



Rizzetta & Company

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

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## **Board of Supervisors' Meeting May 12, 2020**

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

**[www.catalinacdd.org](http://www.catalinacdd.org)**

## **CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

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

<b>Board of Supervisors</b>	Keith Sherman John Kirkbride Butch Johnston Dick Bonito Louis Sanchez	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Belinda Blandon	Rizzetta & Company, Inc.
<b>District Counsel</b>	Lauren Gentry	Hopping Green & Sams, P.A.
<b>District Engineer</b>	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 • 9530 MARKETPLACE ROAD, SUITE 206 • FORT MYERS, FL 33912

[www.catalinacdd.org](http://www.catalinacdd.org)

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May 4, 2020

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, May 12, 2020 at 2:30 p.m.** Please be advised that the Florida Governor's Office has declared a state of emergency due to the Coronavirus (COVID-19). As a result, the meeting is being conducted by means of communications media technology pursuant to Executive Orders 20-52, 20-69 and 20-91 issued by Governor DeSantis on March 9, 2020, March 20, 2020 and April 1, 2020, respectively, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus.

While it is necessary to hold a meeting of the District's Board of Supervisors despite the current public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically by attending a scheduled Zoom meeting. The information for accessing the meeting is as follows: Dial +1 253 215 8782 or +1 301 715 8592, Meeting ID: 933 2758 6005, Password: 423185. For assistance using Zoom please contact the District Manager in advance of the meeting at [BBlondon@rizzetta.com](mailto:BBlondon@rizzetta.com) or by calling 239-936-0913. Additionally, written public comments and questions can be e-mailed to the District Manager in advance of the meeting at [BBlondon@rizzetta.com](mailto:BBlondon@rizzetta.com), or mailed to the District Manager at Catalina at Winkler Preserve CDD, c/o Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912. Comments and questions received by 2:00 p.m. the day prior to the meeting will be read into the record at the meeting and become part of the permanent record of the meeting.

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 February 11, 2020..... Tab 1
  - B. Consideration of the Operation and Maintenance Expenditures for the Months of January, February, and March 2020..... Tab 2
4. **BUSINESS ITEMS**
  - A. Review and Acceptance of Audit for Fiscal Year 2019 ..... Tab 3

- B. Consideration of Resolution 2020-04, Redesignating Authorized Signatories of the District..... Tab 4
- C. Consideration of Resolution 2020-05, Redesignating Secretary of the District ..... Tab 5
- D. Consideration of Barraco Engineering Proposal for Year 3 MS4 Requirements ..... Tab 6
- E. Consideration of Sewer Viewer Proposal for Cleaning of Catch Basins ..... Tab 7
- F. Presentation of the Proposed Budget for Fiscal Year 2020/2021 ..... Tab 8
  - 1. Consideration of Resolution 2020-06, Approving a Proposed Budget for Fiscal Year 2020/2021 ..... Tab 9
- 5. **STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    - 1. Presentation of Registered Voter Count ..... Tab 10
- 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, Hopping Green & Sams, PA

# Tab 1

**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, February 11, 2020 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	<b>Board Supervisor, Chairman (joined meeting in progress via speaker phone)</b>
John Kirkbride	<b>Board Supervisor, Vice Chairman</b>
Dick Bonito	<b>Board Supervisor, Assistant Secretary</b>
Butch Johnston	<b>Board Supervisor, Assistant Secretary</b>
Louis Sanchez	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Belinda Blandon	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Lauren Gentry	<b>District Counsel, Hopping Green &amp; Sams, P.A.</b>
Wes Kayne	<b>District Engineer, Barraco &amp; Associates, Inc.</b>

**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 November 12, 2019**

Ms. Blandon presented the minutes of the Board of Supervisors' Meeting held on November 12, 2019 and asked if there were any questions, comments, or changes to the minutes as presented. There were none.

On a Motion by Mr. Kirkbride, seconded by Mr. Johnston, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on November 12, 2019, for the Catalina at Winkler Preserve Community Development District.
--

**FOURTH ORDER OF BUSINESS**

**Consideration of the Operations and  
Maintenance Expenditures for the  
Months of October, November, and  
December 2019**

Ms. Bandon presented the operations and maintenance expenditures for the period of October 1-31, 2019 which totaled \$19,044.15, the period of November 1-30, 2019 which totaled \$6,428.05 and the period of December 1-31, 2019 which totaled \$9,360.60. She asked if there were any questions regarding any item of expenditure. There were none.

On a Motion by Mr. Sanchez, seconded by Mr. Bonito, with all in favor, the Board Approved the Operations and Maintenance Expenditures for the Month of October 2019 which totaled \$19,044.15, the Month of November 2019 which totaled \$6,428.05, and the Month of December 2019 which totaled \$9,360.60, for the Catalina at Winkler Preserve Community Development District.

**FIFTH ORDER OF BUSINESS**

**Public Hearing Regarding Rules of  
Procedure**

Ms. Bandon provided an overview of the public hearing process and asked for a motion to open the public hearing regarding the Rules of Procedure.

On a Motion by Mr. Kirkbride, seconded by Mr. Johnston, with all in favor, the Board Opened the Public Hearing Regarding the Rules of Procedure, for the Catalina at Winkler Preserve Community Development District.

Ms. Gentry provided an overview of the steps involved in adopting the updated Rules of Procedure; she advised that no changes have been made to the rules since they were first introduced at the November 2019 meeting. Ms. Gentry asked if there any questions or comments. Mr. Kirkbride inquired regarding abstaining from a vote. Ms. Gentry advised that there are restrictions as to when a Board Supervisor may abstain from voting. There were no further questions or comments.

On a Motion by Mr. Bonito, seconded by Mr. Sanchez, with all in favor, the Board Closed the Public Hearing Regarding the Rules of Procedure, for the Catalina at Winkler Preserve Community Development District.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-02,  
Adopting Rules of Procedure**

Ms. Bandon advised that if there were no further questions regarding the updated Rules of Procedure, then a motion to adopt the resolution would be appropriate.

94  
95 On a Motion by Mr. Sanchez, seconded by Mr. Johnston, with all in favor, the Board  
96 Adopted Resolution 2020-02, Adopting Rules of Procedure, for the Catalina at Winkler  
97 Preserve Community Development District.

