

Catalina at Winkler Preserve  
Community Development District

Financial Statements  
(Unaudited)

June 30, 2016

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Catalina at Winkler Preserve Community Development District**

Balance Sheet  
As of 6/30/2016  
(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
<b>Assets</b>							
Cash In Bank	239,838	0	0	0	239,838	0	0
Investments	35,251	0	236,386	28	271,665	0	0
Investments--Reserves	0	29,991	0	0	29,991	0	0
Accounts Receivable	0	0	0	0	0	0	0
Prepaid Expenses	539	0	0	0	539	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	236,386
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,638,614
Fixed Assets	0	0	0	0	0	3,849,083	0
<b>Total Assets</b>	<u>276,054</u>	<u>29,991</u>	<u>236,386</u>	<u>28</u>	<u>542,459</u>	<u>3,849,083</u>	<u>2,875,000</u>
<b>Investments--Reserves</b>							
Accounts Payable	2,368	0	0	0	2,368	0	0
Accrued Expenses Payable	1,890	0	0	0	1,890	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
<b>Total Investments--Reserves</b>	<u>4,258</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,258</u>	<u>0</u>	<u>2,875,000</u>
<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	77,791	20,376	523	(9,007)	89,684	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>271,796</u>	<u>29,991</u>	<u>236,386</u>	<u>28</u>	<u>538,200</u>	<u>3,849,083</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>276,054</u>	<u>29,991</u>	<u>236,386</u>	<u>28</u>	<u>542,459</u>	<u>3,849,083</u>	<u>2,875,000</u>

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 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	11	11	0.00%
Special Assessments					
Tax Roll	156,510	156,510	160,779	4,269	(2.72)%
<b>Total Revenues</b>	<b>156,510</b>	<b>156,510</b>	<b>160,789</b>	<b>4,279</b>	<b>(2.73)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	3,000	3,000	0	25.00%
Financial & Administrative					
Administrative Services	5,400	4,050	4,050	0	25.00%
District Management	19,248	14,436	14,436	0	25.00%
District Engineer	10,500	7,875	12,137	(4,262)	(15.58)%
Disclosure Report	1,000	1,000	1,100	(100)	(10.00)%
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	10,000	8,753	8,750	3	12.49%
Accounting Services	12,000	9,000	9,000	0	25.00%
Auditing Services	3,200	3,200	3,200	0	0.00%
Public Officials Liability Insurance	2,300	2,300	2,250	50	2.17%
Legal Advertising	750	563	174	389	76.86%
Dues, Licenses & Fees	800	800	735	65	8.12%
Miscellaneous Fees	500	375	0	375	100.00%
Website Fees & Maintenance	2,100	1,575	1,575	0	25.00%
Legal Counsel					
District Counsel	7,500	5,625	6,662	(1,037)	11.17%
Electric Utility Services					
Utility-Fountains	5,000	3,750	2,491	1,259	50.17%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	2,625	1,061	1,564	69.68%
Lake/Pond Bank Maintenance	40,000	30,000	0	30,000	100.00%
Aquatic Maintenance	7,200	5,400	3,915	1,485	45.62%
Mitigation Area Monitoring & Maintenance	6,000	4,500	2,560	1,940	57.33%
Aquatic Plant Replacement	500	375	0	375	100.00%
Stormwater System Maintenance	2,500	1,875	0	1,875	100.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 6/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
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	4,631	0	4,631	100.00%
Total Expenditures	<u>156,510</u>	<u>122,045</u>	<u>82,998</u>	<u>39,047</u>	<u>46.97%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>34,465</u>	<u>77,791</u>	<u>43,326</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>34,465</u>	<u>77,791</u>	<u>43,326</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	194,004	194,004	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>34,465</u></u>	<u><u>271,796</u></u>	<u><u>237,330</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 6/30/2016

(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	26	26	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,376</u>	<u>26</u>	<u>0.13%</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	20,376	20,376	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,376	20,376	0.00%
Fund Balance, Beginning of Period	0	9,615	9,615	0.00%
Fund Balance, End of Period	<u>0</u>	<u>29,991</u>	<u>29,991</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 6/30/2016

(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	241	241	0.00%
Special Assessments				
Tax Roll	243,150	243,150	0	0.00%
Total Revenues	<u>243,150</u>	<u>243,391</u>	<u>241</u>	<u>0.10%</u>
Expenditures				
Debt Service				
Interest	168,150	165,200	2,950	1.75%
Principal	75,000	75,000	0	0.00%
Total Expenditures	<u>243,150</u>	<u>240,200</u>	<u>2,950</u>	<u>1.21%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>3,191</u>	<u>3,191</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,667)	(2,667)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>523</u>	<u>523</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>236,386</u></u>	<u><u>236,386</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 6/30/2016

(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	2	2	0.00%
Total Revenues	<u>0</u>	<u>2</u>	<u>2</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	2	2	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	2,667	2,667	0.00%
Other Costs	0	(11,677)	(11,677)	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>(9,010)</u>	<u>(9,010)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(9,007)	(9,007)	0.00%
Fund Balance, Beginning of Period	0	9,035	9,035	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>28</u></u>	<u><u>28</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**June 30, 2016**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>June 30, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 97
SunTrust Escrow	Money Market Account	35,154
	<b>Total General Fund Investments</b>	<b>\$ 35,251</b>
The Bank of Tampa	Money Market Account	\$ 29,991
	<b>Total Reserve Fund Investments</b>	<b>\$ 29,991</b>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 102,706
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	133,680
	<b>Total Debt Service Fund Investments</b>	<b>\$ 236,386</b>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 28
	<b>Total Capital Project Fund Investments</b>	<b>\$ 28</b>



**Catalina at Winkler Preserve Community Development District**

Summary A/P Ledger

001 - General Fund

From 6/1/2016 Through 6/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Barraco and Associates, Inc.	6/21/2016	16557	Engineering Services 05/16	1,195.99
Florida Power and Light Company	6/27/2016	09846-68343 06/16	17043 Tremont St #Aerator 06/16	81.75
Florida Power and Light Company	6/27/2016	11246-08348 06/16	17213 Wrigley Cir #Aerator 06/16	37.40
Hopping Green & Sams	6/22/2016	88300	General/Monthly Legal Services 05/16	618.27
Lake Masters Aquatic Weed Control, Inc.	6/1/2016	16-04284	Monthly Aquatic Weed Control 06/16	435.00
			Total 001 - General Fund	2,368.41
Report Balance				2,368.41

**Catalina at Winkler Preserve Community Development District  
Notes to Unaudited Financial Statements  
June 30, 2016**

**Balance Sheet**

1. Trust statement activity has been recorded through 06/30/16.
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.