

## **PANTHER TRACE II**

### **COMMUNITY DEVELOPMENT DISTRICT**

### **Advanced Meeting Package**

**Regular Meeting** 

Date/Time: Monday November 17, 2025 6:30 p.m.

Location:
Panther Trace II Clubhouse
11518 Newgate Crest Drive,
Riverview, FL 33579

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

### PANTHER TRACE II

### COMMUNITY DEVELOPMENT DISTRICT

c/o Vesta District Services 250 International Parkway, Suite 208 Lake Mary, FL 32746 321-263-0132

**Board of Supervisors** 

**Panther Trace II Community Development District** 

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Panther Trace II Community Development District is scheduled for Monday, November 17, 2025 at 6:30 p.m. at Panther Trace II Clubhouse – 11518 Newgate Crest Drive, Riverview, FL 33579.

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

Should you have any questions regarding the agenda, please contact the District Manager at (321) 263-0132 X 536 or <a href="mailto:hbeckett@vestapropertyservices.com">hbeckett@vestapropertyservices.com</a>. We look forward to seeing you at the meeting.

Sincerely,

Heath Beckett

Heath Beckett District Manager

CC: Attorney Engineer

District Records





# PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

Meeting Date: Monday, November 17, 2025 AUDIO ONLY

Time: 6:30 p.m. Dial-in Number: 1-904-348-0776 Location: Panther Trace II Clubhouse Phone Conference ID: 684 257 747#

11518 Newgate Crest Drive,

Riverview, FL 33579

### **Agenda**

The full draft agenda packet may be requested no earlier than 7 days prior to the meeting date by emailing <a href="mailto:sconley@vestapropertyservices.com">sconley@vestapropertyservices.com</a>

### FIRST ORDER OF BUSINESS:

### **ROLL CALL**

Supervisors	Present	Teams	Absent
Clint Minter (1-VC)			
David Steppy (2)			
Jeffrey Spiess (3-C)			
Geri Peterkin (4)			
Steven Russell (5)			

### Staff/Vendors

Heath Beckett, Vesta District Services

Anna Ramirez, Panther Trace II Facilities Director

Michael Broadus, Straley, Robin, Vericker

Tyson Waag, Stantec

Matt Remson, Remson Aquatics

David Manfrin, LMP

Mike Gallo, Premier Technologies (Virtually)

SECOND ORDER OF BUSINESS: PLEDGE OF ALLEGIANCE

THIRD ORDER OF BUSINESS: AUDIENCE COMMENTS – AGENDA ITEMS

(See Comments Policy Below)

**Comments Policy:** Comments will be heard from anyone physically present (limited to 3 minutes per individual) or they may be emailed to the District Manager at least 48 hours prior to the meeting (hbeckett@vestapropertyservices.com & sconley@vestapropertyservices.com)

### **FOURTH ORDER OF BUSINESS:**

### **OPERATIONS AND MAINTENANCE**

- A. Presentation of Aquatic Maintenance Report Matt Remson, Remson Aquatics EXHIBIT 1
  - Consideration of Remson Aquatics Proposal #2205 for Pond 33 Littoral Shelf Planting - \$4,593.75
- B. Presentation of Landscape Maintenance Report David Manfrin, LMP <u>EXHIBIT 3</u>
  - 1. Consideration of LMP Proposals:
- C. Presentation of District Counsel Report Michael Broadus, Straley, Robin, Vericker
- D. Presentation of District Engineer Report Tyson Waaq, Stantec



# PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT

November 17, 2025 Agenda

Page 2 of 2

### **FOURTH ORDER OF BUSINESS:**

### **OPERATIONS AND MAINTENANCE** (Continued)

E. Presentation of District Manager Report – Heath Beckett, Vesta District Services

1. Review of Tickler List **EXHIBIT 4** 

Consideration of LLS Tax Solutions Engagement Letter for Series 2014
 2025 and 2026 Arbitrage Reporting - \$650.00/Yr

**EXHIBIT 5** 

3. Adoption of Resolution 2026-01, Requesting Supervisor of Election

Hold District's FY 2026 General Election

**EXHIBIT 6** 

F. Presentation of Facilities Report – Anna Ramirez, Facilities Director

**EXHIBIT 7** 

1. Consideration of Facilities Proposals:

### FIFTH ORDER OF BUSINESS:

B.

### **CONSENT AGENDA**

A. Approval of the Minutes of the Board of Supervisors Regular Meeting Held October 27, 2025

**EXHIBIT 8** 

Acceptance of the September 2025 Unaudited Financial Report

**EXHIBIT 9** 

C. Acceptance of LLS Tax Solutions Arbitrage Report for Bond Series 2014 Indicating No Rebate Requirement Liability as of September 25, 2025

**EXHIBIT 10** 

SIXTH ORDER OF BUSINESS:

SUPERVISOR REQUESTS (Includes Next Meeting Agenda

Items)

**SEVENTH ORDER OF BUSINESS:** 

**AUDIENCE COMMENTS - NEW BUSINESS** 

(See Comments Policy Above)

### **EIGHTH ORDER OF BUSINESS:**

### **NEXT MEETING QUORUM CHECK**

	In Person	Virtually	Not
Clint Miner (1-VC)			
David Steppy (2)			
Jeffrey Spiess (3-C)			
Geri Peterkin (4)			
Steven Russell (5)			

Monday, December 15, 2025 at 6:30 p.m.

Panther Trace II Clubhouse 11518 Newgate Crest Drive, Riverview, FL 33579

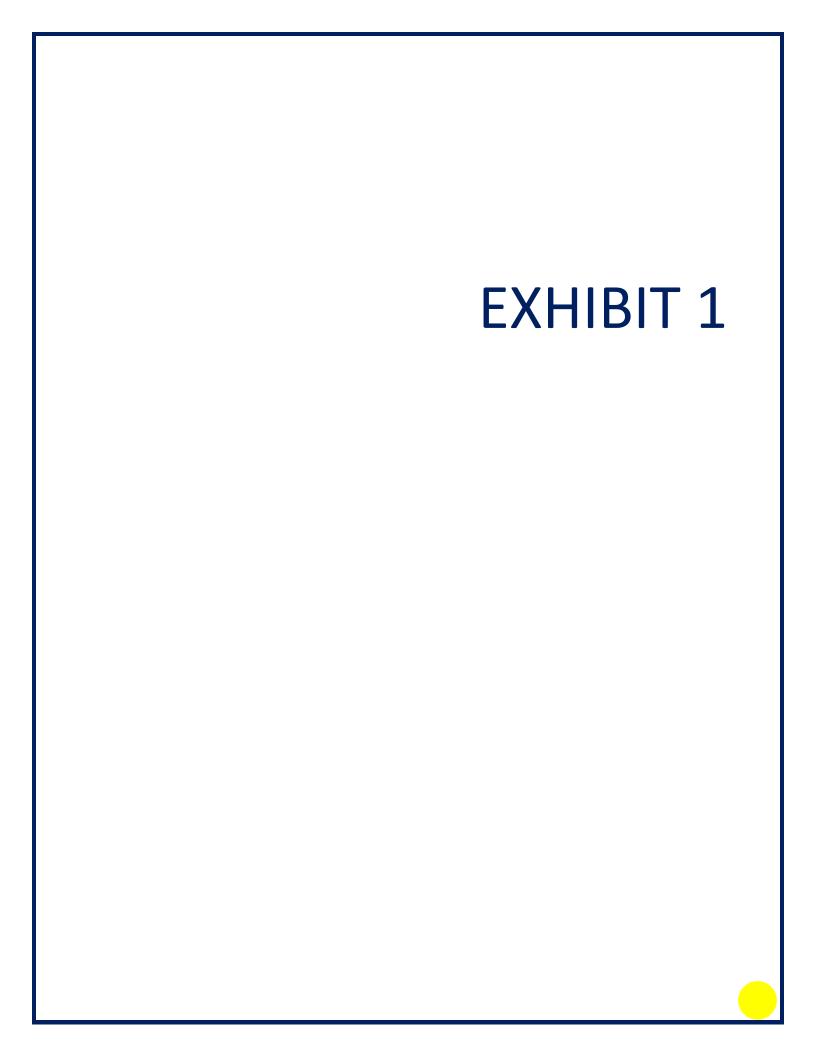
NINTH ORDER OF BUSINESS: ACTION ITEMS SUMMARY

(To be Included in the Meeting Minutes)

TENTH ORDER OF BUSINESS: ADJOURNMENT

DRAFT Original 11/10/2025

Denotes Return to Agenda Link:







# Panther Trace II Water Way Inspection Report

Prepared by:

Remson Aquatics LLC, Riverview FL  $\,$ 

Matthew Remson Environmental Scientist

11207 Remson Lane, Riverview, FL 33578

Cell: 813-748-2433 Office: 813-671-2851

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

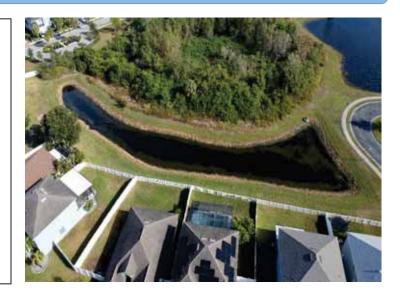
Liter and debris were removed.



### Pond: 2

### **Comments:**

There were little to no algae blooms, and no torpedo grass or shoreline vegetation was present during this maintenance event.



