

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

MARCH 11, 2021

PREPARED BY:

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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

March 4, 2021

Board of Supervisors

Wentworth Estates Community Development District

Dear Board Members:

This Regular Meeting of the Board of Supervisors of the Wentworth Estates Community Development District will be held on **Thursday, March 11, 2021 at 8:30 A.M.** at the Treviso Bay Clubhouse, **9800 Treviso Bay Boulevard, Naples, Florida 34113.**

The venue for this meeting is Treviso Bay Clubhouse and was specifically chosen such that the District will be able to meet the social distance guidelines for this meeting for Board Members/Staff, while accommodating an additional five (5) audience members.

Please ensure that all in attendance bring and wear masks during the meeting.

With the limitation for people in the meeting room, the District is requesting that audience members please use the WebEx link and telephone number below to join the Board Meeting.

The venue is requiring the District to enforce the limitation on attendance for audience members. The following WebEx link and telephone number are provided to join/watch the meeting.

Weblink:

<https://districts.webex.com/districts/onstage/g.php?MTID=e00349a466306ec02a05dd13dbb78a771>

Access Code: **179 342 0032**

Event password: Jpward

Call in information if you choose not to use the web link:

Phone: **408-418-9388** and enter the access code **179 342 0032** to join the meeting.

The link to the meeting will also be posted on the District's web site:

www.Wentworthestatescdd.org.

The Agenda is as Follows:

1. Call to Order & Roll Call.
2. The Acceptance of a Letter of Resignation from Mr. Paul Zotter, whose term is set to expire November 2024, from Seat 3 of the Board of Supervisors of the Wentworth Estates Community Development District effective February 28, 2021 and the appointment of a qualified elector to fill the unexpired term of office for Seat 3.
 - I. Acceptance of Resignation.
 - II. Appointment of Individual for fill Seat 3, whose term will expire November 2024.
 - III. Oath of Office.
 - IV. Guide to the Sunshine Law and Code of Ethics for Public Employees.
 - V. Form 1 – Statement of Financial Interests.
3. Consideration of **Resolution 2021-1**, a Resolution Re-Designating the Officers of the Wentworth Estates Community Development District.
4. Consideration of Audited Financial Statements for Fiscal Year 2020, which ended September 30, 2020.
5. Consideration of Resolution 2021-2 Approving the Proposed Fiscal Year 2022 Budget and setting the Public Hearing on **Thursday, May 13, 2021 at 8:30 A.M. at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**
6. Consideration of Minutes:
 - I. November 12, 2020 – Regular Meeting
7. Staff Reports
 - I. District Attorney
 - II. District Engineer
 - III. District Asset Manager
 - a) Operations Report November 2020
 - b) Operations Report December 2020
 - c) Operations Report January 2021
 - d) Operations Report February 2021
 - e) Operations Report March 2021
 - IV. District Manager
 - a) Financial Statements for period ending November 30, 2020 (unaudited)
 - b) Financial Statements for period ending December 31, 2020 (unaudited)
 - c) Financial Statements for Period ending January 31, 2021 (unaudited)
 - d) Financial Statements for period ending February 28, 2021 (unaudited)
8. Supervisor’s Requests and Audience Comments
9. Adjournment

The Second Order of Business deals with the vacancy left by Mr. Paul Zotters' (Seat 3) resignation from the Board, whose term expires November, 2024. The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member(s) who have resigned. Essentially, the remaining members, by majority vote have the sole responsibility for filling the unexpired term of office of the resigning member(s). The new member must be a qualified elector, with the following qualifications.

1. Citizen of the United States.
2. Resident of the State of Florida.
3. Registered to Vote in Collier County, with the address of record with the Supervisor of Elections in the Wentworth Estates CDD.

Periodically I am asked if they must be a property owner, and the answer is NO. The sole requirements under the law are as noted.

Once the Board appoints an individual to fill this seat, I will take the opportunity to swear those individuals into office.

The newly appointed Board Member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Election's in the County in which he/she resides within thirty (30) days of being seated on this Board.

The Third Order of Business is the Consideration of Resolution 2021-1, a Resolution Re-Designating the Officers of the Wentworth Estates Community Development District.

The Fourth Order of Business is the Consideration of the Audited Financial Statements for Fiscal Year 2020.

The Fifth Order of Business is the Consideration of the Resolution 2021-2 which approves the proposed budget for Fiscal Year 2022 and set the public hearing date, time, and location.

The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a **Public Hearing scheduled for the Thursday, May 13, 2021, at 8:30 A.M.** at the **TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to the Assessment Rates for the general fund contemplated as a result of the preparation of the Budget.

The Sixth Order of Business is the Consideration of the November 12, 2020 Regular Meeting Minutes.

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly at (954) 658-4900.

Sincerely,

Wentworth Estates Community Development District



James P. Ward
District Manager

Meetings for Fiscal Year 2021 are as follows:

October 8, 2020	November 12, 2020
December 10, 2020	January 14, 2021
February 11, 2021	March 11, 2021
April 8, 2021	May 13, 2021
June 10, 2021	July 8, 2021
August 12, 2021	September 9, 2021

Paul W. Zotter
9239 Veneto Place
Naples, FL 34113

February 3, 2021

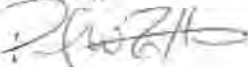
Mr. James P. Ward
COO
JP Ward & Associates, LLC

Dear Jim:

I am in the process of selling my home in Treviso Bay, and closing date has been set for March 31, 2021. As a result, I will no longer be a resident of Treviso Bay and therefore not eligible to sit on the Wentworth CDD Board.

I am submitting my resignation effective February 28, 2021. It has been an honor and pleasure to serve my community in this position. I wish continued success to my fellow Board members and the excellent professional staff.

Sincerely,



Paul W. Zotter

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Wentworth Estates Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Wentworth Estates Community Development District**, Collier County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF COLLIER

Sworn to (or affirmed) before me by means of () physical presence or () online notarization this ____ day of _____, 2021, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FORM 1**STATEMENT OF
FINANCIAL INTERESTS****2020**

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE****** THIS SECTION MUST BE COMPLETED ********DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2020.

MANNER OF CALCULATING REPORTABLE INTERESTS:FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**): **COMPARATIVE (PERCENTAGE) THRESHOLDS** OR **DOLLAR VALUE THRESHOLDS****PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2020.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2020.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital

stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(6), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

RESOLUTION 2021-1

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Wentworth Estates Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1: DESIGNATION OF OFFICER’S OF THE DISTRICT. The following persons are appointed to the offices shown:

Chairman	<u>Joseph Newcomb</u>
Vice Chairman	_____
Secretary	<u>James P. Ward</u>
Treasurer	<u>James P. Ward</u>
Assistant Secretary	<u>Andrew Gasworth</u>
Assistant Secretary	<u>Steve Barger</u>
Assistant Secretary	<u>Robert Cody</u>

SECTION 2: SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

RESOLUTION 2021-1

A RESOLUTION RE-DESIGNATING THE OFFICERS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 3: CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 4: PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 11th day of March 2021

ATTEST:

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joseph Newcomb, Chairman

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Wentworth Estates Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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 we 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 our report dated February 25, 2021, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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 the District's internal control over financial reporting and compliance.



February 25, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wentworth Estates Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$15,301,290.
- The change in the District's total net position in comparison with the prior fiscal year was (\$658,313), a decrease. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues. Depreciation expense represents amortization of capital assets purchased by the District in prior fiscal years. It does not represent cash outflows of current year's program revenues. Since depreciation expense is not a cash outflow, it is not budgeted by the District. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$1,573,754, an increase of \$41,655 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2020	2019
Current and other assets	\$ 1,573,977	\$ 1,535,155
Capital assets, net of depreciation	38,209,196	39,951,946
Total assets	39,783,173	41,487,101
Deferred amount on refunding	75,778	80,394
Current liabilities	367,661	382,892
Long-term liabilities	24,190,000	25,225,000
Total liabilities	24,557,661	25,607,892
Net Position		
Net investment in capital assets	14,094,974	14,807,340
Restricted	1,064,993	1,061,971
Unrestricted	141,323	90,292
Total net position	\$ 15,301,290	\$ 15,959,603

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 2,729,106	\$ 2,271,337
Operating grants and contributions	1,451	5,118
General revenues	23,224	-
Total revenues	<u>2,753,781</u>	<u>2,276,455</u>
Expenses:		
General government	195,067	188,372
Maintenance and operations*	2,313,203	1,803,900
Interest	903,824	932,198
Total expenses	<u>3,412,094</u>	<u>2,924,470</u>
Change in net position	<u>(658,313)</u>	<u>(648,015)</u>
Net position - beginning	15,959,603	16,607,618
Net position - ending	<u>\$ 15,301,290</u>	<u>\$ 15,959,603</u>

*Includes depreciation expense of \$1,742,750 for current fiscal year and \$1,768,621 for prior fiscal year.

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$3,412,094. The costs of the District's activities were primarily funded by program revenues. The majority of the increase in expenses results from an increase in maintenance and operations expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2020, the District had \$58,043,060 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$19,833,864 has been taken, which resulted in a net book value of \$38,209,196. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2020, the District had \$24,190,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wentworth Estates Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, (954) 658-4900.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 101,165
Accounts receivable	23,224
Restricted assets:	
Investments	1,449,588
Capital assets:	
Nondepreciable	5,830,263
Depreciable, net	32,378,933
Total assets	39,783,173
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	75,778
Total deferred outflows of resources	75,778
 LIABILITIES	
Accounts payable	223
Accrued interest payable	367,438
Non-current liabilities:	
Due within one year	1,065,000
Due in more than one year	23,125,000
Total liabilities	24,557,661
 NET POSITION	
Net investment in capital assets	14,094,974
Restricted for debt service	1,064,993
Unrestricted	141,323
Total net position	\$ 15,301,290

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 195,067	\$ 776,170	\$ -	\$ 581,103
Maintenance and operations*	2,313,203	-	-	(2,313,203)
Interest on long-term debt	903,824	1,952,936	1,451	1,050,563
Total governmental activities	<u>3,412,094</u>	<u>2,729,106</u>	<u>1,451</u>	<u>(681,537)</u>
		General revenues:		
			Miscellaneous revenue	<u>23,224</u>
			Total general revenues	<u>23,224</u>
			Change in net position	(658,313)
			Net position - beginning	<u>15,959,603</u>
			Net position - ending	<u><u>\$ 15,301,290</u></u>

*Includes depreciation expense of \$1,742,750 for current fiscal year.

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and cash equivalents	\$ 101,165	\$ -	\$ 101,165
Investments	-	1,449,588	1,449,588
Accounts receivable	23,224	-	23,224
Due from other funds	17,157	-	17,157
Total assets	\$ 141,546	\$ 1,449,588	\$ 1,591,134
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 223	\$ -	\$ 223
Due to other funds	-	17,157	17,157
Total liabilities	223	17,157	17,380
Fund balances:			
Restricted for:			
Debt service	-	1,432,431	1,432,431
Unassigned	141,323	-	141,323
Total fund balances	141,323	1,432,431	1,573,754
Total liabilities and fund balances	\$ 141,546	\$ 1,449,588	\$ 1,591,134

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 1,573,754

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	58,043,060	
Accumulated depreciation	<u>(19,833,864)</u>	38,209,196

Deferred amount on refunding of debt are not reported as assets in the governmental funds. The statements of net position includes these costs, net of amortization.

75,778

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(367,438)	
Bonds payable	<u>(24,190,000)</u>	<u>(24,557,438)</u>

Net position of governmental activities		<u>\$ 15,301,290</u>
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See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Special assessments	\$ 776,170	\$ 1,952,936	\$ 2,729,106
Miscellaneous revenue	23,224	-	23,224
Interest earnings	-	1,451	1,451
Total revenues	799,394	1,954,387	2,753,781
EXPENDITURES			
Current:			
General government	177,910	17,157	195,067
Maintenance and operations	570,453	-	570,453
Debt service:			
Principal	-	1,035,000	1,035,000
Interest	-	911,606	911,606
Total expenditures	748,363	1,963,763	2,712,126
Excess (deficiency) of revenues over (under) expenditures	51,031	(9,376)	41,655
Fund balances - beginning	90,292	1,441,807	1,532,099
Fund balances - ending	\$ 141,323	\$ 1,432,431	\$ 1,573,754

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$	41,655
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Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		1,035,000
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Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(4,616)
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(1,742,750)
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The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>12,398</u>
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Change in net position of governmental activities	\$	<u>(658,313)</u>
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See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

The Wentworth Estates Community Development District (the "District") was created on June 14, 2004 by Ordinance 2004-37 (amended by Ordinance 2006-13) of Collier County, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20-30
Improvements	10-20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$4,616 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2020:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Mmkt - 5	\$ 1,449,588	S&P A-1+	N/A
	<u>\$ 1,449,588</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – the bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2020 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ 17,157	\$ -
Debt service	-	17,157
Total	<u>\$ 17,157</u>	<u>\$ 17,157</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to expenses that were paid from general fund on behalf of the debt service fund.

