

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



AGENDA

APRIL 13, 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

April 6, 2022

Board of Supervisors

Wentworth Estates Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Wentworth Estates Community Development District will be held on **Wednesday, April 13, 2022, at 8:00 A.M.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**

The following WebEx link and telephone number are provided to join/watch the meeting:

<https://districts.webex.com/districts/onstage/g.php?MTID=ed299e3c81867578d3fe9756c10101ec1>

Access Code: **2343 412 5079**, Event password: Jpward

Phone: **408-418-9388** and enter the access code **2343 412 5079** to join the meeting.

Agenda

1. Call to Order & Roll Call.
2. Notice of Advertisement of Regular Meeting.
3. Consideration of Minutes:
 - I. February 10, 2022 – Regular Meeting.
4. Consideration of **Resolution 2022-4**, a Resolution of the Board of Supervisors of the Wentworth Estates Community Development District Approving the Proposed Fiscal Year 2022 Budget and setting the Public Hearing on **Thursday, June 9, 2022, at 8:00 A.M. at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**
5. Consideration of proposals for providing Audit Services to the District for the Fiscal Years 2022-2026.
6. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - a) Stormwater Reporting updates.
 - III. District Asset Manager.

- a) Operations Report March 1, 2022.
 - b) Operations Report April 1, 2022.
- IV. District Manager.
- a) Notice of Qualified Elector Election – Seats 1, Joe Newcomb & Seat 2, Andrew Gasworth.
 - b) Financial Statements for period ending February 28, 2022 (unaudited).
 - c) Financial Statements for period ending March 31, 2022 (unaudited).
7. Supervisor’s Requests and Audience Comments.
8. Announcement of Next Meeting – June 9, 2022.
9. Adjournment.

The first order of business is to call the meeting to Order and conduct Roll Call.

The second order of business is the Notice of Advertisement of Meeting.

The third order of Business is the Consideration of the February 10, 2022, Regular Meeting Minutes.

The fourth order of business is the consideration of **Resolution 2022-4**, a resolution of the Board of Supervisors which approves the proposed budget for Fiscal Year 2023 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, June 9, 2022, at 8:00 A.M.** at the **Treviso Bay Clubhouse, 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 because of the preparation of the Budget.

The fifth order of business is the consideration of the ranking of the Auditor proposals that were received in response to the District’s request for qualifications. There was one proposal received, from

the firm Grau & Associates. The required procedure requires the Board to rank the proposals, (non-price-based proposals) based on each firm's qualifications, and I have enclosed an auditor ranking form for your use. The ranking form itself is NOT required, and you may use any procedure that you would like.

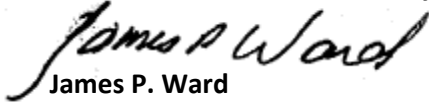
To shorten the process somewhat, I have enclosed a form of auditor agreement that we will ask the Board to approve, subject only to non-substantive changes that may be needed once we review the agreement with the number one (1) ranked firm.

The sixth order of business are Staff Reports by the District Attorney, District Engineer, and the District Manager. The District Manager shall report on: (i) the upcoming qualified elector election (conducted by the Supervisor of Elections of Collier County) in November 2022, during which two (2) seats (Supervisor seat 1, Joe Newcomb and Supervisor seat 2, Andrew Gasworth) are available; and (ii) Financial Statements (unaudited) for the period ending February 28, 2022, and March 31, 2022.

The remainder of the agenda is standard in nature. In the meantime, 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

Naples Daily News

PART OF THE USA TODAY NETWORK

Published Daily
Naples, FL 34110

WENTWORTH ESTATES CC D
2301 NE 37TH ST

FT LAUDERDALE, FL 33308-6242

NOTICE OF REGULAR MEETING WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Wentworth Estates Community Development District will hold a Regular Meeting on Wednesday, April 13, 2022, at 8:00 a.m., at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for the meeting may be obtained from the office of the District Manager, seven (7) days in advance of the meeting, and on the District's web site www.wentworthestatesccd.org or by phoning (954) 658-4900.

The meeting may be cancelled or continued to a date, time and location specified on the record at the meeting.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (954) 658-4900, at least five (5) days prior to the date of the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for assistance in contacting the District Office.

If any person decides to appeal any decision made with respect to any matter considered at these board meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Wentworth Estates
Community Development
District
James P. Ward
District Manager
4/3/2022 #5168093

Affidavit of Publication

STATE OF WISCONSIN
COUNTY OF BROWN


Before the undersigned they serve as the authority, personally appeared said legal clerk who on oath says that he/she serves as **Legal Clerk** of the Naples Daily News, a daily newspaper published at Naples, in Collier County, Florida; distributed in Collier and Lee counties of Florida; that the attached copy of the advertising was published in said newspaper on dates listed. Affiant further says that the said Naples Daily News is a newspaper published at Naples, in said Collier County, Florida, and that the said newspaper has heretofore been continuously published in said

Collier County, Florida; distributed in Collier and Lee counties of Florida, each day and has been entered as second class mail matter at the post office in Naples, in said Collier County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper issue(s) dated or by publication on the newspaper's website, if authorized, on

Issue(s) dated: 04/03/2022



Subscribed and sworn to before on April 3, 2022:



Notary, State of WI, County of Brown

5-15-23

My commission expires

Publication Cost: \$245.00
Ad No: 0005168093
Customer No: 1308466
PO #:

of Affidavits 1

This is not an invoice

NANCY HEYRMAN
Notary Public
State of Wisconsin

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

The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development District was held on Thursday, February 10, 2022, at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

Present and constituting a quorum:

Joe Newcomb	Chairperson
Robert Cody	Vice Chairperson
Steve Barger	Assistant Secretary
Joanne Lekas	Assistant Secretary
Andrew Gasworth	Assistant Secretary

Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
Bruce Bernard	Assets Manager

Audience:

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 conducted roll call; all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Consideration of Minutes

January 13, 2022 – Regular Meeting

Mr. Ward stated the second order of business was consideration of the Minutes. He noted there were a number of redline items (name changes) provided to the Board which would be corrected in the minutes. He asked if there were any other additions, corrections, or deletions to these Minutes; hearing none, he called for a motion.

On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Steve Barger, and with all in favor, the January 13, 2022, Regular Meeting Minutes were approved as corrected.

48 **THIRD ORDER OF BUSINESS****Consideration of Resolution 2022-3**

49

50 **Consideration of Resolution 2022-3, a Resolution of the Wentworth Estates Community Development**
51 **District amending the Fiscal Year 2022 budget which began on October 1, 2021 and ending on**
52 **September 30, 2022**

53

54 *Mr. Ward: The primary purpose of the meeting today was to do a Budget Amendment for the capital*
55 *items we had talked about at the last Board Meeting relative to your entranceway. The exhibit to the*
56 *Resolution, the items marked in green were what we are taking out, and the items marked in blue are*
57 *the additions to the budget for the current year. I think the important thing to note in here beyond the*
58 *moving of the line items, is that \$50,800 dollars of the cost of the program is coming from your storm*
59 *events unforeseen capital reserve number. In the current budget we had \$82,280 budgeted, we are*
60 *reducing it by \$50,800 dollars in the current year in order to fund this expenditure during the year. The*
61 *rest of it is just some minor line item changes.*

62

63 *Mr. Gasworth: So, if there is a bad storm, we could run short? Do you think we still have enough?*

64

65 *Mr. Ward: I can't remember exactly when we established this, but I think within the last year or so. It is*
66 *designed to just add cash to your fund balance in case we have an unexpected event, some capital items*
67 *we need to do during the year, a storm event that may come up, that kind of thing.*

68

69 *Mr. Barger: Jim, you've moved the money around here specifically for the landscape lighting project and*
70 *for the landscape improvement project, but we haven't really approved those yet specifically, have we?*
71 *We will get dollar quotes.*

72

73 *Mr. Ward: You are talking about the installation work?*

74

75 *Mr. Barger: Yes.*

76

77 *Mr. Ward: Yes. Bruce goes through and gets vendor quotes for all of the work and then we issue*
78 *purchase orders.*

79

80 *Mr. Barger: Will that come back before the Board?*

81

82 *Mr. Ward: Generally, it does not come back before you.*

83

84 *Mr. Barger: So, I guess there was a little bit of concern about the preserve improvements. I see you've*
85 *got that in here. Do we want to talk about that more? Is everybody good with that?*

86

87 *Mr. Newcomb: I thought at the last meeting we agreed that we weren't going to do anything with the*
88 *preserves.*

89

90 *Mr. Bernard: We only talked about the entrance.*

91

92 *Mr. Ward: If you don't want to do the preserves, that's easy. We just take that out and add the money*
93 *back to the stormwater reserve.*

94

95 *Mr. Newcomb: We were going to let the preserves sit and not touch them I thought.*

96

97 *Mr. Barger: In line with that, there is a fence which identifies the property line there. In some cases, it is*
98 *in bad repair. I'm wondering if we own that.*

99

100 *Mr. Ward: The fence was well before my time. I am assuming it was a developer install. Whose land it*
101 *sits on, I don't know. It may be HOA, or it may be CDD.*

102

103 *Mr. Bernard: I brought it up to Will. Will said he was going to look into and see if he can find out any*
104 *information on that fencing.*

105

106 *Mr. Barger: Would you have to do a survey to see whose land it sits on? It's behind single family home*
107 *and HOA property. Mostly, single family home. It's in disrepair in some areas. It's only a 4 foot high*
108 *fence and in some areas it's 2.5 feet high.*

109

110 *Mr. Bernard: The only indication it was put up by the builder is the fencing is on their side of the top rail,*
111 *not back towards the CDD's side. If the CDD had put it in, they would have the fencing toward their*
112 *property.*

113

114 *Mr. Barger: I'm just thinking that's something that ought to be clarified because there will come a time*
115 *when someone is going to say, "The fence behind my yard is bad, who is going to fix it?"*

116

117 *Mr. Ward: From the District's perspective, if it isn't on property, since it's been there for so long, it ends*
118 *up being ours. The question is whether we will fix it. It's whether you want to take it out and get rid of*
119 *it, since it does sit up against the preserve. I have no clue why it was even put in.*

120

121 *Mr. Bernard: To keep the turtles in. It's a turtle preserve.*

122

123 *Mr. Ward: The question will become, at some point, do you want to fix it or take it out. I'm not used to*
124 *seeing fencing around turtle preserves. We'll just see if we can figure out quickly whether it's on our*
125 *property or not. I'll get somebody in CGA to figure it out for me and we'll go from there. If it's in*
126 *disrepair we might as well take it out. It doesn't seem to me to be a big issue, unless you all have some*
127 *desire to keep it.*

128

129 *Mr. Barger: I think you'll find it's a big issue to the people. I think they want it.*

130

131 *Discussion ensued regarding whether the residents wished to keep the fence; deer in the preserve area;*
132 *the fencing keeping the deer in the preserve area; and the developer installing the fencing.*

133

134 *Mr. Ward: Okay, so no preserves, and we will figure out the fence at another date. He asked if there*
135 *were any additional questions; hearing none, he called for a motion.*

136

137

**On MOTION made by Mr. Joe Newcomb, seconded by Mr. Robert
Cody, and with all in favor, Resolution 2022-3 was adopted, and the
Chair was authorized to sign.**

138

139

140

141

FOURTH ORDER OF BUSINESS**Staff Reports**

142

143 **I. District Attorney**
144

145 *Mr. Urbancic: The Legislative Session is going and there are two we are just continuing to watch,*
146 *one that would allow virtual meetings in an event of a declaration of a state of emergency. That*
147 *would be a drastic change to our Sunshine Law and you can envision us using that maybe in a*
148 *hurricane if we needed to hold a meeting and had some challenges and there was a declaration of a*
149 *state of emergency. Hopefully, that one will pass because I think that's such a good idea, at least for*
150 *when we are in that state. There is also one that would change – as a local governmental entity we*
151 *have sovereign immunity, but there is a limited waiver by the government. Currently, for tort actions*
152 *that would be against us, the limit is \$200,000 per individual, and \$300,000 in the aggregate. This*
153 *bill would take it up to \$1 million and then index defer inflation on every year. They made a run at*
154 *this to try to increase it for the last several years and it has not been approved. I don't know whether*
155 *this one will go, but this is a bigger step than they had tried previously, so we will just have to keep*
156 *an eye on it and let you know because it's fairly significant in terms of potential liability against the*
157 *District in the future. We will see what else pops up, but those are the two biggest ones.*

158
159 **II. District Engineer**
160

161 **a) Stormwater Reporting Requirements**
162

163 No report.
164

165 **III. Asset Manager**
166

167 **a) Water Quality Report October 2021**

168 **b) Operations Report February 1, 2022**
169

170 *Mr. Bernard: The lake bank restoration contractor started doing the lake bank restoration in Lake*
171 *21. They should be done there in the next two weeks and then they will be moving to Lake 6. Then*
172 *they will move on to Lake 5 and the two right across from the clubhouse. The buoys have been taken*
173 *out of all the lakes. That started Monday. They got them all out. We sent out our quotes to three*
174 *electrical contractors for the lighting up front and next week I will send out the plans for the quotes*
175 *for the landscaping up front. He listed the names of the companies he was obtaining quotes from*
176 *for the electric and the landscaping. West Coast Electric tells us our light pole is down, and once*
177 *they get their location, they are going to reset the light pole out at the entrance. We had to buy a*
178 *whole new pole, but we have insurance on it. It cost \$11,200 dollars.*

179
180 *Mr. Barger: Have we thought about some cameras? We could even tie into the HOA system. We*
181 *just upgraded the HOA's, and we may or may not have capacity to add more cameras.*

