



Rizzetta & Company

Catalina at Winkler Preserve Community Development District

**Board of Supervisors' Meeting
May 10, 2022**

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

www.catalinacdd.org

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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

Board of Supervisors	Keith Sherman John Kirkbride Butch Johnston Dick Bonito Vacant	Chairman Vice Chairman Assistant Secretary Assistant Secretary Board Supervisor
District Manager	Belinda Blandon	Rizzetta & Company, Inc.
District Counsel	Lauren Gentry	KE Law Group, PLLC
District Engineer	Carl Barraco	Barraco and Associates, Inc.

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

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

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

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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

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

www.catalinacdd.org

May 02, 2022

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 10, 2022 at 2:30 p.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912. The following is the tentative 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 8, 2022..... Tab 1
 - B. Consideration of the Operation and Maintenance Expenditures for the Months of January, February, and March 2022..... Tab 2
- 4. BUSINESS ITEMS**
 - A. Consideration of Audit for Fiscal Year End September 30, 2021 as Prepared by Berger, Toombs, Elam, Gaines & Frank..... Tab 3
 - B. Presentation of Registered Voter Count..... Tab 4
 - 1. Consideration of Resolution 2022-05, Instructing the Lee County Supervisor of Elections to Conduct the District's General Election..... Tab 5
 - C. Consideration of Solitude Lake Management Fee Increase ... Tab 6
 - D. Consideration of EarthBalance Proposal for Spartina Remediation Tab 7
 - E. Presentation of Proposed Budget for Fiscal Year 2022/2023. Tab 8
 - 1. Consideration of Resolution 2022-06, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Tab 9
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager 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, KE Law Group

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 8, 2022, 2021 at 2:33 p.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

Present and constituting a quorum:

Keith Sherman	Board Supervisor, Chairman
Dick Bonito	Board Supervisor, Assistant Secretary
Butch Johnston	Board Supervisor, Assistant Secretary

Also present were:

Belinda Blandon	District Manager, Rizzetta & Company, Inc.
Lauren Gentry	District Counsel, KE Law Group
Wes Kayne	District Engineer, Barraco & Associates, Inc.
Erick Peterson	Barraco & Associates

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 9, 2021

Ms. Blandon presented the minutes of the Board of Supervisors' Meeting held on November 9, 2021 and asked if there were any questions, comments, or changes to the minutes as presented. There were none.

On a Motion by Mr. Sherman, seconded by Mr. Johnston, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on November 9, 2021, 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 2021

Ms. Bandon presented the operations and maintenance expenditures for the period of October 1-31, 2021 which totaled \$13,812.99, the period of November 1-30, 2021 which totaled \$11,045.01, and the period of December 1-31, 2021 which totaled \$8,273.36. She asked if there were any questions. There were none.

On a Motion by Mr. Bonito, seconded by Mr. Sherman, with all in favor, the Board Approved the Operations and Maintenance Expenditures for the Month of October 2021 which totaled \$13,812.99, the Month of November 2021 which totaled \$11,045.01, and the Month of December 2021 which totaled \$8,273.36, for the Catalina at Winkler Preserve Community Development District.

FIFTH ORDER OF BUSINESS

Consideration of Resignation of Board Supervisor Mark Tucker

Ms. Bandon advised that she received a letter of resignation from Mr. Tucker and asked for a motion to accept the resignation.

On a Motion by Mr. Bonito, seconded by Mr. Johnston, with all in favor, the Board Accepted the Resignation of Board Supervisor Mark Tucker, for the Catalina at Winkler Preserve Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Appointment of Board Supervisor to Fill Seat #4, with a Term to Expire November 2022

Mr. Sherman recommended tabling this item to the next meeting. The Board concurred.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2022-02, Redesignating Officers of the District

Ms. Bandon advised that due to tabling the previous item, this item would be tabled as well.

EIGHTH ORDER OF BUSINESS

Consideration of Barraco & Associates Contract Addendum Number 11 Related to Year 5 NPDES MS4 Requirements

Mr. Kayne provided an overview of the proposal totaling \$8,000.00 for work related to the Year 5 NPDES MS4 Requirements and responded to questions from the Board.

92 On a Motion by Mr. Sherman, seconded by Mr. Bonito, with all in favor, the Board
93 Approved the Contract Addendum Number 11, Related to Year 5 NPDES MS4
94 Requirements, in the Amount of \$8,000.00, Subject to Preparation of an Agreement by
95 Counsel, for the Catalina at Winkler Preserve Community Development District.

96
97 **NINTH ORDER OF BUSINESS**

**Public Hearing to Consider the
Adoption of Rules and Rates Related
to Easement Improvements Policy**

98
99
100
101 Ms. Blandon provided an overview of the public hearing process and asked for a
102 motion to open the public hearing.
103

104 On a Motion by Mr. Sherman, seconded by Mr. Johnston, with all in favor, the Board
105 Opened the Public Hearing to Consider the Adoption of Rules and Rates Related to
106 Easement Improvements Policy, for the Catalina at Winkler Preserve Community
107 Development District.

108
109 **TENTH ORDER OF BUSINESS**

**Presentation of Easement
Improvements Policy**

110
111
112 Ms. Gentry provided an overview of the Improvements Policy and asked if there
113 were any questions. The Board asked that the Improvements Policy documentation be
114 sent to the HOA so that they can incorporate it into their ARC packages.
115

116 Ms. Blandon stated for the record that no members of the public were present.
117

118 The Board asked that the District Engineer provide updated drawings outlining the
119 district easements.
120

121 On a Motion by Mr. Johnston, seconded by Mr. Bonito, with all in favor, the Board
122 Closed the Public Hearing to Consider the Adoption of Rules and Rates Related to
123 Easement Improvements Policy, for the Catalina at Winkler Preserve Community
124 Development District.

