new business. There being no new additional items, and upon a motion, seconded and unanimously carried, Mr. Plateau declared the meeting adjourned at 8:09 p.m.

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.

BALLANTRAE EXPENDITURE APPROVALS FOR THE MONTH OF MARCH 2019

Line Item No.	Line Title	Description	Vendor	Amount
61	Replace Plants, Mulch & Trees	Replace juniper plants at Ayrshire Stormwater Structure	Yellowstone	\$440.75
61	Replace Plants, Mulch & Trees	Re-Seeding of North and South Sides of Structure	Yellowstone	\$685.00
118	Emergency Reserve	Repair Pond Erosion on Ayrshire Boulevard	TBD	NTE \$8,500.00
66	Field Miscellaneous	Replace chainlink, 1 new top rail, and add bottom tension wire around fence line at retention pond on Ayrshire Boulevard	New Tampa Fence	\$900.00

**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

150 Raymond Lotito

Printed Name

151

152 **Title:** ☒ **Secretary** ☐ **Assistant Secretary**

James Flateau

Printed Name

Title: ☒ **Chairman** ☐ **Vice Chairman**

EXHIBIT 6.

Ballantrae Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2019

BALLANTRAE CDD

Financial Report Summary - General Fund

As of February 28, 2019

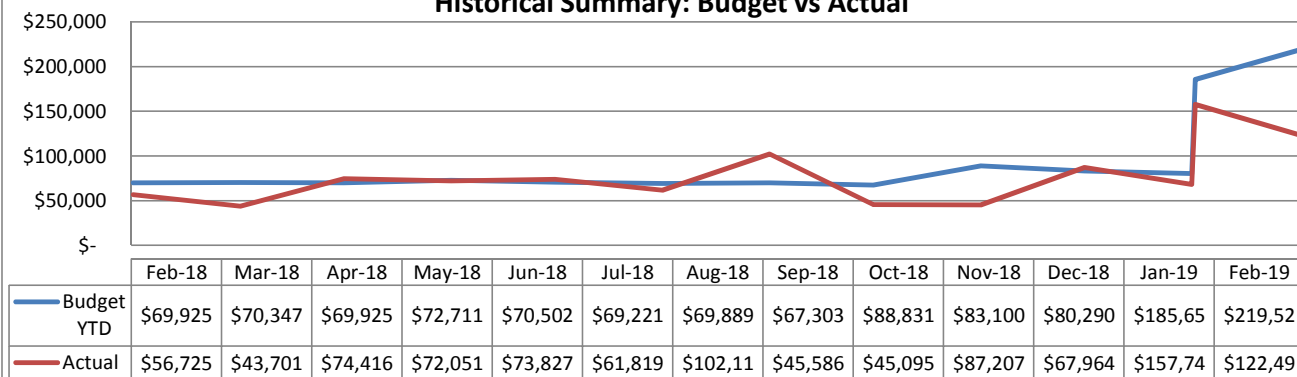
a. FUND BALANCE:

For The Period Ending	2/28/2018 Actual	2/28/2019 Actual	Variance
CASH OPER. ACCT	\$ 940,160	\$ 1,156,819 (a)	\$ 216,659
CASH DEBIT CARD	1,735	931	(804)
INVESTMENTS	189	-	(189)
LESS: ACCOUNTS PAYABLE	25,782	89,447	63,665
DUE TO OTHER FUNDS	-	104,461	104,461
NET CASH BALANCE	\$ 916,302	\$ 963,842	\$ 152,805
UNRESERVED GF BALANCE (UN-ASSIGNED)	\$ 918,571	\$ 962,717	\$ 44,146
NONSPENDABLE PREPAID ITEM	1,150	158	(992)
RESERVE GF BALANCE (ASSIGNED) - OPERATIONS	-	-	-
TOTAL GENERAL FUND BALANCE	\$ 919,721	\$ 962,875	\$ 43,154

b. REVENUE AND EXPENDITURES (FY 2019 YTD):

% TAX ASSESSMENTS COLLECTED	96.5% ACTUAL YEAR-TO-DATE	BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
TOTAL REVENUE (YTD) COLLECTED	\$ 988,650	\$ 988,797	\$ (147)
EXPEND. (YTD) BEFORE OTHER SOURCES & USES	(466,507)	(648,153)	181,646
NET OPERATING CHANGE	\$ 522,143	\$ 340,644	\$ 181,499

Historical Summary: Budget vs Actual



(a) Transfers of \$8,604 (asset reserve) and \$125,254 (park development) occur in Mar '19

Ballantrae CDD
Balance Sheet
February 28, 2019

	GENERAL FUND	RESERVE FUND	DS-2015 FUND	TOTAL
1 <u>ASSETS:</u>				
2 CASH - OPERATING ACCTS	\$ 1,156,819	-	-	\$ 1,156,819
4 CASH - DEBIT CARD BU	931	-	-	931
6 INVESTMENTS:				
8 ASSET RESERVE	-	344,918	-	344,918
9 EMERGENCY RESERVE	-	83,693	-	83,693
10 PARK DEVELOPMENT	-	791,937	-	791,937
11 BILL PAYMENT RESERVE	-	152,061	-	152,061
13 REVENUE-SERIES 2015	-	-	462,715	462,715
14 RESERVE-SERIES 2015	-	-	222,968	222,968
15 PREPAYMENT-SERIES 2015	-	-	19	19
16 ACCOUNTS RECEIVABLE	25	-	-	25
17 ASSESSMENTS RECEIVABLE -ON ROLL	36,009	-	21,412	57,421
18 DUE FROM OTHER FUNDS	-	-	104,461	104,461
19 DEPOSITS	158	-	-	158
20 PREPAID ITEMS	-	-	-	-
21 TOTAL ASSETS	\$ 1,193,942	\$ 1,372,609	\$ 811,575	\$ 3,378,126
22				
23 <u>LIABILITIES:</u>				
24 ACCOUNTS PAYABLE	\$ 89,447	\$ -	\$ -	\$ 89,447
27 DUE TO OTHER FUNDS	104,461	-	-	104,461
28 DEFERRED REVENUE ON-ROLL	36,009	-	21,412	57,421
29				
30 <u>FUND BALANCE:</u>				
31 NON SPENDABLE (Deposits & Prepaid)	158	-	-	158
32				
33 ASSIGNED	-	1,372,609	790,163	2,162,772
34 UNASSIGNED	963,867	-	-	963,867
36 TOTAL LIABILITIES & FUND BALANCE	\$ 1,193,942	\$ 1,372,609	\$ 811,575	\$ 3,378,126

Ballantrae CDD
General Fund
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2018 Ending February 28, 2019

	FY 2019 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
1 O&M REVENUES:				
2 LANDOWNER ASSESSMENTS (NET)	\$ 1,024,660	988,797	\$ 988,650	\$ (147)
3 EXCESS FEES CARRYFORWARD PREVIOUS YEARS	2,812	2,812	4,181	1,369
4 CARRYFORWARD FROM PREVIOUS YEARS (FUND BALANCE FORWARD)	249,323	249,323	249,323	-
5 OTHER INCOME (Access Cards & Misc)	-	-	6,155	6,155
6 TRANSFER IN FROM RESERVE FUNDS	200,458	200,458	200,458	-
7 TOTAL REVENUE	1,477,253	1,441,390	1,448,767	7,377
9 O&M ADMINISTRATIVE EXPENDITURES:				
10 BOARD OF SUPERVISORS				
11 SUPERVISOR STIPENDS	14,000	5,833	5,400	433
12 NEWSLETTER - BIMONTHLY PRINT & MAILING	10,000	4,167	2,101	2,066
13 WEBSITE SERVER & NAME	880	367	179	188
14 PUBLIC OFFICIALS LIABILITY INSURANCE	3,300	2,500	2,500	-
15 MANAGEMENT SERVICES				
16 ADMINISTRATIVE SERVICES	-	-	-	-
17 DISTRICT MANAGEMENT	53,200	22,167	22,165	2
18 FINANCIAL CONSULTING SERVICES	-	-	-	-
19 ACCOUNTING SERVICES	-	-	-	-
20 ENGINEERING & LEGAL SERVICES				
21 DISTRICT ENGINEER	18,000	7,500	1,185	6,315
22 DISTRICT COUNSEL	17,300	7,208	3,399	3,809
23 ADMINISTRATIVE: OTHER				
24 ANNUAL FINANCIAL AUDIT	3,700	1,542	-	1,542
25 DISCLOSURE REPORT	1,000	417	-	417
26 TRUSTEES FEES	3,772	1,572	-	1,572
27 PROPERTY APPRAISER FEE	150	63	-	63
28 LEGAL ADVERTISING	750	313	124	189
29 ARBITRAGE REBATE CALCULATION	650	-	-	-
30 DUES: LICENSES AND FEES	1,200	500	184	316
31 ADMINISTRATIVE CONTINGENCY	5,000	2,083	1,477	606
32 O&M ADMINISTRATIVE SUBTOTAL:	132,902	56,230	38,714	17,516
34 INSURANCE				
35 GENERAL LIABILITY	3,414	3,414	3,414	-
36 PROPERTY CASUALTY	12,986	12,986	12,986	-
37 TOTAL INSURANCE	16,400	16,400	16,400	-
39 UTILITY SERVICES				
40 ELECTRIC UTILITY SERVICES	23,000	9,583	7,155	2,428
41 ELECTRIC UTILITY - RECREATION FACILITIES	15,500	6,458	4,290	2,168
42 ELECTRIC STREET LIGHTING	103,500	43,125	42,550	575
43 UTILITY - WATER - CLUBHOUSE & POOLS	14,000	5,833	2,158	3,675
44 STORMWATER ASSESSMENT	2,200	1,751	1,751	-
45 TOTAL UTILITY SERVICES	158,200	66,751	57,904	8,847
47 LAKES/PONDS & LANDSCAPE				
48 LAKES/PONDS: CONTRACTS				
49 AQUATIC CONTRACT	22,800	11,400	9,500	1,900
50 LAKES/PONDS: OTHER				
51 FOUNTAIN REPAIRS & MAINTENANCE	3,000	1,250	658	592
52 MITIGATION AREAS: MONITOR & MAINTAIN	1,500	625	73	552
53 LAKE/POND REPAIRS	10,000	4,167	-	4,167
54 INSTALL/REPLACE AQUATIC PLANTS	5,000	2,083	-	2,083
55 LANDSCAPING: CONTRACTS				
56 LANDSCAPE MAINTENANCE CONTRACT	144,240	60,100	60,096	4
57 LANDSCAPE SECONDARY CONTRACT	31,212	13,005	-	13,005
58 LANDSCAPE OVERSIGHT/MGMT	-	-	-	-
59 LANDSCAPING: OTHER				
60 IRRIGATION REPAIRS AND MAINTENANCE	14,000	5,833	4,643	1,190
61 REPLACE PLANTS, MULCH & TREES	36,500	15,208	14,196	1,012
62 SOD & SEED REPLACEMENT	10,000	4,167	-	4,167
63 LANDSCAPE ENHANCEMENT	-	-	-	-
64 EXTRA MOWINGS DURING RAINY SEASON	5,000	2,083	-	2,083
65 RUST PREVENTION FOR IRRIGATION SYSTEM	10,380	4,325	4,325	-
66 FIELD MISCELLANEOUS (INCLUSIVE OF TRAPPER)	13,000	5,417	2,750	2,667
67 LAKES/PONDS & LANDSCAPE TOTAL	306,632	129,663	96,241	33,422
69 STREETS, SIDEWALKS, MAINTENANCE & OPERATIONS				
70 STREETS & SIDEWALKS				
71 ENTRY & WALLS MAINTENANCE	2,000	833	-	833
72 STREET/DECORATIVE LIGHT MAINTENACE	1,000	417	-	417
73 SIDEWALK REPAIR & MAINTENANCE	1,500	625	-	625
74 MAINTENANCE STAFF				

Ballantrae CDD
General Fund
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2018 Ending February 28, 2019

	FY 2019 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
75 EMPLOYEE - SALARIES	79,480	33,117	29,839	3,278
76 EMPLOYEE - P/R TAXES	6,833	2,847	1,949	898
77 EMPLOYEE - WORKERS COMP	3,960	3,052	3,052	-
78 PAYROLL FEES	1,900	792	1,084	(292)
79 EMPLOYEE- HEALTH & PHONE STIPENDS	9,600	4,000	177	3,823
80 MILEAGE	1,100	458	-	458
81 STREETS, SIDEWALS. MAINTENANCE & OPERATIONS SUBTOTAL	107,373	46,141	36,101	10,040
82				
83 CLUBHOUSE & MISCELLANEOUS				
84 CLUBHOUSE & MISCELLANEOUS				
85 PARK/FIELD REPAIRS	2,000	833	-	833
86 CLUBHOUSE FACILITY MAINTENANCE	9,000	3,750	1,247	2,503
87 CLUBHOUSE TELEPHONE/INTERNET/FAX	4,200	1,750	1,805	(55)
88 MISCELLANEOUS SUPPLIES (Inclusive of Debit Card)	3,500	1,458	-	1,458
89 POOL/FOUNTAIN/SPLASH PAD MAINTENANCE	10,000	4,167	3,183	984
90 POOL PERMITS	750	313	-	313
91 SEASONAL LIGHTING	20,000	18,238	18,238	-
92 PEST CONTROL	520	217	200	17
93 CLUBHOUSE EXTERIOR FURNISHINGS	-	-	-	-
94 CLUBHOUSE CLEANING	-	-	-	-
95 CLUBHOUSE MISCELLANEOUS	7,500	3,125	556	2,569
96 SAFETY & SECURITY				
97 PART-TIME LAW ENFORCEMENT DETAILS	50,000	20,833	7,960	12,873
98 SALARY FOR SUMMER MONITOR AT BOTH POOLS	23,500	9,792	517	9,275
99 EMPLOYEE PAYROLL TAXES	2,000	833	-	833
100 EMPLOYEE WORKER'S COMP	1,300	542	-	542
101 VIDEO SURVEILLANCE	-	-	-	-
102 SECURITY - OTHER (GATE SERVICE)	2,124	2,124	2,124	-
103 CLUBHOUSE/SAFETY & SECURITY	136,394	67,975	35,830	32,145
104				
105 O&M CONTINGENCY & CAPITAL PROJECTS				
106 O&M CONTINGENCY	43,133	17,972	3,376	14,596
107 ENTRANCES & OTHER PLANT REPLACEMENT	156,192	65,080	-	65,080
108 WALL & STRUCTURE PAINTING	95,624	95,624	95,624	-
109 INVASIVE & UNDESIRABLE PLANT REMOVAL	86,317	86,317	86,317	-
110 TOTAL O&M CONTINGENCY & CAPITAL PROJECTS	381,266	264,993	185,317	79,676
111				
112 TOTAL EXPENDITURES	1,239,167	648,153	466,507	181,646
113				
114 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	238,086	793,237	982,260	189,023
115				
116 OTHER FINANCING SOURCES AND (USES)				
117 RESERVES TRANSFERS OUT-OTHER FINANCING USES				
118 EMERGENCY RESERVE	16,486	14,000	14,000	-
119 ASSET RESERVE	46,600	-	-	-
120 BILL PAYMENT RESERVE	-	-	-	-
121 PARK DEVELOPMENT RESERVE	175,000	-	-	-
122 TOTAL OTHER FINANCING SOURCES & USES	238,086	14,000	14,000	-
123				
124 O&M TOTAL EXPENDITURES	1,477,253	662,153	480,507	181,646
125				
126 NET CHANGE IN FUND BALANCE	-	779,237	968,260	189,023
127 BEGINNING FUND BALANCE GENERAL FUND (adjusted for FY18)	259,419	259,419	245,089	245,089
128 LESS FUND BALANCE FORWARD	(249,323)	(249,323)	(249,323)	-
129 ENDING FUND BALANCE GENERAL FUND	10,096	10,096	(4,234)	245,089
130 ENDING FUND BALANCE - RESERVE FUND (Smt 2)	1,605,366	-	-	-
131 TOTAL FUND BALANCE - GENERAL & RESERVE FUNDS				
132 ADJUSTED FUND BALANCE	\$ 1,615,462	\$ 789,333	\$ 964,026	\$ 434,112

Ballantrae CDD
Reserve Fund
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2018 Ending February 28, 2019

	FY 2019 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
INTEREST REVENUE				
MMK - PARK DEVELOPMENT (interest)	\$ -	-	\$ 4,452	\$ 4,452
MMK - ASSET RESERVE (interest)	-	-	2,249	2,249
MMK - EMERGENCY RESERVE (interest)	-	-	1,287	1,287
MMK - BILL PAYMENT RESERVE (interest)	-	-	855	855
INTEREST EARNINGS	-	-	-	-
TOTAL REVENUE	-	-	8,843	8,843
RESERVES				
BANK FEES	-	-	-	-
ASSET RESERVE	-	-	-	-
TOTAL RESERVES	-	-	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	8,843	8,843
OTHER FINANCING SOURCES				
RESERVES & CONTINGENCY TRANSFERS IN				
PROJECTS (CONTINGENCY)	-	-	-	-
EMERGENCY RESERVE	(125,254)	-	145,254	145,254
ASSET RESERVE	(8,604)	-	55,204	55,204
BILL PAYMENT RESERVE	-	-	-	-
PARK DEVELOPMENT RESERVE	175,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	41,142	-	200,458	200,458
NET CHANGE IN FUND BALANCE	41,142	-	(191,615)	209,301
FUND BALANCE - BEGINNING	-	-	1,564,224	1,564,224
FUND BALANCE - ENDING	\$ 41,142	\$ -	\$ 1,372,609	\$ 1,773,525

Ballantrae CDD
Debt Service Fund - Series 2015
Statement of Revenue, Expenses and Changes in Fund Balance
For The Period Beginning October 1, 2018 Ending February 28, 2019

	FY 2019 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
ASSESSMENT - ON-ROLL	\$ 557,421	501,679	\$ 538,183	\$ 36,504
ASSESSMENT DISCOUNTS	-	-	-	-
INTEREST EARNINGS	-	-	2,616	2,616
TOTAL REVENUE	557,421	501,679	540,799	39,120
EXPENDITURES				
INTEREST	262,736	-	126,035	126,035
PRINCIPAL	294,685	-	-	-
PRINCIPAL PREPAYMENT	-	-	-	-
TOTAL CONTINGENCY	557,421	-	126,035	126,035
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	501,679	414,764	(86,915)
OTHER FINANCING SOURCES				
TRANSFER-IN	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	501,679	414,764	(86,915)
FUND BALANCE - BEGINNING	-	-	375,399	375,399
FUND BALANCE - ENDING	\$ -	\$ 501,679	\$ 790,163	\$ 288,484

Ballantrae CDD
Bank Reconciliation
February 28, 2019

	<u>BU Acct</u>	<u>HB Acct</u>	<u>Consolidated Oper accts</u>
Balance Per Bank Statement	\$ 4,973.13	\$ 1,054,426.31	\$ 1,059,399.44
Less: Outstanding Checks	(60.00)	(102,978.46)	(103,038.46)
<i>Adjusted Bank Balance</i>	<u><u>\$ 4,913.13</u></u>	<u><u>\$ 951,447.85</u></u>	<u><u>\$ 956,360.98</u></u>
Beginning Cash Balance Per Books	\$ 4,973.13	\$ 1,083,321.08	\$ 1,088,294.21
Deposits / Transfer	-	20,260.44	20,260.44
Transfer From BU account to HB	-	-	-
Cash Disbursements	(60.00)	(152,133.67)	(152,193.67)
<i>Balance Per Books</i>	<u><u>\$ 4,913.13</u></u>	<u><u>\$ 951,447.85</u></u>	<u><u>\$ 956,360.98</u></u>