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 5,830,263	\$ -	\$ -	\$ 5,830,263
Total capital assets, not being depreciated	<u>5,830,263</u>	<u>-</u>	<u>-</u>	<u>5,830,263</u>
Capital assets, being depreciated				
Infrastructure	51,904,376	-	-	51,904,376
Improvements	308,421	-	-	308,421
Total capital assets, being depreciated	<u>52,212,797</u>	<u>-</u>	<u>-</u>	<u>52,212,797</u>
Less accumulated depreciation for:				
Infrastructure	17,782,693	1,742,750	-	19,525,443
Improvements	308,421	-	-	308,421
Total accumulated depreciation	<u>18,091,114</u>	<u>1,742,750</u>	<u>-</u>	<u>19,833,864</u>
Total capital assets, being depreciated, net	<u>34,121,683</u>	<u>(1,742,750)</u>	<u>-</u>	<u>32,378,933</u>
Governmental activities capital assets, net	<u>\$ 39,951,946</u>	<u>\$ (1,742,750)</u>	<u>\$ -</u>	<u>\$ 38,209,196</u>

Depreciation was charged to the maintenance and operations function.

NOTE 7 - LONG TERM LIABILITIES

Series 2018

On February 1, 2018, the District issued \$26,825,000 of Special Assessment Revenue Refunding Bonds, Series 2018 due on May 1, 2037 with interest rates ranging from 2.5% to 4.0%. The Bonds were issued to currently refund all of the outstanding Series 2006A Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2018 through May 1, 2037.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2018 Bonds are subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other 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 bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2020.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2020 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2018	\$ 25,225,000	\$ -	\$ 1,035,000	\$ 24,190,000	\$ 1,065,000
Total	\$ 25,225,000	\$ -	\$ 1,035,000	\$ 24,190,000	\$ 1,065,000

At September 30, 2020, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2021	\$ 1,065,000	\$ 881,850	\$ 1,946,850
2022	1,095,000	849,900	1,944,900
2023	1,130,000	817,050	1,947,050
2024	1,170,000	781,374	1,951,374
2025	1,210,000	743,713	1,953,713
2026-2030	6,715,000	3,062,113	9,777,113
2031-2035	8,090,000	1,716,719	9,806,719
2036-2037	3,715,000	224,400	3,939,400
	\$ 24,190,000	\$ 9,077,119	\$ 33,267,119

NOTE 8 – 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent to year end, management determined that the assessments related to the general fund had not been changed to reflect the final budget approved by the Board. Management has reimbursed the District \$23,224 which has been included as an accounts receivable and miscellaneous income.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 817,432	\$ 776,170	\$ (41,262)
Miscellaneous	-	23,224	23,224
Total revenues	817,432	799,394	(18,038)
EXPENDITURES			
Current:			
General government	236,472	177,910	58,562
Maintenance and operations	580,960	570,453	10,507
Total expenditures	817,432	748,363	69,069
Excess (deficiency) of revenues over (under) expenditures	\$ -	51,031	\$ 51,031
Fund balance - beginning		90,292	
Fund balance - ending		\$ 141,323	

See notes to required supplementary information

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



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

To the Board of Supervisors
Wentworth Estates Community Development District
Collier 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 of the governmental activities and each major fund of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 25, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

Bhav & Associates

February 25, 2021



Grau & Associates
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Wentworth Estates Community Development District
Collier County, Florida

We have examined Wentworth Estates Community Development District, Collier County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report 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, management, and the Board of Supervisors of Wentworth Estates Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

February 25, 2021



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Wentworth Estates Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated February 25, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 25, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Wentworth Estates Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Wentworth Estates Community Development District, Collier County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

February 25, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

RESOLUTION 2021-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Wentworth Estates Community Development District (the "Board") prior to June 15th of each year a proposed Budget for ensuing Fiscal Year, and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2022 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Thursday, May 13, 2021
HOUR: 8:30 A.M.
LOCATION: TPC Treviso Bay
A TPC TOUR Club
9800 Treviso Bay Boulevard
Naples, Florida 34113

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Collier County at least 60 days prior to the hearing set above.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 8. This Resolution shall take effect immediately upon adoption.

RESOLUTION 2021-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2022 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

PASSED AND ADOPTED this 11th day of March 2021.

ATTEST:

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joe Newcomb, Vice Chairman

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2022

Description	Fiscal Year 2021 Adopted Budget	Actual at 01/31/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 Budget	Expenditure Requirements - October 2020 - December, 2020	Notes
Revenues and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -		Cash from prior year to fund operations
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -		
Special Assessment Revenue						
Special Assessment - On-Roll	\$ 1,096,172	\$ 990,601	\$ 1,096,172	\$ 1,106,599	2021 Collection Rate 94% at 1/31	Assessments from Resident Owners
Special Assessment - Off-Roll						Assessments from Developer - NOT APPLICABLE
Total Revenue & Other Sources	\$ 1,096,172	\$ 990,601	\$ 1,096,172	\$ 1,106,599		
Expenditures and Other Uses						
Legislative						
Board of Supervisor's Fees	\$ 4,000	\$ 1,000	\$ 4,000	\$ 6,000	\$ -	Statutory Required Fees
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	FICA for Board Fees
Executive						
Professional Management	\$ 50,000	\$ 16,667	\$ 50,000	\$ 50,000	\$ 12,500	District Manager Contract
Financial and Administrative						
Audit Services	\$ 4,700	\$ 3,000	\$ 4,800	\$ 4,900	\$ -	Statutory Required Audit Fees
Accounting Services	\$ 16,000	\$ 5,333	\$ 16,000	\$ 16,000	\$ 4,000	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 8,000	\$ 2,667	\$ 8,000	\$ 8,000	\$ 2,000	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Assessment Methodology Preparation	\$ -	\$ -	\$ -	\$ -	\$ -	Included in Manager Contract
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	\$ -	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services						
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Advertising	\$ 2,900	\$ 322	\$ 2,900	\$ 2,900	\$ -	Statutory Legal Advertising
Trustee Services	\$ 8,400	\$ -	\$ 8,400	\$ 8,400	\$ -	Trustee Fees for Bonds
Dissemination Agent Services	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	SEC Required Reporting for Series 2018 Refunding Bonds
Prop. App/Tax Collector Services	\$ 25,000	\$ 19,909	\$ 19,909	\$ 22,000	\$ 22,000	Fees to place assessment on the tax bills
Bank Service Fees	\$ 800	\$ 69	\$ 300	\$ 400	\$ 200	Fees required to maintain bank account
Travel and Per Diem						
	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services						
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 600	\$ 332	\$ 500	\$ 500	\$ -	Mailing and postage
Insurance						
	\$ 60,000	\$ 47,241	\$ 47,241	\$ 53,760	\$ 53,760	Liability, D&O and Property Insurance
Printing and Binding						
	\$ 500	\$ 107	\$ 500	\$ 500	\$ -	Agenda books and copies
Web Site Maintenance						
	\$ 1,200	\$ 200	\$ 1,200	\$ 1,200	\$ 300	Statutory Maintenance of District Web Site
Office Supplies						
	\$ -	\$ -	\$ -	\$ -	\$ -	
Subscriptions and Memberships						
	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Oportunity
Legal Services						
General Counsel	\$ 10,000	\$ 2,228	\$ 15,000	\$ 20,000	\$ 1,000	District Attorney
Tax Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	Not Required for FY 2021
Other General Government Services						
Engineering Services - General	\$ 12,000	\$ 1,800	\$ 12,000	\$ 15,000	\$ 3,750	District Engineer
Engineering Services - Assets	\$ 9,000	\$ -	\$ 15,000	\$ 9,000	\$ 2,250	Long Range Capial Asset Valuations/Reserve Analysis
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total:	\$ 218,775	\$ 101,049	\$ 211,425	\$ 224,235	\$ 101,935	
Stormwater Management Services						
Professional Services						
Asset Management	\$ 37,000	\$ 8,648	\$ 37,000	\$ 43,900	\$ 10,975	District Asset Manager
Mitigation Monitoring	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	Miscallaneous Reporting
NPDES Reporting	\$ 2,000	\$ 1,625	\$ 6,175	\$ 2,000	\$ -	Required Reporting
Utility Services						
Electric - Aeration System	\$ -	\$ -	\$ -	\$ -	\$ -	

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2022**

Description	Fiscal Year 2021 Adopted Budget	Actual at 01/31/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 Budget	Expenditure Requirements - October 2020 - December, 2020	Notes
Repairs & Maintenance						
Lake & Wetland System						
Aquatic Weed Control	\$ 64,800	\$ 24,618	\$ 64,800	\$ 69,000	\$ 17,250	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 3,000	\$ -	\$ 1,500	\$ 2,000	\$ 500	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,000	\$ -	\$ 14,000	\$ 14,000	\$ 3,500	Required Water Quality Testing
Water Control Structures	\$ 26,000	\$ 17,530	\$ 18,000	\$ 26,000	\$ 6,500	Periodic Maintenance
Wetland System						
Routine Maintenance	\$ 34,800	\$ 10,462	\$ 34,800	\$ 39,500	\$ 9,875	Permit Required Maintenance
Water Quality Testing	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay						
Aeration System	\$ -	\$ 7,240	\$ 7,240	\$ -	\$ -	See CIP Program
Fountain Replacement (in Lakes)	\$ 10,000	\$ 4,550	\$ 4,550	\$ -	\$ -	See CIP Program
Lake Bank Restorations	\$ 252,450	\$ 8,616	\$ 252,450	\$ 216,800	\$ -	See CIP Program
Littoral Shelf Planting	\$ 12,000	\$ 8,750	\$ 10,000	\$ 12,000	\$ -	See CIP Program
Contingencies/Inspection Services	\$ 15,000	\$ 10,500	\$ 15,000	\$ 20,800	\$ -	
Sub-Total:	\$ 472,050	\$ 102,540	\$ 465,515	\$ 447,000	\$ 48,600	
Road and Street Services						
Professional Management						
Asset Management	\$ -	\$ -	\$ -	\$ 3,000	\$ 750	District Asset Manager
Utility Services						
Electric						
Street Lights	\$ -	\$ 130	\$ 750	\$ 1,200	\$ -	Treviso Bay Blvd Entrance St. Lts. - to Guardhouse
Pump Station	\$ -	\$ 1,672	\$ 1,672	\$ -	\$ -	- Transferring back to the HOA - the P.S. is maintained by HOA
Bridge	\$ -	\$ 114	\$ 800	\$ 1,200	\$ 300	Lighting on Bridge
Repairs and Maintenance						
Bridge - Entrance						
Bridge Inspection Report	\$ -	\$ -	\$ -	\$ 15,000	\$ 3,750	Next Inspection Date - Summary of 2022
Maintenance Services						
Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Monuments	\$ -	\$ -	\$ -	\$ -	\$ -	
Entry Wall	\$ -	\$ 3,496	\$ 3,496	\$ -	\$ -	
Street Lights/Directional Signs	\$ -	\$ 104	\$ 104	\$ 4,500	\$ 1,125	Periodic Maintenance
Miscellaneous Repairs	\$ 9,000	\$ 3,200	\$ 14,000	\$ 9,000	\$ 2,250	Periodic Maintenance
Capital Outlay						
Landscaping Lighting	\$ -	\$ -	\$ -	\$ 34,000	\$ 8,500	See CIP Program
Sub-Total:	\$ 9,000	\$ 8,715	\$ 20,822	\$ 67,900	\$ 16,675	
Landscaping Services						
Professional Management						
Asset Management	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 1,625	District Asset Manager
Water Quality Monitoring	\$ 10,000	\$ -	\$ 7,500	\$ 12,000	\$ 3,000	Regulatory Permit Monitoring for Water Withdrawal
Utility Services						
Electric - Landscape Lighting	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ 1,125	Entrance Lighting and Street Lighting Entrance
Irrigation Water - Landscaping	\$ 7,000	\$ -	\$ -	\$ -	\$ -	- Water for Landscaping from the master irrigation system
Potable Water - Meter (Entry Fountain)	\$ -	\$ 12,180	\$ 12,180	\$ -	\$ -	- Installation of Water Meter for Fountain
Potable Water - Fountain	\$ 4,000	\$ 72	\$ 360	\$ 500	\$ 125	Monthly County Water Charges
Repairs & Maintenance						
Public Area Landscaping						
Treviso Bay Blvd - Entrance	\$ 71,000	\$ 20,947	\$ 66,000	\$ 72,000	\$ 18,000	Treviso Bay Boulevard
Southwest Boulevard	\$ 32,000	\$ 3,836	\$ 23,000	\$ 26,000	\$ 6,500	Development Order Requirement for Maintenance
Irrigation System	\$ 3,000	\$ -	\$ 3,000	\$ 3,700	\$ 925	Landscaping Irrigaion - Treviso Bay Blvd.
Well System	\$ -	\$ -	\$ -	\$ -	\$ -	
Plant Replacement	\$ 12,000	\$ 10,196	\$ 12,000	\$ 22,000	\$ 5,500	Annual Plantings/Replacement - Yearly
Fountains	\$ 15,000	\$ 685	\$ 685	\$ 8,500	\$ 2,125	8 Motor's - risk is high for replacement yearly (New CIP - 2022)
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	

Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2022

Description	Fiscal Year 2021 Adopted Budget	Actual at 01/31/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 Budget	Expenditure Requirements - October 2020 - December, 2020	Notes
Operating Supplies						
Mulch	\$ 5,000	\$ 5,000	\$ 6,500	\$ 6,500	\$ 1,625	Entrance Mulch - once/year
Contingencies	\$ 7,500	\$ 1,437	\$ 4,312	\$ 10,000	\$ 2,500	Contingencies
Capital Outlay						
Engineering - Fountain Mechanical			\$ -	\$ 26,000	\$ 6,500	See CIP Program
Sub-Total:	\$ 177,500	\$ 54,352	\$ 146,537	\$ 198,200	\$ 49,550	
Reserves						
Operations	\$ 175,000	\$ -	\$ -	\$ -	\$ -	In FY 2021 - The Distrit Reserved sufficient cash for Operations This is year 1 of a multi-year program - In FY 2023 Budget - will update based on asset valuations/reserve study being conducted in FY 2021/22 (expected completion of valuation/reserve September, 2021)
Storm Events/Unforseen Capital /Reserves				\$ 125,000		
Sub-total:	\$ 175,000	\$ -	\$ -	\$ 125,000	\$ -	
Other Fees and Charges						
Discount for Early Payment	\$ 43,847	\$ -	\$ 43,847	\$ 44,264	\$ -	
Sub-Total:	\$ 43,847	\$ -	\$ 43,847	\$ 44,264	\$ -	
Total Expenditures and Other Uses	\$ 1,096,172	\$ 266,656	\$ 888,145	\$ 1,106,599	\$ 168,160	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 723,945	\$ 208,027	\$ 125,000		
Fund Balance						
Beginning	\$ 134,503	\$ 134,503	\$ 134,503	\$ 33,027		
Reserved for Operations			\$ 175,000	\$ 175,000		
Storm Events/Unforseen Capital /Reserves			\$ -	\$ 125,000		
Results from Current Operations			\$ 33,027	\$ -		
Total Fund Balance	\$ 134,503	\$ 858,448	\$ 342,530	\$ 333,027		

Assessment Comparison			
Description	Number of Units	FY 2021	FY 2022
		Rate/Unit	Rate/Unit
Resident/Commerical/Unit	1524	\$ 719.27	\$ 726.11
CAP Rate Adopted (FY 2020)		\$ 805.59	\$ 805.59

Wentworth Estates Community Development District

General Fund - Budget

Fiscal Year 2022

Capital Improvement Plan - Fiscal Year 2022 through FY 2026

Description of Capital Items	2021	2022	2023	2024	2025	2026 (and beyond)
Lake System						
Fountain Replacements	\$ 10,000	\$ -	\$ -	\$ -		\$ -
Improvements for Water Quality						
Littoral Shelf Plantings	\$ 12,000	\$ 12,000	\$ 22,000	\$ 8,000		\$ 18,000
Sub-Total	\$ 22,000	\$ 12,000	\$ 22,000	\$ 8,000		\$ 18,000
Erosion Restoration						
Giaveno	\$ -	\$ -	\$ -	\$ -		\$ 59,000
Venezia	\$ -	\$ -	\$ -	\$ -	\$ 17,400	
Ponziane	\$ -	\$ -	\$ -	\$ -		\$ 32,000
Acqua	\$ -	\$ -	\$ -	\$ 68,200		\$ 25,500
Lipari	\$ -	\$ 147,000	\$ -	\$ -		\$ -
Bella Firenze	\$ 193,000	\$ -	\$ -	\$ -		\$ -
Vercelli	\$ -	\$ -	\$ -	\$ 140,000		\$ -
Dinapoli	\$ -	\$ -	\$ 88,000	\$ -		\$ 35,000
Via Veneto	\$ -	\$ 39,000	\$ -	\$ -		\$ -
Piacere	\$ -	\$ 10,000	\$ -	\$ -		\$ -
italiz	\$ -	\$ -	\$ 112,000	\$ -		\$ -
Ponte Rialto	\$ -	\$ -	\$ -	\$ -	\$ 78,000	\$ -
Avellino	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$ -	\$ -	\$ -	\$ -	\$ 93,000	\$ -
Trevi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,000
Siracusa	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ -
Pavia	\$ 34,500	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies/CEI Services	\$ 24,950	\$ 20,800	\$ 22,200	\$ 21,620	\$ 20,140	\$ 22,750
Sub-Total:	\$ 252,450	\$ 216,800	\$ 222,200	\$ 229,820	\$ 221,540	\$ 232,250
Total: Stormwater Management System	\$ 274,450	\$ 228,800	\$ 244,200	\$ 237,820	\$ 221,540	\$ 250,250
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, Signage						
Entrance Fountain (See Note 1)						
Engineering Design to Replace Mechanical Equipment		\$ 26,000				
Constuction ESTIMATE - Mechanical Equipment			TBD			
Landscape Lighting/Electrical Installation (See Note 2)		\$ 34,000				
Total Capital Improvements:	\$ 274,450	\$ 288,800	\$ 244,200	\$ 237,820	\$ 221,540	\$ 250,250
Estimated Cost Per Residential Unit:	\$ 192.69	\$ 202.77	\$ 171.45	\$ 166.97	\$ 155.54	\$ 175.70

Notes:

(1) The Entrance Fountain Mechanical Equipment is at the end of it's useful life, in FY22 is the engineering design to replace all existing equipment, and once a design is completed a full cost estimate can be established for that design which will then be included in the FY23 Budget.

(2) - Design in FY 2021 and installation in FY 22

Wentworth Estates
Community Development District
Debt Service Fund - Series 2018 Refunding Bonds
Fiscal Year 2022

Description	Fiscal Year 2021 Adopted Budget	Actual at 01/31/2021	Anticipated Year End 09/30/21	Fiscal Year 2022 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 2,112,361	\$ 1,735,048	\$ 2,112,361	2,112,361
Special Assessment - Off-Roll	\$ -			
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Interest Income				
Sinking Fund	\$ -		\$ -	\$ -
Interest Account-Series A	\$ 450	\$ 0	\$ 1	\$ -
Reserve Account-Series A	\$ 630	\$ 7	\$ 29	\$ -
Prepayment Account	\$ -	\$ -	\$ -	
Revenue Account	\$ 1,000	\$ 9	\$ 36	\$ -
Intragovernmental Transfers In				
Debt Service Fund - Series 2006 Bonds	-	\$ -	-	\$ -
Debt Proceeds				
Series 2017 Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 2,114,441	\$ 1,735,065	\$ 2,112,426	\$ 2,112,361
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 1,065,000	\$ -	\$ 1,065,000	\$ 1,095,000
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -		\$ -	\$ -
Interest Expense				
Series A Bonds	\$ 881,850	\$ 440,925	\$ 881,850	\$ 849,900
Other Fees and Charges				
Discounts/Fees and Charges	\$ 138,192	\$ -	\$ 138,192	\$ 138,192
Operating Transfers Out				
Total Expenditures and Other Uses	\$ 2,085,042	\$ 440,925	\$ 2,085,042	\$ 2,083,092
Net Increase/(Decrease) in Fund Balance		\$ 1,294,140	\$ 27,384	\$ 29,269
Fund Balance - Beginning	\$ 1,432,432	\$ 1,432,432	\$ 1,432,432	\$ 1,459,816
Fund Balance - Ending	\$ 1,432,432	\$ 2,726,571	\$ 1,459,816	\$ 1,489,085

Restricted Fund Balance:

Reserve Account Requirement	\$ 579,988
Restricted for November 1, 2022 Interest Payment	\$ 408,525
Total - Restricted Fund Balance:	\$ 988,513

Description	Number of Units	Assessment Rates			
		FY 2021		FY 2022	
		Off-Roll	On-Roll	Off-Roll	On-Roll
50' Lot	111		\$ 1,959.78		\$ 1,959.78
50' Lot partial	1		\$ 1,423.56		\$ 1,423.56
60' Lot	75		\$ 2,079.01		\$ 2,079.01
60' Lot partial	1		\$ 1,573.78		\$ 1,573.78
75' Lot	205		\$ 2,503.65		\$ 2,503.65
100' Lot	17		\$ 3,562.47		\$ 3,562.47
100' Lot partial	10		\$ 3,026.25		\$ 3,026.25
150' Lot	10		\$ 4,273.22		\$ 4,273.22
150' Lot partial	1		\$ 3,737.01		\$ 3,737.01
Coach Homes	194		\$ 1,307.13		\$ 1,307.13
2 Story Condominiums	203		\$ 1,111.39		\$ 1,111.39
4 Story Condominiums	600		\$ 935.66		\$ 935.66
Commercial	1		\$ 44,769.74		\$ 44,769.74
Golf Course	0		N/A		
Total:	1429				

Wentworth Estates
Community Development District
Debt Service Fund - Series 2018 Amortization Schedule
Fiscal Year 2022

Description	Prepayments	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service	Par Debt Outstanding
Par Amount Issued		\$ 26,825,000	Varies			
5/1/2018	\$ 40,000	\$ 595,000	2.500%	\$ 209,320.92		
11/1/2018				\$ 469,496.25	\$ 1,273,817.17	\$ 26,190,000
5/1/2019		\$ 1,005,000	2.725%	\$ 469,496.25		
11/1/2019				\$ 455,803.13	\$ 1,930,299.38	\$ 25,185,000
5/1/2020		\$ 1,035,000	2.875%	\$ 455,803.13		
11/1/2020				\$ 440,925.00	\$ 1,931,728.13	\$ 24,150,000
5/1/2021		\$ 1,065,000	3.000%	\$ 440,925.00		
11/1/2021				\$ 424,950.00	\$ 1,930,875.00	\$ 23,085,000
5/1/2022		\$ 1,095,000	3.000%	\$ 424,950.00		
11/1/2022				\$ 408,525.00	\$ 1,928,475.00	\$ 21,990,000
5/1/2023		\$ 1,130,000	3.125%	\$ 408,525.00		
11/1/2023				\$ 390,686.75	\$ 1,929,211.75	\$ 20,860,000
5/1/2024		\$ 1,170,000	3.250%	\$ 390,686.75		
11/1/2024				\$ 371,856.25	\$ 1,932,725.00	\$ 19,690,000
5/1/2025		\$ 1,210,000	3.375%	\$ 371,856.25		
11/1/2025				\$ 351,437.50	\$ 1,933,293.75	\$ 18,480,000
5/1/2026		\$ 1,250,000	3.375%	\$ 351,437.50		
11/1/2026				\$ 330,343.75	\$ 1,931,781.25	\$ 17,230,000
5/1/2027		\$ 1,295,000	3.500%	\$ 330,343.75		
11/1/2027				\$ 307,681.25	\$ 1,933,025.00	\$ 15,935,000
5/1/2028		\$ 1,340,000	3.625%	\$ 307,681.25		
11/1/2028				\$ 283,393.75	\$ 1,931,075.00	\$ 14,595,000
5/1/2029		\$ 1,390,000	3.625%	\$ 283,393.75		
11/1/2029				\$ 258,200.00	\$ 1,931,593.75	\$ 13,205,000
5/1/2030		\$ 1,440,000	3.750%	\$ 258,200.00		
11/1/2030				\$ 231,200.00	\$ 1,929,400.00	\$ 11,765,000
5/1/2031		\$ 1,495,000	3.750%	\$ 231,200.00		
11/1/2031				\$ 203,168.75	\$ 1,929,368.75	\$ 10,270,000
5/1/2032		\$ 1,555,000	3.875%	\$ 203,168.75		
11/1/2032				\$ 173,040.63	\$ 1,931,209.38	\$ 8,715,000
5/1/2033		\$ 1,615,000	3.875%	\$ 173,040.63		
11/1/2033				\$ 141,750.00	\$ 1,929,790.63	\$ 7,100,000
5/1/2034		\$ 1,680,000	3.875%	\$ 141,750.00		
11/1/2034				\$ 109,200.00	\$ 1,930,950.00	\$ 5,420,000
5/1/2035		\$ 1,745,000	4.000%	\$ 109,200.00		
11/1/2035				\$ 74,300.00	\$ 1,928,500.00	\$ 3,675,000
5/1/2036		\$ 1,820,000	4.000%	\$ 74,300.00		
11/1/2036				\$ 37,900.00	\$ 1,932,200.00	\$ 1,855,000
5/1/2037		\$ 1,895,000	4.000%	\$ 37,900.00		
11/1/2037					\$ 1,932,900.00	

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**MINUTES OF MEETING
WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

9
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15

The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development District was held on Thursday, November 12, 2020 at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

16
17
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21

Present and constituting a quorum:

Joe Newcomb	Chairperson
Paul Zotter	Vice Chairperson
Andrew Gasworth	Assistant Secretary
Robert Cody	Assistant Secretary
Steve Barger	Assistant Secretary

22
23
24
25
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28

Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
Bruce Bernard	Assets Manager, Calvin Giordano & Associates
James Messick	District Engineer, Calvin Giordano & Associates

29
30
31
32
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34
35
36
37

Audience:

Brian Ferrell

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46
47

All resident's names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS WERE TRANSCRIBED IN *ITALICS*.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 8:30 a.m. He asked all speakers to state their names for the record prior to speaking. He conducted roll call; all Members of the Board were present constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

September 10, 2020 – Regular Meeting

Mr. Ward stated the second order of business was consideration of the September 10, 2020 Regular Meeting Minutes. He asked if there were any additions, corrections, or deletions to these Minutes.

