
JPWard and Associates LLC

TOTAL Commitment to Excellence

Wentworth Estates

Community Development District

Agenda

August 9, 2018



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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

August 1, 2018

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 **Thursday, August 9, 2018** at **8:30 A.M.**, at the **TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113**. The agenda is as follows:

1. Call to Order & Roll Call
2. Consideration of Minutes
 - I. May 10, 2018 – Landowner’s Meeting
 - II. May 10, 2018 – Regular Meeting
3. Consideration of the Audited Financial Statement for the Fiscal Year ended September 30, 2017
4. **PUBLIC HEARINGS**
 - a. **FISCAL YEAR 2019 BUDGET**
 - i. Public Comment and Testimony
 - ii. Board Comment
 - iii. Consideration of Resolution 2018-12 adopting the annual appropriation and Budget for Fiscal Year 2018.
 - b. **FISCAL YEAR 2019 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY.**
 - I. Public Comment and Testimony
 - II. Board Comment
 - III. Consideration of Resolution 2018-13 imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology
5. Consideration of Resolution 2018-14 designating dates, time and location for regular meeting of the Board of Supervisor’s for Fiscal Year, 2019.
6. Consideration of Resolution 2018-15 declaring a vacancy in Seat 1 and 2 on the Board of Supervisors pursuant to Section 190.006(3)(b).
7. Consideration of Resolution 2018-16 appointing a qualified elector to fill the vacancy in Seat 1 and 2 on the Board of Supervisors pursuant to Section 190.006(3)(b).

8. Consideration of Resolution 2018-17 ratifying the letter of understanding dated June 22, 2018 with TB Master Turnover, Inc. to provide the District with \$10,000.00 for the purposes of the inspection of the main entry bridge owned by the District on Treviso Bay Boulevard.
9. Staff Reports
 - I. Attorney
 - II. Engineer
 - III. Manager
 - a. Financial Statements – June 30, 2018
10. Audience Comments and Supervisor’s Requests.
6. Adjournment

The second order of business is consideration of the minutes of the May 10, 2018 landowner’s meeting and regular meeting.

The third order of business is consideration of the audited financial statements for the year ended September 30, 2017. A representative of the firm of Grau & Associates, will be on the phone at the meeting to present the audit to the Board.

The audit was due on June 30, 2018, completed and filed with the appropriate agencies. At the conclusion of the presentation, and questions from the Board, a motion to accept the audit for inclusion in the record will be in order.

The fourth order of business deals with two (2) required Public Hearings to consider the adoption of the District’s Fiscal Year 2019 Budget, Assessments, and General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2019 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2018 Refunding Bonds. At the conclusion of the hearing, will be consideration of Resolution 2018-12 which adopts the Fiscal Year 2019 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2019 Budget. Resolution 2018-13 does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Collier County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of Resolution 2018-12 and finally it approves the General Fund Special Assessment Methodology.

The fifth item is consideration of Resolution 2018-14 setting the proposed meeting schedule for Fiscal Year 2019. As you may re-call, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year.

The proposed meeting schedule is the **second Thursday of the month at 10:00 A.M.**, and which have been held at the **TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**

I have followed the schedule we utilized in FY 2018 for FY 2019, and have a few comments. The two Board Seats 1 and 2, will being November 20, 2018, and those members will take their seats as a matter of law, and we will not have to do anything at the Board level.

The Fiscal Year 2019 schedule is as follows

October 9, 2018	November 8, 2018
February 7, 2019	May 9, 2018
August 9, 2019	

The sixth and seventh items deal with the vacancy created in Seat 1 (Mr. Newcomb’s seat) and Seat 2 (Mr. Negip’s seat). Pursuant to Florida Law their was a qualifying period for candidates intending to run for the seats up for election in November, 2018. That qualifying period ended on June 22, 2018 at noon, and for Seat 1 and 2 no one qualified for those seats.

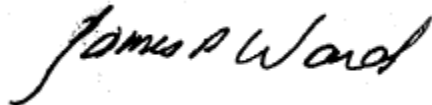
As such, the Statute provides for the Board to declare the seat vacant which is done pursuant to Resolution 2018-15, and then to fill that vacant Seats in the sole discretion of the Board, which is being done by Resolution 2018-6. Mr. Newcomb and Mr. Negip will serve on the Board until the new term begins, which by Statute is November 20, 2018.

The resolution contemplates that the Board fill seat 1 with Mr. Newcomb, and for Seat 2 – at the sole and absolute discretion of the Board, the Board must choose a qualified elector residing within the District to fill Seat 2.

The eighth order of business is consideration of Resolution 2018-7 ratifying the actions of the District Manager to accept the terms and advance from TB Master Turnover, Inc. for the inspection of the main entry bridge owned by the District on Treviso Bay Boulevard.