182
183 *Mr. Bernard: We had a talk with Will a couple months ago about cameras, and he had talked with*
184 *the HOA, and he said the vendor went out and looked. He was supposed to get back to us and he*
185 *hasn't gotten back to us yet, but we are looking to get cameras.*

186
187 *Mr. Ward: Time out. I didn't know that. The problem with cameras and a governmental agency is*
188 *those become public records and they've got to be maintained. So, all of the audio and video of that*
189 *is something that by law we have to maintain those records. We cannot dispose of them. This*

190 *District is not set up to maintain video files. If the HOA wants to do that and put it on their nickel and*
191 *they do that, that's fine, but for the District to do that, that's extremely impractical.*

192

193 *Mr. Gasworth: Do we really need that? Someone hit a light pole once in 15 years and you're looking*
194 *at – the odds of needing it for something seems low. I mean we need them within the community, I*
195 *get that, that's important. But down by the front?*

196

197 *Mr. Ward: I would be very careful about installing cameras out there for us. I would not recommend*
198 *that.*

199

200 *Mr. Barger: Obviously, it's not a big issue right now. If it ever became one, I mean, you've got*
201 *fountains that could be damaged or vandalized or whatever. That's all I'm thinking about. Stuff like*
202 *that. It hasn't been a big issue, but I certainly understand the issue with the public records. I don't*
203 *know how you maintain 24 hours of 8 camera video files.*

204

205 *Mr. Ward: You just don't. (Indecipherable.)*

206

207 *Mr. Barger: Our two fountain upgrades up front, we were planning to do the engineering this fiscal*
208 *year. Do you have some timing on that?*

209

210 *Mr. Bernard: Hopefully, we are looking at March or April, I will call some vendors to come out and*
211 *take a look and give us a price and proposal of what it would take to do it. Then bring them back to*
212 *the Board and let them decide whether they want to do it.*

213

214 *Mr. Barger: I just want to be sure because we are heating up our Di Napoli fountain discussion and*
215 *we want feedback with the CDD on that. Is All Fountains one of your vendors?*

216

217 *Mr. Bernard: Yeah. All Fountains is one of the ones we talked about.*

218

219 *Mr. Barger: Just keep Will in the loop on that deal.*

220

221 *Mr. Ward: Now that we've got this approved, can we see a timeline on the design, bidding and*
222 *install of all of this stuff? For whatever will be put in?*

223

224 *Mr. Bernard: We will need to get proposals first. Hopefully on the next report I will have that and be*
225 *able to get the timeline for you.*

226

227 *Mr. Ward: Okay. Thank you.*

228

229 *Mr. Bernard: The other thing I had was the GDS Services report on the lake water quality. The water*
230 *quality of the lakes has been stable for the last year.*

231

232 *Mr. Gasworth: Question on that. Is this impacted by the buoys? Is this something we should have*
233 *seen before we voted against the buoys? Also, have the buoys had an impact on this report?*

234

235 *Mr. Bernard: What you will see on this report, what the graphs will show you in this report, through*
236 *the whole thing there was no dramatic change in the water condition. The water quality is not*

237 *indicating how the algae control is, it's two separate issues. This is just telling us for reporting*
238 *purposes that we are keeping the lakes the way they should be, and they are up to standard.*

239

240 **IV. District Manager**

241

242 **a) Financial Statements for period ending January 31, 2021 (unaudited)**

243

244 No report.

245

246 **FIFTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

247

248 Mr. Ward asked if there were any Supervisor's requests or questions from the Board; there were none.
249 He asked if there were any audience members with comments or questions; there were none.

250

251 *Mr. Barger: Can we talk about the financials?*

252

253 *Mr. Ward: They are pretty standard.*

254

255 *Mr. Barger: Our assessments are at 84%. Is that pretty much normal at this time of year?*

256

257 *Mr. Ward: It depends on the community. It's a little low. I've seen with the property appraisers and tax*
258 *collectors sending bills out earlier in the month of November, and Districts are getting money in the*
259 *middle of December when we used to get them at the end of December and early January. It's a little*
260 *low from what I'm seeing, but we may not have gotten the money in December. It may have come in*
261 *January. They may be a little bit behind. It's actually a really good collection rate, but in terms of what I*
262 *see state-wide, it's a little lower than normal right now.*

263

264 *Mr. Barger: What's the \$10,775 miscellaneous?*

265

266 *Mr. Ward: That is the streetlight.*

267

268 *Mr. Barger: Oh. Are we doing a bridge inspection this year?*

269

270 *Mr. Ward: Yes, we are.*

271

272 *Mr. Barger: Do we know when that will take place?*

273

274 *Mr. Bernard: That is being handled by the District Engineer, not me.*

275

276 *Mr. Ward: Sometime in the next few months. I usually schedule them in the summer.*

277

278 *Mr. Barger: Then, for our utility services, you have electrical here, streetlights, pump station, and bridge.*
279 *Is the electrical for the bridge just the lights on the bridge?*

280

281 *Mr. Bernard: We have two meters up front. We have one up for the bridge and one up for the pump*
282 *station.*

283

284

285 **SIXTH ORDER OF BUSINESS** **Next Meeting Date**

286

287 **March 10, 2022**

288

289 *Mr. Gasworth: Do you have a next meeting date in mind?*

290

291 *Mr. Ward: It is scheduled in March, but I don't think we will need one in March. We will do one in April*
292 *when we set the public hearing date.*

293

294 **SEVENTH ORDER OF BUSINESS** **Adjournment**

295

296 Mr. Ward adjourned the meeting at 8:52 a.m.

297

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

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Wentworth Estates Community Development District

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James P. Ward, Secretary

Joe Newcomb, Chairman

RESOLUTION 2022-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

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 2023 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, June 9, 2022
HOUR: 8:00 A.M.
LOCATION: Treviso Bay Clubhouse
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

RESOLUTION 2022-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

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 Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 8. This Resolution shall take effect immediately upon adoption. Supervisor _____ offered the Foregoing Resolution and moved its adoption, which was seconded by Supervisor _____ and, upon being put to a vote, the vote was as follows:

Joe Newcomb	_____
Andrew Gasworth	_____
Joanne Lekas	_____
Steve Barger	_____
Robert Cody	_____

DULY PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 13th day of April 2022.

ATTEST:

BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Joe Newcomb, Chairperson

Exhibit A: Fiscal Year 2023 Proposed Budget

Exhibit A

Fiscal Year 2023 Proposed Budget



WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2023

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 2023

Description	Fiscal Year 2022 Adopted Budget (AMENDED)	Actual at 01/31/2022	Anticipated Year End 09/30/22	Fiscal Year 2023 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash from prior year to fund operations
Miscellaneous Revenue (Series 2018 GF Reimbursement)	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Special Assessment Revenue					
Special Assessment - On-Roll	\$ 1,062,099	\$ 852,586	\$ 1,062,099	\$ 1,131,422	Assessments from Resident Owners
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -	Assessments from Developer - NOT APPLICABLE
Miscellaneous Revenue	\$ -	\$ 10,775	\$ 10,775	\$ -	Insurance Reimbursement - Street Light Damaged
Total Revenue & Other Sources	\$ 1,062,099	\$ 863,361	\$ 1,072,874	\$ 1,131,422	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 6,000	\$ -	\$ 6,000	\$ 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	District Manager Contract
Financial and Administrative					
Audit Services	\$ 4,900	\$ 4,900	\$ 4,900	\$ 5,100	Statutory Required Audit Fees
Accounting Services	\$ 16,000	\$ 5,333	\$ 16,000	\$ 16,000	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 8,000	\$ 2,667	\$ 8,000	\$ 8,000	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
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	
Legal Advertising	\$ 2,900	\$ 322	\$ 2,000	\$ 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	\$ 22,000	\$ -	\$ 231	\$ 2,500	Fees to place assessment on the tax bills
Bank Service Fees	\$ 400	\$ 10	\$ 200	\$ 400	Fees required to maintain bank account
Travel and Per Diem					
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 500	\$ 65	\$ 200	\$ 500	Mailing and postage
Insurance	\$ 53,760	\$ 48,893	\$ 48,893	\$ 53,760	Liability, D&O and Property Insurance
Printing and Binding	\$ 500	\$ 519	\$ 750	\$ 500	Agenda books and copies
Web Site Maintenance	\$ 1,200	\$ 150	\$ 1,200	\$ 1,200	Statutory Maintenance of District Web Site
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Opportunity
Legal Services					
General Counsel	\$ 20,000	\$ 1,898	\$ 7,500	\$ 20,000	District Attorney
Tax Counsel	\$ -	\$ -	\$ -	\$ -	Not Required for FY 2021
Other General Government Services					
Engineering Services - General	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	District Engineer
Engineering Services - Assets	\$ 9,000	\$ -	\$ -	\$ -	Long Range Capital Asset Valuations/Reserve Analysis
Engineering Services - Reserves	\$ -	\$ 9,000	\$ 18,000	\$ -	
Sub-Total:	\$ 224,235	\$ 90,598	\$ 182,949	\$ 190,935	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 43,900	\$ 7,692	\$ 43,900	\$ 43,900	District Asset Manager
Mitigation Monitoring	\$ 1,000	\$ -	\$ 4,800	\$ 4,800	SFWM Permit Requirement - Panther Habitat Hendry Co
NPDES Reporting	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	Required Reporting
Utility Services					
Electric - Aeration System	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance					
Lake & Wetland System					
Aquatic Weed Control	\$ 69,000	\$ 11,000	\$ 69,000	\$ 76,000	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 2,000	\$ 1,850	\$ 1,850	\$ 2,000	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,000	\$ 4,530	\$ 14,100	\$ 14,200	Required Water Quality Testing
Water Control Structures	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	Periodic Maintenance
Wetland System					
Routine Maintenance	\$ 39,500	\$ 5,798	\$ 38,500	\$ 39,500	Permit Required Maintenance
Water Quality Testing	\$ -	\$ -	\$ -	\$ -	
Capital Outlay					
Aeration System	\$ -	\$ -	\$ -	\$ -	See CIP Program
Fountain Replacement (in Lakes)	\$ -	\$ -	\$ -	\$ 6,000	See CIP Program
Lake Bank Restorations	\$ 216,800	\$ -	\$ 215,000	\$ 164,200	See CIP Program
Littoral Shelf Planting	\$ -	\$ -	\$ 10,000	\$ 8,000	See CIP Program
Stormwater Drainage Pipes	\$ -	\$ -	\$ -	\$ -	See CIP Program
Contingencies/Inspection Services	\$ -	\$ -	\$ -	\$ -	Included in CIP Program Budget
Sub-Total:	\$ 414,200	\$ 30,870	\$ 425,150	\$ 386,600	