BALLANTRAE CDD

Check Register FY2019

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
09/30/2018		EOY Balance Hancock Bank		0.00	63,636.95	255,049.71
10/01/2018	1719	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - October		4,433.00	250,616.71
10/02/2018	2000418	Richard Levy	BOS Mtg - 10/01/18		200.00	250,416.71
10/02/2018	2000419	Christopher Milano	BOS Mtg - 10/01/18		200.00	250,216.71
10/09/2018	1720	DCSI, Inc	Service Call & Repair		504.00	249,712.71
10/09/2018	1721	DCSI, Inc	Service Call & Repair		105.00	249,607.71
10/09/2018	1722	Yellowstone Landscape Professionals	Irrigation Repairs		55.00	249,552.71
10/09/2018	1723	Suncoast Rust Control, Inc	Rust Prevention - September		865.00	248,687.71
10/09/2018	1724	American Ecosystems, Inc.	Lake & Pond Maint - October		1,900.00	246,787.71
10/10/2018		Ballantrae	Deposit	1,073.50		247,861.21
10/10/2018		Ballantrae	Deposit	541.00		248,402.21
10/10/2018		Ballantrae	Deposit	992.24		249,394.45
10/12/2018	ACH101218	Sarah Everitt	9/24-10/7 - Pool Monitor		147.76	249,246.69
10/12/2018	ACH101218	Gary L. Kubler	9/24-10/7/18 - P/R		1,461.21	247,785.48
10/12/2018	ACH101218	Noelle Leite	9/24-10/7- Pool Monitor		73.88	247,711.60
10/12/2018	ACH101218	Anthony Vadalabene	9/24-10/7- Pool Monitor		295.52	247,416.08
10/12/2018	ACH10122018	Paychex	11/5-11/18/18 - P/R		525.47	246,890.61
10/16/2018	ACH101618	Paychex	P/R Fee		56.40	246,834.21
10/17/2018			Deposit	425.00		247,259.21
10/18/2018	ACH101818	Gary L. Kubler	9/28/18- P/R		1,811.61	245,447.60
10/18/2018	ACH101808	Dustin J Smith	9/28/2018- P/R		464.23	244,983.37
10/18/2018	ACH101818	Paychex	9/28/18 - P/R		655.87	244,327.50
10/18/2018	ACH101818	Paychex	P/R Fee		46.39	244,281.11
10/23/2018	1726	Bright House Networks	10/12-11/11 - Internet/Phone		335.88	243,945.23
10/23/2018	1727	Deluxe	Checks		211.73	243,733.50
10/23/2018	1728	DLTD Solutions Inc.	Admin Fee - 9/2,8,9,12,15,18,22,23,28,29		400.00	243,333.50
10/23/2018	1730	Egis Insurance Risk Advisors	Insurance - Renewal 2019		18,900.00	224,433.50
10/23/2018	1731	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	Annual Filing Fee FY 2019		175.00	224,258.50
10/23/2018	1732	Pasco County Utilities Services Branch	Water		822.14	223,436.36
10/23/2018	1733	Poolsure	Pool Maintenance - October		505.58	222,930.78
10/23/2018	1734	Straley Robin Vericker	Legal Services		3,450.15	219,480.63
10/23/2018	1735	Tampa Bay Times	Legal Ad		124.40	219,356.23
10/23/2018	1736	TCASS	Security - 9/2,8,12,15,22,29		1,600.00	217,756.23
10/23/2018	1737	Tropicare Termite and Pest Control	Pest Control - September		40.00	217,716.23
10/23/2018	1738	Duke Energy	Electricity		10,937.21	206,779.02
10/25/2018	ACH102518	Hancock Bank	Return Check Fee		9.00	206,770.02
10/25/2018	291	Samantha Oxendine	Rental check bounced (NSF)		25.00	206,745.02
10/26/2018	2000432	Cecilio A. Thomas Jr.	BOS Mtg - 9/10/18		200.00	206,545.02
10/26/2018	2000431	Christopher Milano	BOS Mtg - 9/10/18		200.00	206,345.02
10/26/2018	2000429	James Plateau	BOS Mtg - 9/10/18		200.00	206,145.02
10/26/2018	2000430	Richard Levy	BOS Mtg - 9/10/18		200.00	205,945.02
10/26/2018	2000428	Stephen Bobick	BOS Mtg - 9/10/18		200.00	205,745.02
10/26/2018	ACH102618	Paychex	P/R Fee		46.40	205,698.62
10/26/2018	2000427	Dustin J Smith	10/8-10/21/18 - P/R		878.56	204,820.06
10/26/2018	ACH102618	Paychex	10/08-10/21/18 - P/R		221.58	204,598.48
10/29/2018	ACH102618	Paychex	P/R Fee		43.24	204,555.24
10/30/2018	ACH103018	Paychex	P/R Fee		43.24	204,512.00
10/31/2018		EOM Balance Hancock Bank		3,031.74	53,569.45	204,512.00
11/01/2018	1739	DPFG MANAGEMENT & CONSULTING, LLC	CDD Mgmt - November		4,433.00	200,079.00
11/01/2018	1740	Carlos Belen	9/28 - Patrol		200.00	199,879.00
11/01/2018	1741	Suncoast Rust Control, Inc	Rust Prevention - October		865.00	199,014.00
11/01/2018	1742	Vertex Water Features	Fntn Svc Call - Need to replace bad fuse		329.48	198,684.52
11/01/2018	1743	William McLaughlin	Security - 9/9,18,23		760.00	197,924.52
11/02/2018	2000437	Cecilio A. Thomas Jr.	BOS Mtg - 10/1/18		200.00	197,724.52
11/02/2018	2000436	Christopher Milano	BOS Mtg - 10/1/18		200.00	197,524.52
11/02/2018	2000434	James Plateau	BOS Mtg - 10/1/18		200.00	197,324.52
11/02/2018	2000435	Richard Levy	BOS Mtg - 10/1/18		200.00	197,124.52
11/02/2018	2000433	Stephen Bobick	BOS Mtg - 10/1/18		200.00	196,924.52
11/05/2018	1744	Ballantrae CDD	Transfer		1,000.00	195,924.52
11/05/2018	ACH110518	Paychex	P/R Fee		46.39	195,878.13
11/09/2018	ACH110918	Paychex	10/22-11/04/18 - P/R		753.78	195,124.35
11/09/2018	2000439	Dustin J Smith	10/22-11/04/18 - P/R		1,209.78	193,914.57
11/09/2018	2000438	Gary L. Kubler	10/22-11/04/18 - P/R		1,557.32	192,357.25
11/13/2018		Pasco County Tax Collector	Deposit	6,433.00		198,790.25
11/15/2018	11152018	Pasco County Tax Collector	Incorrect Deposit Account xfr to HB	3,260.51		202,050.76
11/19/2018	ACH111918	Paychex	P/R Fee		50.13	202,000.63
11/21/2018	1745	DCSI, Inc	Service Call & Repair		178.99	201,821.64
11/21/2018	1746	Duke Energy	Electricity		10,961.25	190,860.39
11/21/2018	1747	Straley Robin Vericker	Legal Services 10/15/18		1,036.20	189,824.19
11/23/2018	1748	American Ecosystems	Lake & Pond Maint.		1,900.00	187,924.19
11/23/2018	1749	Bright House Networks	11/12-12/11 - Internet/Phone		336.66	187,587.53
11/23/2018	1750	Carlos Belen	10/7 - Patrol		240.00	187,347.53
11/23/2018	1751	Dennis Hobbs	Admin Fee - October		280.00	187,067.53
11/23/2018	1752	Mike Fasano, Pasco County Tax Collector	Tax - Stormwater		1,751.04	185,316.49
11/23/2018	1753	Pasco County Utilities Services Branch	Water		709.18	184,607.31
11/23/2018	1754	Poolsure	Pool Maintenance		540.97	184,066.34
11/23/2018	1755	TCASS	Security - 10/6,20,21,27		960.00	183,106.34
11/23/2018	1756	William McLaughlin	Security - 10/147,28		480.00	182,626.34

BALLANTRAE CDD

Check Register FY2019

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
11/23/2018	1757	Yellowstone Landscape Professionals	Landscape Maint - October		12,019.25	170,607.09
11/23/2018	ACH112318	Cecilio A. Thomas Jr.	BOS Mtg - 11/19/18		200.00	170,407.09
11/23/2018	ACH112318	Christopher Milano	BOS Mtg - 11/19/18		200.00	170,207.09
11/23/2018	ACH112318	Dustin J Smith	11/5-11/18/18 - P/R		878.56	169,328.53
11/23/2018	ACH112318	Gary L. Kubler	11/5-11/18/18 - P/R		1,168.46	168,160.07
11/23/2018	ACH112318	James Plateau	BOS Mtg - 11/19/18		200.00	167,960.07
11/23/2018	ACH112318	Paychex	11/5-11/18/18 - P/R		560.22	167,399.85
11/23/2018	ACH112318	Richard Levy	BOS Mtg - 11/19/18		200.00	167,199.85
11/23/2018	ACH112318	Stephen Bobick	BOS Mtg - 11/19/18		200.00	166,999.85
11/28/2018	1758	Egis Insurance	Voided check		0.00	166,999.85
11/28/2018	1759	Genesis Land Maintenance	Cut back Deposit (25%)		24,249.25	142,750.60
11/30/2018	1760	DCSI, Inc	Service Call & Repair		105.00	142,645.60
11/30/2018	1761	Yellowstone Landscape Professionals	Landscape Maint - November		17,161.08	125,484.52
11/30/2018		Pasco County Tax Collector	Deposit	76,938.44		202,422.96
11/30/2018		EOM Balance Hancock Bank		86,631.95	88,720.99	202,422.96
12/03/2018	1762	Straley Robin Vericker	Legal Services 11/15/18		350.00	202,072.96
12/03/2018		Pasco County Tax Collector	Deposit	45,045.60		247,118.56
12/04/2018	1763	DPFG MANAGEMENT & CONSULTING, LLC	DCC Mgmt - December		4,433.00	242,685.56
12/04/2018	1764	Suncoast Rust Control, Inc	Rust Prevention - November		865.00	241,820.56
12/04/2018	1765	Tropicare Termite and Pest Control	Pest Control - October		40.00	241,780.56
12/04/2018	ACH120418	Paychex	P/R Fee		46.39	241,734.17
12/05/2018	1766	Express Press	News Letter - August - November		1,818.28	239,915.89
12/07/2018	1767	Florida Dept of Revenue	3rd Quarter 2018 Sales Tax		54.25	239,861.64
12/07/2018	2000448	Dustin J Smith	11/19-12/02/18 - P/R		1,309.44	238,552.20
12/07/2018	2000447	Gary L. Kubler	11/19-12/02 - P/R		1,568.61	236,983.59
12/07/2018	ACH120718	Paychex	11/19-12/02/18 - P/R		782.23	236,201.36
12/10/2018	1768	Duke Energy	Electricity		11,436.80	224,764.56
12/10/2018	1769	Illuminations Holiday Lighting	Holiday Lighting Final		9,025.00	215,739.56
12/10/2018	1770	Innovative Employer Solutions	Background check/drug screen Dustin Smith		65.00	215,674.56
12/10/2018	1771	Vertex Water Features	Fountain Repair - Light timer bad		188.17	215,486.39
12/10/2018		Deposit	Rental Income	822.00		216,308.39
12/10/2018	ACH121018	Paychex	P/R Fee		43.24	216,265.15
12/14/2018	2000453	Cecilio A. Thomas Jr.	BOS Mtg - 12/3/18		200.00	216,065.15
12/14/2018	2000452	Christopher Milano	BOS Mtg - 12/3/18		200.00	215,865.15
12/14/2018	2000450	James Plateau	BOS Mtg - 12/3/18		200.00	215,665.15
12/14/2018	ACH121418	Paychex	12/3-12/3 - P/R		600.00	215,065.15
12/14/2018	2000451	Richard Levy	BOS Mtg - 12/3/18		200.00	214,865.15
12/14/2018	2000449	Stephen Bobick	BOS Mtg - 12/3/18		200.00	214,665.15
12/14/2018		Pasco County Tax Collector	Deposit	1,102,741.90		1,317,407.05
12/17/2018	2000455	Dustin J Smith	12/17/18 - P/R		866.21	1,316,540.84
12/17/2018	2000454	Gary L. Kubler	12/17/18 - P/R		1,629.60	1,314,911.24
12/17/2018	ACH12172018	Paychex	12/17/18 - P/R		740.69	1,314,170.55
12/17/2018	ACH121718	Paychex	P/R Fee		46.40	1,314,124.15
12/21/2018	2000456	Gary L. Kubler	12/3-12/16 - P/R		1,168.46	1,312,955.69
12/21/2018	ACH122118	Paychex	12/3-12/16/18 - P/R		338.64	1,312,617.05
12/23/2018	1772	American Ecosystems, Inc.	Lake & Pond Maint - January		1,900.00	1,310,717.05
12/23/2018	1773	Bright House Networks	12/12-1/11/19 - Internet/Phone		336.45	1,310,380.60
12/23/2018	1774	DCSI, Inc	Service Call & Repair - BBall court gate		105.00	1,310,275.60
12/23/2018	1775	Poolsure	Pool Maint. Nov/Dec VOID		0.00	1,310,275.60
12/23/2018	1776	Straley Robin Vericker	Legal Services 12/15/18		425.00	1,309,850.60
12/23/2018	1777	Suncoast Rust Control, Inc	Rust Prevention - December		865.00	1,308,985.60
12/23/2018	1778	Tampa Print Services, inc	Letters/envelopes/postage - CDD		273.06	1,308,712.54
12/23/2018	1779	Yellowstone Landscape Professionals	Irrigation Repairs		315.32	1,308,397.22
12/24/2018	2000457	Dustin J Smith	12/24/18 - P/R		878.55	1,307,518.67
12/24/2018	ACH122418	Paychex	12/3-12/16/18 - P/R DS		218.89	1,307,299.78
12/24/2018	ACH122418.	Paychex	P/R Fee		46.40	1,307,253.38
12/27/2018	ACH122718.1	Pasco County Utilities Services Branch	10/24-11/23 - Ayrshire Boulevard		27.45	1,307,225.93
12/27/2018	ACH122718.2	Pasco County Utilities Services Branch	10/24-11/23 - Ballentrae & Mentore		471.76	1,306,754.17
12/27/2018	1780	Gary L. Kubler	August - Petty Cash Reimbursement		35.55	1,306,718.62
12/28/2018	1781	DPFG MANAGEMENT & CONSULTING, LLC	DCC Mgmt - January		4,433.00	1,302,285.62
12/31/2018	1782	DLTD Solutions Inc.	Admin Fee - 11/4,11,17,18,24,25 & 12/2,8,9,15,16		440.00	1,301,845.62
12/31/2018	1783	TCASS	Security - 11/17,18,24 & 12/8,15		1,000.00	1,300,845.62
12/31/2018	1784	Tropicare Termite and Pest Control	Pest Control		80.00	1,300,765.62
12/31/2018	1785	William McLaughlin	Security - 11/4,11,25 & 12/2,9,16		1,200.00	1,299,565.62
12/31/2018	ACH123118	Paychex	P/R Fee		93.70	1,299,471.92
12/31/2018		EOM Balance Hancock Bank		1,148,609.50	51,560.54	1,299,471.92
01/01/2019		Deposit	Clubhouse rentals	800.00		1,300,271.92
01/03/2019		Pasco County Tax Collector	Tax Collection 11/28-12/07	251,877.21		1,552,149.13
01/04/2019	1786	GPS Pools Inc	Pool Repairs		583.97	1,551,565.16
01/04/2019	ACH010419	Paychex	12/17-12/30 - P/R		764.16	1,550,801.00
01/04/2019	2000459	Dustin J Smith	12/17-12/30 - P/R		1,271.86	1,549,529.14
01/04/2019	2000458	Gary L. Kubler	12/17-12/30 - P/R		1,500.50	1,548,028.64
01/07/2019	1787	Yellowstone Landscape Professionals	Landscape Maint - Dec-Jan, Wall Cleaning & Plant Removal		25,727.16	1,522,301.48
01/10/2019		Pasco County Tax Collector	Tax Collections	15,628.52		1,537,930.00
01/11/2019		Pasco County Tax Collector	Tax Collection 12/26-12/31	11,187.19		1,549,117.19
01/14/2019	ACH011419	Paychex	P/R Fee		225.26	1,548,891.93
01/18/2019	ACH011819	Paychex	12/31-1/13 - P/R		582.85	1,548,309.08
01/18/2019	2000466	Cecilio A. Thomas Jr.	BOS Mtg - 1/7/19		200.00	1,548,109.08

BALLANTRAE CDD

Check Register FY2019

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	HB Acct Balance
01/18/2019	2000464	Christopher Milano	BOS Mtg - 1/7/19		200.00	1,547,909.08
01/18/2019	2000465	Dustin J Smith	12/31-1/13 - P/R		879.62	1,547,029.46
01/18/2019	2000462	Gary L. Kubler	12/31-1/13 - P/R		1,211.46	1,545,818.00
01/18/2019	2000461	James Plateau	BOS Mtg - 1/7/19		200.00	1,545,618.00
01/18/2019	2000463	Richard Levy	BOS Mtg - 1/7/19		200.00	1,545,418.00
01/18/2019	2000460	Stephen Bobick	BOS Mtg - 1/7/19		200.00	1,545,218.00
01/21/2019	1793	Florida Dept of Revenue	4th Qtr Sales Tax 2018		101.50	1,545,116.50
01/21/2019	1794	American Ecosystems, Inc.	Lake & Pond Maint - Feb		1,900.00	1,525,216.50
01/21/2019	1788	Ballantrae CDD.	Transfer to 8417		5,000.00	1,538,216.50
01/21/2019	1789	Duke Energy	11/28-12/28 - Utilities		11,524.38	1,526,692.12
01/21/2019	1790	Bright House Networks	1/12-2/11/19 - Internet/Phone		336.45	1,526,355.67
01/21/2019	1791	Stantec Consulting Services, Inc.	Engineering Svcs thru 12/28/18		110.00	1,526,245.67
01/24/2019	1796	Poolsure	Pool Maintenance - February		505.58	1,525,740.09
01/28/2019	ACH012819	Pasco County Utilities Services Branch	11/23-12/21 - Ballantrae & Mentore		437.60	1,525,302.49
01/28/2019	ACH012819.2	Pasco County Utilities Services Branch	11/23-12/21 - Ayrshire Boulevard		24.46	1,525,278.03
01/28/2019	1797	American Ecosystems, Inc.	Lake & Pond Maint - November		1,900.00	1,523,378.03
01/28/2019	1798	Ballantrae CDD C/O US Bank	Tax Collection Distribution c/o US Bank		433,722.36	1,089,655.67
01/28/2019	1799	Carlos Belen	Security - 12/1/18		200.00	1,089,455.67
01/28/2019	1800	DCSI, Inc	Install Set up maglock BBall Court Gate, Key Cards		1,538.50	1,087,917.17
01/28/2019	1801	DLTD Solutions Inc.	Admin Fee - 12/1,30 & 1/5,6,12,13,19,20,26,27		400.00	1,087,517.17
01/28/2019	1802	Stephen Glen Dachs	1/6,13,27		600.00	1,086,917.17
01/28/2019	1803	William McLaughlin	Security - 12/30 & 1/5,6,12,19,26		1,200.00	1,085,717.17
01/28/2019	1804	Yellowstone Landscape Professionals	Irrigation Repairs		283.50	1,085,433.67
01/29/2019	ACH012919	Paychex	P/R Fee		63.70	1,085,369.97
01/31/2019	297	Paychex	Kubler & Smith P/R drafter 1/31 - JE reversal on 2/1		2,048.89	1,083,321.08
01/31/2019		EOM Balance Hancock Bank		279,492.92	495,643.76	1,083,321.08
02/01/2019	1805	DPFG MANAGEMENT & CONSULTING, LLC	DCC Mgmt - February		4,433.00	1,078,888.08
02/01/2019	ACH020119	Paychex	1/14-1/27 - P/R		568.15	1,078,319.93
02/01/2019	2000468	Dustin J Smith	1/14-1/27 - P/R		879.61	1,077,440.32
02/01/2019	2000467	Gary L. Kubler	1/14-1/27 - P/R		1,169.28	1,076,271.04
02/01/2019	301	Paychex	Reverse Kubler & Smith P/R drafter 1/31 - JE reversal or	2,048.89		1,078,319.93
02/05/2019	1806	American Ecosystems, Inc.	Lake & Pond Maint - January Wetland buffer Mgmt Additional		1,688.00	1,076,631.93
02/05/2019	1808	Poolsure	Pool Maintenance - November		505.58	1,076,126.35
02/05/2019	1809	Suncoast Rust Control, Inc	Rust Prevention - January		865.00	1,075,261.35
02/05/2019	1810	Yellowstone Landscape Professionals	Park Tree Removal		5,066.67	1,070,194.68
02/06/2019		Deposit	Clubhouse rentals	310.00		1,070,504.68
02/11/2019	1811	American Ecosystems, Inc.	Lake & Pond Maint - February Wetland buffer Mgmt Additional		1,688.00	1,068,816.68
02/11/2019	1812	Duke Energy	Electricity		11,563.22	1,057,253.46
02/11/2019	1813	Tropicare Termite and Pest Control	Pest Control - January		40.00	1,057,213.46
02/11/2019	ACH021119	Paychex	P/R Fee		59.01	1,057,154.45
02/12/2019	ACH021219	Paychex	P/R Fee		63.70	1,057,090.75
02/15/2019	2000473	Cecilio A. Thomas Jr.	BOS Mtg - 2/4/19		200.00	1,056,890.75
02/15/2019	2000472	Christopher Milano	BOS Mtg - 2/4/19		200.00	1,056,690.75
02/15/2019	2000470	James Plateau	BOS Mtg - 2/4/19		200.00	1,056,490.75
02/15/2019	2000471	Richard Levy	BOS Mtg - 2/4/19		200.00	1,056,290.75
02/15/2019	2000469	Stephen Bobick	BOS Mtg - 2/4/19		200.00	1,056,090.75
02/15/2019	ACH021519	Paychex	1/28-2/10 - P/R		776.39	1,055,314.36
02/15/2019	2000475	Dustin J Smith	1/28-2/10 - P/R		1,210.84	1,054,103.52
02/15/2019	2000474	Gary L. Kubler	1/28-2/10 - P/R		1,573.53	1,052,529.99
02/19/2019	1814	Bright House Networks	2/12-3/11/19 - Internet/Phone		336.42	1,052,193.57
02/19/2019	1816	Tropicare Termite and Pest Control	Pest Control - February		40.00	1,052,153.57
02/20/2019	1817	Griffin Brothers Civil Construction	Repair of Stormwater Structure		14,000.00	1,038,153.57
02/25/2019		Pasco County Tax Collector	Deposit	17,901.55		1,056,055.12
02/25/2019	1818	Pasco County Utilities Services Branch	Water		530.38	1,055,524.74
02/25/2019	1819	Stantec Consulting Services, Inc.	Engineering Svcs thru 1/25/19		1,075.00	1,054,449.74
02/25/2019	1820	Yellowstone Landscape Professionals	Irrigation, Tree removal		2,593.04	1,051,856.70
02/26/2019	1821	CertaPro Painters	Painting - Rcvd 2/25/19		98,374.00	953,482.70
02/28/2019		Dustin J Smith	2/11-2/24 PR		879.62	952,603.08
02/28/2019		Gary L. Kubler	2/11-2/24 PR		1,155.23	951,447.85
02/28/2019		EOM Balance Hancock Bank		20,260.44	152,133.67	951,447.85

EXHIBIT 7.

**DCSI Inc "Security & Sound"**

P.O. Box 265
Lutz, FL 33548
(813)949-6500
info@dcsisecurity.com
http://DCSIsecurity.com

Invoice**BILL TO**

Ballantrae CDD C/o DPGF
250 International Parkway
Lake Mary, FL 32746

SHIP TO

Ballantrae CDD C/o DPGF
17611 Mentmore Boulevard
Land O' Lakes, FL 34638

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
25196	02/22/2019	\$249.00	03/09/2019	Net 15	

SALES REP
DC

ACCT#/LOT/BLK
Tennis Courts Access

DATE	ACTIVITY	QTY	RATE	AMOUNT
02/22/2019	This invoice is for replacing the access card reader to the tennis courts. (readers audible beeper was no longer working, making it difficult to know if the presented card has been scanned)			
02/22/2019	Access/ Gate (1) HID 26bit prox reader Installation and programming included.	1	249.00	249.00

Thank you for choosing DCSI, Inc as your "Security & Sound" company!

*ALL SYSTEMS COME WITH 90 DAYS WARRANTY ON LABOR AND
ONE YEAR WARRANTY ON PARTS, UNLESS OTHERWISE NOTED.

**Returned Checks will receive \$25 NSF Fee.

***Late Fees are 1.5% per month

BALANCE DUE

\$249.00

EXHIBIT 8.