### **Comments:**

There were little to no algae blooms, and no torpedo grass or shoreline vegetation was present during this maintenance event.

Liter and debris were removed.



### Pond: 4

### **Comments:**

Algae blooms were present and treated.



### **Comments:**

Algae blooms were present and treated.

Patches of grass are diminishing from recent treatments. Any new growth present was treated.

Liter and debris were removed.



### Pond: 6

### **Comments:**

Underwater weeds (common pond weeds) were present and treated.

Algae blooms were present and treated.



### **Comments:**

Algae blooms were present during this maintenance event.

Liter and debris were removed.



### Pond: 8

### **Comments:**

Algae blooms were present during this maintenance event.

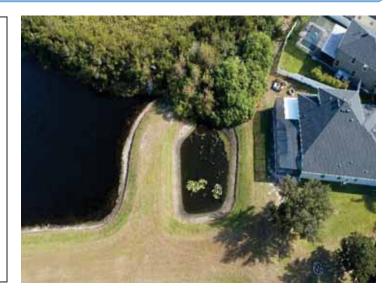
Torpedo grass was present and treated during this maintenance event.



### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### Pond: 10

### **Comments:**

Algae blooms were present and treated.

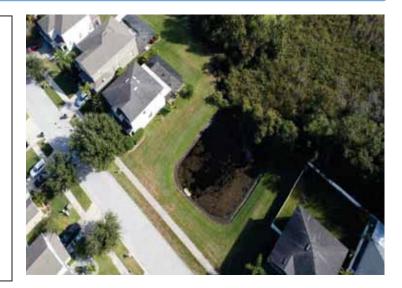


### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Liter and debris were removed.



### Pond: 12

### **Comments:**

Little to no Torpedo grass, Algae blooms or shoreline vegetation was present during this maintenance event.

Underwater weeds were present and treated.



### **Comments:**

Underwater weeds were present and treated.

Algae blooms were present and treated.

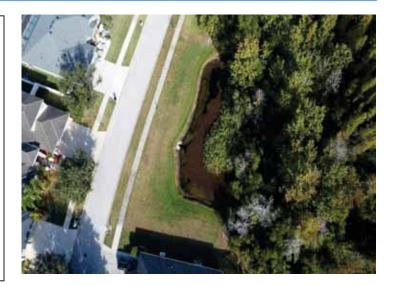
Liter and debris were removed.



### Pond: 14

### **Comments:**

Algae blooms were present and treated.



### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Primrose was present and treated at this maintenance event.

Liter and debris were removed.

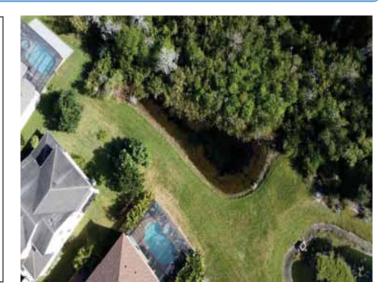


### Pond: 16

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### **Comments:**

Algae blooms were found under the water table and were treated.

Premature torpedo grass was present and treated.

Liter and debris were removed.



### **Pond: 18**

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### Pond: 20

### **Comments:**

Little to no Torpedo grass, Algae blooms or shoreline vegetation was present during this maintenance event.

Liter and debris were removed.

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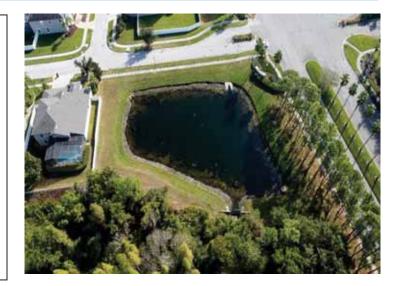


### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Liter and debris were removed.



### Pond: 22

### **Comments:**

Algae blooms and underwater weeds were found under the site and were treated.



### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Liter and debris were removed.



### Pond: 24

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### Pond: 26

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

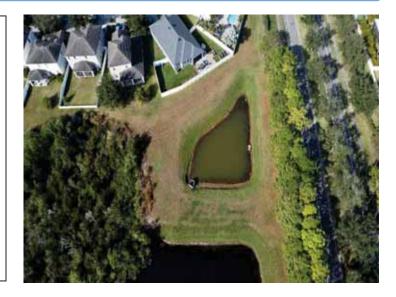


### **Comments:**

Torpedo grass was present and treated during this maintenance event.

Algae blooms were present and treated.

Liter and debris were removed.



### Pond: 29

### **Comments:**

Underwater weeds (Hydrilla) were present and treated during this maintenance event.

Will return in 14 days for another treatment.



### **Comments:**

Algae blooms were present and treated.

Underwater weeds (Hydrilla) were present and treated during this maintenance event.

We will return in 14 days for another treatment.



### Pond: 31

### **Comments:**

Treated for underwater weeds and emergent species.



### **Comments:**

Algae blooms were present and treated.

Torpedo grass was present and treated.

Liter and debris were removed.



### Pond: 33

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Underwater weeds (hydrilla) were present and treated during this maintenance event.



### **Comments:**

Algae blooms were present and treated during this maintenance event.

Almost dry

Liter and debris were removed.



### Pond: 35

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Liter and debris were removed.

The photo shows algae growing on the shelf.



### **Comments:**

Underwater weeds (common pond weeds) were present and treated during this maintenance event.

Torpedo grass was present and treated during this maintenance event.

Liter and debris were removed.



### **Pond: 37**

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.



### **Comments:**

Algae blooms were present and treated during this maintenance event.

Almost dry

Liter and debris were removed.



### Pond: 39

### **Comments:**

Algae blooms were present during this maintenance event.

Torpedo grass was present and treated during this maintenance event.





### Lake/Pond Recommendations and Summary

We conducted our aquatic inspection and maintenance activities on November 7<sup>th</sup> and 11<sup>th</sup> 2025. This report provides an overview of our findings and the subsequent actions taken.

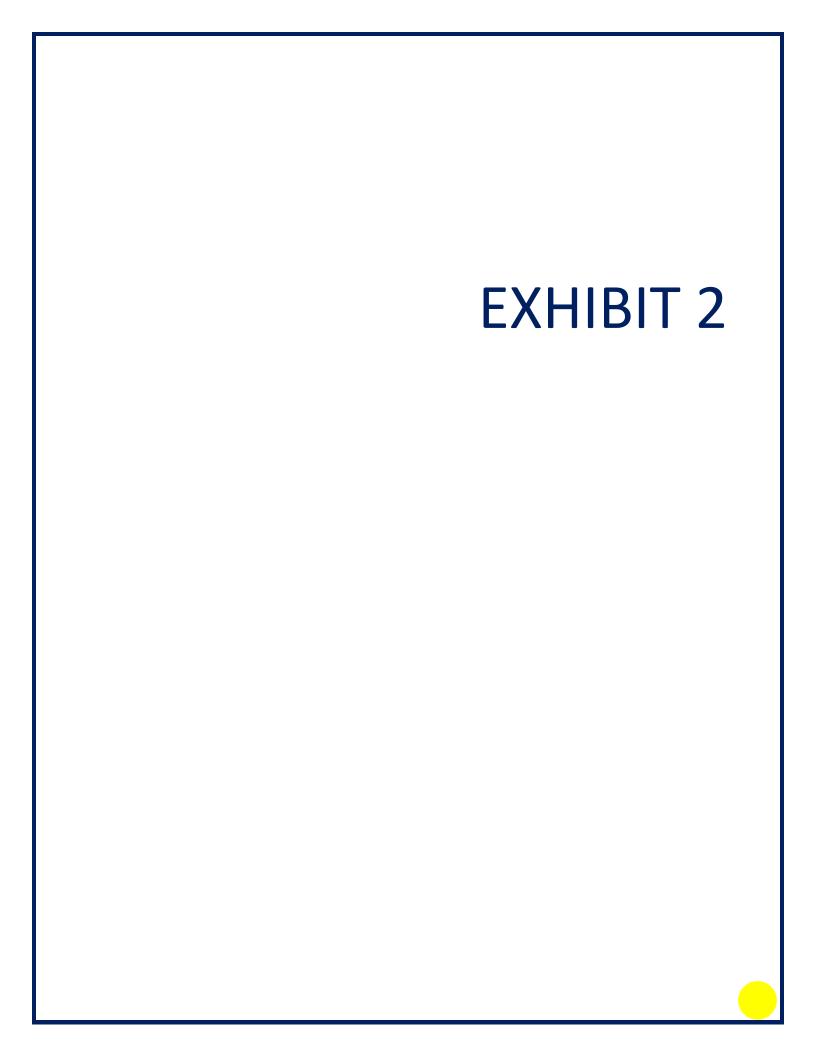
As the seasons change and temperatures fall, we can expect to see improved results from herbicide applications. Ponds are beginning to look much better but are also losing volume due to lack of rain events. We will be proactive and continue to retreat throughout the month if necessary.

Notable Observations: The following ponds exhibited more significant growth than typically observed across the community:

- Ponds with Underwater Weeds and Algae (e.g., Hydrilla, Baby Tears): Ponds 11, 13, 21, 22, 29, 30, 32,
- Ponds with Torpedo Grass and Shoreline Vegetation: Ponds 29

Follow-Up Actions: We will schedule a follow-up visit 14 days from the initial treatment date to reassess and, if necessary, retreat the identified ponds.

