

Catalina at Winkler Preserve
Community Development District

Financial Statements
(Unaudited)

October 31, 2013

Prepared by
Rizzetta & Company, Inc.
District Manager

Catalina at Winkler Preserve Community Development District

Balance Sheet

As of 10/31/2013

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets							
Cash In Bank	121,452	0	0	0	121,452	0	0
Investments	138,438	0	249,431	6,555	394,424	0	0
Investments Capital Reserves	0	9,599	0	0	9,599	0	0
Accounts Receivable	110,212	0	244,028	0	354,240	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	426	0	0	0	426	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	493,459
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,621,541
Fixed Assets	0	0	0	0	0	3,849,083	0
Total Assets	370,528	9,599	493,459	6,555	880,141	3,849,083	3,115,000
Liabilities							
Accounts Payable	490	0	0	0	490	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	3,115,000
Total Liabilities	490	0	0	0	490	0	3,115,000
Fund Equity & Other Credits							
Beginning Fund Balance	273,927	9,598	249,431	6,555	539,512	3,849,083	0
Net Change in Fund Balance	96,111	1	244,028	0	340,140	0	0
Total Fund Equity & Other Credits	370,039	9,599	493,459	6,555	879,652	3,849,083	0
Total Liabilities & Fund Equity	370,528	9,599	493,459	6,555	880,141	3,849,083	3,115,000

See Notes to Unaudited Financial Statements

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	10	10	0.00%
Special Assessments					
Tax Roll	110,212	110,212	110,384	172	(0.15)%
Total Revenues	110,212	110,212	110,395	183	(0.17)%
Expenditures					
Legislative					
Supervisor Fees	4,000	333	0	333	100.00%
Financial & Administrative					
Administrative Services	5,880	490	490	0	91.66%
District Management	21,840	1,820	1,820	0	91.66%
District Engineer	10,500	875	0	875	100.00%
Disclosure Report	5,000	417	0	417	100.00%
Trustees Fees	3,500	806	539	268	84.60%
Tax Collector/Property Appraiser Fees	282	0	0	0	100.00%
Financial Consulting Services	6,020	5,085	5,085	0	15.53%
Accounting Services	11,550	963	963	0	91.66%
Auditing Services	3,400	283	0	283	100.00%
Public Officials Liability Insurance	2,330	2,330	2,026	304	13.04%
Legal Advertising	500	42	153	(111)	69.40%
Bank Fees	400	33	33	(0)	91.65%
Dues, Licenses & Fees	800	227	175	52	78.12%
Legal Counsel					
District Counsel	7,500	625	0	625	100.00%
Electric Utility Services					
Utility Services	5,000	417	368	49	92.64%
Stormwater Control					
Fountain/Aerator Service Repairs & Maintenance	2,500	208	0	208	100.00%
Aquatic Maintenance	5,400	450	450	0	91.66%
Lake/Pond Bank Repair	5,775	481	0	481	100.00%
Mitigation Area Monitoring & Maintenance	2,500	208	0	208	100.00%
Aquatic Plant Replacement	500	42	0	42	100.00%
Stormwater System Maintenance	2,500	208	0	208	100.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Other Physical Environment					
Property Insurance	2,135	2,135	1,827	308	14.41%
General Liability Insurance	400	400	355	45	11.25%
Total Expenditures	<u>110,212</u>	<u>18,879</u>	<u>14,283</u>	<u>4,595</u>	<u>87.04%</u>
Excess Revenues Over/(Under) Expenditures	<u>0</u>	<u>91,333</u>	<u>96,111</u>	<u>4,778</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	273,927	273,927	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>91,333</u></u>	<u><u>370,039</u></u>	<u><u>278,705</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	1	(1)	0.00%
Total Revenues	0	1	1	0.00%
Excess of Revenue Over (Under) Expenditures	0	1	(1)	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	0	1	(1)	0.00%
Fund Balance, Beginning of Period	0	9,598	9,598	0.00%
Fund Balance, End of Period	0	9,599	9,599	0.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Special Assessments				
Tax Roll	244,028	244,028	0	0.00%
Total Revenues	244,028	244,028	0	0.00%
Expenditures				
Debt Service				
Interest	174,028	0	(174,028)	(100.00)%
Principal	70,000	0	(70,000)	(100.00)%
Total Expenditures	244,028	0	244,028	100.00%
Excess of Revenue Over (Under) Expenditures	0	244,028	(244,028)	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	0	244,028	(244,028)	0.00%
Fund Balance, Beginning of Period	0	249,431	249,431	0.00%
Fund Balance, End of Period	0	493,459	493,459	0.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2013 Through 10/31/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Excess of Revenue Over (Under) Expenditures	0	0	0	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	0	0	0	0.00%
Fund Balance, Beginning of Period	0	6,555	6,555	0.00%
Fund Balance, End of Period	0	6,555	6,555	0.00%

Catalina at Winkler Preserve CDD
Investment Summary
October 31, 2013

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2013</u>
State Board of Administration	Local Government Investment Pool	\$ 1,687
State Board of Administration	Local Government Investment Pool B	427
SunTrust Escrow	Business Money Market	35,111
SunTrust	Business Money Market	101,213
Total General Fund Investments		\$ 138,438
The Bank of Tampa	Money Market Account	\$ 9,599
Total Reserve Fund Investments		\$ 9,599
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 110,792
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	137,330
US Bank Series 2005 Prepayment	First American Treasury Obligation Fund Class Z	1,309
Total Debt Service Fund Investments		\$ 249,431
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 6,555
Total Capital Project Fund Investments		\$ 6,555

Catalina at Winkler Preserve Community Development District

Summary A/R Ledger

From 10/1/2013 Through 10/31/2013

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2013	Lee County Tax Collector	FY13-14	<u>354,240.21</u>
Report Balance			<u><u>354,240.21</u></u>

Catalina at Winkler Preserve Community Development District

Summary A/P Ledger

001 - General Fund

From 10/1/2013 Through 10/31/2013

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Department of Economic Opportunity	10/1/2013	29148	Special District Fee FY 2013/2014	175.00
Florida Power and Light Company	10/28/2013	09846-68343 10/13	17043 Tremont St #Aerator 10/13	153.60
Florida Power and Light Company	10/28/2013	11246-08348 10/13	17213 Wrigley Cir #Aerator 10/13	73.95
Hopping Green & Sams	10/31/2013	73156	General/Monthly Legal Services 09/13	87.00
			Total 001 - General Fund	489.55
Report Balance				489.55

Catalina at Winkler Preserve Community Development District
Notes to Unaudited Financial Statements
October 31, 2013

Balance Sheet

1. Trust statement activity has been recorded through 10/31/13.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$9,599 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget.

Summary A/R Ledger

4. Payment terms for landowner assessments are (a) defined in the FY13-14 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.