



Rizzetta & Company

# Catalina at Winkler Preserve Community Development District

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## Board of Supervisors' Meeting August 6, 2024

District Office:  
9530 Marketplace Road, Suite 206  
Fort Myers, Florida 33912  
(239) 936-0913

[www.catalinacdd.org](http://www.catalinacdd.org)

# CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912

<b>Board of Supervisors</b>	Keith Sherman Joseph Molon Troy De Mond Dick Bonito Douglas Thompson	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Belinda Blandon	Rizzetta & Company, Inc.
<b>District Counsel</b>	Lauren Gentry	Kilinski I VanWyk PLLC
<b>District Engineer</b>	Carl Barraco	Barraco and Associates, Inc.

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

District Office · Ft. Myers, Florida · (239) 936-0913

Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

[www.catalinacdd.org](http://www.catalinacdd.org)

July 30, 2024

**Board of Supervisors  
Catalina at Winkler Preserve  
Community Development District**

**AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of Catalina at Winkler Preserve Community Development District will be held on **Tuesday, August 6, 2024, at 2:30 p.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on May 7, 2024 ..... Tab 1
  - B. Ratification of the Operations and Maintenance Expenditures for April, May, June 2024..... Tab 2
  - C. Ratification of Acceptance of Audit for Fiscal Year End September 30, 2023, as Prepared by Berger, Toombs, Elam, Gaines & Frank ..... Tab 3
- 4. BUSINESS ITEMS**
  - A. Public Hearing to Consider the Adoption of the Fiscal Year 2024/2025 Budget(s)
    1. Presentation of the Proposed Final Budget for Fiscal Year 2024/2025 ..... Tab 4
    2. Consideration of Resolution 2024-04, Annual Appropriations and Adopting the Final Budget for Fiscal Year 2024/2025..... Tab 5
    3. Consideration of Resolution 2024-05, Fiscal Year 2024/2025 Assessments ..... Tab 6
  - B. Consideration of Resolution 2024-06, Adopting a Meeting Schedule for Fiscal Year 2024/2025..... Tab 7
  - C. Consideration of EarthBalance Proposal for 2024 Nuisance and Exotic Plant Species Maintenance ..... Tab 8
  - D. Discussion of HB 7013 – District Goals and Objectives ..... Tab 9
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
    1. Discussion Regarding NPDES Cycle 4 Year 7 Observation Report ..... Tab 10

- 2. Discussion and Consideration of Proposals for Storm Drainage Structure Maintenance ..... Tab 11
  - a. M.R.I. Inspection LLC (inspection only)
  - b. Pro-Vac
  - c. Shanandoah General Construction Co.
- C. District Manager ..... Tab 12
  - 1. Discussion of Truist Escrow Account
- 6. **SUPERVISOR REQUESTS AND COMMENTS**
- 7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (239) 936-0913.

Very truly yours,  
*Belinda Blandon*  
Belinda Blandon  
District Manager

Cc: Lauren Gentry, Kilinski I VanWyk PLLC

# Tab 1

In MINUTES OF MEETING

CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of Catalina at Winkler Preserve Community Development District was held on **Tuesday, May 7, 2024 at 2:34 p.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

Present and constituting a quorum:

Keith Sherman	<b>Board Supervisor, Chairman</b>
Joe Molon	<b>Board Supervisor, Vice Chairman</b>
Troy De Mond	<b>Board Supervisor, Assistant Secretary</b>
Richard "Dick" Bonito	<b>Board Supervisor, Assistant Secretary</b>
Douglas Thompson	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Belinda Blandon	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Lauren Gentry	<b>District Counsel, Kilinski I VanWyk PLLC</b>
Patrick Collins	<b>District Counsel, Kilinski I VanWyk PLLC (via Teams)</b>
Frank Savage	<b>District Engineer, Barraco &amp; Associates, Inc. (via Teams)</b>
Audience	

**FIRST ORDER OF BUSINESS**                      **Call to Order**

Ms. Blandon called the meeting to order and conducted roll call.

**SECOND ORDER OF BUSINESS**                      **Public Comment**

Ms. Blandon opened the floor for public comment. There were no public comments.

**THIRD ORDER OF BUSINESS**                      **Consideration of the Minutes of the  
Board of Supervisors' Meeting held  
on February 6, 2024**

Ms. Blandon presented the minutes of the Board of Supervisors' Meeting held on February 6, 2024, and asked if there were any questions, comments, or changes to the minutes as presented. There were none.

48 On a Motion by Mr. Thompson, seconded by Mr. Bonito, with all in favor, the Board  
49 Approved the Minutes of the Board of Supervisors' Meeting held on February 6, 2024,  
50 for the Catalina at Winkler Preserve Community Development District.

51  
52 **FOURTH ORDER OF BUSINESS**

**Ratification of the Operations and  
Maintenance Expenditures for  
January, February, March 2024**

53  
54  
55  
56 Ms. Bandon stated operations and maintenance expenditures for the period of  
57 January 1-31, 2024, totaled to \$6,621.94. The expenditures for the period of February 1-  
58 29, 2024, totaled \$13,293.21 and the expenditures for the period for March 1-31, 2024,  
59 totaled \$8,609.05. She asked if there were any questions. There were none.  
60

61 On a Motion by Mr. Sherman, seconded by Mr. Thompson, with all in favor, the Board  
62 Ratified the Operations and Maintenance Expenditures for the months of January 2024,  
63 totaling to \$6,621.94, February 2024, totaling to \$13,293.21, and March 2024, totaling to  
64 \$8,609.05, for the Catalina at Winkler Preserve Community Development District.

65  
66 **FIFTH ORDER OF BUSINESS**

**Presentation of the Proposed Budget  
for Fiscal Year 2024/2025**

67  
68  
69 Ms. Bandon outlined the proposed budget for fiscal year 2024/2025. She  
70 advised there will be no increase in the budget for the upcoming year. She emphasized  
71 that the District is currently in a favorable financial position. Mr. Sherman raised  
72 inquiries regarding the reserve balance, and Ms. Bandon clarified that it increased due  
73 to fund reallocations in the previous fiscal year. Ms. Bandon addressed questions from  
74 the Board. The Board's consensus is to transfer any surplus funds from the general  
75 fund to the reserve fund, retaining only enough to cover the first three months of the  
76 new fiscal year.  
77

78 **SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-02,  
Approving a Proposed Budget for  
Fiscal Year 2024/2025 and Setting a  
Public Hearing Thereon**

79  
80  
81  
82  
83 Ms. Bandon provided an overview of the resolution and asked if there were any  
84 questions. There were none.  
85

86 On a Motion by Mr. Sherman, seconded by Mr. Molon, with all in favor, the Board  
87 Adopted Resolution 2024-01, Approving a Proposed Budget for Fiscal Year 2024/2025,  
88 and setting a Public Hearing Theron for Tuesday, August 6, 2024, at 2:30 p.m. to be held  
89 at the Office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206,  
90 Fort Myers, Florida 33912, for the Catalina at Winkler Preserve Community Development  
91 District.

94 **SEVENTH ORDER OF BUSINESS**

95 **Consideration of Resolution 2024-03,**  
96 **Implementing Section 190.006(3)(A)(C),**  
97 **Florida Statutes and Instructing that**  
98 **the Lee County Supervisor of Elections**  
99 **Conduct the District's General**  
100 **Elections**

101 Ms. Blandon provided an overview of the resolution and asked if there were any  
102 questions. There were none.  
103

104 On a Motion by Mr. De Mond, seconded by Mr. Bonito, with all in favor, the Board  
105 Adopted Resolution 2024-02, Implementing Section 190.006(3)(A)(C), Florida Statutes  
106 and Instructing the Lee County Supervisor of Elections Conduct the District's General  
107 Elections, for the Catalina at Winkler Preserve Community Development District.

108  
109 **EIGHTH ORDER OF BUSINESS**

**Staff Reports**

110  
111 A. District Counsel

112 Ms. Gentry informed the Board that for members in seats up for re-election this  
113 year, qualification is necessary to run again. She advised Board members must  
114 visit the Lee County Supervisor of Elections office and complete the qualification  
115 process; the position is not automatically retained. Ms. Gentry shared the latest  
116 legislative updates impacting the Districts. She stated an annual report will be  
117 required, tracking performance methods and metrics to evaluate success each  
118 year. She advised she is collaborating with District Management to create a  
119 template for this purpose. Ms. Gentry informed the Board that a complaint has been  
120 lodged against the District and the insurance company has designated litigation  
121 counsel to represent the District.  
122

123 B. District Engineer

124 Mr. Savage shared several important updates with the Board. He advised the  
125 District has received authorization to proceed with the next year of the NPDES  
126 permit. He stated the District is currently in cycle four and all inspections have  
127 been successfully completed. He advised that 450 feet of linear erosion were  
128 observed, although the exact locations remain unspecified. He stated,  
129 additionally, there are seven to eight localized erosion sites connected to pool  
130 overflows. Mr. Savage reported that there are twelve to fourteen drainage  
131 structures with six to eight inches of sediment buildup, necessitating cleaning. He  
132 discussed the lakes and the repair process. He advised that he was asked to  
133 research previous lake bank remediation. He advised that previous lake bank  
134 remediation occurred between 2014 and 2018, with lake one being the first  
135 completed in 2014 and lake three in 2015. Mr. Sherman inquired about the  
136 benefits of littorals for lakes and erosion control. After Board discussion, the  
137 Board requested for Ms. Blandon to coordinate with Solitude Lake Management  
138 for estimates on littoral plantings in those lakes. Mr. Savage discussed the  
139 conveyance swale previously inspected in the southern portion of the District. He  
140 provided an inspection update and was subsequently asked to create a



141 topographical survey and an exhibit. He advised the exhibit, shared with District  
142 Management, outlines a secondary conveyance swale designed to collect water  
143 from rear yards and adjacent areas. He noted there have been complaints of  
144 water ponding on the front side of this berm. Mr. Savage explained that there are  
145 two inlets designed to capture water, appropriately positioned at the swale's  
146 base. He stated there is a District easement in the area, and the swale doesn't  
147 consistently fall within it. He recommended no further District action. Ms. Blandon  
148 sought clarification on whether it is an easement or the District's responsibility.  
149 Mr. Savage indicated that the plat suggests homeowners are responsible. Ms.  
150 Gentry will review the swale conveyance and plat to verify this.

