



Rizzetta & Company

Catalina at Winkler Preserve Community Development District

Board of Supervisors' Meeting August 8, 2023

District Office:
9530 Marketplace Road, Suite 206
Fort Myers, Florida 33912
(239) 936-0913

www.catalinacdd.org

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912

Board of Supervisors	Keith Sherman Joseph Molon Butch Johnston Dick Bonito Douglas Thompson	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Belinda Blandon	Rizzetta & Company, Inc.
District Counsel	Lauren Gentry	Kilinski I VanWyk PLLC
District Engineer	Carl Barraco	Barraco and Associates, Inc.

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that 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.

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913

Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.catalinacdd.org

August 01, 2023

Board of Supervisors
**Catalina at Winkler Preserve
Community Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Catalina at Winkler Preserve Community Development District will be held on **Tuesday, August 08, 2023 at 2:30 p.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on May 09, 2023 Tab 1
 - B. Ratification of the Operations and Maintenance Expenditures for April, May, and June 2023..... Tab 2
- 4. BUSINESS ITEMS**
 - A. Public Hearing to Consider the Adoption of the Fiscal Year 2023/2024 Budget(s)
 - 1. Presentation of the Proposed Final Budget for Fiscal Year 2023/2024 Tab 3
 - 2. Consideration of Resolution 2023-04, Annual Appropriations and Adopting the Final Budget for Fiscal Year 2023/2024..... Tab 4
 - 3. Consideration of Resolution 2023-05, Fiscal Year 2023/2024 Assessments Tab 5
 - B. Consideration of Resolution 2023-06, Redesignating the Secretary of the District Tab 6
 - C. Consideration of Resolution 2023-07, Adopting a Meeting Schedule for Fiscal Year 2023/2024..... Tab 7
 - D. Ratification of Acceptance of Audit for Fiscal Year End September 30, 2022 as Prepared by Berger, Toombs, Elam, Gaines & Frank Tab 8
 - E. Discussion of Claims Related to 17012 Clemente Court
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager Tab 9

6. **SUPERVISOR REQUESTS AND COMMENTS**
7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (239) 936-0913.

Very truly yours,
Belinda Blandon
Belinda Blandon
District Manager

Cc: Lauren Gentry, Kilinski I VanWyk PLLC

Tab 1

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MINUTES OF MEETING

**CATALINA AT WINKLER PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Catalina at Winkler Preserve Community Development District was held on **Tuesday, May 09, 2023 at 2:30 p.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

Present and constituting a quorum:

Keith Sherman	Board Supervisor, Chairman
Joe Molon	Board Supervisor, Vice Chairman
Butch Johnston	Board Supervisor, Assistant Secretary (via speaker phone)
Douglas Thompson	Board Supervisor, Assistant Secretary

Also present were:

Belinda Blandon	District Manager, Rizzetta & Company, Inc.
Molly Maggiano	District Counsel, Kilinski I VanWyk PLLC
Meredith Hammock	District Counsel, Kilinski I VanWyk PLLC
Wes Kayne	District Engineer, Barraco & Associates, Inc.

FIRST ORDER OF BUSINESS

Call to Order

Ms. Blandon called the meeting to order and conducted roll call.

SECOND ORDER OF BUSINESS

Public Comment

Ms. Blandon stated for the record that no members of the public were present.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the
Board of Supervisors' Meeting held
on March 29, 2023**

Ms. Blandon presented the minutes of the Board of Supervisors' Meeting held on March 29, 2023 and asked if there were any questions, comments, or changes to the minutes as presented. There were none.

On a Motion by Mr. Sherman, seconded by Mr. Molon, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on March 29, 2023, for the Catalina at Winkler Preserve Community Development District.

48 **FOURTH ORDER OF BUSINESS**

**Consideration of the Operations and
Maintenance Expenditures for March
2023**

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Ms. Bandon provided an overview of the operations and maintenance expenditures for the month of March 2023 totaling \$18,224.96 and asked if there were any questions. There were none.

56 On a Motion by Mr. Molon, seconded by Mr. Thompson, with all in favor, the Board
57 Approved the Operations and Maintenance Expenditures for the Month of March 2023,
58 totaling \$18,224.96, for the Catalina at Winkler Preserve Community Development
59 District.

60

61 **FIFTH ORDER OF BUSINESS**

**Presentation of the Proposed Budget
for Fiscal Year 2023/2024**

62
63

64 Ms. Bandon provided a detailed overview of the proposed budget for Fiscal Year
65 2023/2024. She advised that the current general fund budget is \$150,350 and does not
66 include an increase to assessments. Ms. Bandon asked if there were any questions.
67 Discussion ensued regarding various items.

68

69 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-03,
Approving a Proposed Budget for
Fiscal Year 2023/2024 and Setting a
Public Hearing Thereon**

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71
72
73

74 Ms. Bandon asked if the Board had someone to appoint to fill the vacancy
75 created by the resignation of Mr. Kirkbride. Mr. Sherman nominated Mr. Doug
76 Thompson.