98  
99 **SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-03,  
Adopting Internal Controls Policy**

100  
101  
102 Ms. Gentry advised that this a change that came out of last year's legislative  
103 session and takes effect in the coming months. She advised that legislature made a  
104 statutory change that requires that the District establish and maintain internal controls to  
105 prevent fraud, waste, and abuse and this policy shows compliance with the change.  
106

107 On a Motion by Mr. Johnston, seconded by Mr. Bonito, with all in favor, the Board  
108 Adopted Resolution 2020-03, Adopting Internal Controls Policy, for the Catalina at  
109 Winkler Preserve Community Development District.

110  
111 **EIGHTH ORDER OF BUSINESS**

**Staff Reports**

112  
113 A. District Counsel

114 Ms. Gentry advised that she had no report.  
115

116 B. District Engineer

117 Mr. Kayne advised that he had no report but would be happy to answer any  
118 questions.  
119

120 Mr. Bonito inquired regarding tree trimming around the lake and the lake of  
121 littorals around the lake; he asked that Mr. Kayne review the lakes to  
122 determine if littorals are needed for bank stabilization.  
123

124 Mr. Kirkbride inquired as to replanting the tree that was removed during  
125 construction of a pool. Ms. Blandon advised that she will inquire with  
126 Pinnacle.  
127

128 Mr. Johnston inquired regarding the installation of floats on the aerators to  
129 assist with maintenance of the aerators. Mr. Johnston advised that the street  
130 drains belong to the HOA. Mr. Sherman asked if the storm water system  
131 below the roadway gutters and grates is the responsibility of the CDD. Mr.  
132 Kayne confirmed that the storm water system is owned and maintained by  
133 the CDD. Discussion ensued.  
134

135 Mr. Sherman inquired as to the grate installed at the outfall of lake #2; he  
136 advised that a very thin grate was installed although his weight allowed the  
137 grates to give as there is no support on the front; he recommended installing  
138 supports on the front of the grate or extend the sides of the grate. Discussion  
139 ensued. Mr. Kayne advised that he will review and provide a  
140 recommendation.



141  
142 Mr. Kayne advised that he will review the tree trimming, littorals, and outfall  
143 structure.  
144

145 Mr. Johnston inquired as to the ownership and maintenance responsibility of  
146 the lift station. Mr. Kayne confirmed that Lee County Utilities owns and  
147 maintains the lift station as well as the water main, hydrants, and sewer. Mr.  
148 Bonito inquired as to whether or not generator back up are commonly  
149 installed on lift stations. Mr. Kayne advised that it is based on the number of  
150 people served by the lift station.  
151

152 Mr. Johnston inquired as to the water main shut off to the community. Mr.  
153 Kayne advised there is not a main shut off per say as Lee County Utilities  
154 owns the system. He further advised that there are gate valves from the  
155 main line into the property and throughout the community to shut down  
156 water as necessary for repairs.  
157

158 C. District Manager

159 Ms. Bandon announced that the next regular meeting of the Board of  
160 Supervisors is scheduled for Tuesday, May 12, 2020 at 2:30 pm.  
161

162 Mr. Sherman inquired as to the next maintenance event for the preserve.  
163 Ms. Bandon advised that she will check with the provider and let the  
164 Board know. Mr. Sherman advised that what has been done is working  
165 well although there are areas of cord grass that did not take and may need  
166 to be replanted. He further advised that the cord grass in some areas is  
167 blocking the signage placed at the preserve boundary.  
168

169 Mr. Sherman advised that the work conducted by Crocker looks good. He  
170 advised that he has received approval and executed letter that was  
171 needed prior to the installation of the rip rap; he advised that the grass has  
172 grown in nicely though there are still depressions. He inquired as to the  
173 whether the Board is still in agreement with installing the rip rap. Mr.  
174 Johnston advised that he is concerned that a good rain would cause a  
175 washout should the rip rap not be installed. Mr. Sherman advised that the  
176 grass is established and should not allow a washout. Discussion ensued.  
177 Mr. Kayne advised that he will review the area while he is on site.  
178

179 Mr. Johnston discussed the aerator pumps located behind Mr. Kirkbride's  
180 home and the loud noise they produce; he advised that previously there  
181 were vane pumps but they have been changed out to piston pumps and  
182 they are very loud. He asked that a sound abatement box be installed on  
183 the pumps. Mr. Kayne advised that he does not typically work on those  
184 items. Ms. Bandon advised that she made a note to discuss the concern  
185 with Solitude.  
186  
187

188  
189 Mr. Sherman confirmed that Ms. Blandon will inquire with Solitude as to  
190 the replacement of the lake bank tree as well as the soundproofing of the  
191 aerator pump; he asked that Mr. Kayne identify his items for follow up. Mr.  
192 Kayne advised the he will be reviewing the area to determine if rip rap is  
193 necessary, the control structure grates, and the littoral areas.  
194

195 **NINTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

196  
197 Ms. Blandon opened the floor to Supervisor requests and comments. There were  
198 none.  
199

200 **TENTH ORDER OF BUSINESS**

**Adjournment**

201  
202 Ms. Blandon stated there are no other agenda items to come before the Board and  
203 asked for a motion to adjourn the meeting.  
204

<p>On a Motion by Mr. Johnston, seconded by Mr. Sanchez, with all in favor, the Board adjourned the meeting at 2:58 p.m. for the Catalina at Winkler Preserve Community Development District.</p>
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205  
206  
207  
208 \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

# Tab 2

# **CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

## **Operation and Maintenance Expenditures January 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2020 through January 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented:                **\$10,156.48**

Approval of Expenditures:

\_\_\_\_\_  
\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

## Catalina at Winkler Preserve Community Development District

### Paid Operation & Maintenance Expenditures

January 1, 2020 Through January 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Florida Power and Light Company	001246	09846-68343 12/19	17043 Tremont St #Aerator 11/26/19- 12/27/19	\$ 99.33
Florida Power and Light Company	001246	11246-08348 12/19	17213 Wrigley Cir #Aerator 11/26/19- 12/27/19	\$ 63.13
Hancock Whitney	001244	35062	Annual Trustee Fee	\$ 3,500.00
Hopping Green & Sams	001247	111803	General/Monthly Legal Services 11/19	\$ 835.15
Lee County Comm Dev/Public Works Center	001252	2192	Annual Regulatory Program & Surveillance Fee 2020	\$ 560.00
Rizzetta & Company, Inc.	001245	INV0000045841	District Management Services 01/20	\$ 3,742.51
Rizzetta Technology Services, LLC	001250	INV0000004942	Website & Email Hosting Services 12/19	\$ 175.00
Rizzetta Technology Services, LLC	001253	INV0000005381	Website & Email Hosting Services 01/20	\$ 175.00
Solitude Lake Management, LLC	001254	PI-A00318599	Fountain Maintenance Service 11/19	\$ 129.00
Solitude Lake Management, LLC	001254	PI-A00318600	Aerator Maintenance 11/01/19-01/31/20	\$ 264.00
Solitude Lake Management, LLC	001254	PI-A00323271	Repair Capacitor 115V for 1/2HP 11/19	\$ 128.36
Solitude Lake Management, LLC	001254	PI-A00345246	Lake & Pond Monthly 01/20	\$ 435.00

## Catalina at Winkler Preserve Community Development District

### Paid Operation & Maintenance Expenditures

January 1, 2020 Through January 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
The Breeze Corporation	001251	116067 01/08/20	Legal AD ref# 116067 01/20	\$ 50.00
<b>Report Total</b>				<b><u>\$ 10,156.48</u></b>

# **CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

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DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

## **Operation and Maintenance Expenditures February 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2020 through February 29, 2020. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$9,861.10**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

## Catalina at Winkler Preserve Community Development District

### Paid Operation & Maintenance Expenditures

February 1, 2020 Through February 29, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates	001259	20436	Engineering Services 12/19	\$ 498.75
Catalina at Winkler Homeowner's Association, Inc.	001263	02-2020	Reimb HOA for Electric Service Aerator System 01/20 & 02/20	\$ 280.00
Florida Power and Light Company	001261	09846-68343 01/20	17043 Tremont St #Aerator 12/27/19-01/29/20	\$ 101.23
Florida Power and Light Company	001261	11246-08348 01/20	17213 Wrigley Cir #Aerator 12/27/19-01/29/20	\$ 64.11
Floyd Johnston	001265	BJ021120	Board of Supervisors Meeting 02/11/20	\$ 200.00
Grau & Associates P.A.	001264	19032	Audit FYE 09/19	\$ 2,900.00
Hopping Green & Sams	001256	112433	General/Monthly Legal Services 12/19	\$ 129.00
John E. Kirkbride	001266	JK021120	Board of Supervisors Meeting 02/11/20	\$ 200.00
Keith Sherman	001268	KS021120	Board of Supervisors Meeting 02/11/20	\$ 200.00
Louis G. Sanchez	001267	LS021120	Board of Supervisors Meeting 02/11/20	\$ 200.00
Richard Bonito	001262	RB021120	Board of Supervisors Meeting 02/11/20	\$ 200.00
Rizzetta & Company, Inc.	001257	INV0000046510	District Management Services 02/20	\$ 3,742.51



## Catalina at Winkler Preserve Community Development District

### Paid Operation & Maintenance Expenditures

February 1, 2020 Through February 29, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta Technology Services, LLC	001258	INV0000005483	Website & Email Hosting Services 02/20	\$ 175.00
Solitude Lake Management, LLC	001270	PI-A00355876	Fountain Maintenance Service 02/01/20-04/30/20	\$ 129.00
Solitude Lake Management, LLC	001270	PI-A00355877	Aerator Maintenance 02/01//20-04/30/20	\$ 264.00
Solitude Lake Management, LLC	001270	PI-A00358452	Lake & Pond Monthly 02/20	\$ 435.00
The Breeze Corporation	001255	116068 01/15/20	Legal AD ref# 116068 01/20	\$ 87.50
The Breeze Corporation	001260	116132 01/29/2019	Legal AD ref# 116132 01/20	<u>\$ 55.00</u>
<b>Report Total</b>				<b><u>\$ 9,861.10</u></b>

# **CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

## **Operation and Maintenance Expenditures March 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2020 through March 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented:                **\$7,684.95**

Approval of Expenditures:

\_\_\_\_\_  
\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

## Catalina at Winkler Preserve Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2020 Through March 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	001278	20637	Engineering Services 03/20	\$ 869.25
Catalina at Winkler Homeowner's Association, Inc.	001275	03-2020	Reimb HOA for Electric Service Aerator System 03/20	\$ 140.00
Florida Power and Light Company	001273	09846-68343 02/20	17043 Tremont St #Aerator 01/29/20-02/26/20	\$ 87.60
Florida Power and Light Company	001273	11246-08348 02/20	17213 Wrigley Cir #Aerator 01//29/20-02/26/20	\$ 55.63
Hopping Green & Sams	001274	113059	General/Monthly Legal Services Billed Through 01/31/20	\$ 163.50
Hopping Green & Sams	001279	113592	General/Monthly Legal Services Billed Through 02/29/20	\$ 1,640.96
Pinnacle Landscapes, Inc	001276	12005	Install 25 Gallon Live Oaks 03/20	\$ 330.00
Rizzetta & Company, Inc.	001271	INV0000047365	District Management Services 03/20	\$ 3,742.51
Rizzetta Technology Services, LLC	001272	INV0000005583	Website & Email Hosting Services 03/20	\$ 175.00
Solitude Lake Management, LLC	001277	PI-A00366383	Replace Bulbs In Fountain 02/29/20	\$ 45.50
Solitude Lake Management, LLC	001277	PI-A00372869	Lake & Pond Monthly 03/20	\$ 435.00
<b>Report Total</b>				<b><u>\$ 7,684.95</u></b>

# Tab 3

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Catalina at Winkler Preserve Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2020, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