151  
152 **C. District Manager**

153 Ms. Blandon advised the next meeting of the Catalina at Winkler Preserve CDD  
154 is scheduled for Tuesday, August 6, 2024, at 2:30 p.m. She advised that she  
155 would need an in-person quorum. Ms. Blandon shared salinity test results from  
156 May 6. She advised the overall salinity levels were high, except for lake three.  
157 She proposed inviting the Ecologist from Solitude Lake Management to the next  
158 meeting to explore potential solutions. Board discussion ensued on this matter.

159  
160 Ms. Blandon advised that per the Lee County Supervisor of Elections, the  
161 number of registered voters residing with Catalina at Winkler Preserve CDD as of  
162 April 15, 2024, is 526.

163  
164 **NINTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

165  
166 Ms. Blandon opened the floor to Supervisor requests and comments.

167  
168 Mr. Sherman recently inspected the preserve and found it to be in good  
169 condition. He did notice a few gaps in the area, and he plans to address these gaps  
170 once the rainy season begins.

171  
172 **TENTH ORDER OF BUSINESS**

**Adjournment**

173  
174 Ms. Blandon stated there are no other agenda items to come before the Board and  
175 asked for a motion to adjourn the meeting.

176  
177 On a Motion by Mr. Bonito, seconded by Mr. De Mond, with all in favor, the Board  
178 adjourned the meeting at 3:24 p.m., for the Catalina at Winkler Preserve Community  
179 Development District.

180  
181  
182  
183  
184  
185 \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_   
Chairman/Vice Chairman

# Tab 2

# CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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District Office · Ft. Myers, Florida · (239) 936-0913  
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[www.catalinacdd.org](http://www.catalinacdd.org)

## Operation and Maintenance Expenditures April 2024 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2024 through April 30, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$12,853.89**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Catalina at Winkler Preserve Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2024 Through April 30, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	100174	27624	Engineering Services 03/24	\$ 2,547.50
Florida Power & Light Company	100177	09846-68343 03/24	17043 TREMONT ST # AERATOR 03/24	\$ 106.44
Florida Power & Light Company	100177	11246-08348 03/24	17213 WRIGLEY CIR # AERATOR 03/24	\$ 78.90
Kilinski / Van Wyk, PLLC	100180	9076	Review Document related to Lawsuit 04/24	\$ 310.50
Rizzetta & Company, Inc.	100175	INV0000088547	District Management Fees 04/24	\$ 4,452.75
Solitude Lake Management, LLC	100176	PSI063402	Lake & Pond Management Services 04/24	\$ 465.45
Solitude Lake Management, LLC	100178	PSI065816	Fountain Service & Repairs 04/24	<u>\$ 4,892.35</u>
<b>Report Total</b>				<b><u>\$ 12,853.89</u></b>

# CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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## Operation and Maintenance Expenditures May 2024 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2024 through May 31, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$8,425.11**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Catalina at Winkler Preserve Community Development District

## Paid Operation & Maintenance Expenditures

May 1, 2024 Through May 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	100184	27808	Engineering Services 05/24	\$ 1,200.00
Douglas B Thompson	100185	DT050724	Board of Supervisors Meeting 05/07/24	\$ 200.00
Florida Power & Light Company	100181	09846-68343 04/24	17043 TREMONT ST # AERATOR 04/24	\$ 105.17
Florida Power & Light Company	100181	11246-08348 04/24	17213 WRIGLEY CIR # AERATOR 04/24	\$ 78.24
Jay Keith Sherman	100186	KS050724	Board of Supervisors Meeting 05/07/24	\$ 200.00
Joseph Molon	100187	JM050724	Board of Supervisors Meeting 05/07/24	\$ 200.00
Kilinski / Van Wyk, PLLC	100190	9407	Legal Services 04/24	\$ 730.50
Richard Bonito	100188	RB050724	Board of Supervisors Meeting 05/07/24	\$ 200.00
Rizzetta & Company, Inc.	100182	INV0000089371	District Management Fees 05/24	\$ 4,452.75
Solitude Lake Management, LLC	100183	PSI071289	Lake & Pond Management Services 05/24	\$ 465.45
Solitude Lake Management, LLC	100183	PSI073642	Quarterly Lake Fountain Maintenance 05/01/24 -	\$ 129.00
Solitude Lake Management, LLC	100183	PSI073851	Quarterly Aerator Maintenance 05/01/24 -	\$ 264.00

# Catalina at Winkler Preserve Community Development District

## Paid Operation & Maintenance Expenditures

May 1, 2024 Through May 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Troy DeMond	100189	TD050724	Board of Supervisors Meeting 05/07/24	\$ <u>200.00</u>
<b>Report Total</b>				\$ <u><b>8,425.11</b></u>

# CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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## Operation and Maintenance Expenditures June 2024 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2024 through June 30, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:                    **\$16,623.74**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary



# Catalina at Winkler Preserve Community Development District

## Paid Operation & Maintenance Expenditures

June 1, 2024 Through June 30, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Barraco and Associates, Inc.	100194	27992	Engineering Services 06/24	\$ 6,668.75
EarthBalance	100197	46273	Preserve Maintenance 06/24	\$ 2,495.00
Florida Power & Light Company	100195	09846-68343 05/24	17043 TREMONT ST # AERATOR 05/24	\$ 107.49
Florida Power & Light Company	100195	11246-08348 05/24	17213 WRIGLEY CIR # AERATOR 05/24	\$ 80.32
Gannett Florida LocaliQ	100193	6463655	Legal Advertising 05/24	\$ 182.52
Kilinski / Van Wyk, PLLC	100196	9537	Legal Services 05/24	\$ 2,171.46
Rizzetta & Company, Inc.	100191	INV0000090025	District Management Fees 06/24	\$ 4,452.75
Solitude Lake Management, LLC	100192	PSI079386	Lake & Pond Management Services 06/24	\$ 465.45
<b>Report Total</b>				<b><u>\$ 16,623.74</u></b>

# Tab 3

**Catalina at Winkler Preserve Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**Catalina at Winkler Preserve Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District  
Lee County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Catalina at Winkler Preserve Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Catalina at Winkler Preserve Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated July 22, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catalina at Winkler Preserve Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

July 22, 2024

**Catalina at Winkler Preserve Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

Management's discussion and analysis of Catalina at Winkler Preserve Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.



**Catalina at Winkler Preserve Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total assets were exceeded by total liabilities by \$(168,141) (net position). Net investment in capital assets for the District was \$(829,245). Restricted net position was \$75,407. Unrestricted net position was \$585,697.
- ◆ Governmental activities revenues totaled \$404,611 while governmental activities expenses totaled \$379,758.

**Catalina at Winkler Preserve Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 625,981	\$ 584,921
Restricted assets	130,500	128,498
Capital assets	1,283,033	1,436,996
Total Assets	2,039,514	2,150,415
Current liabilities	172,655	168,409
Non-current liabilities	2,035,000	2,175,000
Total Liabilities	2,207,655	2,343,409
Net Position		
Net investment in capital assets	(829,245)	(810,164)
Restricted	75,407	69,186
Unrestricted	585,697	547,984
Total Net Position	\$ (168,141)	\$ (192,994)

The decrease in capital assets is related to current year depreciation.

The increase in current assets is related to the excess of revenues over expenditures at the fund level in the current year.

The decrease in non-current liabilities is related to the principal payments made in the current year.

**Catalina at Winkler Preserve Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Program Revenues		
Charges for services	\$ 391,207	\$ 391,951
General Revenues		
Miscellaneous revenues	310	221
Investment earnings	13,094	1,328
Total Revenues	<u>404,611</u>	<u>393,500</u>
Expenses		
General government	113,205	89,814
Physical environment	192,180	184,185
Interest and other charges	74,373	78,733
Total Expenses	<u>379,758</u>	<u>352,732</u>
Change in Net Position	24,853	40,768
Net Position - Beginning of Year	<u>(192,994)</u>	<u>(233,762)</u>
Net Position - End of Year	<u>\$ (168,141)</u>	<u>\$ (192,994)</u>

The increase in general government is related to the increase in legal and engineering fee expenses in the current year.

**Catalina at Winkler Preserve Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022:

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Infrastructure	\$ 3,849,083	\$ 3,849,083
Accumulated depreciation	<u>(2,566,050)</u>	<u>(2,412,087)</u>
Total Capital Assets, net	<u><u>\$ 1,283,033</u></u>	<u><u>\$ 1,436,996</u></u>

The capital asset activity in the current year was depreciation of \$153,963.

**General Fund Budgetary Highlights**

The final budget exceeded actual expenditures in the current year because mitigation area and lake/pond bank maintenance expenditures were less than anticipated.

The September 30, 2023 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In December 2017, the District issued \$2,895,000 Series 2017 Special Assessment Refunding Bonds. These bonds were issued to refund the Series 2005 Special Assessment Bonds. The balance outstanding at September 30, 2023 was \$2,175,000.

**Catalina at Winkler Preserve Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

Catalina at Winkler Preserve Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2024.