77

On a Motion by Mr. Johnston, seconded by Mr. Sherman, with all in favor, the Board Adopted Resolution 2023-03, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon for Tuesday, August 8, 2023 at 2:30 p.m. to be held at the Office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912, for the Catalina at Winkler Preserve Community Development District.

78

79 **SEVENTH ORDER OF BUSINESS**

Staff Reports

80

81 A. District Counsel
82 Ms. Hammock advised she had no report.

83

84 B. District Engineer
85 Mr. Kayne advised he had no report.

86

87

88 C. District Manager

89 Ms. Blandon advised of an email received from a homeowner regarding rear
90 yard drainage and whether the responsibility for repair is on the homeowner
91 or the CDD. Mr. Kayne advised that he has inspected the area and noted
92 that homes adjacent to this resident are installing pools and appropriate
93 grading after the pool construction would help with the standing water. Mr.
94 Sherman stated that he has advised the homeowner that this is not a CDD
95 issue, and the resident was receptive to taking on the responsibility. Ms.
96 Blandon advised that she will provide a response to the homeowner. Further
97 discussion ensued. Mr. Kayne will review the berm to determine
98 maintenance responsibility.
99

100 Ms. Blandon advised that per the Lee County Supervisor of Elections, the
101 number of registered voters residing with Catalina at Winkler Preserve
102 CDD as of April 15, 2023, is 526.
103

104 Ms. Blandon provided an update related to the FEMA process. Discussion
105 ensued.
106

107 **EIGHTH ORDER OF BUSINESS**

Supervisor Requests and Comments

108
109 Ms. Blandon opened the floor to Supervisor requests and comments.
110

111 Mr. Molon inquired as to whether inspections are conducted after pool
112 installation. Mr. Sherman advised that inspections are conducted by the HOA.
113 Discussion ensued regarding pool construction. Mr. Kayne advised that he will confirm
114 easements behind the homes.
115

116 **NINTH ORDER OF BUSINESS**

Adjournment

117
118 Ms. Blandon stated there are no other agenda items to come before the Board and
119 asked for a motion to adjourn the meeting.
120

On a Motion by Mr. Johnston, seconded by Mr. Thompson, with all in favor, the Board adjourned the meeting at 3:06 p.m. for the Catalina at Winkler Preserve Community Development District.

121
122
123
124 _____
Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 2

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.catalinacdd.org

Operation and Maintenance Expenditures April 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2023 through April 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: \$ **9,327.69**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	100073	25631	Engineering Services 03/23	\$ 2,031.25
Douglas B Thompson	100075	DT032923	Board of Supervisors Meeting 03/29/23	\$ 200.00
Florida Power & Light Company	100074	09846-68343 03/23	17043 Tremont St #Aerator 03/23	\$ 30.35
Floyd Johnston	100076	FJ032923	Board of Supervisors Meeting 03/29/23	\$ 200.00
Jay Keith Sherman	100077	KS032923	Board of Supervisors Meeting 03/29/23	\$ 200.00
Joseph Molon	100078	JM032923	Board of Supervisors Meeting 03/29/23	\$ 200.00
Kilinski / Van Wyk, PLLC	100081	6293	Legal Service 03/23	\$ 2,002.00
Richard Bonito	100079	RB032923	Board of Supervisors Meeting 03/29/23	\$ 200.00
Rizzetta & Company, Inc.	100072	INV0000078835	District Management Fees 04/23	\$ <u>4,264.09</u>
Report Total				\$ <u><u>9,327.69</u></u>

**Catalina at Winkler
Preserve Community
Development District
Check Register**

Company Name: Catalina at Winkler Preserve Community Development District
Report Name: Check Register
Created on: 05/09/2023
Location: 327--Catalina at Winkler Preserve

	Account	Payment date	Vendor name	Document /check no	Payment Amount
327HANCOCKOP	327HANCOCKOP	04/04/2023	Barraco and Associates, Inc.	100073	2,031.25
	327HANCOCKOP	04/07/2023	Douglas B Thompson	100075	200.00
	327HANCOCKOP	04/04/2023	Florida Power & Light Company	100074	30.35
	327HANCOCKOP	04/07/2023	Floyd Johnston	100076	200.00
	327HANCOCKOP	04/07/2023	Jay Keith Sherman	100077	200.00
	327HANCOCKOP	04/07/2023	Joseph Molon	100078	200.00
	327HANCOCKOP	04/21/2023	Kilinski / Van Wyk, PLLC	100081	2,002.00
	327HANCOCKOP	04/07/2023	Richard Bonito	100079	200.00
	327HANCOCKOP	04/04/2023	Rizzetta & Company, Inc.	100072	4,264.09
					9,327.69