Mr. Ward indicated he received one comment from Mr. Barger regarding page 4 when Mr. Bernard was speaking the sentence that reads "The only three would be Bella Firenze, Chevy (ph), and Abilene" should read "The only three would be Bella Firenze, Trevi, and Abilene." He indicated this change would

48 be made. He asked if there were any additional changes or additions; hearing none, he called for a
49 motion.

50

51 Mr. Gasworth noted there was a typo on page 3.

52

53

On MOTION made by Mr. Steve Barger, seconded by Mr. Joe Newcomb, and with all in favor, the September 10, 2020 Regular Meeting Minutes were approved.

54

55

56

57 **THIRD ORDER OF BUSINESS**

Consideration of Agreement

58

59 **Consideration of a Landscape Maintenance Agreement between the Wentworth Estates Community**
60 **Development District and Mainscape, Inc. to maintain landscaping and irrigation systems within the**
61 **Districts' boundaries**

62

63 *Mr. Ward: This is to deal with the landscape and irrigation systems primarily in the entranceway. Bruce*
64 *was the individual who did all the legwork. He asked Mr. Bruce Bernard to speak regarding this Item.*

65

66 Mr. Bruce Bernard indicated he sent out a proposal regarding how the District wanted the area
67 maintained out front and this was the quote which came back in. He stated Mainscape was the same
68 company the HOA was utilizing; Mainscape quoted \$102,000 dollars for the HOA but quoted the CDD
69 \$92,446 dollars.

70

71 Mr. Paul Zotter asked why the quote was lowered. Mr. Bernard responded he did not ask why; he was
72 pleased to have a lower bid.

73

74 Mr. Barger asked if the standards were the same. Mr. Bernard responded in the affirmative; the only
75 change involved mulching.

76

77 *Mr. Zotter: When I went looking at this on the first breakdown on page 1 of 2, I guess it's the back-lot*
78 *area, I was looking at the unit price of lawn mowing at \$45.34 per cut. They would be doing 21 cuts. At*
79 *first, I was wondering if that was a mis-quote. Is that a very small grass area in the back? Is that what*
80 *that is?*

81

82 Mr. Bernard responded in the affirmative; this was the lawn between the sidewalk and the roadway.

83

84 *Mr. Steve Barger: Are we cutting between the road and the sidewalk? I thought that was the County.*

85

86 Mr. Bernard explained the County did not get out there and cut often. He explained the District had this
87 to ensure the area looked uniform. He noted this was cut every three weeks.

88

89 Mr. Gasworth asked a question of Steve. Mr. Barger responded. (Question and answer were
90 indecipherable.) Mr. Bernard indicated he was monitoring the situation regularly.

91

92 *Mr. Zotter: Now, it's 52 cuts on the front though.*

93

94 *Mr. Bernard: Yes. Once a week they are cutting all the zoysia grass on the front and then the grass*
95 *around the lakes by the construction access near the road is every two weeks.*

96
97 *Mr. Zotter: What about when there is the excess buildup of water like you see in the front sometimes.*

98
99 *Mr. Bernard: That's in the swale area. They can't cut that until they can get to it.*

100
101 *Mr. Zotter: So, if a week or two goes by and there is no cut, do we just lose out? Is that a budgeted*
102 *amount?*

103
104 *Mr. Bernard: That's a budgeted amount but we don't really lose out because I'm trying to get them to*
105 *do other things that aren't in it. I've asked them to pull the ferns out of the palm trees as they go and*
106 *they agreed to that without giving us an additional charge, so it's only during the heavy rainy season*
107 *that we have that and I'm not trying to go out and measure square footage on this and get it down to*
108 *square footage. He explained there was give and take regarding work and the contract.*

109
110 *Mr. Zotter: It might be good to document that because there are enough people that are going to be*
111 *happy to complain about the things that they do and not recognize the additional things they do like*
112 *you're talking about.*

113
114 *Mr. Barger: Bruce, do we know where that property line is by the construction entrance? Does it go all*
115 *the way to the road?*

116
117 *Mr. Bernard: I think it's the center of the road, half and half.*

118
119 *Mr. Zotter: That leads me to a question. If the road boundary line is in the middle, is there enough*
120 *owned land that we can create an external road that would be a construction entrance?*

121
122 *Mr. Bernard: Yes, we have plenty of road. The only issue would be up in front up by 41. We have plenty*
123 *of room now between that edge of road now to the lake.*

124
125 *Mr. Barger: they were trying to shut that road down because its not an appropriate decelerate lane, it*
126 *would be expensive process to open it up.*

127
128 **On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Steve**
129 **Barger, and with all in favor, the Agreement was approved as**
130 **presented.**

131
132 **FOURTH ORDER OF BUSINESS**

Staff Reports

133
134 **I. District Attorney**

135
136 *Mr. Greg Urbancic: I didn't have any specific report unless there were questions. The only thing I*
137 *would mention is that, in that new contract we just approved, one of the new legal requirements is*
138 *that our contractors have to use eVerify as of January 1. That's in the new agreement.*
139 *Unfortunately, that's something we will have to monitor and make sure the record retention is there*

140 *and they're using that system. Just one more layer of something we have to do. Other than that, I*
141 *didn't have any report, unless there were questions.*

142

143 *Mr. Newcomb: What does that mean exactly?*

144

145 *Mr. Urbancic: It just means that they have to use the verification system to make sure that their*
146 *employees are legal employees and that they have record retention requirements based upon doing*
147 *the verification process so we have the ability to go back and request that verification information*
148 *from them should we ever need it, or some governmental agency comes to us and asks whether our*
149 *contractors had that.*

150

151 **II. Asset Manager**

152

153 *Mr. Bernard: The last couple of months we have been doing some work up front. The entrances*
154 *have been pressure cleaned, all the brick pavers up there. We have had them sanded. Within the*
155 *next two weeks we are going to have all the pavement markings recapped and the RPMs put back*
156 *out there. Basically, we will be done with the roadway section at the front. We just got on board a*
157 *preventive maintenance company to do the fountain checks, to come out quarterly to check the*
158 *motors and pumps and give us a report on the RPMs and amps and everything and try to stay ahead*
159 *of any issues we might have with the pumps. We are going to look sometime next year to get some*
160 *quotes from some fountain designers to redo our piping up front in the pits. They are in pretty bad*
161 *shape as they are now. I'd like to get that away from the pits and get all our pumps and motors and*
162 *things above ground out there. He indicated he would be getting quotes on new insulation for the*
163 *fountains out front to help with maintenance and energy costs. He discussed other possible*
164 *improvements which would help save fountain costs, such as timed motors. He noted these*
165 *expenditures would pay for themselves after several years of fountain cost savings.*

166

167 *Mr. Zotter: The Christmas decorations, whose budget is the decorations?*

168

169 *Mr. Bernard: Not ours.*

170

171 *Mr. Zotter: But it is on our area. So, the installation of those, do we know that those contractors are*
172 *properly insured? They are up on ladders.*

173

174 *Mr. Bernard: Yes.*

175

176 *Mr. Zotter: Third question, any electrical draw on any of the decorations?*

177

178 *Mr. Bernard: Yes.*

179

180 *Mr. Zotter: Does that affect anything to do with the front issue that we're having with amperage?*

181

182 *Mr. Bernard: No. This is basically the same lady we had before, but like you said we are right at the*
183 *brink of maximum usage up there for what we have. Nothing has changed yet. We are just having*
184 *faults with like the fountain. There is a glitch or something that kicks the fountain off because we*
185 *just don't have enough reserve power.*

186

187 *Mr. Zotter: So, we haven't noticed any kind of additional breakage of that during the period of time*
188 *that the decorations are drawing power.*

189
190 *Mr. Bernard: No. We are just trying to get enough power so when we put something else out there*
191 *in the future, and right now we are at the edge, so if something does happen, a glitch, something*
192 *kicks it off, it doesn't have enough to stay through.*

193
194 *Mr. Zotter: Okay. Thank you.*

195
196 *Mr. Bernard: We will be starting our lake bank restoration in January. Our two lakes adjacent to*
197 *Treviso Bay Boulevard at Bella Firenze. There are about 5,100 linear feet on those two lakes. We bid*
198 *that out last year. This will start in January and will try to be done by the end of April before the*
199 *rainy season.*

200
201 *Mr. Newcomb: What's with all the dead tall grass around the lakes?*

202
203 *Mr. Bernard: Over the summer that torpedo grass gets tall and it's hard to stay on top of. Now, this*
204 *time of the year, we are out there spraying back that torpedo grass, and once a month for the next*
205 *couple of months you will see a crew of people coming in and actually going around where there is a*
206 *lot of torpedo grass and taking that grass out, so it doesn't grow back in. We are trying to get our*
207 *regular wetland plants to grow and the torpedo grass is choking them out. We are spraying to get*
208 *that torpedo grass to die and we actually have done the two lakes out front. The lake at Bella*
209 *Firenze, we went to the back of that lake and took a lot out of there because it was choking out the*
210 *lake plants. For me, if you're on a lake you want to see a lake; you don't want to see torpedo grass.*

211
212 *Mr. Zotter: Are we doing something around the preserves too? I noticed in my community, along*
213 *the fence—*

214
215 *Mr. Bernard: There is some in your preserve, all around that corner, there are some plants growing*
216 *that are coming up the fence line and will eventually push over the fence, so we are just trying to*
217 *keep them down, so we don't have that issue.*

218
219 *Mr. Zotter: So, do we just leave them there? Or is to be removed when they are killed?*

220
221 *Mr. Bernard: No, they are just left, and they will die out.*

222
223 **III. District Engineer**

224 No report.

225
226 **IV. District Manager**

227 I. Financial Statements ending September 30, 2020 (unaudited)

228 II. Financial Statements ending October 31, 2020 (unaudited)

229
230 Mr. Ward indicated he had no report unless there were questions regarding the Financial
231 Statements; there were none.

232
233 **FIFTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

234

235 Mr. Ward asked if there were any Supervisor’s requests or questions from the Board; there were none.

236

237 Mr. Ward asked if there were any questions or comments from the audience.

238

239 *Mr. Brian Ferrell: I live on the east side of Firenze and back up on the pond. It’s been a few weeks now,*
240 *Cross Creek Environmental was out with machetes hacking away at the grass. They did about 4 or 5 feet*
241 *in, but that leaves 6 or 10 feet more of the grass. So, right now I just have a circular line of low-cut grass*
242 *and then the grass goes to 4 or 5 feet tall again. My question is what was the intent of that effort and*
243 *will it remain that way or will they cut all the grass? What will happen?*

244

245 *Mr. Bernard: The grasses will be sprayed, that you have left there, and that will die off and then they will*
246 *come back and remove those also.*

247

248 *Mr. Ferrell: Okay. Is there a time frame on that?*

249

250 *Mr. Bernard: They will probably be starting that spraying this week or next week. They let it sit for*
251 *about a month, so it gets nice and brittle, and then they come back in to take it out.*

252

253 *Mr. Ferrell: Okay. Thank you.*

254

255 Mr. Ward asked if there were any additional questions.

256

257 *Mr. Zotter: I have one additional question. This goes back to the minutes. I would like to raise a*
258 *question for the Board and Manager to think about. On page 4, in response to comments that I had*
259 *made Mr. Ward says, “I think with the CDD, we have no way to communicate with the residents on the*
260 *level that you just indicated.” I strongly feel like at some point, and I don’t know quite how, and I know*
261 *this is difficult, being that we are more governmental as oppose to a part of the master board, but I think*
262 *it would be nice if there was some way we could communicate on a more general or specific way of what*
263 *we do to the entire community here. It’s just something to think about. That’s all I’m suggesting here at*
264 *this point because I don’t want to have an image of five members who kind of just do whatever we feel is*
265 *best, even though I do truly believe we are doing that, and we are responding in what’s the best interest*
266 *of our community. I truly, truly believe that, but I would like to see a way for us to somehow get that out*
267 *for everybody to see that.*

268

269 **SIXH ORDER OF BUSINESS**

Adjournment

270

271 Mr. Ward adjourned the meeting at 8:55 a.m.

272

On MOTION made by Mr. Steve Barger, seconded by Mr. Andrew Gasworth, and with all in favor, the meeting was adjourned.