Debris Removal: During this maintenance event, our team successfully removed approximately 40 pounds of litter and debris from the inspected areas.



### **ESTIMATE**

Remson Aquatics 11207 Remson Lane Riverview, FL 33579 kar@remsonaquatics.com +1 (813) 671-2851 www.remsonaquatics.com



DPFG, Inc.:Panther Trace II CDD

Bill to
Panther Trace II CDD
c/o DPFG
250 International Parkway, Suite 280
Lake Mary, FL 32746

Ship to
Panther Trace II CDD
c/o DPFG
250 International Parkway, Suite 280
Lake Mary, FL 32746

### **Estimate details**

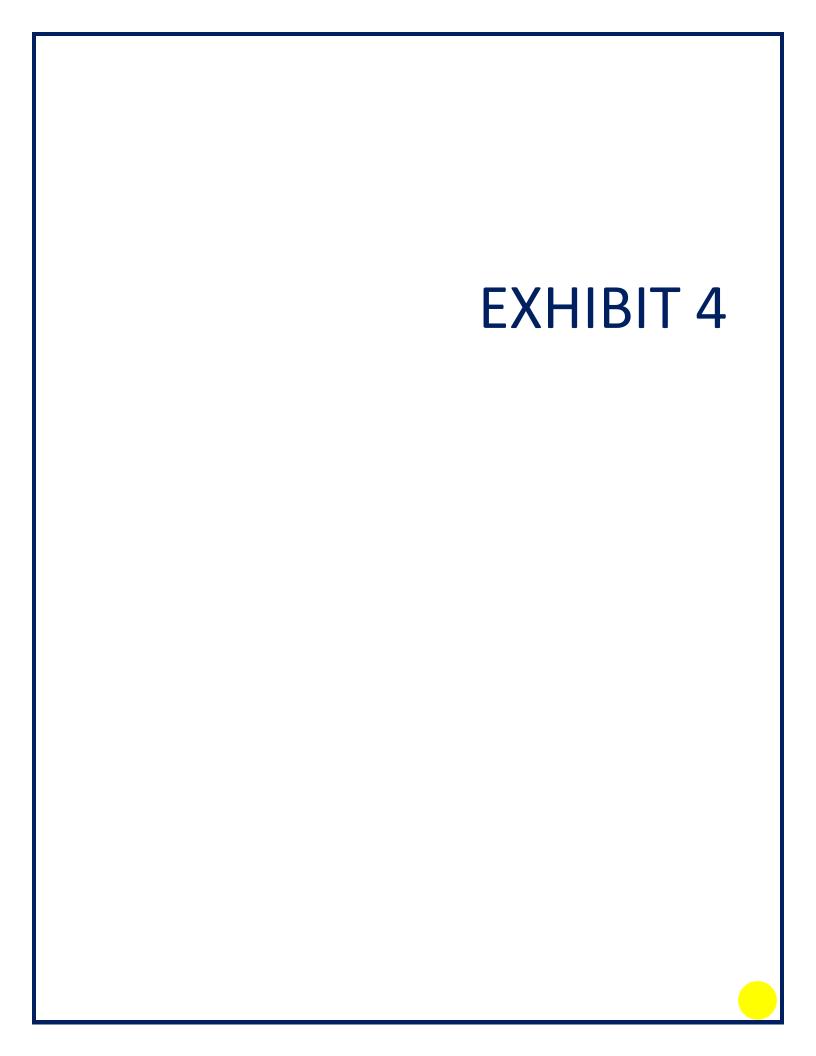
Estimate no.: 2205

Estimate date: 09/22/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Estimate Proposal	Proposal for the planting of pond 33 littoral shelf The area is 11,100 sq. ft. and requires 1225 herbaceous plants Arrowhead, Bulrush, and pickerelweed	1	\$4,593.75	\$4,593.75
			Total		\$	4,593.75

Accepted date Accepted by

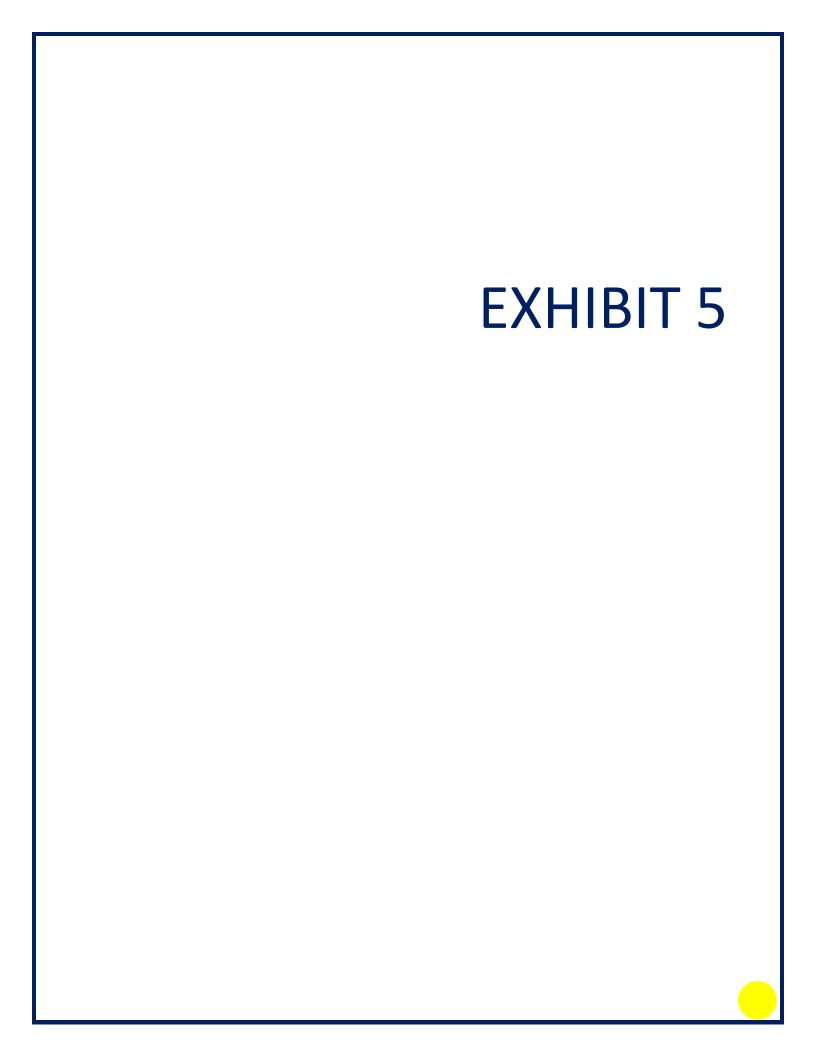
# **EXHIBIT 3** PENDING



### **Panther Trace II Community Development District**

Tickler File (in no particular order)

- 1. Balm Riverview/Panther Trace Blvd. N.E. Entrance Signage
- 2. Monument Landscape Improvements
- 3. Clubhouse Landscape Improvements
- 4. Landscape Replacement Warranty
- 5. Sprinkler Head Covers
- 6. Pond Dredging
- 7. OLM Inspections
- 8. Batting Cage Turf
- 9. LMP Proposal #367463 to Sod Tennis Court Perimeter \$1,740.00





LLS Tax Solutions Inc. 1645 Sun City Center Plz., #5027 Sun City Center, FL 33571 Telephone: 850-754-0311

Email: liscott@llstax.com

October 23, 2025

Panther Trace II Community Development District c/o Vesta District Services 250 International Parkway, Suite 208 Lake Mary, Florida 32746

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

• \$11,775,000 Panther Trace II Community Development District (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014

### SCOPE OF SERVICES

The procedures that we will perform are as follows:

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

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

### TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that

the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

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

### PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the two annual bond years beginning September 26, 2025, through the period ending September 25, 2027, is \$1,300, which is \$650 each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

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

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

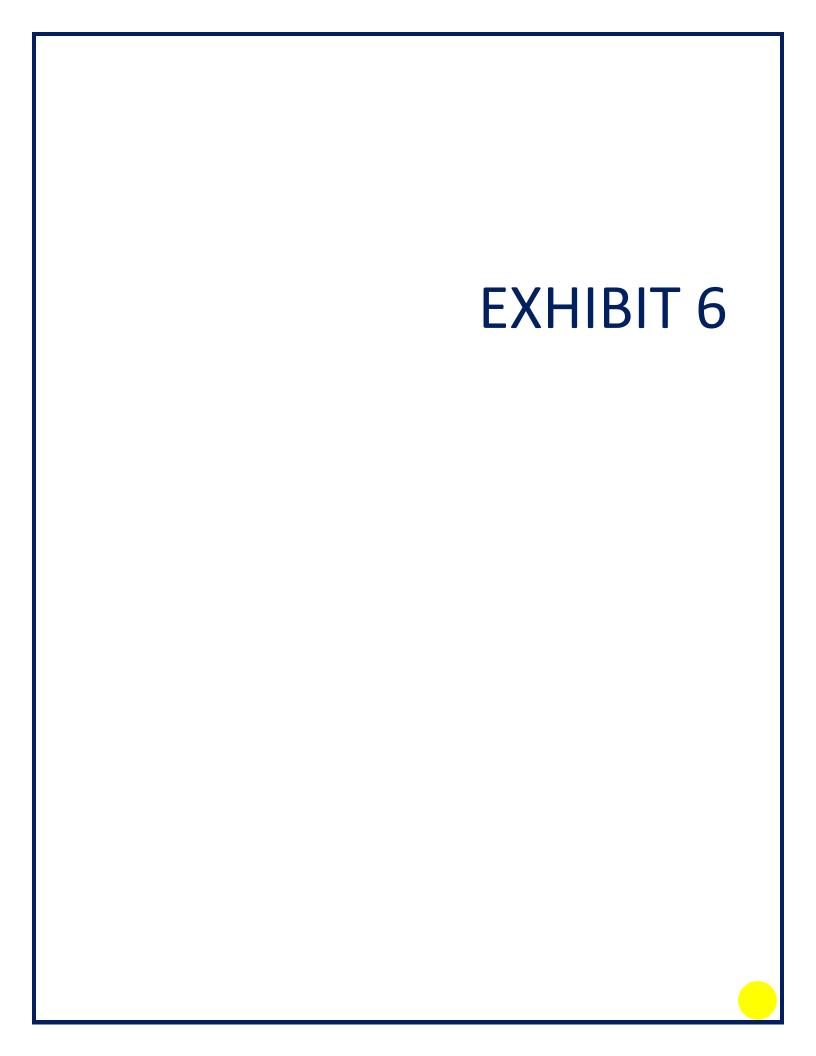
The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