Wentworth Estates
Community Development District

General Fund - Budget
Fiscal Year 2023

Description	Fiscal Year 2022 Adopted Budget (AMENDED)	Actual at 01/31/2022	Anticipated Year End 09/30/22	Fiscal Year 2023 Budget	Notes
Road and Street Services					
Professional Management					
Asset Management	\$ 3,000	\$ -	\$ 3,000	\$ 4,000	District Asset Manager
Utility Services					
Electric	\$ -				
Street Lights/Fountains	\$ 1,200	\$ 1,928	\$ 9,800	\$ 9,800	Treviso Bay Blvd Entrance St. Lts. - to Guardhouse
Pump Station	\$ -	\$ -	\$ -	\$ -	- HOA Responsibility
Bridge	\$ 1,200	\$ 133	\$ 1,200	\$ 1,200	Lighting on Bridge
Repairs and Maintenance	\$ -				
Bridge - Entrance	\$ -				
Bridge Inspection Report	\$ 15,000	\$ -	\$ 15,000	\$ -	Inspection Scheduled in 2027
Maintenance Services	\$ -				
Bridge	\$ -	\$ 20	\$ -	\$ 4,000	Pressure Washing
Entry Monuments	\$ -	\$ -	\$ -	\$ 3,000	Pressure Washing
Entry Wall	\$ -	\$ -	\$ -	\$ 3,400	Pressure Washing
Street Lights/Directional Signs	\$ 4,500	\$ -	\$ 4,500	\$ 5,000	Misc Repairs and Bulb Replacements
Brick Paver Repairs	\$ -	\$ -	\$ -	\$ 8,000	Reparis as Needed
Annual Holiday Decorations	\$ -	\$ -	\$ -	\$ 20,000	Holiday Decorations - new FY 2023
Miscellaneous Repairs	\$ 9,000	\$ 2,175	\$ 8,000	\$ 9,000	Periodic Maintenance
Contingencies	\$ -	\$ -	\$ -	\$ 3,930	7.50% of Maintenance Services
Capital Outlay	\$ -				
Treviso Bay Boulevard	\$ -	\$ -	\$ -	\$ 66,000	See CIP Program
Sub-Total:	\$ 33,900	\$ 4,256	\$ 41,500	\$ 137,330	
Landscaping Services					
Professional Management					
Asset Management	\$ 6,500	\$ 1,750	\$ 6,500	\$ 6,500	District Asset Manager
Water Quality Monitoring	\$ 12,000	\$ 1,610	\$ 12,000	\$ 10,000	Regulatory Permit Monitoring for Water Withdrawal
Utility Services	\$ -				
Electric - Landscape Lighting	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	Entrance Lighting and Street Lighting Entrance
Irrigation Water - Landscaping	\$ -	\$ -	\$ -	\$ -	- Water for Landscaping from the master irrigation system
Potable Water - Meter (Entry Fountain)	\$ -	\$ -	\$ -	\$ -	- Installation of Water Meter for Fountain
Potable Water - Fountain	\$ 500	\$ 371	\$ 1,485	\$ 1,500	Monthly County Water Charges
Repairs & Maintenance	\$ -				
Public Area Landscaping	\$ -				
Treviso Bay Blvd - Entrance	\$ 72,000	\$ 6,374	\$ 70,000	\$ 83,000	Treviso Bay Boulevard
Southwest Boulevard	\$ 26,000	\$ 10,903	\$ 23,000	\$ 24,500	Development Order Requirement for Maintenance
Irrigation System	\$ 3,700	\$ -	\$ 3,700	\$ 3,800	Landscaping Irrigation - Treviso Bay Blvd.
Well System	\$ -	\$ -	\$ -	\$ -	
Plant Replacement	\$ 11,000	\$ -	\$ 22,000	\$ 40,000	Plantings Replacement - Yearly
Tree Trimming	\$ -	\$ -	\$ -	\$ 7,800	Annual Thinning of Trees
Fountains	\$ 8,500	\$ 4,047	\$ 10,200	\$ 16,500	Weekly Service & Repairs
Other Current Charges	\$ -	\$ -	\$ -	\$ -	
Operating Supplies	\$ -				
Mulch	\$ 6,500	\$ -	\$ 8,250	\$ 8,400	Entrance Mulch - once/year
Contingencies	\$ -	\$ -	\$ -	\$ 13,800	7.5% of Repairs and Maintenance
Capital Outlay	\$ -				
Fountain Pump House Construction	\$ -			\$ 66,000	See CIP Program
Engineering - Fountain Mechanical	\$ 26,000	\$ -	\$ 26,000	\$ -	- Completion FY 2022
Lighting - Fixtures/Installation	\$ 94,500	\$ -	\$ 94,500	\$ -	- Completion FY 2022
Landscape Enhancements (Entrance)	\$ 21,700	\$ -	\$ 21,700	\$ -	- Completion FY 2022
Sub-Total:	\$ 293,400	\$ 25,055	\$ 303,835	\$ 286,300	
Reserves					
Operations	\$ -	\$ -	\$ -	\$ -	Not Required for FY 2023
Storm Events/Unforeseen Capital /Reserves	\$ 53,880	\$ -	\$ -	\$ 85,000	Estimate (Subj to Change from Reserve Study)
Sub-total:	\$ 53,880	\$ -	\$ -	\$ 85,000	
Other Fees and Charges					
Discount for Early Payment	\$ 42,484	\$ -	\$ 42,484	\$ 45,257	
Sub-Total:	\$ 42,484	\$ -	\$ 42,484	\$ 45,257	
Total Expenditures and Other Uses	\$ 1,062,099	\$ 150,779	\$ 995,919	\$ 1,131,422	
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 712,583	\$ 76,955	\$ 85,000	
Fund Balance					
Beginning	\$ 321,215	\$ 321,215	\$ 321,215	\$ 398,170	
Reserved for Operations			\$ -	\$ 230,170	Sufficient for FY 2023 (Estimated Required \$179k)
Storm Events/Unforeseen Capital /Reserves			\$ -	\$ 168,000	
Results from Current Operations			\$ 76,955	\$ -	
Total Fund Balance	\$ 321,215	\$ 1,033,797	\$ 398,170	\$ 398,170	

Assessment Comparison			
Description	Number of Units	FY 2022	FY 2023
		Rate/Unit	Rate/Unit
Residential	1432	\$ 726.11	\$ 773.50
Commercial	N/A	\$ 22,309.39	\$ 23,765.52
CAP Rate Adopted (FY 2020)		\$ 805.59	\$ 805.59

Wentworth Estates Community Development District

General Fund - Budget

Fiscal Year 2023

Capital Improvement Plan - Fiscal Year 2023 through FY 2027

Description of Capital Items	2023	2024	2025	2026	2027 and Beyond
Lake System					
Fountain Replacements	\$ 6,000	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000
Improvements for Water Quality					
Littoral Shelf Plantings	\$ 8,000	\$ 8,000	\$ 6,000	\$ 4,000	\$ 4,000
Sub-Total	\$ 14,000	\$ 16,000	\$ 12,000	\$ 10,000	\$ 10,000
Stormwater Drainage Pipes					
Televise System/Repairs for damage	\$ -	\$ 34,000	\$ 36,000	\$ 42,000	\$ 36,000
Sub-total	\$ -	\$ 34,000	\$ 36,000	\$ 42,000	\$ 36,000
Lakes Banks Erosion Restoration					
Giaveno	\$ -	\$ -	\$ -	\$ 49,000	\$ -
Venezia	\$ -	\$ -	\$ 17,400	\$ -	\$ -
Ponziane	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Acqua	\$ 48,000	\$ -	\$ -	\$ -	\$ -
Lipari	\$ 68,000	\$ -	\$ -	\$ -	\$ -
Bella Firenze	\$ -	\$ -	\$ -	\$ -	\$ -
Vercelli	\$ -	\$ -	\$ -	\$ -	\$ -
Dinapoli	\$ -	\$ 39,000	\$ -	\$ -	\$ -
Via Veneto	\$ -	\$ -	\$ -	\$ -	\$ -
Piacere	\$ -	\$ -	\$ -	\$ -	\$ -
italiz	\$ -	\$ 82,000	\$ -	\$ -	\$ -
Ponte Rialto	\$ -	\$ -	\$ 38,000	\$ -	\$ -
Avellino	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$ -	\$ -	\$ 83,000	\$ -	\$ -
Trevi	\$ -	\$ -	\$ -	\$ 54,000	\$ -
Siracusa	\$ -	\$ -	\$ 13,000	\$ -	\$ -
Pavia	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ -	\$ -	\$ -	\$ 28,000	\$ -
Overall Project Lake Bank Restoration	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Contingencies/CEI Services	\$ 16,200	\$ 17,100	\$ 19,940	\$ 15,500	\$ 4,600
Sub-Total:	\$ 164,200	\$ 138,100	\$ 171,340	\$ 146,500	\$ 44,600
Total: Stormwater Management System	\$ 178,200	\$ 188,100	\$ 219,340	\$ 198,500	\$ 90,600

Wentworth Estates Community Development District

General Fund - Budget

Fiscal Year 2023

Capital Improvement Plan - Fiscal Year 2023 through FY 2027

Description of Capital Items	2023	2024	2025	2026	2027 and Beyond
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, Signage					
Entrance Fountain (See Note 1)					
Brick Paver Replacement					\$ 128,000
Bridge, Fountain and Wall Painting				\$ 48,000	
Fountain Pump House Construction	\$ 66,000	\$ 52,000			
Landscaping Enhancements			\$ 22,000	\$ 22,000	\$ 22,000
Total: Treviso Bay Boulevard Entrance	\$ 66,000	\$ 52,000	\$ 22,000	\$ 70,000	\$ 150,000
Total Capital Improvements:	\$ 244,200	\$ 240,100	\$ 241,340	\$ 268,500	\$ 240,600
Estimated Cost Per Residential Unit:	\$ 182.47	\$ 179.40	\$ 180.33	\$ 200.63	\$ 179.78

**Wentworth Estates
Community Development District
Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget)
Fiscal Year 2023**

Description	Fiscal Year 2022 Adopted Budget	Actual at 01/31/2022	Anticipated Year End 09/30/22	Fiscal Year 2023 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 1,666,901	\$ 1,650,269	\$ 1,666,901	1,783,584
Special Assessment - Off-Roll	\$ -			
Special Assessment - Prepayment	\$ -	\$ -	\$ -	-
Interest Income				
Sinking Fund	\$ -		\$ -	-
Interest Account-Series A	\$ 1	\$ -	\$ -	-
Reserve Account-Series A	\$ 29	\$ -	\$ -	-
Prepayment Account	\$ -	\$ -	\$ -	-
Revenue Account	\$ 36	\$ 3	\$ 5	-
Intragovernmental Transfers In				
Debt Service Fund - Series 2006 Bonds	-	\$ -	-	-
Debt Proceeds				
Series 2017 Refunding Bonds	\$ -	\$ -	\$ -	-
Total Revenue & Other Sources	\$ 1,666,967	\$ 1,650,272	\$ 1,666,906	\$ 1,783,584
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 1,231,000	\$ -	\$ 1,231,000	\$ 1,245,000
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -		\$ -	-
Interest Expense				
Series A Bonds	\$ 295,857	\$ 74,885	\$ 295,857	\$ 428,865
Other Fees and Charges				
Discounts/Fees and Charges	\$ 116,683	\$ -	\$ 116,683	\$ 116,683
Operating Transfers Out				
Total Expenditures and Other Uses	\$ 1,643,540	\$ 74,885	\$ 1,643,540	\$ 1,790,548
Net Increase/(Decrease) in Fund Balance		\$ 1,575,387	\$ 23,366	\$ (6,964)
Fund Balance - Beginning	\$ 174,794	\$ 174,794	\$ 174,794	\$ 198,160
Fund Balance - Ending	\$ 174,794	\$ 1,750,181	\$ 198,160	\$ 191,196

Restricted Fund Balance:	
Reserve Account Requirement	NONE
Restricted for November 1, 2023 Interest Payment	\$ 214,433
Total - Restricted Fund Balance:	\$ 214,433

Description	Number of Units	Assessment Rates	
		FY 2022	FY 2023
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	600	\$ 789.60	\$ 789.60
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
Total:	1429		

Wentworth Estates
Community Development District
Debt Service Fund - Series 2021 Amortization Schedule
Fiscal Year 2023

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued		\$ 22,485,000	Varies			
11/1/2021				\$ 74,885.02	\$ 74,885.02	\$ 22,485,000
5/1/2022	\$	1,231,000	1.0625%	\$ 220,972.19		
11/1/2022				\$ 214,432.50	\$ 1,666,404.69	\$ 21,254,000
5/1/2023	\$	1,245,000	1.1250%	\$ 214,432.50		
11/1/2023				\$ 207,429.38	\$ 1,666,861.88	\$ 20,009,000
5/1/2024	\$	1,260,000	1.3750%	\$ 207,429.38		
11/1/2024				\$ 198,766.88	\$ 1,666,196.26	\$ 18,749,000
5/1/2025	\$	1,278,000	1.5000%	\$ 198,766.88		
11/1/2025				\$ 189,181.88	\$ 1,665,948.76	\$ 17,471,000
5/1/2026	\$	1,299,000	1.6250%	\$ 189,181.88		
11/1/2026				\$ 178,627.50	\$ 1,666,809.38	\$ 16,172,000
5/1/2027	\$	1,321,000	1.7500%	\$ 178,627.50		
11/1/2027				\$ 167,068.75	\$ 1,666,696.25	\$ 14,851,000
5/1/2028	\$	1,345,000	1.8750%	\$ 167,068.75		
11/1/2028				\$ 154,459.38	\$ 1,666,528.13	\$ 13,506,000
5/1/2029	\$	1,371,000	2.0000%	\$ 154,459.38		
11/1/2029				\$ 140,749.38	\$ 1,666,208.76	\$ 12,135,000
5/1/2030	\$	1,400,000	2.1250%	\$ 140,749.38		
11/1/2030				\$ 125,874.38	\$ 1,666,623.76	\$ 10,735,000
5/1/2031	\$	1,430,000	2.1250%	\$ 125,874.38		
11/1/2031				\$ 110,680.63	\$ 1,666,555.01	\$ 9,305,000
5/1/2032	\$	1,462,000	2.2500%	\$ 110,680.63		
11/1/2032				\$ 94,233.13	\$ 1,666,913.76	\$ 7,843,000
5/1/2033	\$	1,495,000	2.2500%	\$ 94,233.13		
11/1/2033				\$ 77,414.38	\$ 1,666,647.51	\$ 6,348,000
5/1/2034	\$	1,530,000	2.3750%	\$ 77,414.38		
11/1/2034				\$ 59,245.63	\$ 1,666,660.01	\$ 4,818,000
5/1/2035	\$	1,567,000	2.3750%	\$ 59,245.63		
11/1/2035				\$ 40,637.50	\$ 1,666,883.13	\$ 3,251,000
5/1/2036	\$	1,605,000	2.5000%	\$ 40,637.50		
11/1/2036				\$ 20,575.00	\$ 1,666,212.50	\$ 1,646,000
5/1/2037	\$	1,646,000	2.5000%	\$ 20,575.00		
11/1/2037					\$ 1,666,575.00	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

March 9, 2022

To: Board of Supervisors

From: James P. Ward
District Manager

Subject: Audit Proposal

Attached is a set of the following for the selection of the auditor for Item 5 on the Agenda.

1. Analysis of Auditor Form
2. Fee Structure for Auditors
3. Bidder's List
4. Request for Proposal Master Form
5. Grau and Associates Proposal
6. Berger, Toombs, Elam, Gaines & Frank Proposal

Be sure to fill out the audit analysis form before the meeting that will be used for the selection of the auditor.

Thank you and if you have any questions, please let me know.

Wentworth Estates Community Development District

Analysis of Auditor Proposals

Firm Names:

Grau

Berger Toombs

1. Mandatory Elements

a. The audit firm is independent and licensed to practice in Florida.

Y

Y

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

Y

Y

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

Y

Y

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

Y

Y

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

Y

Y

Legend for Mandatory Elements:

Y = Meets Criteria

N = Does Not Meet Criteria

2. Technical Qualifications:

Point Range

a. Expertise and Experience

(1)The firm's past experience and performance on comparable government engagements.

