

# Catalina at Winkler Preserve Community Development District

Final Budget Packet for Fiscal Year 2016/2017

Presented by: Rizzetta & Company, Inc.

9530 Marketplace Road # 206 Fort Myers, Florida 33912

rizzetta.com

## Approved Budget Catalina at Winkler Preserve Community Development General Fund Fiscal Year 2016/2017

2   REVENUES		Chart of Accounts Classification	Budget for 2016/2017		
1	1	DEVENIES			
Interest Earnings		REVERCES			
5         Interest Earnings         0           6         Special Assessments         156,510           7         Tax Roll         156,510           8         10         156,510           10         11         TOTAL REVENUES AND BALANCE FORWARD         \$156,510           12         13         14         EXPENDITURES - ADMINISTRATIVE           15         16         Legislative           17         Supervisor Fees         4,000           18         Financial & Administrative           19         Administrative Services         5,400           20         Printed Agendas         1,200           20         District Management         19,248           21         District Engineer         12,200           22         Disclosure Report         1,000           23         Trustees Fees         3,500           24         Financial Consulting Services         10,000           25         Accounting Services         12,000           26         Auditing Services         3,200           27         Public Officials Liability Insurance         2,588           28         Legal Advertising         750           29         Bank F		Interest Earnings			
Tax Roll	5		0		
S	6	Special Assessments			
TOTAL REVENUES   \$156,510		Tax Roll	156,510		
10		moment was a series of the ser	A4 = 4 = 40		
TOTAL REVENUES AND BALANCE FORWARD   12	_	TOTAL REVENUES	\$156,510		
12		TOTAL REVENUES AND RALANCE FORWARD	\$156 510		
14   EXPENDITURES - ADMINISTRATIVE   15   16   Legislative   17   Supervisor Fees   4,000   18   Financial & Administrative   19   Administrative Services   5,400   Printed Agendas   1,200   20   District Management   19,248   21   District Engineer   12,200   22   Disclosure Report   1,000   23   Trustees Fees   3,500   24   Financial Consulting Services   10,000   25   Accounting Services   12,000   26   Auditing Services   12,000   27   Public Officials Liability Insurance   2,588   28   Legal Advertising   750   30   Dues, Licenses & Fees   500   31   Miscellaneous Fees   500   32   Tax Collector /Property Appraiser Fees   282   33   Website Fees & Maintenance   2,100   34   Legal Counsel   35   District Counsel   10,000   36   37   Administrative Subtotal   \$88,768   38   39   EXPENDITURES - FIELD OPERATIONS   40   Licenses & Maintenance   7,200   41   Electric Utility Services   42   Utility-Fountains   5,000   43   Stormwater Control   44   Aquatic Maintenance   7,200   45   Fountain Service Repairs & Maintenance   40,000   47   Mitigation Area Monitoring & Maintenance   6,000   48   Aquatic Plant Replacement   500   Cher Physical Environment   51   General Liability Insurance   2,571   52   Property Insurance   472   55   Capital Reserves   0   6   57   Field Operations Subtotal   \$67,743   58   60   TOTAL EXPENDITURES   \$156,510   61		TO THE REVERSE IN THE PROPERTY OF THE PROPERTY	<b>\$100,010</b>		
15	13				
16   Legislative	14	EXPENDITURES - ADMINISTRATIVE			
17   Supervisor Fees					
18			4.000		
19	_		4,000		
Printed Agendas			5.400		
District Engineer	19				
21         District Engineer         12,200           22         Disclosure Report         1,000           23         Trustees Fees         3,500           24         Financial Consulting Services         12,000           25         Accounting Services         12,000           26         Auditing Services         3,200           27         Public Officials Liability Insurance         2,588           28         Legal Advertising         750           29         Bank Fees         0           30         Dues, Licenses & Fees         800           31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           35         District Counsel         10,000           36         37         Administrative Subtotal         \$ 88,768           39         EXPENDITURES - FIELD OPERATIONS         40           40         41         Electric Utility Services         42           41         Electric Utility Services         42           42         Utility-Fountains         5,000	20		19,248		
22         Disclosure Report         1,000           23         Trustees Fees         3,500           24         Financial Consulting Services         10,000           25         Accounting Services         12,000           26         Auditing Services         3,200           27         Public Officials Liability Insurance         2,588           28         Legal Advertising         750           29         Bank Fees         0           30         Dues, Licenses & Fees         800           31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           35         District Counsel         10,000           36         37         Administrative Subtotal         \$ 88,768           38         39         EXPENDITURES - FIELD OPERATIONS         40           41         Electric Utility Services         42           42         Utility-Fountains         5,000           43         Stormwater Control         44           44         Aquatic Maintenance         7,200 </td <td></td> <td></td> <td>12,200</td>			12,200		
24         Financial Consulting Services         10,000           25         Accounting Services         12,000           26         Auditing Services         3,200           27         Public Officials Liability Insurance         2,588           28         Legal Advertising         750           29         Bank Fees         0           30         Dues, Licenses & Fees         800           31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           36         36         10,000           37         Administrative Subtotal         \$ 88,768           38         39         EXPENDITURES - FIELD OPERATIONS           40         41         Electric Utility Services           42         Utility-Fountains         5,000           43         Stormwater Control           44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         40,000           46         Lake/Pond Bank Maintenance         40,000           47	22	·	1,000		