### **ACCEPTANCE**

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

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

Very truly yours, LLS Tax Solutions Inc.	AGREED AND ACCEPTED: Panther Trace II Community Development District			
n Limela I Coatt	By:			
By: Linda L. Scott  Linda L. Scott, CPA	Print Name  Title			
., .	Date:			



#### **RESOLUTION 2026-01**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT CALLING FOR A GENERAL ELECTION TO BE HELD BY THE HILLSBOROUGH COUNTY SUPERVISOR OF ELECTIONS IN CONJUNCTION WITH THE GENERAL ELECTION TO BE HELD IN NOVEMBER, 2026.

WHEREAS, the Panther Trace II Community Development District ("District") is a local unit of special-purpose government established by Hillsborough County, Florida (the "County");

WHEREAS, pursuant to Section 190.006(1), Florida Statutes the District Board of Supervisors consists of five members; and

WHEREAS, Section 190.006(3), Florida Statutes provides for the election of members to specific terms and seat numbers for the District Board of Supervisors and currently calls for the election of **three (3)** members of the Board of Supervisors of the District for seat numbers and length of terms thereof:

Seat No. 1, Currently held by Clint Miner

Seat No. 2, Currently held by David Steppy

Seat No. 3, Currently held by Jeffrey Spiess

Length of term: Four-years

Length of term: Four-years

### NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DISTRICT, THAT:

- Section 1. General Election. There is hereby called an election in the County to be held concurrent with the General Election on the first Tuesday of November, which is November 3, 2026, for the purpose of having all of the qualified electors residing within the boundaries of the District to determine <u>two</u> (2) qualified electors to serve on the Board of Supervisors of the District.
- Section 2. Qualifying Period. The period of qualifying as a candidate for a supervisor to the district shall be from noon June 8, 2026 through noon June 12, 2026, pursuant to Section 99.061, Florida Statutes. This Resolution shall serve as the District's notice of the qualifying period, pursuant to Section 190.006(3), Florida Statutes. Interested candidates should contact the Supervisor of Elections for the County for further information.

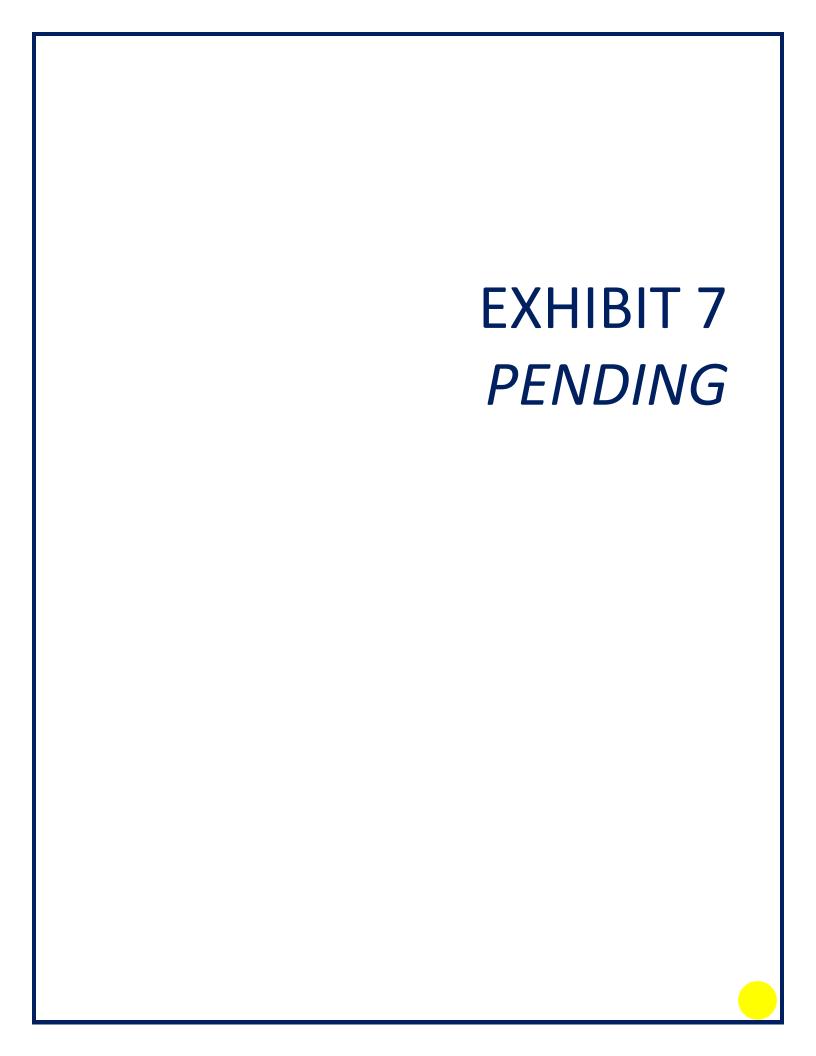
#### Section 3. Conduction and Procedure of Election.

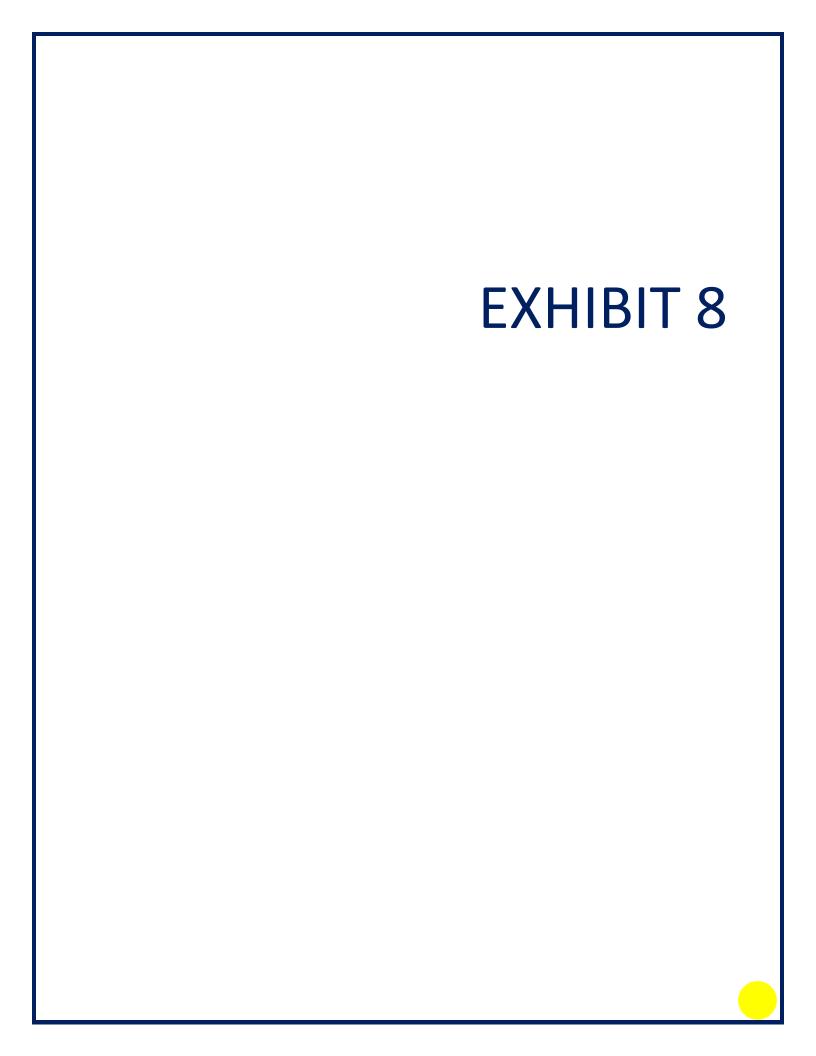
- **a.** The election shall be conducted according to the requirements of general law and law governing special district elections.
- **b.** The election shall be held at the precinct polling places designated by the Supervisor of Elections in the County.
- **c.** The polls shall be opened and closed as provided by law, including, but not limited to Section 100.011, Florida Statutes.
- **d.** The ballot shall contain the names of the candidates to be voted upon, pursuant to Section 101.151. Florida Statutes.
- **e.** The Department of State shall make out a notice stating what offices are to be filled at the general election, pursuant to Section 100.021 Florida Statutes.
- **Section 4.** Election Costs. The District shall be responsible for paying the District's proportionate share of the regular election costs, if any, pursuant to Section 100.011, Florida Statutes.