**Request for Information**

The financial report is designed to provide a general overview of Catalina at Winkler Preserve Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Catalina at Winkler Preserve Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

**Catalina at Winkler Preserve Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 583,329
Investments	111
Prepaid expenses	6,820
Deposits	426
Restricted cash	35,295
Total Current Assets	<u>625,981</u>
Non-current Assets	
Restricted assets	
Investments	130,500
Capital assets, being depreciated	
Infrastructure	3,849,083
Less: accumulated depreciation	<u>(2,566,050)</u>
Total Non-current Assets	<u>1,413,533</u>
Total Assets	<u>2,039,514</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	2,749
Accrued interest	29,906
Bonds payable	140,000
Total Current Liabilities	<u>172,655</u>
Non-current liabilities	
Bonds payable	<u>2,035,000</u>
Total Liabilities	<u>2,207,655</u>
<b>NET POSITION</b>	
Net investment in capital assets	(829,245)
Restricted for special purpose	35,295
Restricted for debt service	40,112
Unrestricted	585,697
Total Net Position	<u>\$ (168,141)</u>

*See accompanying notes to financial statements.*

**Catalina at Winkler Preserve Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended September 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (113,205)	\$ 135,772	\$ 22,567
Physical environment	(192,180)	45,835	(146,345)
Interest and other charges	(74,373)	209,600	135,227
Total Governmental Activities	<u>\$ (379,758)</u>	<u>\$ 391,207</u>	<u>11,449</u>
<b>General revenues:</b>			
			310
			13,094
			<u>13,404</u>
			24,853
			(192,994)
			<u>\$ (168,141)</u>

*See accompanying notes to financial statements.*

**Catalina at Winkler Preserve Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2023**

ASSETS	General	Debt Service	Total Governmental Funds
Cash	\$ 583,329	\$ -	\$ 583,329
Investments	111	-	111
Due from other funds	-	2,240	2,240
Prepaid expenses	6,820	-	6,820
Deposits	426	-	426
Restricted assets:			
Cash	35,295	-	35,295
Investments	-	130,500	130,500
Total Assets	\$ 625,981	\$ 132,740	\$ 758,721
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 2,749	\$ -	\$ 2,749
Due to other funds	2,240	-	2,240
Total Liabilities	4,989	-	4,989
<b>FUND BALANCES</b>			
Nonspendable:			
Prepaid expenses and deposits	7,246	-	7,246
Restricted:			
Special purpose	35,295	-	35,295
Debt service	-	132,740	132,740
Assigned:			
Capital reserves	304,757	-	304,757
Unassigned	273,694	-	273,694
Total Fund Balances	620,992	132,740	753,732
Total Liabilities and Fund Balances	\$ 625,981	\$ 132,740	\$ 758,721

*See accompanying notes to financial statements.*



**Catalina at Winkler Preserve Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2023**

Total Governmental Fund Balances	\$	753,732
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, infrastructure, \$3,849,083, net of accumulated depreciation, \$(2,566,050), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		1,283,033
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.		(2,175,000)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.		<u>(29,906)</u>
Net Position of Governmental Activities	\$	<u><u>(168,141)</u></u>

*See accompanying notes to financial statements.*

**Catalina at Winkler Preserve Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2023**

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 181,607	\$ 209,600	\$ 391,207
Miscellaneous revenues	310	-	310
Investment earnings	7,222	5,872	13,094
Total Revenues	<u>189,139</u>	<u>215,472</u>	<u>404,611</u>
Expenditures			
Current			
General government	113,205	-	113,205
Physical environment	38,217	-	38,217
Debt service			
Principal	-	135,000	135,000
Interest	-	76,230	76,230
Total Expenditures	<u>151,422</u>	<u>211,230</u>	<u>362,652</u>
Net change in fund balances	37,717	4,242	41,959
Fund Balances - Beginning of Year	<u>583,275</u>	<u>128,498</u>	<u>711,773</u>
Fund Balances - End of Year	<u>\$ 620,992</u>	<u>\$ 132,740</u>	<u>\$ 753,732</u>

*See accompanying notes to financial statements.*

**Catalina at Winkler Preserve Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended September 30, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$ 41,959
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays. However, in the Statement of Activities the costs of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(153,963)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	135,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<u>1,857</u>
Change in Net Position of Governmental Activities	<u><u>\$ 24,853</u></u>

*See accompanying notes to financial statements.*

**Catalina at Winkler Preserve Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –**  
**GENERAL FUND**  
**For the Year Ended September 30, 2023**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 181,116	\$ 181,116	\$ 181,607	\$ 491
Miscellaneous revenues	-	-	310	310
Investment earnings	-	-	7,222	7,222
Total Revenues	<u>181,116</u>	<u>181,116</u>	<u>189,139</u>	<u>8,023</u>
Expenditures				
Current				
General government	96,699	96,699	113,205	(16,506)
Physical environment	84,417	84,417	38,217	46,200
Total Expenditures	<u>181,116</u>	<u>181,116</u>	<u>151,422</u>	<u>29,694</u>
Net change in fund balances	-	-	37,717	37,717
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>583,275</u>	<u>583,275</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 620,992</u>	<u>\$ 620,992</u>

See accompanying notes to financial statements.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on September 19, 2005, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Lee County, Florida Ordinance 05-16 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Catalina at Winkler Preserve Community Development District. The District is governed by a five-member Board of Supervisors who are elected on an at large basis by qualified electors that reside within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Catalina at Winkler Preserve Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – Accounts for debt service requirements to retire certain special assessment revenue bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the special assessment revenues and pledged funds.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**b. Restricted Net Position**

Certain net position of the District is classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which includes infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. The estimated useful lives of the various classes of depreciable capital assets are as follows;

Infrastructure	25 years
----------------	----------

**d. Budgets**

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they adopted a policy to follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$628,985 and the carrying value was \$618,624. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2023, the District had the following investments and maturities:

<b>Investment</b>	<b>Maturities</b>	<b>Fair Value</b>
Goldman Sachs Government Fund	36 days*	\$ 130,500
Florida PRIME	35 days*	111
Total		<u>\$ 130,611</u>

\*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

Investments (Continued)

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in Goldman Sachs Government Fund is a Level 1 asset.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District does not have nor is required to have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in Florida PRIME and Goldman Sachs Government Fund were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one investment. The investments in Goldman Sachs Government Fund is 99.9% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE C – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Disposals	Balance September 30, 2023
<b><u>Governmental Activities:</u></b>				
Capital assets, being depreciated:				
Infrastructure	\$ 3,849,083	\$ -	\$ -	\$ 3,849,083
Less: accumulated depreciation	(2,412,087)	(153,963)	-	(2,566,050)
Total Capital Assets, Being Depreciated, Net	\$ 1,436,996	\$ (153,963)	\$ -	\$ 1,283,033

Depreciation was charged to physical environment, \$153,963.

**NOTE D – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$ 2,310,000
Principal payments	<u>(135,000)</u>
Long-term debt at September 30, 2023	<u>\$ 2,175,000</u>

Long-term debt is comprised of the following:

**Governmental Activities**

**Special Assessment Refunding Bonds**

Series 2017 Special Assessment Refunding Bonds due in annual principal installments maturing May 1, 2036. Interest is due semi-annually on May 1 and November 1 with a fixed interest rate of 3.30%. Current portion is \$140,000.

\$ 2,175,000

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 140,000	\$ 71,775	\$ 211,775
2025	140,000	67,155	207,155
2026	145,000	62,535	207,535
2027	150,000	57,750	207,750
2028	155,000	52,800	207,800
2029-2033	865,000	183,480	1,048,480
2034-2036	580,000	38,445	618,445
Totals	<u>\$ 2,175,000</u>	<u>\$ 533,940</u>	<u>\$ 2,708,940</u>

Summary of Significant Bond Resolution Terms and Covenants

The Series 2017 Special Assessment Refunding Bonds are subject to redemption at the option of the District prior to their maturity. The bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the bond registrar if certain events occur as outlined in the bond indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2017 Reserve Account is funded from the proceeds of the Series 2017 Bonds in an amount equal to thirty percent of the maximum annual debt service requirement. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2023:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Special Assessment Refunding Bonds, Series 2017	\$ 64,518	\$ 62,722

**Catalina at Winkler Preserve Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

**NOTE E – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operation and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by an annual assessment resolution adopted by the Board of Supervisors. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**NOTE F – INTERFUND BALANCES**

Interfund balances at September 30, 2023, consisted for the following:

<u>Receivable Fund</u>	<u>Payable Fund</u>
	General Fund
Debt Service Fund	\$ 2,240

Balances due to the Debt Service Fund are related to amounts collected by the General Fund on behalf of the Debt Service Fund not yet remitted to the Debt Service Fund as of year-end.

**NOTE G – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage in the past three years.



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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District  
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Catalina at Winkler Preserve Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated July 22, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Catalina at Winkler Preserve Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Catalina at Winkler Preserve Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Catalina at Winkler Preserve Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Catalina at Winkler Preserve Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

July 22, 2024



# Berger, Toombs, Elam, Gaines & Frank

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## MANAGEMENT LETTER

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District  
Lee County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Catalina at Winkler Preserve Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated July 22, 2024.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated July 22, 2024, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Catalina at Winkler Preserve Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Catalina at Winkler Preserve Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the Catalina at Winkler Preserve Community Development District. It is management's responsibility to monitor the Catalina at Winkler Preserve Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Catalina at Winkler Preserve Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 0
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$12,585
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c) and Section 218.32(1)(e), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Catalina at Winkler Preserve Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$670.47 per unit and the Debt Service Fund \$791.80 per unit.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$391,207.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$2,175,000, issued in 2017, matures May 2036.

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

July 22, 2024



**Berger, Toombs, Elam,  
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Catalina at Winkler Preserve Community Development District  
Lee County, Florida

We have examined Catalina at Winkler Preserve Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Catalina at Winkler Preserve Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Catalina at Winkler Preserve Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Catalina at Winkler Preserve Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Catalina at Winkler Preserve Community Development District's compliance with the specified requirements.