273

274

275

276 ATTEST:

Wentworth Estates Community Development District

277

278

279

280 _____
James P. Ward, Secretary

Joe Newcomb, Chairman



Memorandum

Date: November 1, 2020
To: James P. Ward - District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Wentworth Estates CDD - October 2020 Report
CGA Project #: 17-9809

Treviso Bay Entrance Features

Naples Pressure Cleaning pressure washed all roadway brick pavers of the main entrance across the bridge deck up to the abutting asphalt roadway, to remove tire marks and dirt built up between the bricks. Outdoor Services then re-sanded the brick pavers to fill voids from the pressure cleaning operation, and lock / set the pavers in place. The pavement marking and signage (PMS) contractor is scheduled to recap (recoat) all pavement markings (lane lines) and re-install / replace reflective pavement markers (RPM's) on the brick pavers.

CDD staff has requested a monthly preventive maintenance proposal from Metro PSI for maintaining the fountains / motor pits located behind each fountain at the entrance.

CDD staff walked the Tamiami Trail roadway frontage, both sides of the entrance, with our landscape vendor (Mainscape). Staff instructed the contractor to replant isolated areas that are devoid of plants to fill in obvious gaps, and to reinstall plants that were damaged or were removed by storm events of which never replaced.

Lake Maintenance

Crosscreek Environmental (contractor) continues to spray (treat) lakes within the golf course and the community. The contractor will be removing torpedo grass over the next three months from community lakes that were targeted to be treated for this nuisance material.

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
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Services
Data Technologies &
Development
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Emergency Management
Engineering
Environmental Services
Facilities Management
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Systems (GIS)
Indoor Air Quality
Land Development
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GSA Contract Holder

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Calvin, Giordano & Associates, Inc.
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CDD staff and our lake bank restoration vendor (Landshore Enterprise) have walked and measured Lake numbers 20 and 21 located within the Bella Firenze neighborhood. These lakes have been earmarked for lake bank restoration in this year's capital improvements program. There is a combined 4,300 linear feet of lake bank slope restoration to be implemented for these two lakes.

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Memorandum

Date: December 1, 2020

To: James P. Ward - District Manager

From: Bruce Bernard - Field Asset Manager

Subject: Wentworth Estates CDD - November 2020 Report

CGA Project #: 17-9809

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Treviso Bay Entrance Features

CDD staff and Metro PSI have entered into a preventive maintenance agreement for the two (2) fountain motor pits behind each fountain wall at the entranceway. Metro PSI will inspect the fountain pump systems every three (3) months (quarterly) and will prepare a report on the pump(s) operating efficiencies.

Mainscape Landscaping has added numerous plants (where previous plantings are now missing / have been removed), added additional sod, and planted a new tree along the Treviso Bay main entrance and State Rd. 41 corridor.

Atlantic Paving has recapped the pavement markings and added RPM's (reflective pavement markers) along the Treviso Bay Blvd. main entrance roadway from State Rd. 41 to the south side of the entrance bridge.

Outdoor Services Inc. has repaired the areas of sidewalk brick pavers adjacent to both fountains that had raised or settled over time. A few of the locations were potential trip hazards that needed to be promptly addressed.

CDD staff is currently obtaining quotes to repair a section of the metal fencing on the east side of the main entrance that collapsed after the latest windstorm / event. There were two (2) panel sections of fencing that fell down (became unattached) but the whole section needs to be properly secured. The fencing that fell was not damaged and can be reset in place.



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Lake Maintenance

The CDD lake bank restoration contractor (Landshore) will begin this year's lake bank restoration process in January 2021 with an anticipated completion date of April 30th, 2021. This year's planned restoration will conclude with the two (2) remaining lakes along Treviso Bay Blvd. in the Bella Firenze neighborhood.



Memorandum

Date: January 1, 2021
To: James P. Ward - District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Wentworth Estates CDD – December 2020 Report
CGA Project #: 17-9809

Civil Engineering/Roadway
& Highway Design
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Treviso Bay Entrance Features

Underground Utilities Group directionally drilled 890 linear feet of 1-½" (1.5") polyethylene (HDPE) water service tubing from the new water meter installation to the west side of the western entrance fountain on Tamiami Trail. This installation is to supply potable water to fill the fountains in lieu of using irrigation grade water that previously was being used. The original potable water connection (source) was taken out of service when the sales center water meter was removed from the site.

Naples Pressure Cleaning pressure washed the brick paver walkways and concrete / brick steps located within each side of the main entrance roadway.

Outdoor Services, Inc. re-installed / replaced joint sand in the brick paver walkways within each side of the main entrance roadway. This contractor also repaired and reset the two metal fencing panels on the east side of the entrance that had become dislodged and had fallen as a result of the last major storm event.

Mainscape Landscaping (Mainscape) repaired a mainline irrigation leak on the east side of the main entrance just east of the paver walkway. Mainscape also completed one end of the new 1-½" polyethylene water service to the CDD's new water meter on the west end of the property berm and connected the



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other end of the polyethylene water service to the existing PVC water line tied into the fountain's auto fill device.

Stormwater Drainage

M.R.I. Underwater Specialists have begun cleaning catch basin structures and outfalls in Phase 2 of the CDD's stormwater drainage program. This year's neighborhoods include Italia, Casoria, Avellino, Trevi, Siracusa, and Bella Firenze. The contractor previously inspected all locations and submitted a report that detailed which locations needed to be cleaned. Any structure or outfall impacted with over 25% of silt, sand or debris is slated to be cleaned in this phase.

Lake Maintenance

The CDD lake bank contractor (Landshore) will begin this year's lake bank restoration process in the middle of January 2021 with a completion date of April 30th, 2021. This year's restoration will take place at the remaining lakes within the Bella Firenze subdivision.



Memorandum

Date: February 1, 2021
To: James P. Ward - District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Wentworth Estates CDD - January 2021 Report
CGA Project #: 17-9809

Lake Maintenance

Florida Gulf Coast University (FGCU) has begun a yearlong study of the effect of using ultra-sonic waves to control lake algae growth. This study is occurring in selected lakes within the Treviso Bay CDD, having installed / placed nine buoys. Seven lakes within the CDD stormwater drainage system will be included in the study. FGCU will be sampling these lakes on a monthly basis and will be sharing their analyses with CDD staff.

Crosscreek Environmental (contractor) continues to treat (spray) lakes in the golf course and within the community for nuisance grasses, underwater weeds, and the remaining 35 lakes for algae control.

The CDD lake bank restoration vendor (Landshore Enterprise) has commenced with the lake bank restoration program at Lakes 19, 20, and 21 in the Bella Firenze neighborhood. The restoration will entail geo-tube installation, regrading the lake bank slope, installation of coconut matting over the graded slope, and sodding of the restored area. This work will be completed for all identified lakes in Bella Firenze by April 30, 2021.

Stormwater

MRI Underground Services has completed the cleaning of drainage structures and outfalls in Phase 2 of the stormwater drainage program for this budget year. The contractor removed silt, sand, or debris that impacted any structure

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or outfall by more than 25% in the Italia, Casoria, Avellino, Siracusa, Trevi, and Bella Firenze neighborhoods.

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Memorandum

Date: March 1, 2021

To: James P. Ward - District Manager

From: Bruce Bernard - Field Asset Manager

Subject: Wentworth Estates CDD – February 2021 Report

CGA Project #: 17-9809

Lake Maintenance

Florida Gulf Coast University (FGCU) has completed buoy installations in selected lakes and is proceeding with their study on ultrasound waves relative to controlling lake algae growth. FGCU will be sampling these lakes on a monthly basis and will be sharing their analyses with CDD staff.

Crosscreek Environmental (contractor) continues to treat (spray) lakes within the golf course and within the community for nuisance grasses, underwater weeds, and the remaining 35 lakes for algae control.

The CDD lake bank restoration vendor (Landshore Enterprise) has commenced with lake bank restoration efforts at Lakes 19, 20, and 21 in the Bella Firenze neighborhood. The restoration will entail geo-tube installation, re-grading of the lake bank slope, installation of coconut matting over the re-graded slope, and sodding of the restored area. This work is expected to be completed for all identified lakes in the Bella Firenze neighborhood by April 30, 2021.

Main Entrance

West Coast Electric installed the new electrical service upgrade on the east side of the bridge this month. This installation has increased our service size from 40 amps to 100 amps for use as needed. This upgrade should ensure that the electrical breaker for the fountain will not overheat and trip, as it has done in the past. The vendor also replaced the bridge lighting time clock and repaired the Treviso Bay sign lighting within the east side smaller fountain this month.

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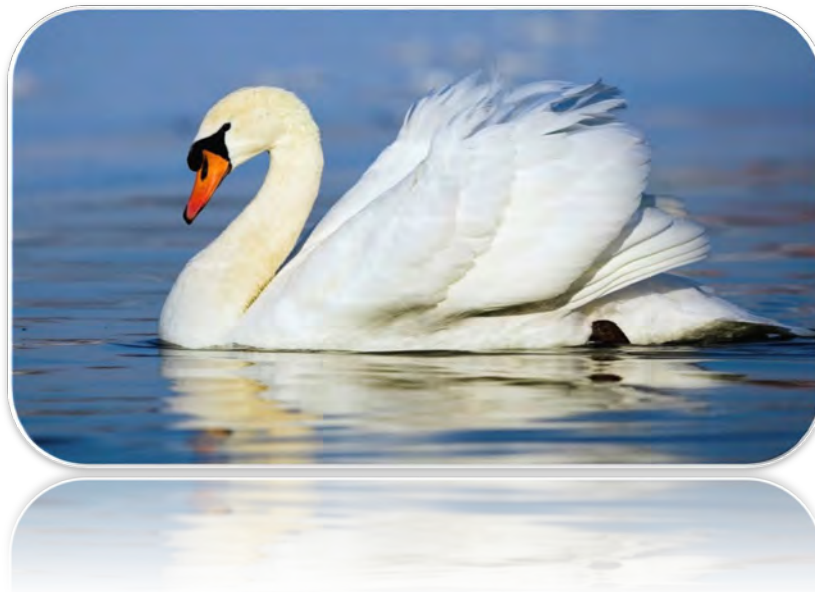
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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2020

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

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Phone: (954) 658-4900

**Wentworth Estates Community Development District
Balance Sheet
for the Period Ending November 30, 2020**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 1,315,527				\$ 1,315,527
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	428,688	-		428,687.56
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	853,492	-		853,491.57
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	1,862,167		1,862,167.26
Amount to be Provided by Debt Service Funds	-	-	21,262,833		21,262,832.74
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 1,315,527	\$ 1,862,167	\$ 23,125,000	\$ 45,257,809	\$ 71,560,503

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending November 30, 2020

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-	-	-		-
Debt Service Fund(s)	853,492	-	-		853,492
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,065,000		1,065,000
Long Term	-	-	22,060,000		22,060,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 853,492	\$ -	\$ 23,125,000	\$ -	\$ 23,978,492
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	1,449,589	-		1,449,588.62
Results from Current Operations	-	412,579	-		412,578.64
Unassigned					-
Beginning: October 1, 2020 (Unaudited)	78,226	-	-		78,225.85
Results from Current Operations	383,810	-	-		383,809.51
Total Fund Equity and Other Credits	\$ 462,035	\$ 1,862,167	\$ -	\$ 45,257,809	\$ 47,582,012
Total Liabilities, Fund Equity and Other Credits	\$ 1,315,527	\$ 1,862,167	\$ 23,125,000	\$ 45,257,809	\$ 71,560,503