**Section 5.** <u>Effective Date and Transmittal</u>. This Resolution shall become effective upon its passage and the District's Secretary is authorized to transmit a copy of this Resolution to the Supervisor of Elections of the County.

This Resolution is duly passed and adopted this 17th day of November, 2025.

ATTEST:	PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT
By:	By:
Print Name: Heath Beckett	Print Name: Jeffrey Spiess
□ Secretary	Chairperson





1			MINUTES OF MEETING				
2			PANTHER TRACE II				
3		COMM	UNITY DEVELOPMENT DISTRICT				
4 5 6 7	Development Dis	trict was held on M e, 11518 Newgate	oard of Supervisors of the Panther Trace II Community Monday, October 27, 2025 at 6:30 p.m., at the Panther Crest Drive, Riverview, FL 33579. The actions taken are				
8	FIRST ORDER OF	BUSINESS:	ROLL CALL				
9	Mr. Becke	tt called the meeti	ng to order and conducted roll call.				
10	Present and cons	tituting a quorum w	vere:				
11 12 13 14	Clint Mine Jeffrey Sp Geri Peter Steven Ru	iess (S3) rkin (S4)	Board Supervisor, Vice Chair Board Supervisor, Chair Board Supervisor, Assistant Secretary Board Supervisor, Assistant Secretary				
15	Also present were	2:					
16 17 18 19 20 21	Heath Bed Anna Ram Michael B Tyson Wa Matt Rem David Mai	nirez roadus ag ason	District Manager, Vesta District Services Facilities Manager District Counsel, Straley, Robin, Vericker (Virtually) District Engineer, Stantec (Virtually) Account Manager, Remson Aquatics Account Manage, LMP				
22	SECOND ORDER	OF BUSINESS:	PLEDGE OF ALLEGIANCE				
23	THIRD ORDER OF	BUSINESS:	AUDIENCE COMMENTS – AGENDA ITEMS				
24	There bei	ng none, the next it	tem followed.				
25	FOURTH ORDER	OF BUSINESS:	OPERATIONS AND MAINTENANCE				
26 27		HIBIT 1: Presentati quatics	ion of Aquatic Maintenance Report – <i>Matt Remson, Remsor</i>				
28 29 30	Mr. Remson presented the Aquatics Maintenance Report and discussed the impact of the weather on algae growth, treatment efficacy and water levels, a his observations of shoreline vegetation and grasses.						
31 32	1.		HIBIT A: Consideration of Remson Aquatics Proposal #2211 Carp - \$5,459.00				
33 34		Discussion foll control.	lowed on the benefits of stocking the fish for vegetation				

On a MOTION by Mr. Spiess, SECONDED by Mr. Miner, WITH ALL IN FAVOR, the Board approved 35 Remson Aquatics proposal #2211 to stock Grass Carp in ponds 29, 30, 32, 33, and 35 for the 36 amount of \$3,639.00, for Panther Trace II Community Development District. 37 It was requested that a log be kept of the ponds stocked and the date they were 38 39 stocked. Proposal #2212 in the amount of \$1,876.00 to scoop algae out of pond 35 was 40 41 presented in response to a resident's request. The Board declined to consider the proposal. 42 В. EXHIBIT 2: Presentation of Landscape Maintenance Report - David Manfrin, 43 44 **LMP** Mr. Manfrin reviewed the completed and scheduled landscape projects, 45 discussed the mowing schedule, and the HOA President's request to adjust the 46 sprinkler schedule as it is impacting pedestrians, particularly school children, in 47 the mornings. 48 1. EXHIBIT 3: Consideration of LMP Proposals for Irrigation Repairs (Total 49 \$3,765.71 \$4,708.21): 50 51 #363188 at Controller A (Replace Rain Sensor) - \$279.35 a. #363182 at Controllers A & E - \$1,312.57 52 b. #363244 at Controller B - \$107.05 53 c. 54 d. #363245 at Controller C - \$1,063.37 #363247 at Controller D - \$1,003.37 55 e. f. 56 #369310 (Walk on) Irrigation pump Repairs - \$942.50 On a MOTION by Mr. Spiess, SECONDED by Mr. Russell, WITH ALL IN FAVOR, the Board approved 57 six (6) LMP irrigation repair proposals (#363188, 363182, 363244, 363245, 363247, and 369310) 58 for a total amount of \$4,78.21, for Panther Trace II Community Development District. 59 2. EXHIBIT 4: Consideration of LMP Proposal #367463 to Sod Tennis Court 60 Perimeter - \$1,740.00 61 Supervisors queried irrigation availability for new sod. The Board 62 requested this item be held for six months and added to the tickler list. 63 64 3. EXHIBIT 5: Consideration of LMP Proposal #367373 to Remove 65 Landscape Debris Dumped on District Property - \$340.00 Mr. Broadus recommended the Board approve the debris removal and 66 67 invoice the responsible resident for the removal and any repairs to damaged District property. 68

104105

the roads.

On a MOTION by Mr. Spiess, SECONDED by Mr. Miner, WITH ALL IN FAVOR, the Board approved 69 LMP proposal #367373 to remove landscape debris dumped on District property in the amount 70 of \$340.00, for Panther Trace II Community Development District. 71 Mr. Beckett and Mr. Broadus will coordinate to send the invoices requesting 72 73 reimbursement for the debris removal and landscape repairs. 74 Regarding a Hillsborough County water violation notice, Board consensus was to pay the fine. Discussion followed on the date of the first violation and the 75 watering schedule. Mr. Russell will contact Hillsborough County for further 76 information on a variance due to the current watering schedule not allowing all 77 zones to be watered. 78 79 C. Presentation of District Counsel Report - Michael Broadus, Straley, Robin, 80 Vericker 81 Mr. Broadus brief Supervisors on his edits for the landscape RFP instructions and project manual. 82 D. Presentation of District Engineer Report – Tyson Waaq, Stantec 83 84 A representative of Stantec was not present. A query was made regarding the current rate table that was requested at the last 85 meeting. 86 87 E. Presentation of District Manager Report – Heath Beckett, Vesta District Services EXHIBIT 6: Review of Revised Landscape and Maintenance Services 88 1. Request for Proposal Project Manual 89 90 This item was discussed prior to IV.C. Presentation of District Counsel 91 Report. 92 Discussion followed on the proposed edits and timeline. Mr. Broadus 93 discussed an addendum to the project manual in response to vendor questions. Board consensus was for the pre-bid meeting to be 94 mandatory. Mr. Beckett will confirm there are no references to OLM 95 96 inspections in the RFP. 97 On a MOTION by Mr. Spiess, SECONDED by Ms. Peterkin, WITH ALL IN FAVOR, the Board accepted 98 the landscape and irrigation project manual as revised, for Panther Trace II Community Development District. 99 Mr. Beckett advised that another Vesta Manager would be facilitating on his 100 behalf for the November meeting. 101 **EXHIBIT 7: Review of Tickler List** 102 2. Discussion on Workers' Compensation insurance for volunteers followed. 103

A question was asked regarding Hillsborough County's schedule for resurfacing

106	F.	EXHIB	IT 8: Pr	esenta	ition of Fa	icilities Repo	rt – <i>Anno</i>	ı Ramirez,	Facilitie	s Director	_
107 108						s events at tl aintenance p		ty center,	, notifica	tions for	
109		1.	Consid	leratio	n of Facili	ities Proposa	ls:				
110			a.	EXHIE	BIT 9: Poo	ol Filtration N	∕lotor Re	placemen	t		
111				i.	Hanley	Pools LLC - \$	3,583.00	– Previou	ısly Prese	ented	
112				ii.	Pending	g					
113 114						dvised that th rior to the m		had appro	ved the	motor	
115			b.	Acces	ss Monito	ring System					
116			c.	Came	eras						
117	FIFTH ORDER	OF BUS	SINESS:			CONSENT A	GENDA				
118 119	A. EXHIBIT 10: Approval of the Meeting Held September 22						ne Board	of Superv	isors Reg	gular	
120	В.	EXHIB	IT 11: A	ccepta	ance of th	e Septembei	r 2025 Uı	naudited I	- inancial	Report	
121	C. EXHIBIT 12: Ratification of Approval of Irrigation Repair Proposals:										
122		1.	#3632	46 for	Controlle	r C Decoder	Replacer	nent - \$34	10.51		
123		2.	#3631	90 for	4" Main L	ine Irrigation	n Repair	\$391.74			
124 125	On a MOTION Consent Agen	-			•	•					
126 127	SIXTH ORDER	OF BUS	SINESS:			<b>SUPERVISOF</b> Agenda Item		STS (Inclu	des Next	Meeting	
128	SEVENTH ORD	DER OF	BUSINE	SS:		AUDIENCE C	OMMEN	ITS – <i>NE</i> W	/ BUSINE	SS	
129 130					_	the District's to the CDD.	ponds ar	nd clarifica	ation of t	the ameni	ity
131	EIGHTH ORDE	R OF B	USINES	S:		NEXT MEETI	NG QUO	RUM CHE	СК		
132 133 134	on Monday, November 17, 2025 at Panther Trace II Clubhouse, 11518 Newgate Crest Drive,						•				
135	All Sup	ervisor	s prese	nt affir	med their	r intent to at	tend the	next mee	ting in p	erson.	
136	NINTH ORDER	R OF BU	SINESS	:		ACTION ITE	MS SUMI	MARY			
137	LMP										
138		•	Look a	t varia	ince for w	atering					

