

Catalina at Winkler Preserve  
Community Development District

Financial Statements  
(Unaudited)

November 30, 2015

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Catalina at Winkler Preserve Community Development District**

Balance Sheet  
As of 11/30/2015  
(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
<b>Assets</b>							
Cash In Bank	166,219	0	0	0	166,219	0	0
Investments	35,243	0	189,646	11,675	236,563	0	0
Investments--Reserves	0	9,616	0	0	9,616	0	0
Accounts Receivable	148,476	0	204,126	0	352,603	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	426	0	0	0	426	0	0
Due From Other Funds	0	20,350	0	0	20,350	0	0
Amount Available in Debt Service	0	0	0	0	0	0	393,772
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,473,628
Fixed Assets	0	0	0	0	0	3,849,083	0
<b>Total Assets</b>	<b>350,364</b>	<b>29,966</b>	<b>393,772</b>	<b>11,675</b>	<b>785,777</b>	<b>3,849,083</b>	<b>2,867,400</b>
<b>Investments--Reserves</b>							
Accounts Payable	2,787	0	0	0	2,787	0	0
Accrued Expenses Payable	750	0	0	0	750	0	0
Due To Other Funds	20,350	0	0	0	20,350	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	2,867,400
<b>Total Investments--Reserves</b>	<b>23,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,887</b>	<b>0</b>	<b>2,867,400</b>
<b>Fund Equity &amp; Other Credits</b>							
Beginning Fund Balance	194,004	9,615	235,862	9,035	448,516	3,849,083	0
Net Change in Fund Balance	132,474	20,351	157,910	2,640	313,374	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>326,478</b>	<b>29,966</b>	<b>393,772</b>	<b>11,675</b>	<b>761,890</b>	<b>3,849,083</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>350,364</b>	<b>29,966</b>	<b>393,772</b>	<b>11,675</b>	<b>785,777</b>	<b>3,849,083</b>	<b>2,867,400</b>

See Notes to Unaudited Financial Statements

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	2	2	0.00%
Special Assessments					
Tax Roll	156,510	156,510	156,774	264	(0.16)%
<b>Total Revenues</b>	<b>156,510</b>	<b>156,510</b>	<b>156,777</b>	<b>267</b>	<b>(0.17)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	1,000	1,000	0	75.00%
Financial & Administrative					
Administrative Services	5,400	900	900	0	83.33%
District Management	19,248	3,208	3,208	0	83.33%
District Engineer	10,500	1,750	615	1,135	94.14%
Disclosure Report	1,000	100	100	0	90.00%
Trustees Fees	3,500	500	539	(39)	84.60%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial Consulting Services	10,000	5,834	5,833	1	41.66%
Accounting Services	12,000	2,000	2,000	0	83.33%
Auditing Services	3,200	0	0	0	100.00%
Public Officials Liability Insurance	2,300	2,300	2,250	50	2.17%
Legal Advertising	750	125	50	76	93.40%
Dues, Licenses & Fees	800	175	175	0	78.12%
Miscellaneous Fees	500	83	0	83	100.00%
Website Fees & Maintenance	2,100	350	350	0	83.33%
Legal Counsel					
District Counsel	7,500	1,250	1,540	(290)	79.47%
Electric Utility Services					
Utility-Fountains	5,000	833	576	257	88.47%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	583	348	235	90.05%
Lake/Pond Bank Maintenance	40,000	6,667	0	6,667	100.00%
Aquatic Maintenance	7,200	1,200	870	330	87.91%
Mitigation Area Monitoring & Maintenance	6,000	1,000	1,280	(280)	78.66%
Aquatic Plant Replacement	500	83	0	83	100.00%
Stormwater System Maintenance	2,500	417	0	417	100.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Other Physical Environment					
Property Insurance	2,100	2,100	138	1,962	93.42%
General Liability Insurance	455	455	2,250	(1,795)	(394.50)%
Contingency					
Miscellaneous Contingency	6,175	1,029	0	1,029	100.00%
Total Expenditures	<u>156,510</u>	<u>34,225</u>	<u>24,303</u>	<u>9,922</u>	<u>84.47%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>122,285</u>	<u>132,474</u>	<u>10,188</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>122,285</u>	<u>132,474</u>	<u>10,188</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	194,004	194,004	0.00%
Fund Balance, End of Period	<u>0</u>	<u>122,285</u>	<u>326,478</u>	<u>204,192</u>	<u>0.00%</u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,351</u>	<u>1</u>	<u>0.00%</u>
Expenditures				
Contingency				
Capital Reserves	20,350	0	20,350	100.00%
Total Expenditures	<u>20,350</u>	<u>0</u>	<u>20,350</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	20,351	20,351	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,351	20,351	0.00%
Fund Balance, Beginning of Period	0	9,615	9,615	0.00%
Fund Balance, End of Period	<u>0</u>	<u>29,966</u>	<u>29,966</u>	<u>0.00%</u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Special Assessments				
Tax Roll	243,150	243,150	0	0.00%
Total Revenues	<u>243,150</u>	<u>243,150</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	168,150	82,600	85,550	50.87%
Principal	75,000	0	75,000	100.00%
Total Expenditures	<u>243,150</u>	<u>82,600</u>	<u>160,550</u>	<u>66.03%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>160,550</u>	<u>160,550</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,640)	(2,640)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>157,910</u>	<u>157,910</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	235,862	235,862	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>393,772</u></u>	<u><u>393,772</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2015 Through 11/30/2015