1808 James Redman Pkwy #178
Plant City, FL 33563

\$0>3	'9@:23Ä
3/13/2019	4024

#5A :
Ballantrae CDD 17611 Menmore Blvd Land O Lakes, FL 34638

- 45A :
Ballantrae CDD 17611 Menmore Blvd Land O Lakes, FL 34638

* !)	3-8 =	\$73\$0-8	* <.62>
		3/13/2019	

+ ?09>5B	\$3=2<5;5:9	,0> 3	" 8 :? 9>
	STEPPING STONE - INSTALL NOT INCLUDED TAX FREIGHT	269.23 22.89 75.00	269.23 22.89 75.00
		% 1&+	\$367.12
		\$&4,- 10Ä/)(*10	\$0.00
		&+&- ')Ä "2)	\$367.12

* 4:9 3Å	&0AÅ	%8 05	/ 31Å 58
813-704-4395	813-754-9703	cindy@floridaplaystructures.com	www.floridaplaystructures.com

EXHIBIT 9.

Webstix

Hi Raymond,

Since we cannot provide document conversion, we're going to pass on this project. We're also very busy now with more ADA compliance projects. It has suddenly picked up.

Thank you,
-Tony

> On Mar 8, 2019, at 1:12 PM, Raymond Lotito <raymond.lotito@dpfg.com> wrote:

>

> Ladies and gentlemen;

> Attached is an excel spreadsheet that the Chairman of the Ballantrae Community Development District has requested be completed and returned so that the Board may further evaluate your proposals. You are also requested to re-submit your previously submitted proposals with this spreadsheet. Please re-submit your package NLT March 14.

>

> Thank for you participation in this process.

>

> Raymond J. Lotito

> Manager

> DPFG Management & Consulting, LLC

EXHIBIT 10.

Hi Ray,

Thanks again for including us in the RFP opportunity for Ballantrae. We are going to respectfully withdraw our candidacy as a vendor, given that we've already submitted a proposal and quote and are just so busy right now that we don't have the resources to complete another spreadsheet with such a granular level of itemization. Should the district wish to speak further, our pricing model remains the same as laid out in the initial proposal. Our PDF remediation rate has gone up to \$3.95 per page, but we would honor the previously quoted rate of \$2.95 – at which we make only a few dollars.

Wishing you luck in the process. Please stay in touch, and if our services are ever required, we'd be happy to help.

Best,



Jeremy Horelick

VP Business Development • ADA Site Compliance

direct: (561) 258-9518

office: (561) 258-9300

email: jeremy@adaSiteCompliance.com

The Americans with Disabilities Act - It's the Law

www.adaSiteCompliance.com

Website and PDF Auditing & Remediation



EXHIBIT 11.

360 PSG

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT WEBSITE DEVELOPMENT LINE PRICING ITEMS

1 Create a Website Home Page	\$377.77
2 Create integrated website pages for (examples provided)	
Our Cdd	\$377.77
Contacts	\$377.77
Board Meetings	\$377.77
Annual Budget	\$377.77
Annual Audit	\$377.77
3 Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$377.77
Community Newsletter	\$377.77
Other Documents	\$377.77
4 Document Conversion	
Annual Audit - 1 year	\$275
Schedule of Annual Meetings	\$275
Agendas - 1 year after meeting	\$275
Public Facilities Report	\$275
Annual Budget - 2 years	\$275
5 Additional Document Conversion	
Community Newsletter	\$275
Clubhouse Calendar	\$275
Other Documents - Price per Page	\$275
6 Ongoing Maintenance	
Website Accessibility & Compliance	\$1,025
<i>Ongoing Document Conversion - Item 4:</i>	
Annual Audit	\$55
Schedule of Annual Meetings	\$55
Agendas	\$55
Public Facilities Report	\$55
Annual Budget	\$55
<i>Ongoing Document Conversion - Item 5:</i>	
Community Newsletter	\$55
Clubhouse Calendar	\$55
Other Documents - Price per page	\$55
TOTAL	7064.93

Onix Website

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT WEBSITE DEVELOPMENT LINE PRICING ITEMS

1 Create a Website Home Page	\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
2 Create integrated website pages for (examples provided)	
Our Cdd	\$1,050 or 1 Day (\$140/hr x 7.5hr)
Contacts	\$1,050 or 1 Day (\$140/hr x 7.5hr)
Board Meetings	\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
Annual Budget	\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
Annual Audit	\$1,050 or 1 Day (\$140/hr x 7.5hr)
3 Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
Community Newsletter	\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
Other Documents	\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
4 Document Conversion	
Annual Audit - 1 year	\$8 per page
Schedule of Annual Meetings	\$11-15 per page
Agendas - 1 year after meeting	\$11-15 per page
Public Facilities Report	\$13 per page
Annual Budget - 2 years	\$20 per page
5 Additional Document Conversion	
Community Newsletter	\$12 per page
Clubhouse Calendar	This is not a document
Other Documents - Price per Page	TBD based on complexity
6 Ongoing Maintenance	
Website Accessibility & Compliance	\$3,150 or 3 Days (\$140/hr x 7.5hr x 3 days)
<i>Ongoing Document Conversion - Item 4:</i>	
Annual Audit	\$8 per page
Schedule of Annual Meetings	\$11-15 per page
Agendas	\$11-15 per page
Public Facilities Report	\$13 per page
Annual Budget	\$18-20 per page
<i>Ongoing Document Conversion - Item 5:</i>	
Community Newsletter	\$12 per page
Clubhouse Calendar	This is not a document
Other Documents - Price per page	TBD based on complexity

Cleartech

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT WEBSITE DEVELOPMENT LINE PRICING ITEMS

1 Create a Website Home Page	\$2,500
2 Create integrated website pages for (examples provided)	
Our Cdd	\$250
Contacts	\$250
Board Meetings	\$250
Annual Budget	\$250
Annual Audit	\$250
3 Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$1,200
Community Newsletter	\$250
Other Documents	\$250
4 Document Conversion	
Annual Audit - 1 year	\$100 - \$150 per page dependon complexity
Schedule of Annual Meetings	\$100 - \$150 per page dependon complexity
Agendas - 1 year after meeting	\$100 - \$150 per page dependon complexity
Public Facilities Report	\$100 - \$150 per page dependon complexity
Annual Budget - 2 years	\$100 - \$150 per page dependon complexity
5 Additional Document Conversion	
Community Newsletter	\$100 - \$150 per page dependon complexity
Clubhouse Calendar	\$100 - \$150 per page dependon complexity
Other Documents - Price per Page	\$100 - \$150 per page dependon complexity
6 Ongoing Maintenance	
Website Accessibility & Compliance	\$100 - \$150 per page dependon complexity
<i>Ongoing Document Conversion - Item 4:</i>	
Annual Audit	\$100 - \$150 per page dependon complexity
Schedule of Annual Meetings	\$100 - \$150 per page dependon complexity
Agendas	\$100 - \$150 per page dependon complexity
Public Facilities Report	\$100 - \$150 per page dependon complexity
Annual Budget	
<i>Ongoing Document Conversion - Item 5:</i>	
Community Newsletter	\$100 - \$150 per page dependon complexity
Clubhouse Calendar	\$100 - \$150 per page dependon complexity
Other Documents - Price per page	\$100 - \$150 per page dependon complexity

Horton Group

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT WEBSITE DEVELOPMENT LINE PRICING ITEMS

1 Create a Website Home Page	\$3,500 - \$5,500
2 Create integrated website pages for (examples provided)	
Our Cdd	\$500
Contacts	\$1,500
Board Meetings	\$3,500
Annual Budget	\$5,500
Annual Audit	\$3,500
3 Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$3,500
Community Newsletter	\$3,500
Other Documents	TBD
4 Document Conversion	
Annual Audit - 1 year	\$100 per hour
Schedule of Annual Meetings	\$100 per hour
Agendas - 1 year after meeting	\$100 per hour
Public Facilities Report	\$100 per hour
Annual Budget - 2 years	\$100 per hour
5 Additional Document Conversion	
Community Newsletter	\$100 per hour
Clubhouse Calendar	\$100 per hour
Other Documents - Price per Page	\$100 per hour
6 Ongoing Maintenance	
Website Accessibility & Compliance	\$3,000 per quarter
<i>Ongoing Document Conversion - Item 4:</i>	
Annual Audit	\$100 per hour
Schedule of Annual Meetings	\$100 per hour
Agendas	\$100 per hour
Public Facilities Report	\$100 per hour
Annual Budget	\$100 per hour
<i>Ongoing Document Conversion - Item 5:</i>	
Community Newsletter	TDB based on complexity
Clubhouse Calendar	\$85 per hour
Other Documents - Price per page	\$100 per hour

EXHIBIT 12.

BALLANTRAE DOMMUNITY DEVELOPMENT DISTRICT
WEBSITE DEVELOPMENT LINE PRICING ITEMS

1 Create a Website Home Page	\$ 2,500.00
2 Create integrated website pages for (examples provided)	
Our Cdd	\$ 250.00
Contacts	\$ 250.00
Board Meetings	\$ 250.00
Annual Budget	\$ 250.00
Annual Audit	\$ 250.00
3 Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$ 1,200.00
Community Newsletter	\$ 250.00
Other Documents	\$ 250.00
4 Document Conversion	
Annual Audit - 1 year	\$100 - \$150 per page dependon complexity
Schedule of Annual Meetings	\$100 - \$150 per page dependon complexity
Agendas - 1 year after meeting	\$100 - \$150 per page dependon complexity
Public Facilities Report	\$100 - \$150 per page dependon complexity
Annual Budget - 2 years	\$100 - \$150 per page dependon complexity
5 Additional Document Conversion	
Community Newsletter	\$100 - \$150 per page dependon complexity
Clubhouse Calendar	\$100 - \$150 per page dependon complexity
Other Documents - Price per Page	\$100 - \$150 per page dependon complexity
6 Ongoing Maintenance	
Website Accessibility & Compliance	\$100 - \$150 per page dependon complexity
<i>Ongoing Document Conversion - Item 4:</i>	
Annual Audit	\$100 - \$150 per page dependon complexity
Schedule of Annual Meetings	\$100 - \$150 per page dependon complexity
Agendas	\$100 - \$150 per page dependon complexity
Public Facilities Report	\$100 - \$150 per page dependon complexity

Annual Budget

Ongoing Document Conversion - Item 5:

Community Newsletter	\$100 - \$150 per page dependon complexity
Clubhouse Calendar	\$100 - \$150 per page dependon complexity
Other Documents - Price per page	\$100 - \$150 per page dependon complexity

EXHIBIT 13.

360 PSG

Ray,

The numbers I had previously submitted include monthly ADA compliance audits instead of quarterly. Everything else will be covered in the scope of work we submitted. Let me know if you think anything is missing, but as far as I can tell I think we're good.

On Thu, Mar 14, 2019 at 12:21 PM Raymond Lotito <raymond.lotito@dpfg.com> wrote:

Please see the new guidelines for ADA websites. Note the quarterly audits. Please submit your price for quarterly audits with your completed spreadsheet.

Thanks,

Raymond J. Lotito

Manager

DPFG Management & Consulting, LLC



360 PSG .com

Your Web Experts

Ballantrae Community Development District

To:

Raymond Lotito
DPFG, Inc
raymond.lotito@dpfg.com
813-220-6089

Prepared by:

Peter Williams
Account Manager
360 PSG
pwilliams@360psg.com
716-829-7373 x207

Executive Summary

Customized Template Website Design Bundle - Fission CMS

Individual services in bundled packages can not be separated out or swapped with any others. Additional Services can be added at the standard hourly rates.

Full detailed explanations of the services are listed in the “Scope of Work” Section in this proposal.

Includes:

- Customized Theme Site Design
- Home Page Build-Out
- Simple Slider Creation (if applicable)
- Content Population up to 8
- Project Management
- Quality Assurance
- Engineering Services
- Stock photography up to 5 images
- Basic setup of Google analytics

Total service budget for the package deal

- Creative Services (Design/Content): 10 hrs.
- Professional Services (Project Mgmt/QA): 5 hrs.
- Engineering Services: 3 hrs.

* All services are rendered on a time and material basis. All time over the bundled budget is billed at normal rates (See “Service Rates”). Unused hours will be credited toward future services at a 10% discount from our standard service rates.

ADA Compliance

Your new site will be built with ADA compliance in mind, but as this is a particular point of focus for this project, additional time will be spent running compliance audits and making the recommended changes.

UserWay Implementation

To further ensure compliance to the latest ADA standards, we will be implementing the UserWay accessibility system on your new site. This will allow site users to adjust the look and functionality of the site based on their needs. For example users will be able to change the contrast, increase text size, highlight links, desaturate images, or activate the screen reader all from an on-site control panel.

Document Conversion

As there are signatures and other elements on the documents that would not be able to be duplicated on a web page, it will be necessary for the PDFs on the site to remain in their current form. We can however adjust the meta description and tags on each PDF to ensure that they can be read by site readers.

Service Block

Service blocks are simply unallocated funds that are not attached to any one specific scope element in your project. This flexible usage model improves the process so we can move quickly and jump any hurdles as they come up without going back through the whole scope, proposal, formal process. Adding in this buffer means that you understand there are things you may not know you even wanted today and that working with us on your project may drum up things like "Wouldn't it be great if we added this?" or "We just found another website that has this really awesome twist we would like" or many times "We would love to enhance what we originally planned by changing this area". Having a service block in place lets us quickly scope any potential extra time needed and you can easily approve (or decline) that estimate in a couple emails or conversations instead of through a formal scope adjustment and proposal process.

Content Copywriting

Includes Writing for 4 Pages

360 PSG provides copywriting services that let you spend a little time on the phone being interviewed by one of our writers. We take those interviews and craft them into pages of copy that can be used in the population of your website pages.

360 PSG's writing team interviews DPFG, Inc based on the predetermined pages to be written. The interview process develops the tone and intended content requirements for each page. The pages are then written into approximately 400-1,000 word content documents that are compiled as a word document. DPFG, Inc then gets a chance to review the copy as written and make any subtle changes desired to the information. Once approved, the content can either be delivered to the you in it's final word document format or populated right into the website included as part of the writing package (no additional content population fees would be required for content written by 360 PSG for internal pages). The number of pages to be written and time estimated will be defined in the budget section of this proposal.

Budget & Fees

Choose a design option and a marketing package

Name	Quantity	Price	Total
Fission Theme Design Bundle Includes all setup & Configuration of the Fission CMS System, 6 hours of design, 5 hours of project management & QA, 4 hours Content population and CMS Training. See description for more details.	1	\$2,395 \$1,750 \$645 unit discount	\$1,750
Page Content Population up to 10 pages Standard content pages	5	\$110 / hour	\$550
ADA Compliance Audit	10	\$110 / hour	\$1,100
UserWay Implementation	2	\$110 / hour	\$220
Fission File Library Setup	1	\$200	\$200
Document Conversion - Updating meta data on each PDF - Updating/creating tags for each PDF	10	\$110 / hour	\$1,100
Service Block Add a one-time service block to be used toward hourly service requirements and changes during the development of this project	10	\$110 \$104.50 / hour 5% unit discount	\$1,045
<input checked="" type="checkbox"/> Page Content Writing	10	\$110 / hour	\$1,100
Recurring Items			
SSL Certificate One year of secure, encrypted certificate service (https) for a single domain name	1	\$120 per year	\$120
Fission Content Management System & Hosting Includes hosting, CMS license, phone & email support, code patches, and server updates	1	\$60 per month	\$60
Monthly ADA Compliance Scanning This monthly fee covers the scanning of up to 20 pages of content with dedicated ADA compliance software to highlight potential ADA compliance errors and alerts, each calendar month. BCDD will be informed of any errors found. Fixes to these errors may be implemented at BCDD's discretion at the	1	\$20 per month	\$20

Name	Quantity	Price	Total
standard hourly rate of \$110 per hour. All work performed will be estimated prior to execution and work will be billed actual.			
Total			\$7,065
per month			\$80
per year			\$120
Payment Options			
<input type="radio"/> Payment - one-time payment up front (5% discount)			\$6,711.75
<input checked="" type="radio"/> Payment - 50% down, 25% at 30 days, 25% at 60 days		\$3,532.50 + 2 x \$1,766.25 = \$7,065	

Signature and Acceptance

This document is considered proprietary and confidential and is intended to be used only by 360 PSG and DPFG, Inc or their designated agents to potentially engage in services to be provided by 360 PSG. This document should be kept in confidence and only used internally by both parties strictly for the purposes of potentially doing business together. This document should be returned to 360 PSG, deleted, or destroyed should DPFG, Inc decide not to move forward with the proposal within 30 days of receipt.

This agreement may be executed digitally using the online acceptance tools provided with this proposal or it may be printed and executed via signature offline. The pricing quoted is valid until March 29, 2019 unless otherwise noted within and any delivery schedules are based on an acceptance of the proposal within 3 business days of February 19, 2019.

Project delivery schedules vary based on size and scope of work. Projects usually kick off within 7 business days of agreement or receipt of any initial deposit/invoice requirements. Actual delivery time may be based on changes to the scope, start date delays, non-receipt of required Company materials, approvals, or revisions sent in a timely manner, failures to communicate or respond to requests/needs, account balance accrual, or any other element outside the direct control of 360 PSG. At no time does the delivery schedule of the scope of work effect the payment schedule defined in the budget unless specifically agreed to by 360 PSG on a case-by-case basis.

Signature of Acceptance

By signing below and/or accepting the digitally agreement online, DPFG, Inc accepts and is bound by the terms and conditions of this agreement as stated within this document.

Date of Proposal : February 19, 2019

Company:
DPFG, Inc

Authorized Company Signator
Date of Acceptance : N/A

Terms and Conditions

Any purchase of a domain name, domain renewal, or inclusion of a secure certificate (SSL) is billed once per year. The initial invoice will be sent at the time of acquisition of the domain or setup of the SSL on the server. Subsequent years will be invoiced 90 days prior to expiration and must be paid or notification of cancellation received by 360 PSG within 15 days of receipt of invoice to avoid potentially losing the domain or the automatic expiration of the encryption certificate on the affected websites.

Any purchase of a domain name, domain renewal, or inclusion of a secure certificate (SSL) is billed once per year. The initial invoice will be sent at the time of acquisition of the domain or setup of the SSL on the server. Subsequent years will be invoiced 90 days prior to expiration and must be paid or notification of cancellation received by 360 PSG within 15 days of receipt of invoice to avoid potentially losing the domain or the automatic expiration of the encryption certificate on the affected websites.

This proposal includes items that have been identified as "Fixed Price" within the budget. These items must be paid in full based on the payment timing for the deposit and any subsequent payments required to fulfill the price in total. Fixed price items are not sold proportionally (as they may have specific licenses, out of pocket costs, or other operational expenses tied into their initial origination) and it is agreed within that all fixed price items will be paid as agreed in the budget.

This proposal includes a recurring package with a monthly fee, possible minimum term and possible setup charges as outlined in the budget. Any applicable setup fees are invoiced (with the first months package fee) immediately upon acceptance and must be paid prior to the kick off and planning of the project. Subsequent months of service are invoiced one month prior to the intended month of service and must be paid prior to the start of the service month to avoid disruption to service. A credit card can be applied to the account to automate monthly payments and avoid interruption in service. All minimum terms agreed to must be met as per the terms & conditions of this agreement.

This proposal includes hourly estimates within the budget. These hours are only estimates based on the scope of work described and are subject to change based on final delivery requirements, changes to scope, revisions, and unforeseen requirements. Hourly rates will be applied as defined in the budget for actual time and materials required.

Hourly estimates require a pre-payment of a portion of the estimated time in order to begin the project. 360 PSG tracks all time used in 15 minute increments and once the initial deposit is consumed, standard billing for accumulated time will be invoiced twice per month based on the time utilized during the prior billing period.

Any changes to the estimated time or scope of work that may require more time than has been allocated Company will be contacted to provide guidance on how to proceed. Company may inquire about balance used at any time.

SERVICES

Services will include those outlined and selected items in the budget & fees section within this proposal.

COMPENSATION

Compensation is reflected in the pricing breakdown above. Unless otherwise noted, the totals reflected in this agreement are binding in full. Optional items will be included if selected at the time of acceptance by including them in the scope/fees section.

RELATIONSHIP OF PARTIES

1. 360 PSG, in rendering performance under this Agreement, shall be deemed an independent contractor and nothing contained herein shall constitute this arrangement to be employment, a joint venture, or a partnership. 360 PSG shall be solely responsible for and shall hold Company harmless for any and all claims for taxes, fees, or costs, including but not limited to withholding, income tax, FICA, and workmen's compensation.
2. No Agency. Company does not undertake by this Agreement or otherwise to perform any obligation of 360 PSG, whether by regulation or contract. In no way is 360 PSG to be construed as the agent or to be acting as the agent of Company in any respect, any other provisions of this Agreement notwithstanding.

INTELLECTUAL PROPERTY RIGHTS

1. Company will own all graphic design, site text content, images, and media files added, created, or uploaded specifically for the use on the individual website by or for this specific project.
2. 360 PSG will own the software/code rights related to the Fission Web System or CMS tool.
3. Company has a license to use, manage, and publish web content using the software indicated in the Scope of Work while their account is active and in good standing.
4. Any and All Software used to render the website and/or perform the services of delivering the website content in its final format to the world will remain the sole property of 360 PSG.
5. If used, the 360 PSG Fission Framework or other such application development system will remain the sole property of 360 PSG. A single usage license (not related to the ability to access source code, database structures, FTP, or other such materials used to power and operate the system) is hereby granted for the website while engaged with 360 PSG ongoing monthly support services.

TIMELY DELIVERY

1. 360 PSG shall deliver the work in the Scope of Work, to Company and its clients, in a timely manner without unreasonable delay if such delays are not the result of Company obligations.
2. Company agrees that delivery of the work shall be extended by any delay by Company to perform any required actions in a timely manner, provided that 360 PSG has promptly notified Company of any such delay and the consequences of such delay and 360 PSG has endeavored in good faith to minimize the consequences of such delay. Notice of delay may be presented in electronic email format.

JURISDICTION / DISPUTES

This Agreement shall be governed in accordance with the laws of the State of New York. All disputes under this Agreement shall be resolved by litigation or arbitration in the State of New York (by sole decision of 360 PSG) including the federal courts therein and the Parties all consent to the jurisdiction of such authorities, agree to accept service of process by mail, and hereby waive any jurisdictional or venue defenses otherwise available to it.

WAIVER

No waiver by either party of any default shall be deemed as a waiver of prior or subsequent default of the same of other provisions of this Agreement.

