

Catalina at Winkler Preserve  
Community Development District

Financial Statements  
(Unaudited)

January 31, 2014

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Catalina at Winkler Preserve Community Development District**

Balance Sheet  
As of 1/31/2014  
(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>							
Cash In Bank	200,215	0	0	0	200,215	0	0
Investments	138,481	0	372,459	8,946	519,885	0	0
Investments Capital Reserves	0	9,601	0	0	9,601	0	0
Accounts Receivable	11,919	0	26,390	0	38,309	0	0
Prepaid Expenses	539	0	0	0	539	0	0
Deposits	426	0	0	0	426	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	398,848
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,711,152
Fixed Assets	0	0	0	0	0	3,849,083	0
<b>Total Assets</b>	<u>351,579</u>	<u>9,601</u>	<u>398,848</u>	<u>8,946</u>	<u>768,975</u>	<u>3,849,083</u>	<u>3,110,000</u>
<b>Liabilities</b>							
Accounts Payable	2,706	0	0	0	2,706	0	0
Accrued Expenses Payable	340	0	0	0	340	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	3,110,000
<b>Total Liabilities</b>	<u>3,046</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,046</u>	<u>0</u>	<u>3,110,000</u>
<b>Fund Equity &amp; Other Credits</b>							
Beginning Fund Balance	273,927	9,598	249,431	6,555	539,512	3,849,083	0
Net Change in Fund Balance	74,606	3	149,417	2,390	226,417	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>348,534</u>	<u>9,601</u>	<u>398,848</u>	<u>8,946</u>	<u>765,930</u>	<u>3,849,083</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>351,579</u>	<u>9,601</u>	<u>398,848</u>	<u>8,946</u>	<u>768,975</u>	<u>3,849,083</u>	<u>3,110,000</u>

See Notes to Unaudited Financial Statements

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 1/31/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	54	54	0.00%
Special Assessments					
Tax Roll	110,212	110,212	110,384	172	(0.15)%
<b>Total Revenues</b>	<u>110,212</u>	<u>110,212</u>	<u>110,438</u>	<u>226</u>	<u>(0.21)%</u>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	1,333	0	1,333	100.00%
Financial & Administrative					
Administrative Services	5,880	1,960	1,960	0	66.66%
District Management	21,840	7,280	7,280	0	66.66%
District Engineer	10,500	3,500	2,535	965	75.85%
Disclosure Report	5,000	1,667	1,000	667	80.00%
Trustees Fees	3,500	3,500	3,233	268	7.64%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial Consulting Services	6,020	5,340	5,340	0	11.29%
Accounting Services	11,550	3,850	3,850	0	66.66%
Auditing Services	3,400	1,133	0	1,133	100.00%
Public Officials Liability Insurance	2,330	2,330	2,026	304	13.04%
Legal Advertising	500	167	355	(188)	29.10%
Bank Fees	400	133	132	1	66.88%
Dues, Licenses & Fees	800	383	275	108	65.62%
Legal Counsel					
District Counsel	7,500	2,500	449	2,051	94.01%
Electric Utility Services					
Utility Services	5,000	1,667	1,473	194	70.54%
Stormwater Control					
Fountain/Aerator Service Repairs & Maintenance	2,500	833	350	483	86.00%
Aquatic Maintenance	5,400	1,800	1,800	0	66.66%
Lake/Pond Bank Repair	5,775	1,925	0	1,925	100.00%
Mitigation Area Monitoring & Maintenance	2,500	833	0	833	100.00%
Aquatic Plant Replacement	500	167	0	167	100.00%
Stormwater System Maintenance	2,500	833	1,310	(477)	47.60%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 1/31/2014

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Other Physical Environment					
Property Insurance	2,135	2,135	1,827	308	14.41%
General Liability Insurance	400	400	355	45	11.25%
Total Expenditures	<u>110,212</u>	<u>45,952</u>	<u>35,832</u>	<u>10,120</u>	<u>67.49%</u>
Excess Revenues Over/(Under) Expenditures	0	64,260	74,606	10,346	0.00%
Fund Balance, Beginning of Period	0	0	273,927	273,927	0.00%
Fund Balance, End of Period	<u>0</u>	<u>64,260</u>	<u>348,534</u>	<u>284,274</u>	<u>0.00%</u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2013 Through 1/31/2014