125
126 **ELEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-03,
Adopting the Policy for
Improvements within District
Easements and Setting the
Application Fee**

127
128
129
130
131
132 Ms. Gentry provided an overview of the resolution and asked if there were any
133 questions. There were none.
134
135
136

137 On a Motion by Mr. Johnston, seconded by Mr. Sherman, with all in favor, the Board
138 Adopted Resolution 2022-03, Adopting the Policy for Improvements within District
139 Easements and Setting the Application Fee of \$500.00, with a Refund of \$300 if a Site
140 Visit is not Required, for the Catalina at Winkler Preserve Community Development
141 District.

142
143 **TWELFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-04,
Adopting Amended Prompt Payment
Policies**

144
145
146
147 Ms. Gentry provided an overview of the resolution and policy, advising that the
148 changes are primarily administrative, and asked if there were any questions. There
149 were none.
150

On a Motion by Mr. Sherman, seconded by Mr. Bonito, with all in favor, the Board
Adopted Resolution 2022-04, Adopting Amended Prompt Payment Policies, for the
Catalina at Winkler Preserve Community Development District.

151
152 **THIRTEENTH ORDER OF BUSINESS**

Staff Reports

153
154 A. District Counsel

155 Ms. Gentry advised that an update on the 2022 legislative session will be
156 provided to all Board members.
157

158 B. District Engineer

159 Mr. Kayne advised that he had no report but would be happy to answer any
160 questions.
161

162 Mr. Johnston discussed concerns related to the installation of a pool and the
163 effects on the littorals in the lake behind the home. Ms. Blandon advised that
164 she will contact Solitude to review and will also send a letter to the
165 homeowner.
166

167 C. District Manager

168 Ms. Blandon provided an overview of the District Management Report as
169 provided in the agenda package and asked if there were any questions.
170 There were none.
171

172 Ms. Blandon advised that the next meeting of the Board of Supervisors is
173 scheduled to be held on Tuesday, May 10, 2022 at 2:30 p.m.; she
174 expressed the importance of ensuring that a quorum will be present as
175 this is when the proposed budget will be presented for approval. Mr.
176 Johnston advised that he may be traveling and the meeting may need to
177 be moved to the end of April.

178
179 Mr. Sherman asked that Ms. Blandon send a notice to the HOA with
180 preserve maintenance dates so that the HOA can inform the residents.
181

182 **FOURTEENTH ORDER OF BUSINESS** **Supervisor Requests and Comments**

183
184 Ms. Blandon opened the floor to Supervisor requests and comments.
185

186 Mr. Sherman requested that Ms. Blandon obtain a proposal from Earth Balance
187 to replace a twenty foot section of Cordgrass that has died and needs to be filled in.
188

189 **FIFTEENTH ORDER OF BUSINESS** **Adjournment**

190
191 Ms. Blandon stated there are no other agenda items to come before the Board and
192 asked for a motion to adjourn the meeting.
193

On a Motion by Mr. Bonito, seconded by Mr. Johnston, with all in favor, the Board adjourned the meeting at 3:26 p.m. for the Catalina at Winkler Preserve Community Development District.

194
195
196
197

Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 2

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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

Operation and Maintenance Expenditures January 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2022 through January 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$9,420.59**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2022 Through January 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	1500	23364	Engineering Services 01/22	\$ 700.00
Catalina at Winkler Homeowner's Association, Inc.	1501	Dec 2021-Jan 2022	Reimb HOA for Electric Serv Aerator System 12/21-01/22	\$ 280.00
Florida Power and Light Company	1494	09846-68343 12/21	17043 Tremont St #Aerator 12/21	\$ 85.99
Florida Power and Light Company	1494	11246-08348 12/21	17213 Wrigley Cir #Aerator 12/21	\$ 69.77
Hancock Whitney	1498	38239	Annual Trustee Fee 12/21-12/22	\$ 3,500.00
KE Law Group, PLLC	1499	902	Legal Service 12/21	\$ 119.50
Rizzetta & Company, Inc.	1495	INV0000064557	District Management Fees 01/22	\$ 4,106.83
Solitude Lake Management, LLC	1502	PI-A00740662	Lake & Pond Management Services 01/22	\$ 435.00
The Breeze Corporation	1493	122562 12/29/21	Legal Advertising 12/21	\$ 33.50
The Breeze Corporation	1496	122563 01/05/22	Legal Advertising 01/22	<u>\$ 90.00</u>
Report Total				<u>\$ 9,420.59</u>

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Operation and Maintenance Expenditures February 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2022 through February 28, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$6,731.25**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2022 Through February 28, 2022

<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	1505	09846-68343 01/22	17043 Tremont St #Aerator 01/22	\$ 95.48
Florida Power and Light Company	1507	11246-08348 01/22	17213 Wrigley Cir #Aerator 01/22	\$ 77.94
Floyd Johnston	1509	FJ020822	Board of Supervisors Meeting 02/08/22	\$ 200.00
KE Law Group, PLLC	1510	1198	Legal Service 01/22	\$ 463.00
Keith Sherman	1512	KS020822	Board of Supervisors Meeting 02/08/22	\$ 200.00
Lee County Comm Dev/Public Works Center	1511	2295	Annual Regulatory Program & Surveillance Fee 2022	\$ 560.00
Richard Bonito	1508	RB020822	Board of Supervisors Meeting 02/08/22	\$ 200.00
Rizzetta & Company, Inc.	1506	INV0000065396	District Management Fees 02/22	\$ 4,106.83
Solitude Lake Management, LLC	1514	PI-A00751682	Lake & Pond Monthly- Fountain Maint 02/01/22- 04/30/22	\$ 129.00
Solitude Lake Management, LLC	1514	PI-A00751683	Aerator Maintenance 02/01/22-04/30/22	\$ 264.00
Solitude Lake Management, LLC	1514	PI-A00755095	Lake & Pond Management Services 02/22	<u>\$ 435.00</u>
Report Total				<u>\$ 6,731.25</u>