SEVERABILITY

If any term, clause or provision hereof is held invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity or operation of any other term, clause or provision and such invalid term, clause or provision shall be deemed to be severed from the Agreement.

COMPENSATION

1. The compensation stated within this agreement constitutes the fees associated specifically with the scope of work outlined within. Any and all adjustments, however trivial, to the service, requirements, and desires of the Company may be subject to Out of Scope fees as determined by 360 PSG.
2. Out of Scope Service Fees
 1. All services outside the scope of work will be billed at standard hourly rates
 2. All service fees have a minimum billable time of one quarter hour (15 min) for each request made in a single additional scope of work.
3. Out of Scope approvals for work may be accepted at 360 PSG's sole discretion via email, signed agreement, online software tool, or other such retainable request format. 360 PSG, at its sole discretion on a case-by-case basis may accept verbal (phone), text message, or in-person discussion as an acceptance of work. Approval of Out of Scope work (either by 360 PSG's acceptance verbally or in written form) is considered acceptance of any such fees associated with it. Barring any other form of historical record of authorization, payment by Company of an Out of Scope request is deemed automatic and definitive acceptance of the fees associated with the authorization of said request. 360 PSG is not responsible for Company's internal policies related to authorization of requests at/for 360 PSG unless 360 PSG is provided with, prior to the request being made, a specific list of people that can or cannot make such requests on behalf of the company.
4. Delivery dates for the Scope of Work are not reflective of the payment schedule required per this agreement and as such are treated independent of each other. Adjustments to the payment schedule that differ from this agreement are solely at the discretion of 360 PSG. At no time, unless agreed upon in writing by 360 PSG, shall any work product or deliverable status of a Scope item be linked to the terms of payment for this agreement.
5. This scope of work herein is proposed in its entirety as a legally binding acceptance of all fees for the services as defined. 360 PSG reserves the right to complete the scope of work as written and fully expects Company to fulfill the compensation as scheduled. This agreement may only be modified, terminated, or adjusted with an acceptance of such signed by an officer of 360 PSG. Company acknowledges that project timeline does not reflect billing or payment due schedules and understands that management, planning, setup, front-loaded activity, and other such unbalanced divisions of the scope of work are priced and planned around 360 PSG's expected complete fulfillment of the agreed upon payment terms and amounts.
6. Late payments are subject to a 1.50% monthly finance charge for past due amounts
7. Redirecting a domain name to an alternative service provider or non-usage of a staged scope of work for delivered services does not constitute a cancellation of services

SERVICE, SUPPORT, HOSTING

1. Monthly support fees include the hosting of the website with reasonable use of bandwidth and storage space for the site itself.
2. Support is provided via an online web trouble ticket system and up to 2 hours of live phone support for usage of the licensed tools (this does not include work service hours, the support is included for instructional helpdesk needs only)
3. All system bugs for the code written by 360 PSG are warranted by 360 PSG to insure that the software itself requires no client maintenance outside their license fees. Bugs are subject to the definition and acceptance of such by 360 PSG.
4. Additional service and support above that which is allocated is billable in 15 minute increments with a 15 minute minimum and client will be notified if such overage billing would be required prior to servicing the account. 360 PSG solely reserves the right to waive additional support fees on a case-by-case basis and any such prior waiver of fees does not constitute any guaranteed waiver of future use.

RECURRING TERMS

1. Any agreed upon item with a specified minimum recurring term must be completed in full. Payments for services deemed recurring are due one month prior to the intended execution of the recurring item.
2. After the minimum term of the agreement (which may be zero or more months as written in the scope/ payment sections), the services will be continued on a month-to-month basis at the same level of service unless terminated by Company prior to the next scheduled invoice. An "Out of Term" service fee may be applied at an amount no greater than \$100 per service item per month in which month-to-month service continues without cancellation on services that began with a minimum term greater than zero. Month-to-month service can be cancelled at anytime prior to the scheduled start of the next service date but must be cancelled no later than 2 business days prior to the next scheduled date of service/license/hosting/support/ etc.
3. Should company wish to terminate a minimum term agreement prior to the completion of its required term, 360 PSG offers an early termination fee of 50% of the remaining balance on the total recurring portion (plus total fixed fees remaining). Notice and payment of such termination exit must be received prior to midnight of the start date (usually the 1st day of the month) of the next scheduled service date, no further service will be performed past the termination date.
4. Should a specific item or items not allow for early termination clause, it will be specifically noted in the scope of work. All non-recurring items have no early termination option and are to be completed and paid for in full and 360 PSG will deliver the services as scoped for those items in a timely manner (barring any Company delays in obligations required to complete them).
5. Billing for recurring services may begin prior to the months in which the service is intended to be rendered, but in such cases 360 PSG guarantees to deliver the term quantity of recurring services so long as the account balance is in good standing.

DISCLAIMER OF WARRANTIES

NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, EXCEPT AS EXPRESSLY SET FORTH HEREIN, 360 PSG DOES NOT MAKE AND EXPRESSLY DISCLAIMS ANY AND ALL WARRANTIES, EXPRESS AND IMPLIED, WITH RESPECT TO ANY HARDWARE, SOFTWARE OR SERVICES PROVIDED BY 360 PSG PURSUANT TO THIS AGREEMENT, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF

MERCHANTABILITY, PERFORMANCE RESULTS, SUBJECTIVE PERCEIVED QUALITY, OR FITNESS FOR A PARTICULAR PURPOSE OR USE.

INDEMNIFICATION

Company agrees to indemnify and hold harmless 360 PSG and its successors, assigns, subcontractors, principals, officers, employees and agents from and against any and all claims, demands, liabilities, damages, judgments, assessments and all other forms of damage and/or relief brought against 360 PSG or its successors, assigns, subcontractors, principals, officers, employees and agents by any third party arising out of, or in any way related to the illegal or improper use by Company or any end-users which have procured, directly or indirectly, products or services of 360 PSG from Company, of any hardware, software, goods, services or any other item provided by 360 PSG pursuant to this Agreement.

LIMITATION ON LIABILITY

NOTWITHSTANDING ANYTHING TO THE CONTRARY, IN NO EVENT SHALL 360 PSG BE LIABLE TO THE COMPANY OR ANY END-USERS WHICH HAVE PROCURED, DIRECTLY OR INDIRECTLY, PRODUCTS OR SERVICES OF 360 PSG FROM COMPANY, FOR ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES OR LOSSES OF ANY KIND, INCLUDING, BUT NOT LIMITED TO LOST PROFITS, ARISING OUT OF OR RELATED TO THIS AGREEMENT OR A BREACH THEREOF. 360 PSG'S MAXIMUM AGGREGATE LIABILITY TO COMPANY OR ANY OTHER PERSON ARISING OUT OF OR RELATED TO A BREACH OF THIS AGREEMENT SHALL BE THE LESSER OF (A) \$5,000.00, OR (B) THE TOTAL AMOUNT THAT COMPANY HAS PAID TO 360 PSG FOR THE SERVICES AND/OR PRODUCTS PURSUANT TO THIS AGREEMENT. WITHOUT LIMITING THE APPLICABILITY OF THE FOREGOING, IN NO EVENT SHALL 360 PSG BE LIABLE TO COMPANY OR ANY OTHER PERSON FOR ANY DAMAGES RESULTING FROM OR RELATED TO (A) ANY FAILURE OR DELAY IN THE DELIVERY OR INSTALLATION OF ANY HARDWARE AND/OR SOFTWARE OR (B) ANY FAILURE OF HARDWARE AND/OR SOFTWARE, INCLUDING BUT NOT LIMITED TO LOSS OF DATA, LOSS OF SALES OR ANY FAILURE IN THE PERFORMANCE OF SERVICES PURSUANT TO THIS AGREEMENT AND ANY ADDENDA HERETO.

Appendix

Fission Web System Overview

Current Version as of February 19, 2019

First and foremost, the system described below was built by us directly with millions of dollars and years of in-house investment. This is not a product we simply found and put our name on.



The website will be powered by the Fission "Web System" which will empower you to take full control of your website's content. With the tools built into the standard package, you will be able to make changes when and how you want... no longer waiting for (or paying) for a web development person to return your calls. Manage your own site... anywhere, anytime, on any computer. The following set of features and tools are included in all standard packages of Fission. You may have additional premium and value-add components outlined in the document as well.

With all the tools in Fission there is NOTHING TO INSTALL. Everything runs right inside your web browser and you can log into the system from anywhere in the world.

UNLIMITED CONTENT PAGES

Most of the pages on your website are called content pages. You can add, edit, and remove an unlimited number of pages using an easy graphical editor (similar to using your favorite "Word" processor).

Key Features of this component

- Create and manage an unlimited number of pages
- "Microsoft Word Style" editing available for various user skill levels.
- Built-In Spell checker will highlight and auto-suggest spelling corrections without any additional software installations.
- One click to add links, images, font formatting (bold, italic, underlines, etc) and much more.
- Real-time image editing lets you resize and save images after they have been uploaded
- Add any number of images that can be embedded directly in your content, wrapping words automatically around your graphics.
- Insert YouTube video on any page in your site as easily as plugging in a still image.
- Preview mode allows you to view page changes before saving them

ADD MULTIMEDIA, VIDEOS, AND PHOTOS

Inside your content pages, you can embed images, videos, and audio files without any technical experience or knowledge of HTML.

- Quickly embed your YouTube videos by simply copying and pasting the address from YouTube



- Upload any type of media file to embed directly on your page
- Resize your video players for each file to fit inside your content area
- Add a "Lightbox" effect to your images that popup full size graphics from thumbnails

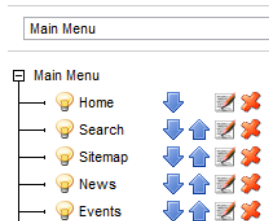
Upload any files or documents you wish to share with site visitors.

- Upload PDF and Word documents without any programming
- Create links on any content pages where you want visitors to download files
- Add an unlimited number of documents (size/storage limits may apply)



MANAGE YOUR NAVIGATION MENUS

Edit Menu Items



You control each menu item on your site with a few simple clicks.

- Create top level items or add items to "rollover" dropdown or slideout sub-menus
- Toggle items on and off with a click of the lightbulb
- Reorder items by simply clicking the arrows up or down
- Use the built-in page picker tool to easily select menu links from all your content

BUILT-IN SEO TOOLS

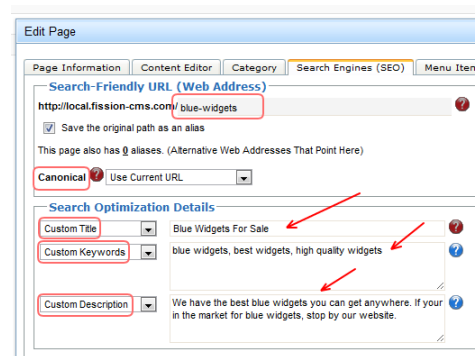
There are some very important attributes that you must be able to change on each page in order to get the most value in the eyes of Google and other search engines. Fission was built from the ground up to employ the most influential tactics across the whole site.

Per-Page Tools and Capabilities

- Each page can have a unique "Title"
- You can create custom web addresses for each page containing your keywords `www.abc.com/about-us` `www.abc.com/best-landscaping-company`
- Add additional information called "Meta" data for each page (and site wide) Keywords are used to define page topics and primary focuses Descriptions are used as a short paragraph description of what a page is about.
- You have the ability to easily add "Alternative Text" to each of your images thereby providing text descriptions of graphics that get picked up by search engines (adding keyword weight to your page)
- Simply map page aliases to new pages, so your old page called `/my-company-history.html` can be pointed to the new `/about-us` and not lose any search engine credibility
- Avoid duplicate content penalties with built-in "canonical" redirects. This tells search engines where your original content is and avoids appearing as a duplicate

Site-wide SEO Tactics and Built-In Services

- Heavily integrated use of CSS (Stylesheets) that are friendly for multiple types of browsers, iPhones, iPads, and search engine robots to interpret.



- Use of standards compliant code initiatives. It is proven that following W3C standards as much as possible creates more value in search engine indexing and ranking algorithms
- Use of server-side speed and acceleration modules on Fission servers decreases load times, Google likes fast sites that get information to visitors quickly.
- Auto-generated robots.txt files that tell Google (and other robot services) about which pages they can "crawl" and discover for their rankings
- Real-time generation of HTML sitemaps. This means that as soon as you create and publish a new page, it can start getting found by search engines that regularly visit your site.
- Automatic and instant creation of sitemap.xml files. These are complex and generated specifically to tell the search engines where all your public pages are, their names and direct links and even what time you last updated the content on each page. This is like candy to the search engines and having a real-time map like this tells them your site is credible and doesn't want to waste people's time.

INTEGRATED SITE-WIDE SEARCH

Every page of content, news article, calendar event, and more is added to a robust index of searchable information for your visitors. They can then use a simple search box or expand it to an advanced search page and find exactly what they are looking for in your site.

If you add new pages, new articles, events, and more... they are put into the index instantly and become searchable with no extra effort.

Anyone familiar with using a search engine like Google will be comfortable looking for information directly on your website.

Site Search

The screenshot shows a search interface titled "Site Search". At the top is a search bar with a magnifying glass icon and a "Search" button. Below the search bar are several checkboxes for search criteria: "Page Title", "Page Description", "Body Content", and "Keywords". There are also three radio buttons for search methods: "Any Keyword" (selected), "All Keywords", and "Exact Phrase Match". Below these are two sections: "Relevance" and "Pattern". The "Relevance" section explains that search results are given a score based on the weight of keywords within the searchable content, and words within content must match spellings exactly and words occur in more than 50% of the records are given 0 points. The "Pattern" section explains that search results use a wildcard pattern matching form, which allows results that contain portions of a keyword.

AUTOMATICALLY GENERATED SEARCH ENGINE SITEMAP

Just like the search system, the sitemap tools automatically catalog and generated pages that link to every content item on your site. This means that search engines that crawl your site will be able to find new pages as soon as you publish them live.

Visitors can navigate to your sitemap if they are looking for specific pages or want to traverse your content in one large map.

A critical feature of great search optimization is having this also generated in a special coded form called an XML Sitemap. These format is specifically designed for the robots to crawl your pages and find every page you want them to. It includes details about each page including the exact time each page was last updated. This means search engines can gather more information about your site quicker and more efficiently... this results in getting new and updated pages into search results as fast as possible.

Site maps are generated instantly when you publish or edit pages, meaning your information for search engines is up-to-date at all times.

Search Pages

My Search Form

Showcase Items

General

Case Studies

Showcase

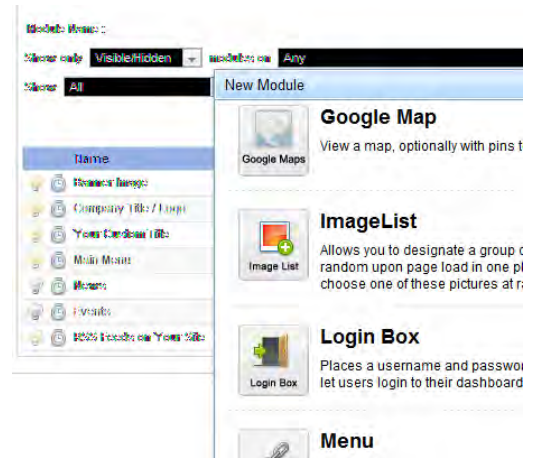
Portfolio Pieces

Testimonials

REUSABLE CONTENT BLOCKS, WIDGETS, AND MODULES

Modules are pieces of content that can be reused and attached to specific pages of choice. These blocks make it simple to create calls-for-action, common information blocks, banners, and much more. There are over 25 built-in module types that you can add to any page on your site. You choose exactly which pages you want them on and what positions to put them in. Some of the most popular included modules are:

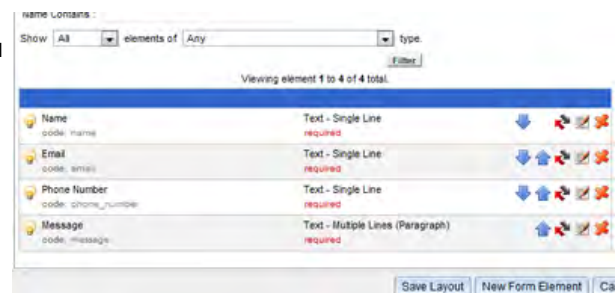
- Event Lists - Display upcoming calendar items
- Fading Text - Transitions in-and-out blocks of text content
- Free HTML - Allows pasting of widgets/content from third-party plug-ins
- Google Maps - Embed mini Google maps with pins for locations
- Image List - Load clickable images randomly from your library
- Login Box - Lets visitors login to your site if you want protected content/tools
- Menus - Create unique menus for specific pages, add extra menus if desired
- News Articles - Lists your news articles in real-time by most recent, per category, etc
- Quick Pick Boxes - Add dropdown picklists that jump visitors directly to specific places
- Related Pages - Lists pages you have designated as related to the page they're on
- RSS Reader - Pull in news feeds formatted as links from millions of news sites
- Site Search - A text box that lets visitors search your own site pages
- Showcase - Feature or Randomize any number of testimonials, portfolio, or case study pieces
- Free Content - Add any content you normally would add to a whole page, videos, images, or content formatted how you choose.



CREATE CUSTOM FORMS THAT EMAIL YOU INSTANTLY

There is no limit to the number of forms or types of content you want collected on each one.

Using a simple "Add" button, you can collect information for quote requests, service forms, customer service, survey data, and anything else you may need. You can add elements for plain text, checkboxes for multiple choices, single select choices, paragraph blocks, and much more.



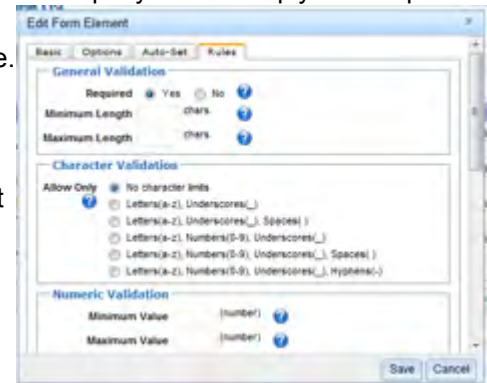
Each element lets you specify exactly what rules you want collected. For example you can simply set the phone number element to be "required" and "formatted like a phone number" which adds the validation to your form with no programming experience.

Choose what to do with each form

Forms can be embedded on any content page or inside your modules. You can add them to pages just like images with a point-and-click. That means add any other content, images, video and more to make your form fit the page its on.

Every form can be setup to quickly add each response to a downloadable database and even email the contents to one or more people of your choosing. There is no need to have one universal "email", each form can go to different people or departments if desired.

Form submissions that are set to save in the database can quickly be exported to Excel or CSV for use as imports into existing systems or for other uses your organization may need.



ADD SECURITY & ENCRYPTION TO ANY PAGE



If you have an SSL certificate for your website (easily added at anytime), you can toggle the security of each page on and off with a single click.

Sometimes visitors are more comfortable using pages when they see the "lock" icon on their browser and they watch for the "https" in the web address bar.

With Fission, every page can be added to the secure "https" protocol at anytime.

UNLIMITED NUMBER OF USER ACCOUNTS & ROLES

The Fission user system was built with scalability and security in mind. Every password is encrypted before storage and can never be "viewed" by anyone (including developers). This means that passwords can be reset using the powerful forgotten password mechanism, but at no time could anyone compromise the database and reveal passwords, even by the Fission developers themselves.

ADMINISTRATIVE USERS

Sometimes you have different admins with different levels of access. The robust administrative permission system has over 250 configurable permission settings that let you fine tune each user.

To save even more time, you can setup "Roles" that contain specific combinations of these permissions and quickly add users with the same access by adding them to these roles.

For example: Should Jane Doe only be able to edit the homepage? Maybe edit all pages, but not add new ones? Perhaps she can only edit the page designated for her department? The combinations are unlimited.



WEBSITE VISITOR ACCOUNTS



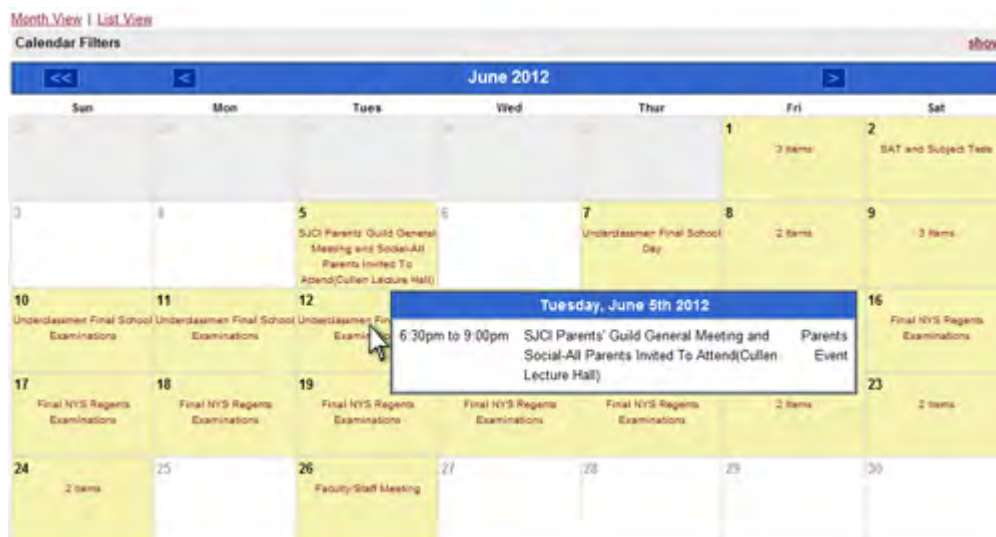
You can add roles specific to your visitors as well. Many areas of content have structured permission blocks that allow or prevent access to specific areas and pages of your site.

Your visitors can log into the front portion of your site and see only pages they are allowed to. Add an unlimited number of visitor log-in accounts and roles as well.

By using these tools, you can hide or publish specific pages, news articles, events, tickets and registration types, modules and blocks of content, and much, much more.

Publish any upcoming events or dates of importance for your organization. You have the ability to add, edit, and remove events at anytime.