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Excess of Revenues Over (Under) Expenditures	0	0	0	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	2,640	2,640	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	2,640	2,640	0.00%
Fund Balance, Beginning of Period	0	9,035	9,035	0.00%
Fund Balance, End of Period	<u>0</u>	<u>11,675</u>	<u>11,675</u>	<u>0.00%</u>

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**November 30, 2015**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 97
SunTrust Escrow	Money Market Account	35,146
	<b>Total General Fund Investments</b>	<b><u>\$ 35,243</u></b>
The Bank of Tampa	Money Market Account	\$ 9,616
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 9,616</u></b>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 102,660
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	86,986
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 189,646</u></b>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 11,675
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 11,675</u></b>



**Catalina at Winkler Preserve Community Development District**

Summary A/R Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Lee County Tax Collector	FY 15-16	<u>148,476.48</u>
		Total 001 - General Fund	148,476.48

**Catalina at Winkler Preserve Community Development District**

Summary A/R Ledger

200 - Debt Service Fund

From 11/1/2015 Through 11/30/2015

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Lee County Tax Collector	FY 15-16	<u>204,126.43</u>
		Total 200 - Debt Service Fund	<u>204,126.43</u>
Report Balance			<u><u>352,602.91</u></u>

**Catalina at Winkler Preserve Community Development District**

Summary A/P Ledger

001 - General Fund

From 11/1/2015 Through 11/30/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Aquatic Systems, Inc.	11/1/2015	0000323911	Quarterly Aerator Maintenance 11/15	238.00
Aquatic Systems, Inc.	11/1/2015	0000323912	Quarterly Fountain Maintenance 11/15	110.00
Barraco and Associates, Inc.	11/10/2015	16026	Engineering Services 10/15	615.00
Catalina at Winkler Homeowner's Association, Inc.	11/30/2015	Nov-15	Reimb HOA for Electric Aerator Sys 11/15	140.00
Florida Power and Light Company	11/24/2015	09846-68343 11/15	17043 Tremont St #Aerator 11/15	83.50
Florida Power and Light Company	11/24/2015	11246-08348 11/15	17213 Wrigley Cir #Aerator 11/15	59.61
Hopping Green & Sams	11/20/2015	85000	General/Monthly Legal Services 10/15	1,105.61
Lake Masters Aquatic Weed Control, Inc.	11/1/2015	15-08332	Monthly Aquatic Weed Control 11/15	435.00
			Total 001 - General Fund	2,786.72
Report Balance				2,786.72

**Catalina at Winkler Preserve Community Development District**  
**Notes to Unaudited Financial Statements**  
**November 30, 2015**

**Balance Sheet**

1. Trust statement activity has been recorded through 11/30/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

**Summary A/R Ledger – Payment Terms**

4. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

**Summary A/R Ledger – Subsequent Collections**

5. General Fund - Payment for Invoice FY15-16 in the amount of \$115,609.98 was received in December 2015.
6. Debt Service Fund - Payment for Invoice FY15-16 in the amount of \$158,941.33 was received in December 2015.