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2023 Through May 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	100085	25872	Engineering Services 04/23	\$ 712.50
Berger, Toombs, Elam, Gaines & Frank CPA	100091	362903	Audit FYE 2022	\$ 3,285.00
Douglas B Thompson	100087	DT050923	Board of Supervisors Meeting 05/09/23	\$ 200.00
EarthBalance	100093	45454	Preserve Maintenance 05/23	\$ 2,495.00
Florida Power & Light Company	100084	09846-68343 04/23	17043 Tremont St #Aerator 04/23	\$ 33.91
Floyd Johnston	100088	FJ050923	Board of Supervisors Meeting 05/09/23	\$ 200.00
Jay Keith Sherman	100089	KS050923	Board of Supervisors Meeting 05/09/23	\$ 200.00
Joseph Molon	100090	JM050923	Board of Supervisors Meeting 05/09/23	\$ 200.00
Kilinski / Van Wyk, PLLC	100094	6607	Legal Service 04/23	\$ 525.00
Rizzetta & Company, Inc.	100082	INV0000079660	District Management Fees 05/23	\$ 4,264.09
Solitude Lake Management, LLC	100092	PSI-45430	Lake & Pond Management Services 02/23	\$ 465.45
Solitude Lake Management, LLC	100092	PSI-53618	Lake & Pond Management Services 03/23	\$ 465.45
Solitude Lake Management, LLC	100092	PSI-59359	Lake, Pond & Wetland Application 03/23	\$ 1,236.00

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2023 Through May 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Solitude Lake Management, LLC	100092	PSI-59569	Fountain Aerator Service & Repair 03/23	\$ 2,599.54
Solitude Lake Management, LLC	100092	PSI-59624	Lake Water Test 03/23	\$ 250.00
Solitude Lake Management, LLC	100092	PSI-61824	Lake & Pond Management Services 04/23	\$ 465.45
Solitude Lake Management, LLC	100092	PSI-70691	Lake & Pond Management Services 05/23	\$ 465.45
Solitude Lake Management, LLC	100083	PSI-73217	Lake & Pond Monthly- Fountain Maint 05/01/23 - 07/30/23	\$ 129.00
Solitude Lake Management, LLC	100083	PSI-73262	Aerator Maintenance 05/01/23 - 07/30/23	\$ 264.00
Report Total				\$ <u>18,455.84</u>

**Catalina at Winkler
Preserve Community
Development District
Check Register**

Company Name: Catalina at Winkler Preserve Community Development District
Report Name: Check Register
Created on: 06/09/2023
Location: 327--Catalina at Winkler Preserve

	Account	Payment date	Vendor name	Document/ check no	Payment Amount
327HANCOCKOP					
	327HANCOCKOP	05/02/2023	Rizzetta & Company, Inc.	100082	\$4,264.09
	327HANCOCKOP	05/08/2023	Solitude Lake Management, LLC	100083	\$393.00
	327HANCOCKOP	05/10/2023	Florida Power & Light Company	100084	\$33.91
	327HANCOCKOP	05/19/2023	Barraco and Associates, Inc.	100085	\$712.50
	327HANCOCKOP	05/19/2023	Douglas B Thompson	100087	\$200.00
	327HANCOCKOP	05/19/2023	Floyd Johnston	100088	\$200.00
	327HANCOCKOP	05/19/2023	Jay Keith Sherman	100089	\$200.00
	327HANCOCKOP	05/19/2023	Joseph Molon Berger, Toombs, Elam, Gaines & Frank	100090	\$200.00
	327HANCOCKOP	05/24/2023	CPA	100091	\$3,285.00
	327HANCOCKOP	05/24/2023	Solitude Lake Management, LLC	100092	\$5,947.34
	327HANCOCKOP	05/25/2023	EarthBalance	100093	\$2,495.00
	327HANCOCKOP	05/25/2023	Kilinski / Van Wyk, PLLC	100094	\$525.00
					\$18,455.84

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.catalinacdd.org

Operation and Maintenance Expenditures June 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2023 through June 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$7,119.98**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2023 Through June 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	100097	26082	Engineering Services 05/23	\$ 375.00
Florida Power & Light Company	100096	09846-68343 05/23	17043 Tremont St #Aerator 05/23	\$ 73.37
Florida Power & Light Company	ACH	11246-08348 12/22 - 05/23	17213 Wrigley Cir #Aerator 12/28/22 - 05/26/23	\$ 412.81
Kilinski / Van Wyk, PLLC	100098	6728	Legal Service 05/23	\$ 1,690.13
News-Press Media Group	100099	5653012	Legal Advertising 05/23	\$ 304.58
Rizzetta & Company, Inc.	100095	INV0000080684	District Management Fees 06/23	<u>\$ 4,264.09</u>
Report Total				<u>\$ 7,119.98</u>

