

Catalina at Winkler Preserve
Community Development District

Financial Statements
(Unaudited)

October 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Catalina at Winkler Preserve Community Development District

Balance Sheet
As of 10/31/2016
(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	203,258	0	0	0	203,258	0	0
Investments	35,256	0	236,556	28	271,840	0	0
Investments--Reserves	0	30,006	0	0	30,006	0	0
Accounts Receivable	156,511	20,350	243,150	0	420,011	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	479,706
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,395,294
Fixed Assets	0	0	0	0	0	3,849,083	0
Total Assets	395,451	50,356	479,706	28	925,541	3,849,083	2,875,000
Investments--Reserves							
Accounts Payable	829	0	0	0	829	0	0
Accrued Expenses Payable	1,340	0	0	0	1,340	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	2,875,000
Total Investments--Reserves	2,169	0	0	0	2,169	0	2,875,000
Fund Equity & Other Credits							
Beginning Fund Balance	252,623	30,002	236,514	28	519,167	3,849,083	0
Net Change in Fund Balance	140,660	20,354	243,192	0	404,205	0	0
Total Fund Equity & Other Credits	393,282	50,356	479,706	28	923,372	3,849,083	0
Total Liabilities & Fund Equity	395,451	50,356	479,706	28	925,541	3,849,083	2,875,000

See Notes to Unaudited Financial Statements

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 10/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	1	1	0.00%
Special Assessments					
Tax Roll	156,510	156,510	156,711	201	(0.12)%
Total Revenues	156,510	156,510	156,712	202	(0.13)%
Expenditures					
Legislative					
Supervisor Fees	4,000	0	0	0	100.00%
Financial & Administrative					
Administrative Services	5,400	450	450	0	91.66%
District Management	19,248	1,604	1,604	0	91.66%
District Engineer	12,200	1,017	0	1,017	100.00%
Disclosure Report	1,000	83	0	83	100.00%
Trustees Fees	3,500	539	539	0	84.60%
Tax Collector/Property Appraiser Fees	282	0	0	0	100.00%
Financial Consulting Services	10,000	5,417	5,417	0	45.83%
Accounting Services	12,000	1,000	1,000	0	91.66%
Auditing Services	3,200	0	0	0	100.00%
Printed Agenda	1,200	100	0	100	100.00%
Public Officials Liability Insurance	2,588	2,588	2,250	338	13.06%
Legal Advertising	750	63	103	(40)	86.33%
Dues, Licenses & Fees	800	227	175	52	78.12%
Miscellaneous Fees	500	42	0	42	100.00%
Website Fees & Maintenance	2,100	175	175	0	91.66%
Legal Counsel					
District Counsel	10,000	833	56	778	99.44%
Electric Utility Services					
Utility-Fountains	5,000	417	201	216	95.98%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	292	0	292	100.00%
Lake/Pond Bank Maintenance	40,000	3,333	0	3,333	100.00%
Aquatic Maintenance	7,200	600	435	165	93.95%
Mitigation Area Monitoring & Maintenance	6,000	500	1,280	(780)	78.66%
Aquatic Plant Replacement	500	42	0	42	100.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 10/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Stormwater System Maintenance	2,500	208	0	208	100.00%
Other Physical Environment					
Property Insurance	472	472	119	353	74.78%
General Liability Insurance	2,570	2,570	2,250	320	12.45%
Total Expenditures	<u>156,510</u>	<u>22,571</u>	<u>16,052</u>	<u>6,519</u>	<u>89.74%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>133,939</u>	<u>140,660</u>	<u>6,720</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>133,939</u>	<u>140,660</u>	<u>6,720</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	252,623	252,623	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>133,939</u></u>	<u><u>393,282</u></u>	<u><u>259,343</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 10/31/2016

(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	4	4	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,354</u>	<u>4</u>	<u>0.02%</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	20,354	20,354	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,354	20,354	0.00%
Fund Balance, Beginning of Period	0	30,002	30,002	0.00%
Fund Balance, End of Period	<u>0</u>	<u>50,356</u>	<u>50,356</u>	<u>0.00%</u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2016 Through 10/31/2016

(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	42	42	0.00%
Special Assessments				
Tax Roll	243,150	243,150	0	0.00%
Total Revenues	<u>243,150</u>	<u>243,192</u>	<u>42</u>	<u>0.02%</u>
Expenditures				
Debt Service				
Interest	163,150	0	163,150	100.00%
Principal	80,000	0	80,000	100.00%
Total Expenditures	<u>243,150</u>	<u>0</u>	<u>243,150</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	243,192	243,192	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	243,192	243,192	0.00%
Fund Balance, Beginning of Period	0	236,514	236,514	0.00%
Fund Balance, End of Period	<u>0</u>	<u>479,706</u>	<u>479,706</u>	<u>0.00%</u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2016 Through 10/31/2016

(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%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	0	0	0.00%
Fund Balance, Beginning of Period	0	28	28	0.00%
Fund Balance, End of Period	<u>0</u>	<u>28</u>	<u>28</u>	<u>0.00%</u>

Catalina at Winkler Preserve CDD
Investment Summary
October 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 97
SunTrust Escrow	Money Market Account	35,159
	Total General Fund Investments	\$ 35,256
The Bank of Tampa	Money Market Account	\$ 30,006
	Total Reserve Fund Investments	\$ 30,006
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 102,780
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	133,776
	Total Debt Service Fund Investments	\$ 236,556
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 28
	Total Capital Project Fund Investments	\$ 28

Catalina at Winkler Preserve Community Development District

Summary A/R Ledger

001 - General Fund

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Lee County Tax Collector	FY 16-17	<u>156,511.26</u>
		Total 001 - General Fund	156,511.26

Catalina at Winkler Preserve Community Development District

Summary A/R Ledger

005 - Reserve Fund

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Lee County Tax Collector	FY 16-17	<u>20,350.00</u>
		Total 005 - Reserve Fund	20,350.00

Catalina at Winkler Preserve Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 10/1/2016 Through 10/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2016	Lee County Tax Collector	FY 16-17	<u>243,149.99</u>
		Total 200 - Debt Service Fund	<u>243,149.99</u>
Report Balance			<u><u>420,011.25</u></u>

Catalina at Winkler Preserve Community Development District

Summary A/P Ledger

001 - General Fund

From 10/1/2016 Through 10/31/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Department of Economic Opportunity	10/3/2016	39200	Special District Fee FY 16/17	175.00
Florida Power and Light Company	10/27/2016	11246-08348 10/16	17213 Wrigley Cir #Aerator 10/16	60.78
Hopping Green & Sams	10/25/2016	90303	General/Monthly Legal Services 09/16	55.50
Lake Masters Aquatic Weed Control, Inc.	10/1/2016	16-07712	Monthly Aquatic Weed Control 10/16	435.00
The Breeze Corporation	10/4/2016	104399 10/05/16	Acct #L00993 Legal Advertising 10/05/16	49.00
The Breeze Corporation	10/26/2016	104642 10/26/16	Acct #L00993 Legal Advertising 10/26/16	53.50
			Total 001 - General Fund	828.78
Report Balance				828.78

Catalina at Winkler Preserve Community Development District
Notes to Unaudited Financial Statements
October 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 10/31/16.
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 FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.