



Rizzetta & Company

# **Catalina at Winkler Preserve Community Development District**

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## **Financial Statements (Unaudited)**

**June 30, 2019**

**Prepared by: Rizzetta & Company, Inc.**

**[catalinacdd.org](http://catalinacdd.org)  
[rizzetta.com](http://rizzetta.com)**

**Catalina at Winkler Preserve Community Development District**

Balance Sheet

As of 6/30/2019

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund - Series 2005/2017	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>						
Cash In Bank	142,194	0	0	142,194	0	0
Investments	185,568	0	120,133	305,701	0	0
Investments--Reserves	0	52,888	0	52,888	0	0
Accounts Receivable	0	0	0	0	0	0
Prepaid Expenses	583	0	0	583	0	0
Deposits	426	0	0	426	0	0
Due From Other Funds	0	0	3,880	3,880	0	0
Amount Available in Debt Service	0	0	0	0	0	124,013
Amount To Be Provided Debt Service	0	0	0	0	0	2,560,987
Fixed Assets	0	0	0	0	3,849,083	0
Total Assets	<u>328,771</u>	<u>52,888</u>	<u>124,013</u>	<u>505,672</u>	<u>3,849,083</u>	<u>2,685,000</u>
<b>Liabilities</b>						
Accounts Payable	1,820	0	0	1,820	0	0
Accrued Expenses Payable	940	0	0	940	0	0
Due To Other Funds	3,880	0	0	3,880	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	2,685,000
Total Liabilities	<u>6,640</u>	<u>0</u>	<u>0</u>	<u>6,640</u>	<u>0</u>	<u>2,685,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	248,620	25,345	128,587	402,553	3,849,083	0
Net Change in Fund Balance	<u>73,510</u>	<u>27,542</u>	<u>(4,574)</u>	<u>96,479</u>	<u>0</u>	<u>0</u>
Total Fund Equity & Other Credits	<u>322,130</u>	<u>52,888</u>	<u>124,013</u>	<u>499,031</u>	<u>3,849,083</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>328,771</u>	<u>52,888</u>	<u>124,013</u>	<u>505,672</u>	<u>3,849,083</u>	<u>2,685,000</u>

See Notes to Unaudited Financial Statements

# **Catalina at Winkler Preserve Community Development District**

## Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	282	282	0.00%
Special Assessments					
Tax Roll	163,432	163,432	164,618	1,186	(0.72)%
Total Revenues	163,432	163,432	164,900	1,468	(0.90)%
Expenditures					
Legislative					
Supervisor Fees	4,000	3,000	3,000	(0)	25.00%
Financial & Administrative					
Administrative Services	5,400	4,050	4,050	0	25.00%
District Management	20,000	15,000	15,000	0	24.99%
District Engineer	13,500	10,125	11,508	(1,383)	14.75%
Disclosure Report	1,000	1,000	0	1,000	100.00%
Trustees Fees	3,500	3,500	2,917	583	16.66%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial & Revenue Collections	5,000	3,750	3,750	0	24.99%
Accounting Services	13,150	9,862	9,862	0	25.00%
Auditing Services	3,200	3,200	3,323	(123)	(3.84)%
Printed Agendas	1,200	900	0	900	100.00%
Public Officials Liability Insurance	2,475	2,475	2,250	225	9.09%
Miscellaneous Mailings	400	300	165	135	58.87%
Bank Fees	300	225	0	225	100.00%
Dues, Licenses & Fees	735	735	175	560	76.19%
Website Fees & Maintenance	2,100	1,575	1,575	0	25.00%
Legal Counsel					
District Counsel	10,000	7,500	4,716	2,784	52.83%
Electric Utility Services					
Utility-Fountains	2,500	1,875	2,661	(786)	(6.43)%
Stormwater Control					
Fountain Service Repairs & Maintenance	6,544	4,908	2,626	2,282	59.86%
Lake/Pond Bank Maintenance	42,083	31,562	1,740	29,822	95.86%
Aquatic Maintenance	5,220	3,915	5,388	(1,473)	(3.22)%
Mitigation Area Monitoring & Maintenance	10,026	7,520	5,761	1,759	42.54%