DYNAMIC EVENT CALENDAR & UPCOMING EVENTS LIST



- Visitors can view your events in multiple ways
 - Large graphical monthly calendar
 - Large list of upcoming events
 - Modular list on other pages with one or more events listed in order
- Create event groups that have permissions assigned so that you can limit the audience if desired. Perfect for organizations with boards, websites with restricted users, or even just calendars for specific departments
- Each event has a start and end date and time, the ability to embed any content, images, videos, YouTube video, and more.
- Event details can be emailed by visitors directly to their inbox and added to their own calendars. vCard downloads let users add it to their Outlook calendars right on the event pages
- You can run overlapping events on the same day and the "Day View" presents an agenda formatted to show the overlaps
- Cross-promote calendar events to lead visitors to similar events or related events with different dates and times.

ADVANCED TICKET TYPES FOR REGISTRATION

- Create "Ticket Types" for each unique event
- Tickets can have prices, multiple early-bird prices and dates, and more
- Each ticket type can be set with permissions that visitors would need to order
- Add custom forms to each ticket type to collect additional registration info
- Add "Options" to each ticket type that let you bolt on additional fees or savings
- Visitors can register multiple people with different ticket types and place their order all at once.
- If using the Fission commerce component, tickets can be paid for instantly and confirmed online as soon as the funds are received
- Ticket lists can be filtered and viewed in the admin panel. All registrant lists can be exported to Excel for use offline at anytime

NEWS MANAGEMENT & PRESS RELEASES

News is one of the first signs a website is alive and kicking. With Fission, you can publish articles at anytime and have them appear throughout the website automatically.

- Add an unlimited number of news articles
- Schedule publishing dates in the future that let you add many items at once and "trickle" alive over time automatically
- News articles can be "Featured" to appear in special modules and sections of the site
- Add an unlimited number of categories to filter your news and group topics together
- Articles can be published to modules that let show your articles dynamically in blocks of content throughout the site
- Each news article can have an unlimited number of photos and images added that format automatically to fit the article
- Add summary "Teaser" copy to each article to entice visitors to click through to the full article
- All news articles can be search engine optimized and picked up by the sitemaps and in-site search engine. Many Fission sites have news articles picked up and drive traffic directly to their sites by search engines linking to those pages specifically.
- Cross-relate articles so that common topics can point visitors to similar articles of interest.

VISITOR SOCIAL SHARING LINKS

When visitors find content that is interesting, they want to share it. Don't force them to copy and paste your web address. The built-in tools allow a visitor click one button and share the pages on their social networks or through email.

- Visitors can share specific site links on all the major social platforms including Facebook, Twitter, LinkedIn and more
- A built-in "Send A Friend" tool lets them directly email their friends a link to the page, event, or news article they are on



RSS FEEDS IN & OUT

RSS stands for "Really Simple Syndication" and is the most powerful way to bring in content from industry related sites, vendor or supplier updates, or topical information related to news that your visitors would find interesting.



- Load content from MILLIONS of RSS feeds and have it formatted just like news on your own website. Visitors can click links that lead them to content automatically without you having to update it manually.
- RSS feeds load seamlessly when visitors hit your site. Your site does not slow down when loading news from other sites. It is pulled in through background processes without slowing your visitors load time
- Add any number of feeds on different pages or in different content areas quickly and easily

PUSH OUT YOUR OWN RSS FEEDS

- What better way to get your own news articles and events syndicated to your partners, suppliers, or others than with a standard publishing format like RSS.
- RSS is used by all the largest news organizations, now your site can produce professional feeds automatically as you add your own news
- Visitors can add your RSS feeds to their favorite news readers, iPhone and iPad applications, and more
- Combine all your news articles and events or choose just specific categories to publish
- RSS feeds are updated for all your subscribers instantly as you add and edit content

CONTENT SCHEDULING FOR AUTOMATIC PUBLISHING

Search engines and prospective clients love to see sites that are alive and growing. With Fission you can schedule an unlimited number of "future" dates for publishing your content.

- Content pages, news, and events can be added but set to not appear live until specific dates and times
- Add content modules that appear only at specific times... for example only on Mondays and Tuesdays but only during the holiday seasons of November and December.
- Menu items that link to content that is "unpublished" automatically disappear and reappear so you don't even have to worry about adding links to your content when it becomes live
- Over 60 combinations of days of the week, months, times of day, days of the month, and more can be used to create robust and intricate schedules. For example you want one banner to appear on your site only during the weekends and another appears in it's place the rest of the week. It is all handled automatically.
- Did you want pages, news, or events to disappear at a certain point? You can schedule automatic shut-off dates for items and they disappear at that time (including hiding their menu item links if applicable)

Decide When This Page Should Appear

☐ Only After Time: 12 00 AM

☐ Only Before Time: 12 00 AM

☐ Only During

<input type="checkbox"/> January	<input type="checkbox"/> May	<input type="checkbox"/> September
<input type="checkbox"/> February	<input type="checkbox"/> June	<input type="checkbox"/> October
<input type="checkbox"/> March	<input type="checkbox"/> July	<input type="checkbox"/> November
<input type="checkbox"/> April	<input type="checkbox"/> August	<input type="checkbox"/> December

☐ Only On

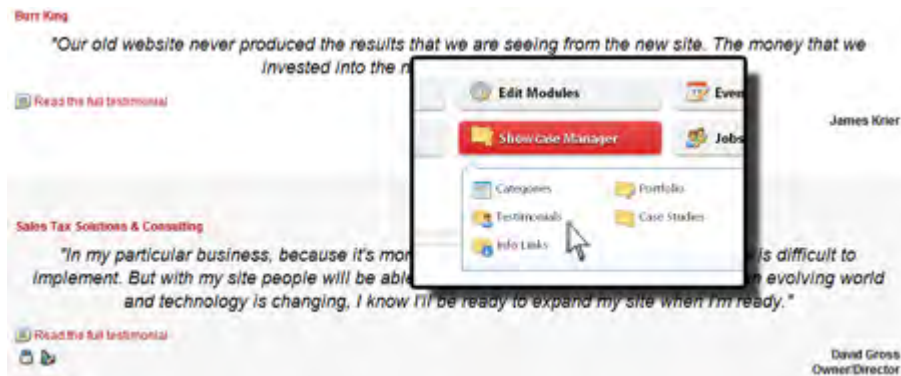
<input type="checkbox"/> Mondays	<input type="checkbox"/> Fridays	<input type="checkbox"/> V
<input type="checkbox"/> Tuesdays	<input type="checkbox"/> Saturdays	
<input type="checkbox"/> Wednesdays	<input type="checkbox"/> Sundays	
<input type="checkbox"/> Thursdays	<input type="checkbox"/> Weekdays (M-F)	

☐ Days Of Month 1st To 1st

☐ Only Between Time: 12 00 AM To Time: 1

TESTIMONIAL MANAGEMENT TOOLS

What can convince a visitor of your credibility more than you saying how great you are? Real life stories and testimonials from existing and past customers. With this tool, you can add content in your clients words.

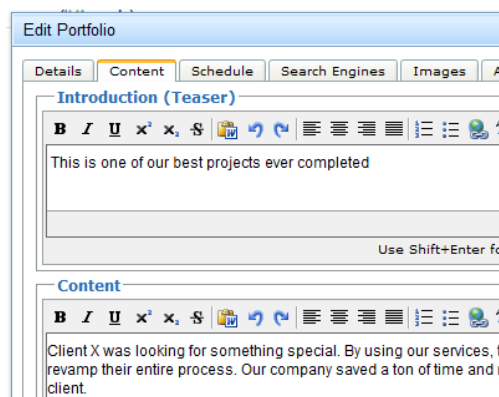


- Add an unlimited number of testimonials to your site
- Schedule when they appear so you can add 100 entries today, but have them pop on the site automatically one at a time over months. (Bringing the site to life dynamically)
- Have random "Pull Quotes" pop up in various modules around your site
- Visitors can see a pull quote like "They were great" that then links them to a full and formal testimonial page with detailed interview, description of the person and their organization, and more
- Testimonials can be associated with specific case studies and portfolio pieces to give visitors even more context on the work you have done

PORTFOLIO & CASE STUDY SHOWCASE

Everything you deliver is a "Portfolio" of your work. It does not have to be photography or design related. Do you refurbish cars? How about paint homes? Perhaps you consult on business technology needs? The best way to use a testimonial is to put the projects details in the spotlight.

- Add an unlimited number of showcase elements and case studies to highlight your work
- Relate testimonials to specific items and have them "self-promote" each other by showing the testimonial on the showcase page and vice-versa
- Showcase items in random or categorized modules throughout the site
- Include pictures, text, and more for each item
- Automatically link to reference and sales pages that promote the specific services offered in a particular case study
- Showcase items can be scheduled to appear at different times, so you can add all your projects at one time and have them "trickle" live over time to encourage return visits and a feeling of constant growth in your organization



GLOSSARY TO HIGHLIGHT INDUSTRY TERMS

How many times have you been to a website and just wondered what the heck a particular acronym meant? Or what was all that technical jargon about?

Sometimes in order to properly discuss your products or services you need to use some industry language. That may be confusing to your basic customer or visitor just stopping by.

The built-in glossary tool allows you to define an unlimited number of terms that your industry uses.

Content that uses images can be placed anywhere on the page. This is the content for our sample page. Add bold, italic, and underlined content placed anywhere on the page. This is a demo page in the system. Add bold, italic, and underlined content.

When a visitor hits one of your pages that contains a word you have defined in your glossary, the system automatically creates a reference link to your definition without disrupting your visitors experience.

You don't have to do anything. Just add and edit content like normal in your pages, news, events, and more... the system replaces the definitions in real-time.

Avoids customer confusion or feelings of being misguided. Terms can be changed at anytime and updates are made instantly for your visitors next page load.

[Dashboard >> Glossary >> Terms](#)

Add Glossary Term

Term

Term

sample page

PREMIUM COMMERCIAL PLUG-INS

What would the system be if there were not some powerful expansion tools built right in? The following items are available for additional cost, but can be added on seamlessly at anytime when you grow into the need. For many websites, the standard tool set includes much of what they need to manage a powerful and dynamic website. They have their own feature sets, included support, and future enhancements. If you are interested in any premium tools, they would be included in your fees section.

ECOMMERCE

Adds the mechanism to order things online. Coupled with the Catalog, you can sell an unlimited number of products through your site. If you don't sell products online, maybe you are looking to collect donations or sell tickets to events through the included ticketing system. Sometimes commerce is used as a simple way to take online credit card payments for your clients to "Bill Pay" online with their invoice numbers.



PRODUCT CATALOGS

A feature rich catalog tool for building products that can be sold or published online. It includes the ability to sell digital items like ebooks or tangible goods that ship all over the world. The catalog is so robust, almost any type of product or service can be sold online.



ONLINE DONATION COLLECTION

Non-profit organizations can collect donor information and transact online using the E-commerce component.



HIRING & RECRUITING TOOLS



Create job postings with intricate details and information. Visitors can apply to specific jobs and upload PDF and Word doc resumes which become keyword searchable automatically. Rate candidates and track notes. No need for resumes? With a custom job application builder, your visitors can fill in a form just like filling it out on paper at your location. Candidates remain in the system for as long as you like.

MEMBERSHIP DIRECTORIES

Are you an organization with members? The directory works great for everything from searchable company and staff directories or for member-based organizations and chambers. Member profiles can be customized for your needs and your own users can login to update their own details and content.



MUCH MORE...

Many other industry specific components have been created and exist in our libraries. If you have specific needs or desires, talk to an account manager about what may be a fit for your needs.

CUSTOM COMPONENTS BUILT FOR YOU

Fission is so powerful that we can build tools specific to your needs without having to reinvent the wheel for each feature.

Many system either won't let you build specific needs as they come up... or worse, they build the tools and you lose support for all the standard functionality. With Fission, you get the best of both worlds while retaining the warranties and support of the base system.

Talk to your account manager for ideas on things that could be added on to customize your site for your specific needs.

- Use standard tools as building blocks that save thousands of dollars in redevelopment, testing, and enhancements
- Components can be scoped for your very unique and specific needs while still maintaining the warranty and support of the standard tools



SSL Certificate

A "secure socket layer certificate" known as an **SSL Certificate** is a type of file holding encryption keys that is added to a server hosting your website to verify and authenticate that a website domain is actually who they say they are as well as ensuring there is valid encryption on all the data passing back and forth between your visitors and your website. When successfully installed and active your visitors will see some form of LOCK or

other type of indicator in their preferred browser letting them know that the site is secure and the SSL is configured properly.

Why Do You Need an SSL?

- **Securely encrypts data as it travels back and forth between your site and your visitors devices**
 - Including any credit card processing forms if you are using e-commerce
- **Directly impacts how well you rank on Google !!!**
- Builds and enhances your visitor trust in your brand
- Improves conversion rates for your sales or goals as visitors are expecting encrypted transaction data



SSL Certificates are renewed annually and must be setup whenever your website moves servers or hosting providers; an expired or incorrectly configured certificate can cause major trouble when search engines or other sites create links to yours and it can be even worse if you utilize online commerce or payments on your site. It is critically important that your certificate is renewed and updated prior to its expiration date. At 360 PSG we send multiple reminders starting at 90 days prior to your expiration date to make sure it is ready to renew on time and the 360 PSG engineers handle all of the technical configuration and verification for you.

Social Media Management

Everyone is aware of the impact that social media is making on the day-to-day lives of people. Many businesses also realize that having a social presence with business pages and connections is becoming a key mechanism to stay engaged with prospects, gain referrals, generate new leads, and showcase expertise and industry knowledge.

The challenge for businesses looking to capitalize on those opportunities is consistency and engagement and that can require full time attention with part-time workloads. At 360 PSG we realize that and have built a diverse team of specialists that get assigned to each client account from the start. From the writing to the graphic design and from the content discovery to the consistent execution, the multi-person team assigned to each management package insures you have the right expert for the right need at the right time across every social network you wish to exist on.



Why bother with social media at all?

If you are like many of our clients you have established a great existing referral network, word-of-mouth marketing program, and/or traditional advertising campaigns to generate business. All of these elements are keys to a great business lead generation system. The challenge today is that many people (customers in every industry) are turning to their social networks to get those same referrals, recommendations, and industry information. If you don't have a credible engagement profile for your business, you are missing potential

opportunities to connect, share your companies knowledge, and hopefully drive people directly to your business development process. But your competitors may exist on there now (and definitely will in the future) and they will be happy to engage with those same people that your best customer may have mentioned and just sent over in the past. Over 85% of social users claim to accept referrals and recommendations via social media with the same regard as an "offline" one. That means you not only are competing with the traditional mediums that used to generate business... but you now have to be able to present yourself in the new social world simply to exist in the game (and it's going to get even more important as younger generations age into key decision making roles in which they never experienced anything other than social referrals).

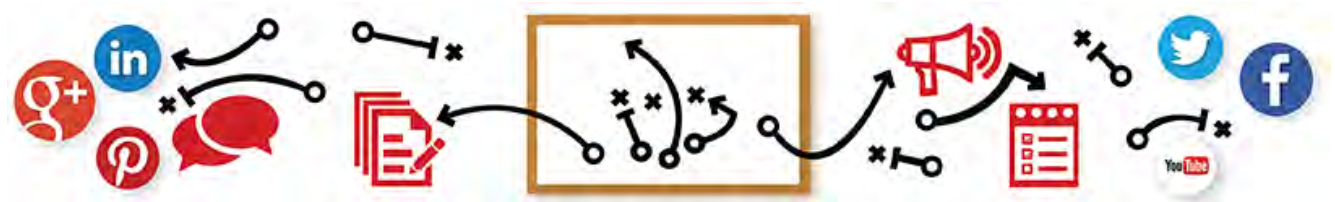


How does social media management work?

Almost everyone knows that the social profiles themselves are free to use, but simply turning them on is only the first step. Have you synchronized your brand across all the networks? That's step one and we at 360 PSG offer packages to build your actual business pages if you don't have them. But once you do, the hard work really begins.

It's very easy to make a post on your social profiles. You can log into each network or learn to use tools that let you centralize your updates and posts. Making the posts actually show up is not the challenge, the challenge comes from the key to successfully using social media for business... consistency and engagement.

At 360 PSG our social media management packages make it easy for you to have a thriving and engaging consistent stream of information and relationships across all your networks in as little as a 30 minute phone call each month. The strategies and tone-of-voice you want for your business is defined with one of our social media management team members at the start of your service and is constantly evolved, pivoted, and modified as the needs for your engagements change over time.



After an in-depth consultation at the start of your program, your team is assigned to your accounts as one cohesive force for developing your brand. These are be specialists across every internet discipline that helps craft graphical images, calls-for-action, visual design elements, posing questions, writing commentary, curating industry news and topics, commenting and replying to visitors, and much more. This team is like having 4 or 5 unique specialists in-house at your company but only for the fractions of time each individual social element requires. You present the capabilities of a large digital marketing team, within the walls of your company, at a fraction of the cost it would take to employ them full time.



Ongoing Management Every Month

Once your social strategist digs into the plan with you, your team will work every month on the initiatives set up during that session. At the start of each month you will engage in a conversation that maps out and plans the content that will be dispersed and shared throughout the following month. This requires no technical capability or heavy lifting, a calendar of the schedule will include things like "Every Tuesday this month we will find and post an industry topic that encourages customers to audit their current solution we can help them with". So that during the month our social team is hunting and finding content that supports your mission of credibility, knowledge, and trust. This schedule can run on auto-pilot from your perspective and unless you decide to change it... you can rest assured that your social presence looks alive, engaged with the community, and sharing topics your ideal customers would want to know... all without you having to log into a single network.



During the month the social team can take immediate actions from content you provide or want to showcase. Perhaps you completed a great project and it got featured in the news. Just mention it to the team and they will use one of the slots to inject an engaging piece for all your social profiles to highlight that immediately.

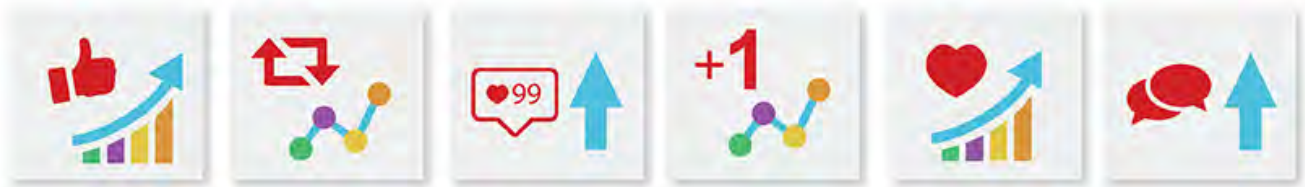
As mentioned before... its about consistency first. One random post every few weeks or months does not create a welcoming environment for people to ask questions, follow up, or begin to trust the brand. By seeing this content regularly and with your brand attached to it... the strength of your digital or real-life referral engagement increases significantly.

Due to the distribution of work, planning, and desire to see long-term results... all social media management packages require a minimum 6 month program commitment.



What is Engagement?

Engagement can be even harder than finding the massive amount of time you would need for consistency on your own. When someone comments on your profile, asks a question about an article, or generally wants to share their thoughts about you, your industry, or your offerings... you need to be there and you need to engage them. This may happen on and off regularly. Our team responds, reacts, and engages those visitors to show them that you care about what they are thinking and saying. This is an incredible trust builder that you can rest assured in knowing that a team of specialists are there to either directly communicate back or to pass those leads and advanced industry questions to your point contacts at the company. The worst thing someone can do on social media is simply ignore or forget to be social. With an ongoing management package at 360 PSG... your engagement is what we do so that you can do your business and only worry about the escalations that you want to deal with like leads, referrals, customer service for existing customers and new business potential.



What's Included?

Once each of your social profiles is created (either by using your existing profiles or creating some using our social business page packages) you will immediately receive:

- An initial 45-60 minute consultation in which your assigned point person will strategically discuss objectives, campaign strategy, and company voice (the tone and handling of engagements)
- Each month a schedule of planned posting across each of your selected networks will be built out and discussed in a 30 minute planning call with you just prior to the start of each month. If you simply want to use the same schedule as prior months, there is no time commitment from you required at all and new content will be used in all the planned slots.
- After the conclusion of each month, a robust report of all the postings made, engagement counts, and summary of performance will be built and delivered electronically within the first few days of the following month. If desired, up to 30 minutes will be allocated to personally go over the month's report and answer any questions, discuss results, or plan to repeat successes in future months via a live conference call.
- Real-Time content updates. If you have information you want formatted and shared and used that comes up randomly or out of the blue during the month outside of the schedule, you simply send it over at pre-determined times or about 2 weeks in advance and it gets massaged into the planned schedule. You can also change or edit the month's schedule by giving notice about 2 weeks in advance to any planned content already setup for that month.

Packages & Plans

Because each business is different, the social media plans are made to reflect a variety of customization options so that you can be as light or active on one or more networks independent of each other. The calendar will typically include a mix of some or all of the following types of content across the various networks based on the calendar each month.

Some examples of (but no means limited to) the types of things that get social engagement:

- Upcoming company events, milestones, and achievements
- Public promotions, announcements, and employment needs
- Hashtags (#savetherainforest) are created for social viral attempts in your industry
- Industry news, break-throughs, beware of concerns, and trust building information
- New product launches, business success stories, team biographies
- Holiday themed spins on topics or seasonal messages/reminders
- Deals, Coupons, Specials and Sales
- Posing multiple choice or open-ended questions, surveys, and quizzes
- Our own flavor of "Throwback Thursdays" that show historical elements in your field
- Sharing of content already on your website like blogs, news posts, and content pages
- Local sports team or hometown pride messaging to engage the local community
- Much more... each business, each industry, each voice is unique to you

THE NETWORKS

The pricing for management is based on a combination of the number of posts per week and the number of networks content has to be created for. Using the guide below you will pick and choose the number of posts per week for each network to formulate the price for consistency and engagement every month.

1. The available networks we provide ongoing social management for are:
Facebook, Twitter, LinkedIn, Pinterest, and Instagram
2. For each network you want managed, you can elect the number of posts PER WEEK that you would like to have made on each network. The more posts, the more engagement, the more engagement the more long term brand potential.
Each network independently can have: Three, Five or Ten posts PER WEEK (or a custom packaged amount can be built for your unique needs)
3. Based on prior discussions with you, in the budget and fees section of this proposal you will find which networks we included and how many posts on each of those networks will be published and managed each week.

Facebook Advertising

Do your customers use Facebook? The short answer is yes. Whether you sell directly to consumers or target businesses as your buyers... those people are on Facebook. According to research many of them are on Facebook at work, on their phones, and at home for over 45 minutes or more each day. They may be checking in on family, posting pictures of their grand kids, or just seeing the funny new topics of the day.