1-5

5

3

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5

5

4

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5

5

5

b. Audit Approach

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5

5

3

(2) Adequacy of sampling techniques

1-5

5

4

(3) Adequacy of analytical procedures

1-5

5

3

Sub-Total: Technical

30

22

Total Points: Technical

30

22

3. Price:

1-5

4

5

2022 \$ 5,100

\$ 4,550

2023 \$ 5,300

\$ 4,550

2024 \$ 5,500

\$ 4,550

2025 \$ 5,700

\$ 4,875

2026 \$ 5,900

\$ 4,875

Total Points: Price

\$ 27,500

\$ 23,400

Total Points: Technical/Price:

34

27

Wentworth Estates Community Development District

Analysis of Auditor Proposals

Firm Names:

1. Mandatory Elements

a. The audit firm is independent and licensed to practice in Florida.

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

Legend for Mandatory Elements:
Y = Meets Criteria
N = Does Not Meet Criteria

2. Technical Qualifications:

**Point
Range**

a. Expertise and Experience

(1)The firm's past experience and performance on comparable government engagements.

1-5

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments

1-5

b. Audit Approach

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5

(2) Adequacy of sampling techniques

1-5

(3) Adequacy of analytical procedures

1-5

**Sub-Total: Technical
Total Points: Technical**

3. Price:

1-5

Total Points: Price

Total Points: Technical/Price:

**Wentworth Estates Community Development District
Audit Fee Proposals**

Firm	2022	2023	2024	2025	2026	Total
Grau and Associates	\$ 5,100.00	\$ 5,300.00	\$ 5,500.00	\$ 5,700.00	\$ 5,900.00	\$ 27,500.00
Berger, Toombs	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	\$ 4,875.00	\$ 4,875.00	\$ 23,400.00

Bidder's List

Request for Proposals – Professional Audit Services For the Fiscal Year's 2022-2026

Mr. Jay Gaines
Berger, Toombs, Elam, Gaines & Frank
600 Citrus Avenue
Suite 200
Ft. Pierce, Florida 34950
Phone: 772-461-6120
JGaines@BTEF-CPAS.com

Ms. Linda Dufresne
Dufresne & Associates
PO Box 1179
Orange Park, Florida 32067
Phone: 641-832-7783
Linda@dufresnecpas.com

Mr. Antonio Grau
Grau and Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Phone 561-994-9299
TGrauJr@graucpa.com

William Benson
Keefe, McCullough & Company
6550 North Federal Highway
Suite 410
Fort Lauderdale, Florida 33308
Phone 954 771 0896
Bill.Benson@kmccpa.com

Ms. Tammy Campbell
McDermitt Davis & Company, LLC
934 N Magnolia Avenue
Suite 100
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Bidder's List

**Request for Proposals – Professional Audit Services
For the Fiscal Year's 2022-2026**

Stephen C. Riggs, IV, CPA
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Mary Esther, Florida 32569
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**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR
PROFESSIONAL AUDITING SERVICES
JANUARY 28, 2022**

Prepared by:

***JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308***

***James P. Ward
District Manager***

E-mail: JimWard@JPWardAssociates.com

Phone: (954) 658-4900

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**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
(Hereinafter called "District")
REQUEST FOR PROPOSALS**

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The WENTWORTH ESTATES Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2022** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2026**.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **5:00 p.m., on Friday, February 18, 2022, located at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"WENTWORTH ESTATES Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **5:00 p.m., on Friday, February 18, 2022**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members' of the Board of Supervisor's, who will review submissions.

The District reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District of and the firm selected.

The District reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the District reserve the right, where it may serve the District best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than April 2022. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2022.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the District will not give any further consideration to the proposal.

D. Insurance Requirements

Worker's Compensation – Statutory Limits of Florida Statutes.

Commercial General Liability – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements. Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

Automobile Liability - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The District, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

Errors and Omissions - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage, throughout the entire term of the contract and any renewals thereof.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

B. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.
- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and 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.
3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the auditors shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisor's, the District Manager and a copy to the District Attorney.

D. Special Considerations

1. The District currently, may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
2. The District retains the right to use any audited financial statements in any Official Statement issued by the District without the express consent of the Auditor.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period.

THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.

The electronic copy shall be in Microsoft Word or Excel.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons/Location of Offices

The auditor's principal contact with the District will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the District to the auditor.

B. A copy of the District's Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

C. Budgetary Basis of Accounting

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Pension Plans - NONE

E. Blended Component Units - NONE

The District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, there are no blended component units included in the District financial statements.

F. Joint Ventures - NONE

IV. TIME REQUIREMENTS

A. Date Audit May Commence

The District will have all records ready for audit for by October 15th of each Fiscal Year.

B. Schedule for each Fiscal Year Audit

Each of the following should be completed by the auditor, no later than the dates indicated.

1. Fieldwork

The auditor shall complete all fieldwork by November 30th of each year.

2. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by December of each year.

C. Date Final Report is Due - 1 business day from Management Approval

The Auditor shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the **District Manager at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. The District staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of District and provided to the auditor to transmit. In addition any required hours of clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and explanations. The auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

C. Statements and Schedules to be Prepared by the District.

Statement or Schedule

Bank Confirmations
Construction in Progress
GFA Roll Forward
Contract/Retainage Payable
Accounts Payable
Accounts Receivable
Investments/Accrued Interest Receivable
Operating Transfers
Equity Accounts Detail
Bond Reserve Requirements
Amortization/Depreciation Schedules
Interest Expense
Debt Amortization Schedules

D. Auditor Work Location

All work must be handled at the office of the Auditor and the District will provide all files to the Auditor electronically and the Auditor will be provided limited read only access to the District's electronic system.

E. Report Preparation

Report preparation and editing shall be the responsibility of the auditor and the Auditor shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal The Proposal should be prepared simply and

economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of the District as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of the District as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as,

an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District .

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District .
- c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.

3. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.

5. Manner of Payment

Progress payments will be made in accordance with the Florida Prompt Payment Act.

VII. EVALUATION PROCEDURES

A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

2. Technical Qualifications:

a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements.
- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with

state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the District for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted

and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

APPENDIX A

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

AUDITED FINANCIAL STATEMENTS

Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.

Fiscal Year 2022	_____
Fiscal Year 2023	_____
Fiscal Year 2024	_____
Fiscal Year 2025	_____
Fiscal Year 2026	_____
TOTAL ALL YEARS	_____

APPENDIX B

AUDITOR RANKING FORM

INCLUDED AT END OF RFP

APPENDIX C

Agreement for Auditing Services

**AGREEMENT
BETWEEN THE
WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
AND

FOR
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the ___ day of _____, 2022 by and between the WENTWORTH ESTATES Community Development District , a Florida municipal corporation, (“DISTRICT”), and _____ (“AUDITOR”) for the audit of the DISTRICT’S financial statements for the fiscal year ending September 30, 2022 and for each fiscal year thereafter through September 30, 2026.

WITNESSETH:

WHEREAS, the DISTRICT and Section 218.39, Florida Statutes, require that the DISTRICT shall provide annually for an audit of the financial statements of the DISTRICT; and

WHEREAS, the DISTRICT, undertook a selection process in seeking a firm to perform the required financial audit; and

WHEREAS, proposals were evaluated and ranked by an Auditor Selection Committee; and

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT’S financial statements for the Fiscal Year ending September 2022 and for each fiscal year thereafter through September 30, 2026, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

WHEREAS, DISTRICT and AUDITOR desire to enter into an Agreement whereby the duties and obligations each to the other are set forth.

IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS HEREIN EXPRESSED AND THE FAITHFUL PERFORMANCE OF ALL SUCH COVENANTS AND CONDITIONS, THE PARTIES AGREE AS FOLLOWS:

SECTION 1. SCOPE OF AUDIT

1.1 The audit must meet the requirements identified in the Request for Proposals for Professional Auditing Services dated _____, ("RFP") is attached hereto and made a part hereof, as Exhibit "A," and the AUDITOR'S Technical Proposal and the Sealed Dollar Cost Proposal are attached hereto and made a part hereof as Exhibit "B." AUDITOR shall perform the scope of work, issue reports, comply with the Special Considerations and follow the auditing standards, as described in Exhibit "A," Section II, Nature of Services Required.

1.2 AUDITOR shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the District Manager and the District Attorney.

1.3 AUDITOR agrees that certain books and records may be made available prior to the time when others may be made available, and certain funds may be audited and such audit for those funds completed prior to the time that other funds are so audited and completed. It is contemplated that those funds audited separately and reported separately will be completed and the audit report furnished as soon as possible. In any event, the final audit report shall be furnished to the DISTRICT no later than January 31st of each fiscal year. The DISTRICT agrees that all records, documentation, and information requested in connection with the audit will be made available, that all material information will be disclosed, and that the AUDITOR will have the full cooperation of the DISTRICT and the District's agents. As required by generally accepted auditing standards, the AUDITOR will make specific inquiries of the DISTRICT about the representations embodied in the financial statements, the effectiveness of the internal control structure, the DISTRICT'S compliance with certain laws and regulations, and obtain a representation letter from the DISTRICT about these matters. The responses to the AUDITOR'S inquiries, the written representations and the results of audit tests comprise the evidential matter that will be relied upon in forming an opinion on the financial statements.

1.4 AUDITOR agrees and acknowledges that AUDITOR is prohibited from exempting provisions in the RFP or in this Agreement in any of AUDITOR'S reports prepared pursuant to this Agreement.

1.5 AUDITOR agrees and acknowledges that District Attorney shall review and approve of the litigation section of the Audited Financial Statements prior to its publication.

1.6 AUDITOR agrees and acknowledges that upon execution of this Agreement, AUDITOR shall provide in writing, to the District Manager, AUDITOR'S contact person, who shall be responsible for the DISTRICT'S audit.

SECTION 2. TERM

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2026, subject to the termination provisions contained herein.

2.2 The DISTRICT'S fiscal year is from October 1 through September 30. The audit field work should be substantially completed no later than November 30th of each fiscal year and the financial statements and the final signed report delivered to the DISTRICT by January 15th of each fiscal year. Time shall be deemed to be of the essence in performing the duties obligations and responsibilities required by this Agreement, however these dates may be changed each year by the District and AUDITOR. AUDITOR shall comply with all dates as described in Exhibit "A" and with the time schedules for subsequent audit years.

SECTION 3. COMPENSATION

3.1 DISTRICT agrees to pay AUDITOR, the agreed to amount, as set forth in Exhibits "A", which amount shall be accepted by AUDITOR as full compensation for all such work, which shall include provisions for out-of-pocket expenses. It is acknowledged and agreed by AUDITOR that these amounts are the maximum payable and constitute a limitation upon DISTRICT'S obligation to compensate AUDITOR for its services related to this Agreement. This maximum amount, however, does not constitute a limitation of any sort, upon AUDITOR'S obligation to perform all items of work required by or which can be reasonably inferred from the Scope of Services.

3.2. AUDITOR may submit an invoice for compensation, developed and agreed upon by the District Manager and AUDITOR, no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except the final invoice which must be received no later than sixty (60) days after this Agreement expires. Invoices shall designate the nature of the services performed and shall also show a summary of fees and expenses with accrual of the total and credits for portions paid previously, and shall allocate the billing costs to the appropriate fund or combination of funds. Each statement shall show the proportion of the guaranteed maximum payment that has been expended through previous billings.

3.3. DISTRICT shall pay AUDITOR within thirty (30) calendar days of receipt of AUDITOR'S proper statement. To be deemed proper, all invoices must comply with the requirements set forth in this Agreement and must be submitted on the form and pursuant to instructions prescribed by the District Manager. AUDITOR shall provide a complete copy of the working papers to DISTRICT at the completion of the audit, prior to the final payment of the auditing fees by the DISTRICT. DISTRICT shall withhold ten percent (10%) from each billing pending delivery of the AUDITOR'S final reports. Additionally, payment may be withheld by the District Manager, for failure of AUDITOR to comply with a term, condition or requirement of this Agreement.

3.4 Notwithstanding any provision of this Agreement to the contrary, District Manager, may withhold, in whole or in part, payment (in addition to the ten percent (10%) described above) to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to District Manager. The amount withheld shall not be subject to payment of interest by DISTRICT.

3.5 Payment shall be made to AUDITOR at:

3.6 AUDITOR agrees to keep such records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged and any expenses for which AUDITOR receives reimbursement for a period of at least three years after completion of the work provided for in this Agreement. Such books and records shall be available at all reasonable times for examination and audit by DISTRICT.

3.7 If it should become necessary for DISTRICT to request AUDITOR to render any additional services to either supplement the services described in the RFP or to perform additional work as a result of the specific recommendations included in any report issued pursuant to this Agreement, such additional work shall be performed only if set forth in an addendum to this Agreement. Any such additional work agreed to by both parties shall be performed at the same rate in the schedule of fees and expenses included in the sealed dollar cost bid, or if in subsequent fiscal years, at the agreed upon schedule.

SECTION 4. TERMINATION

4.1 This Agreement may be terminated by the District for any reason upon not less than ten (10) days written notice to Auditor in accordance with the Notices section of this Agreement.

4.4 In the event this Agreement is terminated, AUDITOR shall be paid for any services performed to the date the Agreement is terminated; however, upon being notified of DISTRICT'S election to terminate, AUDITOR shall refrain from performing further services or incurring additional expenses under the terms of this Agreement. AUDITOR acknowledges and agrees that Ten Dollars (\$10.00) of the compensation to be paid by DISTRICT, the adequacy of which is hereby acknowledged by AUDITOR, is given as specific consideration to AUDITOR for DISTRICT'S right to terminate this Agreement for convenience.

4.5 In the event this Agreement is terminated, any compensation payable by DISTRICT shall be withheld until all documents are provided to DISTRICT pursuant to Section 7.2 of this Agreement.