**Regular Meeting** Page 5 of 5 **District Manager** 139 140 Invite Hillsborough County representative to meeting to discuss road 141 repairs 142 Discuss mowing frequency with LMP 143 Add discussion on amenity rules to next agenda 144 **TENTH ORDER OF BUSINESS: ADJOURNMENT** On a MOTION by Mr. Spiess, SECONDED by Mr. Miner, WITH ALL IN FAVOR, the Board adjourned 145 the meeting at 8:26 p.m., for Panther Trace II Community Development District. 146 147 \*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 148 149 the proceedings is made, including the testimony and evidence upon which such appeal is to be 150 based. Meeting Minutes were approved by vote of the Board of Supervisors at a publicly noticed 151 meeting held on, November 17, 2025. 152

☐ Jeffrey Spiess, Chair

☐ Clint Miner, Vice Chair

October 27, 2025

Panther Trace II CDD

☐ Heath Beckett, Secretary

\_\_\_\_\_\_, Assistant Secretary

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# Panther Trace II Community Development District

Financial Statements (Unaudited)

October 31, 2025



# Panther Trace II CDD Balance Sheet October 31, 2025

		General Fund		Debt Service 2014		TOTAL		
1 .	ASSETS				-			
2	Operating Account	\$	117,606			\$	117,606	
3	Cash - Debit Card						-	
4	Money Market Account		943,514				943,514	
5	Petty Cash		100				100	
6	Trust Accounts:							
7	Revenue Fund				444,589		444,589	
8	Interest Fund						-	
9	Reserve Fund				327,553		327,553	
10	Redemption - Prepayment Fund				10,411		10,411	
11	Sinking Fund						-	
12	Accounts Receivable						-	
13	Assessments Receivable (Tax Roll)		1,152,035		818,606		1,970,641	
14	Due From GF						-	
15	Prepaid Expenses		1,850				1,850	
16	Deposits		2,867				2,867	
17_	Undeposited Funds							
18	TOTAL ASSETS	\$	2,217,972	\$	1,601,159	\$	3,819,131	
_							_	
19	<u>LIABILITIES</u>							
20	Accounts Payable	\$	31,775			\$	31,775	
21	Sales Tax Payable						-	
22	Deferred Revenue (Tax Roll)		1,152,035		818,606		1,970,641	
23	Accrued Expenditures						-	
24	Due To Developer						-	
25	Due To Other Funds							
26	FOTAL LIABILITIES	_	1,183,810		818,606		2,002,416	
27	FUND BALANCE							
28	Nonspendable							
29	Prepaid & Deposits		4,717		_		4,717	
30	Capital Reserves		424,140		-		424,140	
31	Operating Capital		288,834		_		288,834	
32	Unassigned		316,472		782,553		1,099,024	
_	FOTAL FUND BALANCE		1,034,163		782,553		1,816,716	
247		<u> </u>	2 217 072	Φ.	1 (01 150	Φ.	2 010 121	
34 =	TOTAL LIABILITIES & FUND BALANCE		2,217,972	\$	1,601,159	\$	3,819,131	

#### Panther Trace II CDD

#### **General Fund**

#### Statement of Revenue, Expenditures, and Changes in Fund Balance For the period from October 1, 2025 to October 31, 2025

	FY 2026 Adopted Budget		FY 2026 Month of October		FY 2026 Total Actual Year-to-Date		O	ARIANCE ver (Under) to Budget	% Actual YTD / FY Budget
1 REVENUES		S						3	
2 Assessments - On Roll	\$	1,152,035					\$	(1,152,035)	0%
3 Interest Revenue		300		2,801		2,801		2,501	934%
4 Rental Income		3,000		1,300		1,300		(1,700)	43%
5 Miscellaneous Revenue		-		80		80		80	
6 TOTAL REVENUES	\$	1,155,335	\$	4,181	\$	4,181	\$	(1,151,153)	0%
7 EXPENDITURES									
8 ADMINISTRATIVE									
9 Board of Supervisors Payroll	\$	12,000	\$	1,000	\$	1,000	\$	(11,000)	8%
10 Payroll Taxes	Ψ	918	Ψ	77	Ψ	77	Ψ	(842)	8%
11 Payroll Services Fee		650		50		50		(600)	8%
12 Travel Per Diem		350		30		30		(350)	0%
13 Management Consulting Services		51,170		4,264		4,264		(46,906)	8%
14 Office Supplies		750		1,201		1,201		(750)	0%
15 Bank Fees		300		279		279		(21)	93%
16 Miscellaneous (Postage and Copies)		200		21		21		(179)	10%
17 Mass Mailing		1,500		21		21		(1,500)	0%
18 Auditing		3,800						(3,800)	0%
19 Regulatory and Permit Fees		175						(175)	0%
20 Legal Advertisements		1,000		72		72		(928)	7%
21 Engineering Services		4,500		72		, 2		(4,500)	0%
22 Legal Services		20,000						(20,000)	0%
23 Sales Tax		600		65		65		(535)	11%
24 Website Hosting		2,033		42		42		(1,991)	2%
25 TOTAL ADMINISTRATIVE		99,946		5,869		5,869		(94,077)	6%
26 INSURANCE									
27 Insurance (General Liability)		38,622		38,388		38,388		(234)	99%
28 TOTAL INSURANCE		38,622		38,388		38,388		(234)	99%
29 DEBT SERVICE ADMINISTRATION									
30 Dissemination Agent - Bonds		1,072						(1,072)	0%
31 Arbitrage Rebate		650		650		650		(1,0/2)	100%
32 Trustee Fees		4,500		050		050		(4,500)	0%
33 TOTAL DEBT SERVICE ADMINISTRATION		6,222		650		650		(5,572)	10%
34 SECURITY									
35 Security System - Maintenance & Improve.		1,500		-		-		(1,500)	0%
36 TOTAL SECURITY		1,500		-				(1,500)	0%
27 DHVSICAL ENVIDONMENT									
37 PHYSICAL ENVIRONMENT 38 Electricity		35,020		3,155		3,155		(31,865)	9%
39 Streetlighting Lease		245,000		19,686		19,686		(225,314)	8%
40 Water		20,000		1,217		1,217		(18,783)	6%
41 Solid Waste Disposal		2,099		1,217		1,217		(2,099)	0%
						121			
		1,000		131		131		(869)	13%
43 Communications (Tel, Internet, Tech, Etc.)		4,635		235		235		(4,400)	5%
44 Facility Maintenance (Lighting, Etc)		1,500		1 505		1 505		(1,500)	0%
45 Waterway Management Program - Contract		23,598		1,585		1,585		(22,013)	7%
46 Waterway Management Program - Other		4,000		21 665		21 665		(4,000)	0% 7%
47 Landscape Maintenance - Contract		310,000		21,665		21,665		(288,336)	7%
48 Landscape Maintenance - Other		35,000		2.260		2.260		(35,000)	0%
49 Irrigation Maintenance		17,500		3,260		3,260		(14,240)	19%
50 Irrigation Compliance Reporting		2,700		225		225		(2,475)	8%

	FY 2026 Adopted	FY 2026 Month of	FY 2026 Total Actual	VARIANCE Over (Under)	% Actual YTD /
	Budget	October	Year-to-Date	to Budget	FY Budget
51 Decorative Lights & Maintenance	9,000	-	- Tear to Date	(9,000)	0%
52 Signage Repairs	2,000	_	-	(2,000)	0%
53 Capital Reserves - Well Pumps	2,500	-	-	(2,500)	0%
54 TOTAL PHYSICAL ENVIRONMENT	715,552	51,158	51,158	(664,394)	7%
55 CLUBHOUSE & AMENITY ADMINISTRATION					
56 Amenity Management	73,800	5,694	5,694	(68,106)	8%
57 Amenity Management - (Cell Phone & Reimb Expenses)	600	-	-	(600)	0%
58 Amenity Maintenance & Improvements	4,000	-	-	(4,000)	0%
59 Amenity Employee FICA Taxes	5,646	432	432	(5,214)	8%
60 Amenity Employee Payroll Services Fee	1,350	100	100	(1,250)	7%
61 Clubhouse Facility Maintenance (Cleaning)	6,420	1,485	1,485	(4,935)	23%
62 Clubhouse Facility Maintenance - Other	10,000	433	433	(9,567)	4%
63 Pool Maintenance - Contract	25,515	2,801	2,801	(22,714)	11%
64 Pool Permits	425	-	-	(425)	0%
65 Pool Monitoring	36,000	1,076	1,076	(34,924)	3%
66 Pool Maintenance - Other	5,000	1,917	1,917	(3,084)	38%
67 Clubhouse Miscellaneous Supplies	4,000	195	195	(3,805)	5%
68 Special Events	10,000	1,951	1,951	(8,049)	20%
69 Playground Maintenance	3,000			(3,000)	0%
70 Capital Outlay Allowance	78,383			(78,383)	0%
71 TOTAL CLUBHOUSE & AMENITY ADMINISTRATION	264,139	16,084	16,084	(248,055)	6%
72 BUDGETED INCREASE FUND BALANCE-CAPITAL RES.	29,354	-	-		
73 TOTAL EXPENDITURES	1,155,335	112,148	112,148	(1,043,186)	10%
74 REVENUES OVER (UNDER) EXPENDITURES		(107,967)	(107,967)	(107,967)	
75 OTHER FINANCING SOURCES & USES					
76 Transfers In	-	-	-		
77 Transfers Out	_	_	_		
78 TOTAL OTHER FINANCING SOURCES & USES		-			
77 NET CHANGE IN FUND BALANCE	<u> </u>	(107,967)	(107,967)	(107,967)	
78 Fund Balance - Beginning	1,004,741		1,142,130	1,142,130	
79 FUND BALANCE - ENDING - PROJECTED	\$ 1,004,741		\$ 1,034,163	\$ 926,195	
80 ANALYSIS OF FUND BALANCE					
81 NONSPENDABLE	3,572		4,717		
82 PREPAID & DEPOSITS	-		-		
83 CAPITAL RESERVES	424,140		424,140		
84 OPERATING CAPITAL	288,834		288,834		
85 UNASSIGNED	288,195		316,472		
86 TOTAL FUND BALANCE	1,004,741		1,034,163		