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
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Operation and Maintenance Expenditures March 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2022 through March 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$11,090.84**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Catalina at Winkler Preserve Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	1515	23573	Engineering Services 02/22	\$ 400.00
Berger, Toombs, Elam, Gaines & Frank	1516	356697	Annual Audit FY 20/21	\$ 3,285.00
Catalina at Winkler Homeowner's Association, Inc.	1519	Feb/March 2022	Reimb HOA for Electric Service Aerator System 02/22 & 03/22	\$ 280.00
Florida Power and Light Company	1517	09846-68343 02/22	17043 Tremont St #Aerator 02/22	\$ 96.92
Florida Power and Light Company	1517	11246-08348 02/22	17213 Wrigley Cir #Aerator 02/22	\$ 80.48
KE Law Group, PLLC	1520	1480	Legal Service 02/22	\$ 2,376.16
Rizzetta & Company, Inc.	1518	INV0000066312	District Management Fees 03/22	\$ 4,106.83
Solitude Lake Management, LLC	1521	PI-A007573021	Lake & Pond Management Services 03/22	\$ <u>465.45</u>
Report Total				\$ <u>11,090.84</u>

Tab 3

Catalina at Winkler Preserve Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

Catalina at Winkler Preserve Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

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 Catalina at Winkler Preserve Community Development District as of and for the year ended September 30, 2021, and the related notes to 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 an opinion 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. 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 opinion.

Fort Pierce / Stuart

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

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Catalina at Winkler Preserve Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Governmental Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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 principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 15, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catalina at Winkler Preserve Community Development District's internal control over financial reporting and compliance.



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

February 15, 2022

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total assets were exceeded by total liabilities by \$(233,762) (net position). Net investment in capital assets for the District was \$(786,201). Restricted net position was \$67,276. Unrestricted net position was \$485,163.
- ◆ Governmental activities revenues totaled \$409,094 while governmental activities expenses totaled \$350,964.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 524,469	\$ 437,093
Restricted assets	128,378	127,783
Capital assets	1,590,959	1,744,922
Total Assets	2,243,806	2,309,798
Current liabilities	167,568	161,690
Non-current liabilities	2,310,000	2,440,000
Total Liabilities	2,477,568	2,601,690
 Net Position		
Net investment in capital assets	(786,201)	(820,078)
Restricted	67,276	127,761
Unrestricted	485,163	400,425
Total Net Position	\$ (233,762)	\$ (291,892)

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

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

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

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 408,993	\$ 409,226
General Revenues		
Investment earnings	101	2,275
Total Revenues	<u>409,094</u>	<u>411,501</u>
Expenses		
General government	87,389	83,502
Physical environment	180,649	183,355
Interest and other charges	82,926	86,955
Total Expenses	<u>350,964</u>	<u>353,812</u>
Change in Net Position	58,130	57,689
Net Position - Beginning of Year	<u>(291,892)</u>	<u>(349,581)</u>
Net Position - End of Year	<u>\$ (233,762)</u>	<u>\$ (291,892)</u>

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020:

	Governmental Activities	
	2021	2020
Infrastructure	\$ 3,849,083	\$ 3,849,083
Accumulated depreciation	(2,258,124)	(2,104,161)
Total Capital Assets, net	\$ 1,590,959	\$ 1,744,922

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

General Fund Budgetary Highlights

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

The September 30, 2021 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In December 2017, the District issued \$2,895,000 Series 2017 Special Assessment Refunding Bonds. These bonds were issued to refund the Series 2005 Special Assessment Bonds. The balance outstanding at September 30, 2021 was \$2,440,000.

**Catalina at Winkler Preserve Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Catalina at Winkler Preserve Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2022.

Request for Information

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

Catalina at Winkler Preserve Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 482,538
Investments	104
Prepaid expenses	6,113
Deposits	426
Restricted cash	35,288
Total Current Assets	524,469
Non-current Assets	
Restricted assets	
Investments	128,378
Capital assets being depreciated	
Infrastructure	3,849,083
Less: accumulated depreciation	(2,258,124)
Total Non-current Assets	1,719,337
Total Assets	2,243,806
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	4,018
Accrued interest	33,550
Bonds payable	130,000
Total Current Liabilities	167,568
Non-current liabilities	
Bonds payable	2,310,000
Total Liabilities	2,477,568
NET POSITION	
Net investment in capital assets	(786,201)
Restricted for special purpose	35,288
Restricted for debt service	31,988
Unrestricted	485,163
Total Net Position	\$ (233,762)

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (87,389)	\$ 152,292	\$ 64,903
Physical environment	(180,649)	46,506	(134,143)
Interest and other charges	(82,926)	210,195	127,269
Total Governmental Activities	<u>\$ (350,964)</u>	<u>\$ 408,993</u>	<u>58,029</u>
	General revenues:		
	Investment earnings		<u>101</u>
		Change in Net Position	58,130
		Net Position - Beginning of Year	(291,892)
		Net Position - End of Year	<u>\$ (233,762)</u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