The way this works for businesses is that these people, just like you perhaps, are providing a ton of demographic data to the giant of social media that in turn can be leveraged to drive new customers to your brand, support your business-to-business buyers personally with reinforced brand recognition, and most importantly keep you top of mind when they make their final buying decisions.

The social advertising team at 360 PSG is extremely in tune with how to capitalize on target demographics to successfully drive more conversions, new leads, and existing customer returns by crafting highly strategic and engaging campaigns that are driven by your objectives. The days of simply sharing posts and hoping your network of connections take action is dwindling. While it's still important to have an "organic" strategy of social content and business page updates... if you want to reach your target audience in any industry... Facebook advertising campaigns can be extremely cost-effective and results oriented.

HOW'S IT WORK?

When you engage with 360 PSG to reach over 1.5 billion potential customers, the first step is to identify your target demographic prospects. These can be based on simple things like age, sex, geographic location, etc... or get into deeper elements like net worth, job title, and personal or professional interests. There are over 150 fields of information that can be combined to paint a picture of your targets and it's the social strategy teams objective to help you define and craft campaigns that reach your specific wide, or niche, audience.

Once the target prospects are identified campaigns can be crafted for your existing Facebook fans that meet that criteria; or friends of existing fans; or even people that specifically don't already like your business page. The sky is the limit but the budgets can be extremely grounded to fit your needs and the marketing level desired.



RETARGETING

How to engage the sales touch principles for consistent top-of-mind awareness

You may not be familiar with the term but you will want to be. Can you honestly answer the question... "How many visitors to my website checked us out but didn't take any action?". Up until just recently, that question was pretty ambiguous and they were just a "number" on a visitor count report. With the implementation of strategic **"retargeting"**, you no longer have to lose that prospective customer simply because they didn't take action on their very first (or 50th) visit.

It's been long proven that the sales cycle requires anywhere from 7 to 12 "touches" with a prospective customer to get them to take action... but when all you have is an anonymous visit to your website at 9 PM on a Saturday night... how do you touch them 6 to 10 more times consistently? Enter... RETARGETING.



When you work with 360 PSG on social advertising, we can craft your campaigns to specifically "retarget" those visitors behind the scenes. That means if they ever logged into their facebook account on the same computer as the one they visited your website on in the last 90 days... we can target the ads just to them. Not only can the ads be targeted simply to your recent visitors, but we can couple that information with your target demographics and now show highly specific brand messages to 45-55 year old men having a job title of "Purchasing Manager" in the "Manufacturing" industry within 50 miles of your office that visited your exact "Widget X" page on your site in the last 90 days. (Its pretty scary... but we didn't invent it, we just use it to get you more customers)

These retargeted prospects are shown your brand message and a strong call-for-action right inline with their family status updates, photo streams, or daily activity and updates. These ads work exactly like TV commercials of days past... but with one key difference... you know your exact audience that is hand-picked by you will be the only ones seeing those ads and they will see them over and over... but it's so blended into their daily activity that it is not disruptive or distracting from what they were already doing.

When your buyer just needs a few extra touches to take the plunge and buy now... you can be sure your brand for your services in your target zone... is the one that is on their mind.

LinkedIn Advertising

When your customers are typically other businesses, LinkedIn advertising is an excellent way to drive your ads right into the stream of executive level decision makers. The LinkedIn platform is synonymous with business networking and as such creates a large pool of highly targeted prospective leads that can be driven right to the pages that matter.



400 MILLION

PROFESSIONALS ON LINKED IN



TARGET YOUR ADS BY

100 MILLION

Daily LinkedIn Users

- JOB TITLE
- INCOME
- INDUSTRY
- MUCH MORE



AVG TIME
Spent on LinkedIn



41%
of B2B Marketers
prefer LinkedIn Ads

65%
of B2B leads
were through
LinkedIn

2.74%
visit-to-lead
conversion rate



LinkedIn advertising works similar to other social network marketing and closely resembles the ads generated on search engine results. The advertising team at 360 PSG works with you to create objectives and goals that you want to drive the target audience to reach. Sometimes these can be branding ads, employment or recruiting, and most importantly accessing the high level decision makers at your prospect companies.

Each ad can be handcrafted to target people by region, job title, job function, industry, company size, and role seniority. Each ad has a unique headline, description, and graphic developed to target your offering to the specific demographic it will be shown to.

New section

New area

Click to edit...

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT
WEBSITE DEVELOPMENT LINE PRICING ITEMS

1 Create a Website Home Page	\$ 377.77
2 Create integrated website pages for (examples provided)	
Our Cdd	\$ 377.77
Contacts	\$ 377.77
Board Meetings	\$ 377.77
Annual Budget	\$ 377.77
Annual Audit	\$ 377.77
3 Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$ 377.77
Community Newsletter	\$ 377.77
Other Documents	\$ 377.77
4 Document Conversion	
Annual Audit - 1 year	\$ 275.00
Schedule of Annual Meetings	\$ 275.00
Agendas - 1 year after meeting	\$ 275.00
Public Facilities Report	\$ 275.00
Annual Budget - 2 years	\$ 275.00
5 Additional Document Conversion	
Community Newsletter	\$ 275.00
Clubhouse Calendar	\$ 275.00
Other Documents - Price per Page	\$ 275.00
6 Ongoing Maintenance	
Website Accessibility & Compliance	#####
<i>Ongoing Document Conversion - Item 4:</i>	
Annual Audit	\$ 55.00
Schedule of Annual Meetings	\$ 55.00
Agendas	\$ 55.00
Public Facilities Report	\$ 55.00
Annual Budget	\$ 55.00
<i>Ongoing Document Conversion - Item 5:</i>	
Community Newsletter	\$ 55.00
Clubhouse Calendar	\$ 55.00
Other Documents - Price per page	\$ 55.00
TOTAL	#####

EXHIBIT 14.



Website Development & Design Proposal

Prepared for Ballantrae Community Development District

By Horton Group

Joy Lewis, Senior Website & Growth Consultant

February 24th, 2018

Request For Proposal - Scope of Work

Website Development

- Create an integrated web site that projects a consolidated and consistent image with the home page and integrated pages as provided in the RFP. Any changes in layout need to be approved by the Board of Supervisors. Integrated pages shall include: Our CDD, Contacts, Board Meetings, Annual Budget, Annual Audit. – Exhibit A
- Additional integrated pages, that are optional depending upon pricing . Additional documents for consideration shall include Clubhouse Calendar, Community Newsletter and Other Documents – Exhibit B
- Consultant shall be responsible to ensure that the website is created in compliance with WCAG 2.1 for ADA Compliance and any other state laws, regulations, and codes relating to access for individuals with disabilities.
- Consultant shall be responsible for creating a website, (and all content) are in compliance with Florida Statutes.
- To ensure that long-term technical support is in place to maintain the site in accordance with Board directives

Document Conversion

- Provide a pricing for the historical minimal required documents to be converted to ADA Compliant Documents. Find attached a summary of those requirements for the annual audit, annual budget, board meeting packages, list of scheduled meetings, and Engineers Report - Exhibit A
- Provide a pricing for the following documents to be converted to ADA Compliant Documents: Community Newsletter, Clubhouse Calendar, and Other Documents - Exhibit B

Ongoing Website & Document Maintenance

- Develop a strategy to ensure website ongoing accessibility and compliance with WCAG 2.1 standards

- Provide Pricing for the continual upload and conversion of board meeting packages, annual audit and annual budget. Exhibit A
- Provide Pricing for the continual upload and conversion of the community newsletter, clubhouse calendar, and other documents. Exhibit B

Recommended Website Platform

Drupal 8

Our roots as a web development firm trace back to 1996 when the internet was in its infancy. Horton Group has evolved and matured in parallel with the internet and so has the Drupal platform. Our web development team started working with Drupal in the early/mid 2000s and have continued with the framework to today, as we seek to develop masterpieces with the current version, Drupal 8.

In fact, Drupal is the platform we most frequently recommend when a project requires intensive functionality, intricate user and/or administrative permissions, unique customization, document archives, easy interface for modifications, and more. Given the complexities and nuances of the <http://www.ballantraecdd.org/> we recommend you utilize Drupal as your Content Management System (CMS). In addition to the functional benefits of remaining in Drupal, your migration of content will also be much easier.

It is also important to mention, we are not just a “development shop” with a couple developers only comfortable building on one platform. We are a large team, well versed in Drupal, WordPress, SquareSpace and MEAN Stack a variety of other tools and methodologies. We are also passionate about building websites that **actually perform and achieve business objectives**. In today’s environment, it is not enough to simply design, build, and launch a website. At our core, we are thinkers and problem solvers and planning is a critical part of our process and success.

Our Process

Horton Communication

Our approach in working with you will rely on our in-person meetings, phone calls, email, Google Hangouts, and by using our project management software called JIRA. Scrum and strategy meetings whether online or face-to-face are used for brainstorming and improving overall communication and follow through on tasks.

Project Management

We follow a two-week sprint agile methodology for all development projects, relying heavily on JIRA as our project management tool of choice. During each week of said sprint, we have scrums and stand-ups between developers and project managers to ensure everyone is on the same page.

During these meetings, we discuss dilemmas, possible solutions, and the project's status as a whole which enables our team to stay on track over the course of any engagement. This would also be where issues could be escalated and priorities might change. We pride ourselves on being flexible in development and open to our clients' ever-changing needs based on real-world business objectives.

Our aim is to provide solutions that are employed digitally, but improve your business practically. Project management is usually expressed as 20%-30% of the total project's time budget. This allows for meetings and open communication with you, tasking, reporting, and facilitates project success.

Testing & QA

Right from the inception of a project to requirements gathering to Functional testing to deployment, every phase of your website QA lifecycle will be defined. QA will be preformed for all relevant browsers and devices. QA starts with Horton Group, but nothing is every pushed lived without client review and approval.

Support During and Post-Project

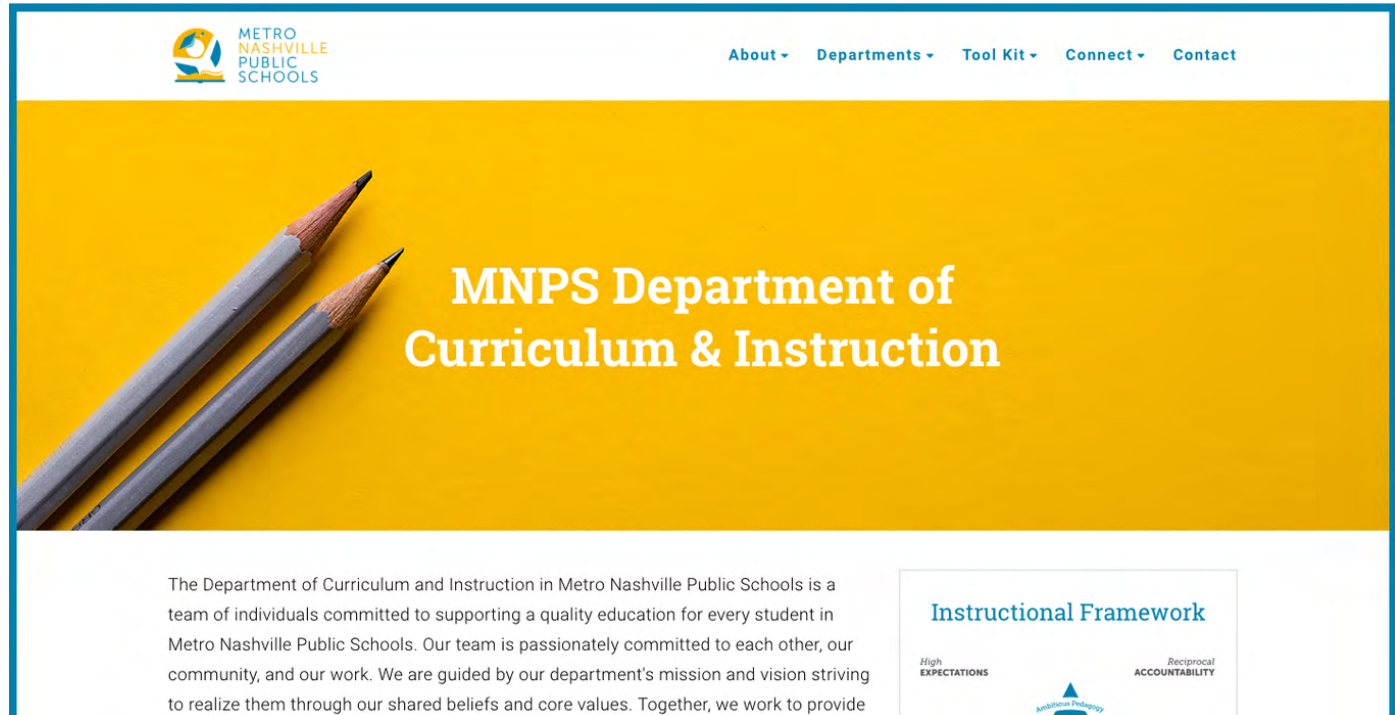
During multiple phases of web development, our clients have access to private links to give feedback and share progress with decision makers. We do this in the interest of gathering feedback as work is accomplished. During the Design and Discovery phase, we use a tool called Invision App (<https://www.invisionapp.com/>) to review the design with our clients.

This will allow us to send you our proposed mocks for the most crucial pages of your website. These mocks will be sent as links and will appear at the appropriate size within a regular browser window. Our clients are able to drop comments and revisions directly onto these layouts, and it is one of the tools that make our design process collaborative.

We can accept and are open to any feedback throughout the process of your web development. We try and focus on feedback related to the phase of work we are currently in, but are not opposed to getting feedback during any part of our process.

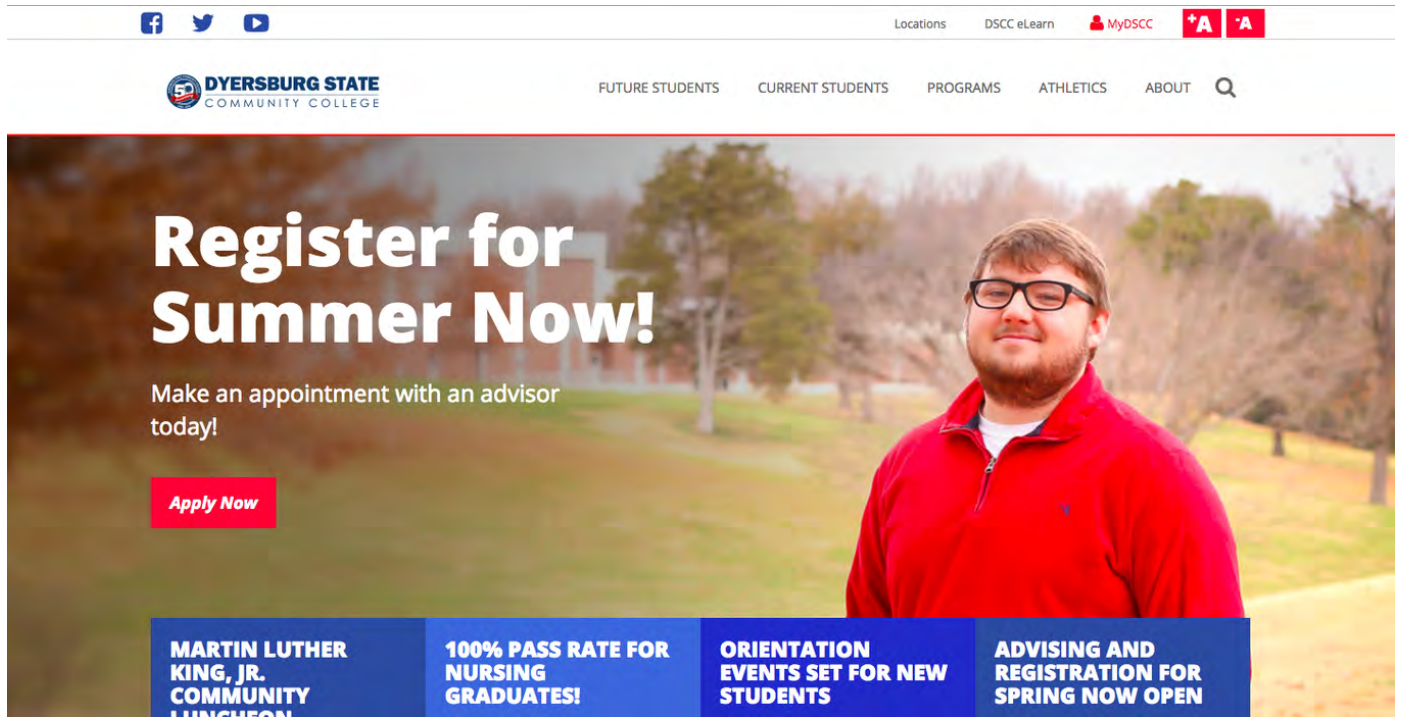
We also offer responsive and dedicated 24/7 support for all our clients.

Our Work



[To view the live website click HERE.](#)

I have included Metro's Department of Curriculum as a website development example due to the extensive amount of work we did to organize their documents and make them more accessible. When they came to Horton Group they had over 1,000 documents that they loaded to a dated system each year. The system they were on was extremely hard to use, hard to find on the website, and hard to filter/search. They needed the documents to be easy to find, accessible, and editable for all of teachers and also forward facing for the parents. They also needed some of the content to be protected. To view an example of how we structured their documents check out the [Math Department](#) format. We did this for all 7 departments and they were extremely happy with the final product. The layout and accessibility transformed their document management process and made everything easier for the staff and the parents.



[To view the live website click HERE.](#)

The Dyersburg website was built on the Drupal 8 Platform. We have also been implementing a structured ADA compliance campaign using SiteImprove software as well. They also have multiple calendars, documents, and multiple administrator roles and permissions setup on the backend to keep content organized and protected.

Our Team

Duke - Development Director & Project Manager

Duke has worked on Horton Group since 2010 and will be in charge of the development decisions and strategy. He is well versed in multiple platforms including but not limited to: Drupal, Wordpress, MEAN stack, agile project management, and a variety of other tools and methodologies.

Brian Hamblen - Creative Director

Brian has been a graphic designer for over 15 years and has won over 17 ADDY awards for his design work. He has managed and produced designs for clients like The Ryman Auditorium, Coca-Cola Bottling, Billy Ray Cyrus, Bela-Flec, Veggie Tales, United Methodist Publishing House, Gaylord Hotels, Nissan Stadium and others. All told, he has been involved in over 400 web and branding projects in Nashville and surrounding states.

Tejas Chauhan - SEO Strategist

Tejas has worked for over 11 years as a digital marketing expert. He is proficient in Google Adwords, Google Analytics, SEO, and is Hubspot Inbound Certified. He handles managing ethical and white hat SEO techniques for Onsite and Offsite SEO for all our clients. This work includes keyword research, competitor analysis, on page optimization, link building, and reputation management.

Lisa Hoover - Content Writer

As a content writer, Lisa bridges together information to make it user-friendly and SEO optimized. Her role requires expertise in providing branded content that is both engaging and dynamic while strategically incorporating keywords to help with search engine rankings.

Matt Ping - Systems Administrator

Matt Ping studied art and technology at School of the Art Institute of Chicago. Later he became a certified Dell Field Service Technician, and an audio/visual engineer for local production news stations. Matt has a passion for all things technological and is proficient with Linux and Windows based systems. His experience with hardware repair and coding give him a unique skillset that is useful in all hosting and development environments

Joy Hassler - Account Manager

Joy began her marketing career working for the Nashville Scene and creating marketing campaigns to drive growth to her clients. After 7 years at the Nashville Scene she moved

towards online marketing by taking a position at Horton Group. Joy is Horton Group's longest tenured account manager (8 Years) and is proficient in scoping out larger development projects, identifying blockers, problem solving, and creating digital strategies to increase ROI. Joy will focus on developing Horton Group's relationship with you and your business and will be your point person for anything and everything.

Itemized Pricing & Project Pricing

Itemized Billing Request

While your requested proposal format of line items make sense from a purchaser standpoint it does not take into account how we build websites dynamically and efficiently. To that end, we have included 2 quoting areas in this proposal. One with our estimated "line items" and then we scoped this out how we normally quote projects.

Most of the pages requested in the line item sections need further discovery and will have their own issues, functionality needs, design layouts, as well as back end functionality needs, content loading ability process & ADA compliance. Due to this, we have filled out the line item request to the best of our ability based on projects we have completed of similar size and scope. We can work with you on a phased approach but we would need further discovery with your team and a budget to make this happen.

For example: Home Page Design

Home page design on our end involves in-depth discovery with your team to walk through the current content, current frustrations, ADA complications, and identifying the biggest blockers for the build. Our goal in this phase is to identify the hardest pieces of functionality first work backwards from those issues. Once the discovery is done we create a plan of action using a gantt chart with timelines, deliverables, and milestones. The gantt chart allows us to work in sprints to accomplish the largest milestones first working with teams of our in-house developers.

In your case an early milestone for us might be to figure out how to "globally convert the 100's of PDF's you have to HTML and then format them for ADA compliance". We would also need to figure out a system to help you do this in-house moving forward so you don't have to pay a company to re-construct documents in the future at an hourly rate.

After we identify the major blockers and the overall needs for the home page we create a sitemap for you with recommended navigation. After your sitemap is reviewed and approved we create wireframes for the homepage. The wireframe process allows us to talk about strategy and desired user pathways before we start discussing brand colors or design implementation. Once the wireframe of the homepage have been approved by your team we will move to the design phase. For most projects we will design a homepage mock and a mock for 1-2 of the top level pages. Our design process is strategic and value-centric. We use a tool called UXpin (<https://www.uxpin.com/>) to identify the priority order of messaging and discuss goals

page-to-page before higher-end design work begins. This approach allows us to create a content layout that our clients can comment on during a collaborative content strategy process.

All of the requested design requirements are a part of our design strategy and best practices and with which Horton Group has years of experience implementing. The design process for your build will also include ADA compliance scans and tweaks as we build.

Once the homepage design is completed we move to building out the other parts of the website using the styling from the homepage. All front-end progress is made available to our clients along the way and we typically structure our agreements to the nature of feedback and interaction that our clients desire. As a general rule, we prefer it when our clients are engaged and participate in our process.