#### **Panther Trace II CDD**

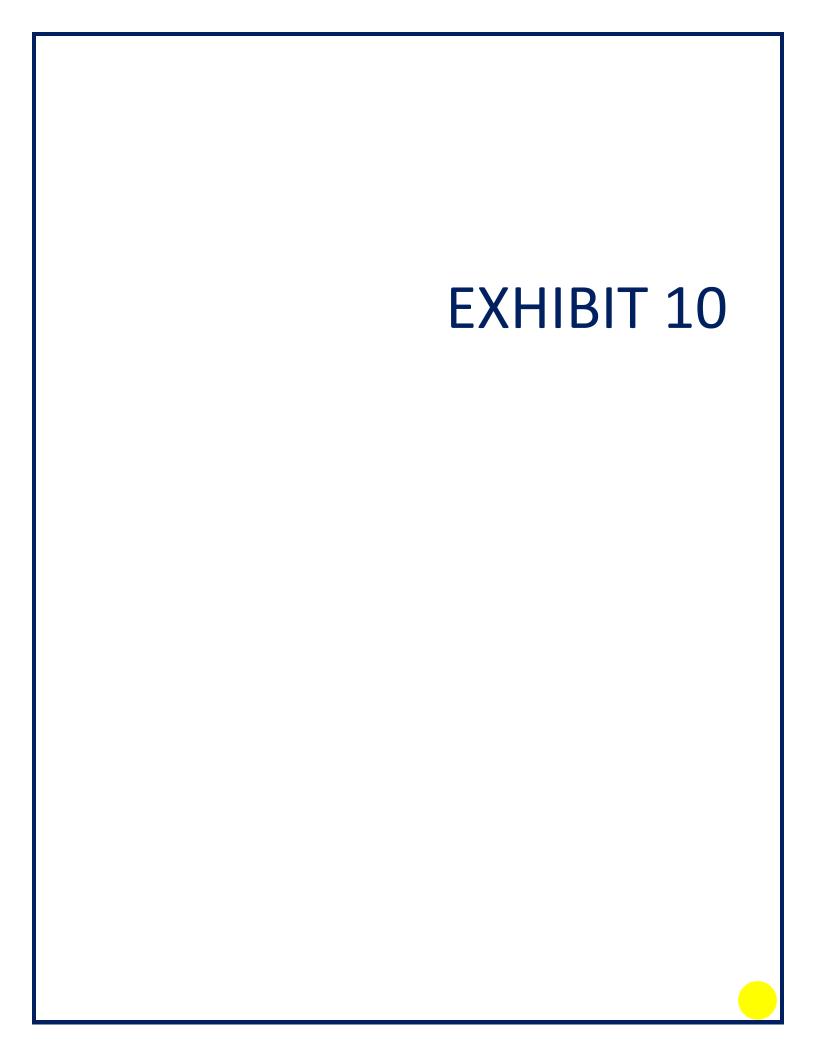
#### **Debt Service Fund - Series 2014**

#### Statement of Revenue, Expenditures, and Changes in Fund Balance For the period from October 1, 2025 to October 31, 2025

	Ad	7 2026 lopted udget	FY 2026 Actual Year-to-Date		VARIANCE Over (Under) to Budget	
1 <u>REVENUES</u>						
2 Special Assessments - On Roll (Net)	\$	818,606	\$	-	\$	(818,606)
3 Interest Revenue		-		2,465		2,465
4 Misc. Revenue		-				-
5 Prepayment on Bonds		-				_
6 TOTAL REVENUES		818,606		2,465		(816,141)
7 EXPENDITURES						
8 Interest Expense						
9 November 1, 2025		136,203				136,203
10 May 1, 2026		136,203				136,203
11 November 1, 2026		125,103				125,103
12 Principal Retirement						
13 May 1, 2026		555,000				555,000
14 TOTAL EXPENDITURES		816,306		-		(816,306)
15 REVENUES OVER (UNDER) EXPENDITURES		2,300		2,465		165
		)		,		
16 OTHER FINANCING SOURCES & USES						
17 Transfers In		-		-		-
18 Transfers Out		-		-		-
19 TOTAL OTHER FINANCING SOURCES & USES		-		-		-
20 NET CHANGE IN FUND BALANCE		2,300		2,465		165
21 Fund Balance - Beginning				780,087		780,087
22 FUND BALANCE - ENDING - PROJECTED	\$	2,300	\$	782,553	\$	780,253

<sup>\*</sup> financed by prior year revenues

			Panther Trace II CDD		
			Check Register - FY2026		
Date	Number	Name	Memo Deposits	Payments	Balance
09/30/2025	110111001	Beginning of Year	110110	. ayınınını	208,666.69
10/02/2025		Dogining of Tour	Deposit 1,3	80.00	210.046.69
10/02/2025	100473	REMSON AQUATICS	Invoice: 118603 (Reference: Lake Dredging. )	3,495	.,
10/02/2025	100474	VANGUARD CLEANING SYSTEMS	Invoice: 115482 (Reference: monthly service cleaning. )	410	
10/02/2025	100475	GHS ENVIRONMENTAL, LLC	Invoice: 2025-589 (Reference: Monthly Meter Readings. )	225	.00 205.916.69
10/02/2025	100476	SchoolNow	Invoice: INV-SN-987 (Reference: Website Hosting. )	1.515	.00 204.401.69
10/03/2025	100325BOS1	DAVID STEPPY	BOS MTG 9/22/25	184	.70 204.216.99
10/03/2025	100325BOS2	Engage PEO	BOS MTG 9/22/25	203	.00 204.013.99
10/03/2025		Geraldine Peterkin	BOS MTG 9/22/25	184	
10/03/2025	88	JEFFREY A. SPIESS	BOS MTG 9/22/25	184	.70 203.644.59
10/03/2025		Rowland C. Miner	BOS MTG 9/22/25	184	
10/03/2025		Steven T. Russell	BOS MTG 9/22/25	184	
10/07/2025		REMSON AQUATICS	Invoice: 118611 (Reference: October Lake Maintenance. )	1.585	
10/07/2025	100478	BUSINESS OBSERVER	Invoice: 25-03004H (Reference: Panther Trace II CDD Fiscal Year 2025-2026 Board of Supervisors		.19 201.618.00
10/07/2025	100479	Galaxy Pro Pools LLC	Invoice: 4130 (Reference: October 2025 Routine Pool and splash pad Services. )	2.126	.25 199.491.75
10/07/2025	01ACH100725	BOCC	11518 Newgate Crest Dr 08.25.25- 09.23.25	940	.48 198.551.27
10/08/2025	2734	Abigayle Spiess	Payroll Monitor 9/22/25 - 10/05/25	135	
10/08/2025		Ethan Spiess	Payroll Monitor 9/22/25 - 10/05/25	442	
10/08/2025		Sarah Milligan	Payroll Monitor 9/22/25 - 10/05/25	150	
10/08/2025		EGIS INSURANCE & RISK ADVISORS	Insurance FY 10/1/25 - 10/1/26 - Policy #100125586	36.888	
10/10/2025		TECO	12821 Balm Riverview Road Well 08.14.25- 09.12.25	285	
10/10/2025	101025PR1	ANNA RAMIREZ	Payroll 9/22/25 - 10/5/25	2,332	
10/10/2025	101025PR2	Engage PEO	Payroll 9/22/25 - 10/5/25	805	
10/14/2025	2738	Hanley Pools LLC	clean out both pool showers due to debris	125	
10/14/2025	100480	Vesta District Services	Invoice: 428939 (Reference: Oct25 Management fees. )	4,305	
10/14/2025	01ACH101425	TECO	Summary Bill 08.15.25- 10.15.25	2.780	
10/14/2025	02ACH101425	Deluxe Bus Sys.	Checks	278	
10/16/2025	100481	STRALEY ROBIN VERICKER	Invoice: 27250 (Reference: Professional Services Rendered Through September 30, 2025. )	1,575	
10/17/2025	2739	EGIS INSURANCE & RISK ADVISORS	Policy # WC100125586 10/01/25- 10/01/26	1.500	
10/17/2025	EFT101725	FLORIDA DEPARTMENT OF REVENUE	4th Qtr 2024 Sales & Use Tax	64	.72 146,883.00
10/20/2025	2740	ANNA RAMIREZ	Reimbursement For Annual Community Holiday Party	375	
10/22/2025	2741	Abigayle Spiess	Payroll Monitor 10/05/25 - 10/19/25	90	.00 146.417.65
10/22/2025	2742	Ethan Spiess	Payroll Monitor 10/05/25 - 10/19/25	258	.75 146,158.90
10/22/2025		TECO	Summary Bill 04.16.25- 05.15.25	19.496	
10/23/2025	2744	Red Cap Plumbing, Air & Electric	ladies room commercial service call	675	.00 125,987.18
10/24/2025	01ACH102425	BANK UNITED VISA CC	Wagner Events- Deposit	253	125,734.15
10/24/2025	102425PR1	ANNA RAMIREZ	Payroll 10/6/25 - 10/19/25	2,282	123,451.39
10/24/2025		Engage PEO	Payroll 10/6/25 - 10/19/25	805	
10/27/2025		Xcellent Xteriors, LLC		1,075	
10/28/2025		FRONTIER COMMUNICATIONS	Internet/Phone 10.01.25- 10.31.25	234	
10/30/2025	2747	Hanley Pools LLC	Final 50%- Replace 10hp filtration motor	1,791	.50 119,545.34
10/30/2025	100482	HOME TEAM PEST DEFENSE	Invoice: 113886351 (Reference: pest control service. )	130	
10/30/2025	100483	LANDSCAPE MAINTENANCE PROFESSIONALS, INC.	Invoice: 363138 (Reference: #363190 - Leak in main line 9-18-25. ) Invoice: 363139 (Reference:	927	.25 118,487.29
10/30/2025	100484	Vesta District Services	Invoice: 429122 (Reference: Billable Expenses - June 2025. )	20	.73 118,466.56
10/30/2025	100485	GHS ENVIRONMENTAL, LLC	Invoice: 2025-645 (Reference: Monthly Meter Readings Oct25. )	225	
10/30/2025	100486	LLS TAX SOLUTIONS, INC.	Invoice: 003939 (Reference: Arbitrage Services Series 2014. )	650	.00 117,591.56
10/31/2025			Interest	14.46	117,606.02
10/31/2025		End of Month	1.3	94.46 92.455	.13 117,606.02