SECTION 5. INDEMNIFICATION

AUDITOR shall at all times hereafter indemnify, hold harmless and, at District's option, pay for an attorney selected by the District, after consultation with AUDITOR, to defend DISTRICT, its officers, agents servants, and employees against any and all claims, losses, liabilities, and expenditures of any kind, including attorney fees, court costs, and expenses, caused by negligent act or omission of AUDITOR, its employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. The provisions of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the District Manager and the District Attorney, any sums due AUDITOR under this Agreement may be retained by DISTRICT until all of DISTRICT'S claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by DISTRICT.

SECTION 6. INSURANCE

6.1 In order to insure the indemnification obligation contained above, AUDITOR shall, as a minimum, provide, pay for, and maintain in force at all times during the term of this Agreement, the

insurance coverages and any renewals thereof, as required by the Request for Qualifications.

6.2 AUDITOR shall furnish to the District Manager, Certificates of Insurance or endorsements evidencing the insurance coverages specified by the DISTRICT, and DISTRICT shall approve such certificates prior to beginning performance of work under this Agreement.

6.3 Coverage is not to cease and is to remain in force (subject to cancellation notice) until all performance required of AUDITOR is completed. All policies must be endorsed to provide DISTRICT with at least thirty (30) days' notice of cancellation and/or material changes. If any of the insurance coverages will expire prior to the completion of the work, copies of renewal policies shall be furnished at least thirty (30) days prior to the date of their expiration.

SECTION 7. MISCELLANEOUS

7.1 Copies of Report. AUDITOR agrees to furnish DISTRICT with copies of the Audited Financial Statements identified in the Request for Proposals.

7.2 Ownership Of Documents. Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of DISTRICT. In the event of termination of this Agreement, any reports photographs surveys and other data and documents prepared by AUDITOR, whether finished or unfinished, shall become the property of DISTRICT and shall be delivered by AUDITOR to the District Manager within seven (7) days of termination of this Agreement by either party. Any compensation due to AUDITOR shall be withheld until all documents are received as provided herein.

7.3 Audit And Inspection Rights And Retention Of Records. DISTRICT shall have the right to audit the books, records and accounts of AUDITOR that are related to this Project. AUDITOR shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project.

AUDITOR shall preserve and make available, at reasonable times for examination and audit by DISTRICT, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement, unless AUDITOR is notified in writing by DISTRICT of the need to extend the retention period. Such retention of such records and documents shall be at AUDITOR'S expense. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by DISTRICT to be applicable to AUDITOR'S records, AUDITOR shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by AUDITOR. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for DISTRICT'S disallowance and recovery of any payment upon such entry.

In addition, AUDITOR shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

In addition, AUDITOR shall provide a complete copy of all working papers to the DISTRICT, prior to final payment by the DISTRICT, in accordance with the RFP for AUDITOR services.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

7.4 Policy Of Non-Discrimination. AUDITOR shall not discriminate against any person in its operations, activities or delivery of services under this Agreement.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws.

7.5 Public Entity Crime Act. AUDITOR represents that the execution of this Agreement will not violate the Public Entity Crime Act (Section 287.133, Florida Statutes), which essentially provides that a person or affiliate who is a contractor, consultant or other provider and who has been placed on the convicted vendor list following a conviction for a Public Entity Crime may not submit a bid on a contract to provide any goods or services to DISTRICT, may not submit a bid on a contract with DISTRICT for the construction or repair of a public building or public work, may not submit bids on leases of real property to DISTRICT, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with DISTRICT, and may not transact any business with DISTRICT in excess of the threshold amount provided in Section 287.017, Florida Statutes, for category two purchases for a period of thirty six (36) months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Agreement and recovery of all monies paid hereto, and may result in debarment from DISTRICT'S competitive procurement activities.

In addition to the foregoing. AUDITOR further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether AUDITOR has been placed on the convicted vendor list.

7.6 Independent Contractor. AUDITOR is an independent contractor under this Agreement. Services provided by AUDITOR pursuant to this Agreement shall be subject to the supervision of AUDITOR. In providing such services, neither AUDITOR nor its agents shall act as officers, employees or agents of the DISTRICT. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures applicable to services rendered under this Agreement shall be those of AUDITOR. This Agreement shall not constitute or make the parties a partnership or joint venture.

7.7 Third Party Beneficiaries. Neither AUDITOR nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of them based upon this Agreement the parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set

forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

As to District:

WENTWORTH ESTATES Community Development District
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Attention: James P. Ward, District Manager

With a Copy to:

Coleman, Yovanovich & Koester
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
Attention: Mr. Greg Urbanic, District Attorney

As to Auditor:

7.9 Assignment And Performance. Neither this Agreement nor any interest herein shall be assigned, transferred, or encumbered by either party. In addition, AUDITOR shall not subcontract any portion of the work required by this Agreement.

AUDITOR represents that all persons delivering the services required by this Agreement have the knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in Exhibit "F" and to provide and perform such services to DISTRICT'S satisfaction for the agreed compensation.

AUDITOR shall perform its duties, obligations and services under this Agreement in a skillful and respectable manner. The quality of AUDITOR'S performance and all interim and final product(s) provided to or on behalf of DISTRICT shall be comparable to the best local and national standards.

7.10 Conflicts. Neither AUDITOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with AUDITOR'S loyal and conscientious exercise of judgment related to its performance under this Agreement.

AUDITOR agrees that none of its officers or employees shall, during the term of this Agreement, serve as an expert witness against DISTRICT in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process. Further, AUDITOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or prejudicial to the interests of DISTRICT in connection with any such pending or threatened legal or administrative proceeding. The limitations of this section shall not preclude AUDITOR or any

other persons from representing themselves in any action or in any administrative or legal proceeding.

In the event AUDITOR is permitted to utilize subcontractors to perform any services required by this Agreement, AUDITOR agrees to prohibit such subcontractors, by written contract, from having any conflicts within the meaning of this section.

7.11 Contingency Fee. AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for AUDITOR, any fee, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For a breach or violation of this provision, DISTRICT shall have the right to terminate this Agreement without liability at its discretion or to deduct from the Agreement price or otherwise recover the full amount of such fee, percentage, gift or consideration.

7.12 Materiality And Waiver Of Breach. DISTRICT and AUDITOR agree that each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof.

DISTRICT'S failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

7.13 Compliance With Laws. AUDITOR shall comply with all federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

7.14 Severance. In the event a portion of this Agreement is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless DISTRICT or AUDITOR elects to terminate this Agreement. An election to terminate this Agreement based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

7.15 Joint Preparation. The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

7.16 Priority Of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 7 of this Agreement shall prevail and be given effect.

7.17 Applicable Law And Venue. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights

hereunder shall be submitted to the jurisdiction of the courts in Collier County, Florida.

7.18 Amendments. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement.

7.19 Drug-Free Workplace. AUDITOR shall maintain a Drug Free Workplace.

7.20 Prior Agreements. This Agreement and its attachments constitute the entire agreement between AUDITOR and DISTRICT, and this document incorporates and includes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless set forth in writing in accordance with Section 7.18 above.

7.21 Incorporation By Reference. The truth and accuracy of each "Whereas" clause set forth above is acknowledged by the parties. The attached Exhibits "A" and "B" are incorporated hereto and made a part of this Agreement.

7.22 Multiple Originals. This Agreement may be fully executed in FIVE (5) copies by all parties each of which, bearing original signatures, shall have the force and effect of an original document.

7.23 Headings. Headings are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

7.24 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.25 Survival Of Provisions. Any terms or conditions of this Agreement that require acts beyond the date of its termination shall survive the termination of this Agreement, shall remain in full force and effect unless and until the terms of conditions are completed, and shall be fully enforceable by either party.

AGREEMENT BETWEEN THE DISTRICT AND _____ FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the ____ day of _____, 2022; and _____ authorized to execute same, through its _____.

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

By: _____
Joe Newcomb, Chairman

James P. Ward, Secretary

____ day of _____, 2022

WITNESS:

AUDITOR

Print Name

By: _____

Print Name: _____

Title: _____

____ day of _____, 2022

Print Name



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WENTWORTH ESTATES

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: February 18, 2022
5:00PM

Submitted to:

Wentworth Estates
Community Development District
c/o District Manager
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 18, 2022

Wentworth Estates Community Development District
c/o District Manager
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Wentworth Estates Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

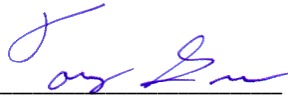
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Independence



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the District.

We have a professional relationship involving the District as we are currently the auditors for the District. Grau has no conflict of interest regarding the District as the services provided were solely as independent auditors.

License to Practice in Florida



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau & Associates is a properly registered/licensed State of Florida professional corporation. All assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

Firm Qualifications and Experience



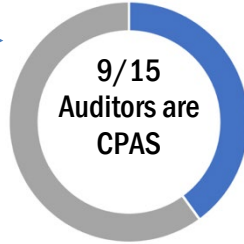
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



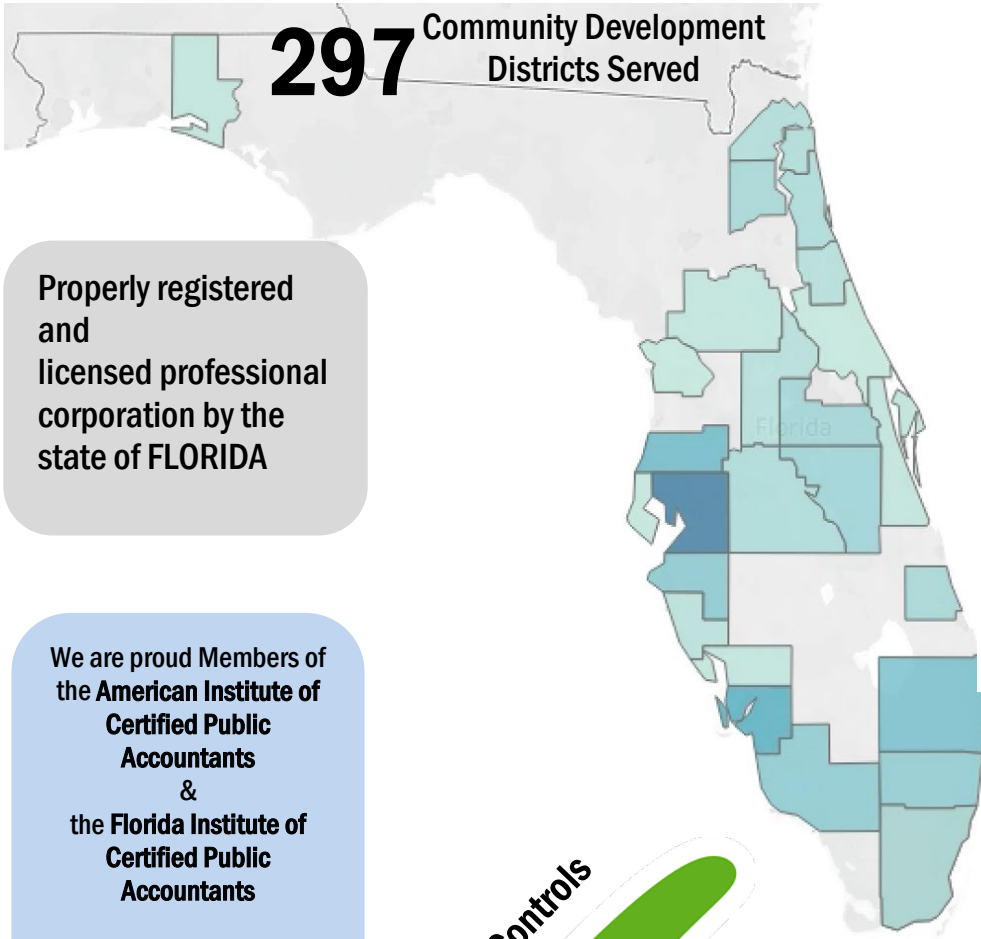
3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

Firm Overview

Grau & Associates is a professionally licensed local corporation in Florida certified by the State of Florida as a Minority Business Enterprise (MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services.

Office Location & Staff

Your audit will be performed out of our headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431. We have a total of 15 employees, including 2 Partners, 13 professionals and 2 administrative professionals. The numbers of professional staff by employee classification are as follows:

Employee Classification	Government Auditors	No. of C.P.A.s
Partners	3	3
Managers	2	2
Advisory Consultant	1	1
Supervisor / Seniors	3	2
Staff Accountants	4	1
Total	13	9

Results of State and Federal Reviews

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

Disciplinary Action

During the last three (3) years, Grau & Associates has not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

Litigation Status

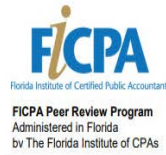
There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality review can be found below.