ASSETS	General	Debt Service	Total Governmental Funds
Cash	\$ 482,538	\$ -	\$ 482,538
Investments	104	-	104
Prepaid expenses	6,113	-	6,113
Deposits	426	-	426
Restricted assets:			
Cash	35,288	-	35,288
Investments, at fair value	-	128,378	128,378
Total Assets	\$ 524,469	\$ 128,378	\$ 652,847
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	\$ 4,018	\$ -	\$ 4,018
FUND BALANCES			
Nonspendable:			
Prepaid expenses and deposits	6,539	-	6,539
Restricted:			
Special purpose	35,288	-	35,288
Debt service	-	128,378	128,378
Assigned:			
Capital reserves	109,801	-	109,801
Unassigned:			
Total Fund Balances	520,451	128,378	648,829
Total Liabilities and Fund Balances	\$ 524,469	\$ 128,378	\$ 652,847

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$	648,829
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, infrastructure, \$3,849,083, net of accumulated depreciation, \$(2,258,124), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		1,590,959
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.		(2,440,000)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.		<u>(33,550)</u>
Net Position of Governmental Activities	\$	<u><u>(233,762)</u></u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2021

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 198,798	\$ 210,195	\$ 408,993
Investment earnings	56	45	101
Total Revenues	<u>198,854</u>	<u>210,240</u>	<u>409,094</u>
Expenditures			
Current			
General government	87,389	-	87,389
Physical environment	26,686	-	26,686
Debt service			
Principal	-	125,000	125,000
Interest	-	84,645	84,645
Total Expenditures	<u>114,075</u>	<u>209,645</u>	<u>323,720</u>
Net change in fund balances	84,779	595	85,374
Fund Balances - Beginning of Year	<u>435,672</u>	<u>127,783</u>	<u>563,455</u>
Fund Balances - End of Year	<u>\$ 520,451</u>	<u>\$ 128,378</u>	<u>\$ 648,829</u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$	85,374
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays. However, in the Statement of Activities the costs of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.		(153,963)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		125,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.		<u>1,719</u>
Change in Net Position of Governmental Activities	\$	<u><u>58,130</u></u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 197,701	\$ 197,701	\$ 198,798	\$ 1,097
Investment earnings	-	-	56	56
Total Revenues	<u>197,701</u>	<u>197,701</u>	<u>198,854</u>	<u>1,153</u>
Expenditures				
Current				
General government	95,071	95,071	87,389	7,682
Physical environment	102,630	102,630	26,686	75,944
Total Expenditures	<u>197,701</u>	<u>197,701</u>	<u>114,075</u>	<u>83,626</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>84,779</u>	<u>84,779</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>435,672</u>	<u>435,672</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 520,451</u>	<u>\$ 520,451</u>

See accompanying notes to financial statements.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

2. Measurement Focus and Basis of Accounting

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

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Net Position

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

c. Capital Assets

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

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

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

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

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

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

d. Budgets

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they adopted a policy to follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$522,301 and the carrying value was \$517,826. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Goldman Sachs Government Fund	38 days*	\$ 128,378
Florida PRIME	49 days*	104
Total		<u>\$ 128,482</u>

*Weighted Average Maturity

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

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

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

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

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investment in Florida PRIME and Goldman Sachs Government Fund were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

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

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Disposals	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Infrastructure	\$ 3,849,083	\$ -	\$ -	\$ 3,849,083
Less: accumulated depreciation	(2,104,161)	(153,963)	-	(2,258,124)
Total Capital Assets, Being Depreciated, Net	<u>\$ 1,744,922</u>	<u>\$ (153,963)</u>	<u>\$ -</u>	<u>\$ 1,590,959</u>

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

NOTE D – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 2,565,000
Principal payments	<u>(125,000)</u>
Long-term debt at September 30, 2021	<u>\$ 2,440,000</u>

Long-term debt is comprised of the following:

Governmental Activities

Special Assessment Refunding Bonds

Series 2017 Special Assessment Refunding Bonds due in annual principal installments maturing May 1, 2036. Interest is due semi-annually on May 1 and November 1 with a fixed interest rate of 3.30%. Current portion is \$130,000.

\$ 2,440,000

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 130,000	\$ 80,520	\$ 210,520
2023	135,000	76,230	211,230
2024	140,000	71,775	211,775
2025	140,000	67,155	207,155
2026	145,000	62,535	207,535
2027-2031	805,000	237,600	1,042,600
2032-2036	945,000	94,875	1,039,875
Totals	<u>\$ 2,440,000</u>	<u>\$ 690,690</u>	<u>\$ 3,130,690</u>

Summary of Significant Bond Resolution Terms and Covenants

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

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

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

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

The following is a schedule of required reserve deposits as of September 30, 2021:

	Reserve Balance	Reserve Requirement
Special Assessment Refunding Bonds, Series 2017	\$ 62,939	\$ 62,840

Catalina at Winkler Preserve Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – SPECIAL ASSESSMENT REVENUES

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

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE F – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage in the past three years.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Catalina at Winkler Preserve Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated February 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Catalina at Winkler Preserve Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catalina at Winkler Preserve Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Catalina at Winkler Preserve Community Development District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Supervisors
Catalina at Winkler Preserve Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Catalina at Winkler Preserve Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

February 15, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Catalina at Winkler Preserve Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated February 15, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated February 15, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Financial Condition and Management

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

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Catalina at Winkler Preserve Community Development District. It is management's responsibility to monitor the Catalina at Winkler Preserve Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: The District did not have any employees.
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 3
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$9,486.30
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget.

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

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$670.47 per unit and the Debt Service Fund \$791.80 per unit.
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$408,993.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$2,440,000, issued in 2017, matures May, 2036.

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

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines & Frank*

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

February 15, 2022



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

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

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

We have examined Catalina at Winkler Preserve Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Catalina at Winkler Preserve Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Catalina at Winkler Preserve Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Catalina at Winkler Preserve Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Catalina at Winkler Preserve Community Development District's compliance with the specified requirements.