LLS Tax Solutions Inc. 1645 Sun City Center Plz., #5027 Sun City Center, FL 33571 Telephone: 850-754-0311

Email: liscott@llstax.com

October 23, 2025

Mr. Logan Muether Panther Trace II Community Development District c/o Vesta District Services 250 International Parkway, Suite 208 Lake Mary, Florida 32746

# \$11,775,000 Panther Trace II Community Development District (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014 ("Bonds")

Dear Mr. Muether:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended September 25, 2025 ("Computation Period"). This report indicates that there is no cumulative rebate requirement liability as of September 25, 2025.

The next annual arbitrage rebate calculation date is September 25, 2026. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott, CPA

cc: Mr. James Audette, US Bank

# Panther Trace II Community Development District

\$11,775,000 Panther Trace II Community Development District (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014

For the period ended September 25, 2025



LLS Tax Solutions Inc. 1645 Sun City Center Plz., #5027 Sun City Center, FL 33571 Telephone: 850-754-0311 Email: liscott@llstax.com

October 23, 2025

Panther Trace II Community Development District c/o Vesta District Services 250 International Parkway, Suite 208 Lake Mary, Florida 32746

Re: \$11,775,000 Panther Trace II Community Development District (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014 ("Bonds")

Panther Trace II Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended September 25, 2025 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebate Requirement for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebate Requirement of \$(508,324.15) at September 25, 2025. As such, no amount must be on deposit in the Rebate Fund.

As specified in the Federal Tax Certificate, the calculations have been performed based upon a Bond Yield of 4.1534%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebate Requirement for the Bonds for the Computation Period based on the information provided to us. The Rebate Requirement has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"), as applicable to the Bonds and in effect on the date of this report. We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

Panther Trace II Community Development District October 23, 2025

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#### NOTES AND ASSUMPTIONS

- 1. The issue date of the Bonds is September 26, 2014.
- 2. The end of the first Bond Year for the Bonds is September 25, 2015.
- 3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.
- 4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under section 148(f) of the Code are shown in the attached schedule.
- 5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebate Requirement for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
- 6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebate Requirement for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
- 7. Ninety percent (90%) of the Rebate Requirement as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebate Requirement as of the Next Computation Date will not be the Rebate Requirement reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebate Requirement computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
- 8. For purposes of determining what constitutes an "issue" under section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

Panther Trace II Community Development District October 23, 2025

\$11,775,000 (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014 For the period ended September 25, 2025

#### NOTES AND ASSUMPTIONS (cont'd)

- 9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the "present value" method of valuation that is described in the Regulations.
- 10. No provision has been made in this report for any debt service fund. Under section 148(f)(4)(A) of the Code, a "bona fide debt service fund" for public purpose bonds issued after November 10, 1988, is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.

Panther Trace II Community Development District October 23, 2025

\$11,775,000 (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014 For the period ended September 25, 2025

#### **DEFINITIONS**

- 1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
- 2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
- 3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
- 4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebate Requirement on certain prescribed dates.
- 5. *Rebate Requirement*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
- 6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

Panther Trace II Community Development District October 23, 2025

\$11,775,000 (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014 For the period ended September 25, 2025

#### **SOURCE INFORMATION**

<u>Bonds</u> <u>Source</u>

Closing Date Federal Tax Certificate

Bond Yield Federal Tax Certificate

<u>Investments</u> <u>Source</u>

Principal and Interest Receipt Amounts

Trust Statements

and Dates

Investment Dates and Purchase Prices

Trust Statements

Panther Trace II Community Development District October 23, 2025 \$11,775,000 (Hillsborough County, Florida) Special Assessment Revenue Refunding Bonds, Series 2014 For the period ended September 25, 2025

#### **DESCRIPTION OF SCHEDULE**

#### SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebate Requirement.

### \$11,775,000 PANTHER TRACE II COMMUNITY DEVELOPMENT DISTRICT (HILLSBOROUGH COUNTY, FLORIDA) SPECIAL ASSESSMENT REVENUE REFUNDING BONDS, SERIES 2014

#### SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

9 / 26 / 2014 9 / 26 / 2024 9 / 25 / 2025 ISSUE DATE BEGINNING OF COMPUTATION PERIOD COMPUTATION DATE

		INVESTMENT VALUE AT	EARNINGS ON	OTHER DEPOSITS	FUTURE VALUE AT BOND YIELD	ALLOWABLE
DATE	FUND/ACCOUNT	COMPUTATION DATE	INVESTMENTS	(WITHDRAWALS)	4.1534%	EARNINGS
9 / 26 / 2024	BEGINNING BALANCE		0.00	491,328.75	511,889.04	20,560.29
9 / 25 / 2025	DEBT SERV RESERVE INSUR POLICY ACCT		0.00	0.00	0.00	0.00
		491,328.75	0.00	491,328.75	511,889.04	20,560.29
9 / 26 / 2024	BEGINNING BALANCE		0.00	328,561.29	342,310.36	13,749.07
9 / 26 / 2024	INTEREST ACCRUAL REVERSAL		(1,008.77)	0.00	0.00	0.00
10 / 1 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		1,276.57	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,276.57)	(1,329.08)	(52.51)
11 / 1 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		1,246.17	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,246.17)	(1,292.70)	(46.53)
12 / 2 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		1,159.28	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,159.28)	(1,198.59)	(39.31)
12 / 19 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		1.47	0.00	0.00	0.00
12 / 19 / 2024	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1.47)	(1.52)	(0.05)
1 / 2 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,161.13	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,161.13)	(1,196.39)	(35.26)
2 / 3 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,115.90	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,115.90)	(1,145.73)	(29.83)
3 / 3 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,001.57	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,001.57)	(1,024.82)	(23.25)
4 / 1 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,101.02	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,101.02)	(1,122.99)	(21.97)
5 / 1 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,063.54	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,063.54)	(1,081.05)	(17.51)
6 / 2 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,089.67	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,089.67)	(1,103.70)	(14.03)
7 / 1 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,052.58	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,052.58)	(1,062.60)	(10.02)
8 / 1 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,088.85	0.00	0.00	0.00
8 / 4 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,088.85)	(1,095.21)	(6.36)
9 / 2 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		1,088.70	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE CASH ACCOUNT		0.00	(1,088.70)	(1,091.44)	(2.74)
9 / 25 / 2025	INTEREST ACCRUAL		841.35	0.00	0.00	0.00
		328,393.87	13,279.03	315,114.84	328,564.54	13,449.70
		819,722.62	13,279.03	806,443.59	840,453.58	34,009.99
	ACTUAL EARNINGS		13,279.03			
	ALLOWABLE EARNINGS		34,009.99			
	REBATE REQUIREMENT		(20,730.96)			
	FUTURE VALUE OF 9/25/2024 CUMULATIVE R	FRATE REQUIREMENT	(485,473.19)			
	COMPUTATION DATE CREDIT		(2,120.00)			
			(2,120.00)			
	CUMULATIVE REBATE REQUIREMENT		(508,324.15)			