Project Estimate

Rebuild/Restructure	Price	Hours	Subtotal
<p>Planning/Discovery</p> <ul style="list-style-type: none"> Discovery Kick-Off Meeting with all parties who will be participating in the development/design process. Review all content & documents Review Consolidations Needs Assess Current Frustrations & Failing Functionality 1 round of content collection for the text, images and logo 1 round of login collection; if applicable (previous web hosting logins, database logins, domain name access) Planning key website features Determine website build strategy, sitemap & critical path Establish timelines for both teams <p>NOTE: All planning is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	30	\$3,750.00
<p>Website Design</p> <p>All of the requested design requirements are a part of our design strategy and best practices and with which Horton Group has years of experience implementing. We build websites that are clean, easy to navigate, highlight visual elements and are designed from a marketing perspective with lead generation in mind. All of the mentioned items will be taken into consideration.</p> <ul style="list-style-type: none"> Clean, Modern Look Easy navigation and visual flow Content Consolidation - This will be achieved by working with the Ballantree content team. Appealing Imagery and Layout <p>We present our design and template choices to our clients as part of our process. This usually involves a face-to-face meeting with our clients for a detailed discussion on why choices were made and the intended results of those choices. Often, design presentations can span the course of late into the discovery phase, all through the design phase, and sporadically through the development phase. We will work with the Ballantree to find the most appropriate ways to present design concepts and templates throughout the process and continue this at post-relaunch as needed.</p> <p>Once we have the most crucial pages designed and agreed upon by our clients and their teams, we will start creating the rest of the pages on a staging site. All front-end progress is up for review by our clients, and we typically structure our agreements to the nature of feedback and interaction that our clients desire. As a general rule, we prefer it when our clients are engaged and participate in our process.</p>	\$125.00	43	\$5,375.00

<p>NOTE: All design work is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>			
<p>Drupal Development</p> <ul style="list-style-type: none"> • Site setup, module & base theme • Basic Pages and Views • Photo Gallery • Forms for on-boarding and Contact • Landing pages base layout & design, including URLs, redirects, and global pathing • SysAdmin work for stage and production sites • Installation of ADA module • This is time for our developers to build out all of the requested models and views. <p>NOTE: All development work is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	70	\$8,750.00
<p>Calendar</p> <p>The website must have a functioning calendar feature. To promote usability, events from the calendar should be downloadable to RSS, iCal, Google and Outlook calendars.</p> <p>NOTE: All development work is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	16	\$2,000.00
<p>Document Organization - Media Server</p> <p>NOTE: All development work is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	60	\$7,500.00
<p>ADA Theme Development</p> <p>We will run a SiteImprove audit using their plugin and work through the "A" items to make sure the basics of ADA are completed. We will work though the most impactful ADA issues first. Once the website is launched we will work on improving your compliance on a quarterly basis focusing on the most impactful "AA" levels first.</p> <p>NOTE: All development work is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	60	\$7,500.00
<p>Content Migration / Layout</p> <p>We will assign an in-house content writer to oversee the content organization, optimization, input and migration process. This hourly charge includes content</p>	\$100.00	100	\$10,000.00

<p>writing, re-typing, cut/paste and image scanning.</p> <p>NOTE: All content work is billed \$100/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>			
<p>On-Site SEO - 301 Redirects</p> <p>Creating redirects for all pages and submitting them to Google.</p> <p>NOTE: All development work is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	20	\$2,500.00
<p>Project Management / Quality Assurance</p> <p>Project Management is a critical component of your project's success. Your PM will assure that necessary client information is delivered to developers, and that developers meet agreed upon deadlines.</p> <p>Includes:</p> <ul style="list-style-type: none"> • Internal and external oversight, content collection • Planning, organizing and detailing your project • All communication and coordination of project and tasking <p>NOTE: All project management is billed \$125/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$125.00	80	\$10,000.00
<p>Training/Best Practices for ADA</p> <p>This covers the cost for Horton Group to prep and lead a walk-through of the website / application post-launch, describing features and functionality, with detailed instructions on how to navigate and adjust functionality. This training will take place at the Horton Group office or via Google Hangout. Clients should be ready to take notes and be prepared with questions.</p> <p>NOTE: All training is billed \$100/hr at time + materials. Any work outside of the highlighted scope of work will be billed at this rate.</p>	\$100.00	10	\$1,000.00
<p>Site Improve - ADA Compliance Software</p> <p>Product Overview - https://siteimprove.com/en-us/</p> <p>The SiteImprove Intelligence Platform will unlock new insights into content and analytics data to let the Horton Group team focus our efforts where they belong: prioritizing issues, tailoring content and design, and aligning digital metrics with organizational goals. The SiteImprove Intelligence Platform includes the following tools:</p> <p>Accessibility - Identify and resolve web accessibility issues</p> <ul style="list-style-type: none"> • Using WCAG 2.0 as its standard, SiteImprove highlights single-page elements on web pages and within PDFs that greatly affect accessibility. • Clear explanations and practical recommendations make web accessibility understandable and attainable. • Track compliance efforts and celebrate achievements along the way with dynamic progress bars. 	\$5,500.00	1	\$5,500.00

<p>Quality Assurance - Regain content control</p> <ul style="list-style-type: none"> • See every page, link, media file, and more with a comprehensive content inventory. • Locate and prioritize errors like dead-end links and misspellings. • Rework complex words and long sentences to match the reading level of visitors. <p>Policy - Secure consistency and integrity</p> <ul style="list-style-type: none"> • Avoid embarrassing or expensive mistakes by catching anything that violates branding, legal, or regulatory policies. • Mitigate risks by ensuring that required content is present and unwanted content is nowhere to be found. • Pinpoint errors across your digital presence by employing best practices found in the policy library or custom policies created for your organization. <p>Response - Catch issues before visitors do</p> <ul style="list-style-type: none"> • Monitor your key pages 24 hours a day and get notified whenever URLs are down or slow. • Analyze previous uptime and response time to discover patterns in downtime and stay ahead of future problems. • Enjoy true peace of mind with our network of reliable global servers that make sure you always receive accurate and verified alerts. <p>SEO - Work smarter, not harder to attract visitors</p> <ul style="list-style-type: none"> • Instantly optimize your digital presence for search engines and tackle issues that have the biggest impact by utilizing on-page error highlighting. • Written instructions from SEO experts help you hone your own skills and polish your website at the same time. <p><i>Paid directly to SiteImprove, we are happy to do a demo to show you all of the features included in the base package. For more information on SiteImprove visit www.siteimprove.com</i></p>			
Document Conversion to HTML - \$85 per Hour	\$85.00	1	\$85.00

Project Estimate \$63,960.00

We estimate the total project to be in the **\$55,000- \$70,000** range depending on rounds of revisions, asset collections, functionality blockers, current setup of documents, and content consolidation. We feel this is a reasonable estimate based upon past projects with similar functionality & design requests.

Website Investment Overview

Items	Price
Website Development & ADA Compliance	\$63,960.00
Quarterly ADA Scans & Maintenance 30 Hours Per Quarter - ADA Compliance, Website Updates, Maintenance	\$3,000.00
SiteImprove 1-Year Licensing Fee This amount is paid directly to SiteImprove.	\$5,500.00

Itemized Billing

Services	Estimate
Home Page Design	\$3,500 - \$5,500
Create Integrated Website Pages (Custom Functionality, Advanced Search, ADA Implementation, Custom Fillable Forms)	\$500 - \$2,500 per page
Our CDD	\$500
Contacts - Directory Development	\$1500
Board Meetings - Advanced Functionality	\$3,500
Annual Budget - Advanced Functionality	\$5,500
Annual Audit - Advanced Functionality	\$3,500
Create integrated website additional pages (examples provided)	
Clubhouse Calendar	\$3,500
Community Newsletter	\$3,500
Other Documents	TBD
Document Conversion	\$100 per hour
Additional Document Conversion	\$100 per hour
Ongoing Maintenance	\$3,000 per quarter
Website Accessibility & Compliance	SiteImprove Annual Licensing Fee - Running Audits, Monitoring Updates
Ongoing Document Conversion - Item 4:	\$100 per hour
Annual Audit	\$100 per hour
Schedule of Annual Meetings	\$100 per hour
Agendas	\$100 per hour
Public Facilities Report	\$100 per hour

Annual Budget	\$100 per hour
Ongoing Document Conversion - Item 5:	\$100 per hour
Community Newsletter	TBD - Based on formatting, template, length, functionality, design.
Clubhouse Calendar	\$85 per hour
Other Documents - Price per page	\$100 per hour

Acceptance Terms

By signing and agreeing to this proposal, you are indicating that you have read and agree to [Horton Group's Terms & Conditions](#). You also agree to pay for our services on the following schedule:

Payment Terms:

- 25% down-payment for commencement of work
- 25% payment in 30 days from the signing of this agreement
- 25% payment within 90 days
- Remaining due before the launch of the website.

You will receive progress-billing invoices for the installments, which will be automatically charged to the credit card or bank account (EFT) required for your initial deposit, and will continue every 30 days until the balance is paid in full.

We bill for our time and materials and will work with you against an agreed upon budget and timeline. Though we cannot provide a firm fixed price if scope changes occur, we can offer our best estimate and work with you to deliver your project on-time for a reasonable budget. We will work with you, employing a critical path methodology to keep your project on pace and within your budget. All proposals for Horton Group must be accepted within 30 days of the date they were sent.

Raymond Lotito

Raymond J. Lotitor

Manager

DPFG Management & Consulting, LLC

15310 Amberly Drive, Suite 175

Tampa,FL 33647

Office: 813.418.7473

Cellphone: 813.220.6089

Ballantrae Community Development District

Signature Certificate

Document Ref.: JGAXG-NWRCX-SETMY-AWNZQ

Document signed by:

	<p>Raymond Lotito Verified E-mail: raymond.lotito@dpfg.com</p>	<p><i>Raymond Lotito</i></p> 
IP: 108.190.223.164	Date: 15 Feb 2019 18:41:50 UTC	

Document completed by all parties on:
15 Feb 2019 18:41:50 UTC

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EXHIBIT 15.

ONIX					
	BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT WEBSITE DEVELOPMENT LINE PRICING ITEMS				
					\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
1	Create a Website Home Page				
2	Create integrated website pages for (examples provided)				
		Our Cdd			\$1,050 or 1 Day (\$140/hr x 7.5hr)
		Contacts			\$1,050 or 1 Day (\$140/hr x 7.5hr)
		Board Meetings			\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
		Annual Budget			\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
		Annual Audit			\$1,050 or 1 Day (\$140/hr x 7.5hr)
3	Create integrated website additional pages (examples provided)				
		Clubhouse Calendar			\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
		Community Newsletter			\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
		Other Documents			\$2,100 or 2 Days (\$140/hr x 7.5hr x 2 days)
4	Document Conversion				
		Annual Audit - 1 year			\$8 per page
		Schedule of Annual Meetings			\$11-15 per page
		Agendas - 1 year after meeting			\$11-15 per page
		Public Facilities Report			\$13 per page
		Annual Budget - 2 years			\$20 per page
5	Additional Document Conversion				
		Community Newsletter			\$12 per page
		Clubhouse Calendar			This is not a document
		Other Documents - Price per Page			TBD based on complexity
6	Ongoing Maintenance				
		Website Accessibility & Compliance			\$3,150 or 3 Days (\$140/hr x 7.5hr x 3 days)
		<i>Ongoing Document Conversion - Item 4:</i>			
		Annual Audit			\$8 per page
		Schedule of Annual Meetings			\$11-15 per page
		Agendas			\$11-15 per page
		Public Facilities Report			\$13 per page
		Annual Budget			\$18-20 per page

		<i>Ongoing Document Conversion - Item 5:</i>			
		Community Newsletter			\$12 per page
		Clubhouse Calendar			This is not a document
		Other Documents - Price per page			TBD based on complexity



Ballantrae Community Development District / ADA Compliant Website & Document
Conversion

Due: Thursday, March 14, 2019

Submitted To:

Raymond J. Lotito, Manager
DPFG Management & Consulting, LLC
15310 Amberly Drive, Suite 175
Tampa, FL 33647
Raymond.lotito@dpfg.com

Submitted On:

March 12, 2019

Submitted By:

Onix Networking Corporation
18519 Detroit Avenue
Lakewood, OH 44107
DUNS# 80-789-6121

Authorized Company Representative:

Tim Needles
tim@onixnet.com
216-529-3001



March 12, 2019

Raymond J. Lotito, Manager
DPFG Management & Consulting, LLC
15310 Amberly Drive, Suite 175
Tampa, FL 33647
Raymond.lotito@dpfg.com

Subject: Response to RFP titled, "ADA Compliant Website & Document Conversion" due
March 14, 2019

Onix Networking Corporation is very pleased to submit our response to this Request for Proposal. After a review of the RFP, we are proposing Onix Consultation Services. Our proposal is valid for 90 days from the RFP closing date.

Since 1992, Onix has been a trusted information technology supplier to government, education and commercial organizations in the United States and Canada. Onix has experience helping these organizations meet their strategic IT and organizational goals. Our dedicated team of professionals is motivated by achieving successful deployments for our customers. Onix has been a Google Enterprise Partner since 2002 and is the only partner in North America authorized to sell Google Enterprise Apps, Geospatial and Search products collectively. Onix Networking has built a business around Google Enterprise Solutions that is unmatched in the market.

Onix has been helping organizations transform the way they create accessible content for nine years. Onix developed Equidox in 2010 in response to the challenge to Canadian federal legislation. Equidox has a long history of helping organizations automate and streamline the process of converting inaccessible PDFs to WCAG 2.1 AA compliant HTML.

In August 2018, Onix expanded its accessibility services beginning with the recruitment of the National Federation of the Blind (NFB) accessibility expert, Ryan Pugh. Additionally, Onix has hired individuals that have been part of organizations that have an immense passion for accessibility. One individual in particular has experience maintaining a



nationwide multi-platform program developed and run by a national non-profit organization. This service provides news and information in accessible formats including by telephone, web, a mobile app, Amazon Alexa and portable players, for users of assistive technology. This service has over 125,000 subscribers, and was developed and designed by blind and low vision programmers. Another individual sits on the Accessibility Committee of Durham in Ontario (ACC) and was the winner of the City of Kingston's International Persons with Disabilities Access Award.

Onix has provided Equidox software and/or conversion services utilizing Equidox for the Tennessee Board of Regents, New York University, California Dept of Health Care Services, Massachusetts Institute of Technology, St. Lucie Circuit Court, California Community Colleges (California State Agency), Texas A&M, The Rick Hansen Foundation, and the National Federation of the Blind to name a handful of clients.

Onix is subcontracting work to OpenConcept Consulting to offer the Website component of your project. OpenConcept Consulting is an Ottawa-based team of web development consultants specialized in open-source development with Drupal. OpenConcept works with many organizations including but not limited to, the Center for Rural Affairs (CFRA) in Nebraska, MarXiv (the Repository for Ocean and Marine Climate Science), the City of Ottawa, the Canadian Society of Customs Brokers (CSCB), Parks Canada, the Canadian Union of Public Employees (CUPE), the Statistical Society of Canada and Ontario Job Opportunity Information Network (JOIN).

Thank you for considering our response to this important RFP. If you have any questions regarding this response, please feel free to contact me at timn@onixnet.com, or at 216-529-3001. We look forward to earning your business and working together with you.

Sincerely,
Timothy Needles



Scope of Work for ADA Compliant Website & Document Conversion

Website Development

As we noted in the cover letter, our subcontractor, OpenConcept will complete the website portion of this project.

1. Create an integrated web site that projects a consolidated and consistent image with the home page and integrated pages as provided in the RFP. Any changes in layout need to be approved by the Board of Supervisors. Integrated pages shall include: Our CDD, Contacts, Board Meetings, Annual Budget, Annual Audit. – Exhibit A

Onix Response: The site will be developed using Drupal 8. Drupal is a content management system (CMS) widely used for its flexibility, scalability and security. OpenConcept will build the site and include the initial section and content specified in the RFP. Once it is built, staff or designates of DPFG Management & Consulting will be able to add content to the site themselves. This puts control of adding new pages, events and editing existing pages in the hands of the site owner. We have decades of experience in building sites that clients can manage themselves as easily as they post content to Facebook.

The site will use responsive design, that is, it will be usable on any device, from a phone to a widescreen TV, without loss of content, function or fidelity. This is important since as of 2016, an estimated 62% of internet users use a phone to access webpages.

To start the project, OpenConcept will develop two static mockups. Each mockup will consist of a mobile and desktop version of the home page, a content page and the events page (or other page as specified by client). Once these mockups are complete, DPFG Management will be permitted to pick the version you prefer, as well as submit any requests for changes to the preferred design. Then OpenConcept will resubmit the mockup



with the requested changes for your approval. Upon approval, the design will be implemented into Drupal and content will be added as provided by client.

Documentation will be provided to you on how to manage site content, such as adding/editing images and text, as well as adding pages to the navigation.

2. Additional integrated pages, that are optional depending upon pricing. Additional documents for consideration shall include Clubhouse Calendar, Community Newsletter and Other Documents – Exhibit B

Onix Response: Estimates on page creation can be provided on an as-needed basis. Please note that while we are happy to develop content for clients, we make it easy for clients to manage their own content, so many organizations have opted to add new content themselves.

Please see Attachment A for the itemized pricing for these items.

3. Consultant shall be responsible to ensure that the website is created in compliance with WCAG 2.1 for ADA Compliance and any other state laws, regulations, and codes relating to access for individuals with disabilities.

Onix Response: OpenConcept is a leader in accessibility; In fact, the company founder, Mike Gifford, is an internationally recognized leader in accessibility. He has spoken internationally about accessibility, he is a Drupal core accessibility maintainer and he has contributed to books on accessibility. Clients such as the Ontario Disability Network and the Canadian National Institute for the Blind have entrusted OpenConcept to ensure the accessibility of their websites. The site will be built to the WCAG 2.1 AA standard.

4. Consultant shall be responsible for creating a website, (and all content) are in compliance with Florida Statutes.



Onix Response: OpenConcept's core competency lies in creating websites that are in compliance with standards or statutes required by their clients. At this moment, OpenConcept is auditing the internal and external public facing technology with the Canada Revenue Agency (CRA). This is Canada's national tax agency that verifies that every Canadian legal entity is compliant with the tax laws of the country.

OpenConcept has experience creating content based on strict compliance requirements; however, the simplicity in which they create the administration interface has allowed many of their clients to take on this task internally.

5. To ensure that long-term technical support is in place to maintain the site in accordance with Board directives and ADA initiatives.

Onix Response: The budget format varies from the proposal outline because with the approach OpenConcept is taking, using Drupal CMS, pages are not individually built. Instead developers build in functionality and design that gets duplicated over and over. Things like layout, color scheme, header, navigation and footer are built once. With this approach, it doesn't really matter if a site has ten pages or a thousand. When you want to create a new page, you click a button, upload a picture, write some text and hit save. The site builds the rest of the page for you.

Document Conversion

1. Provide a pricing for the historical minimal required documents to be converted to ADA Compliant Documents. Find attached a summary of those requirements for the annual audit, annual budget, board meeting packages, list of scheduled meetings, and Engineers Report - Exhibit A

Onix Response: Please see Attachment A for the itemized pricing for these items.

2. Provide a pricing for the following documents to be converted to ADA Compliant Documents: Community Newsletter, Clubhouse Calendar, and Other Documents - Exhibit B



Onix Response: Please see Attachment A for the itemized pricing for these items.

Ongoing Website & Document Maintenance

1. Develop a strategy to ensure website ongoing accessibility and compliance with WCAG 2.1 standards

Onix Response: OpenConcept's regard accessibility as a key element that needs to evolve with the web. Through this project, they will be your guide to enhancing your digital communications so that they demonstrate constant improvement.

For example, the website should display an Accessibility Statement that references all the guidelines the organization is trying to achieve, but also itemizes all the measures that have been taken to make the website more accessible. As part of the OpenConcept service for this project, they can assist by crafting the accessibility statement so that it is implemented as the cornerstone of the new accessibility policy.

The users that visit the website play a critical part of identifying and fixing accessibility problems. While effective tooling and processes can be set up to test the website, users are always going to find issues regardless. That is why it is essential to establish a workflow that addresses user concerns and enables users to provide positive feedback. By doing this, users will recognize that the organization is being proactive by addressing the users concerns in a timely manner.

It is also important to note that when developing major modifications to web accessibility, it is paramount that the entire organization undergoes a culture change. This necessitates for all staff from across the organization to be trained on the implications of setting an inclusive organizational goal. Specifically, staff will need to understand the basics of WCAG 2.0 and now 2.1. The management team needs to understand the risks involved of failing to incorporate accessibility into the IT workflow.



As part of implementing an improved accessibility process, OpenConcept will also offer conducting a review of your existing public infrastructure. This will determine the various types of barriers that the website presents. Following the review, OpenConcept will provide recommendations on how to address these barriers. Communications are essential for improved accessibility as it helps to document what has been achieved by implementing an organization-wide culture change.

It is prudent to incorporate building iterative site reviews. Tools like aXe-Core, Tenon.io or Siteimprove can be useful for regular site checks. Additionally, performing quarterly manual accessibility reviews is another key factor. Based on our experience, we recommend that your site be audited every 2-3 years. Lastly, organizing a yearly focus group with Ballantrae users can also be a useful element to the accessibility process to help build empathy for your users.

2. Provide Pricing for the continual upload and conversion of board meeting packages, annual audit and annual budget. Exhibit A

Onix Response: Onix document conversion services are priced on a per page basis by document complexity. There seemed to be a discrepancy in the documents listed on page one of the RFP, versus the documents listed on page two of the RFP to price. Therefore, we are providing two different price lists in Attachment A, Pricing. The first price list (tab titled, Line Pricing Items) is based on page two of the RFP, which generalized the document types to be converted. The second price list (tab titled, Detailed Pricing) is based on page one of the RFP and is more detailed specifically for the documents on your current website, that we understand that you would like to be converted. The main takeaway we want you to learn from this section is that we charge a per page price, and we determine this price based on the document complexity. Also, since some of the documents you listed to price are not developed yet, this same concept applies.

We categorize documents in three different buckets: Low, Medium and High Complexity.



Low Complexity

Low Complexity documents contain valid embedded text and fonts, with an intuitively structured order which requires minimal human interpretation and limited numbers of simple non-text objects: Single level lists, small tables with uniform structure, graphics which are primarily decorative, logos or otherwise require minimal subject matter expertise or interpretation to create an equivalent experience via alternative text.