Tab 3



Rizzetta & Company

Catalina at Winkler Preserve Community Development District

www.catalinacdd.org

Approved Proposed Budget for Fiscal Year 2023/2024

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Rizzetta & Company

**Proposed Budget
Catalina at Winkler Preserve Community Development District
General Fund
Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 1,317	\$ 1,756	\$ -	\$ 1,756	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 151,271	\$ 151,271	\$ 151,203	\$ (68)	\$ 150,350	\$ (853)	
8								
9	TOTAL REVENUES	\$ 152,588	\$ 153,027	\$ 151,203	\$ 1,688	\$ 150,350	\$ (853)	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	TOTAL REVENUES AND BALANCE	\$ 152,588	\$ 153,027	\$ 151,203	\$ 1,688	\$ 150,350	\$ (853)	
14								
15	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
16								
17	EXPENDITURES - ADMINISTRATIVE							
18								
19	Legislative							
20	Supervisor Fees	\$ 4,800	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	4 meetings per year. \$ 200.00 per Supervisor.
21	Financial & Administrative							
22	Administrative Services	\$ 4,425	\$ 5,899	\$ 5,900	\$ 1	\$ 6,136	\$ 236	COL Increase
23	District Management	\$ 15,989	\$ 21,319	\$ 21,852	\$ 533	\$ 22,727	\$ 875	COL Increase
24	District Engineer	\$ 17,161	\$ 22,881	\$ 13,500	\$ (9,381)	\$ 13,500	\$ -	
25	Trustees Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	As per Hancock
26	Assessment Roll	\$ 5,463	\$ 5,463	\$ 5,463	\$ -	\$ 5,682	\$ 219	COL Increase
27	Financial & Revenue Collections	\$ 4,097	\$ 5,462	\$ 5,463	\$ 1	\$ 5,382	\$ (81)	COL Increase
28	Accounting Services	\$ 11,891	\$ 15,855	\$ 15,854	\$ (1)	\$ 16,488	\$ 634	COL Increase
29	Auditing Services	\$ 3,285	\$ 3,285	\$ 3,400	\$ 115	\$ 3,400	\$ -	As per agreement with BTEGF
30	Miscellaneous Mailings	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	Est.
31	Public Officials Liability Insurance	\$ 2,733	\$ 2,733	\$ 3,050	\$ 317	\$ 3,280	\$ 230	As per estimate provided by Egis
32	Legal Advertising	\$ 925	\$ 1,233	\$ 400	\$ (833)	\$ 400	\$ -	
33	Dues, Licenses & Fees	\$ 995	\$ 995	\$ 735	\$ (260)	\$ 1,000	\$ 265	Lee County Storm Sewer Permit (NPDES) \$ 560.00 & Florida Department of Economic Opportunity Annual Fee \$ 175.00.
34	Misc Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	Tax Collector /Property Appraiser Fees	\$ 282	\$ 282	\$ 282	\$ -	\$ 282	\$ -	Lee County Property Appraiser Fees \$ 1.00 per parcel
36	Website Hosting, Maintenance, Backup (and	\$ 1,975	\$ 3,000	\$ 3,000	\$ -	\$ 3,300	\$ 300	Per contract costs ADASC costs \$ 900.00 per year
37	Legal Counsel							
38	District Counsel	\$ 14,009	\$ 18,679	\$ 10,000	\$ (8,679)	\$ 10,000	\$ -	Lauren to confirm
39								
40	Administrative Subtotal	\$ 91,530	\$ 114,585	\$ 96,699	\$ (17,886)	\$ 99,377	\$ 2,678	
41								
42	EXPENDITURES - FIELD OPERATIONS							
43								
44	Electric Utility Services							
45	Utility-Fountains	\$ 1,441	\$ 1,921	\$ 4,800	\$ 2,879	\$ 4,800	\$ -	
46	Stormwater Control							
47	Aquatic Maintenance	\$ 3,723	\$ 4,964	\$ 5,585	\$ 621	\$ 5,809	\$ 223	Solitude Lake Management Increase Included
48	Fountain Service Repairs & Maintenance	\$ 5,046	\$ 6,728	\$ 5,840	\$ (888)	\$ 6,716	\$ 876	Solitude Lake Management Increase Included plus \$ 2,000 for repairs
49	Lake/Pond Bank Maintenance	\$ 10,121	\$ 13,495	\$ 20,000	\$ 6,505	\$ 15,122	\$ (4,878)	To be discussed with Supevisors
50	Mitigation Area Monitoring & Maintenance	\$ -	\$ -	\$ 13,280	\$ 13,280	\$ 13,280	\$ -	4 Maintenance Events @ \$ 2, 495.00 each. Plus allowance for buffer plantings \$ 3, 300.00.
51	Stormwater System Maintenance	\$ -	\$ -	\$ 1,764	\$ 1,764	\$ 1,764	\$ 0	
52	Other Physical Environment							
53	General Liability Insurance	\$ 2,733	\$ 2,733	\$ 3,050	\$ 317	\$ 3,280	\$ 230	As per estimate provided by Egis
54	Property Insurance	\$ 169	\$ 169	\$ 185	\$ 16	\$ 203	\$ 18	As per estimate provided by Egis
55	Hurricane Related Expenses	\$ 10,358	\$ 10,358	\$ -	\$ (10,358)	\$ -	\$ -	
56	Field Operations Subtotal	\$ 33,591	\$ 40,368	\$ 54,504	\$ 14,136	\$ 50,973	\$ (3,531)	
57								
58	Contingency for County TRIM Notice							
59								
60	TOTAL EXPENDITURES	\$ 125,119	\$ 154,953	\$ 151,203	\$ (3,750)	\$ 150,350	\$ (853)	
61								
62	EXCESS OF REVENUES OVER	\$ 27,469	\$ (1,926)	\$ -	\$ (2,062)	\$ -	\$ (0)	

