

Catalina at Winkler Preserve
Community Development District

Financial Statements
(Unaudited)

October 31, 2015

Prepared by
Rizzetta & Company, Inc.
District Manager

Catalina at Winkler Preserve Community Development District

Balance Sheet
As of 10/31/2015
(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	148,225	0	0	0	148,225	0	0
Investments	35,241	0	235,862	9,035	280,139	0	0
Investments--Reserves	0	9,615	0	0	9,615	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	479,012
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,470,988
Fixed Assets	0	0	0	0	0	3,849,083	0
Total Assets	340,403	29,965	479,012	9,035	858,416	3,849,083	2,950,000
Investments--Reserves							
Accounts Payable	624	0	0	0	624	0	0
Accrued Expenses Payable	6,040	0	0	0	6,040	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	6,664	0	0	0	6,664	0	2,950,000
Fund Equity & Other Credits							
Beginning Fund Balance	192,504	9,615	235,862	9,035	447,016	3,849,083	0
Net Change in Fund Balance	141,235	20,350	243,150	0	404,735	0	0
Total Fund Equity & Other Credits	333,739	29,965	479,012	9,035	851,751	3,849,083	0
Total Liabilities & Fund Equity	340,403	29,965	479,012	9,035	858,416	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 10/1/2015 Through 10/31/2015

(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	156,774	264	(0.16)%
Total Revenues	156,510	156,510	156,776	266	(0.17)%
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	10,500	875	0	875	100.00%
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	5,417	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%
Public Officials Liability Insurance	2,300	2,300	2,250	50	2.17%
Legal Advertising	750	63	50	13	93.40%
Dues, Licenses & Fees	800	175	175	0	78.12%
Miscellaneous Fees	500	42	0	42	100.00%
Website Fees & Maintenance	2,100	175	175	0	91.66%
Legal Counsel					
District Counsel	7,500	625	384	241	94.88%
Electric Utility Services					
Utility-Fountains	5,000	417	293	124	94.14%
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	0	500	100.00%
Aquatic Plant Replacement	500	42	0	42	100.00%
Stormwater System Maintenance	2,500	208	0	208	100.00%

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 10/31/2015

(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	515	0	515	100.00%
Total Expenditures	<u>156,510</u>	<u>22,068</u>	<u>15,541</u>	<u>6,528</u>	<u>90.07%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>134,442</u>	<u>141,235</u>	<u>6,793</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>134,442</u>	<u>141,235</u>	<u>6,793</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	192,504	192,504	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>134,442</u></u>	<u><u>333,739</u></u>	<u><u>199,297</u></u>	<u><u>0.00%</u></u>

Catalina at Winkler Preserve Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 10/31/2015

(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	0	0	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,350</u>	<u>0</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	20,350	20,350	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,350	20,350	0.00%
Fund Balance, Beginning of Period	0	9,615	9,615	0.00%
Fund Balance, End of Period	<u>0</u>	<u>29,965</u>	<u>29,965</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 10/31/2015

(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	0	168,150	100.00%
Principal	75,000	0	75,000	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	<u>0</u>	<u>243,150</u>	<u>243,150</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>243,150</u>	<u>243,150</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>479,012</u></u>	<u><u>479,012</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 10/31/2015

(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%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	0	0	0.00%
Fund Balance, Beginning of Period	0	9,035	9,035	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
October 31, 2015

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2015</u>
State Board of Administration	Local Government Investment Pool	\$ 97
SunTrust Escrow	Money Market Account	35,144
	Total General Fund Investments	<u>\$ 35,241</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/R Ledger

001 - General Fund

From 10/1/2015 Through 10/31/2015

<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>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 10/1/2015 Through 10/31/2015

<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>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 10/1/2015 Through 10/31/2015

<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>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 10/1/2015 Through 10/31/2015

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Catalina at Winkler Homeowner's Association, Inc.	10/30/2015	Oct-15	Reimb HOA for Electric Aerator Sys 10/15	140.00
Florida Power and Light Company	10/27/2015	09846-68343 10/15	17043 Tremont St #Aerator 10/15	86.00
Florida Power and Light Company	10/27/2015	11246-08348 10/15	17213 Wrigley Cir #Aerator 10/15	66.92
Lee County Property Appraiser	10/30/2015	006498	2015 Non Ad Valorem Assessment Roll	282.00
The Breeze Corporation	10/31/2015	109037 Breeze	Acct # L00993 Legal Advertising 10/15	49.50
			Total 001 - General Fund	624.42
Report Balance				624.42

Catalina at Winkler Preserve Community Development District
Notes to Unaudited Financial Statements
October 31, 2015

Balance Sheet

1. Trust statement activity has been recorded through 10/31/15.
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

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.