25         Accounting Services         12,000           26         Auditing Services         3,200           27         Public Officials Liability Insurance         2,588           28         Legal Advertising         750           29         Bank Fees         0           30         Dues, Licenses & Fees         800           31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           36         3         Administrative Subtotal         \$ 88,768           38         EXPENDITURES - FIELD OPERATIONS         40           41         Electric Utility Services         42           42         Utility-Fountains         5,000           43         Stormwater Control         44           44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         40,000           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         2,500           49         Stormwater System Maintenan	23	Trustees Fees	3,500		
26			10,000		
27         Public Officials Liability Insurance         2,588           28         Legal Advertising         750           29         Bank Fees         0           30         Dues, Licenses & Fees         800           31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           36         36         10,000           37         Administrative Subtotal         \$ 88,768           38         39         EXPENDITURES - FIELD OPERATIONS           40         41         Electric Utility Services           42         Utility-Fountains         5,000           43         Stormwater Control           44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         3,500           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         50           50         Other Physical Environment         50					
28         Legal Advertising         750           29         Bank Fees         0           30         Dues, Licenses & Fees         800           31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           36         36         36           37         Administrative Subtotal         \$ 88,768           38         39         EXPENDITURES - FIELD OPERATIONS           40         41         Electric Utility Services           42         Utility-Fountains         5,000           43         Stormwater Control           44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         3,500           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           50         Other Physical Environment         51           51         General Liability Insurance         2,571           52	_				
Bank Fees					
30   Dues, Licenses & Fees   800     31   Miscellaneous Fees   500     32   Tax Collector /Property Appraiser Fees   282     33   Website Fees & Maintenance   2,100     34   Legal Counsel   10,000     35   District Counsel   10,000     36     37   Administrative Subtotal   \$ 88,768     38   EXPENDITURES - FIELD OPERATIONS     40   41   Electric Utility Services   42   Utility-Fountains   5,000     43   Stormwater Control   44   Aquatic Maintenance   7,200     45   Fountain Service Repairs & Maintenance   40,000     46   Lake/Pond Bank Maintenance   40,000     47   Mitigation Area Monitoring & Maintenance   6,000     48   Aquatic Plant Replacement   500     49   Stormwater System Maintenance   2,570     50   Other Physical Environment   51   General Liability Insurance   2,571     52   Property Insurance   472     53   Contingency   54   Miscellaneous Contingency   0     55   Capital Reserves   0     56   Field Operations Subtotal   \$ 67,743     60   TOTAL EXPENDITURES   \$156,510	_	0 0			
31         Miscellaneous Fees         500           32         Tax Collector /Property Appraiser Fees         282           33         Website Fees & Maintenance         2,100           34         Legal Counsel         10,000           35         District Counsel         10,000           36			800		
33	31		500		
34   Legal Counsel   10,000	32	Tax Collector /Property Appraiser Fees	282		
35	_		2,100		
36     37   Administrative Subtotal   \$   88,768   38   39   EXPENDITURES - FIELD OPERATIONS   40   40   41   Electric Utility Services   42   Utility-Fountains   5,000   43   Stormwater Control   44   Aquatic Maintenance   7,200   45   Fountain Service Repairs & Maintenance   40,000   46   Lake/Pond Bank Maintenance   40,000   47   Mitigation Area Monitoring & Maintenance   40,000   48   Aquatic Plant Replacement   500   49   Stormwater System Maintenance   2,500   50   Other Physical Environment   51   General Liability Insurance   2,571   52   Property Insurance   472   53   Contingency   54   Miscellaneous Contingency   0   55   Capital Reserves   0   56   57   Field Operations Subtotal   \$   67,743   60   TOTAL EXPENDITURES   \$   \$156,510   61			10.000		
37   Administrative Subtotal   \$ 88,768     38               40         41                 42                 43                 44                     45                   46                 47                     48                     49                   40                 41                     41                     41                     41                     42                     43                       44		District Counsel	10,000		
38   39   EXPENDITURES - FIELD OPERATIONS   40   41   Electric Utility Services   42   Utility-Fountains   5,000   43   Stormwater Control   44   Aquatic Maintenance   7,200   45   Fountain Service Repairs & Maintenance   40,000   46   Lake/Pond Bank Maintenance   40,000   47   Mitigation Area Monitoring & Maintenance   6,000   48   Aquatic Plant Replacement   500   Stormwater System Maintenance   2,500   Other Physical Environment   51   General Liability Insurance   2,571   52   Property Insurance   472   53   Contingency   54   Miscellaneous Contingency   55   Capital Reserves   0   56   57   Field Operations Subtotal   \$67,743   58   56   TOTAL EXPENDITURES   \$156,510   510		Administrative Subtetal	\$ 88.768		