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2020

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	-	-	-	0	
Interest					
Interest - General Checking	-	-	-	0	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	5,580	449,362	454,943	1,052,325	43%
Special Assessments - Off-Roll	-	-	-	0	N/A
Miscellaneous Revenue					
	-	-	-	0	N/A
Intergovernmental Transfers In					
	-	-	-	-	
Total Revenue and Other Sources:	5,580	449,362	454,943	\$ 1,052,325	43%
Expenditures and Other Uses					
Legislative					
Board of Supervisor's - Fees	-	1,000	1,000	4,000	25%
Board of Supervisor's - Taxes	-	-	-	-	N/A
Executive					
Professional Management	4,167	4,167	8,333	50,000	17%
Financial and Administrative					
Audit Services	-	-	-	4,700	0%
Accounting Services	1,333	1,333	2,667	16,000	17%
Assessment Roll Services	667	667	1,333	8,000	17%
Assessment Methodology Services	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	500	0%
Other Contractual Services					
Recording and Transcription	-	-	-	-	N/A
Legal Advertising	-	-	-	2,900	0%
Trustee Services	-	-	-	8,400	0%
Dissemination	-	-	-	5,000	0%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2020

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	19,909	-	19,909	25,000	80%
Bank Service Charges	30	39	69	800	9%
Travel and Per Diem	-	-	-	-	N/A
Communications & Freight Services					
Telephone	-	-	-	-	N/A
Postage, Freight & Messenger	16	-	16	600	3%
Insurance	-	-	-	60,000	0%
Printing & Binding	-	107	107	500	21%
Website Development	50	50	100	1,200	8%
Subscription & Memberships	175	-	175	175	100%
Legal Services					
Legal - General Counsel	-	-	-	10,000	0%
Legal - Foreclosure Counsel	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	N/A
Other General Government Services					
Engineering Services - General	-	-	-	12,000	0%
Engineering Services - Assets	-	-	-	9,000	0%
Contingencies	-	-	-	-	N/A
Sub-Total:	26,346	7,363	33,709	218,775	15%
Stormwater Management Services					
Professional Services					
Asset Management	-	-	-	37,000	0%
Mitigation Monitoring	-	-	-	1,000	0%
NPDES Reporting	-	4,375	4,375	2,000	219%
Utility Services					
Electric - Aeration System	-	-	-	-	N/A
Repairs & Maintenance					
Lake & Wetland System					

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2020

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Aquatic Weed Control	-	5,500	5,500	64,800	8%
Lake Bank Maintenance	-	-	-	3,000	0%
Water Quality Testing	-	-	-	14,000	0%
Water Control Structures	-	-	-	26,000	0%
Wetland System					
Routine Maintenance	-	2,899	2,899	34,800	8%
Water Quality Testing	-	-	-	-	N/A
Capital Outlay					
Aeration System	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	-	-	10,000	0%
Lake Bank Restoration	-	1,450	1,450	252,450	1%
Erosion Restoration	-	-	-	12,000	0%
Contingencies	-	10,500	10,500	15,000	70%
Road and Street Services					
Repairs and Maintenance				-	N/A
Bridge - Entrance					
Bridge Inspection Report	-	-	-	-	N/A
Utility Service					
Street Lights - Electric Services	130	-	130	-	N/A
Traffic I - Electric Services	1,135	521	1,656	-	N/A
Bridge - Electric Services	112	50	162	-	N/A
Maintnenace Services					
Clean/Painting - Bridge	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	3,496	-	N/A
Clean/Painting - Street Lights/Directional	-	47	47	-	N/A
Miscellaneous Repairs	-	-	-	9,000	0%
Sub-Total:	1,377	28,838	30,215	481,050	6%

Landscaping Services

Professional Management

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2020

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	-	-	6,500	0%
Water Quality Monitoring	-	-	-	10,000	0%
Utility Services					
Electric - Landscape Lighting	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	-	-	N/A
Potable Water - Fountain	-	-	-	4,000	0%
Repairs & Maintenance					
Public Area Landscaping					
Treviso Bay Blvd - Entrance	-	-	-	71,000	0%
Southwest Boulevard	-	-	-	32,000	0%
Irrigation System	-	-	-	3,000	0%
Well System	-	-	-	-	N/A
Plant Replacement	-	2,209	2,209	12,000	18%
Fountains	-	-	-	15,000	0%
Other Current Charges	-	-	-	-	N/A
Operating Supplies					
Mulch	-	5,000	5,000	5,000	100%
Contingencies	-	-	-	7,500	0%
Capital Outlay	-	-	-	-	N/A
Sub-Total:	-	7,209	7,209	177,500	4%
Pump Station - Community Wide Irrigation System					
Professional Management					
Asset Management	-	-	-	-	N/A
Utility Services					
Electric - Pump Station	-	-	-	-	N/A
Repairs & Maintenance					
Pumps and Associated Facilities	-	-	-	-	N/A
Wells	-	-	-	-	N/A
Building	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2020**

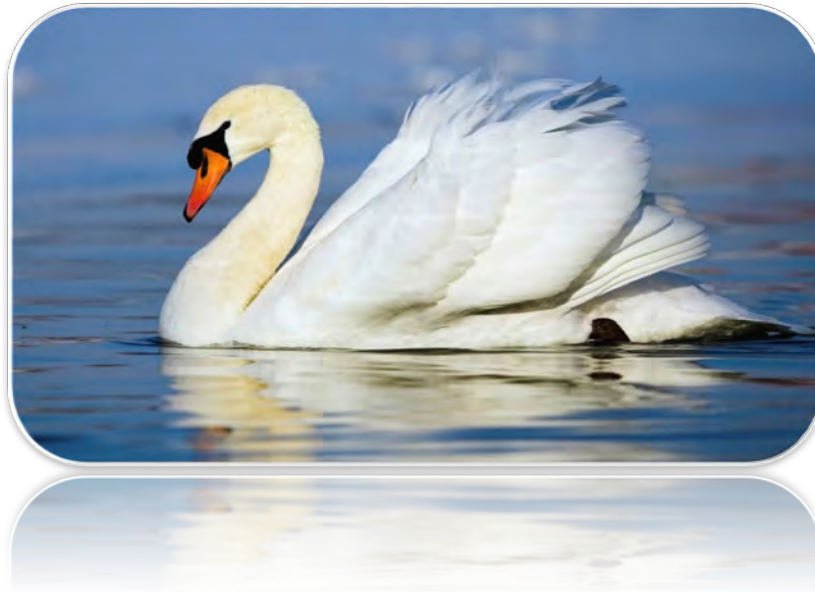
Description	October	November	Year to Date	Total Annual Budget	% of Budget
Reserve for Pump Replacement	-	-	-	-	N/A
Sub-Total:	-	-	-	-	N/A
Reserves					
Operations	-	-	-	175,000	0%
Sub-Total:	-	-	-	175,000	0%
Total Expenditures and Other Uses:	\$ 27,723	\$ 43,410	# \$ 71,133	\$ 1,052,325	7%
Net Increase/ (Decrease) in Fund Balance	(22,143)	405,953	383,810	-	
Fund Balance - Beginning	78,226	56,083	78,226	27,882	
Fund Balance - Ending	\$ 56,083	\$ 462,035	462,035	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2020

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward				-	
Interest Income					
Revenue Account	4	4	7	1,000	1%
Reserve Account	2	2	5	630	1%
Prepayment Account	-	-	-	-	N/A
Interest Account	-	0	0	450	0%
Sinking Fund Account	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - On-Roll	10,469	843,023	853,492	1,974,169	43%
Special Assessments - Off-Roll	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	N/A
Discounts on Bonds	-	-	-	-	N/A
Proceeds from Refunding Bonds					
2018 Refinance (2006 Bonds)	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	853,504	\$ 1,976,249	N/A
Expenditures and Other Uses					
Property Appraiser/Tax Collector Fees			-	\$ -	N/A
Debt Service					
Principal Debt Service - Mandatory					
Series 2018 Bonds	-	-	-	\$ 1,065,000	0%
Principal Debt Service - Prepayments					
Series 2018 Bonds	-	-	-	-	N/A
Interest Expense					
Series 2018 Bonds	-	440,925	440,925	881,850	50%
Foreclosure Counsel	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent					
2018 Refinance (2006 Bonds)	-	-	-	-	N/A
Intragovernmental Transfers Out	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 440,925	440,925	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	412,579	29,399	
Fund Balance - Beginning	1,449,589	1,460,063	1,449,589	-	
Fund Balance - Ending	\$ 1,460,063	\$ 1,862,167	1,862,167	\$ 29,399	

Prepared by:
JPWARD and Associates, LLC

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2020

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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Wentworth Estates Community Development District

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**Wentworth Estates Community Development District
Balance Sheet
for the Period Ending December 31, 2020**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 839,566				\$ 839,566
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	2,163,740	-		2,163,740.08
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-		-		-
Debt Service Fund(s)	17,157	-	-		17,156.77
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	16,405	-	-		16,405.25
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	2,743,728		2,743,728.21
Amount to be Provided by Debt Service Funds	-	-	20,381,272		20,381,271.79
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 873,128	\$ 2,743,728	\$ 23,125,000	\$ 45,257,809	\$ 71,999,666

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending December 31, 2020

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Account Groups			
		Debt Service Fund Series 2018	General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-	17,157	-		17,157
Debt Service Fund(s)		-	-		-
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,065,000		1,065,000
Long Term	-	-	22,060,000		22,060,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ -	\$ 17,157	\$ 23,125,000	\$ -	\$ 23,142,157
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	1,432,432	-		1,432,431.85
Results from Current Operations	-	1,294,140	-		1,294,139.59
Unassigned					-
Beginning: October 1, 2020 (Unaudited)	134,503	-	-		134,503.40
Results from Current Operations	738,625	-	-		738,625.08
Total Fund Equity and Other Credits	\$ 873,128	\$ 2,726,571	\$ -	\$ 45,257,809	\$ 48,857,509
Total Liabilities, Fund Equity and Other Credits	\$ 873,128	\$ 2,743,728	\$ 23,125,000	\$ 45,257,809	\$ 71,999,666

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2020

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	-	-	-	-	0	
Interest						
Interest - General Checking	-	-	-	-	0	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	5,580	449,362	469,902	924,845	1,052,325	88%
Special Assessments - Off-Roll	-	-	-	-	0	N/A
Miscellaneous Revenue	-	-	-	-	0	N/A
Intergovernmental Transfers In	-	-	-	-	-	
Total Revenue and Other Sources:	5,580	449,362	\$469,902	924,845	\$ 1,052,325	88%
Expenditures and Other Uses						
Legislative						
Board of Supervisor's - Fees	-	1,000	-	1,000	4,000	25%
Board of Supervisor's - Taxes	-	-	-	-	-	N/A
Executive						
Professional Management	4,167	4,167	4,167	12,500	50,000	25%
Financial and Administrative						
Audit Services	-	-	3,000	3,000	4,700	64%
Accounting Services	1,333	1,333	1,333	4,000	16,000	25%
Assessment Roll Services	667	667	667	2,000	8,000	25%
Assessment Methodology Services	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	500	0%
Other Contractual Services						
Recording and Transcription	-	-	-	-	-	N/A
Legal Advertising	322	-	-	322	2,900	11%
Trustee Services	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	5,000	0%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2020

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	19,909	-	-	19,909	25,000	80%
Bank Service Charges	30	39	-	69	800	9%
Travel and Per Diem	-	-	-	-	-	N/A
Communications & Freight Services						
Telephone	-	-	-	-	-	N/A
Postage, Freight & Messenger	16	-	58	74	600	12%
Insurance	-	-	47,241	47,241	60,000	79%
Printing & Binding	-	107	-	107	500	21%
Website Development	50	50	50	150	1,200	13%
Subscription & Memberships	175	-	-	175	175	100%
Legal Services						
Legal - General Counsel	263	-	670	933	10,000	9%
Legal - Foreclosure Counsel	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services - General	-	-	-	-	12,000	0%
Engineering Services - Assets	1,800	-	-	1,800	9,000	20%
Contingencies	-	-	-	-	-	N/A
Sub-Total:	28,731	7,363	57,186	93,280	218,775	43%
Stormwater Management Services						
Professional Services						
Asset Management	4,273	-	4,375	8,648	37,000	23%
Mitigation Monitoring	1,625	-	-	1,625	1,000	163%
NPDES Reporting	-	4,375	-	4,375	2,000	219%
Utility Services						
Electric - Aeration System	-	-	-	-	-	N/A
Repairs & Maintenance						
Lake & Wetland System						