Gregory, Sharer & Stuart, P.A.
Certified Public Accountants and Business Consultants



Report on the Firm's System of Quality Control

November 15, 2019

To the Partners of Grau & Associates
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

100 Second Avenue South, Suite 600 | St. Petersburg, Florida 33701-4336
(727) 821-6161 | Fax (727) 822-4573 | gsscpa.com | info@gsscpa.com

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

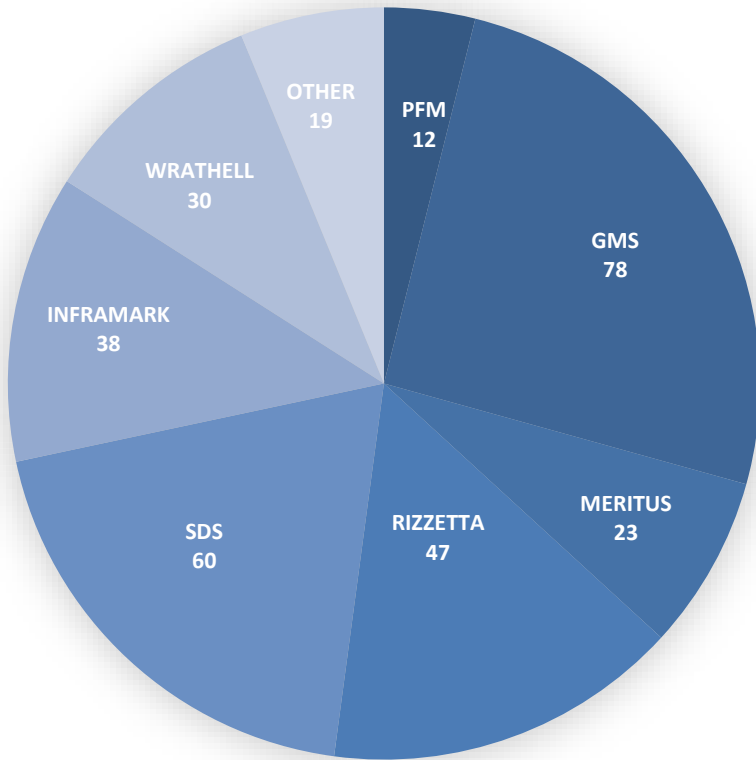
In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

Partner, Supervisory and Staff Qualifications and Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+
CPE (last 3 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 54 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
CPE (last 3 years): Government Accounting, Auditing: 73 hours; Accounting, Auditing and Other: 76 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

-Racquel McIntosh



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

- | | |
|--|---|
| American Institute of Certified Public Accountants | Florida Government Finance Officers Association |
| Florida Institute of Certified Public Accountants | Government Finance Officers Association Member |
| City of Boca Raton Financial Advisory Board Member | |

Professional Education (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	54
Total Hours	94 (includes of 8 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact: rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm’s quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)
Master of Accounting
Florida Atlantic University (2003)
Bachelor of Arts:
Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last three years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	73
Accounting, Auditing and Other	76
Total Hours	<u>149</u> (includes of 8 hours of Ethics CPE)

Prior Engagements with the District



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau & Associates is currently the auditor for the District.

Similar Engagements with other Government Entities



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Total Hours	56
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Total Hours	36
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Total Hours	20
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



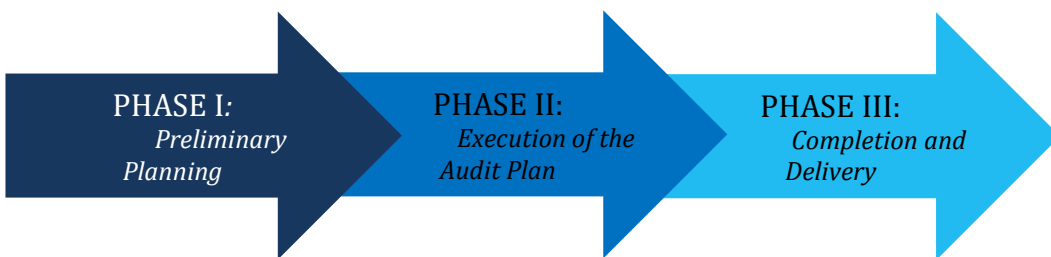
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

A. Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

B. Level of staff and number of hours to be assigned to each proposed segment of the engagement

	Partners	Seniors	Total
Preliminary Planning	2	4	6
Perform Audit Plan	-	20	20
Completion and Delivery	4	4	8
Total	6	28	34

C. Sample size and the extent to which statistical sampling is to be used in the engagement

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit.

Audit Sampling: Grau uses a nonstatistical approach to sampling and follows the guidance of the AICPA on the use of sampling in governmental audit engagements. In applying these AIPCA pronouncements, we would first consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine what areas sampling is deemed appropriate and includes assessing inherent risk, control risk, and combined audit risk.

D. Extent of use of EDP software in the engagement

Automated Workpapers

Our firm utilizes ProSystem fx Engagement electronic software, which allows us to conduct a true paperless audit.

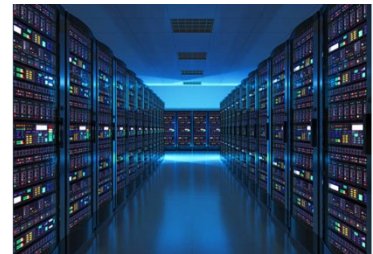
Communications

Our clients are able to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability.

This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Accounting Research

We utilize Accounting Research Manager by Wolters Kluwers, which is a comprehensive online database providing leading industry guidance on analytical accounting and auditing. It includes full publications from the Governmental Accounting Standards Board, the Financial Accounting Standards Board, Emerging Issues Task Force, GAO, AICPA and International Accounting Standards Board. In addition, Accounting Research Manager provides intelligent links to the original source documents.



E. Type and extent of Analytical Procedures to be used in the engagement

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the District. The full extent to which analytical procedures are utilized is based upon the auditor's professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

Audit Planning

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if assessment rates increase, we would expect that revenues would also increase.

Fieldwork

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork we utilize analytical procedures to support the results of our other audit procedures.

Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

F. Approach to be taken to gain and document an understanding of the District's internal control structure

Control activities are procedures and policies that help ensure that management's directives are being carried out and the District's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested for operating effectiveness. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures.

This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

We will document our understanding using memos, checklists, flowcharts, District manuals, etc., and store all information electronically.

G. Approach to be taken in determining laws and regulations that will be subject to audit test work

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of grant agreements
- Review of contracts
- Review of debt covenants
- Inquires of management and staff
- Review of prior financial statements
- Review of resolutions and policies
- Review of internal controls over compliance

H. Approach to be taken in drawing audit samples for purposes of tests of compliance

Once significant laws and regulations that affect the District are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.

Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with District staff, as well as our analysis of the District's internal control structure, to ensure completeness of our population.

Identification of Anticipated Potential Audit Problems



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau & Associates is aware of the uniqueness of the District and will address issues in their early stages. We do not anticipate any potential audit problems. We want to help you solve problems before they become critical and this is why we will be involved throughout the entire year, at no extra cost, providing assistance in current and new issues.

Report Format



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
XXX Community Development District
XXX County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 2022, 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, 2022, 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated xxx, 20xx, 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.

XXXX, 20xx

**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
XXX Community Development District
XXX 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 XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 20xx.

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.

XXXX, 20xx

**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
XXX Community Development District
XXX County, Florida

We have examined XXX Community Development District, XXX 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, 2022. 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, 2022.

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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 20xx

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

To the Board of Supervisors
XXX Community Development District
XXX County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated XXXX, 20xx.

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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of 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 XXXX, 20xx, 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 XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank XXX Community Development District, XXX 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.

XXXX, 20xx

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable

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.

Not applicable. First year Audit.

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, 2022.

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, 2022.

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, 2022. 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page xx.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau & Associates - Total All-Inclusive Maximum Price

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$5,100
2023	\$5,300
2024	\$5,500
2025	\$5,700
2026	<u>\$5,900</u>
TOTAL (2022-2026)	<u>\$27,500</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

We certify that Antonio J. Grau is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓	✓	9/30
Captain's Key Dependent District	✓		✓	9/30
Central Broward Water Control District	✓		✓	9/30
Collier Mosquito Control District	✓		✓	9/30
Coquina Water Control District	✓		✓	9/30
East Central Regional Wastewater Treatment Facility	✓			9/30
Florida Green Finance Authority	✓			9/30
Greater Boca Raton Beach and Park District	✓		✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓	✓	9/30
Green Corridor P.A.C.E. District	✓		✓	9/30
Hobe-St. Lucie Conservancy District	✓		✓	9/30
Indian River Mosquito Control District	✓			9/30
Indian Trail Improvement District	✓		✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓		✓	9/30
Lake Worth Drainage District	✓		✓	9/30
Lealman Special Fire Control District	✓		✓	9/30
Loxahatchee Groves Water Control District	✓			9/30
Old Plantation Control District	✓		✓	9/30
Pal Mar Water Control District	✓		✓	9/30
Pinellas Park Water Management District	✓		✓	9/30
Pine Tree Water Control District (Broward)	✓		✓	9/30
Pinetree Water Control District (Wellington)	✓			9/30
Ranger Drainage District	✓	✓	✓	9/30
Renaissance Improvement District	✓		✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Sanibel Fire and Rescue District	✓		✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Indian River Water Control District	✓	✓	✓	9/30
South Trail Fire Protection & Rescue District	✓		✓	9/30
Spring Lake Improvement District	✓		✓	9/30
St. Lucie West Services District	✓		✓	9/30
Sunshine Water Control District	✓		✓	9/30
West Villages Improvement District	✓		✓	9/30
Various Community Development Districts (297)	✓		✓	9/30
TOTAL	333	5	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current
Arbitrage
Calculations

We look forward to providing Wentworth Estates Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

February 18, 2022

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

February 18, 2022

James P. Ward
Wentworth Estates Community Development District
2900 Northeast 12th Terrace, Suite 1
Oakland Park, FL 33334

Dear Mr. Ward:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Wentworth Estates Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Wentworth Estates Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

Member AICPA

- 1 -
Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA

Wentworth Estates Community Development District
February 18, 2022

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Wentworth Estates Community Development District.

Very truly yours,



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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 71 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 71 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPAs)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a master's degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor –in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to insure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Wentworth Estates Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 750 community development districts, and over 1,500 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received an unqualified report.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc	Gateway Services Community Development District
--	--

Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,550 for the years ended September 30, 2022, 2023, and 2024, and \$4,875 for the years ending September 30, 2025 and 2026. These fees are contingent upon the financial records and accounting systems of Wentworth Estates Community Development District being "audit ready". If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Wentworth Estates Community Development District as of September 30, 2022, with four subsequent annual renewals. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

SPECIFIC AUDIT APPROACH

We utilize proprietary audit program software developed by a nationally recognized CPA firm. Our audit approach is a risk based audit approach where we determine significant accounts and assess risk and then we concentrate our audit on the areas identified.

We would utilize the prior audit report to preliminarily identify the significant accounts.

We would also utilize the internal control, engagement planning questionnaires developed for our audit program to design our audit programs. Our audit programs have the following general segmentation:

<ul style="list-style-type: none">• Financial Reports• 8 hours• Audit Director/In charge Staff accountant	In this section, we prepare our working trial balances for each fund and assimilate the financial statements and various reports required.
<ul style="list-style-type: none">• Engagement Planning• 8 hours• Audit Director/In charge Staff accountant	This is the section where we identify significant accounts, assess risk, analyze and obtain an understanding of your internal control and develop audit programs.
<ul style="list-style-type: none">• Engagement Administration• 2 hours• In charge accountant/ Staff accountants	In this section, we develop and track our audit plan hours and document our review of your minutes.
<ul style="list-style-type: none">• Audit Field Work• 24 hours• In charge accountant/ Staff accountant	In this section, we develop and audit specific areas such as assets, liabilities, revenues, expenses/expenditures and your budget.
<ul style="list-style-type: none">• Closing the audit• 6 hours• Audit Director/Principal• In charge accountant	In this area, all workpapers are reviewed, the financial statements are prepared/reviewed and we perform a disclosure checklist.

We utilize certain audit programs to determine our sample sizes which are randomly generated and the size is determined based on the parameters entered for the area tested. Most of our testing is non-statistical sampling.

We utilize various software programs during the audit process, including data extraction software.

We utilize various analytical procedures during the entire audit process to reduce testing, maintain audit efficiencies and analyze audit testing results.

We utilize internal control questionnaires to understand and document the District's internal controls. Generally, these questionnaires deal with cycles such as revenues, capital assets and expenses/expenditures.

SPECIFIC AUDIT APPROACH – (Continued)

We have a working knowledge of the various Florida Statutes that impact the financial statements from our extensive experience in the audits of Community Development Districts and our compliance tests of applicable statutes is integrated into our audit processes and programs.

Anticipated Potential Audit Problems

There are no significant potential audit problems we see for the fiscal year ended September 30, 2020. There have been no new GASB pronouncements that impact the District nor have there been any significant changes in compliance areas.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 9 years

Education

- ◆ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 8 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 5 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Staff Accountant – 4 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 4 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
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Taylor Nuccio

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Tifanee Terrell
Staff Accountant

Education

- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Mathew Spinosa

Staff Accountant

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Spinosa participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Spinosa is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon

Staff Accountant

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed: E. Reutimann by: J. Baggett, Reutimann & Associates, CPAs, PA, CA 18161 email: jrb@baggett.com

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
(Hereinafter called "District")
REQUEST FOR PROPOSALS**

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The WENTWORTH ESTATES Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2022** and in the sole and absolute discretion of the District for each fiscal year thereafter through **September 30, 2026**.

There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **5:00 p.m., on Friday, February 18, 2022, located at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"WENTWORTH ESTATES Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **5:00 p.m., on Friday, February 18, 2022**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members' of the Board of Supervisor's, who will review submissions.

The District reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District of and the firm selected.

The District reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the District reserve the right, where it may serve the District best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the District or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than April 2022. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2022.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the District will not give any further consideration to the proposal.

D. Insurance Requirements

Worker's Compensation – Statutory Limits of Florida Statutes.

Commercial General Liability – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements. Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence.

Automobile Liability - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The District, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

Errors and Omissions - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage, throughout the entire term of the contract and any renewals thereof.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

B. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.
- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

C. Reports to be Issued Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and 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.

