

Catalina at Winkler Preserve  
Community Development District

Financial Statements  
(Unaudited)

November 30, 2013

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Catalina at Winkler Preserve Community Development District**

Balance Sheet

As of 11/30/2013

(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	167,701	0	0	0	167,701	0	0
Investments	138,828	0	154,821	8,946	302,595	0	0
Investments Capital Reserves	0	9,600	0	0	9,600	0	0
Accounts Receivable	94,418	0	209,055	0	303,473	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	426	0	0	0	426	0	0
Due From Other Funds	0	0	34,972	0	34,972	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>	<b>401,373</b>	<b>9,600</b>	<b>398,848</b>	<b>8,946</b>	<b>818,767</b>	<b>3,849,083</b>	<b>3,110,000</b>
<b>Liabilities</b>							
Accounts Payable	2,396	0	0	0	2,396	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0
Due To Other Funds	34,972	0	0	0	34,972	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	3,110,000
<b>Total Liabilities</b>	<b>37,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,369</b>	<b>0</b>	<b>3,110,000</b>
<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	90,077	2	149,417	2,390	241,886	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>364,004</b>	<b>9,600</b>	<b>398,848</b>	<b>8,946</b>	<b>781,398</b>	<b>3,849,083</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>401,373</b>	<b>9,600</b>	<b>398,848</b>	<b>8,946</b>	<b>818,767</b>	<b>3,849,083</b>	<b>3,110,000</b>

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 11/30/2013

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	401	401	0.00%
Special Assessments					
Tax Roll	110,212	110,212	110,384	172	(0.15)%
<b>Total Revenues</b>	<b>110,212</b>	<b>110,212</b>	<b>110,785</b>	<b>573</b>	<b>(0.52)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	667	0	667	100.00%
Financial & Administrative					
Administrative Services	5,880	980	980	0	83.33%
District Management	21,840	3,640	3,640	0	83.33%
District Engineer	10,500	1,750	2,085	(335)	80.14%
Disclosure Report	5,000	833	0	833	100.00%
Trustees Fees	3,500	806	539	268	84.60%
Tax Collector/Property Appraiser Fees	282	0	0	0	100.00%
Financial Consulting Services	6,020	5,170	5,170	0	14.11%
Accounting Services	11,550	1,925	1,925	0	83.33%
Auditing Services	3,400	567	0	567	100.00%
Public Officials Liability Insurance	2,330	2,330	2,026	304	13.04%
Legal Advertising	500	83	203	(119)	59.50%
Bank Fees	400	67	65	2	83.71%
Dues, Licenses & Fees	800	279	175	104	78.12%
Legal Counsel					
District Counsel	7,500	1,250	105	1,145	98.60%
Electric Utility Services					
Utility Services	5,000	833	714	119	85.72%
Stormwater Control					
Fountain/Aerator Service Repairs & Maintenance	2,500	417	0	417	100.00%
Aquatic Maintenance	5,400	900	900	0	83.33%
Lake/Pond Bank Repair	5,775	963	0	963	100.00%
Mitigation Area Monitoring & Maintenance	2,500	417	0	417	100.00%
Aquatic Plant Replacement	500	83	0	83	100.00%
Stormwater System Maintenance	2,500	417	0	417	100.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2013 Through 11/30/2013

(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>26,911</u>	<u>20,709</u>	<u>6,203</u>	<u>81.21%</u>
Excess Revenues Over/(Under) Expenditures	0	83,301	90,077	6,776	0.00%
Fund Balance, Beginning of Period	0	0	273,927	273,927	0.00%
Fund Balance, End of Period	<u>0</u>	<u>83,301</u>	<u>364,004</u>	<u>280,703</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 11/30/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	2	(2)	0.00%
Total Revenues	0	2	2	0.00%
Excess of Revenue Over (Under) Expenditures	0	2	(2)	0.00%
Exc. Of Rev./Other Sources Over Expend./Other Uses	0	2	(2)	0.00%
Fund Balance, Beginning of Period	0	9,598	9,598	0.00%
Fund Balance, End of Period	0	9,600	9,600	0.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2013 Through 11/30/2013

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
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 11/30/2013

(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	<u>0</u>	<u>0</u>	<u>0</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>2,390</u>	<u>(2,390)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	6,555	6,555	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>8,946</u></u>	<u><u>8,946</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**November 30, 2013**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2013</u>
State Board of Administration	Local Government Investment Pool	\$ 1,743
State Board of Administration	Local Government Investment Pool B	752
SunTrust Escrow	Business Money Market	35,112
SunTrust	Business Money Market	101,221
	<b>Total General Fund Investments</b>	<b><u>\$ 138,828</u></b>
The Bank of Tampa	Money Market Account	\$ 9,600
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 9,600</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	46,419
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 154,821</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 11/1/2013 Through 11/30/2013

<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>303,473.05</u>
Report Balance			<u><u>303,473.05</u></u>

**Catalina at Winkler Preserve Community Development District**

Summary A/P Ledger

001 - General Fund

From 11/1/2013 Through 11/30/2013

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Barraco and Associates, Inc.	11/30/2013	14333	Engineering Services 10/13	2,085.00
Florida Power and Light Company	11/25/2013	09846-68343 11/13	17043 Tremont St #Aerator 11/13	138.77
Florida Power and Light Company	11/25/2013	11246-08348 11/13	17213 Wrigley Cir #Aerator 11/13	67.67
Hopping Green & Sams	11/26/2013	73529	General/Monthly Legal Services 10/13	105.00
			Total 001 - General Fund	2,396.44
Report Balance				2,396.44

**Catalina at Winkler Preserve Community Development District**  
**Notes to Unaudited Financial Statements**  
**November 30, 2013**

**Balance Sheet**

1. Trust statement activity has been recorded through 11/30/13.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. \$9,600 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 \$233,965.72 was received in December 2013.