In our opinion, Catalina at Winkler Preserve Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

February 15, 2022

Tab 4

RIZZETTA & COMPANY, INC.

9530 MARKETPLACE RD #206
FORT MYERS FL 33912

Lee County – Community Development Districts
FLORIDA

04/15/2022

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2022
[REDACTED]	[REDACTED]
Catalina @ Winkler Preserve	530
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Tammy Lipa – Voice: 239-533-6329
Email: tlipa@lee.vote

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

Tab 5

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(C), FLORIDA STATUTES AND INSTRUCTING THAT THE LEE COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT’S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Lee County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the 2022 general election (“**General Election**”).

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

1. CURRENT BOARD MEMBERS. The Board is currently made up of the following individuals, seats and terms:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Keith Sherman	November 2024
2	Floyd Johnson	November 2024
3	Richard Bonito	November 2022
4	Vacant	November 2022
5	John Kirkbride	November 2024

2. GENERAL ELECTION SEATS. Seat 3, currently held by Richard Bonito, and Seat 4, currently vacant, are scheduled for the General Election in November 2022. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year.

3. QUALIFICATION PROCESS. For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be

a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

4. **COMPENSATION.** Members of the Board are entitled to receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

5. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

6. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election in November 2022 and each subsequent General Election thereafter unless otherwise directed by the District Manager. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

7. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

8. **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.

9. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 10th day of May 2022.

ATTEST:

**CATALINA AT WINKLER
PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

EXHIBIT A

**NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Catalina at Winkler Preserve Community Development District will commence at noon on June 13, 2022, and close at noon on June 17, 2022. Candidates must qualify for the office of Supervisor with the Lee County Supervisor of Elections located at Melvin Morgan Constitutional Complex, 2480 Thompson St, 3rd Floor, Fort Myers, FL 33901, Phone: 239-LEE-VOTE (533-8683). All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The Catalina at Winkler Preserve Community Development District has two (2) seats up for election, specifically Seats 3 and 4, each carrying a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 8, 2022, and in the manner prescribed by law for general elections.

For additional information, please contact the Lee County Supervisor of Elections.

[NOTE TO DISTRICT MANAGER: THE DISTRICT SHALL PUBLISH A NOTICE OF THE QUALIFYING PERIOD SET BY THE SUPERVISOR OF ELECTIONS FOR EACH ELECTION AT LEAST 2 WEEKS PRIOR TO THE START OF THE QUALIFYING PERIOD. PLEASE PUBLISH BY MAY 27.]

Tab 6

Catalina at Winkler Preserve CDD
c/o Belinda Blandon, Rizzetta & Co.
3434 Colwell Avenue Suite 200
Tampa, FL 33614

March 9, 2022

Belinda,

As expressed in our previous email, the past year and a half have been difficult for all of us. SOLitude Lake Management has incurred significant cost increases for the tools necessary to manage lakes for our clients.

After careful consideration, we recognize it is not possible for us to continue to provide the same level of service for our clients without passing some of those costs on to them.

As requested, the schedule of increases is as follows: Lakes contract started Oct 2014 the cost has been the same since 2017 at \$435.00. Fountain contract started in May 2019 at 129.00 per quarter and Aeration started May 2019 and is \$264.00 quarter and this is what the billing is at this time.

This increase we are proposing for Catalina at Winkler Preserve CDD will relate to costs going from Lakes \$435.00 month to \$465.45 month, Fountains \$129.00 quarter to \$132.87 quarter and Aeration \$264.00 quarter to \$271.92 quarter. The new invoicing will become effective 4/1/22.

We appreciate the opportunity to provide exceptional service for your community, and this increase will allow us to continue to achieve your goals. Thank you.

Bill Kurth

Bill Kurth
District Manager

Competitively Sensitive & Proprietary Materials – The information contained herein is the intellectual property of SOLitude Lake Management. Recipient may not disclose to any outside party any proprietary information, processes, or pricing contained in this document or any of its attachments without the prior written consent of SOLitude Lake Management. This document is provided to the recipient in good faith and it shall be the responsibility of the recipient to keep the information contained herein confidential.

Tab 7



Price Quote (continued)

PROJECT NAME: Catalina at Winkler Preserve CDD 2022 Spartina Remediation

Assumptions and Exclusions:

- This proposal does not include the cost of ongoing maintenance or watering services by **EarthBalance®**.

Material Warranty. All plants provided and installed under the terms of this agreement are guaranteed to be of good quality and free of disease or defects at the time of installation. A warranty is provided for an **80%** survivorship of all plants for **90** days following installation. **EarthBalance®** will perform replanting to meet the **80%** survival rate, at no cost to the client, if survivorship falls below **80%** of the initial plants installed. The plant survivorship warranty does not include the loss or damage of installed plants due to acts of God such as frost, flood, fire, drought, shoreline erosion, or other catastrophic events, nor does it include loss or damage due to theft, vandalism, fish, animal, chemical treatment, or negligence by others including inappropriate engineering or design.

CONDITIONS:

This quote shall remain valid for a period not to exceed thirty (30) days beyond the submittal date of **March 24, 2022**. If not accepted within this period, **EarthBalance®** reserves the right to modify any portion thereof or withdraw the quotation in its entirety. This agreement and the attached terms and conditions shall be effective upon its full execution.

QUOTED BY: Scott Miller
 Project Manager
EarthBalance®
 2570 Commerce Parkway
 North Port, FL 34289
 smiller@earthbalance.com

IN WITNESS WHEREOF, this Agreement is executed on the dates hereinafter stated.

