



Rizzetta & Company

# **Catalina @ Winkler Preserve Community Development District**

---

**Financial Statements  
(Unaudited)**

**September 30, 2017**

**Prepared by: Rizzetta & Company, Inc.**

[catalinacdd.org](http://catalinacdd.org)  
[rizzetta.com](http://rizzetta.com)

**Catalina at Winkler Preserve Community Development District**

Balance Sheet  
As of 9/30/2017  
(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	210,802	0	0	0	210,802	0	0
Investments	35,270	0	239,502	2,903	277,675	0	0
Investments--Reserves	0	50,420	0	0	50,420	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	239,502
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,555,498
Fixed Assets	0	0	0	0	0	3,849,083	0
<b>Total Assets</b>	<u>251,656</u>	<u>50,420</u>	<u>239,502</u>	<u>2,903</u>	<u>544,481</u>	<u>3,849,083</u>	<u>2,795,000</u>
<b>Liabilities</b>							
Accounts Payable	5,962	0	0	0	5,962	0	0
Accrued Expenses Payable	2,140	0	0	0	2,140	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	2,795,000
<b>Total Liabilities</b>	<u>8,102</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,102</u>	<u>0</u>	<u>2,795,000</u>
<b>Fund Equity &amp; Other Credits</b>							
Beginning Fund Balance	252,623	30,002	236,514	28	519,167	3,849,083	0
Net Change in Fund Balance	(9,068)	20,418	2,988	2,876	17,213	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>243,554</u>	<u>50,420</u>	<u>239,502</u>	<u>2,903</u>	<u>536,379</u>	<u>3,849,083</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>251,656</u>	<u>50,420</u>	<u>239,502</u>	<u>2,903</u>	<u>544,481</u>	<u>3,849,083</u>	<u>2,795,000</u>

See Notes to Unaudited Financial Statements

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 9/30/2017

(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	158,382	1,872	(1.19)%
<b>Total Revenues</b>	<b>156,510</b>	<b>156,510</b>	<b>158,397</b>	<b>1,887</b>	<b>(1.21)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	4,000	5,000	(1,000)	(25.00)%
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	12,200	12,200	22,415	(10,215)	(83.72)%
Disclosure Report	1,000	1,000	1,000	0	0.00%
Trustees Fees	3,500	3,500	3,233	268	7.64%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial & Revenue Collections	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	3,223	(23)	(0.71)%
Printed Agenda	1,200	1,200	555	645	53.78%
Public Officials Liability Insurance	2,588	2,588	2,250	338	13.06%
Legal Advertising	750	750	464	286	38.14%
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	10,000	10,000	7,757	2,243	22.43%
Electric Utility Services					
Utility-Fountains	5,000	5,000	2,510	2,490	49.80%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	3,500	1,894	1,606	45.87%
Lake/Pond Bank Maintenance	40,000	40,000	51,454	(11,454)	(28.63)%
Aquatic Maintenance	7,200	7,200	5,220	1,980	27.50%
Mitigation Area Monitoring & Maintenance	6,000	6,000	8,358	(2,358)	(39.30)%
Aquatic Plant Replacement	500	500	0	500	100.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 9/30/2017

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Stormwater System Maintenance	2,500	2,500	0	2,500	100.00%
Other Physical Environment					
Property Insurance	472	472	119	353	74.78%
General Liability Insurance	2,570	2,570	2,250	320	12.45%
Total Expenditures	<u>156,510</u>	<u>156,510</u>	<u>167,466</u>	<u>(10,956)</u>	<u>(7.00)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(9,068)</u>	<u>(9,068)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>0</u>	<u>(9,068)</u>	<u>(9,068)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	252,623	252,623	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>243,554</u></u>	<u><u>243,554</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2016 Through 9/30/2017

(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	68	68	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,418</u>	<u>68</u>	<u>0.33%</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	20,418	20,418	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,418	20,418	0.00%
Fund Balance, Beginning of Period	0	30,002	30,002	0.00%
Fund Balance, End of Period	<u>0</u>	<u>50,420</u>	<u>50,420</u>	<u>0.00%</u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2016 Through 9/30/2017

(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	1,402	1,402	0.00%
Special Assessments				
Tax Roll	243,150	245,448	2,298	0.94%
Total Revenues	<u>243,150</u>	<u>246,850</u>	<u>3,700</u>	<u>1.52%</u>
Expenditures				
Debt Service				
Interest	163,150	161,000	2,150	1.31%
Principal	80,000	80,000	0	0.00%
Total Expenditures	<u>243,150</u>	<u>241,000</u>	<u>2,150</u>	<u>0.88%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>5,850</u>	<u>5,850</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,862)	(2,862)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>2,988</u>	<u>2,988</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	236,514	236,514	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>239,502</u></u>	<u><u>239,502</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 10/1/2016 Through 9/30/2017

(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	13	13	0.00%
Total Revenues	<u>0</u>	<u>13</u>	<u>13</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>13</u>	<u>13</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	2,862	2,862	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>2,876</u>	<u>2,876</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	28	28	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,903</u></u>	<u><u>2,903</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**September 30, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>September 30, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 100
SunTrust Escrow	Money Market Account	35,170
	<b>Total General Fund Investments</b>	<b><u>\$ 35,270</u></b>
The Bank of Tampa	Money Market Account	\$ 50,420
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 50,420</u></b>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 100,410
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	139,092
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 239,502</u></b>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 2,903
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 2,903</u></b>



**Catalina at Winkler Preserve Community Development District**

Aged Payables by Invoice Date

Aging Date - 8/1/2017

001 - General Fund

From 9/1/2017 Through 9/30/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current</u>
Vertex Water Features	8/31/2017	880023490	Fountain Cleaning Service	114.80
Barraco and Associates, Inc.	9/22/2017	17809	Engineering Services 08/17	3,735.00
Florida Power and Light Company	9/27/2017	11246-08348 9/17	17213 Wrigley Cir #Aerator 9/17	56.91
The Breeze Corporation	9/27/2017	107201 - 09/27/17	Acct #L00993 Legal Advertising 9/27/17	53.50
Hopping Green & Sams	9/29/2017	96262	General/Monthly Legal Services 8/17	2,001.81
			Total 001 - General Fund	5,962.02
Report Total				5,962.02

**Catalina at Winkler Preserve Community Development District**  
**Notes to Unaudited Financial Statements**  
**September 30, 2017**

**Balance Sheet**

1. Trust statement activity has been recorded through 09/30/17.
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.