



Rizzetta & Company

Catalina @ Winkler Preserve Community Development District

**Financial Statements
(Unaudited)**

August 31, 2017

Prepared by: Rizzetta & Company, Inc.

catalinacdd.org
rizzetta.com

Catalina at Winkler Preserve Community Development District

Balance Sheet

As of 8/31/2017

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets							
Cash In Bank	220,769	0	0	0	220,769	0	0
Investments	35,269	0	239,326	2,901	277,496	0	0
Investments--Reserves	0	50,414	0	0	50,414	0	0
Accounts Receivable	0	0	0	0	0	0	0
Prepaid Expenses	539	0	0	0	539	0	0
Deposits	426	0	0	0	426	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	239,326
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,555,674
Fixed Assets	0	0	0	0	0	3,849,083	0
Total Assets	<u>257,002</u>	<u>50,414</u>	<u>239,326</u>	<u>2,901</u>	<u>549,644</u>	<u>3,849,083</u>	<u>2,795,000</u>
Liabilities							
Accounts Payable	80	0	0	0	80	0	0
Accrued Expenses Payable	2,187	0	0	0	2,187	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	2,795,000
Total Liabilities	<u>2,267</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,267</u>	<u>0</u>	<u>2,795,000</u>
Fund Equity & Other Credits							
Beginning Fund Balance	252,623	30,002	236,514	28	519,167	3,849,083	0
Net Change in Fund Balance	2,113	20,412	2,812	2,873	28,210	0	0
Total Fund Equity & Other Credits	<u>254,735</u>	<u>50,414</u>	<u>239,326</u>	<u>2,901</u>	<u>547,377</u>	<u>3,849,083</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>257,002</u>	<u>50,414</u>	<u>239,326</u>	<u>2,901</u>	<u>549,644</u>	<u>3,849,083</u>	<u>2,795,000</u>

See Notes to Unaudited Financial Statements

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 8/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	14	14	0.00%
Special Assessments					
Tax Roll	156,510	156,510	158,382	1,872	(1.19)%
Total Revenues	156,510	156,510	158,396	1,886	(1.21)%
Expenditures					
Legislative					
Supervisor Fees	4,000	4,000	5,000	(1,000)	(25.00)%
Financial & Administrative					
Administrative Services	5,400	4,950	4,950	0	8.33%
District Management	19,248	17,644	17,644	0	8.33%
District Engineer	12,200	11,183	18,680	(7,496)	(53.11)%
Disclosure Report	1,000	917	1,000	(83)	0.00%
Trustees Fees	3,500	3,500	3,233	268	7.64%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial & Revenue Collections	10,000	9,583	9,583	(0)	4.16%
Accounting Services	12,000	11,000	11,000	0	8.33%
Auditing Services	3,200	3,200	3,223	(23)	(0.71)%
Printed Agenda	1,200	1,100	555	545	53.78%
Public Officials Liability Insurance	2,588	2,588	2,250	338	13.06%
Legal Advertising	750	688	410	277	45.27%
Dues, Licenses & Fees	800	748	735	13	8.12%
Miscellaneous Fees	500	458	0	458	100.00%
Website Fees & Maintenance	2,100	1,925	1,925	0	8.33%
Legal Counsel					
District Counsel	10,000	9,167	4,755	4,412	52.45%
Electric Utility Services					
Utility-Fountains	5,000	4,583	2,313	2,270	53.74%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	3,208	1,780	1,429	49.15%
Lake/Pond Bank Maintenance	40,000	36,667	51,454	(14,787)	(28.63)%
Aquatic Maintenance	7,200	6,600	4,785	1,815	33.54%
Mitigation Area Monitoring & Maintenance	6,000	5,500	8,358	(2,858)	(39.30)%
Aquatic Plant Replacement	500	458	0	458	100.00%

See Notes to Unaudited Financial Statements

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 8/31/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Stormwater System Maintenance	2,500	2,292	0	2,292	100.00%
Other Physical Environment					
Property Insurance	472	472	119	353	74.78%
General Liability Insurance	2,570	2,570	2,250	320	12.45%
Total Expenditures	156,510	145,283	156,283	(11,000)	0.14%
Excess of Revenues Over (Under) Expenditures	0	11,227	2,113	(9,114)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	11,227	2,113	(9,114)	0.00%
Fund Balance, Beginning of Period	0	0	252,623	252,623	0.00%
Fund Balance, End of Period	0	11,227	254,735	243,509	0.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 8/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	62	62	0.00%
Special Assessments				
Tax Roll	<u>20,350</u>	<u>20,350</u>	<u>0</u>	<u>0.00%</u>
Total Revenues	<u>20,350</u>	<u>20,412</u>	<u>62</u>	<u>0.30%</u>
Expenditures				
Contingency				
Capital Reserves	<u>20,350</u>	<u>0</u>	<u>20,350</u>	<u>100.00%</u>
Total Expenditures	<u>20,350</u>	<u>0</u>	<u>20,350</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>20,412</u>	<u>20,412</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>20,412</u>	<u>20,412</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	30,002	30,002	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>50,414</u></u>	<u><u>50,414</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2016 Through 8/31/2017

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1,226	1,226	0.00%
Special Assessments				
Tax Roll	243,150	245,448	2,298	0.94%
Total Revenues	<u>243,150</u>	<u>246,674</u>	<u>3,524</u>	<u>1.45%</u>
Expenditures				
Debt Service				
Interest	163,150	161,000	2,150	1.31%
Principal	<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>0.00%</u>
Total Expenditures	<u>243,150</u>	<u>241,000</u>	<u>2,150</u>	<u>0.88%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>5,674</u>	<u>5,674</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,862)	(2,862)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>2,812</u>	<u>2,812</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	236,514	236,514	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>239,326</u></u>	<u><u>239,326</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2016 Through 8/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>11</u>	<u>11</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>11</u>	<u>11</u>	<u>0.00%</u>
Excess of Revenues Over (Under)	<u>0</u>	<u>11</u>	<u>11</u>	<u>0.00%</u>
Expenditures				
Other Financing Sources (Uses)				
Interfund Transfer	<u>0</u>	<u>2,862</u>	<u>2,862</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>2,873</u>	<u>2,873</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>28</u>	<u>28</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,901</u></u>	<u><u>2,901</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve CDD
Investment Summary
August 31, 2017

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>August 31, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 99
SunTrust Escrow	Money Market Account	35,170
Total General Fund Investments		\$ 35,269
The Bank of Tampa	Money Market Account	\$ 50,414
Total Reserve Fund Investments		\$ 50,414
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 100,336
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	138,990
Total Debt Service Fund Investments		\$ 239,326
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 2,901
Total Capital Project Fund Investments		\$ 2,901

Catalina at Winkler Preserve Community Development District

Aged Payables by Invoice Date

Aging Date - 8/1/2017

001 - General Fund

From 8/1/2017 Through 8/31/2017

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current
Florida Power and Light Company	8/28/2017	11246-08348 8/17	17213 Wrigley Cir #Aerator 8/17	79.83
			Total 001 - General Fund	79.83
Report Total				79.83

Catalina at Winkler Preserve Community Development District
Notes to Unaudited Financial Statements
August 31, 2017

Balance Sheet

1. Trust statement activity has been recorded through 08/31/17.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.