The remainder of the Agenda is standard in nature, and in the meantime, if you have any questions or comments, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,
Wentworth Estates
Community Development District



James P. Ward
District Manager

**MINUTES OF THE LANDOWNERS' MEETING WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

The Landowners' Meeting of the Wentworth Estates Community Development District's Board of Supervisors was held on Thursday, May 10, 2018, at 8:30 a.m., at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

Board Members Present:

Joe Newcomb (via telephone)	Chairman
James Oliver	Vice Chairman
Paul Zotter	Assistant Secretary
David Negip	Assistant Secretary
Russell Smith	Assistant Secretary

Also present were:

James Ward	District Manager
Greg Urbancic	District Attorney
Curt Keyser	District Engineer

Audience

Bob Cody	Resident
Mike Helmer	Resident
David Caldwell	Lennar
Stu Axelrod	Resident
Joe Herring	Resident
Gregory Jack	TPC Treviso Bay

1. Call to Order & Roll Call

Mr. Ward called the meeting to order at 8:57 a.m.

2. Election of a Chairperson for the Purpose of Conducting the Landowners' Meeting

Mr. Ward explained the process of the Landowners' meeting to the audience. He said the meeting was solely for the purpose of electing one member to the Board of Supervisors through the term of 2020. He indicated if there were any questions, that individuals wait to be acknowledged before asking. He continued there was a provision in the statute which permitted the landowners to elect a chairperson for the purpose of conducting the meeting, which was primarily ministerial.

Mr. Ward stated with the consent of the landowners present, he would act as the chairperson for the meeting.

The landowner's present noted that Mr. Ward shall act as chairperson for the purpose of conducting the meeting.

3. Election of Supervisor

- a) Mr. Ward explained this item was to elect one person to serve on the Board through November of 2020. He said that the first item is a determination of the number of voting units was represented or assigned by proxy. He said he had three proxies: one from Mr. Zotter, who had 13 votes; another from Mr. Oliver who had 3 votes; and one from Mr. Smith who had 17 votes. He said there were residents present who would be voting in person and that information is in the record from their attendance at the meeting today is recorded.

Mr. Ward instructed that the statute did not indicate there had to be any specific number of people present or percentage of interest within the community at this meeting, and that those present in person or holding a proxy constitute the quorum for purposes of a landowner's meeting.

- b) Mr. Ward called for nominations for an individual to serve on the Board. He explained anyone who held a proxy or was a resident in the community could nominate someone. He asked for hands to be raised for nominations.

Mr. Smith asked if there was an open seat or was a Board member being replaced. Mr. Ward responded this is Sear 5, Mr. Smith's seat that is up for election at the meeting today.

Mr. Zotter nominated Bob Cody.

Mr. Ward called for further nominations, and there were none.

c) Casting of Ballots

Mr. Ward provided ballots to each of the proxy holders and to residents at the meeting and gave instructions for their completion.

Mr. Ward collected the ballots and said there were no other individuals casting ballots.

d) Ballot Tabulations and Results

Mr. Ward reported after tabulating the ballots that Mr. Cody had won the election with 39 votes. (This is a correction to the audio file, since Mr. Ward said 29 votes and the correct votes is 39).

4. Landowners' Questions or Comments

Mr. Helmer asked if Lennar had discussed Treviso Bay Sales Center sale to the CDD in advance of the sale that would give the new property owner access to using the bridge for vehicles entering and exiting the property.

Mr. Ward responded the developer was not required to discuss with the CDD anything related to the sales of any property within a Community Development District in this State.

5. Adjournment

Mr. Ward announced the meeting would stand adjourned.

Wentworth Estates Community Development
District

James P. Ward, Secretary

Joseph Newcomb, Chairman

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

The Regular Meeting of the Wentworth Estates Community Development District’s Board of Supervisors was held on Thursday, May 10, 2018, at 9:00 a.m., at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

Present and constituting a quorum were:

Joe Newcomb	Chairman
James Oliver	Vice Chairman
Paul Zotter	Assistant Secretary
David Negip	Assistant Secretary
Robert Cody	Assistant Secretary

Also present were:

James Ward	District Manager
Greg Urbancic	District Attorney
Curt Keyser	District Engineer

Audience:

Mike Helmer	Resident
David Caldwell	Lennar
Stu Axelrod	Resident
Joe Helmer	Resident
Gregory Jack	TPC Treviso Bay
Russ Smith	Lennar

1. Call to Order & Roll Call

Mr. Ward called the meeting to order at 9:06 a.m., and roll call determined all members of the Board were present with the exception of Mr. Newcomb. (See note later in minutes Mr. Newcomb joined the meeting via phone)

2. Administration of the Oath of Office for the Newly Elected Supervisor from the Landowners' Meeting

Mr. Ward stated for the record he was a notary and authorized to administer the Oath of Office and he did so. He provided to Mr. Cody the Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees and a Form 1 Statement of Financial Interests. He instructed Mr. Cody regarding these documents.