3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the auditors shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisor's, the District Manager and a copy to the District Attorney.

D. Special Considerations

1. The District currently, may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
2. The District retains the right to use any audited financial statements in any Official Statement issued by the District without the express consent of the Auditor.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period.

THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.

The electronic copy shall be in Microsoft Word or Excel.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons/Location of Offices

The auditor's principal contact with the District will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the District to the auditor.

B. A copy of the District's Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

C. Budgetary Basis of Accounting

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Pension Plans - NONE.

E. Blended Component Units - NONE

The District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, there are no blended component units included in the District financial statements.

F. Joint Ventures - NONE

IV. TIME REQUIREMENTS

A. Date Audit May Commence

The District will have all records ready for audit for by October 15th of each Fiscal Year.

B. Schedule for each Fiscal Year Audit

Each of the following should be completed by the auditor, no later than the dates indicated.

1. Fieldwork The auditor shall complete all fieldwork by November 30th of each year.

2. Draft Reports The auditor shall have drafts of the audit report[s] and recommendations to management available for review by December of each year.

C. Date Final Report is Due - 1 business day from Management Approval

The Auditor shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the **District Manager at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. The District staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of District and provided to the auditor to transmit. In addition any required hours of clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and explanations. The auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

C. Statements and Schedules to be Prepared by the District.

Statement or Schedule

Bank Confirmations
Construction in Progress
GFA Roll Forward
Contract/Retainage Payable
Accounts Payable
Accounts Receivable
Investments/Accrued Interest Receivable
Operating Transfers
Equity Accounts Detail
Bond Reserve Requirements
Amortization/Depreciation Schedules
Interest Expense
Debt Amortization Schedules

D. Auditor Work Location

All work must be handled at the office of the Auditor and the District will provide all files to the Auditor electronically and the Auditor will be provided limited read only access to the District's electronic system.

E. Report Preparation

Report preparation and editing shall be the responsibility of the auditor and the Auditor shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

IV. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the District in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of the District as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of the District as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the District for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the District written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
 - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District .
 - c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.
2. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.
 3. Manner of Payment Progress payments will be made in accordance with the Florida Prompt Payment Act.

VI. EVALUATION PROCEDURES

A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the District
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

2. Technical Qualifications:

a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements.
- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged.

The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the District for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected. The District reserves the right to reject any or all proposals.

APPENDIX A

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

AUDITED FINANCIAL STATEMENTS

Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.

Fiscal Year 2022 _____

Fiscal Year 2023 _____

Fiscal Year 2024 _____

Fiscal Year 2025 _____

Fiscal Year 2026 _____

TOTAL ALL YEARS _____



Memorandum

Date: March 1, 2022
To: James P. Ward - District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Wentworth Estates CDD –February 2022 Report
CGA Project #: 17-9809

Lake Maintenance

Crosscreek Environmental (aquatic vendor) has been concentrating on algae control in Lakes 12, 32, 33, 37, 42 this month.

The FGCU experimental buoys vendor, LG Sonic, removed all buoys the week of February 7, 2022. The contractor removed, dismantled, and palleted buoys to load on tractor trailers to remove from site.

Landscape Maintenance

CDD staff has sent out the landscaping and electrical lighting plans to vendors to obtain bid quotes for these improvements detailed at last months meeting.

West Coast Electric replaced the light pole that was knocked down Sept.20, 2022 on the west side of the main entrance. CDD staff is getting quote from Trafford Painting to paint the new pole to Treviso Bay color.

Stormwater Maintenance

The CDD drainage vendor (MRI) will be beginning the 3rd year portion of the stormwater system inspection and cleaning next month. MRI will be inspecting the drainage structures in Pavia, Lapari, Acqua, Giaveno, Venezia, Ponziane, and the Peninsula.

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

GSA Contract Holder

1800 Eller Drive
Suite 600
Fort Lauderdale, FL
33316
954.921.7781 phone
954.921.8807 fax

www.cgasolutions.com



Memorandum

Date: April 1, 2022
To: James P. Ward - District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Wentworth Estates CDD –March 2022 Report
CGA Project #: 17-9809

Lake Maintenance

Crosscreek Environmental working on controlling torpedo grasses in lakes while the water level is low. They will also continue to concentrate on the golf course lakes to reduce any algae locations.

Landscape Maintenance

CDD staff has received quotes from two vendors on of the main entrance improvements for landscape lighting and two quotes for the landscaping replacement.

CDD staff has given approval for Trafford Painting to paint the new pole to Treviso Bay color and awaiting date for this to be accomplished.

Meeting was held onsite this month with Hall Fountains to discuss and determine the best method to refurbish the mechanical water fountain pits from the main entrance fountains.

CDD has been getting quotes for the landscape lighting replacement and the landscaping improvements. Staff has called and sent out plans to three landscape lighting contractors (Outdoor Services, West Coast Electric, and Affordable Landscape Lighting) and four landscaping contractors (Mainscape, Greenscapes, Crawford Landscaping, Outdoor Services) over a month ago. The following quotes were received back:

Landscape Lighting- West Coast Electric \$128,025 Outdoor Services \$73,860.00

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

GSA Contract Holder

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Fort Lauderdale, FL
33316
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954.921.8807 fax

www.cgasolutions.com



Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

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954.921.8807 fax

www.cgasolutions.com

Landscaping Improvements- Outdoor Services \$49,174 Mainscape \$41,604

CDD staff recommends the low bidder on each project be awarded the project

Stormwater Maintenance

The CDD drainage vendor (MRI) will be starting the 3rd year portion of the stormwater system inspection and cleaning next month. MRI will be inspecting the drainage structures in Pavia, Lapari, Acqua, Giaveno, Venezia, Ponziane, and the Peninsula.

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Wentworth Estates Community Development District will commence at noon on June 13, 2022, and close at noon on June 17, 2022. Candidates may qualify during the early qualifying period which begins on May 30, 2022.

Candidates must qualify for the office of Supervisor with the Collier County Supervisor of Elections located at 3750 Enterprise Avenue, Naples, Florida 34104. All candidates shall qualify for individual seats in accordance with section 99.061, Florida Statutes, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Collier County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Wentworth Estates Community Development District has two (2) seats up for election, specifically seats 1, and 2. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 8, 2022, in the manner prescribed by law for general elections.

For additional information, please contact the Collier County Supervisor of Elections at www.colliervotes.gov.

Wentworth Estates Community Development District
James P. Ward, District Manager

Publish Dated: 05/25/2022

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - FEBRUARY 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending February 28, 2022

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund - Hancock Bank	\$ 1,085,566				\$ 1,085,566
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	1,651,219	-	-	1,651,219
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	141,062	-	-	141,062.26
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	21,254,000	21,254,000
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	45,257,809
Total Assets	\$ 1,085,566	\$ 1,792,282	\$ -	\$ 21,254,000	\$ 45,257,809
				\$ 45,257,809	\$ 69,389,657

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending February 28, 2022

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	-
Due to Other Funds					-
General Fund	-				-
Debt Service Fund(s)	141,062				141,062
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	-	1,231,000	1,231,000
Long Term	-	-	-	20,023,000	20,023,000
Matured Bonds Payable	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Total Liabilities	\$ 141,062	\$ -	\$ -	\$ 21,254,000	\$ -
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	-	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Audited)	-	174,794	10,165	-	1,617,390.21
Results from Current Operations	-	1,617,488	(10,165)	-	174,891.48
Unassigned					
Beginning: October 1, 2021 (Audited)	321,215	-	-	-	321,214.73
Results from Current Operations	623,289	-	-	-	623,289.19
Total Fund Equity and Other Credits	\$ 944,504	\$ 1,792,282	\$ 0	\$ -	\$ 45,257,809
Total Liabilities, Fund Equity and Other Credits	\$ 1,085,566	\$ 1,792,282	\$ 0	\$ 21,254,000	\$ 45,257,809

Unaudited

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, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	-	-	-	-	-	-	-	
Interest								
Interest - General Checking	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	8,534	243,326	544,356	56,371	16,492	869,079	1,019,615	85%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	10,775	-	-	-	10,775	-	N/A
Intergovernmental Transfers In	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	8,534	254,101	\$544,356	\$56,371	\$16,492	879,854	\$ 1,019,615	86%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's - Fees	-	-	-	-	-	-	6,000	0%
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	-	-	4,900	-	-	4,900	4,900	100%
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	-	-	371	693	2,900	24%
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 February 28, 2022

Description	October	November	December	January	February	YTD	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	-	-	-	-	231	231	231	22,000	1%
Bank Service Charges	4	6	-	-	-	10	10	400	2%
Travel and Per Diem	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services									
Telephone	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	65	-	159	225	225	500	45%
Insurance	-	48,893	-	-	-	48,893	48,893	53,760	91%
Printing & Binding	-	-	519	-	212	731	731	500	146%
Website Development	50	50	50	-	100	250	250	1,200	21%
Subscription & Memberships	-	175	-	-	-	175	175	175	100%
Legal Services									
Legal - General Counsel	-	1,653	-	245	-	1,898	1,898	20,000	9%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services - General	-	-	-	-	-	-	-	15,000	0%
Engineering Services - Assets	-	-	-	-	-	-	-	9,000	0%
Reserve Study Report	-	9,000	-	-	-	9,000	9,000	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Sub-Total:	6,221	66,265	11,701	6,412	7,241	97,838	97,838	224,235	44%
Stormwater Management Services									
Professional Services									
Asset Management	-	4,033	3,658	-	7,789	15,481	15,481	43,900	35%
Mitigation Monitoring	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	2,000	0%
Utility Services									
Electric - Aeration System	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									

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, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Lake & Wetland System								
Aquatic Weed Control	-	5,500	5,500	-	11,000	22,000	69,000	32%
Lake Bank Maintenance	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	4,530	-	-	4,530	14,000	32%
Water Control Structures	-	-	-	-	-	-	26,000	0%
Wetland System								
Routine Maintenance	-	2,899	2,899	-	5,798	11,596	39,500	29%
Water Quality Testing	-	-	-	-	-	-	-	N/A
Capital Outlay								
Aeration System	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	800	1,050	-	35,396	37,246	216,800	17%
Littoral Shelf Replanting	-	-	-	-	-	-	-	N/A
Contingencies/Inspection Services	-	-	-	-	-	-	-	N/A
Road and Street Services								
Professional Management								
Asset Management	-	-	-	-	-	-	3,000	0%
Utility Services								
Electric								
Street Lights	-	1,256	-	673	813	2,742	1,200	228%
Pump Station	-	-	-	-	-	-	-	N/A
Bridge	-	87	-	46	61	194	1,200	16%
Repairs and Maintenance							-	N/A
Bridge - Entrance								
Bridge Inspection Report	-	-	-	-	-	-	15,000	0%
Maintnenace Services								
Bridge	-	-	-	-	-	-	-	N/A
Entry Monuments	-	-	-	-	-	-	-	N/A
Entry Wall	-	-	-	-	-	-	-	N/A
Street Lights/Directional	-	-	20	-	47	67	4,500	1%
Miscellaneous Repairs		2,175			1,434	3,608	9,000	40%

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, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Capital Outlay								
Landscaping Lighting	-	-	-	-	-	-	-	N/A
Sub-Total:	-	16,750	17,658	719	62,338	97,464	448,100	22%
Landscaping Services								
Professional Management								
Asset Management	-	875	875	-	1,750	3,500	6,500	54%
Water Quality Monitoring	-	805	805	-	1,610	3,220	12,000	27%
Utility Services								
Electric - Landscape Lighting	-	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	124	-	-	-	124	-	N/A
Potable Water - Fountain	-	-	-	248	171	418	500	84%
Repairs & Maintenance								
Public Area Landscaping								
Treviso Bay Blvd - Entrance	-	1,918	4,456	-	10,697	17,071	72,000	24%
Southwest Boulevard	-	5,452	5,452	-	7,370	18,273	26,000	70%
Irrigation System	-	-	927	-	-	927	3,700	25%
Well System	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	13,615	13,615	11,000	124%
Fountains	-	-	3,120	-	995	4,115	8,500	48%
Other Current Charges	-	-	-	-	-	-	-	N/A
Operating Supplies								
Mulch	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	-	N/A
Capital Outlay								
Engineering - Fountain Mechanical	-	-	-	-	-	-	26,000	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	94,500	N/A
Landscape Enhancements (Entrance)	-	-	-	-	-	-	21,700	0%
Sub-Total:	-	9,173	15,634	248	36,207	61,262	293,400	21%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022**

Description	October	November	December	January	February	Yr to Date	Total Annual Budget	% of Budget
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
Reserve for Pump Replacement	-	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	-	N/A
Reserves								
Operations	-	-	-	-	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	-	-	-	-	53,880	0%
Sub-Total:	-	-	-	-	-	-	53,880	0%
Total Expenditures and Other Uses:	\$ 6,221	\$ 92,187	\$ 44,992	\$ 7,378	\$ 105,786	\$ 256,565	\$ 1,019,615	25%
Net Increase/ (Decrease) in Fund Balance	2,313	161,914	499,364	48,992	(89,294)	623,289	-	
Fund Balance - Beginning	321,215	323,528	485,442	984,805	1,033,797	321,215	27,882	
Fund Balance - Ending	\$ 323,528	\$ 485,442	\$ 984,805	\$ 1,033,797	\$ 944,504	944,504	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