February 27, 2020



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Catalina at Winkler Preserve Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$349,581).
- The change in the District's total net position in comparison with the prior fiscal year was \$43,656, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balance of \$473,453, an increase of \$70,900 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items and deposits, restricted for debt service and an escrow agreement, assigned to future repairs and maintenance, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2019	2018
Assets, excluding capital assets	\$ 481,546	\$ 407,741
Capital assets, net	1,898,885	2,052,848
Total assets	2,380,431	2,460,589
Liabilities, excluding long-term liabilities	45,012	43,826
Long-term liabilities	2,685,000	2,810,000
Total liabilities	2,730,012	2,853,826
Net position		
Net investment in capital assets	(16,269)	45,851
Restricted	59,360	62,198
Unrestricted	(392,672)	(501,286)
Total net position	\$ (349,581)	\$ (393,237)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which the ongoing program revenues exceeded cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2019	2018
Program revenues		
Charges for services	\$ 402,054	\$ 441,786
Operating grants and contributions	3,321	2,172
Capital grants and contributions	-	13
General revenues	1,119	90
Total revenues	406,494	444,061
Expenses:		
General government	89,115	90,870
Maintenance and operations	182,877	261,055
Interest	90,846	120,358
Cost of issuance	-	189,987
Total expenses	362,838	662,270
Special item - gain on deferred cost settlement	-	46,033
Change in net position	43,656	(172,176)
Net position - beginning	(393,237)	(221,061)
Net position - ending	\$ (349,581)	\$ (393,237)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$362,838. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, decreased during the fiscal year as a result of prepayment revenue in the prior year and not in the current year. In total, expenses decreased as there were no cost of issuance costs in the current year.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$3,849,083 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,950,198 has been taken, which resulted in a net book value of \$1,898,855. More detailed information about the District's capital assets is presented in the notes to the financial statements.

### Capital Debt

At September 30, 2019, the District had \$2,685,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide homeowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Catalina at Winkler Preserve Community Development District's Finance Department at 12750 Citrus Park, Suite 115, Tampa, Florida 33625.

## **FINANCIAL STATEMENTS**

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 315,762
Investments	103
Prepaid items and deposits	5,754
Restricted assets:	
Cash and cash equivalents	35,247
Investments	124,680
Capital assets:	
Depreciable, net	<u>1,898,885</u>
Total assets	<u>2,380,431</u>
 <b>LIABILITIES</b>	
Accounts payable and accrued expenses	8,093
Accrued interest payable	36,919
Non-current liabilities:	
Due within one year	120,000
Due in more than one year	<u>2,565,000</u>
Total liabilities	<u>2,730,012</u>
 <b>NET POSITION</b>	
Net investment in capital assets	(16,269)
Restricted for debt service	24,113
Restricted for SFWMD escrow agreement	35,247
Unrestricted	<u>(392,672)</u>
Total net position	<u>\$ (349,581)</u>

See notes to the financial statements

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 89,115	\$ 89,115	-	\$ -
Maintenance and operations	182,877	102,603	-	(80,274)
Interest on long-term debt	90,846	210,336	3,321	122,811
Total governmental activities	362,838	402,054	3,321	42,537
General revenues:				
Unrestricted investment earnings				1,119
Total general revenues				1,119
Change in net position				43,656
Net position - beginning				(393,237)
Net position - ending				<u>\$ (349,581)</u>

See notes to the financial statements

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 351,009	\$ -	\$ 351,009
Investments	103	124,680	124,783
Prepaid items and deposits	5,754	-	5,754
<b>Total assets</b>	<b>\$ 356,866</b>	<b>\$ 124,680</b>	<b>\$ 481,546</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 8,093	\$ -	\$ 8,093
<b>Total liabilities</b>	<b>8,093</b>	<b>-</b>	<b>8,093</b>
Fund balances:			
Non-spendable			
Prepaid items and deposits	5,754	-	5,754
Restricted for:			
Debt service	-	124,680	124,680
SFWMD escrow agreement	35,247	-	35,247
Assigned to:			
Future repairs and maintenance	53,136	-	53,136
Unassigned	254,636	-	254,636
<b>Total fund balances</b>	<b>348,773</b>	<b>124,680</b>	<b>473,453</b>
<b>Total liabilities and fund balances</b>	<b>\$ 356,866</b>	<b>\$ 124,680</b>	<b>\$ 481,546</b>

See notes to the financial statements



**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 473,453

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	3,849,083	
Accumulated depreciation	<u>(1,950,198)</u>	1,898,885

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(36,919)	
Bonds payable	<u>(2,685,000)</u>	<u>(2,721,919)</u>
Net position of governmental activities		<u><u>\$ (349,581)</u></u>

See notes to the financial statements

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds		Total
	General	Debt Service	Governmental Funds
REVENUES			
Assessments	\$ 191,718	\$ 210,336	\$ 402,054
Investment earnings	1,119	3,321	4,440
Total revenues	<u>192,837</u>	<u>213,657</u>	<u>406,494</u>
EXPENDITURES			
Current:			
General government	89,115	-	89,115
Maintenance and operations	28,914	-	28,914
Debt service:			
Principal	-	125,000	125,000
Interest	-	92,565	92,565
Total expenditures	<u>118,029</u>	<u>217,565</u>	<u>335,594</u>
Excess (deficiency) of revenues over (under) expenditures	74,808	(3,908)	70,900
Fund balances - beginning	<u>273,965</u>	<u>128,588</u>	<u>402,553</u>
Fund balances - ending	<u>\$ 348,773</u>	<u>\$ 124,680</u>	<u>\$ 473,453</u>

See notes to the financial statements

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Amounts reported for governmental activities in the statement of activities  
different because:

Net change in fund balances - total governmental funds	\$ 70,900
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(153,963)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	125,000
The change in accrued interest between the current and prior year is shown as an adjustment to interest expense on the statement of activities but not on the fund financial statements.	<u>1,719</u>
Change in net position of governmental activities	<u><u>\$ 43,656</u></u>

See notes to the financial statements

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Catalina at Winkler Preserve Community Development District ("District") was established on September 19, 2005, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Lee County Ordinance 05-16. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the resident electors within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for, among other things:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments including debt service assessments and operations and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefitted by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefitted lands within the District. Debt service assessments are imposed upon certain lots and lands described in each resolution imposing the special assessment for each of the series of Bonds issued by the District.

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.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on the Bonds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Infrastructure - stormwater system	25

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds using the straight line method. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital projects fund expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Fund Equity/Net Position (Continued)**

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) Subject to the terms of the District's annual appropriation resolutions, all budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

The District's cash balances as shown below were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.



## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments

The District's investments were held as follows at September 30, 2019:

	Amortized Cost	Credit Risk	Weighted Average
Federated Government Obligations # 5	\$ 124,680	S&P AAAM	33 days
Florida PRIME	103	S&P AAAM	37 days
Total Investments	<u>\$ 124,783</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Infrastructure - stormwater system	\$ 3,849,083	\$ -	\$ -	\$ 3,849,083
Total capital assets, being depreciated	3,849,083	-	-	3,849,083
Less accumulated depreciation for:				
Infrastructure - stormwater system	1,796,235	153,963	-	1,950,198
Total accumulated depreciation	1,796,235	153,963	-	1,950,198
Total capital assets, being depreciated, net	2,052,848	(153,963)	-	1,898,885
Governmental activities capital assets, net	\$ 2,052,848	\$ (153,963)	\$ -	\$ 1,898,885

Depreciation expense was charged to the maintenance and operations function.

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2017

On December 20, 2017, the District issued \$2,895,000 of Special Assessment Refunding Bonds, Series 2017 due on May 1, 2036 with a fixed interest rate of 3.3%. The Bonds were issued to refund Series 2005 Special Assessment Bonds (the "Refunded Bonds"). Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2018. Principal is to be paid serially commencing May 1, 2018 through May 1, 2036.

The Bonds are subject to redemption at the option of the District prior to 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 occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds 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. The District is in compliance with the requirements of the Bond Indenture at September 30, 2019.

### Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017	\$ 2,810,000	\$ -	\$ 125,000	\$ 2,685,000	\$ 120,000
Total	\$ 2,810,000	\$ -	\$ 125,000	\$ 2,685,000	\$ 120,000

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

At September 30, 2019, the scheduled debt service requirements on the long - term debt were as follows:

Year ending, September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 120,000	\$ 84,480	\$ 204,480
2021	125,000	80,520	205,520
2022	130,000	76,395	206,395
2023	135,000	72,105	207,105
2024	140,000	67,650	207,650
2025-2029	750,000	267,300	1,017,300
2030-2034	895,000	134,310	1,029,310
2035-2036	390,000	11,055	401,055
Total	<u>\$ 2,685,000</u>	<u>\$ 793,815</u>	<u>\$ 3,478,815</u>

**NOTE 7 – ESCROW AGREEMENT**

During a prior fiscal year, the District and the management company entered into an escrow agreement for the benefit of the South Florida Water Management District ("SFWMD"). The agreement is to provide financial responsibility to complete the mitigation and monitoring plan pursuant to ERM Permit Application. Pursuant to the agreement, the District must set aside, in a separate account, \$34,898 for fulfillment of collateral security for the timely performance of the plan noted above. Any interest earned on said monies is also to be held in escrow. At September 30, 2019, the amount held in escrow is \$35,247.

**NOTE 8 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting position) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

**NOTE 9 – 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial insurance coverage during the last three years.

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
<b>REVENUES</b>			
Assessments	\$ 163,432	\$ 191,718	\$ 28,286
Investment earnings	-	1,119	1,119
Total revenues	<u>163,432</u>	<u>192,837</u>	<u>29,405</u>
<b>EXPENDITURES</b>			
Current:			
General government	91,242	89,115	2,127
Maintenance and operations	<u>72,190</u>	<u>28,914</u>	<u>43,276</u>
Total expenditures	<u>163,432</u>	<u>118,029</u>	<u>45,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	74,808	<u>\$ 74,808</u>
Fund balances - beginning		<u>273,965</u>	
Fund balances - ending		<u>\$ 348,773</u>	

See notes to required supplementary information

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
LEE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
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 of the governmental activities and each major fund of Catalina at Winkler Preserve Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 27, 2020.

### **Internal Control Over Financial Reporting**

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

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

B. J. Associates

February 27, 2020



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Catalina at Winkler Preserve Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Catalina at Winkler Preserve Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

February 27, 2020





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
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## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

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

### Report of the Financial Statements

We have audited the accompanying basic financial statements of Catalina at Winkler Preserve Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated February 27, 2020.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 27, 2020, should be considered in conjunction with this management letter.

### Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Catalina at Winkler Preserve Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Catalina at Winkler Preserve Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

February 27, 2020

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

#### 2018-01 Budget:

Current Status: Matter was not repeated.

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

# Tab 4

## **RESOLUTION 2020-04**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE AUTHORIZED SIGNATORIES FOR THE DISTRICT'S OPERATING BANK ACCOUNT(S), AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the 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 Lee County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") has selected a depository as defined in Section 280.02, Florida Statutes, which meets all the requirements of Chapter 280 and has been designated by the State Treasurer as a qualified public depository; and

WHEREAS, the Board desires now to authorize signatories for the operating bank account(s).

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

Section 1. The Chairman, Vice Chairman, Treasurer, and Assistant Treasurer are hereby designated as authorized signatories for the operating bank accounts of the District.

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

**PASSED AND ADOPTED this 12<sup>th</sup> day of May, 2020.**

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT**

**ATTEST:**

\_\_\_\_\_  
Secretary / Asst. Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

# Tab 5

**RESOLUTION 2020-05**

**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 Eric Dailey as Secretary pursuant to Resolution 2016-11; and

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

Section 1.     Bob Schleifer is appointed Secretary

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

**PASSED AND ADOPTED THIS 12<sup>th</sup> DAY OF MAY, 2020.**

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
**CHAIRMAN/VICE CHAIRMAN**

**ATTEST:**

\_\_\_\_\_  
**ASSISTANT SECRETARY**

# Tab 6

March 26, 2020

Ms. Belinda Blandon  
District Manager  
Catalina at Winkler Preserve Community Development District (CDD)  
9530 Marketplace Road, Suite 206  
Fort Myers, Florida 33912

**Re: Catalina at Winkler Preserve CDD  
Contract Addendum No. 9  
NPDES MS4 Permit No. FLS000035-004 – Year 3 Annual Report (Cycle 4)**

Dear Ms. Blandon:

The Catalina at Winkler Preserve CDD (referenced herein as the District) is an approved co-permittee on the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit issued to Lee County by the Florida Department of Environmental Protection (FDEP). The permit generally operates in five-year cycles, with the most recent cycle, Cycle 4, issued by FDEP under Permit No. FLS000035-004 on May 1, 2018. It is the right of the District, as an approved co-permittee, to discharge stormwater to waters of the State, in accordance with the approved Stormwater Management Programs; but likewise it is the responsibility of the District to adhere to the various requirements of the approved permit, as outlined therein.