At this point, audience member Stu Axelrod stated on behalf of the Turnover Steering Committee and in preparation of the homeowners, also landowners, for turnover of control of the Board of Directors of the community called Lennar, and in this regard, as part of our preparation, we have retained legal counsel, and I am head of that committee. He continued Bob Cody was also on the committee. In that regard, he stated they had had contact in the past with their attorney with regard to CDD members. He asked should Mr. Cody continue in this regard and be copied on legal correspondence between the turnover committee and their attorney with regard to CDD matters, would this then become a matter of public record.

Mr. Ward responded affirmatively; it would be a public record.

3. Consideration of Resolution 2018-8 Canvassing and Certifying the Results of the May 10, 2018 Landowners' Election of Supervisors Held Pursuant to Chapter 190

Mr. Ward said this item was consideration of Resolution 2018-8 Landowner's Election for Seat 5.

(Mr. Newcomb joined the meeting via telephone.)

Mr. Ward continued in Section 1 would be indicated Mr. Robert Cody in Seat 5 with 39 votes; Section 2 would indicate the term would expire in November, 2020. (The record will reflect that Mr. Ward stated 29 votes, however the count is correct at 39, and attached to these minutes is the analysis of the votes, proxies and ballots which total 39 votes.)

Mr. Ward called for a motion.

Motion was made by Mr. Oliver and seconded by Mr. Zotter to approve Resolution 2018-8 as described above, and with all in favor, the motion was approved.

4. Consideration of Resolution 2018-9 Re-Designating the Officers of the Wentworth Estates Community Development District

Mr. Ward informed the Board of the current officers, which included Mr. Newcomb as Chair, Mr. Oliver as Vice Chair, Mr. Ward as Secretary/Treasurer, and Mr. Negip and Mr. Zotter as Assistant Secretaries. After a brief discussion, the Board decided to continue with the current officers and to add Mr. Cody as Assistant Secretary.

Motion was made by Mr. Oliver and seconded by Mr. Zotter to approve Resolution 2018-9 as described above, and with all in favor, the motion was approved.

5. Consideration of the Minutes of the February 8, 2018 Meeting

Mr. Ward said the minutes had been previously distributed and asked if there were any additions, corrections, or deletions.

Motion was made by Mr. Zotter and seconded by Mr. Negip to approve the minutes of the February 8, 2018, meeting, and with all in favor, the motion was approved.

6. Consideration of Resolution 2018-10 Approving the Proposed Fiscal Year 2019 Budget and setting the Public Hearing on Thursday, August 9, 2018 at 8:30 a.m. at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida

Mr. Ward stated this was the first budget with respect to the refinancing of the Series 2006 Bonds. He began with Page 6 of the Budget in the Assessment Rate Schedule and explained there was a change in rates, which were lower due to the refinancing. He said other than that, the rest showed the flow of funds, which was how the revenue was coming in and the principal and interest on the bonds being paid and an amortization schedule.

It was asked if the rates were the numbers Mr. Ward was expecting with the refinancing.

Mr. Ward responded these were the numbers he expected. He continued Page 1, General Operations, showed the District was slightly short on cash, and so the rate in the current year had been \$162.47, which he had increased to \$176.12, just under the cap rate. He reported this would give roughly \$50,000 in cash going into the following year.

He said approximately 90% of the operating cost went out in the first three months, which included the insurance for the bridge (\$60,000) and the property appraiser (\$60,000); of the \$260,000 budget, \$120,000 was going out in the first three months. He said there had been no changes in any of the programs.

Mr. Ward reported one change. He explained a question had been raised to the District with respect to an inspection of the bridge itself. An inspection had been done in 2011. In order to obtain insurance for the bridge, now was a good time for a re-inspection, and so he had included funds to inspect the bridge. He said it would include doing a load bearing rating.

It was asked if the bridge inspection would cover everything about the bridge.

Mr. Ward responded it was a structural inspection.

A comment was made it was rumored the bridge had been built originally to be over dry land. The Board was assured by an individual who had seen the plan drawings that it had been designed to be over water.

Mr. Axelrod said many residents had raised concerns at town hall meetings about the bridge. He said he would like to see the CDD treat the bridge as if it were a bridge over a public roadway and require it to comply with DOT regulations requiring an inspection every two years.

The Board responded this was an important suggestion which should be taken under consideration and be consulted with counsel and the manager to understand it more fully.

Mr. Newcomb stated it would be important to have the bridge inspected prior to the turnover so Lennar could be held responsible for repairs.