EARTHBALANCE®

CLIENT

By: _____

By: _____

Printed: _____

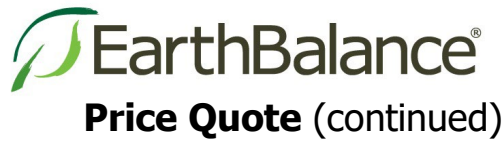
Printed: _____

Title: Vice President

Title: _____

Date: _____, 2022

Date: _____, 2022



PROJECT NAME: Catalina at Winkler Preserve CDD 2022 Spartina Remediation

PLEASE INDICATE IF THE CLIENT IS ALSO THE OWNER OF THE PROPERTY ON WHICH THE SERVICES/WORK WILL BE PERFORMED:

_____ **OWNER** _____ **NOT THE OWNER**

IF THE CLIENT IS NOT THE PROPERTY OWNER, PLEASE PRINT THE NAME AND CONTACT INFORMATION FOR THE PROPERTY OWNER:

Name: _____

Address: _____

Phone Number: _____



PRICE QUOTE TERMS AND CONDITIONS

1. **Services.** EarthBalance® hereby agrees to provide all supervision, labor, materials, equipment, and other facilities to complete the Work as described in the attached Price Quote ("Scope of Work" or "Work"). EarthBalance® agrees to use its best efforts in completing the Work. The Work shall be accomplished in a workmanlike and professional manner using the degree of skill and care ordinarily exercised by a reputable member of EarthBalance's® profession practicing in the same or similar locality. No other warranty, express or implied, is made or intended, unless provided in the Scope of Work.

This agreement is limited to tasks identified in the attached Price Quote and does not include additional or repeat Work resulting from changes to the project or the information upon which this agreement is based. Modification to the final work products performed at the request of the Client that is not the result of the Contractor's errors or omissions shall be billed to the Client as additional services.

2. **Time.** This quote shall remain valid for a period not to exceed thirty (30) days beyond the date of submittal. If not accepted within this period, EarthBalance® reserves the right to modify any portion thereof or withdraw the quotation in its entirety. This agreement shall be effective upon its full execution.

3. **Duty to Cooperate.** Client agrees to cooperate with EarthBalance® in all respects in connection with EarthBalance's® efforts to discharge the Scope of Work. Client shall make Client's property available to EarthBalance®, shall timely comply with EarthBalance's® requests for information, and shall execute all documents reasonably required by EarthBalance® in discharging the Scope of Work. Client agrees to inform EarthBalance® of any known job site hazards including, but not limited to, hazardous substances, buried debris, ordnance or explosives, sinkholes, wildlife hazards, etc.

4. **Payment.** Client agrees to pay a fee for the Work performed based upon the information contained in attached Price Quote. As soon as may be practicable at the beginning of each month, EarthBalance® shall invoice Client for all work performed in the prior month and any other sums due EarthBalance®. Client shall pay the invoice amount within thirty (30) days after the invoice date. EarthBalance® may cease performing work under the attached Price Quote if any payment due hereunder is not paid within thirty (30) days of the invoice date. EarthBalance® accepts cash, check, credit card, ACH or Wire Transfer as payment. A convenience fee of 5% will be added to all credit card payments.

Client agrees that EarthBalance® may place a lien upon the Property for Work performed under the attached Price Quote and that EarthBalance® may record and enforce the lien for Work performed in accordance with the provisions of Florida's Construction Lien Law. In any litigation arising out of this Agreement, the prevailing party shall be entitled to recover reasonable attorney's fees and costs. In addition, if EarthBalance® places this executed Price Quote in the hands of an attorney for the collection of any sums due hereunder, Client agrees to reimburse EarthBalance® for its reasonable attorney's fees and costs relating thereto.

5. **Termination and Default.** This agreement may be terminated by either party giving the other party thirty (30) days written notice of intent to terminate. In addition, upon default by Client, monetary or otherwise, this agreement may be terminated by EarthBalance® with seven (7) days written notice of intent to terminate if the default remains uncured after such notice period. EarthBalance's® liability to Client or any related party for any claim related to or arising out of (i) this agreement or (ii) EarthBalance's® Work shall be limited to two times the amount of fees paid by Client hereunder.

6. **Force Majeure Event.** EarthBalance® shall not be liable to Client for damages resulting from delay in or termination of EarthBalance's® Work because of fire or casualty, riots, strikes, picketing, boycotts, lockouts, labor disturbances, shortages of materials, war, terrorism or combined action of the workmen or others, governmental delays, or any acts of God including, but not limited to, severe snowstorms, earthquakes, hurricanes, floods, or any other cause or condition beyond its control making it inadvisable in EarthBalance's® determination to proceed with the Work (collectively, a "Force Majeure Event"). EarthBalance® shall have no obligation to resume Work discontinued under this Section. If EarthBalance® elects not to resume the Work, Client's sole and exclusive remedy shall be payment on a pro-rata basis for the percentage of Work that has actually been completed as of the date of its receipt of EarthBalance's® notice of the Force Majeure Event.

7. **Miscellaneous.** The invalidity of any provision of the agreement shall not impair the validity of any other provision. If any provision of this agreement is determined to be unenforceable by a court of competent jurisdiction, such provision shall be deemed severable and the remaining provisions of the agreement shall be enforced.

This agreement shall be construed and interpreted in accordance with, and the validity of this agreement shall be judged by, the laws of the State of Florida.

This agreement sets forth the entire agreement and understanding of the parties hereto. It may only be amended, modified or terminated by the written mutual consent of all the parties hereto and duly executed by the authorized representatives of the parties hereto.

