

Catalina at Winkler Preserve
Community Development District

Financial Statements
(Unaudited)

September 30, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Catalina at Winkler Preserve Community Development District

Balance Sheet
As of 9/30/2015
(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
Assets							
Cash In Bank	161,035	0	0	0	161,035	0	0
Investments	35,240	0	235,862	9,035	280,137	0	0
Investments--Reserves	0	9,615	0	0	9,615	0	0
Accounts Receivable	0	0	0	0	0	0	0
Prepaid Expenses	5,177	0	0	0	5,177	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	235,862
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,714,138
Fixed Assets	0	0	0	0	0	3,849,083	0
Total Assets	201,878	9,615	235,862	9,035	456,390	3,849,083	2,950,000
Investments--Reserves							
Accounts Payable	894	0	0	0	894	0	0
Accrued Expenses Payable	5,140	0	0	0	5,140	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	2,950,000
Total Investments--Reserves	6,034	0	0	0	6,034	0	2,950,000
Fund Equity & Other Credits							
Beginning Fund Balance	192,568	9,608	252,761	8,946	463,883	3,849,083	0
Net Change in Fund Balance	3,276	7	(16,899)	89	(13,527)	0	0
Total Fund Equity & Other Credits	195,844	9,615	235,862	9,035	450,356	3,849,083	0
Total Liabilities & Fund Equity	201,878	9,615	235,862	9,035	456,390	3,849,083	2,950,000

See Notes to Unaudited Financial Statements

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	114	114	0.00%
Special Assessments					
Tax Roll	176,860	176,860	180,886	4,026	(2.27)%
Total Revenues	176,860	176,860	181,000	4,140	(2.34)%
Expenditures					
Legislative					
Supervisor Fees	4,000	4,000	3,800	200	5.00%
Financial & Administrative					
Administrative Services	6,056	6,056	6,056	0	0.00%
District Management	22,495	22,495	22,495	0	0.00%
District Engineer	10,500	10,500	13,542	(3,042)	(28.97)%
Disclosure Report	5,000	5,000	1,100	3,900	78.00%
Trustees Fees	3,500	3,500	3,233	268	7.64%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial Consulting Services	6,200	6,200	6,200	0	0.00%
Accounting Services	11,897	11,897	11,897	0	0.00%
Auditing Services	3,500	3,500	3,500	0	0.00%
Public Officials Liability Insurance	2,050	2,050	2,026	24	1.17%
Legal Advertising	750	750	402	348	46.42%
Bank Fees	400	400	351	49	12.35%
Dues, Licenses & Fees	800	800	872	(72)	(8.93)%
Website Fees & Maintenance	3,000	3,000	2,000	1,000	33.33%
Legal Counsel					
District Counsel	7,500	7,500	7,456	44	0.58%
Electric Utility Services					
Utility-Fountains	5,000	5,000	3,861	1,139	22.77%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,800	3,800	9,114	(5,314)	(139.84)%
Lake/Pond Bank Maintenance	60,000	60,000	64,200	(4,200)	(7.00)%
Aquatic Maintenance	9,500	9,500	9,272	228	2.40%
Mitigation Area Monitoring & Maintenance	5,120	5,120	3,840	1,280	25.00%
Aquatic Plant Replacement	500	500	0	500	100.00%
Stormwater System Maintenance	2,500	2,500	0	2,500	100.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2014 Through 9/30/2015

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Other Physical Environment					
Property Insurance	2,100	2,100	1,829	271	12.89%
General Liability Insurance	410	410	396	14	3.41%
Total Expenditures	<u>176,860</u>	<u>176,860</u>	<u>177,723</u>	<u>(863)</u>	<u>(0.49)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>3,276</u>	<u>3,276</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>3,276</u>	<u>3,276</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	192,568	192,568	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>195,844</u></u>	<u><u>195,844</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2014 Through 9/30/2015

(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	7	7	0.00%
Total Revenues	<u>0</u>	<u>7</u>	<u>7</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>7</u>	<u>7</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>7</u>	<u>7</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	9,608	9,608	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>9,615</u></u>	<u><u>9,615</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2014 Through 9/30/2015

(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	244,028	243,150	(878)	(0.35)%
Total Revenues	<u>244,028</u>	<u>243,150</u>	<u>(878)</u>	<u>(0.36)%</u>
Expenditures				
Debt Service				
Interest	169,028	169,960	(932)	(0.55)%
Principal	75,000	90,000	(15,000)	(20.00)%
Total Expenditures	<u>244,028</u>	<u>259,960</u>	<u>(15,932)</u>	<u>(6.53)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(16,810)</u>	<u>(16,810)</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(89)	(89)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(16,899)</u>	<u>(16,899)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	252,761	252,761	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>235,862</u></u>	<u><u>235,862</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 10/1/2014 Through 9/30/2015

(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	89	89	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	89	89	0.00%
Fund Balance, Beginning of Period	0	8,946	8,946	0.00%
Fund Balance, End of Period	<u>0</u>	<u>9,035</u>	<u>9,035</u>	<u>0.00%</u>

Catalina at Winkler Preserve CDD
Investment Summary
September 30, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 97
SunTrust Escrow	Money Market Account	35,143
	Total General Fund Investments	<u>\$ 35,240</u>
The Bank of Tampa	Money Market Account	\$ 9,615
	Total Reserve Fund Investments	<u>\$ 9,615</u>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 105,300
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	130,562
	Total Debt Service Fund Investments	<u>\$ 235,862</u>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 9,035
	Total Capital Project Fund Investments	<u>\$ 9,035</u>

Catalina at Winkler Preserve Community Development District

Summary A/P Ledger

001 - General Fund

From 9/1/2015 Through 9/30/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Florida Power and Light Company	9/28/2015	09846-68343 09/15	17043 Tremont St #Aerator 09/15	95.13
Florida Power and Light Company	9/28/2015	11246-08348 09/15	17213 Wrigley Cir #Aerator 09/15	72.85
Floyd Johnston	9/3/2015	FJ090315	Board of Supervisors Meeting 09/03/15	200.00
Hopping Green & Sams	9/18/2015	83886	General/Monthly Legal Services 08/15	<u>525.66</u>
			Total 001 - General Fund	<u>893.64</u>
Report Balance				<u><u>893.64</u></u>

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

Balance Sheet

1. Trust statement activity has been recorded through 09/30/15.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$9,615 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget and is reflected in the Reserve Fund.