Mr. Ward responded the bridge was constructed by the prior developer and acquired and owned by the CDD and so Lennar would not have any liability.

Mr. Axelrod said he disagreed that Lennar had no responsibility for the bridge because Lennar was responsible for any deficit funding of the HOA, which was responsible for bridge maintenance.

Mr. Helmer said he was getting questions in regard to the sale of the property and the possible use by heavier vehicles of the bridge. He said there was an HOA website for homeowners only, and he was going to keep notes about updates from meetings such as this one. He said homeowners' concern was Shadi of Naples was able to bring trucks over the bridge where there were pavers, and this would have an impact. He stated he agreed with Mr. Axelrod that the bridge should meet FDOT standards. He said if the construction road was no longer available for use by Shadi of Naples and the bridge had to be used by bigger vehicles, it would have an impact on the property owners' tax bill.

Mr. Ward said with the load bearing inspection and signage, restrictions could be made as long as the restrictions were in accordance with the inspection.

The imposition of a toll for trucks was suggested, but it was decided this would be difficult to do, but perhaps if the bridge was damaged in some way, a claim could be brought. It was decided this would be difficult to do as well.

Mr. Ward stated there was one alternative available through the General Assessment program: If it was found there was excessive use which was causing excessive wear and tear by the heavy vehicles, then on a yearly basis assessments on the property could be increased.

It was commented the bridge needed to be inspected as soon as possible as this was key and could limit the size of vehicles which could travel over the bridge.

Mr. Keyser said the proposals solicited for the bridge inspection included recommendations for maintenance and inspection. He said he would urge the Board to weigh and consider those recommendations along with resident concerns prior to adopting any policies on maintenance.

Mr. Keyser was asked how long the inspection process could take, and he said probably a month. He said the report would include an actual inspection, an inspection report, a load rating, and recommendations on maintenance and upkeep.

Mr. Ward said as soon as the cash was available, he would order the inspection.

Mr. Helmer said as part of Turnover preparation, funds had been raised and there may be a surplus which could be advanced to the CDD for the inspection.

Mr. Ward stated he did not see any legal reason this could not be done.

Mr. Helmer said he would bring this up at the steering committee today.

Mr. Ward was asked when he thought the CDD would have the funds to do the inspection. He responded not until December.

Mr. Ward was asked if payment in advance was required, and he responded it would be paid after the reports were received.

An audience member said the timeline for the inspection was urgent as he had been notified Lennar had requested a turnover earlier than anticipated. The turnover from Lennar to the Master Association would be sometime in September.

It was stated one of the things being considered was to request whoever was engaged to do the inspection, as part of the contract to accept payment in December and do the work now. This would be in the event the Turnover Committee could not advance the funds for the inspection.

Clarity was asked for concerning the responsibility of the bridge in terms of after the inspection. It was asked if Lennar would have any responsibility whatsoever with any deficiencies in the bridge.

Mr. Ward responded if there was a material defect in the bridge, that was caused after the last inspection, then Lennar may hold some responsibility for not notifying the CDD. He said Lennar did not build the bridge; it was built by the prior developer. He said their liability was very limited, and the inspection in 2011 showed no structural defects. He said the possibility of there being any material defects was remote.

The point was made that the community and the residents owned the bridge and were responsible for it.

Mr. Ward indicated there were no problems in 2011 and he doubted there would be any in 2018.

It was said the bigger issue was if there was a safety problem, it needed to be addressed.

Mr. Cody asked if one inspection would satisfy the needs of both the CDD and the HOA.

Mr. Ward responded the HOA had asked for the load bearing rating, which had been included.

Mr. Helmer said there was an issue with the impact of the load bearing on the pavers, and this needed to be considered by the inspectors. He informed the Board the building of a hotel on site was being considered; and if this happened, many heavy vehicles would use the bridge.

Mr. Axelrod said he thought the issue was continued construction at Treviso Bay by Lennar and Sunwest. He said there was ingress and egress to the site via Route 41. He said he did not think the issue was construction traffic. He said he had had a meeting with Frank Rizzo at this intersection with a FDOT engineer who informed them that the construction entrance was originally opened under a temporary permit which more than likely had expired. He said the engineer would be getting back to them about the issue, but he thought the FDOT would be amenable. If Shadi of Naples, the landowner now, was amenable to further application to keep this road open, it could be open for up to two years. A discussion of this issue continued.

Mr. Helmer said Shadi of Naples, Mohammed Rahman, had said he was an investor, and he would be willing to consider selling a portion of that land for investment purposes.

Mr. Helmer was asked what portion of the property Mr. Rahman was considering. Mr. Helmer responded he did ask, and an example would be from the road to the hedge which separated that portion of the property from the actual sales center.

It was suggested the steering committee representing the HOA could discuss with Mr. Rahman that eventually the HOA would be interested in purchasing part of the property.