Year 3 of the most recent NPDES MS4 permit cycle shall cover the period between May 1, 2019 and April 30, 2020. Barraco and Associates, Inc. (BAI) is pleased to offer the following engineering professional services to assist the District with the following Year 3 requirements of the NPDES MS4 permit:

- A. Meeting Representation: BAI shall represent the District at meetings related to the NPDES MS4 permit. These meetings shall include, but are not limited to monthly co-permittee meetings at Lee County to discuss compliance issues and permit requirements, as well as “as needed” local meetings with FDEP in order to obtain updates and/or clarifications related to permit requirements. **(Lump Sum)** \$1,500.00
- B. Inspection and Documentation of District Facilities: BAI shall perform documented inspections of the inventoried water management facilities maintained by the District in accordance with the permit requirements and as outlined by the Inspection Schedule for Structural Controls. Documentation for all inspections will be maintained on file by BAI in the event of an FDEP audit so as to demonstrate compliance with permit requirements. **(Lump Sum)** \$2,500.00
- C. Proactive Illicit Discharge Inspections: BAI shall perform documented proactive illicit discharge inspections within the District in accordance with the permit requirements and as outlined by the Illicit Discharge Program. Documentation for all inspections will be maintained on file by BAI in the event of an FDEP audit so as to demonstrate compliance with permit requirements. **(Lump Sum)** \$1,500.00



- D. Total Maximum Daily Load (TMDL) Prioritization Report and Monitoring Plan: Completed  
BAI shall compile a list of all known TMDLs as adopted by FDEP and/ or in Year 1  
EPA of those water bodies into which the District discharges stormwater for  
the purpose of creating a Prioritization Report and Monitoring Plan for  
FDEP review and approval. This task shall include responding to any  
sufficiency comments issued by FDEP with respect to the Prioritization  
Report and Monitoring Plan. The TMDL Prioritization Report must be  
prepared and submitted to FDEP for approval no later than April 30, 2019.  
Once approved by FDEP, the TMDL Monitoring Plan must be prepared and  
submitted to FDEP in Years 2 and 3.
- E. Annual Report Preparation: BAI shall prepare and submit the Year 3 Annual \$2,500.00  
Report to Lee County. Lee County shall compile the Annual Reports for the  
various approved co-permittees and shall forward all information to FDEP.  
This task shall include responding to any sufficiency comments issued by  
FDEP with respect to the completed Annual Report. The Year 3 Annual  
Report must be prepared and submitted to FDEP for approval no later than  
October 30, 2020. **(Lump Sum)**
- F. *Please be advised the tasks outlined above do not represent a comprehensive As  
summary of those responsibilities of the District which may be required for requested  
compliance with the approved NPDES MS4 permit. Any professional services  
which are not explicitly identified above are excluded from this agreement  
and may be provided by BAI at per diem rates or via separate agreement,  
including but not limited to the following:*
- *Surveying services*
  - *Modifications to the inventory map as a result of "field truthing"*
  - *Coordination with homeowners associations within the District*
  - *Re-inspection of structural controls due to deficiencies noted during initial inspection*
  - *Reactive illicit discharge inspections*
  - *Water quality sampling*
  - *Public education or training*
  - *Construction site runoff inspections or monitoring*

**Total Addendum No. 9: \$8,000.00**

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement as of the day and year first above written.

**CLIENT:**  
**CATALINA AT WINKLER PRESERVE CDD**

**CONSULTANT:**  
**BARRACO AND ASSOCIATES, INC.**

---

Keith Sherman  
*Board Supervisor - Chairman*

---

Wesley Kayne, P.E.  
*Vice President of Engineering*

# Tab 7



## SEWER VIEWER, INC.

---

MORGAN LEIGHTON BROWN  
ENGINEER \ ESTIMATOR  
2190 ANDREA LANE  
FORT MYERS, FL 33912

Telephone 239-267-3344  
Fax 239-267-2906  
SEWERTWO@aol.com

BARRACO  
ATTN: DOUG TARN  
VIA: [dougt@barraco.net](mailto:dougt@barraco.net)

2-19-20

RE: CATALINA WINKLER PRESERVE CATCH BASINS

DEAR DOUG,

THANK YOU FOR GIVING ME THE OPPORTUNITY TO QUOTE YOU PRICES TO CLEAN THE 17 CATCH BASINS.

OUR PRICE IS \$4,275.00 IF THEY HAVE A PLACE TO DUMP THE SAND. OUR PRICE IS \$4,625.00 IF WE NEED TO HAUL THE SAND AND DISPOSE OF IT OFFSITE.

IF YOU HAVE ANY QUESTIONS PLEASE GIVE ME A CALL.

SINCERELY,

*Morgan Brown*

PRESIDENT  
SEWER VIEWER, INC.

# Tab 8



Rizzetta & Company

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

[www.catalinacdd.org](http://www.catalinacdd.org)

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**Proposed Budget for Fiscal Year 2020/2021**

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

**9530 Marketplace Road  
Suite 206  
Fort Myers, Florida 33912  
Phone: 239-936-0913**

[www.rizzetta.com](http://www.rizzetta.com)

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Rizzetta & Company

## 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.

---

### 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.

**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.



Rizzetta & Company

**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 maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services 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. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also 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.

**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.

**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.



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## **EXPENDITURES - FIELD OPERATIONS:**

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

**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.

**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



## 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.

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### 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.

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### 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.