In our opinion, Catalina at Winkler Preserve Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

July 22, 2024

# Tab 4



Rizzetta & Company

# Catalina at Winkler Preserve Community Development District

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## Approved Proposed Budget Fiscal Year 2024/2025

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Rizzetta & Company



Proposed Budget  
Catalina at Winkler Preserve Community Development District  
General Fund  
Fiscal Year 2024/2025

	Chart of Accounts Classification	Actual YTD through 06/30/24	Projected Annual Totals 2023/2024	Annual Budget for 2023/2024	Projected Budget variance for 2023/2024	Budget for 2024/2025	Budget Increase (Decrease) vs 2023/2024	Comments
1								
2	<b>REVENUES</b>							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 1,677	\$ 2,236	\$ -	\$ 2,236	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 150,812	\$ 150,812	\$ 150,350	\$ (462)	\$ 149,583	\$ (767)	
8								
9	<b>TOTAL REVENUES</b>	<b>\$ 152,489</b>	<b>\$ 153,048</b>	<b>\$ 150,350</b>	<b>\$ 1,774</b>	<b>\$ 149,583</b>	<b>\$ (767)</b>	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 152,489</b>	<b>\$ 153,048</b>	<b>\$ 150,350</b>	<b>\$ 1,774</b>	<b>\$ 149,583</b>	<b>\$ (767)</b>	
14								
15	<b>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</b>							
16								
17	<b>EXPENDITURES - ADMINISTRATIVE</b>							
18								
19	Legislative							
20	Supervisor Fees	\$ 2,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	4 meetings per year. \$ 200.00 per Supervisor.
21	Financial & Administrative							
22	Administrative Services	\$ 4,602	\$ 6,135	\$ 6,136	\$ 1	\$ 6,136	\$ -	No Increase
23	District Management	\$ 17,045	\$ 22,727	\$ 22,727	\$ 0	\$ 22,727	\$ -	No Increase
24	District Engineer	\$ 16,842	\$ 22,456	\$ 13,500	\$ (8,956)	\$ 13,500	\$ -	
25	Trustees Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	As per Hancock
26	Assessment Roll	\$ 5,682	\$ 5,682	\$ 5,682	\$ -	\$ 5,682	\$ -	No Increase
27	Financial & Revenue Collections	\$ 4,261	\$ 5,680	\$ 5,682	\$ 2	\$ 5,682	\$ -	No Increase
28	Accounting Services	\$ 12,366	\$ 16,488	\$ 16,488	\$ -	\$ 16,488	\$ -	No Increase
29	Auditing Services	\$ -	\$ -	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	As per agreement with BTEGF
30	Miscellaneous Mailings	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	Est.
31	Public Officials Liability Insurance	\$ 2,829	\$ 2,829	\$ 3,280	\$ 451	\$ 3,112	\$ (168)	As per estimate provided by Egis
32	Legal Advertising	\$ 438	\$ 584	\$ 400	\$ (184)	\$ 400	\$ -	
33	Dues, Licenses & Fees	\$ 1,009	\$ 1,009	\$ 1,000	\$ (9)	\$ 1,062	\$ 62	Department of Economic Opportunity Annual Fee \$ 175.00.
35	Tax Collector /Property Appraiser Fees	\$ 282	\$ 282	\$ 282	\$ -	\$ 282	\$ -	Lee County Property Appraiser Fees \$ 1.00 per parcel
36	Website Hosting, Maintenance, Backup (and Email)	\$ 1,800	\$ 3,300	\$ 3,300	\$ -	\$ 3,300	\$ -	Per contract costs ADASC costs \$ 900.00 per year
37	Legal Counsel							
38	District Counsel	\$ 7,963	\$ 10,617	\$ 10,000	\$ (617)	\$ 10,000	\$ -	
39								
40	<b>Administrative Subtotal</b>	<b>\$ 80,619</b>	<b>\$ 105,289</b>	<b>\$ 99,677</b>	<b>\$ (5,612)</b>	<b>\$ 99,571</b>	<b>\$ (106)</b>	
41								
42	<b>EXPENDITURES - FIELD OPERATIONS</b>							
43								
44	Electric Utility Services							
45	Utility-Fountains	\$ 1,556	\$ 2,075	\$ 4,500	\$ 2,425	\$ 3,886	\$ (614)	
46	Stormwater Control							
47	Aquatic Maintenance	\$ 2,072	\$ 2,763	\$ 5,809	\$ 3,046	\$ 5,809	\$ -	Solitude Lake Management
48	Fountain Service Repairs & Maintenance	\$ 7,158	\$ 9,544	\$ 6,716	\$ (2,828)	\$ 6,716	\$ -	Solitude Lake Management Increase Included plus \$ 2,000 for repairs
49	Lake/Pond Bank Maintenance	\$ 11,209	\$ 14,945	\$ 15,121	\$ 176	\$ 15,121	\$ -	
50	Mitigation Area Monitoring & Maintenance	\$ 2,495	\$ 3,327	\$ 13,280	\$ 9,953	\$ 13,280	\$ -	4 Maintenance Events @ \$ 2,495.00 each. Plus allowance for buffer plantings \$ 3,300.00.
51	Stormwater System Maintenance	\$ -	\$ -	\$ 1,764	\$ 1,764	\$ 1,764	\$ 0	
52	Other Physical Environment							
53	General Liability Insurance	\$ 2,829	\$ 2,733	\$ 3,280	\$ 547	\$ 3,112	\$ (168)	As per estimate provided by Egis
54	Property Insurance	\$ 287	\$ 287	\$ 203	\$ (84)	\$ 324	\$ 121	As per estimate provided by Egis
56	<b>Field Operations Subtotal</b>	<b>\$ 27,606</b>	<b>\$ 35,673</b>	<b>\$ 50,673</b>	<b>\$ 14,999</b>	<b>\$ 50,012</b>	<b>\$ (661)</b>	
57								
58	<b>Contingency for County TRIM Notice</b>							
59								
60	<b>TOTAL EXPENDITURES</b>	<b>\$ 108,223</b>	<b>\$ 140,963</b>	<b>\$ 150,350</b>	<b>\$ 9,387</b>	<b>\$ 149,583</b>	<b>\$ (767)</b>	

Proposed Budget  
 Catalina at Winkler Preserve Community Development District  
 Reserve Fund  
 Fiscal Year 2024/2025

	Chart of Accounts Classification	Actual YTD through 06/30/24	Projected Annual Totals 2023/2024	Annual Budget for 2023/2024	Projected Budget variance for	Budget for 2024/2025	Budget Increase (Decrease) vs	Comments
1								
2	<b>REVENUES</b>							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 6,028	\$ 8,037	\$ -	\$ 8,037	\$ -	\$ -	
6	Special Assessments						\$ -	
7	Tax Roll*	\$ 30,661	\$ 30,661	\$ 30,661	\$ -	\$ 31,428	\$ 767	Increase as per Reserve Study Recommendations
8							\$ -	
9	<b>TOTAL REVENUES</b>	<b>\$ 36,689</b>	<b>\$ 30,661</b>	<b>\$ 30,661</b>	<b>\$ 8,037</b>	<b>\$ 31,428</b>	<b>\$ 767</b>	
10								
11	<b>EXPENDITURES</b>							
12								
13	Contingency							
14	Capital Reserves	\$ 3,950	\$ 5,267	\$ 29,184	\$ (23,917)	\$ 31,428	\$ 2,244	
15								
16	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,950</b>	<b>\$ 5,267</b>	<b>\$ 29,184</b>	<b>\$ (23,917)</b>	<b>\$ 31,428</b>	<b>\$ 2,244</b>	

## Debt Service

Fiscal Year 2024/2025

Chart of Accounts Classification	Series 2017	Budget for 2024/2025
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$209,035.20	\$209,035.20
<b>TOTAL REVENUES</b>	<b>\$209,035.20</b>	<b>\$209,035.20</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Debt Service Obligation	\$209,035.20	\$209,035.20
<b>Administrative Subtotal</b>	<b>\$209,035.20</b>	<b>\$209,035.20</b>
<b>TOTAL EXPENDITURES</b>	<b>\$209,035.20</b>	<b>\$209,035.20</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Lee County Early Payment Discounts:

4.0%

**GROSS ASSESSMENTS**


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**\$217,745.00**
**Notes:**

Tax Roll Early Payment Discount for Lee County is 4.0% of Tax Roll. Budgeted net of tax roll assessments.

See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

**CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2024/2025 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

<b>2024/2025 O&amp;M Budget:</b>		\$181,011.00	<b>2023/2024 O&amp;M Budget:</b>	\$181,010.82
Early Payment Discounts:	4%	\$7,542.13	<b>2024/2025 O&amp;M Budget:</b>	\$181,011.00
<b>Tax Collector Fee (\$1.84 PER PARCEL / LINE):</b>		\$518.88		
<b>2024/2025 Total:</b>		<u><u>\$189,072.01</u></u>	<b>Total Difference:</b>	<u><u>\$0.18</u></u>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2023/2024	2024/2025	\$	%
<i>Single Family</i>	Series 2017 Debt Service	\$791.80	\$791.80	\$0.00	0.00%
	Operations/Maintenance	\$670.47	\$670.47	\$0.00	0.00%
	<u><b>Total</b></u>	<u><b>\$1,462.27</b></u>	<u><b>\$1,462.27</b></u>	<u><b>\$0.00</b></u>	<u><b>0.00%</b></u>

CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2024/2025 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

			TOTAL O&M BUDGET	\$181,011.00
			EARLY PAYMENT DISCOUNT	4.0%
			TAX COLLECTOR FEE (\$1.84 PER PARCEL / LINE)	\$518.88
			<b>TOTAL O&amp;M ASSESSMENT</b>	<b>\$189,072.01</b>

UNITS ASSESSED		
LOT SIZE	O&M	SERIES 2017 DEBT SERVICE <sup>(1)</sup>
Single Family	282	275
<b>Total Community</b>	<b>282</b>	<b>275</b>

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
1.00	282.00	100.00%	\$189,072.01
	<b>282.00</b>	<b>100.00%</b>	<b>\$189,072.01</b>

PER LOT ANNUAL ASSESSMENT		
O&M	SERIES 2017 DEBT SERVICE <sup>(2)</sup>	TOTAL <sup>(3)</sup>
<b>\$670.47</b>	<b>\$791.80</b>	<b>\$1,462.27</b>

LESS: Lee County Collection Costs (\$1.84 per parcel / line) and Early Payment Discounts (4%):

Net Revenue to be Collected

(\$8,061.01)

**\$181,011.00**

<sup>(1)</sup> Reflects the number of total lots with Series 2017 debt outstanding.

<sup>(2)</sup> Annual debt service assessment per lot adopted in connection with the Series 2017 bond issue. Annual assessment includes principal, interest, Lee County early payment discounts.

<sup>(3)</sup> Annual assessment that will appear on November 2024 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.

## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

### EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).



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**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

## EXPENDITURES - FIELD OPERATIONS:

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.



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**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.



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**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.