The comment was made this conversation should occur after the turnover took place; and right now, the committee was doing due diligence.

Mr. Ward explained the CDD could have purchased the property before the refinancing, but now there was no opportunity to do so.

Mr. Ward asked if all matters pertaining to the bridge has been discussed.

Further comment was made concerning the load rating. It was said the inspector would assess the bridge and decide the maximum load carrying capacity, and that was it. Then

it would up to the Board to post signage. He said that would be another issue to figure out.

Mr. Ward called for a motion to adopt the resolution, then acknowledged the Mr. Helmer.

Mr. Helmer asked why there wouldn't be an opportunity for a bond supplemental.

Mr. Ward responded due to the covenant the CDD in it's most recent bond issue, we could not issue any further parity debt on the land and the debt would have to be subordinate. He said there was no way to do a CDD financing with subordinate debt at a reasonable rate.

Motion was made by Mr. Oliver and seconded by Mr. Zotter to adopt Resolution 2018-10 as described above, and with all in favor, the motion was approved.

7. Consideration of Resolution 2018-11 Accepting Certain Conveyances from the Developer, Lennar Homes, LLC, Relating to Property within the District

Mr. Ward explained when refinancing for the bond issue, staff had begun the work of looking at all of the properties in the boundaries of the District, along with the developer. He said they were trying to determine which properties needed easements, on which the CDD had facilities, and which properties needed deeds, etc. He reported through the extremely hard work of Mr. Urbancic and Mr. Keyser, and most recently, Mr. Caldwell, all of the necessary documents had been put together for the District to take by title for all of the properties within the District. He asked Mr. Urbancic and Mr. Keyser to review these documents.

Mr. Urbancic stated in Resolution 2018-11, it contemplated the Board to accept two different items. One was a Quitclaim Deed, which was a deed for all the properties which were either dedicated by plat or had not had a deed to complete the dedication. He said a list of these properties was included.

A question was asked concerning who was paying the taxes on these properties. Mr. Urbancic replied most were designated as common areas and there was no taxable value.

Mr. Urbancic continued the other aspect was a drainage easement for a certain portion of the facilities related to the golf course, GC 1, GC 2, GC 3. He said there was an area

pipe on GC 5, which was a maintenance facility and still needed a legal description to be complete for an easement.

Mr. Urbancic concluded these were the two documents which were part of the resolution which needed to be approved today subject to Mr. Keyser reviewing the final legal description for GC 5 tract.

Mr. Keyser explained the map and said the orange color on the map was easement which had been conveyed. He said the remainder of the golf course was going to be an easement and was presently for consideration. He added the lakes in the golf course were currently easements and now ownership would be conveyed to the CDD, which included 7 lakes and 5 water treatment areas, which were in blue on the map. He said the preserve areas were in yellow and were deeded to the District by plat and were being conveyed currently. He said in preserve area 4, there were two cart paths which went through CDD preserve area and easement documents had been prepared which would be conveyed to the golf course prior to the deeding of the parcel to the District.

Mr. Urbancic commented the conveyance to the golf course had already been done.

Mr. Ward called for questions.

A question was asked about what exactly was being done here as far as the property being conveyed. Mr. Keyser responded his understanding was the CDD currently had responsibility for these areas; and it was clarifying some of the blurred lines to make sure that if there was a responsibility for maintenance, there also was ownership of the property being maintained.

Mr. Urbancic explained stated this was for legal purposes as the CDD already had what was a kin to an easement right. This resolution was cleaning up everything from a property perspective and a property tax roll perspective. He said it was already dedicated to the CDD and nothing was being changed.

Hearing no further questions, Mr. Ward called for a motion.

Motion was made by Mr. Oliver and seconded by Mr. Negip to adopt Resolution 2018-11 as described above, and with all in favor, the motion was approved.

8. Staff Reports

- I. Attorney –No report given.
- II. Engineer –No report given.
- III. Manager

Mr. Ward stated the statute required the Supervisor of Elections in the County in which the District was located to provide, as of April 15 of each year, the number of registered voters within the District. He said it became significant when two thresholds were reached. One was 250 qualified electors and the second was six years from the date of establishment. He reported both thresholds had been met. He said there were 591 registered voters and Mr. Negip’s seat would be the last seat which would go up for election in November, 2018, and would transition to a qualified elector based election seat at that point. He said the Board would be fully transitioned at that point from a landowner board to a qualified elector based board.

9. Audience Comments and Supervisor’s Requests

Mr. Ward called for any supervisor requests or audience comments.

A question was asked about ownership of landscape irrigation, and the answer was probably the HOA, not the CDD.

10. Adjournment

Motion was made by Mr. Oliver and seconded by Mr. Negip to adjourn the meeting, and with all in favor, the motion was approved.