Tab 8



Rizzetta & Company

Catalina at Winkler Preserve Community Development District

www.catalinacdd.org

**Proposed Budget
for
Fiscal Year 2022/2023**

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Rizzetta & Company

**Proposed Budget
Catalina at Winkler Preserve Community Development District
General Fund
Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 14	\$ 28	\$ -	\$ 28	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 152,010	\$ 152,010	\$ 151,932	\$ (78)	\$ 151,203	\$ (729)	
8								
9	TOTAL REVENUES	\$ 152,024	\$ 152,038	\$ 151,932	\$ (50)	\$ 151,203	\$ (729)	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	TOTAL REVENUES AND BALANCE FORWARD	\$ 152,024	\$ 152,038	\$ 151,932	\$ (50)	\$ 151,203	\$ (729)	
14								
15	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
16								
17	EXPENDITURES - ADMINISTRATIVE							
18								
19	Legislative							
20	Supervisor Fees	\$ 1,600	\$ 3,200	\$ 4,000	\$ 800	\$ 4,000	\$ -	4 meetings per year. \$ 200.00 per Supervisor.
21	Financial & Administrative							
22	Administrative Services	\$ 2,837	\$ 5,673	\$ 5,673	\$ -	\$ 5,900	\$ 227	COL Increase
23	District Management	\$ 10,506	\$ 21,012	\$ 21,012	\$ -	\$ 21,852	\$ 840	COL Increase
24	District Engineer	\$ 2,600	\$ 5,200	\$ 13,500	\$ 8,300	\$ 13,500	\$ -	
25	Trustees Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	As per Hancock
26	Assessment Roll	\$ 5,253	\$ 5,253	\$ 5,253	\$ -	\$ 5,463	\$ 210	COL Increase
27	Financial & Revenue Collections	\$ 2,627	\$ 5,253	\$ 5,253	\$ -	\$ 5,463	\$ 210	COL Increase
28	Accounting Services	\$ 7,622	\$ 15,244	\$ 15,244	\$ -	\$ 15,854	\$ 610	COL Increase
29	Auditing Services	\$ 3,285	\$ 3,285	\$ 3,500	\$ 215	\$ 3,400	\$ (100)	As per agreement with BTEGF
30	Miscellaneous Mailings	\$ 55	\$ 110	\$ 400	\$ 290	\$ 300	\$ (100)	Est.
31	Public Officials Liability Insurance	\$ 2,542	\$ 2,542	\$ 2,663	\$ 121	\$ 3,050	\$ 387	As per estimate provided by Egis
32	Legal Advertising	\$ 124	\$ 248	\$ 400	\$ 152	\$ 400	\$ -	
33	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	Dues, Licenses & Fees	\$ 175	\$ 735	\$ 735	\$ -	\$ 735	\$ -	Lee County Storm Sewer Permit (NPDES) \$ 560.00 & Florida Department of Economic Opportunity
36	Tax Collector /Property Appraiser Fees	\$ 282	\$ 282	\$ 282	\$ -	\$ 282	\$ -	Lee County Property Appraiser Fees \$ 1.00 per parcel
37	Website Hosting, Maintenance, Backup (and Email)	\$ 1,050	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	Per contract costs \$ 175.00 per month plus ADASC costs \$ 900.00
38	Legal Counsel							
39	District Counsel	\$ 5,183	\$ 10,366	\$ 10,000	\$ (366)	\$ 10,000	\$ -	Lauren to confirm
40								
41	Administrative Subtotal	\$ 49,241	\$ 84,903	\$ 94,415	\$ 9,512	\$ 96,699	\$ 2,284	
42								
43	EXPENDITURES - FIELD OPERATIONS							
44								
45	Electric Utility Services							
46	Utility-Fountains	\$ 1,838	\$ 3,676	\$ 3,900	\$ 224	\$ 4,800	\$ 900	
47	Stormwater Control							
48	Aquatic Maintenance	\$ 2,640	\$ 5,280	\$ 5,220	\$ (60)	\$ 5,585	\$ 365	Solitude Lake Management Increase Included
49	Fountain Service Repairs & Maintenance	\$ 4,318	\$ 8,636	\$ 1,592	\$ (7,044)	\$ 5,840	\$ 4,248	Solitude Lake Management Increase Included plus \$ 4,000 for repairs
50	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 20,000	\$ (5,000)	To be discussed with Supevisors
51	Mitigation Area Monitoring & Maintenance	\$ 3,850	\$ 7,700	\$ 13,280	\$ 5,580	\$ 13,280	\$ -	4 Maintenance Events @ \$ 2, 495.00 each. Plus allowance for buffer plantings \$ 3, 300.00.
52	Aquatic Plant Replacement	\$ -	\$ -	\$ 700	\$ 700	\$ -	\$ (700)	Included in Lake Bank Maintenance
53	Stormwater System Maintenance	\$ 560	\$ 1,120	\$ 5,000	\$ 3,880	\$ 1,764	\$ (3,236)	
54	Other Physical Environment							
55	General Liability Insurance	\$ 2,542	\$ 2,542	\$ 2,663	\$ 121	\$ 3,050	\$ 387	As per estimate provided by Egis
56	Property Insurance	\$ 154	\$ 154	\$ 162	\$ 8	\$ 185	\$ 23	As per estimate provided by Egis
57								
58	Field Operations Subtotal	\$ 15,902	\$ 29,108	\$ 57,517	\$ 28,409	\$ 54,504	\$ (3,013)	
59								
60	Contingency for County TRIM Notice							
61								
62	TOTAL EXPENDITURES	\$ 65,141	\$ 114,011	\$ 151,932	\$ 37,921	\$ 151,203	\$ (729)	
63								
64	EXCESS OF REVENUES OVER EXPENDITURES	\$ 86,883	\$ 38,027	\$ -	\$ 37,871	\$ -	\$ -	