Medium/Mid-Complexity

Mid-Complexity Documents contain valid embedded text and fonts, but exceed the complexity of the previous category in at least one, but no more than three instances, a large number of non-text items, a non-linear reading order that requires human interpretation, graphics that require human understanding, nested lists (lists within lists) with up to three levels, large or non-uniform tables (e.g. multiple layers of table headings, text that spans multiple rows or columns etc...) Mid-complexity documents may also contain links or footnotes, or require flattening or removal of some interactive elements such as speaker note annotations in PDFs made from PowerPoint presentations.

High Complexity documents

High complexity documents are documents which contain unembedded text (pictures of text, scanned pages which require OCR etc...) or otherwise exceed the complexity definitions of a low complexity document in four or more ways. This classification includes scans of handwritten text, complex infographics, documents intended for printing and folding, or with an interactive table of contents, multi-page tables or nested lists contained 4 or more levels of nesting.

Fillable forms and Interactive documents

Documents which contain interactive fillable form fields, or other interactive PDF elements (sounds or video players) are priced individually. An additional surcharge will be applied for documents which require the interactive objects to be added to a flat (non-interactive) PDF.



Document Complexity/Type	Pricing
Low Complexity	\$6-\$8 per page*
Medium Complexity	\$9-\$15 per page*
High Complexity	\$16-\$25 per page*
Fillable forms and Interactive documents	Price on a case by case basis*

*All prices include 100% verification of accessibility by our experts and users of assistive technology.

3. Provide Pricing for the continual upload and conversion of the community newsletter, clubhouse calendar, and other documents. Exhibit B

Onix Response: Please refer to the response provided above.

Financial Summary

Please fill out the financial summary and submit with your proposal.

Onix Response: Onix Networking Corp. is a privately held company and we typically do not openly share our financial information. Onix is in excellent financial standing with our prime financial institution and has excellent relationships with other banks and financial entities. A combination of cash resources, business credit and product vendor relationships allows for seamless purchase order transactions. Over the past five years Onix has conducted over one-hundred million dollars worth of transactions with Google without any significant issues. Onix has an excellent financial reputation, has been profitable in all twenty-seven years of business and enjoys a reputation of honesty and integrity.



We are providing a letter of reference from our bank in lieu of our financial statements to demonstrate our financial stability. Please refer to the attached copy of the letter from our bank.

We do want to caution you that if you refer to a third-party company to verify the financial information provided is referring to a Dun & Bradstreet (D&B) Report, this is not an accurate source of information for privately-held companies. We self-report to D&B and pick and choose what information is shared with them, so they do not have our financial records-- because we don't share them with them. We are not sure of the source of D&B's financial information, as they do not have access to any of our records. We have made several attempts to update their database for even the non-financial items and we have not been able to get anywhere with them, e.g. our office size, the number of full-time employees, etc...



January 14, 2019

RE: Onix Networking Corp.

To Whom It May Concern:

Please be advised that Onix Networking Corp. is a customer in good standing of Huntington National Bank. Onix has been a customer since May 2000. All loan accounts are paid as agreed. As of current date, deposit accounts are in good standing.

If you have any questions, or need further information, please contact me at 440.329.3233 or by email at liz.williams@huntington.com

Sincerely,

Liz Williams, Vice President

Business Banking

EXHIBIT 16

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2018

DRAFT

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2018

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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, 2018, 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, 2018, 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 January 18, 2019, 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 January 18, 2019 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
January 18, 2019

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

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, 2018. 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 (\$1,855,510).
- The change in the District's total net position in comparison with the prior fiscal year was \$187,508, 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, 2018, the District's governmental funds reported combined ending fund balances of \$2,192,145. 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, 2018

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, 2018

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

	2018	2017
Current assets	\$ 2,216,228	\$ 1,956,721
Capital assets	3,147,146	3,520,763
Total assets	5,363,374	5,477,484
Current liabilities	438,884	430,502
Long-term liabilities	6,780,000	7,090,000
Total liabilities	7,218,884	7,520,502
Net position		
Net invested in capital assets	(3,942,854)	(3,869,237)
Restricted for debt service	272,864	260,981
Unrestricted	1,814,480	1,565,238
Total net position	\$ (1,855,510)	\$ (2,043,018)

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

	2018	2017
Program revenues	\$ 1,593,313	\$ 1,593,654
General revenues	16,089	13,256
Total revenues	1,609,402	1,606,910
Expenses		
General government	114,188	108,671
Physical environment	881,706	849,082
Culture and recreation	169,989	141,496
Interest on long-term debt	256,011	266,623
Total expenses	1,421,894	1,365,872
Change in net position	187,508	241,038
Net position - beginning of year	(2,043,018)	(2,284,056)
Net position - end of year	\$ (1,855,510)	\$ (2,043,018)

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$1,421,894, 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.

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, 2018.

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, 2018, the District had \$3,147,146 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, 2018, the District had \$7,090,000 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 2019, 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, 2018

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 250 International Parkway, Suite 280, Lake Mary, Florida 32746.

DRAFT

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

September 30, 2018

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 1,822,039
Assessments receivable	4,166
Deposits	158
Prepaid items	12,200
Restricted Assets:	
Investments	375,398
Assessments receivable	2,267
Capital assets:	
Depreciable	<u>3,147,146</u>
TOTAL ASSETS	<u><u>\$ 5,363,374</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 24,083
Accrued interest payable	104,801
Bonds payable, due within one year	310,000
Bonds payable, due in more than one year	<u>6,780,000</u>
TOTAL LIABILITIES	<u>7,218,884</u>
NET POSITION	
Net investment in capital assets	(3,942,854)
Restricted for:	
Debt service	272,864
Unrestricted	<u>1,814,480</u>
TOTAL NET POSITION	<u><u>\$ (1,855,510)</u></u>

The accompanying notes are an integral part of this financial statement

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 114,188	\$ 114,188	\$ -	\$ -
Physical environment	881,706	747,592	-	(134,114)
Culture and recreation	169,989	169,989	-	-
Interest on long-term debt	256,011	561,544	-	305,533
Total governmental activities	<u>\$ 1,421,894</u>	<u>\$ 1,593,313</u>	<u>\$ -</u>	<u>171,419</u>
General revenues:				
Investment earnings				11,444
Miscellaneous income				<u>4,645</u>
Total general revenues				<u>16,089</u>
Change in net position				<u>187,508</u>
Net position - October 1, 2017				<u>(2,043,018)</u>
Net position - September 30, 2018				<u>\$ (1,855,510)</u>

The accompanying notes are an integral part of this financial statement

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

September 30, 2018

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,822,039	\$ -	\$ 1,822,039
Assessments receivable	4,166	-	4,166
Deposits	158	-	158
Prepaid items	12,200	-	12,200
Restricted Assets:			
Investments	-	375,398	375,398
Assessments receivable	-	2,267	2,267
TOTAL ASSETS	<u>\$ 1,838,563</u>	<u>\$ 377,665</u>	<u>\$ 2,216,228</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable and accrued expenses	\$ 24,083	\$ -	\$ 24,083
TOTAL LIABILITIES	<u>24,083</u>	<u>-</u>	<u>24,083</u>
FUND BALANCES			
Nonspendable:			
Prepaid items and deposits	12,358	-	12,358
Assigned to:			
Asset reserve	397,872	-	397,872
Emergency reserve	227,660	-	227,660
Park development	787,486	-	787,486
Bill payment reserve	151,206	-	151,206
Restricted for:			
Debt service	-	377,665	377,665
Unassigned	237,898	-	237,898
TOTAL FUND BALANCES	<u>1,814,480</u>	<u>377,665</u>	<u>2,192,145</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,838,563</u>	<u>\$ 377,665</u>	<u>\$ 2,216,228</u>

The accompanying notes are an integral part of this financial statement

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2018

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
REVENUES			
Special assessments	\$ 1,031,769	\$ 561,544	\$ 1,593,313
Miscellaneous revenue	4,645	-	4,645
Investment earnings	5,093	6,351	11,444
TOTAL REVENUES	<u>1,041,507</u>	<u>567,895</u>	<u>1,609,402</u>
EXPENDITURES			
General government	114,188	-	114,188
Physical environment	519,548	-	519,548
Culture and recreation	129,986	-	129,986
Capital outlay	28,544	-	28,544
Debt			
Principal	-	300,000	300,000
Interest expense	-	260,594	260,594
TOTAL EXPENDITURES	<u>792,266</u>	<u>560,594</u>	<u>1,352,860</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	249,241	7,301	256,542
FUND BALANCE			
Beginning of year	<u>1,565,239</u>	<u>370,364</u>	<u>1,935,603</u>
End of year	<u>\$ 1,814,480</u>	<u>\$ 377,665</u>	<u>\$ 2,192,145</u>

The accompanying notes are an integral part of this financial statement

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

Net Change in Fund Balances - Total Governmental Funds, Page 12	\$ 256,542
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Amount reported for governmental activities in the Statement of Activities are different because:

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

Capital outlay	28,544
----------------	--------

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

Payments on long-term debt	300,000
----------------------------	---------

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

Current year provision for depreciation	(402,161)
Change in accrued interest payable	4,583

Change in Net Position of Governmental Activities, Page 9 \$ 187,508

The accompanying notes are an integral part of this financial statement

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First			Weighted average of the fund portfolio: 34 days
American Treasury Obligation CL Y	\$ 375,398	S&P AAAm	
Total Investments	<u>\$ 375,398</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, 2018

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, 2018

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Balance 10/01/2017	Increases	Decreases	Balance 09/30/2018
Governmental activities:				
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	156,177	28,544	-	184,721
Infrastructure - parking lot	85,303	-	-	85,303
Total capital assets, being depreciated	<u>8,130,572</u>	<u>28,544</u>	<u>-</u>	<u>8,159,116</u>
Less accumulated depreciation for:				
Building	309,108	26,267	-	335,375
Stormwater management	1,323,180	110,265	-	1,433,445
Recreation facilities	321,321	27,314	-	348,635
Security walls and other	2,501,724	208,477	-	2,710,201
Equipment	104,668	12,689	-	117,357
Infrastructure - splash pad	32,747	10,412	-	43,159
Infrastructure - parking lot	17,061	6,737	-	23,798
Total accumulated depreciation	<u>4,609,809</u>	<u>402,161</u>	<u>-</u>	<u>5,011,970</u>
Total capital assets, being depreciated - net	<u>3,520,763</u>	<u>(373,617)</u>	<u>-</u>	<u>3,147,146</u>
Governmental activities capital assets - net	<u>\$ 3,520,763</u>	<u>\$ (373,617)</u>	<u>\$ -</u>	<u>\$ 3,147,146</u>

Depreciation expense of \$402,161 was charged to physical environment and culture and recreation in the amounts of \$362,158 and \$40,003, respectively.

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

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, 2018.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2018:

	Balance 10/1/2017	Additions	Deletions	Balance 9/30/2018	Due Within One Year
Capital Improvement Revenue Refunding Bonds, Series 2015	\$ 7,390,000	\$ -	\$ 300,000	\$ 7,090,000	\$ 310,000
	<u>\$ 7,390,000</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 7,090,000</u>	<u>\$ 310,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2018 are as follows:

September 30,	Principal	Interest	Total
2019	\$ 310,000	\$ 250,015	\$ 560,015
2020	320,000	239,739	559,739
2021	335,000	227,799	562,799
2022	345,000	215,986	560,986
2023	360,000	203,820	563,820
2024-2028	1,990,000	820,938	2,810,938
2029-2033	2,370,000	443,985	2,813,985
2034-2035	1,060,000	56,597	1,116,597
	<u>\$ 7,090,000</u>	<u>\$ 2,458,879</u>	<u>\$ 9,548,879</u>

BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2018

NOTE G - DEFICIT NET POSITION

The District has a government-wide net position deficit of (\$1,855,510) as of September 30, 2018. 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, 2018, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2018. Management has performed their analysis through January 18, 2019, 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, 2018

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Special assessments	\$ 1,106,967	\$ 1,031,769	\$ (75,198)
Miscellaneous revenue	-	4,645	4,645
Investment earnings	-	5,093	5,093
TOTAL REVENUES	<u>1,106,967</u>	<u>1,041,507</u>	<u>(65,460)</u>
EXPENDITURES			
Current			
General government	140,907	114,188	26,719
Physical environment	582,455	519,548	62,907
Culture and recreation	383,605	129,986	253,619
Capital outlay	-	28,544	(28,544)
TOTAL EXPENDITURES	<u>1,106,967</u>	<u>792,266</u>	<u>314,701</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	249,241	<u>\$ 249,241</u>
FUND BALANCES			
Beginning of year		<u>1,565,239</u>	
End of year		<u>\$ 1,814,480</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, 2018.

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, 2018 and for the year ended September 30, 2018, which collectively comprise Ballantrae Community Development District's basic financial statements and have issued our report thereon dated January 18, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
January 18, 2019

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, 2018. 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, 2018.

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
January 18, 2019

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, 2018, and have issued our report thereon dated January 18, 2019.

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 January 18, 2019, 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, 2018, 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, 2018. 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
January 18, 2019

EXHIBIT 17

Ballantrae CDD Board's Job Description for Pool Monitors

Monitors are to be familiar with the posted rules of conduct (attached). The only difference between rules posted at the park and Straiton pools is that the capacity of the park pool is 148 people and Straiton is 30.

Monitors will urge compliance with these posted rules in the following manner:

- Monitors are to verbally educate rule violators in a positive, friendly and constructive manner, in an effort to gain their compliance through the equal and consistent application of the posted rules.
- Monitors are not enforcers: they are never to lay a hand on anyone or endanger themselves in an attempt to gain rules compliance.
- Monitors shall report those refusing requests to follow posted rules to the on-duty maintenance staff or State Troopers, for appropriate action. If both are off-duty, monitors will contact the CDD Board's designee.

Monitors should urge residents to comply with all rules. They should emphasize compliance with these CDD Board's rules that are designed to promote public safety, good order and protect CDD property:

- Supervise incoming entry gate traffic to ensure possession of individual CDD photo ID swipe cards: adults age 18 and over (allowed up to four guests) and minors age 13-17 (no guests). Minors under age 13 must be accompanied by an adult with an ID card. Compliance reduces crowding and helps to maintain order.
- Advise anyone entering a gate and carrying container(s) that, if they contain alcoholic beverages, such beverages are not allowed at the pool or deck, and must be returned to their vehicles or taken home. Alcoholic beverages are only allowed when previously-approved for events to be held wholly within the clubhouse. Under no circumstances are monitors to inspect, examine or look into containers.
- Be observant to explain the rules to any violators who takes food, glass containers or furniture within ten feet of a pool; possesses or drinks any alcoholic beverages outside a pre-approved event within the clubhouse; runs along the pool deck or dives or jumps from it into the pool; engages in loud, profane or offensive language; engages in injurious or inappropriate behavior, or damages CDD property.
- Remind those hosting clubhouse events that rental contracts restrict nonresidents to the clubhouse and restrooms. No one renting the clubhouse can set up tables or equipment in the corridor or on the pool deck, or take alcoholic beverages outside the clubhouse.
- Advise residents to comply with state laws requiring that public pools be closed during certain types of inclement weather: for 15 minutes after thunder is heard and/or for 30 minutes after lightning is observed.
- If the pool is contaminated (such as with human waste or excessive food products), residents are to be advised that health codes require the pool to be closed for up to 24 hours to allow it to be cleaned. Post a notice on the entry gate that the pool is closed due to water contamination.
- Advise evening attendees to depart facilities at dusk. Residents or nonresidents remaining outside on CDD property after dusk are subject to citation or arrest for trespass under the CDD's curfew resolution, unless accessing or leaving a previously-approved event being held wholly inside the clubhouse.

In addition, monitors will perform custodial duties that include straightening pool chairs and tables, picking up trash, emptying full trash receptacles and maintaining a clean guest environment.

Monitor: _____
(Print name) (Signature) (Date)



BALLANTRAE POOL RULES

- PROPER SWIMMING ATTIRE REQUIRED
- SHOWER BEFORE ENTERING POOL
- NO RUNNING, ROUGH HOUSING, HORSEPLAYING OR OTHER INAPPROPRIATE BEHAVIOR ALLOWED IN OR AROUND POOL
- SWIM DIAPERS MANDATORY FOR CHILDREN NOT POTTY TRAINED
- NO SMOKING PERMITTED ON DISTRICT PROPERTY EXCEPT WHERE DESIGNATED
- NO ANIMALS IN POOL OR ON DECK
- NO GLASS ALLOWED IN OR AROUND POOL AREA
- ALCOHOL IS NOT PERMITTED ON DISTRICT PROPERTY
- NO FOOD OR DRINK ALLOWED WITHIN 10 FEET OF POOL
- NO SKATEBOARDS, ROLLER SKATES, IN-LINE SKATES OR BICYCLES SHALL BE PERMITTED ON THE POOL DECK.
- STAFF HAS THE ABILITY TO ASK PERSONS TO LEAVE IF FOUND NON-COMPLIANT WITH PROCEDURES AND/OR POLICIES.
- RADIOS SHALL BE PLAYED AT A REASONABLE VOLUME.
- NO LIFEGUARD ON DUTY, **SWIM AT YOUR OWN RISK!**
- STAFF WILL CLOSE POOL IN THE EVENT OF INCLEMENT WEATHER.
- ANY PERSONS ASKED TO LEAVE POOL AREA FOR ANY REASON SHALL DO SO IMMEDIATELY OR THE SHERIFF'S OFFICE WILL BE CONTACTED.
- MINORS AGE 12 AND UNDER MUST BE ACCOMPANIED BY A PARENT OR PERSON 18 YEARS OR OLDER AT ALL TIMES
- MINORS AGE 13-17 MUST BE MEMBERS OF BALLANTRAE COMMUNITY DEVELOPMENT DISTRICT AND HAVE A PHOTO I.D. BEARING A DISTRICT ADDRESS FOR ENTRY, UNLESS ACCOMPANIED BY AN ADULT MEMBER.
- UNACCOMPANIED MINORS ARE ALLOWED NO GUESTS!
- BALLANTRAE DISTRICT MEMBERS 18 AND OLDER MAY HAVE NO MORE THAN 4 NON-MEMBER GUESTS AT ONE TIME.
- LOUD AND ABUSIVE LANGUAGE PROHIBITED

MAXIMUM POOL CAPACITY: 148 PERSONS
POOL HOURS: 7AM - DUSK

NO DIVING

Pool Monitor Name: _____

Date: _____

Task	Time	Initials
Service Umbrellas - Hourly		
Straighten Pool & Chases – Every 3 Hours		
Pool Trash Pick Up - Hourly		
Bathroom Check for Waste & Flushed – Hourly		

EXHIBIT 18.



RESERVE EXPENSES

Appendix B

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Ballantrae
Community Development District

Projected Inflation Rate 2%

Line Item	Reserve Component	Total Cycle Quantity	Per Phase Quantitv	Units	1st Year of Replacement	Useful Life Years	Remaining Life Years	2014 Unit Cost	2014 Cost of Replacement per Phase	Total Future Costs of Replacement	Fiscal Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Building Components											\$425,982										
1	Interior Renovations	1	1	Allowance	2025	to 20	12	\$25,500.00	\$25,500	\$32,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	Roofs, Metal and Tile	54	54	Squares	2036	to 30	22	\$850.00	\$45,900	\$70,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	Walls, Paint Finish Applications	85,000	85,000	Square Feet	2018	5 to 7	4	\$0.60	\$51,000	\$355,022	\$0	\$0	\$0	\$0	\$55,204	\$0	\$0	\$0	\$0	\$0	
Pool Components											\$341,738										
4	Decks, Pavers	10,225	10,225	Square Feet	2031	20 to 30	17	\$5.50	\$56,238	\$78,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	Fences, Aluminum	1,000	1,000	Linear Feet	2031	to 25	17	\$25.00	\$25,000	\$35,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	Furniture	1	1	Allowance	2021	8 to 12	7	\$13,300.00	\$13,300	\$54,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,278	\$0	\$0	
7	Pool Finishes	4,800	4,800	Square Feet	2015	8 to 12	1	\$10.00	\$48,000	\$173,836	\$0	\$45,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	Splash Pad	800	800	Square Feet	2026	10 to 15	12	\$32.00	\$25,600	\$73,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Property Site Components											\$865,573										
9	Asphalt Pavement, Mill and Overlay, Original	2,510	2,510	Square Yards	2026	15 to 25	12	\$9.50	\$23,845	\$30,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Asphalt Pavement, Mill and Overlay, Remaining	1,055	1,055	Square Yards	2034	15 to 25	20	\$9.50	\$10,023	\$14,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	Irrigation System, Wells, Phased	7	2	Each	2016	to 10	2	\$5,000.00	\$8,750	\$120,674	\$0	\$0	\$9,104	\$0	\$0	\$9,551	\$0	\$0	\$10,252	\$0	
12	Pavers, Vehicular	2,585	2,585	Square Feet	2024	15 to 25	10	\$5.00	\$12,925	\$48,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Playground Equipment	1	1	Allowance	2024	15 to 20	10	\$55,000.00	\$55,000	\$162,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Ponds, Erosion Control	1	1	Allowance	2021	10 to 15	7	\$30,050.00	\$30,000	\$80,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,461	\$0	\$0	
15	Security System	1	1	Allowance	2020	10 to 15	6	\$50,000.00	\$50,000	\$218,289	\$0	\$0	\$0	\$0	\$0	\$0	\$58,308	\$0	\$0	\$0	
16	Tennis and Basketball Courts, Color Coat	2,200	2,200	Square Yards	2017	4 to 6	3	\$5.60	\$12,320	\$83,521	\$0	\$0	\$0	\$13,074	\$0	\$0	\$0	\$0	\$14,435	\$0	
17	Tennis and Basketball Courts, Fence	760	760	Linear Feet	2031	25 to 30	17	\$30.00	\$22,800	\$31,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	Tennis and Basketball Courts, Surface Replacement	2,200	2,200	Square Yards	2031	20 to 25	17	\$24.00	\$52,800	\$73,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Study Update											\$1,500		\$1,500								
2014 Reserve Expenses											\$190,000										
Total Expenses											\$1,634,794	\$190,000	\$46,920	\$10,604	\$13,074	\$55,204	\$9,551	\$58,308	\$49,738	\$24,537	\$0

EXHIBIT 19.A