The meeting was ended at 10:02 a.m.

Wentworth Estates Community Development
District

James P. Ward, Secretary

Joseph Newcomb, Chairman

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2017, 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, 2017, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2018, 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 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 24, 2018, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The signature is a handwritten-style signature in blue ink, appearing to read "B. ... & Associates".

May 24, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wentworth Estates Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2017. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$18,060,104.
- The change in the District's total net position in comparison with the prior fiscal year was (\$360,285), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2017, the District's governmental funds reported combined ending fund balances of \$1,036,299, an increase of \$686,311 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION SEPTEMBER 30,	
	2017	2016
Current and other assets	\$ 1,036,799	\$ 349,988
Capital assets, net of depreciation	43,489,188	45,257,809
Total assets	44,525,987	45,607,797
Current liabilities	608,586	1,314,727
Long-term liabilities	25,857,297	25,872,681
Total liabilities	26,465,883	27,187,408
Net Position		
Net investment in capital assets	17,631,891	18,894,682
Restricted	400,322	-
Unrestricted	27,891	(474,293)
Total net position	\$ 18,060,104	\$ 18,420,389

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2017	2016
Revenues:		
Program revenues		
Charges for services	\$ 3,075,916	\$ 1,709,873
Operating grants and contributions	2,640	42
General revenues	498	161
Total revenues	<u>3,079,054</u>	<u>1,710,076</u>
Expenses:		
General government	183,961	189,670
Physical environment	1,768,621	1,768,621
Interest	1,486,757	1,526,859
Total expenses	<u>3,439,339</u>	<u>3,485,150</u>
Change in net position	<u>(360,285)</u>	<u>(1,775,074)</u>
Net position - beginning	18,420,389	20,195,463
Net position - ending	<u>\$ 18,060,104</u>	<u>\$ 18,420,389</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2017 was \$3,439,339. The costs of the District's activities were primarily funded by program revenues. In total, expenses, including depreciation, decreased from the prior fiscal year. The majority of the change in expenses results from the decrease in interest. Based on the amortization schedule of the Bonds, as the balance outstanding of the Bonds decreases over time, the portion of each debt service payment allocated to principal increases accordingly thereby decreasing the amount allocated to interest.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2017 was amended to increase revenues and appropriations by \$1,925.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2017, the District had \$58,043,060 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$14,553,872 has been taken, which resulted in a net book value of \$43,489,188. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2017, the District had \$25,945,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

Subsequent to fiscal year end, in February 2018, the District issued Special Assessment Revenue Refunding Bonds, Series 2018 in amount of \$26,825,000 to refund Series 2006A Bond.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wentworth Estates Community Development District at the office of the District Manager, James P. Ward at 2900 Northeast 12th Terrace, Suite 1, Oakland Park, Florida 33334, (954) 658-4900.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 14,303
Assessments receivable	110,660
Restricted assets:	
Investments	911,836
Capital assets:	
Nondepreciable	5,830,263
Depreciable, net	37,658,925
Total assets	44,525,987
 LIABILITIES	
Accounts payable	500
Accrued interest payable	608,086
Non-current liabilities:	
Due within one year	720,000
Due in more than one year	25,137,297
Total liabilities	26,465,883
 NET POSITION	
Net investment in capital assets	17,631,891
Restricted for debt service	400,322
Unrestricted	27,891
Total net position	\$ 18,060,104

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 183,961	\$ 173,046	\$ -	\$ (10,915)
Physical environment	1,768,621	-	-	(1,768,621)
Interest on long-term debt	1,486,757	2,902,870	2,640	1,418,753
Total governmental activities	<u>3,439,339</u>	<u>3,075,916</u>	<u>2,640</u>	<u>(360,783)</u>
General revenues:				
Investment earnings				<u>498</u>
Total general revenues				<u>498</u>
Change in net position				<u>(360,285)</u>
Net position - beginning				<u>18,420,389</u>
Net position - ending				<u><u>\$ 18,060,104</u></u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

	Major Funds		Total
	General	Debt Service	Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 14,303	\$ -	\$ 14,303
Investments	-	911,836	911,836
Assessments receivable	98,828	11,832	110,660
Due from other funds	-	84,740	84,740
Total assets	\$ 113,131	\$ 1,008,408	\$ 1,121,539
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 500	\$ -	\$ 500
Due to other funds	84,740	-	84,740
Total liabilities	85,240	-	85,240
Fund balances:			
Restricted for:			
Debt service	-	1,008,408	1,008,408
Unassigned	27,891	-	27,891
Total fund balances	27,891	1,008,408	1,036,299
Total liabilities and fund balances	\$ 113,131	\$ 1,008,408	\$ 1,121,539