39   EXPENDITURES - FIELD OPERATIONS   40   41   Electric Utility Services   42   Utility-Fountains   5,000   43   Stormwater Control   44   Aquatic Maintenance   7,200   45   Fountain Service Repairs & Maintenance   3,500   46   Lake/Pond Bank Maintenance   40,000   47   Mitigation Area Monitoring & Maintenance   6,000   48   Aquatic Plant Replacement   500   50   Other Physical Environment   51   General Liability Insurance   2,571   52   Property Insurance   472   53   Contingency   54   Miscellaneous Contingency   55   Capital Reserves   0   56   57   Field Operations Subtotal   \$67,743   58   60   TOTAL EXPENDITURES   \$156,510		Trummistrative Subtotal	ψ 00,700		
41   Electric Utility Services	_	EXPENDITURES - FIELD OPERATIONS			
42         Utility-Fountains         5,000           43         Stormwater Control         7,200           44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         3,500           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           49         Stormwater System Maintenance         2,500           50         Other Physical Environment           51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         57         Field Operations Subtotal         \$ 67,743           58         60         TOTAL EXPENDITURES         \$156,510	40				
43         Stormwater Control           44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         3,500           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           49         Stormwater System Maintenance         2,500           50         Other Physical Environment         51           51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         57         Field Operations Subtotal         \$ 67,743           58         58           60         TOTAL EXPENDITURES         \$156,510	_	Electric Utility Services			
44         Aquatic Maintenance         7,200           45         Fountain Service Repairs & Maintenance         3,500           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           49         Stormwater System Maintenance         2,500           50         Other Physical Environment         2,571           51         General Liability Insurance         472           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         57         Field Operations Subtotal         \$ 67,743           58         60         TOTAL EXPENDITURES         \$156,510			5,000		
45         Fountain Service Repairs & Maintenance         3,500           46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           49         Stornwater System Maintenance         2,500           50         Other Physical Environment           51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         Field Operations Subtotal         \$ 67,743           58         TOTAL EXPENDITURES         \$156,510	_		7 200		
46         Lake/Pond Bank Maintenance         40,000           47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           49         Stornwater System Maintenance         2,500           50         Other Physical Environment         51           51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         Field Operations Subtotal         \$ 67,743           58         TOTAL EXPENDITURES         \$156,510					
47         Mitigation Area Monitoring & Maintenance         6,000           48         Aquatic Plant Replacement         500           49         Stornwater System Maintenance         2,500           50         Other Physical Environment           51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         57         Field Operations Subtotal         \$ 67,743           58         58         58           60         TOTAL EXPENDITURES         \$156,510	_				
48         Aquatic Plant Replacement         500           49         Stormwater System Maintenance         2,500           50         Other Physical Environment			6,000		
50         Other Physical Environment           51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         56         57           57         Field Operations Subtotal         \$ 67,743           58         58           60         TOTAL EXPENDITURES         \$156,510			500		
51         General Liability Insurance         2,571           52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         56         57           Field Operations Subtotal         \$ 67,743           58         58           60         TOTAL EXPENDITURES         \$156,510	49		2,500		
52         Property Insurance         472           53         Contingency         0           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         57         Field Operations Subtotal         \$ 67,743           58         58         58           60         TOTAL EXPENDITURES         \$156,510           61         \$ 156,510					
53         Contingency           54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         56           57         Field Operations Subtotal         \$ 67,743           58         \$           60         TOTAL EXPENDITURES         \$156,510           61         \$156,510					
54         Miscellaneous Contingency         0           55         Capital Reserves         0           56         **           57         Field Operations Subtotal         **         67,743           58         **           60         TOTAL EXPENDITURES         **         \$156,510           61         **         **         **			4/2		
55   Capital Reserves   0     56         57   Field Operations Subtotal   \$ 67,743     58       60   TOTAL EXPENDITURES   \$156,510     61			0		
56			0		
57   Field Operations Subtotal   \$ 67,743   58		<u>+</u>	Ü		
60 TOTAL EXPENDITURES \$156,510		Field Operations Subtotal	\$ 67,743		
61	58				
		TOTAL EXPENDITURES	\$156,510		
62 EACESS OF REVENUES OVER EXPENDITURES \$0		EVOCEGO OF DEVENHED OVER PURPLE VICTORIA	do.		
63	02	EACESS OF REVENUES OVER EXPENDITURES	20		