**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

### EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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### EXPENDITURES – ADMINISTRATIVE:

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



# Tab 5

## RESOLUTION 2024-04

### THE ANNUAL APPROPRIATION RESOLUTION OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Catalina at Winkler Preserve Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, has considered any proposed amendments thereto, and approves the appropriations reflected in the Proposed Budget, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, if applicable, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended (if applicable), shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Catalina at Winkler Preserve Community Development District for the Fiscal Year Ending September 30, 2025.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sum of \$ \_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL RESERVE FUND	\$ _____
DEBT SERVICE FUND (SERIES 2017)	\$ _____
TOTAL ALL FUNDS	\$ _____

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within sixty (60) days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.



**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 6<sup>TH</sup> DAY OF AUGUST, 2024.**

ATTEST:

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Fiscal Year 2024/2025 Budget

**Exhibit A:**  
Fiscal Year 2024/2025 Budget

# Tab 6

## RESOLUTION 2024-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Catalina at Winkler Preserve Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Lee County, Florida (“**County**”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2024/2025; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Catalina at Winkler Preserve Community Development District (“**Assessment Roll**”) attached to this Resolution as

**Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B”**, is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B”**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B”**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B”**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED this 6<sup>th</sup> DAY of AUGUST, 2024.**

ATTEST:

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

**Exhibit A:**  
Fiscal Year 2024/2025 Budget

**EXHIBIT B**  
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.



# Tab 7

**RESOLUTION 2024-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, FOR FISCAL YEAR 2024/2025, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Catalina at Winkler Preserve Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the Lee County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority, a schedule of its regular meetings.

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CATALINA AT WINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. The Fiscal Year 2024/2025 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with Section 189.015(1), Florida Statutes.

Section 2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 6<sup>TH</sup> DAY OF AUGUST, 2024.**

**ATTEST:**

**CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT  
DISTRICT**

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**SECRETARY / ASST. SECRETARY**

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**CHAIRMAN / VICE CHAIRMAN**

**EXHIBIT "A"**

**BOARD OF SUPERVISORS MEETING DATES  
CATALINA AT WINKLER PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2024/2025**

November \_\_\_\_, 2024

February \_\_\_\_, 2025

May \_\_\_\_, 2025

August \_\_\_\_, 2025

All meetings will convene at 2:30 p.m. and will be held at the office of Rizzetta & Company Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

# Tab 8



## Price Quote

**PROJECT NAME:** Catalina at Winkler Preserve CDD 2024 Maintenance

**ATTENTION:** Belinda Blandon, Senior District Manager  
Catalina at Winkler Preserve CDD  
c/o Rizzetta & Company  
9530 Marketplace Road, Suite 206  
Fort Myers, FL 33912  
bblandon@rizzetta.com

**PRICE QUOTED:**

Description	No. of Events	Price Per Event	Total Price
Maintenance	4	\$2,495.00	\$9,980.00

**SCOPE OF WORK:**

**Maintenance**

**EarthBalance®** will supply the labor and materials necessary for one year of quarterly ongoing nuisance and exotic plant species maintenance within approximately 21 acres of preserve at Catalina at Winkler Preserve Community Development District located in Fort Myers, Florida. This Task will include a treatment of all listed Category I and II Florida Invasive Species Council’s (FISC) 2019 “List of Invasive Plant Species”. All target species within the treatment area will be killed-in-place with an appropriate dye-laced herbicide approved for use by the State of Florida. This Task does not include any removal or disposal of vegetative debris by **EarthBalance®**. All work will be directed by a qualified project manager licensed to apply herbicides by the State of Florida.

**EarthBalance®** will perform the services described above for a specified fee of **\$2,495.00/event** (4 events) for a total price of **\$9,980.00**.



Price Quote (continued)

PROJECT NAME: Catalina at Winkler Preserve CDD 2024 Maintenance

CONDITIONS:

This quote shall remain valid for a period not to exceed thirty (30) days beyond the submittal date of June 20, 2024. If not accepted within this period, EarthBalance reserves the right to modify any portion thereof or withdraw the quotation in its entirety. This agreement and the attached terms and conditions shall be effective upon its full execution.

QUOTED BY: James Barron
Project Manager
EarthBalance
2570 Commerce Parkway
North Port, FL 34289
jbarron@earthbalance.com

IN WITNESS WHEREOF, this Agreement is executed on the dates hereinafter stated.

EARTHBALANCE

CLIENT

By: \_\_\_\_\_

By: \_\_\_\_\_

Printed: \_\_\_\_\_

Printed: \_\_\_\_\_

Title: Vice President

Title: \_\_\_\_\_

Date: \_\_\_\_\_, 2024

Date: \_\_\_\_\_, 2024

PLEASE INDICATE IF THE CLIENT IS ALSO THE OWNER OF THE PROPERTY ON WHICH THE SERVICES/WORK WILL BE PERFORMED:

OWNER

NOT THE OWNER

IF THE CLIENT IS NOT THE PROPERTY OWNER, PLEASE PRINT THE NAME AND CONTACT INFORMATION FOR THE PROPERTY OWNER:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_



PRICE QUOTE TERMS AND CONDITIONS

1. **Services.** EarthBalance® hereby agrees to provide all supervision, labor, materials, equipment, and other facilities to complete the Work as described in the attached Price Quote ("Scope of Work" or "Work"). EarthBalance® agrees to use its best efforts in completing the Work. The Work shall be accomplished in a workmanlike and professional manner using the degree of skill and care ordinarily exercised by a reputable member of EarthBalance's® profession practicing in the same or similar locality. No other warranty, express or implied, is made or intended, unless provided in the Scope of Work.

This agreement is limited to tasks identified in the attached Price Quote and does not include additional or repeat Work resulting from changes to the project or the information upon which this agreement is based. Modification to the final work products performed at the request of the Client that is not the result of the Contractor's errors or omissions shall be billed to the Client as additional services.

2. **Time.** This quote shall remain valid for a period not to exceed thirty (30) days beyond the date of submittal. If not accepted within this period, EarthBalance® reserves the right to modify any portion thereof or withdraw the quotation in its entirety. This agreement shall be effective upon its full execution.

3. **Duty to Cooperate.** Client agrees to cooperate with EarthBalance® in all respects in connection with EarthBalance's® efforts to discharge the Scope of Work. Client shall make Client's property available to EarthBalance®, shall timely comply with EarthBalance's® requests for information, and shall execute all documents reasonably required by EarthBalance® in discharging the Scope of Work. Client agrees to inform EarthBalance® of any known job site hazards including, but not limited to, hazardous substances, buried debris, ordnance or explosives, sinkholes, wildlife hazards, etc.

4. **Payment.** Client agrees to pay a fee for the Work performed based upon the information contained in attached Price Quote. As soon as may be practicable at the beginning of each month, EarthBalance® shall invoice Client for all work performed in the prior month and any other sums due EarthBalance®. Client shall pay the invoice amount within thirty (30) days after the invoice date. EarthBalance® may cease performing work under the attached Price Quote if any payment due hereunder is not paid within thirty (30) days of the invoice date. EarthBalance® accepts cash, check, credit card, ACH or Wire Transfer as payment. A convenience fee of 5% will be added to all credit card payments.

Client agrees that EarthBalance® may place a lien upon the Property for Work performed under the attached Price Quote and that EarthBalance® may record and enforce the lien for Work performed in accordance with the provisions of Florida's Construction Lien Law. In any litigation arising out of this Agreement, the prevailing party shall be entitled to recover reasonable attorney's fees and costs. In addition, if EarthBalance® places this executed Price Quote in the hands of an attorney for the collection of any sums due hereunder, Client agrees to reimburse EarthBalance® for its reasonable attorney's fees and costs relating thereto.

5. **Termination and Default.** This agreement may be terminated by either party giving the other party thirty (30) days written notice of intent to terminate. Upon a notice of termination without cause, Client shall pay EarthBalance® for all labor and materials, supplies, and equipment procured, fabricated, incorporated or to be incorporated, or plants prepared for installation on the Project procured to the date of termination, including a reasonable profit of completed work. This shall include all cost incurred in preparing to fulfill the contractual obligations and any re-stocking fees along with all other damages associated with termination. In addition, upon default by Client, monetary or otherwise, this agreement may be terminated by EarthBalance® with seven (7) days written notice of intent to terminate if the default remains uncured after such notice period and EarthBalance® shall be entitled to recover all damages both actual and consequential, incurred as a result of said default. EarthBalance's® liability to Client or any related party for any claim related to or arising out of (i) this agreement or (ii) EarthBalance's® Work shall be limited to two times the amount of fees paid by Client hereunder.

6. **Force Majeure Event.** EarthBalance® shall not be liable to Client for damages resulting from delay in or termination of EarthBalance's® Work because of fire or casualty, riots, strikes, picketing, boycotts, lockouts, labor disturbances, shortages of materials, epidemics, pandemics, war, terrorism or combined action of the workmen or others, governmental delays, or any acts of God including, but not limited to, severe snowstorms, earthquakes, hurricanes, floods, or any other cause or condition beyond its control making it inadvisable in EarthBalance's® determination to proceed with the Work (collectively, a "Force Majeure Event"). EarthBalance® shall have no obligation to resume Work discontinued under this Section. If EarthBalance® elects not to resume the Work, Client's sole and exclusive remedy shall be payment on a pro-rata basis for the percentage of Work that has actually been completed as of the date of its receipt of EarthBalance's® notice of the Force Majeure Event.

7. **Warranties.** Unless otherwise provided: **THERE ARE NO EXPRESS OR IMPLIED WARRANTIES WHATSOEVER INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.** All warranties/guarantees provided by EarthBalance®, if any, shall be deemed null and void if Client fails to strictly adhere to the payment terms contained in the Agreement. All warranties and guarantees, if any, provided under the Agreement are solely for the original Client and are non-transferable, unless otherwise agreed to by Client and EarthBalance® in writing. Any express warranty provided, if any, by EarthBalance® is the sole and exclusive remedy for alleged defects, in lieu of all other remedies, implied or statutory. Warranties to be issued upon completion and full payment of this Agreement.