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2020

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Aquatic Weed Control	8,118	5,500	-	13,618	64,800	21%
Lake Bank Maintenance	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	14,000	0%
Water Control Structures	-	-	4,330	4,330	26,000	17%
Wetland System						
Routine Maintenance	1,765	2,899	-	4,664	34,800	13%
Water Quality Testing	-	-	-	-	-	N/A
Capital Outlay						
Aeration System	-	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	10,000	0%
Lake Bank Restoration	4,550	1,450	4,681	10,681	252,450	4%
Erosion Restoration	-	-	-	-	12,000	0%
Contingencies	-	10,500	-	10,500	15,000	70%
Road and Street Services						
Repairs and Maintenance					-	N/A
Bridge - Entrance						
Bridge Inspection Report	-	-	-	-	-	N/A
Utility Service						
Street Lights - Electric Services	130	-	-	130	-	N/A
Traffic I - Electric Services	1,135	521	1,087	2,743	-	N/A
Bridge - Electric Services	112	50	-	162	-	N/A
Maintenance Services						
Clean/Painting - Bridge	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	-	3,496	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	47	-	N/A
Miscellaneous Repairs	-	-	-	-	9,000	0%
Sub-Total:	21,708	28,838	14,473	65,019	481,050	14%

Landscaping Services

Professional Management

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2020

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	-	-	-	6,500	0%
Water Quality Monitoring	-	-	-	-	10,000	0%
Utility Services						
Electric - Landscape Lighting	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	48	48	-	N/A
Potable Water - Fountain	-	-	-	-	4,000	0%
Repairs & Maintenance						
Public Area Landscaping						
Treviso Bay Blvd - Entrance	-	-	8,842	8,842	71,000	12%
Southwest Boulevard	-	-	3,836	3,836	32,000	12%
Irrigation System	-	-	-	-	3,000	0%
Well System	-	-	-	-	-	N/A
Plant Replacement	-	2,209	7,987	10,196	12,000	85%
Fountains	-	-	-	-	15,000	0%
Other Current Charges	-	-	-	-	-	N/A
Operating Supplies						
Mulch	-	5,000	-	5,000	5,000	100%
Contingencies	-	-	-	-	7,500	0%
Capital Outlay	-	-	-	-	-	N/A
Sub-Total:	-	7,209	20,712	27,921	177,500	16%
Pump Station - Community Wide Irrigation System						
Professional Management						
Asset Management	-	-	-	-	-	N/A
Utility Services						
Electric - Pump Station	-	-	-	-	-	N/A
Repairs & Maintenance						
Pumps and Associated Facilities	-	-	-	-	-	N/A
Wells	-	-	-	-	-	N/A
Building	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2020**

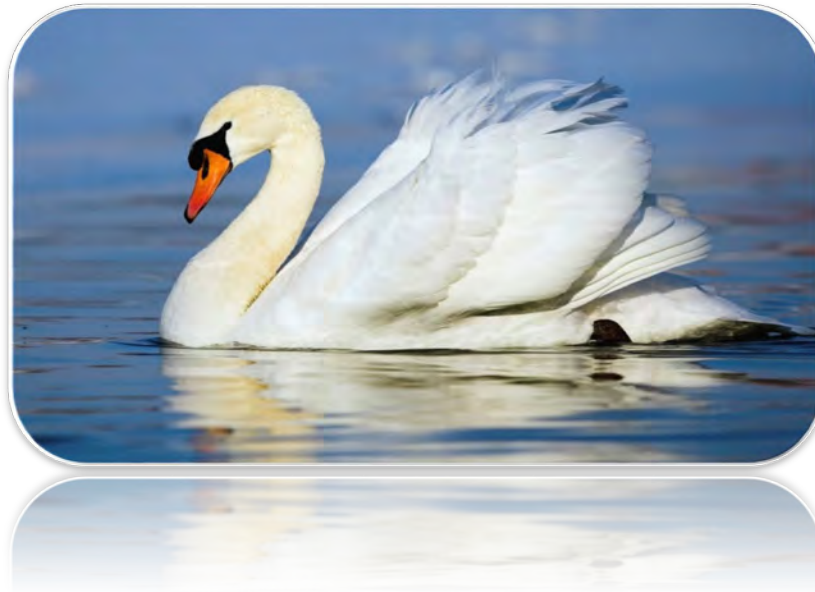
Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Reserve for Pump Replacement	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	N/A
Reserves						
Operations	-	-	-	-	175,000	0%
Sub-Total:	-	-	-	-	175,000	0%
Total Expenditures and Other Uses:	\$ 50,439	\$ 43,410	\$ 92,371	# \$ 186,220	\$ 1,052,325	18%
Net Increase/ (Decrease) in Fund Balance	(44,859)	405,953	377,531	738,625	-	
Fund Balance - Beginning	134,503	89,645	495,597	134,503	27,882	
Fund Balance - Ending	\$ 89,645	\$ 495,597	\$ 873,128	873,128	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2020

Description	October	November	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward					-	
Interest Income						
Revenue Account	4	4	2	9	1,000	1%
Reserve Account	2	2	2	7	630	1%
Prepayment Account	-	-	-	-	-	N/A
Interest Account	-	0	0	0	450	0%
Sinking Fund Account	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - On-Roll	10,469	843,023	881,557	1,735,048	1,974,169	88%
Special Assessments - Off-Roll	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	N/A
Discounts on Bonds	-	-	-	-	-	N/A
Proceeds from Refunding Bonds						
2018 Refinance (2006 Bonds)	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	\$ 881,561	1,735,065	\$ 1,976,249	N/A
Expenditures and Other Uses						
Property Appraiser/Tax Collector Fees				-	\$ -	N/A
Debt Service						
Principal Debt Service - Mandatory						
Series 2018 Bonds	-	-	-	-	\$ 1,065,000	0%
Principal Debt Service - Prepayments						
Series 2018 Bonds	-	-	-	-	-	N/A
Interest Expense						
Series 2018 Bonds	-	440,925	-	440,925	881,850	50%
Foreclosure Counsel	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent						
2018 Refinance (2006 Bonds)	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 440,925	\$ -	440,925	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	881,561	1,294,140	29,399	
Fund Balance - Beginning	1,432,432	1,442,906	1,845,010	1,432,432	-	
Fund Balance - Ending	\$ 1,442,906	\$ 1,845,010	\$ 2,726,571	2,726,571	\$ 29,399	

Prepared by:
JWARD and Associates, LLC

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – JANUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending January 31, 2021

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 971,471				\$ 971,471
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	2,163,746	-		2,163,745.69
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	106,204	-		106,204.16
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	2,849,938		2,849,937.98
Amount to be Provided by Debt Service Funds	-	-	20,275,062		20,275,062.02
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 971,471	\$ 2,849,938	\$ 23,125,000	\$ 45,257,809	\$ 72,204,218

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending January 31, 2021

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Account Groups		
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-				-
Debt Service Fund(s)	106,204				106,204
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,065,000		1,065,000
Long Term	-	-	22,060,000		22,060,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 106,204	\$ -	\$ 23,125,000	\$ -	\$ 23,231,204
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	1,432,432	-		1,432,431.85
Results from Current Operations	-	1,417,506	-		1,417,506.13
Unassigned					-
Beginning: October 1, 2020 (Unaudited)	141,322	-	-		141,322.00
Results from Current Operations	723,945	-	-		723,944.67
Total Fund Equity and Other Credits	\$ 865,267	\$ 2,849,938	\$ -	\$ 45,257,809	\$ 48,973,014
Total Liabilities, Fund Equity and Other Credits	\$ 971,471	\$ 2,849,938	\$ 23,125,000	\$ 45,257,809	\$ 72,204,218

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	0	
Interest							
Interest - General Checking	-	-	-	-	-	0	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	5,580	449,362	469,902	65,756	990,601	1,052,325	94%
Special Assessments - Off-Roll	-	-	-	-	-	0	N/A
Miscellaneous Revenue							
	-	-	-	-	-	0	N/A
Intergovernmental Transfers In							
	-	-	-	-	-	-	
Total Revenue and Other Sources:	5,580	449,362	\$469,902	\$65,756	990,601	\$ 1,052,325	94%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees	-	1,000	-	-	1,000	4,000	25%
Board of Supervisor's - Taxes	-	-	-	-	-	-	N/A
Executive							
Professional Management	4,167	4,167	4,167	4,167	16,667	50,000	33%
Financial and Administrative							
Audit Services	-	-	3,000	-	3,000	4,700	64%
Accounting Services	1,333	1,333	1,333	1,333	5,333	16,000	33%
Assessment Roll Services	667	667	667	667	2,667	8,000	33%
Assessment Methodology Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	0%
Other Contractual Services							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	322	-	-	-	322	2,900	11%
Trustee Services	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	5,000	0%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	19,909	-	-	-	19,909	25,000	80%
Bank Service Charges	30	39	-	-	69	800	9%
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Telephone	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	16	-	58	258	332	600	55%
Insurance	-	-	47,241	-	47,241	60,000	79%
Printing & Binding	-	107	-	-	107	500	21%
Website Development	50	50	50	50	200	1,200	17%
Subscription & Memberships	175	-	-	-	175	175	100%
Legal Services							
Legal - General Counsel	263	-	670	1,295	2,228	10,000	22%
Legal - Foreclosure Counsel	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General	-	-	-	-	-	12,000	0%
Engineering Services - Assets	-	-	-	-	-	9,000	0%
Contingencies	-	-	-	-	-	-	N/A
Sub-Total:	26,931	7,363	57,186	7,769	99,249	218,775	45%
Stormwater Management Services							
Professional Services							
Asset Management	4,273	-	4,375	-	8,648	37,000	23%
NPDES Reporting	3,425	4,375	-	4,375	12,175	2,000	609%
Utility Services							
Electric - Aeration System	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Lake & Wetland System							
Aquatic Weed Control	8,118	5,500	-	11,000	24,618	64,800	38%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Lake Bank Maintenance	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	14,000	0%
Water Control Structures	-	-	4,330	13,200	17,530	26,000	67%
Wetland System							
Routine Maintenance	1,765	2,899	-	5,798	10,462	34,800	30%
Water Quality Testing	-	-	-	-	-	-	N/A
Capital Outlay							
Aeration System	-	-	-	7,240	7,240	-	N/A
Littoral Shelf Replanting	4,550	-	-	-	4,550	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	-	10,000	0%
Lake Bank Restoration	-	1,450	4,681	2,485	8,616	252,450	3%
Erosion Restoration	-	-	-	-	-	12,000	0%
Contingencies	-	10,500	-	-	10,500	15,000	70%
Road and Street Services							
Repairs and Maintenance						-	N/A
Bridge - Entrance							
Bridge Inspection Report	-	-	-	-	-	-	N/A
Utility Service							
Street Lights - Electric Services	130	-	-		130	-	N/A
Traffic I - Electric Services	1,135	521	1,087	(1,071)	1,672	-	N/A
Bridge - Electric Services	112	50	-	(48)	114	-	N/A
Maintnenace Services							
Clean/Painting - Bridge	-	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	-	-	3,496	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	57	104	-	N/A
Miscellaneous Repairs	-	-	-	3,200	3,200	9,000	36%
Sub-Total:	23,508	28,838	14,473	46,236	113,055	480,050	24%

Landscaping Services

Professional Management

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	-	-	-	-	6,500	0%
Water Quality Monitoring	-	-	-	-	-	10,000	0%
Utility Services							
Electric - Landscape Lighting	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	-	12,180	12,180	-	N/A
Potable Water - Fountain	-	-	-	24	24	4,000	1%
Water Service - Entry Fountain	-	-	48	-	48	-	N/A
Repairs & Maintenance							
Public Area Landscaping							
Treviso Bay Blvd - Entrance	-	-	8,842	12,105	20,947	71,000	30%
Southwest Boulevard	-	-	3,836	-	3,836	32,000	12%
Irrigation System	-	-	-	-	-	3,000	0%
Well System	-	-	-	-	-	-	N/A
Plant Replacement	-	2,209	7,987	-	10,196	12,000	85%
Fountains	-	-	-	685	685	15,000	5%
Other Current Charges	-	-	-	-	-	-	N/A
Operating Supplies							
Mulch	-	5,000	-	-	5,000	5,000	100%
Contingencies	-	-	-	1,437	1,437	7,500	19%
Capital Outlay	-	-	-	-	-	-	N/A
Sub-Total:	-	7,209	20,712	26,431	54,352	177,500	31%
Pump Station - Community Wide Irrigation System							
Professional Management							
Asset Management	-	-	-	-	-	-	N/A
Utility Services							
Electric - Pump Station	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Pumps and Associated Facilities	-	-	-	-	-	-	N/A
Wells	-	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021**