Proposed Budget
Catalina at Winkler Preserve Community Development District
Reserve Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for	Budget for 2023/2024	Budget Increase (Decrease) vs	Comments
1								
2	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 3,674	\$ 4,899	\$ -	\$ 4,899	\$ -	\$ -	
6	Special Assessments						\$ -	
7	Tax Roll*	\$ 29,913	\$ 29,913	\$ 29,184	\$ 729	\$ 30,661	\$ 1,477	Increase as per Reserve Study Recommendations
8							\$ -	
9	TOTAL REVENUES	\$ 33,587	\$ 29,913	\$ 29,184	\$ 5,628	\$ 30,661	\$ 1,477	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	TOTAL REVENUES AND BALANCE FORWARD	\$ 33,587	\$ 29,913	\$ 29,184	\$ 5,628	\$ 30,661	\$ 1,477	
14								
17	EXPENDITURES							
18								
19	Contingency							
20	Capital Reserves	\$ -	\$ -	\$ 29,184	\$ (29,184)	\$ 30,661	\$ 1,477	
21								
22	TOTAL EXPENDITURES	\$ -	\$ -	\$ 29,184	\$ (29,184)	\$ 30,661	\$ 1,477	
23								
24	EXCESS OF REVENUES OVER EXPENDITURES	\$ 33,587	\$ 29,913	\$ -	\$ 34,812	\$ -	\$ -	

**Catalina at Winkler Preserve Community Development District
Debt Service
Fiscal Year 2023/2024**

Chart of Accounts Classification	Series 2017	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$209,035.20	\$209,035.20
TOTAL REVENUES	\$209,035.20	\$209,035.20
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$209,035.20	\$209,035.20
Administrative Subtotal	\$209,035.20	\$209,035.20
TOTAL EXPENDITURES	\$209,035.20	\$209,035.20
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Lee County Early Payment Discounts: 4.0%

Gross assessments **\$217,745.00**

Notes:

Tax Roll Early Payment Discount for Lee County is 4.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$181,010.82
Lee County Early Payment Discount @:	4%	\$7,542.12
Tax Collector Fee (\$1.84 PER PARCEL / LINE)		\$518.88
2023/2024 Total:		<u><u>\$189,071.81</u></u>

2022/2023 O&M Budget	\$181,116.00
2023/2024 O&M Budget	\$181,010.82
Total Difference:	<u><u>-\$105.18</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Series 2017 Debt Service - Single Family	\$791.80	\$791.80	\$0.00	0.00%
Operations/Maintenance - Single Family	\$670.47	\$670.47	\$0.00	0.00%
Total	\$1,462.27	\$1,462.27	\$0.00	0.00%

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$181,010.82
EARLY PAYMENT DISCOUNT	4.0%	\$7,542.12
TAX COLLECTOR FEE (\$1.84 PER PARCEL / LINE) ⁽⁵⁾		\$518.88
TOTAL O&M ASSESSMENT		<u>\$189,071.81</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>EAU FACTOR</u>	<u>ALLOCATION OF O&M ASSESSMENT</u>			<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&M</u>	<u>SERIES 2017 DEBT SERVICE</u> ⁽¹⁾⁽²⁾		<u>TOTAL</u>		<u>TOTAL O&M BUDGET</u>	<u>DEBT</u>		<u>TOTAL</u> ⁽⁴⁾
				<u>EAU's</u>	<u>% TOTAL</u>		<u>O&M</u>	<u>SERVICE</u> ⁽³⁾	
SINGLE FAMILY	282	275	1.00	282.00	100.00%	\$189,071.81	\$670.47	\$791.80	\$1,462.27
	<u>282</u>	<u>275</u>		<u>282.00</u>	<u>100.00%</u>	<u>\$189,071.81</u>			

LESS: Lee County Collection Costs (\$1.84 per parcel / line) and Early Payment Discounts (4%): **(\$8,061.00)**

Net Revenue to be Collected **\$181,010.82**

⁽¹⁾ Reflects seven (7) Series 2017 prepayments.

⁽²⁾ Reflects the number of total lots with Series 2017 debt outstanding.

⁽³⁾ Annual debt service assessment per lot adopted in connection with the Series 2017 bond issue. Annual assessment includes principal, interest, Lee County early payment discounts.

⁽⁴⁾ Annual assessment that will appear on November 2023 Lee County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

⁽⁵⁾ Lee County collection fee increased to \$1.84 per parcel for 2023. Collection fee in 2022 was \$1.45 per parcel.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



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Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).