**Catalina at Winkler Preserve Community Development District**

## Statement of Revenues and Expenditures

## 001 - General Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Aquatic Plant Replacement	711	533	3,272	(2,739)	(360.19)%
Stormwater System Maintenance	2,500	1,875	0	1,875	100.00%
Other Physical Environment					
Property Insurance	131	131	119	12	9.16%
General Liability Insurance	2,475	2,475	2,250	225	9.09%
Total Expenditures	163,432	127,273	91,390	35,884	44.08%
Excess of Revenues Over (Under) Expenditures	0	36,159	73,510	37,352	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	36,159	73,510	37,352	0.00%
Fund Balance, Beginning of Period	0	0	248,620	248,620	0.00%
Fund Balance, End of Period	0	36,159	322,130	285,972	0.00%

**Catalina at Winkler Preserve Community Development District**

## Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	442	442	0.00%
Special Assessments				
Tax Roll	27,100	27,100	0	0.00%
Total Revenues	27,100	27,542	442	1.63%
Expenditures				
Contingency				
Capital Reserves	27,100	0	27,100	100.00%
Total Expenditures	27,100	0	27,100	100.00%
Excess of Revenues Over (Under) Expenditures	0	27,542	27,542	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	27,542	27,542	0.00%
Fund Balance, Beginning of Period	0	25,345	25,345	0.00%
Fund Balance, End of Period	0	52,888	52,888	0.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures  
200 - Debt Service Fund - Series 2005/2017  
From 10/1/2018 Through 6/30/2019  
(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2,655	2,655	0.00%
Special Assessments				
Tax Roll	209,795	210,336	540	0.25%
Total Revenues	209,795	212,991	3,195	1.52%
Expenditures				
Debt Service				
Interest	94,795	92,565	2,230	2.35%
Principal	115,000	125,000	(10,000)	(8.69)%
Total Expenditures	209,795	217,565	(7,770)	(3.70)%
Excess of Revenues Over (Under) Expenditures	0	(4,574)	(4,574)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(4,574)	(4,574)	0.00%
Fund Balance, Beginning of Period	0	128,587	128,587	0.00%
Fund Balance, End of Period	0	124,013	124,013	0.00%

See Notes to Unaudited Financial Statements

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**June 30, 2019**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>June 30, 2019</u>
State Board of Administration	Local Government Investment Pool	\$ 102
SunTrust Escrow	Money Market Account	35,225
The Bank of Tampa	Money Market Account	150,241
<b>Total General Fund Investments</b>		<b>\$ 185,568</b>
The Bank of Tampa ICS Program:		
NexBank, SSB	Money Market Account	\$ 52,882
United Bank	Money Market Account	6
<b>Total Reserve Fund Investments</b>		<b>\$ 52,888</b>
Hancock Bank Series 2017 COI	Federated Gov Oblig #5	\$ 56,803
Hancock Bank Series 2017 Revenue	Federated Gov Oblig #5	63,302
Hancock Bank Series 2017 Reserve	Federated Gov Oblig #5	3
Hancock Bank Series 2017 Reserve	Federated Gov Oblig #5	8
Hancock Bank Series 2017 Reserve	Federated Gov Oblig #5	17
<b>Total Debt Service Fund Investments</b>		<b>\$ 120,133</b>

**Catalina at Winkler Preserve Community Development District**

Aged Payables by Invoice Date

Aging Date - 6/1/2019

001 - General Fund

From 6/1/2019 Through 6/30/2019

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current
Catalina at Winkler Homeowner's Association, Inc.	6/21/2019	Jun-19	Reimb HOA for Electric Service for Aerator System 06/19	140.00
Florida Power and Light Company	6/26/2019	09846-68343 06/19	17043 Tremont St #Aerator 05/28/-06/26/19	87.39
Florida Power and Light Company	6/26/2019	11246-08348 06/19	17213 Wrigley Cir #Aerator 05/29/-06/26/19	57.06
Hopping Green & Sams	6/28/2019	108170	General/Monthly Legal Services 05/19	1,535.64
			Total 001 - General Fund	1,820.09
Report Total				1,820.09



**Portico Community Development District  
Notes to Unaudited Financial Statements  
June 30, 2019**

**Balance Sheet**

1. Trust statement activity has been recorded through 06/30/19.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.