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

Fund balance - governmental funds \$ 1,036,299

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

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

Cost of capital assets	58,043,060	
Accumulated depreciation	<u>(14,553,872)</u>	43,489,188

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

Accrued interest payable	(608,086)	
Original issue discount	87,703	
Bonds payable	<u>(25,945,000)</u>	<u>(26,465,383)</u>

Net position of governmental activities		<u><u>\$ 18,060,104</u></u>
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See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Special assessments	\$ 173,046	\$ 2,902,870	\$ 3,075,916
Interest earnings	498	2,640	3,138
Total revenues	173,544	2,905,510	3,079,054
EXPENDITURES			
Current:			
General government	163,029	20,932	183,961
Debt service:			
Principal	-	710,000	710,000
Interest	-	1,498,782	1,498,782
Total expenditures	163,029	2,229,714	2,392,743
Excess (deficiency) of revenues over (under) expenditures	10,515	675,796	686,311
Fund balances - beginning	17,376	332,612	349,988
Fund balances - ending	\$ 27,891	\$ 1,008,408	\$ 1,036,299

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

Net change in fund balances - total governmental funds	\$	686,311
Amounts reported for governmental activities in the statement of activities are different because:		
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		710,000
Amortization of Bond discount is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(4,616)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(1,768,621)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>16,641</u>
Change in net position of governmental activities	\$	<u><u>(360,285)</u></u>

See notes to the financial statements

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

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2017, two of the Board members are affiliated with Lennar Homes ("Developer").

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Assessments (Continued)

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

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

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

Unearned Revenue

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

Long-Term Obligations

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s). For example, the District would record deferred outflows of resources on the statement of net position related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s). For example, when an asset is recorded in the governmental fund financial statements, but the revenue is unavailable, the District reports a deferred inflow of resources on the balance sheet until such time as the revenue becomes available.

Fund Equity/Net Position

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

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2017:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Obligation Fund CL Y	\$ 911,836	S&P AAAm	Weighted average of the fund portfolio: 23 days
	<u>\$ 911,836</u>		

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

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

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 5,830,263	\$ -	\$ -	\$ 5,830,263
Total capital assets, not being depreciated	5,830,263	-	-	5,830,263
Capital assets, being depreciated				
Infrastructure	51,904,376	-	-	51,904,376
Improvements	308,421	-	-	308,421
Total capital assets, being depreciated	52,212,797	-	-	52,212,797
Less accumulated depreciation for:				
Infrastructure	12,550,396	1,742,750	-	14,293,146
Improvements	234,855	25,871	-	260,726
Total accumulated depreciation	12,785,251	1,768,621	-	14,553,872
Total capital assets, being depreciated, net	39,427,546	(1,768,621)	-	37,658,925
Governmental activities capital assets, net	\$ 45,257,809	\$ (1,768,621)	\$ -	\$ 43,489,188

Depreciation was charged to the function.

NOTE 6 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2017 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 84,740
Debt service	84,740	-
Total	\$ 84,740	\$ 84,740

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

NOTE 7 - LONG TERM LIABILITIES

On May 16, 2006, the District issued \$38,145,000 of Special Assessments Bonds, Series 2006A with a fixed interest rate of 5.625%, due May 1, 2037. The Bonds were issued to finance the acquisition and construction of certain improvements for benefit of the District. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2006. Principal on the Series 2006A Bonds is due serially on May 1, commencing on May 1, 2008.

The Series 2006A Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2006 Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2017.

Changes in long-term liability activity for the fiscal year ended September 30, 2017 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2006A	\$26,655,000	\$ -	\$ 710,000	\$25,945,000	\$ 720,000
Less: original issue discount	92,319	-	4,616	87,703	-
Total	<u>\$26,562,681</u>	<u>\$ -</u>	<u>\$ 714,616</u>	<u>\$25,857,297</u>	<u>\$ 720,000</u>

At September 30, 2017, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2018	\$ 720,000	\$ 1,459,406	\$ 2,179,406
2019	765,000	1,418,906	2,183,906
2020	810,000	1,375,875	2,185,875
2021	855,000	1,330,313	2,185,313
2022	905,000	1,282,219	2,187,219
2023-2027	5,370,000	5,587,031	10,957,031
2028-2032	7,105,000	3,891,938	10,996,938
2033-2037	9,415,000	1,647,844	11,062,844
	<u>\$25,945,000</u>	<u>\$17,993,532</u>	<u>\$ 43,938,532</u>

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 9 – SUBSEQUENT EVENTS

Bond Refinancing

Subsequent to fiscal year end, in February 2018, the District issued Special Assessment Revenue Refunding Bonds, Series 2018 in amount of \$26,825,000 to refund Series 2006A Bond.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 179,753	\$ 181,678	\$ 173,046	\$ (8,632)
Interest earnings	100	100	498	398
Total revenues	179,853	181,778	173,544	(8,234)
EXPENDITURES				
Current:				
General government	179,853	181,778	163,029	18,749
Total expenditures	179,853	181,778	163,029	18,749
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	10,515	\$ 10,515
Fund balance - beginning			17,376	
Fund balance - ending			\$ 27,891	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2017 was amended to increase revenues and appropriations by \$1,925.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 24, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Bhav & Associates

May 24, 2018



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

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

We have examined Wentworth Estates Community Development District, Collier County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2017. 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, 2017.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Wentworth Estates Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

May 24, 2018



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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated May 24, 2018.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 24, 2018, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

May 24, 2018

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2016.