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Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.



Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.



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Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.



Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Tab 4

RESOLUTION 2023-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Catalina at Winkler Preserve Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, has considered any proposed amendments thereto, and approves the appropriations reflected in the Proposed Budget, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, if applicable, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended (if applicable), shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Catalina at Winkler Preserve Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL RESERVE FUND	\$ _____
DEBT SERVICE FUND (SERIES 2017)	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within sixty (60) days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 8TH DAY OF AUGUST, 2023.

ATTEST:

**CATALINA AT WINKLER PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A
Fiscal Year 2023/2024 Budget

Tab 5

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Catalina at Winkler Preserve Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Catalina at Winkler Preserve Community Development District (“**Assessment Roll**”) attached to this Resolution as

Exhibit “B” and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B”**, is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B”**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B”**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B”**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 8th DAY of AUGUST, 2023.

ATTEST:

**CATALINA AT WINKLER PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Exhibit A
Budget

EXHIBIT B
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

Tab 6

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING THE SECRETARY OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Catalina at Winkler Preserve Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Lee County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the "Board") previously designated Bob Schleifer as Secretary pursuant to Resolution 2020-05; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Scott Brizendine is appointed Secretary.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 8TH DAY OF AUGUST, 2023.

**CATALINA AT WINKLER PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

ASSISTANT SECRETARY

Tab 7

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, FOR FISCAL YEAR 2023/2024, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Catalina at Winkler Preserve Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the Lee County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority, a schedule of its regular meetings.

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The Fiscal Year 2023/2024 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with Section 189.015(1), Florida Statutes.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 8TH DAY OF AUGUST, 2023.

ATTEST:

**CATALINA AT WINKLER PRESERVE
COMMUNITY DEVELOPMENT
DISTRICT**

SECRETARY / ASST. SECRETARY

CHAIRMAN / VICE CHAIRMAN

EXHIBIT "A"
BOARD OF SUPERVISORS MEETING DATES
CATALINA AT WINKLER PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024

November 7, 2023

February 6, 2024

May 7, 2024

August 6, 2024

All meetings will convene at 2:30 p.m. and will be held at the office of Rizzetta & Company Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

Tab 8

Catalina at Winkler Preserve Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

Catalina at Winkler Preserve Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District
Lee County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Catalina at Winkler Preserve Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Catalina at Winkler Preserve Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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; and for 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.

Fort Pierce / Stuart

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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 a report dated May 12, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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 Catalina at Winkler Preserve Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 12, 2023

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

Management's discussion and analysis of Catalina at Winkler Preserve Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total assets were exceeded by total liabilities by \$(192,994) (net position). Net investment in capital assets for the District was \$(810,164). Restricted net position was \$69,186. Unrestricted net position was \$547,984.
- ◆ Governmental activities revenues totaled \$393,500 while governmental activities expenses totaled \$352,732.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 584,921	\$ 524,469
Restricted assets	128,498	128,378
Capital assets	1,436,996	1,590,959
Total Assets	2,150,415	2,243,806
Current liabilities	168,409	167,568
Non-current liabilities	2,175,000	2,310,000
Total Liabilities	2,343,409	2,477,568
 Net Position		
Net investment in capital assets	(810,164)	(786,201)
Restricted	69,186	67,276
Unrestricted	547,984	485,163
Total Net Position	\$ (192,994)	\$ (233,762)

The decrease in capital assets is related to current year depreciation.

The increase in current assets is related to the excess of revenues over expenditures at the fund level in the current year.

The decrease in non-current liabilities is related to the principal payments made in the current year.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2022	2021
Program Revenues		
Charges for services	\$ 391,951	\$ 408,993
General Revenues		
Miscellaneous revenues	221	-
Investment earnings	1,328	101
Total Revenues	<u>393,500</u>	<u>409,094</u>
Expenses		
General government	89,814	87,389
Physical environment	184,185	180,649
Interest and other charges	78,733	82,926
Total Expenses	<u>352,732</u>	<u>350,964</u>
Change in Net Position	40,768	58,130
Net Position - Beginning of Year	<u>(233,762)</u>	<u>(291,892)</u>
Net Position - End of Year	<u>\$ (192,994)</u>	<u>\$ (233,762)</u>

The decrease in charges for services is related to the decrease in special assessments levied in the current year.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021:

	Governmental Activities	
	2022	2021
Infrastructure	\$ 3,849,083	\$ 3,849,083
Accumulated depreciation	<u>(2,412,087)</u>	<u>(2,258,124)</u>
Total Capital Assets, net	<u><u>\$ 1,436,996</u></u>	<u><u>\$ 1,590,959</u></u>

The capital asset activity in the current year was depreciation of \$153,963.

General Fund Budgetary Highlights

The final budget exceeded actual expenditures in the current year because contingency and maintenance expenditures were less than anticipated.