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	3	3	0.00%
Total Revenues	<u>0</u>	<u>3</u>	<u>3</u>	<u>0.00%</u>
Excess of Revenue Over (Under)	0	3	3	0.00%
Expenditures				
Exc. Of Rev./Other Sources Over Expend./Other Uses	<u>0</u>	<u>3</u>	<u>3</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	9,598	9,598	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>9,601</u></u>	<u><u>9,601</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2013 Through 1/31/2014

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Special Assessments				
Tax Roll	244,028	244,028	0	0.00%
Total Revenues	<u>244,028</u>	<u>244,028</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	174,028	87,220	86,808	49.88%
Principal	70,000	5,000	65,000	92.85%
Total Expenditures	<u>244,028</u>	<u>92,220</u>	<u>151,808</u>	<u>62.21%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>151,808</u>	<u>151,808</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,390)	(2,390)	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	<u>0</u>	<u>149,417</u>	<u>149,417</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	249,431	249,431	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>398,848</u></u>	<u><u>398,848</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2013 Through 1/31/2014

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Excess of Revenue Over (Under) Expenditures	0	0	0	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	2,390	2,390	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	0	2,390	2,390	0.00%
Fund Balance, Beginning of Period	0	6,555	6,555	0.00%
Fund Balance, End of Period	<u>0</u>	<u>8,946</u>	<u>8,946</u>	<u>0.00%</u>

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**January 31, 2014**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>January 31, 2014</u>
State Board of Administration	Local Government Investment Pool	\$ 1,775
State Board of Administration	Local Government Investment Pool B	353
SunTrust Escrow	Money Market Account	35,115
SunTrust	Money Market Account	101,238
	<b>Total General Fund Investments</b>	<b><u>\$ 138,481</u></b>
The Bank of Tampa	Money Market Account	\$ 9,601
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 9,601</u></b>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 108,402
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	264,057
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 372,459</u></b>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 8,946
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 8,946</u></b>



**Catalina at Winkler Preserve Community Development District**

Summary A/R Ledger

From 1/1/2014 Through 1/31/2014

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2013	Lee County Tax Collector	FY13-14	<u>38,308.58</u>
Report Balance			<u><u>38,308.58</u></u>

**Catalina at Winkler Preserve Community Development District**

Summary A/P Ledger

001 - General Fund

From 1/1/2014 Through 1/31/2014

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Allstate Resource Management, Inc.	1/1/2014	99399	Lake & Mitigation Maintenance 01/14	450.00
Allstate Resource Management, Inc.	1/30/2014	100294	Fountain Aerator Maintenance Qtr 01/14	350.00
Breeze Corporation	1/15/2014	94590	Acct # L00993 Legal Advertising 01/14	46.00
Breeze Corporation	1/21/2014	94670	Acct # L00993 Legal Advertising 01/14	106.00
Florida Power and Light Company	1/29/2014	09846-68343 01/14	17043 Tremont St #Aerator 01/14	168.28
Florida Power and Light Company	1/29/2014	11246-08348 01/14	17213 Wrigley Cir #Aerator 01/14	75.32
Prager & Co., LLC	1/13/2014	4953	Annual Dissemination Agent Fee FY 2013-2014	1,000.00
Sweeperman of SW FL Inc	10/21/2013	106RZC	Stormwater System Check	510.00
			Total 001 - General Fund	2,705.60
Report Balance				2,705.60

**Catalina at Winkler Preserve Community Development District**  
**Notes to Unaudited Financial Statements**  
**January 31, 2014**

**Balance Sheet**

1. Trust statement activity has been recorded through 1/31/14.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$9,601 of the General Fund Balance is reserved for future Capital Expenditures as appropriated from the General Fund Budget and is reflected in the Reserve Fund.

**Summary A/R Ledger**

4. Payment terms for landowner assessments are (a) defined in the FY13-14 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.
5. Payment for Invoice #FY13-14 totaling \$7,757.86 was received in February 2014.