8. **Price Escalation.** If there is an increase in the price of labor, materials, or fuel surcharge charged to **EarthBalance®** in excess of **five (5%) percent**, subsequent to making this Agreement, then the price set forth in this Agreement shall be increased without the need for a written change order or amendment to the Agreement to reflect the price increase and additional direct cost to **EarthBalance®**. **EarthBalance®** shall submit written documentation of the increased charges to Client. As an additional remedy, if the actual cost of any line item increases more than ten (10%) percent subsequent to entering into this Agreement, **EarthBalance®**, at its sole discretion, may terminate the Agreement for convenience.

9. **Delay.** This contract contemplates installation on \_\_\_\_\_. As living plants, Client acknowledges that ongoing watering, feeding, maintenance and storage costs will continue beyond the specified installation date at a per diem rate of \_\_\_\_\_. Accordingly, despite any Contract Document provision to the contrary, **EarthBalance®** will be compensated for any delays beyond the Installation Date via change order at the per diem rate.

10. **Site Conditions.** Should **EarthBalance®** discover concealed or unknown conditions in the existing soil suitability that vary from those conditions ordinarily encountered and generally recognized as inherent in the work of the character identified in this Agreement, then the Agreement amount shall be equitably adjusted upon notice thereof from **EarthBalance®** to Client.

11. **Choice of Law, Venue and Attorney's Fees.** This Agreement shall be governed by the laws of the State of Florida. Venue of any proceeding arising out of this Agreement shall be **Sarasota County, Florida**. The non-prevailing party in any legal or equitable action arising out of or relating to this Agreement including arbitration, administrative, appellate and/or bankruptcy proceedings shall reimburse the prevailing party on demand for all attorney's fees, costs, and expenses incurred by the prevailing party in connection with the action.

12. **Arbitration.** If a dispute shall arise between **EarthBalance®** and Client with respect to any matters or questions arising out of or relating to this Agreement or the breach thereof, such dispute, other than collection matters, shall be decided by arbitration administered by and in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association.

13. **Jury Trial Waiver.** In the event there is litigation over the enforcement of a collection matter or construction lien, the parties **KNOWINGLY, VOLUNTARILY, IRREVOCABLY AND INTENTIONALLY WAIVE THE RIGHT TO A TRIAL BY JURY IN RESPECT TO ANY LITIGATION ARISING OUT OF OR PERTAINING TO THE AGREEMENT, OR ANY COURSE OF CONDUCT, COURSE OF DEALINGS, STATEMENTS (WHETHER VERBAL OR WRITTEN) OR ACTIONS OF ANY PERSON OR PARTY RELATED TO THIS AGREEMENT; THIS IRREVOCABLE WAIVER OF THE RIGHT TO A JURY TRIAL BEING A MATERIAL INDUCEMENT FOR THE PARTIES TO ENTER INTO THIS AGREEMENT.**

14. **Damage Limitation.** In no event, whether based on contract, warranty (express or implied), tort, federal or state statute or otherwise arising from or relating to the work and services performed under the Agreement, shall **EarthBalance®** be liable for special, consequential, punitive, or indirect damages, including loss of use or loss of profits. **EarthBalance®** and Client agree to allocate certain risks so that, to the fullest extent permitted by law, **EarthBalance's®** total aggregate liability to Customer is limited to the dollar amount of the Agreement for any and all injuries, damages, claims, expenses or claim expenses including attorneys' fees arising out of or relating to this Agreement regardless of whether it is based in warranty, tort, contract, strict liability, negligence, errors, omissions, or from any other cause or causes.

15. **Claims.** It is Client's duty to notify **EarthBalance®** in writing within three (3) days of the occurrence of any claim, defect or deficiency arising out of work, services or materials provided by **EarthBalance®** under this Agreement ("Occurrence"). Failure of Client to provide written notice of the Occurrence shall result in Client waiving all claims that may be brought against **EarthBalance®** arising out of or relating to the Occurrence, including claims arising in law, equity, contract, warranty (express or implied), tort or federal or state statutory claims.

16. **Shortages.** In the event that any specified material or equipment becomes unavailable either temporarily or permanently after the Agreement is executed, provided that such availability is a result of factors beyond **EarthBalance's®** control, then in the event of temporary unavailability, the Agreement time shall be extended to reflect the duration of time that **EarthBalance®** is delayed by the unavailability, and in the case of permanent unavailability, **EarthBalance®** shall be excused from providing said material or equipment and allowed to provide an available substitute. To the extent an available substitute is provided by **EarthBalance®** under this provision, any increase in the cost between the originally specified material or equipment and its substitute shall be paid by the Customer to the **EarthBalance®**. Due to material shortages, Client may experience delays related to the inability to timely obtain materials for this project. In the event of such a delay, **EarthBalance®** shall notify Client, and Client agrees to provide **EarthBalance®** with an extension of time for any delay attributable to the temporary inability to obtain materials.

17. **Miscellaneous.** The invalidity of any provision of the agreement shall not impair the validity of any other provision. If any provision of this agreement is determined to be unenforceable by a court of competent jurisdiction, such provision shall be deemed severable and the remaining provisions of the agreement shall be enforced. Headings are for convenience only and do not affect interpretation. This Agreement records the entire agreement of the parties and supersedes any previous or contemporaneous agreement, understanding, or representation, oral or written, by the parties and may only be amended, modified or terminated by the written mutual consent of all the parties hereto and duly executed by the authorized representatives of the parties hereto. All documents/exhibits referred to in this Agreement are an integral part of the Agreement and are incorporated by reference.



# Tab 9



## **MEMORANDUM**

TO: Board Supervisors

FROM: District Management

SUBJECT: Potential Goals and Objectives for FY 2023/2024

---

This memo outlines potential district goals and objectives for the 2023-2024 fiscal year in accordance with the recent legislation of HB 7013. The goals and objectives listed focus on maintaining statutory compliance while simultaneously pursuing efficiency and sound operational practices. Management advises against adopting all the proposed goals and objectives listed below. Instead, we recommend selecting a few key priorities that the board deems most advantageous to pursue.

### **Financial Goals and Objectives:**

- Financial Transparency – commit to regularly reporting the financial status of the district.
- Budget Conscious – strive to stay within budget and provide justification for exceeding total budgeted expenditures.
- Investment Strategy - periodically review the district's investment objectives and performance.

### **Board Meeting Goals and Objectives:**

- Productive Meetings – commit to conducting an orderly and efficient meeting.
- Audience Comments – adhere to this requirement to foster informed decision-making.
- Teamwork - work as a team and not as individuals.
- Provide a healthy and safe working environment for the board, staff and audience.
- Respect others and allow everyone that wishes to speak to be heard.

### **Administrative Goals and Objectives:**

- Website Maintenance - ensure that the website is always up-to-date and in compliance.
- Adhere to the board's established Rules of Procedure.
- Review the district's Rules of Procedure on an annual basis (or as frequent as the board desires) and update, as necessary.
- Records Retention - periodically review the district's policy on records retention.

### **Operational Goals and Objectives:**

- Promote efficient communication ensuring timely resolution of maintenance concerns – board and residents to contact manager outside of a meeting to report maintenance issues, not taking up time during a meeting.
- District Assets - safeguard the district's assets and ensure they are maintained in good condition.
- Ongoing Tasks - staff to provide continual updates on assigned tasks until conclusion.
- Reserve Study – if applicable, ensure periodic and consistent reviews and update as needed.

# Tab 10

**MEMORANDUM**

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TO:	Catalina at Winkler Preserve CDD	FROM:	Wesley Kayne, P.E.
COMPANY:	Rizzetta & Company	DATE:	May 14, 2024
COPY TO:	Belinda Blandon	PROJECT NUMBER:	22271
RE:	NPDES Cycle 4 Year 7 Observation Report		

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Pursuant to the requirements of the National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit, Barraco and Associates performed the required drainage facility observations on April 3, 2024. Consistent with the Standard Operating Procedures of the NPDES permit a Structural Control Inspection Form was completed for each District drainage structure which will be kept on file for a minimum of three years from the date of report, as required by the NPDES permit.

Generally, the drainage structures and storm water management system appear to be in proper operating condition, however, there were a few minor issues noted.

**Drainage structures:**

- **S-6:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-9:** Partially overgrown grass covering inlet grate
  - Recommend removing overgrown grass and dirt to improve drainage performance.



- **S-13A:** Bank erosion with void at the east side of the structure at the water's edge
  - Recommend filling and compacting lake bank



- **S-17:** Plastic and/or Trash covering top of inlet
  - Recommend clearing and disposing of trash to improve drainage performance and to prevent it from covering the inlet again.



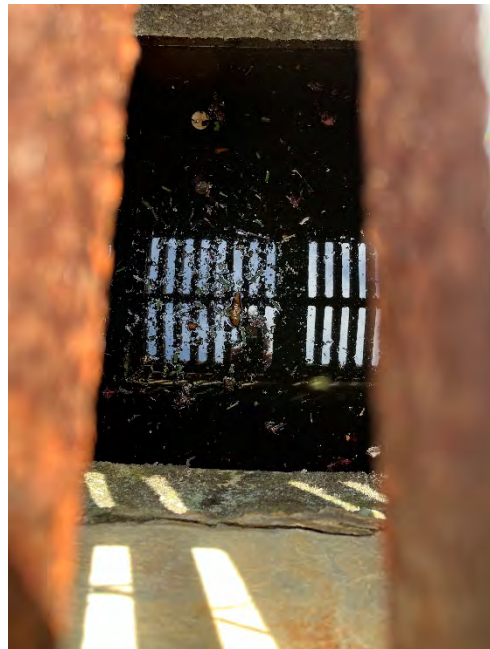
- **S18:** Contains 6-8” of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-21:** Inlet grate is slightly covered with overgrown grass at the edges. There is a chain rusted to the grate as well as substantial debris within the structure. Additional PVC connection to the south yard drain at the opposite lot.
  - Recommend trimming back grass from the grate, as well as cutting and removing the rusted chain and clearing the debris within the structure.