The September 30, 2022 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In December 2017, the District issued \$2,895,000 Series 2017 Special Assessment Refunding Bonds. These bonds were issued to refund the Series 2005 Special Assessment Bonds. The balance outstanding at September 30, 2022 was \$2,310,000.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Catalina at Winkler Preserve Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

Request for Information

The financial report is designed to provide a general overview of Catalina at Winkler Preserve Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Catalina at Winkler Preserve Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Catalina at Winkler Preserve Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash	\$ 542,589
Investments	105
Prepaid expenses	6,510
Deposits	426
Restricted cash	35,291
Total Current Assets	<u>584,921</u>
Non-current Assets	
Restricted assets	
Investments	128,498
Capital assets being depreciated	
Infrastructure	3,849,083
Less: accumulated depreciation	<u>(2,412,087)</u>
Total Non-current Assets	<u>1,565,494</u>
Total Assets	<u>2,150,415</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	1,646
Accrued interest	31,763
Bonds payable	135,000
Total Current Liabilities	<u>168,409</u>
Non-current liabilities	
Bonds payable	<u>2,175,000</u>
Total Liabilities	<u>2,343,409</u>
NET POSITION	
Net investment in capital assets	(810,164)
Restricted for special purpose	35,291
Restricted for debt service	33,895
Unrestricted	547,984
Total Net Position	<u><u>\$ (192,994)</u></u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (89,814)	\$ 136,141	\$ 46,327
Physical environment	(184,185)	45,811	(138,374)
Interest and other charges	(78,733)	209,999	131,266
Total Governmental Activities	<u>\$ (352,732)</u>	<u>\$ 391,951</u>	<u>39,219</u>

General revenues:

Miscellaneous revenues	221
Investment earnings	1,328
Total General Revenues	<u>1,549</u>

Change in Net Position 40,768

Net Position - Beginning of Year	(233,762)
Net Position - End of Year	<u>\$ (192,994)</u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2022

ASSETS	General	Debt Service	Total Governmental Funds
Cash	\$ 542,589	\$ -	\$ 542,589
Investments	105	-	105
Prepaid expenses	6,510	-	6,510
Deposits	426	-	426
Restricted assets:			
Cash	35,291	-	35,291
Investments, at fair value	-	128,498	128,498
Total Assets	\$ 584,921	\$ 128,498	\$ 713,419
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	\$ 1,646	\$ -	\$ 1,646
FUND BALANCES			
Nonspendable:			
Prepaid expenses and deposits	6,936	-	6,936
Restricted:			
Special purpose	35,291	-	35,291
Debt service	-	128,498	128,498
Assigned:			
Capital reserves	139,447	-	139,447
Unassigned:	401,601	-	401,601
Total Fund Balances	583,275	128,498	711,773
Total Liabilities and Fund Balances	\$ 584,921	\$ 128,498	\$ 713,419

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances	\$	711,773
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, infrastructure, \$3,849,083, net of accumulated depreciation, \$(2,412,087), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		1,436,996
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.		(2,310,000)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.		<u>(31,763)</u>
Net Position of Governmental Activities	\$	<u><u>(192,994)</u></u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2022

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 181,952	\$ 209,999	\$ 391,951
Miscellaneous revenues	221	-	221
Investment earnings	687	641	1,328
Total Revenues	<u>182,860</u>	<u>210,640</u>	<u>393,500</u>
Expenditures			
Current			
General government	89,814	-	89,814
Physical environment	30,222	-	30,222
Debt service			
Principal	-	130,000	130,000
Interest	-	80,520	80,520
Total Expenditures	<u>120,036</u>	<u>210,520</u>	<u>330,556</u>
Net change in fund balances	62,824	120	62,944
Fund Balances - Beginning of Year	<u>520,451</u>	<u>128,378</u>	<u>648,829</u>
Fund Balances - End of Year	<u><u>\$ 583,275</u></u>	<u><u>\$ 128,498</u></u>	<u><u>\$ 711,773</u></u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 62,944
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays. However, in the Statement of Activities the costs of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(153,963)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	130,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<u>1,787</u>
Change in Net Position of Governmental Activities	<u><u>\$ 40,768</u></u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 181,116	\$ 181,116	\$ 181,952	\$ 836
Miscellaneous revenues	-	-	221	221
Investment earnings	-	-	687	687
Total Revenues	<u>181,116</u>	<u>181,116</u>	<u>182,860</u>	<u>1,744</u>
Expenditures				
Current				
General government	94,415	94,415	89,814	4,601
Physical environment	86,701	86,701	30,222	56,479
Total Expenditures	<u>181,116</u>	<u>181,116</u>	<u>120,036</u>	<u>61,080</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>62,824</u>	<u>62,824</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>520,451</u>	<u>520,451</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 583,275</u>	<u>\$ 583,275</u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on September 19, 2005, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Lee County, Florida Ordinance 05-16 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Catalina at Winkler Preserve Community Development District. The District is governed by a five-member Board of Supervisors who are elected on an at large basis by qualified electors that reside within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Catalina at Winkler Preserve Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for debt service requirements to retire certain special assessment revenue bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the special assessment revenues and pledged funds.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

b. Restricted Net Position

Certain net position of the District is classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which includes infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. The estimated useful lives of the various classes of depreciable capital assets are as follows;