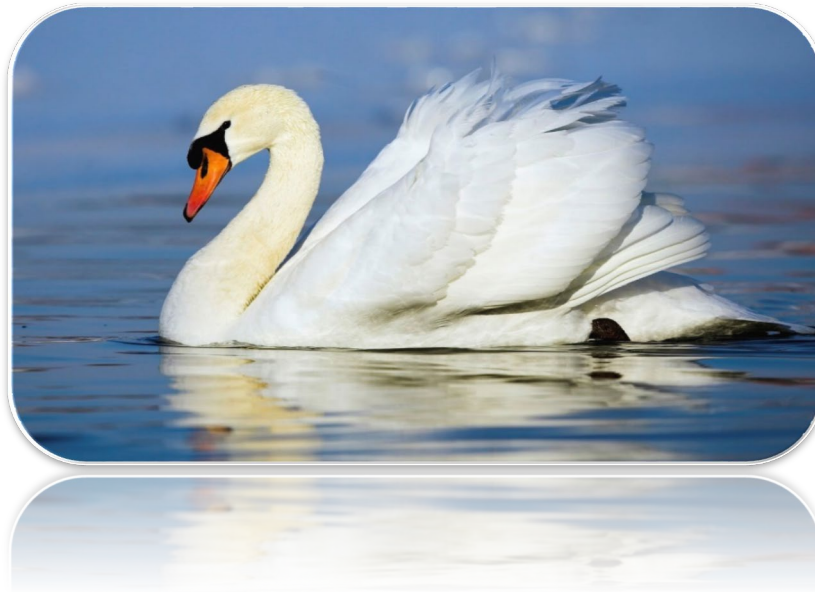
Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							-	
Interest Income								
Revenue Account	1	1	0	1	7	10	-	N/A
Reserve Account	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	16,187	471,078	1,053,871	109,133	31,929	1,682,198	-	N/A
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)	-	10,165	-	-	-	10,165	-	N/A
Total Revenue and Other Sources:	\$ 16,188	\$ 481,244	\$ 1,053,871	\$ 109,134	\$ 31,936	\$ 1,692,373	\$ -	N/A
Expenditures and Other Uses								
Property Appraiser/Tax Collector Fees							-	N/A
Debt Service								
Principal Debt Service - Mandatory								
Series 2021 Bonds	-	-	-	-	-	-	-	N/A
Principal Debt Service - Prepayments								
Series 2021 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2021 Bonds	-	74,885	-	-	-	74,885	-	N/A
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:	\$ -	\$ 74,885	\$ -	\$ -	\$ -	\$ 74,885	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	16,188	406,359	1,053,871	109,134	31,936	1,617,488	-	
Fund Balance - Beginning	174,794	190,982	597,340	1,651,211	1,760,346	174,794	-	
Fund Balance - Ending	\$ 190,982	\$ 597,340	\$ 1,651,211	\$ 1,760,346	\$ 1,792,282	\$ 1,792,282	\$ -	

Prepared by:
JPWARD and Associates, LLC

Wentworth Estates Community Development District
Capital Project Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2022

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							-	
Interest Income								
Costs of Issuance	0	0	-	-	-	0	-	N/A
Proceeds from Refunding Bonds								
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	N/A
Expenditures and Other Uses								
Costs of Issuance								
Professional Management	-	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	-	N/A
Legal Services								
General Counsel	-	-	-	-	-	-	-	N/A
Bond/Disclosure Counsel	-	-	-	-	-	-	-	N/A
Payment to Refunded Bds Escrow Agent	-	-	-	-	-	-	-	N/A
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	10,165	-	-	-	10,165	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 10,165	\$ -	\$ -	\$ -	\$ 10,165	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	0	(10,165)	-	-	-	(10,165)	-	
Fund Balance - Beginning	10,165	10,165	-	-	-	10,165	-	
Fund Balance - Ending	\$ 10,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2022

FISCAL YEAR 2022

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending March 31, 2022

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund - Hancock Bank	\$ 1,049,257				\$ 1,049,257
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	1,651,226	-	-	1,651,226
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	162,984	-	-	162,984.38
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable					
Assessments Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds					
Amount to be Provided by Debt Service Funds					
Investment in General Fixed Assets (net of depreciation)					
Total Assets	\$ 1,049,257	\$ 1,814,210	\$ -	\$ 21,254,000	\$ 45,257,809
	\$ 1,049,257	\$ 1,814,210	\$ -	\$ 21,254,000	\$ 45,257,809
				\$ 45,257,809	\$ 69,375,276

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending March 31, 2022

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Account Groups				
		Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
Due to Other Funds						-
General Fund	-					-
Debt Service Fund(s)	162,984	-	-	-		162,984
Loan - TB Master Turnover, Inc.	-					-
Due to Bondholders						-
Bonds Payable						-
Current Portion	-	-	-	1,231,000		1,231,000
Long Term	-	-	-	20,023,000		20,023,000
Matured Bonds Payable	-	-	-	-		-
Matured Interest Payable	-	-	-	-		-
Total Liabilities	\$ 162,984	\$ -	\$ -	\$ 21,254,000	\$ -	\$ 21,416,984
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	45,257,809	45,257,809.00
Fund Balance						
Restricted						
Beginning: October 1, 2021 (Audited)	-	174,794	10,165	-		1,617,390.21
Results from Current Operations	-	1,639,416	(10,165)	-		196,819.93
Unassigned						
Beginning: October 1, 2021 (Audited)	321,215	-	-	-		321,214.73
Results from Current Operations	565,057	-	-	-		565,057.49
Total Fund Equity and Other Credits	\$ 886,272	\$ 1,814,210	\$ 0	\$ -	\$ 45,257,809	\$ 47,958,291
Total Liabilities, Fund Equity and Other Credits	\$ 1,049,257	\$ 1,814,210	\$ 0	\$ 21,254,000	\$ 45,257,809	\$ 69,375,276

Prepared by:

JPWARD and Associates, LLC

Unaudited

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	-	-	-	-	-	-	-	-	-
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	8,534	243,326	544,356	56,371	16,492	11,323	880,402	1,019,615	86%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	10,775	-	-	-	-	10,775	-	N/A
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	8,534	254,101	\$544,356	\$56,371	\$16,492	\$11,323	891,177	\$ 1,019,615	87%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's - Fees	-	-	-	-	-	2,000	2,000	6,000	33%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	N/A
Executive									
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	25,000	50,000	50%
Financial and Administrative									
Audit Services	-	-	4,900	-	-	-	4,900	4,900	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	8,000	16,000	50%
Assessment Roll Services	667	667	667	667	667	667	4,000	8,000	50%
Assessment Methodology Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	1,500	1,500	500	300%
Other Contractual Services									
Recording and Transcription	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	322	-	-	371	-	693	2,900	24%
Trustee Services	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	-	-	-	231	-	231	22,000	1%

Prepared by:

JPWARD and Associates, LLC

Unaudited

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Bank Service Charges	4	6	-	-	-	-	10	400	2%
Travel and Per Diem	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services									
Telephone	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	65	-	159	-	225	500	45%
Insurance	-	48,893	-	-	-	-	48,893	53,760	91%
Printing & Binding	-	-	519	-	212	-	731	500	146%
Website Development	50	50	50	-	100	-	250	1,200	21%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	1,653	-	245	-	735	2,633	20,000	13%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services - General	-	-	-	-	-	-	-	15,000	0%
Engineering Services - Assets	-	-	-	-	-	-	-	9,000	0%
Reserve Study Report	-	9,000	-	-	-	-	9,000	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	1,050	1,050	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Sub-Total:	6,221	66,265	11,701	6,412	7,241	11,452	109,290	224,235	49%
Stormwater Management Services									
Professional Services									
Asset Management	-	4,033	3,658	-	7,789	3,658	19,139	43,900	44%
Mitigation Monitoring	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	2,000	0%
Utility Services									
Electric - Aeration System	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance									

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Lake & Wetland System									
Aquatic Weed Control	-	5,500	5,500	-	11,000	5,500	27,500	69,000	40%
Lake Bank Maintenance	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	4,530	-	-	-	4,530	14,000	32%
Water Control Structures	-	-	-	-	-	-	-	26,000	0%
Wetland System									
Routine Maintenance	-	2,899	2,899	-	5,798	2,899	14,496	39,500	37%
Water Quality Testing	-	-	-	-	-	-	-	-	N/A
Capital Outlay									
Aeration System	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	800	1,050	-	35,396	22,330	59,576	216,800	27%
Littoral Shelf Replanting	-	-	-	-	-	-	-	-	N/A
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	N/A
Road and Street Services									
Professional Management									
Asset Management	-	-	-	-	-	-	-	3,000	0%
Utility Services									
Electric									
Street Lights	-	1,256	-	673	813	1,498	4,240	1,200	353%
Pump Station	-	-	-	-	-	-	-	-	N/A
Bridge	-	87	-	46	61	104	297	1,200	25%
Repairs and Maintenance									
Street Lights (Trevisio Bay Blvd)	-	-	-	-	-	11,855	11,855	-	N/A
Bridge - Entrance									
Bridge Inspection Report	-	-	-	-	-	-	-	15,000	0%
Maintnenace Services									
Bridge	-	-	-	-	-	-	-	-	N/A
Entry Monuments	-	-	-	-	-	-	-	-	N/A
Entry Wall	-	-	-	-	-	-	-	-	N/A
Street Lights/Directional	-	-	20	-	47	-	67	4,500	1%
Miscellaneous Repairs		2,175			1,434		3,608	9,000	40%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Capital Outlay									
Landscaping Lighting	-	-	-	-	-	-	-	-	N/A
Sub-Total:	-	16,750	17,658	719	62,338	47,844	145,308	448,100	32%
Landscaping Services									
Professional Management									
Asset Management	-	875	875	-	1,750	875	4,375	6,500	67%
Water Quality Monitoring	-	805	805	-	1,610	805	4,025	12,000	34%
Utility Services									
Electric - Landscape Lighting	-	-	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	124	-	-	-	-	124	-	N/A
Potable Water - Fountain	-	-	-	248	171	25	443	500	89%
Repairs & Maintenance									
Public Area Landscaping									
Treviso Bay Blvd - Entrance	-	1,918	4,456	-	10,697	1,918	18,989	72,000	26%
Southwest Boulevard	-	5,452	5,452	-	7,370	5,452	23,724	26,000	91%
Irrigation System	-	-	927	-	-	-	927	3,700	25%
Well System	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	13,615	545	14,160	11,000	129%
Fountains	-	-	3,120	-	995	640	4,755	8,500	56%
Other Current Charges	-	-	-	-	-	-	-	-	N/A
Operating Supplies									
Mulch	-	-	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	-	-	-	N/A
Capital Outlay									
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	26,000	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	94,500	N/A
Landscape Enhancements (Entrance)	-	-	-	-	-	-	-	21,700	0%
Sub-Total:	-	9,173	15,634	248	36,207	10,259	71,521	293,400	24%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
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
Reserve for Pump Replacement	-	-	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	-	-	N/A
Reserves									
Operations	-	-	-	-	-	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	-	-	-	-	-	53,880	0%
Sub-Total:	-	-	-	-	-	-	-	53,880	0%
Total Expenditures and Other Uses:	\$ 6,221	\$ 92,187	\$ 44,992	\$ 7,378	\$ 105,786	\$ 69,555	\$ 326,120	\$ 1,019,615	32%
Net Increase/ (Decrease) in Fund Balance	2,313	161,914	499,364	48,992	(89,294)	(58,232)	565,057	-	
Fund Balance - Beginning	321,215	323,528	485,442	984,805	1,033,797	944,504	321,215	27,882	
Fund Balance - Ending	\$ 323,528	\$ 485,442	\$ 984,805	\$ 1,033,797	\$ 944,504	\$ 886,272	886,272	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward								-	
Interest Income									
Revenue Account	1	1	0	1	7	6	16	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	16,187	471,078	1,053,871	109,133	31,929	21,922	1,704,120	-	N/A
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)	-	10,165	-	-	-	-	10,165	-	N/A
Total Revenue and Other Sources:	\$ 16,188	\$ 481,244	\$ 1,053,871	\$ 109,134	\$ 31,936	\$ 21,928	\$ 1,714,301	\$ -	N/A
Expenditures and Other Uses									
Property Appraiser/Tax Collector Fees								-	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2021 Bonds	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Prepayments									
Series 2021 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2021 Bonds	-	74,885	-	-	-	-	74,885	-	N/A
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:	\$ -	\$ 74,885	\$ -	\$ -	\$ -	\$ -	\$ 74,885	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	16,188	406,359	1,053,871	109,134	31,936	21,928	1,639,416	-	
Fund Balance - Beginning	174,794	190,982	597,340	1,651,211	1,760,346	1,792,282	174,794	-	
Fund Balance - Ending	\$ 190,982	\$ 597,340	\$ 1,651,211	\$ 1,760,346	\$ 1,792,282	\$ 1,814,210	\$ 1,814,210	\$ -	

Prepared by:
JPWARD and Associates, LLC

**Wentworth Estates Community Development District
Capital Project Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2022**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward								-	
Interest Income									
Costs of Issuance	0	0	-	-	-	-	0	-	N/A
Proceeds from Refunding Bonds									
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	N/A
Expenditures and Other Uses									
Costs of Issuance									
Professional Management	-	-	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	-	-	N/A
Legal Services									
General Counsel	-	-	-	-	-	-	-	-	N/A
Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	N/A
Payment to Refunded Bds Escrow Agent	-	-	-	-	-	-	-	-	N/A
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	10,165	-	-	-	-	10,165	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 10,165	\$ -	\$ -	\$ -	\$ -	\$ 10,165	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	0	(10,165)	-	-	-	-	(10,165)	-	
Fund Balance - Beginning	10,165	10,165	-	-	-	-	10,165	-	
Fund Balance - Ending	\$ 10,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	