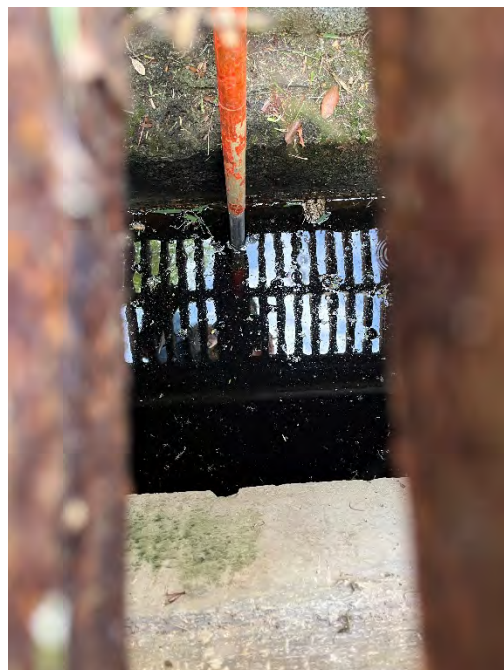
- **S-22:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-25:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-26:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.





- **S-29:** Curb is cracked at the east side of VGI.
  - Recommend monitoring crack for further development.



- **S-30:** 6-8" of sediment in sump of structure. Also the curb is cracked at the west side of VGI.
  - Recommend cleaning the sediment to improve drainage as well as monitor the curb for further separation.



- **S-36:** Brick is exposed at the ADS. Also, the structure connection has voids.
  - Recommend covering exposed brick and filling in structure voids.



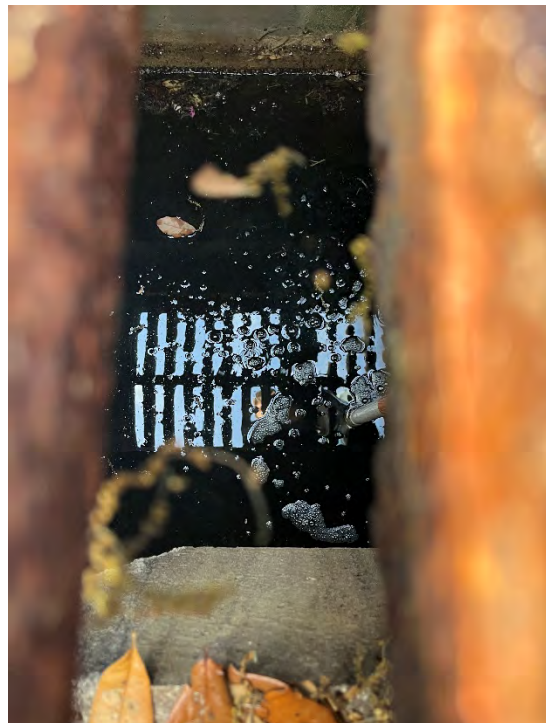
- **S-38:** Curb is cracked at the east side of VGI.
  - Recommend monitoring the curb for further separation.



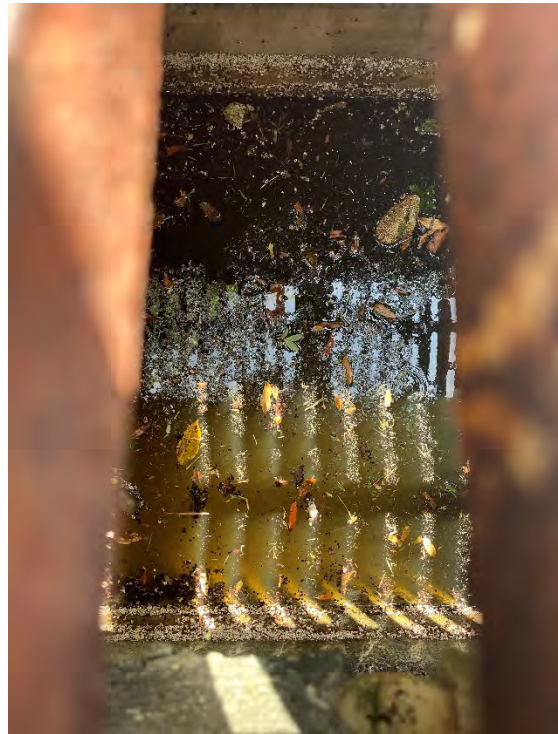
- **S-40:** Overgrown grass with dirt covering inlet grate.
  - Recommend trimming and removing overgrown grass and dirt to improve drainage performance.



- **S-41:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



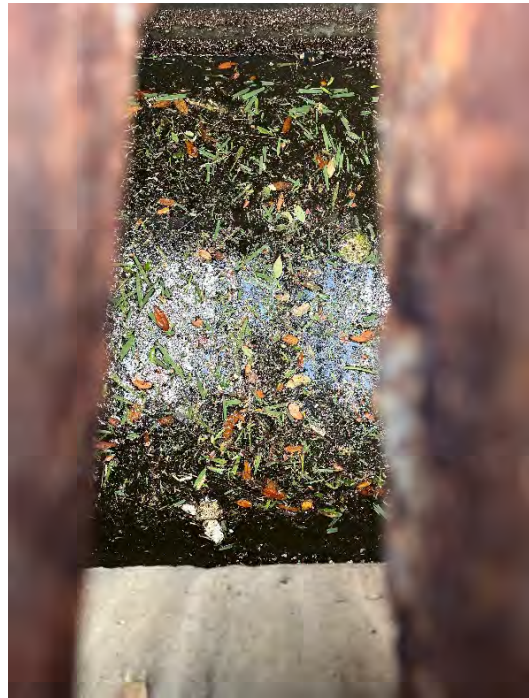
- **S-52:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-56:** 4-6" of sediment in sump of structure.
  - Consider cleaning sediment to improve drainage.



- **S-57:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



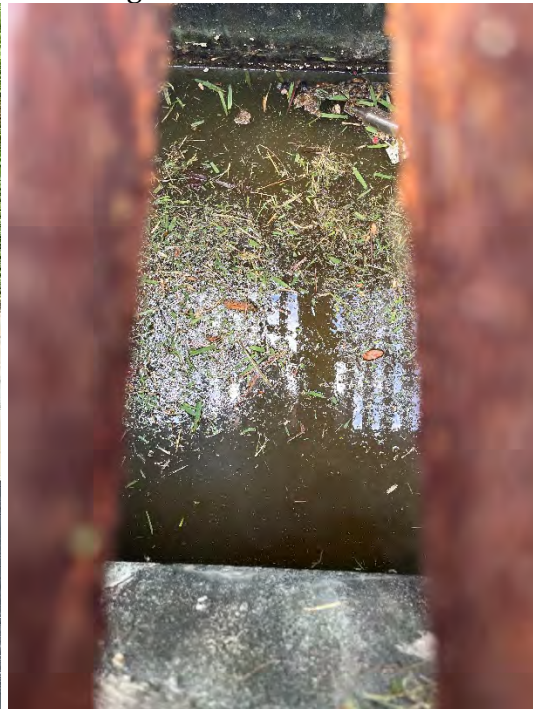
- **S-60:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-63:** 8-10" of sediment in structure
  - Recommend clearing sediment to improve drainage



- **S-64:** 4-6" of sediment in sump of structure.
  - Consider clearing sediment to improve drainage.



- **S-66:** Contains 8-10" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



- **S-67:** Contains 6-8" of sediment in sump of structure.
  - Recommend cleaning sediment from structure.



**CATALINA  
AT WINKLER  
PRESERVE**

**COMMUNITY  
DEVELOPMENT  
DISTRICT**

PROJECT DESCRIPTION

**CATALINA  
AT WINKLER  
PRESERVE**

CDD EXHIBIT

PART OF SECTION 10  
TOWNSHIP 46 SOUTH  
RANGE 24 EAST  
LEE COUNTY, FLORIDA

THIS PLAN IS PRELIMINARY AND  
INTENDED FOR CONCEPTUAL  
PLANNING PURPOSES ONLY.

SITE LAYOUT AND LAND USE  
INTENSITIES OR DENSITIES MAY  
CHANGE SIGNIFICANTLY BASED  
UPON SURVEY, ENGINEERING,  
ENVIRONMENTAL AND / OR  
REGULATORY CONSTRAINTS  
AND / OR OPPORTUNITIES.

DRAWING NOT VALID WITHOUT SEAL, SIGNATURE AND DATE  
© COPYRIGHT 2024, BARRACO AND ASSOCIATES, INC.  
REPRODUCTION, CHANGES OR ASSIGNMENTS ARE PROHIBITED