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**Proposed Budget**  
**Catalina at Winkler Preserve Community Development District**  
**General Fund**  
**Fiscal Year 2020/2021**

	Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
1								
2	<b>REVENUES</b>							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 384	\$ 768	\$ -	\$ 768	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 170,212	\$ 170,212	\$ 169,983	\$ 229	\$ 169,229	\$ (754)	
8								
9	<b>TOTAL REVENUES</b>	<b>\$ 170,596</b>	<b>\$ 170,980</b>	<b>\$ 169,983</b>	<b>\$ 997</b>	<b>\$ 169,229</b>	<b>\$ (754)</b>	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 170,596</b>	<b>\$ 170,980</b>	<b>\$ 169,983</b>	<b>\$ 997</b>	<b>\$ 169,229</b>	<b>\$ (754)</b>	
14								
15	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
16								
17	<b>EXPENDITURES - ADMINISTRATIVE</b>							
18								
19	Legislative							
20	Supervisor Fees	\$ 1,800	\$ 3,600	\$ 4,000	\$ 400	\$ 4,000	\$ -	4 meetings per year. \$ 200.00 per Supervisor.
21	Financial & Administrative							
22	Administrative Services	\$ 2,700	\$ 5,400	\$ 5,400	\$ -	\$ 5,562	\$ 162	
23	District Management	\$ 10,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,600	\$ 600	
24	District Engineer	\$ 3,311	\$ 6,622	\$ 13,500	\$ 6,878	\$ 13,500	\$ -	
25	Disclosure Report	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
26	Trustees Fees	\$ 3,208	\$ 3,208	\$ 3,500	\$ 292	\$ 3,500	\$ -	As per Hancock
27	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,150	\$ 150	
28	Financial & Revenue Collections	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,150	\$ 150	
29	Accounting Services	\$ 7,255	\$ 14,510	\$ 14,510	\$ -	\$ 14,945	\$ 435	
30	Auditing Services							As per Grau and Associates Engagement
31	Printed Agendas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	Miscellaneous Mailings	\$ 193	\$ 386	\$ 400	\$ 14	\$ 400	\$ -	Est.
33	Public Officials Liability Insurance	\$ 2,306	\$ 2,250	\$ 2,475	\$ 225	\$ 2,537	\$ 62	As per estimate provided by Egis
34	Legal Advertising	\$ 55	\$ 110	\$ 400	\$ 290	\$ 400	\$ -	
35	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	Dues, Licenses & Fees							Lee County Storm Sewer Permit (NPDES) \$ 560.00 & Florida Department of Economic Opportunity Annual Fee \$ 175.00.
37	Misc Fees	\$ 175	\$ 350	\$ 735	\$ 385	\$ 735	\$ -	
38	Tax Collector /Property Appraiser Fees	\$ -	\$ -	\$ -	\$ -	\$ 810	\$ 810	
39	Website Hosting, Maintenance, Backup (and Email)	\$ 282	\$ 282	\$ 282	\$ -	\$ 282	\$ -	Lee County Property Appraiser Fees \$ 1.00 per parcel
40	Legal Counsel							Per contract costs \$ 175.00 per month plus ADASC costs \$ 900.00 per year
41	District Counsel	\$ 2,646	\$ 5,292	\$ 9,500	\$ 4,208	\$ 3,000	\$ (6,500)	
42								
43	<b>Administrative Subtotal</b>	<b>\$ 47,987</b>	<b>\$ 81,722</b>	<b>\$ 99,102</b>	<b>\$ 17,380</b>	<b>\$ 95,071</b>	<b>\$ (4,031)</b>	
44								
45	<b>EXPENDITURES - FIELD OPERATIONS</b>							
46								
47	Electric Utility Services							
48	Utility-Fountains	\$ 1,774	\$ 3,548	\$ 2,900	\$ (648)	\$ 3,600	\$ 700	
49	Stormwater Control				\$ -			
50	Aquatic Maintenance							
51	Fountain Service Repairs & Maintenance	\$ 2,610	\$ 5,220	\$ 5,220	\$ -	\$ 5,220	\$ -	As per agreement with Solitude \$ 435.00 per month.
52	Lake/Pond Bank Maintenance	\$ 786	\$ 1,572	\$ 1,592	\$ 20	\$ 1,592	\$ -	Fountain Maintenance \$ 134.00 per quarter, Aerator Maintenance \$ 264.00 per quarter.
53	Mitigation Area Monitoring & Maintenance	\$ 3,596	\$ 7,192	\$ 42,083	\$ 42,083	\$ 42,083	\$ -	
54	Aquatic Plant Replacement							4 Maintenance Events @ \$ 2, 495.00 each. Plus allowance for buffer plantings \$ 3, 300.00.
55	Stormwater System Maintenance	\$ 289	\$ 578	\$ 13,280	\$ 10,026	\$ 13,280	\$ -	
56	Other Physical Environment	\$ 330	\$ 660	\$ 700	\$ 711	\$ 700	\$ -	
57	General Liability Insurance	\$ 560	\$ 1,120	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	
58	Property Insurance	\$ 2,306	\$ 2,250	\$ 2,475	\$ 2,475	\$ 2,537	\$ 62	As per estimate provided by Egis
59		\$ 133	\$ 119	\$ 131	\$ 131	\$ 146	\$ 15	As per estimate provided by Egis
60	<b>Field Operations Subtotal</b>	<b>\$ 12,384</b>	<b>\$ 22,259</b>	<b>\$ 70,881</b>	<b>\$ 57,298</b>	<b>\$ 74,158</b>	<b>\$ 3,277</b>	
61								
62	<b>Contingency for County TRIM Notice</b>							
63								

**Proposed Budget**  
**Catalina at Winkler Preserve Community Development District**  
**General Fund**  
**Fiscal Year 2020/2021**

	Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
64	TOTAL EXPENDITURES	\$ 60,371	\$ 103,981	\$ 169,983	\$ 74,678	\$ 169,229	\$ (754)	
65								
66	EXCESS OF REVENUES OVER EXPENDITURES	\$ 110,225	\$ 66,999	\$ -	\$ 75,675	\$ (0)	\$ (0)	

**Proposed Budget**  
**Catalina at Winkler Preserve Community Development District**  
**Reserve Fund**  
**Fiscal Year 2020/2021**

	Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
1								
2	<b>REVENUES</b>							
3								
4	Interest Earnings							
5	Interest Earnings	381	\$ 762	\$ -	\$ 762	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 27,778	\$ 27,100	\$ 27,778	\$ (678)	\$ 28,472	\$ 694	Increase as per Reserve Study Recommendations
8								
9	<b>TOTAL REVENUES</b>	<b>\$ 28,159</b>	<b>\$ 27,100</b>	<b>\$ 27,778</b>	<b>\$ 84</b>	<b>\$ 28,472</b>	<b>\$ 694</b>	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 28,159</b>	<b>\$ 27,100</b>	<b>\$ 27,778</b>	<b>\$ 84</b>	<b>\$ 28,472</b>	<b>\$ 694</b>	
14								
15	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
16								
17	<b>EXPENDITURES</b>							
18								
19	Contingency							
20	Capital Reserves	\$ -	\$ -	\$ 27,778	\$ 27,778	\$ 28,472	\$ 694	
21								
22	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,778</b>	<b>\$ 27,778</b>	<b>\$ 28,472</b>	<b>\$ 694</b>	
23								
24	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 28,159</b>	<b>\$ 27,100</b>	<b>\$ -</b>	<b>\$ (27,694)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Budget Template**  
**Catalina at Winkler Preserve Community Development District**  
**Debt Service**  
**Fiscal Year 2020/2021**

Chart of Accounts Classification	Series 2017	Budget for 2020/2021
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$209,035.20	\$209,035.20
<b>TOTAL REVENUES</b>	<b>\$209,035.20</b>	<b>\$209,035.20</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Debt Service Obligation	\$209,035.20	\$209,035.20
<b>Administrative Subtotal</b>	<b>\$209,035.20</b>	<b>\$209,035.20</b>
<b>TOTAL EXPENDITURES</b>	<b>\$209,035.20</b>	<b>\$209,035.20</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

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.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2020/2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2020/2021 O&M Budget	\$197,701.00
Lee County 4.0% Collection Cost:	\$8,237.54
Tax Collector Fee (\$1.45 PER PARCEL / LINE)	\$408.90
2020/2021 Total:	<u><u>\$206,347.44</u></u>

2019/2020	\$197,761.00
2020/2021	\$197,701.00
Total Difference:	<u><u>-\$60.00</u></u>

	<b><u>PER UNIT ANNUAL ASSESSMENT</u></b>		<b><u>Proposed Increase / Decrease</u></b>	
	<b><u>2019/2020</u></b>	<b><u>2020/2021</u></b>	<b><u>\$</u></b>	<b><u>%</u></b>
Series 2017 Debt Service - Single Family	\$791.80	\$791.80	\$0.00	0.00%
Operations/Maintenance - Single Family	\$731.95	\$731.73	-\$0.22	-0.03%
<b>Total</b>	<b><u>\$1,523.75</u></b>	<b><u>\$1,523.53</u></b>	<b><u>-\$0.22</u></b>	<b><u>-0.01%</u></b>



**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2020/2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

TOTAL O&M BUDGET		\$197,701.00
EARLY PAYMENT DISCOUNT	4.0%	\$8,237.54
TAX COLLECTOR FEE (\$1.45 PER PARCEL / LINE)		\$408.90
TOTAL O&M ASSESSMENT		<u>\$206,347.44</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&amp;M ASSESSMENT</u>				<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&amp;M</u>	<u>SERIES 2017 DEBT SERVICE</u> <sup>(1) (2)</sup>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&amp;M BUDGET</u>	<u>O&amp;M</u>	<u>DEBT SERVICE</u> <sup>(3)</sup>	<u>TOTAL</u> <sup>(4)</sup>
SINGLE FAMILY	282	275	1.00	282.00	100.00%	\$206,347.44	\$731.73	\$791.80	\$1,523.53
	<u>282</u>	<u>275</u>		<u>282.00</u>	<u>100.00%</u>	<u>\$206,347.44</u>			
LESS: Lee County Collection Costs (\$1.45 per parcel / line) and Early Payment Discounts (4%):						<u>(\$8,646.44)</u>			
<b>Net Revenue to be Collected</b>						<u><b>\$197,701.00</b></u>			

<sup>(1)</sup> Reflects seven (7) Series 2017 prepayments.

<sup>(2)</sup> Reflects the number of total lots with Series 2017 debt outstanding.

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

<sup>(4)</sup> Annual assessment that will appear on November 2020 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.

# Tab 9

## RESOLUTION 2020-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2020/2021 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Catalina at Winkler Preserve Community Development District (“**District**”) prior to June 15, 2020, a proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2020/2021 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:	August 11, 2020
HOOR:	2:30 p.m.
LOCATION:	Rizzetta & Company, Inc. 9530 Marketplace Road, Suite 206 Fort Myers, Florida 33912

While it is anticipated that the public hearing will be held at the location above, in the event that the COVID-19 public health emergency prevents the hearing from occurring in-person, the hearing may be conducted remotely, via communications media technology and/or by telephone pursuant to Executive Orders 20-52, 20-69, and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020, and April 29, 2020, respectively, as such orders may be extended, and pursuant to Section 120.54(5)(b)2., Florida Statutes. Information regarding participation in any remote hearing may be found at the District’s website, <https://www.catalinacdd.org/>, or by contacting the District Manager at (239) 936-0913.

**3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Lee County at least 60 days prior to the hearing set above.

**4. POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

**5. PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

**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.

**7. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 12<sup>TH</sup> DAY OF MAY, 2020.**

ATTEST:

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

By: \_\_\_\_\_  
Its: Chairman / Vice Chairman

Exhibit A: Fiscal Year 2020/2021 Proposed Budgets

**Exhibit A**  
**Fiscal Year 2020/2021 Proposed Budgets**

# Tab 10

# RIZZETTA & COMPANY, INC.

9530 MARKETPLACE RD #206  
FORT MYERS FL 33912

Lee County – Community Development Districts  
FLORIDA

04/15/2020

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2020
[REDACTED]	[REDACTED]
Catalina @ Winkler Preserve	524
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Tammy Lipa – Voice: 239-533-6329  
Email: [tlipa@lee.vote](mailto:tlipa@lee.vote)

Send to: Kari Hardwick [Khardwick@Rizzetta.Com](mailto:Khardwick@Rizzetta.Com) Phone: 239-936-0913  
Cc: Belinda Blandon: [Bblandon@Rizzetta.com](mailto:Bblandon@Rizzetta.com)