Proposed Budget
Catalina at Winkler Preserve Community Development District
Reserve Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD through 03/31/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for	Budget for 2022/2023	Budget Increase (Decrease) vs	Comments
1								
2	REVENUES							
3								
5	Interest Earnings	\$ 6	\$ 12	\$ -	\$ 12	\$ -	\$ -	
6	Special Assessments						\$ -	
7	Tax Roll*	\$ 29,184	\$ 29,184	\$ 29,184	\$ -	\$ 29,913	\$ 729	Increase as per Reserve Study Recommendations
8							\$ -	
9	TOTAL REVENUES	\$ 29,190	\$ 29,184	\$ 29,184	\$ 12	\$ 29,913	\$ 729	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	TOTAL REVENUES AND BALANCE FORWARD	\$ 29,190	\$ 29,184	\$ 29,184	\$ 12	\$ 29,913	\$ 729	
14								
15	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
16								
17	EXPENDITURES							
18								
19	Contingency							
20	Capital Reserves	\$ -	\$ -	\$ 29,184	\$ (29,184)	\$ 29,913	\$ 729	
21								
22	TOTAL EXPENDITURES	\$ -	\$ -	\$ 29,184	\$ (29,184)	\$ 29,913	\$ 729	
23								
24	EXCESS OF REVENUES OVER EXPENDITURES	\$ 29,190	\$ 29,184	\$ -	\$ 29,196	\$ -	\$ -	

**Catalina at Winkler Preserve Community Development District
Debt Service
Fiscal Year 2022/2023**

Chart of Accounts Classification	Series 2017	Budget for 2022/2023
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$209,035.20	\$209,035.20
TOTAL REVENUES	\$209,035.20	\$209,035.20
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$209,035.20	\$209,035.20
Administrative Subtotal	\$209,035.20	\$209,035.20
TOTAL EXPENDITURES	\$209,035.20	\$209,035.20
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Lee County Early Payment Discounts: 4.0%

Gross assessments \$217,745.00

Notes:

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

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

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$181,116.00
Lee County Collection Cost @:	4%	\$7,546.50
Tax Collector Fee (\$1.45 PER PARCEL / LINE)		\$408.90
2022/2023 Total:		<u><u>\$189,071.40</u></u>

2021/2022 O&M Budget		\$181,116.00
2022/2023 O&M Budget		\$181,116.00
Total Difference:		<u><u>\$0.00</u></u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2021/2022</u>	<u>2022/2023</u>	<u>\$</u>	<u>%</u>
Series 2017 Debt Service - Single Family	\$791.80	\$791.80	\$0.00	0.00%
Operations/Maintenance - Single Family	\$670.47	\$670.47	\$0.00	0.00%
Total	\$1,462.27	\$1,462.27	\$0.00	0.00%

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$181,116.00
EARLY PAYMENT DISCOUNT	4.0%	\$7,546.50
TAX COLLECTOR FEE (\$1.45 PER PARCEL / LINE)		\$408.90
TOTAL O&M ASSESSMENT		\$189,071.40

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>			
	<u>O&M</u>	<u>SERIES 2017 DEBT SERVICE</u> ^{(1) (2)}	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>
SINGLE FAMILY	282	275	1.00	282.00	100.00%	\$189,071.40
	<u>282</u>	<u>275</u>		<u>282.00</u>	<u>100.00%</u>	<u>\$189,071.40</u>

<u>PER LOT ANNUAL ASSESSMENT</u>		
<u>O&M</u>	<u>SERVICE</u> ⁽³⁾	<u>TOTAL</u> ⁽⁴⁾
\$670.47	\$791.80	\$1,462.27

LESS: Lee County Collection Costs (\$1.45 per parcel / line) and Early Payment Discounts (4%): (\$7,955.40)

Net Revenue to be Collected **\$181,116.00**

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

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

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

⁽⁴⁾ Annual assessment that will appear on November 2022 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.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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



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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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



Tab 9

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; 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, 2022, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); 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 2022/2023 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:	Tuesday, August 09, 2022
HOUR:	2:30 p.m.
LOCATION:	Rizzetta & Company, Inc. 9530 Marketplace Road, Suite 206 Fort Myers, Florida 33912

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** 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 10th DAY OF MAY, 2022.

ATTEST:

**CATALINA AT WINKLER PRESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for FY 2022/2023

Exhibit A
Proposed Budget for FY 2022/2023

Tab 10



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UPCOMING DATES TO REMEMBER

- **Next Meeting:** August 9, 2022
- **FY 2020-2021 Audit Completion Deadline:** June 30, 2022
- **Next Election (Seats 3 & 4):** November 8, 2022

**District
Manager's
Report**

May 2

2022

<u>FINANCIAL SUMMARY</u>	<u>3/31/2022</u>
General Fund Cash & Investment Balance:	\$283,442
Reserve Fund Investment Balance	\$138,991
Debt Service Fund Investment Balance:	\$280,406
Total Cash and Investment Balances:	\$702,839
General Fund Expense Variance:	\$20,203 Under Budget

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8489 Sumner Avenue – During the last meeting the Board requested for Solitude to review the littorals behind the home. Solitude has reported that during their inspection they did not find any signs of removal. There are gaps where the gulf spike rush has not completely grown, and they did not find signs of erosion.

17143 Wrigley Circle Silt Fence and Lake Tree Removal – A letter was sent to this homeowner as their silt fence is placed on top of the lake bank littorals and sand is on the bank. In addition, a deep-water tree was cut down that is required. The homeowner has not yet responded to the demand made.