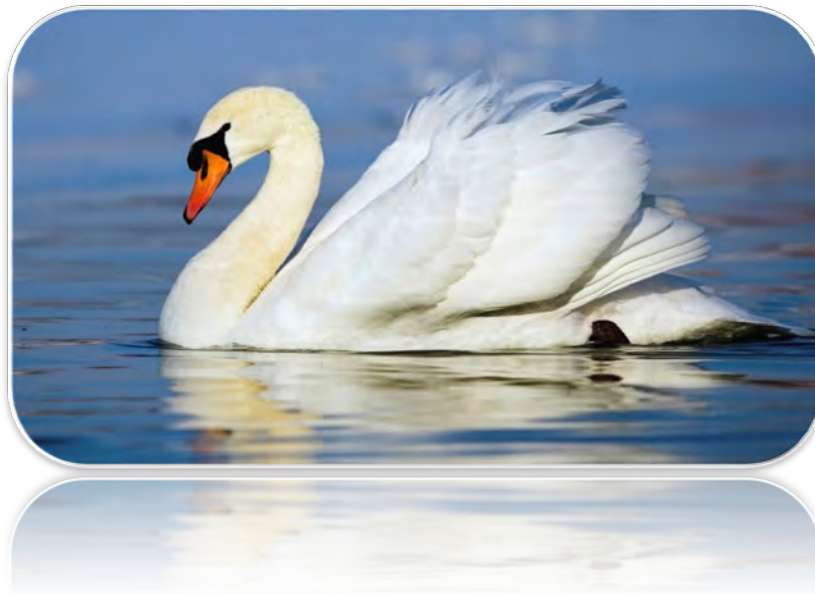
Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Building	-	-	-	-	-	-	N/A
Reserve for Pump Replacement	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	N/A
Reserves							
Operations	-	-	-	-	-	175,000	0%
Sub-Total:	-	-	-	-	-	175,000	0%
Total Expenditures and Other Uses:	\$ 50,439	\$ 43,410	\$ 92,371	\$ 80,436	# \$ 266,656	\$ 1,051,325	25%
Net Increase/ (Decrease) in Fund Balance	(44,859)	405,953	377,531	(14,680)	723,945	1,000	
Fund Balance - Beginning	141,322	96,463	502,416	879,947	141,322	27,882	
Fund Balance - Ending	\$ 96,463	\$ 502,416	\$ 879,947	\$ 865,267	865,267	\$ 28,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward						-	
Interest Income							
Revenue Account	4	4	2	3	12	1,000	1%
Reserve Account	2	2	2	2	10	630	2%
Prepayment Account	-	-	-	-	-	-	N/A
Interest Account	-	0	0	-	0	450	0%
Sinking Fund Account	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	10,469	843,023	881,557	123,361	1,858,409	1,974,169	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Discounts on Bonds							
	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds							
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)							
	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	\$ 881,561	\$ 123,367	1,858,431	\$ 1,976,249	N/A
Expenditures and Other Uses							
Property Appraiser/Tax Collector Fees						\$ -	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2018 Bonds	-	-	-	-	-	\$ 1,065,000	0%
Principal Debt Service - Prepayments							
Series 2018 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2018 Bonds	-	440,925	-	-	440,925	881,850	50%
Foreclosure Counsel							
	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector							
	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent							
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out							
	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 440,925	\$ -	\$ -	440,925	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	881,561	123,367	1,417,506	29,399	
Fund Balance - Beginning	1,432,432	1,442,906	1,845,010	2,726,571	1,432,432	-	
Fund Balance - Ending	\$ 1,442,906	\$ 1,845,010	\$ 2,726,571	\$ 2,849,938	2,849,938	\$ 29,399	

Prepared by:
JPWARD and Associates, LLC

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – FEBRUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending February 28, 2021

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 1,006,199				\$ 1,006,199
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	2,163,757	-		2,163,757.34
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	162,620	-		162,619.69
Debt Service Fund(s)		-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	2,906,365		2,906,365.16
Amount to be Provided by Debt Service Funds	-	-	20,218,635		20,218,634.84
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 1,006,199	\$ 2,906,365	\$ 23,125,000	\$ 45,257,809	\$ 72,295,373

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending February 28, 2021

	Governmental Funds				Totals (Memorandum Only)
	Account Groups				
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-				-
Debt Service Fund(s)	162,620				162,620
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,065,000		1,065,000
Long Term	-	-	22,060,000		22,060,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 162,620	\$ -	\$ 23,125,000	\$ -	\$ 23,287,620
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	1,432,432	-		1,432,431.85
Results from Current Operations	-	1,473,933	-		1,473,933.31
Unassigned					-
Beginning: October 1, 2020 (Unaudited)	141,322	-	-		141,322.00
Results from Current Operations	702,258	-	-		702,257.57
Total Fund Equity and Other Credits	\$ 843,580	\$ 2,906,365	\$ -	\$ 45,257,809	\$ 49,007,754
Total Liabilities, Fund Equity and Other Credits	\$ 1,006,199	\$ 2,906,365	\$ 23,125,000	\$ 45,257,809	\$ 72,295,373

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	0	
Interest								
Interest - General Checking	-	-	-	-	-	-	0	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	5,580	449,362	469,902	65,756	30,072	1,020,672	1,052,325	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	0	N/A
Miscellaneous Revenue	-	-	-	-	-	-	0	N/A
Intergovernmental Transfers In	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	5,580	449,362	\$469,902	\$65,756	\$30,072	1,020,672	\$ 1,052,325	97%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's - Fees	-	1,000	-	-	-	1,000	4,000	25%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	N/A
Executive								
Professional Management	4,167	4,167	4,167	4,167	4,167	20,833	50,000	42%
Financial and Administrative								
Audit Services	-	-	3,000	-	-	3,000	4,700	64%
Accounting Services	1,333	1,333	1,333	1,333	1,333	6,667	16,000	42%
Assessment Roll Services	667	667	667	667	667	3,333	8,000	42%
Assessment Methodology Services	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	500	0%
Other Contractual Services								
Recording and Transcription	-	-	-	-	-	-	-	N/A
Legal Advertising	322	-	-	-	-	322	2,900	11%
Trustee Services	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	5,000	0%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	19,909	-	-	-	-	19,909	25,000	80%
Bank Service Charges	30	39	-	-	-	69	800	9%
Travel and Per Diem	-	-	-	-	-	-	-	N/A
Communications & Freight Services								
Telephone	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	16	-	58	258	-	332	600	55%
Insurance	-	-	47,241	-	-	47,241	60,000	79%
Printing & Binding	-	107	-	-	-	107	500	21%
Website Development	50	50	50	50	50	250	1,200	21%
Subscription & Memberships	175	-	-	-	-	175	175	100%
Legal Services								
Legal - General Counsel	263	-	670	1,295	-	2,228	10,000	22%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	N/A
Other General Government Services								
Engineering Services - General	-	-	-	-	888	888	12,000	7%
Engineering Services - Assets	-	-	-	-	-	-	9,000	0%
Contingencies	-	-	-	-	-	-	-	N/A
Sub-Total:	26,931	7,363	57,186	7,769	7,104	106,353	218,775	49%
Stormwater Management Services								
Professional Services								
Asset Management	4,273	-	4,375	-	4,375	13,023	37,000	35%
NPDES Reporting	3,425	4,375	-	4,375	-	12,175	2,000	609%
Utility Services								
Electric - Aeration System	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Lake & Wetland System								
Aquatic Weed Control	8,118	5,500	-	11,000	5,500	30,118	64,800	46%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Lake Bank Maintenance	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	-	14,000	0%
Water Control Structures	-	-	4,330	13,200	-	17,530	26,000	67%
Wetland System								
Routine Maintenance	1,765	2,899	-	5,798	2,899	13,361	34,800	38%
Water Quality Testing	-	-	-	-	-	-	-	N/A
Capital Outlay								
Aeration System	-	-	-	7,240	-	7,240	-	N/A
Littoral Shelf Replanting	4,550	-	-	-	-	4,550	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	-	-	10,000	0%
Lake Bank Restoration	-	1,450	4,681	2,485	14,794	23,411	252,450	9%
Erosion Restoration	-	-	-	-	6,375	6,375	12,000	53%
Contingencies	-	10,500	-	-	-	10,500	15,000	70%
Road and Street Services								
Repairs and Maintenance							-	N/A
Bridge - Entrance								
Bridge Inspection Report	-	-	-	-	-	-	-	N/A
Utility Service								
Street Lights - Electric Services	130	-	-	-	-	130	-	N/A
Traffic I - Electric Services	1,135	521	1,087	(1,071)	653	2,325	-	N/A
Bridge - Electric Services	112	50	-	(48)	105	218	-	N/A
Maintnenace Services								
Clean/Painting - Bridge	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	-	-	-	3,496	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	57	-	104	-	N/A
Miscellaneous Repairs	-	-	-	3,200	-	3,200	9,000	36%
Sub-Total:	23,508	28,838	14,473	46,236	34,701	147,756	480,050	31%

Landscaping Services

Professional Management

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	-	-	-	-	-	6,500	0%
Water Quality Monitoring	-	-	-	-	-	-	10,000	0%
Utility Services								
Electric - Landscape Lighting	-	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	-	12,180	-	12,180	-	N/A
Potable Water - Fountain	-	-	-	24	31	55	4,000	1%
Water Service - Entry Fountain	-	-	48	-	-	48	-	N/A
Repairs & Maintenance								
Public Area Landscaping								
Treviso Bay Blvd - Entrance	-	-	8,842	12,105	6,230	27,177	71,000	38%
Southwest Boulevard	-	-	3,836	-	1,918	5,754	32,000	18%
Irrigation System	-	-	-	-	647	647	3,000	22%
Well System	-	-	-	-	-	-	-	N/A
Plant Replacement	-	2,209	7,987	-	713	10,909	12,000	91%
Fountains	-	-	-	685	415	1,100	15,000	7%
Other Current Charges	-	-	-	-	-	-	-	N/A
Operating Supplies								
Mulch	-	5,000	-	-	-	5,000	5,000	100%
Contingencies	-	-	-	1,437	-	1,437	7,500	19%
Capital Outlay	-	-	-	-	-	-	-	N/A
Sub-Total:	-	7,209	20,712	26,431	9,953	64,306	177,500	36%
Pump Station - Community Wide Irrigation System								
Professional Management								
Asset Management	-	-	-	-	-	-	-	N/A
Utility Services								
Electric - Pump Station	-	-	-	-	-	-	-	N/A
Repairs & Maintenance								
Pumps and Associated Facilities	-	-	-	-	-	-	-	N/A
Wells	-	-	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Building	-	-	-	-	-	-	-	N/A
Reserve for Pump Replacement	-	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	-	N/A
Reserves								
Operations	-	-	-	-	-	-	175,000	0%
Sub-Total:	-	-	-	-	-	-	175,000	0%
Total Expenditures and Other Uses:	\$ 50,439	\$ 43,410	\$ 92,371	\$ 80,436	\$ 51,759	# \$ 318,415	\$ 1,051,325	30%
Net Increase/ (Decrease) in Fund Balance	(44,859)	405,953	377,531	(14,680)	(21,687)	702,258	1,000	
Fund Balance - Beginning	141,322	96,463	502,416	879,947	865,267	141,322	27,882	
Fund Balance - Ending	\$ 96,463	\$ 502,416	\$ 879,947	\$ 865,267	\$ 843,580	843,580	\$ 28,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2021

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							-	
Interest Income								
Revenue Account	4	4	2	3	9	21	1,000	2%
Reserve Account	2	2	2	2	2	12	630	2%
Prepayment Account	-	-	-	-	-	-	-	N/A
Interest Account	-	0	0	-	-	0	450	0%
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	10,469	843,023	881,557	123,361	56,416	1,914,825	1,974,169	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	N/A
Discounts on Bonds								
-	-	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds								
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)								
-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	\$ 881,561	\$ 123,367	\$ 56,427	1,914,858	\$ 1,976,249	N/A
Expenditures and Other Uses								
Property Appraiser/Tax Collector Fees							\$ -	N/A
Debt Service								
Principal Debt Service - Mandatory								
Series 2018 Bonds	-	-	-	-	-	-	\$ 1,065,000	0%
Principal Debt Service - Prepayments								
Series 2018 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2018 Bonds	-	440,925	-	-	-	440,925	881,850	50%
Foreclosure Counsel								
-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector								
-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent								
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out								
-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 440,925	\$ -	\$ -	\$0.00	440,925	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	881,561	123,367	56,427	1,473,933	29,399	
Fund Balance - Beginning	1,432,432	1,442,906	1,845,010	2,726,571	2,849,938	1,432,432	-	
Fund Balance - Ending	\$ 1,442,906	\$ 1,845,010	\$ 2,726,571	\$ 2,849,938	\$ 2,906,365	2,906,365	\$ 29,399	

Prepared by:
JWARD and Associates, LLC