

Catalina at Winkler Preserve Community Development District
General Fund
Fiscal Year 2015/2016

Chart of Accounts Classification	Budget for 2015/2016
REVENUES	
Interest Earnings	
Interest Earnings	
Special Assessments	
Tax Roll	156,510
TOTAL REVENUES	\$156,510
TOTAL REVENUES AND BALANCE FORWARD	\$156,510
EXPENDITURES - ADMINISTRATIVE	
Legislative	
Supervisor Fees	4,000
Financial & Administrative	
Administrative Services	5,400
District Management	19,248
District Engineer	10,500
Disclosure Report	1,000
Trustees Fees	3,500
Financial Consulting Services	10,000
Accounting Services	12,000
Auditing Services	3,200
Public Officials Liability Insurance	2,300
Legal Advertising	750
Bank Fees	0
Dues, Licenses & Fees	800
Miscellaneous Fees	500
Tax Collector /Property Appraiser Fees	282
Website Fees & Maintenance	2,100
Legal Counsel	
District Counsel	7,500
Administrative Subtotal	\$ 83,080
EXPENDITURES - FIELD OPERATIONS	
Electric Utility Services	
Utility-Fountains	5,000
Stormwater Control	
Aquatic Maintenance	7,200
Fountain Service Repairs & Maintenance	3,500
Lake/Pond Bank Maintenance	40,000
Mitigation Area Monitoring & Maintenance	6,000
Aquatic Plant Replacement	500
Stormwater System Maintenance	2,500
Other Physical Environment	
General Liability Insurance	455
Property Insurance	2,100
Contingency	
Miscellaneous Contingency	6,175
Field Operations Subtotal	\$ 73,430
TOTAL EXPENDITURES	\$156,510
EXCESS OF REVENUES OVER EXPENDITURES	\$0

**Catalina at Winkler Preserve Community Development District
Reserve Fund
Fiscal Year 2015/2016**

Chart of Accounts Classification	Budget for 2015/2016
REVENUES	
Special Assessments	
Tax Roll*	\$ 20,350
TOTAL REVENUES	\$ 20,350
Balance Forward from Prior Year	\$ -
TOTAL REVENUES AND BALANCE FORWARD	\$ 20,350
<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>	
EXPENDITURES	
Contingency	
Capital Reserves	\$ 20,350
TOTAL EXPENDITURES	\$ 20,350
EXCESS OF REVENUES OVER EXPENDITURES	\$ -

Catalina at Winkler Preserve Community Development District
Debt Service
Fiscal Year 2015/2016

Chart of Accounts Classification	Series 2005A	Budget for 2015/2016
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 and Discount % applicable to the 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.

(1) Maximum Annual Debt Service less Prepaid Assessments received.

Catalina at Winkler Preserve Community Development District

FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2015/2016 O&M Budget	\$176,860.00
Lee County 4.5% Collection Cost:	<u>\$8,333.72</u>
2015/2016 Total:	<u>\$185,193.72</u>

2014/2015 O&M Budget	\$176,860.00
2015/2016 O&M Budget	<u>\$176,860.00</u>
Total Difference:	<u>\$0.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2014/2015	2015/2016	\$	%
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	<u>\$1,575.88</u>	<u>\$1,575.88</u>	<u>\$0.00</u>	<u>0.00%</u>

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2015/2016 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$176,860.00
COLLECTION COSTS @	4.5%	<u>\$8,333.72</u>
TOTAL O&M ASSESSMENT		<u><u>\$185,193.72</u></u>

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

⁽¹⁾ Reflects five (5) prepayments.

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

⁽³⁾ 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 discount costs.

⁽⁴⁾ Annual assessment that will appear on November 2015 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.