

Catalina at Winkler Preserve  
Community Development District

Financial Statements  
(Unaudited)

September 30, 2016

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Catalina at Winkler Preserve Community Development District**

Balance Sheet

As of 9/30/2016

(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	215,963	0	0	0	215,963	0	0
Investments	35,255	0	236,514	28	271,797	0	0
Investments--Reserves	0	30,002	0	0	30,002	0	0
Accounts Receivable	0	0	0	0	0	0	0
Prepaid Expenses	5,158	0	0	0	5,158	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	236,514
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,638,486
Fixed Assets	0	0	0	0	0	3,849,083	0
<b>Total Assets</b>	<u>256,802</u>	<u>30,002</u>	<u>236,514</u>	<u>28</u>	<u>523,346</u>	<u>3,849,083</u>	<u>2,875,000</u>
<b>Investments--Reserves</b>							
Accounts Payable	2,918	0	0	0	2,918	0	0
Accrued Expenses Payable	1,262	0	0	0	1,262	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>4,179</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,179</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	58,618	20,388	652	(9,007)	70,651	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>252,623</u>	<u>30,002</u>	<u>236,514</u>	<u>28</u>	<u>519,167</u>	<u>3,849,083</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>256,802</u>	<u>30,002</u>	<u>236,514</u>	<u>28</u>	<u>523,346</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 9/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	15	15	0.00%
Special Assessments					
Tax Roll	156,510	156,510	160,779	4,269	(2.72)%
<b>Total Revenues</b>	<u>156,510</u>	<u>156,510</u>	<u>160,793</u>	<u>4,283</u>	<u>(2.74)%</u>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	4,000	4,000	0	0.00%
Financial & Administrative					
Administrative Services	5,400	5,400	5,400	0	0.00%
District Management	19,248	19,248	19,248	0	0.00%
District Engineer	10,500	10,500	11,824	(1,324)	(12.61)%
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	10,000	10,000	(0)	0.00%
Accounting Services	12,000	12,000	12,000	0	0.00%
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	750	256	494	65.83%
Dues, Licenses & Fees	800	800	735	65	8.12%
Miscellaneous Fees	500	500	0	500	100.00%
Website Fees & Maintenance	2,100	2,100	2,100	0	0.00%
Legal Counsel					
District Counsel	7,500	7,500	9,710	(2,210)	(29.46)%
Electric Utility Services					
Utility-Fountains	5,000	5,000	3,068	1,932	38.64%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	3,500	1,790	1,711	48.87%
Lake/Pond Bank Maintenance	40,000	40,000	0	40,000	100.00%
Aquatic Maintenance	7,200	7,200	5,220	1,980	27.50%
Mitigation Area Monitoring & Maintenance	6,000	6,000	3,840	2,160	36.00%
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 10/1/2015 Through 9/30/2016

(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	6,175	532	5,643	91.39%
Total Expenditures	<u>156,510</u>	<u>156,510</u>	<u>102,175</u>	<u>54,335</u>	<u>34.72%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>58,618</u>	<u>58,618</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>58,618</u>	<u>58,618</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>0</u></u>	<u><u>252,623</u></u>	<u><u>252,623</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 9/30/2016

(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	38	38	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,388</u>	<u>38</u>	<u>0.18%</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	20,388	20,388	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,388	20,388	0.00%
Fund Balance, Beginning of Period	0	9,615	9,615	0.00%
Fund Balance, End of Period	<u>0</u>	<u>30,002</u>	<u>30,002</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 9/30/2016

(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	369	369	0.00%
Special Assessments				
Tax Roll	243,150	243,150	0	0.00%
Total Revenues	<u>243,150</u>	<u>243,519</u>	<u>369</u>	<u>0.15%</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>3,319</u>	<u>3,319</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>652</u>	<u>652</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>236,514</u></u>	<u><u>236,514</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 9/30/2016

(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**  
**September 30, 2016**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 98
SunTrust Escrow	Money Market Account	35,157
	<b>Total General Fund Investments</b>	<b>\$ 35,255</b>
The Bank of Tampa	Money Market Account	\$ 30,002
	<b>Total Reserve Fund Investments</b>	<b>\$ 30,002</b>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 102,761
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	133,753
	<b>Total Debt Service Fund Investments</b>	<b>\$ 236,514</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 9/1/2016 Through 9/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Barraco and Associates, Inc.	9/21/2016	16819	Engineering Services 08/16	437.50
Catalina at Winkler Homeowner's Association, Inc.	9/30/2016	Sep-16	Reimb HOA for Electric Service for Aerator System 09/16	140.00
Hopping Green & Sams	9/30/2016	90020	General/Monthly Legal Services 08/16	<u>2,340.38</u>
			Total 001 - General Fund	2,917.88
Report Balance				<u><u>2,917.88</u></u>

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

**Balance Sheet**

1. Trust statement activity has been recorded through 09/30/16.
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.