Infrastructure	25 years
----------------	----------

d. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they adopted a policy to follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$578,345 and the carrying value was \$577,880. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2022, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Goldman Sachs Government Fund	11 days*	\$ 128,498
Florida PRIME	21 days*	105
Total		<u>\$ 128,603</u>

*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in Goldman Sachs Government Fund is a Level 1 asset.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District does not have nor is required to have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investment in Florida PRIME and Goldman Sachs Government Fund were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one investment. The investments in Goldman Sachs Government Fund is 99.9% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Disposals	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Infrastructure	\$ 3,849,083	\$ -	\$ -	\$ 3,849,083
Less: accumulated depreciation	(2,258,124)	(153,963)	-	(2,412,087)
Total Capital Assets, Being Depreciated, Net	<u>\$ 1,590,959</u>	<u>\$ (153,963)</u>	<u>\$ -</u>	<u>\$ 1,436,996</u>

Depreciation was charged to physical environment, \$153,963.

NOTE D – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 2,440,000
Principal payments	<u>(130,000)</u>
Long-term debt at September 30, 2022	<u>\$ 2,310,000</u>

Long-term debt is comprised of the following:

Governmental Activities

Special Assessment Refunding Bonds

Series 2017 Special Assessment Refunding Bonds due in annual principal installments maturing May 1, 2036. Interest is due semi-annually on May 1 and November 1 with a fixed interest rate of 3.30%. Current portion is \$135,000.

\$ 2,310,000

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE D – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 135,000	\$ 76,230	\$ 211,230
2024	140,000	71,775	211,775
2025	140,000	67,155	207,155
2026	145,000	62,535	207,535
2027	150,000	57,750	207,750
2028-2032	835,000	211,035	1,046,035
2033-2036	765,000	63,690	828,690
Totals	<u>\$ 2,310,000</u>	<u>\$ 610,170</u>	<u>\$ 2,920,170</u>

Summary of Significant Bond Resolution Terms and Covenants

The Series 2017 Special Assessment Refunding Bonds are subject to redemption at the option of the District prior to their maturity. The bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the bond registrar if certain events occur as outlined in the bond indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements 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.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2017 Reserve Account is funded from the proceeds of the Series 2017 Bonds in an amount equal to thirty percent of the maximum annual debt service requirement. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2022:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Special Assessment Refunding Bonds, Series 2017	\$ 62,939	\$ 62,840

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operation and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by an annual assessment resolution adopted by the Board of Supervisors. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only 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.

NOTE F – 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; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage in the past three years.



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INDEPENDENT AUDITORS' 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
Catalina at Winkler Preserve Community Development District
Lee County, Florida

We have audited, in accordance with the 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, the financial statements, as listed in the table of contents, of Catalina at Winkler Preserve Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated May 12, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Catalina at Winkler Preserve Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 Catalina at Winkler Preserve Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Catalina at Winkler Preserve Community Development District's internal control.

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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

Fort Pierce / Stuart

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catalina at Winkler Preserve Community Development 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

The purpose of this report is 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.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 12, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the financial statements of the Catalina at Winkler Preserve Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated May 12, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Florida Auditor General.

Other Reporting Requirements

We have issued our 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* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated May 12, 2023, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Financial Condition and Management

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

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the Catalina at Winkler Preserve Community Development District. It is management's responsibility to monitor the Catalina at Winkler Preserve Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Catalina at Winkler Preserve Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 9
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$15,403
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2022 budget.

As required by Section 218.39(3)(c) and Section 218.32(1)(e), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Catalina at Winkler Preserve Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$670.47 per unit and the Debt Service Fund \$791.80 per unit.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$391,951.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$2,310,000, issued in 2017, matures May, 2036.

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 note 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 Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 12, 2023



**Berger, Toombs, Elam,
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Catalina at Winkler Preserve Community Development District
Lee County, Florida

We have examined Catalina at Winkler Preserve Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Catalina at Winkler Preserve Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Catalina at Winkler Preserve Community Development 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 Catalina at Winkler Preserve Community Development 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 Catalina at Winkler Preserve Community Development District's compliance with the specified requirements.

In our opinion, Catalina at Winkler Preserve Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

May 12, 2023

Tab 9



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** November 14, 2023
- **FY 2021-2022 Audit Completion Deadline:** June 30, 2023 * Completed
- **Next Election (Seats 1, 2, & 5):** November 8, 2024

July 31

**District
Manager's
Report**

2023

<u>FINANCIAL SUMMARY</u>		<u>6/30/2023</u>
General Fund Cash & Investment Balance		\$125,056
Reserve Fund Investment Balance		\$303,034
Debt Service Fund Investment Balance		\$127,455
Total Cash and Investment Balances		\$555,545
General Fund Expense Variance:	-\$8,342	Over Budget

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Rizzetta & Company

FEMA Update: The project is under review by FEMA.