# Approved Budget Catalina at Winkler Preserve Community Development Reserve Fund Fiscal Year 2016/2017

	Chart of Accounts Classification	Budget for 2016/2017		
1				
2	REVENUES			
3	Interest Earnings			
4	Special Assessments			
5	Tax Roll*	\$	20,350	
12				
13	TOTAL REVENUES	\$	20,350	
14				
15	Balance Forward from Prior Year	\$	-	
16				
17	TOTAL REVENUES AND BALANCE FORWARD	\$	20,350	
18				
19	*Allocation of assessments between the Tax Roll and O	ff Ro	ll are	
20				
21	EXPENDITURES			
22				
23	Contingency			
24	Capital Reserves	\$	20,350	
26				
27	TOTAL EXPENDITURES	\$	20,350	
28				
29	EXCESS OF REVENUES OVER EXPENDITURES	\$	-	
30				

### Budget Template Catalina at Winkler Preserve Community Development District Debt Service Fiscal Year 2016/2017

Chart of Accounts Classification	Series 2005A	Budget for 2016/2017		
REVENUES				
Special Assessments				
Net Special Assessments (1)	\$243,149.99	\$243,149.99		
TOTAL REVENUES	\$243,149.99	\$243,149.99		
EXPENDITURES				
Administrative				
Financial & Administrative				
Bank Fees		\$0.00		
Debt Service Obligation	\$243,149.99	\$243,149.99		
Administrative Subtotal	\$243,149.99	\$243,149.99		
TOTAL EXPENDITURES	\$243,149.99	\$243,149.99		
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00		

Collection costs and Discount % applicable to Lee County:

4.5%

Gross assessments \$254,607.32

#### Notes:

 $Tax\ Roll\ Collection\ Costs\ for\ Lee\ County\ is\ 4.5\%\ of\ Tax\ Roll.\ Budgeted\ net\ of\ tax\ roll\ assessments.\ See\ Assessment\ Table.$ 

 $<sup>^{\</sup>left(1\right)}$  Maximum Annual Debt Service less Prepaid Assessments received.

### Catalina at Winkler Preserve Community Development District

### FISCAL YEAR 2016/2017 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

 2016/2017 O&M Budget
 \$176,860.00

 Lee County 4.5% Collection Cost:
 \$8,333.72

 2016/2017 Total:
 \$185,193.72

 2015/2016 O&M Budget
 \$176,860.00

 2016/2017 O&M Budget
 \$176,860.00

 Total Difference:
 \$0.00

	PER UNIT ANNUA	AL ASSESSMENT	Proposed Increase / Decrease		
	2015/2016	2016/2017	\$	%	
Debt Service - Single Family	\$919.16	\$919.16	\$0.00	0.00%	
Operations/Maintenance - Single Family	\$656.72	\$656.72	\$0.00	0.00%	
Total	\$1.575.88	\$1.575.88	\$0.00	0.00%	

#### CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

#### FISCAL YEAR 2016/2017 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

 TOTAL O&M BUDGET
 \$176,860.00

 COLLECTION COSTS @
 4.5%
 \$8,333.72

 TOTAL O&M ASSESSMENT
 \$185,193.72

		TOTAL								
		SERIES 2005A	AI	ALLOCATION OF O&M ASSESSMENT			SERIES 2005A	PER LOT ANNUAL ASSESSMENT		
		DEBT		TOTAL	% TOTAL	TOTAL	DEBT SERVICE		DEBT	
LOT SIZE	O&M	SERVICE (2)	<b>EAU FACTOR</b>	EAU's	EAU's	O&M BUDGET	<u>ASSESSMENT</u>	<u>0&amp;M</u>	SERVICE (3)	TOTAL (4)
SINGLE FAMILY	282	277	1.00	282.00	100.00%	\$185,193.72	\$254,607.32	\$656.72	\$919.16	\$1,575.88
	282	277	<u> </u>	282.00	100.00%	\$185,193.72	\$254,607.32			
LESS: Lee County Collection Costs and Early Payment Discounts					(\$8,333.72)	(\$11,457.33)				
Net Revenue to be Collected						\$176,860.00	\$243,149.99			

<sup>(1)</sup> Reflects five (5) Series 2005A prepayments.

<sup>(2)</sup> Reflects the number of total lots with Series 2005A debt outstanding.

<sup>(3)</sup> Annual debt service assessment per lot adopted in connection with the Series 2005A bond issue. Annual assessment includes principal, interest, Lee County collection costs and early payment discounts.

<sup>(4)</sup> Annual assessment that will appear on November 2016 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.