FILE NAME: 22271 CATALINA OWNERSHIP EXH W OBS

LOCATION: J:\21737\DWG\EXHIBITS\CDD\

PLOT DATE: TUE. 5-14-2024 - 10:47 AM

PLOT BY: WES KAYNE

CROSS REFERENCED DRAWINGS

PLAN REVISIONS

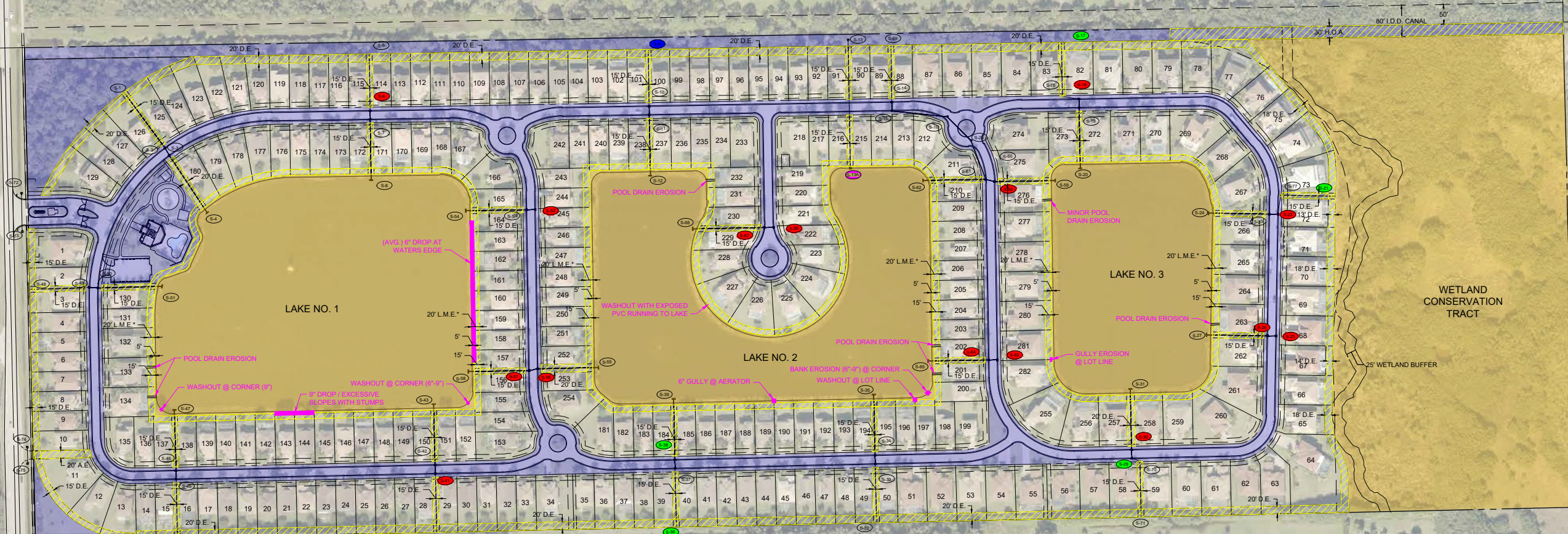
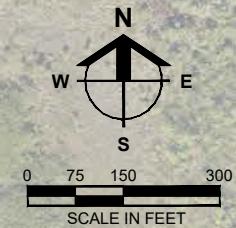
PLAN STATUS

FOR EXHIBIT ONLY  
NOT FOR CONSTRUCTION

**CATALINA AT WINKLER  
PRESERVE CDD  
NPDES OBS EXHIBIT**

PROJECT / FILE NO. SHEET NUMBER

**22271 EX-1**



**DEFICIENCIES NOTED DURING NPDES OBSERVATION**

- (S-XX) EXCESSIVE SEDIMENT
- (S-XX) TRASH/DAMAGE
- (S-XX) OVER GROWN/DAMAGE/CONCERNS
- (S-XX) BANK EROSION

DATE OF OBSERVATION: 4/3/2024

**LEGEND**

- CATALINA AT WINKLER PRESERVE CDD OWNED PARCELS
- CATALINA AT WINKLER PRESERVE HOA OWNED PARCELS
- CATALINA AT WINKLER PRESERVE CDD ACCESS/MAINTENANCE/DRAINAGE EASEMENTS
- LAKE BANK DEFICIENCIES NOTED DURING NPDES SITE DRAINAGE SYSTEM OBSERVATION DATE: 4/3/2024

\*20' LAKE MAINTENANCE EASEMENT (L.M.E.) COMPRISED OF 5' LAKE TRACT AND 15' EASEMENT WITHIN PRIVATE LOT

D.E. = DRAINAGE EASEMENT



**Tab 11**



# M.R.I. Inspection LLC

5570 Zip Dr.  
Fort Myers Fl. 33905  
239-984-5241 Office  
239-236-1234 Fax



CGC 1507963

## Name

Barraco and Associates, Inc.  
2271 McGregor Boulevard,  
Suite 100  
Fort Myers, FL 33901

## Proposal

## Project

Storm Water System inspection

Date	Estimate #
------	------------

7/13/2024

4933

	Total
<p>This proposal is for the total cost to inspect all interconnect pipes, curb inlets, junction boxes, control structures, pipe ends and storm structures. We will utilize a diver to physically inspect and determine the amount of sand, debris and blockage within each structure. We will provide an inspection report and a proposal cost to clean all structures found to contain 25% or more obstruction and any repairs needed. This price includes all labor, material and equipment needed to complete this job.</p> <p>Any work completed outside the scope of this proposal will result in additional charges.</p> <p>Please know we Were unable to give you a quote on Cleaning at this time we will need to do an inspection with our diver to determine the amount of sand and debris in the storm water system. See the proposal</p>	3,500.00

Please know that we cannot hold pricing according to our normal terms, as our vendors are not holding pricing to us. All quotes will need to be reviewed at the time of contract.

**Total \$3,500.00**

M.R.I. Underwater Specialist utilizes the federal E-Verify program in contracts with public employers All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Additional charges may occur if any changes are made during scope of work and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance . All contractors are fully covered under general liability insurance. We will not be responsible for any unforeseen incidents, when we dewater any wet well system . Due to sink holes crevases or breeches etc. in and around wet well. This proposal does not include replacing any landscaping(Grass,trees, shrubs,etc.) all Jobsites will be left clean,

Authorized Signature  
*Michael Radford*  
Michael Radford President

We Utilize E-Verify for all workers

Areptaurr of Proposal The Above price, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made within 30 days after invoiced. If not we will agree to pay a 10% late fee. This proposal may be withdrawn if not accepted within thirty (30) days.

Signature\_\_\_\_\_

Date of acceptance\_\_\_\_\_

# Pro-Vac Sludge Services

239-672-0085



## Proposal

### Storm Drain Cleaning Services

Date: 7/25/2024

Subdivision Name: Catalina At Winkler Preserve

C/O Barraco And Associates Inc

Telephone# 239-461-3170

Job Address: Winkler Rd, Ft Myers

Proposed Work To Be Completed: Mobilize 3600 Gallon Vacuum Truck To The Catalina At Winkler Subdivision And Clean All Proposed Catch Basins (15) Accordingly as Outlined in photos received. Cut Away any Overgrown grasses, Remove Grate Covers, Remove Any Foreign Objects, Trash, Vacuum Sand, Rocks, Dirt, Mud. Haul Away Accordingly And Dispose. The Accumulated Water From The Basins From Vacuuming Will Be Released Back Into Neighborhood Retention Areas Or Pond/Lake if needed.

Our Costs will include Vacuum tanker truck mobilization, All labor, Dump fees, All labor and materials associated within to Complete this project.

Total Project Cost \$10,100.00

Prepared By A. Alan Rivera Sr

Thank You for the opportunity to bid this project

1888 NW 22nd Street  
(239) 337-9385



**SHENANDOAH**

Pipe Inspection & Restoration Specialist

Pompano Beach, FL, 33069  
shenandoahus.com

DATE: July 25, 2024

PROPOSAL #P35801

SUBMITTED TO: Barraco and Associates, Inc.

STREET: 2271 McGregor Blvd. Suite 100

CITY, STATE & ZIP: Fort Myers, FL 33901

PHONE: (239) 461-3170

FAX: (239) 461-3169

EMAIL: franks@barraco.net

JOB NAME: Catalina Isles - drainage structure  
cleaning

ATTENTION: Frank Savage

We propose to furnish a crew and all necessary equipment to desilt 15 catch basin as per provided drawing. Structures will be cleaned without pump down. Pipe cleaning not included. We will remove loose debris and vegetation on top of structures at the above mentioned job location. This work will be performed at our following hourly and/or unit prices:

Jet Vac Truck (Tandem Axle) includes disposal, fuel (at \$4,350.00 Per Day) surcharge and enviromental fee. Not to exceed 9 hrs per day including travel time from office.	2 day(s)	\$8,700.00
--	----------	------------

**Estimated Total: \$8,700.00**

This proposal does not include video inspection

NOTE: One way travel time for all hourly vehicles listed above. Four hour minimum. This proposal includes removal of all loose debris from the structures and pipes (excluding hazardous waste), if non-hazardous contaminated liquids or soils are encountered, such as oil, gas, fuel, hydraulic oil, etc., the customer will be required to have the material analyzed, by an approved lab, then approved by a disposal facility, prior to Shenandoah transporting and disposing of the material, additional cost for specialty hauling and disposal will be applied to the invoice, along with documented receipt. However, we are not responsible for problems occurring during or after cleaning due to pre-existing condition, original installation or design.

This proposal may be withdrawn if not accepted within 30 days. Payment terms net 30 days.  
(If we encounter an Insurance compliance fee requirement, this fee will be invoiced in addition to the above rates.)

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Price above is only an estimate of foreseen conditions. Unforeseen conditions can affect the amount of time to complete the work, therefore increasing or decreasing estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Unless noted above engineering, permits, testing and bonds are not included in the pricing. Owner is to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance. Parties to this proposal/contract expressly waive all tort claims against each other and limit their remedies to breach of contract.

SIGNATURE:

SHENANDOAH GENERAL CONSTRUCTION CO.  
Bridgette Sabio

TITLE  
Estimator

DATE  
07/25/2024

ACCEPTANCE OF PROPOSAL / SIGN & RETURN

The above prices, specification and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

SIGNATURE: \_\_\_\_\_

COMPANY NAME:  
REPRESENTATIVE:

DATE:  
TITLE:

*This document is the property of Shenandoah General Construction. It is intended only for the use of the individual or entity to which it is addressed and may contain information that is non-public, proprietary, privileged, confidential and exempt from disclosure under applicable law or may constitute as attorney work product. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this communication of this document is strictly prohibited. If you have received this document in error, notify us immediately by telephone (954) 075-0098 or Email: help@shenandoahus.com and destroy this document immediately, if this is an electronic communication then delete immediately.*

# Tab 12



Rizzetta & Company

**UPCOMING DATES TO REMEMBER**

- **Next Meeting:** TBD
- **FY 2022-2023 Audit Completion Deadline:** June 30, 2024
- **Next Election (Seats 1, 2, & 5):** November 8, 2024

July 29

**District  
Manager's  
Report**

**2024**

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<u>FINANCIAL SUMMARY</u>		<u>6/30/2024</u>
General Fund Cash Balance		\$362,368
Reserve Fund Investment Balance		\$337,497
Debt Service Fund Investment Balance		\$123,672
<b>Total Cash and Investment Balances</b>		<b>\$823,537</b>
<b>General Fund Expense Variance:</b>	<b>\$9,446</b>	<b>Under Budget</b>



Rizzetta & Company

**Storm Drainage Structure Cleaning** – There are several structures that need to be cleaned. The District Engineer will be discussing the proposals received for Board consideration.