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, 2017.

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, 2017.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes agrees with the September 30, 2017 financial audit report.
6. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
7. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2017. 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.

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2017**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund, of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2017, 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, 2017, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2018, 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 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 24, 2018, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

 *Ernst & Associates*

May 24, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wentworth Estates Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2017. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$18,060,104.
- The change in the District's total net position in comparison with the prior fiscal year was (\$360,285), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2017, the District's governmental funds reported combined ending fund balances of \$1,036,299, an increase of \$686,311 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2017	2016
Current and other assets	\$ 1,036,799	\$ 349,988
Capital assets, net of depreciation	43,489,188	45,257,809
Total assets	44,525,987	45,607,797
Current liabilities	608,586	1,314,727
Long-term liabilities	25,857,297	25,872,681
Total liabilities	26,465,883	27,187,408
Net Position		
Net investment in capital assets	17,631,891	18,894,682
Restricted	400,322	-
Unrestricted	27,891	(474,293)
Total net position	\$ 18,060,104	\$ 18,420,389

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2017	2016
Revenues:		
Program revenues		
Charges for services	\$ 3,075,916	\$ 1,709,873
Operating grants and contributions	2,640	42
General revenues	498	161
Total revenues	<u>3,079,054</u>	<u>1,710,076</u>
Expenses:		
General government	183,961	189,670
Physical environment	1,768,621	1,768,621
Interest	1,486,757	1,526,859
Total expenses	<u>3,439,339</u>	<u>3,485,150</u>
Change in net position	<u>(360,285)</u>	<u>(1,775,074)</u>
Net position - beginning	18,420,389	20,195,463
Net position - ending	<u>\$ 18,060,104</u>	<u>\$ 18,420,389</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2017 was \$3,439,339. The costs of the District's activities were primarily funded by program revenues. In total, expenses, including depreciation, decreased from the prior fiscal year. The majority of the change in expenses results from the decrease in interest. Based on the amortization schedule of the Bonds, as the balance outstanding of the Bonds decreases over time, the portion of each debt service payment allocated to principal increases accordingly thereby decreasing the amount allocated to interest.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2017 was amended to increase revenues and appropriations by \$1,925.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2017, the District had \$58,043,060 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$14,553,872 has been taken, which resulted in a net book value of \$43,489,188. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2017, the District had \$25,945,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

Subsequent to fiscal year end, in February 2018, the District issued Special Assessment Revenue Refunding Bonds, Series 2018 in amount of \$26,825,000 to refund Series 2006A Bond.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wentworth Estates Community Development District at the office of the District Manager, James P. Ward at 2900 Northeast 12th Terrace, Suite 1, Oakland Park, Florida 33334, (954) 658-4900.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 14,303
Assessments receivable	110,660
Restricted assets:	
Investments	911,836
Capital assets:	
Nondepreciable	5,830,263
Depreciable, net	37,658,925
Total assets	44,525,987
 LIABILITIES	
Accounts payable	500
Accrued interest payable	608,086
Non-current liabilities:	
Due within one year	720,000
Due in more than one year	25,137,297
Total liabilities	26,465,883
 NET POSITION	
Net investment in capital assets	17,631,891
Restricted for debt service	400,322
Unrestricted	27,891
Total net position	\$ 18,060,104

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 183,961	\$ 173,046	\$ -	\$ (10,915)
Physical environment	1,768,621	-	-	(1,768,621)
Interest on long-term debt	1,486,757	2,902,870	2,640	1,418,753
Total governmental activities	<u>3,439,339</u>	<u>3,075,916</u>	<u>2,640</u>	<u>(360,783)</u>
General revenues:				
Investment earnings				<u>498</u>
Total general revenues				<u>498</u>
Change in net position				<u>(360,285)</u>
Net position - beginning				<u>18,420,389</u>
Net position - ending				<u><u>\$ 18,060,104</u></u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

	Major Funds		Total
	General	Debt Service	Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 14,303	\$ -	\$ 14,303
Investments	-	911,836	911,836
Assessments receivable	98,828	11,832	110,660
Due from other funds	-	84,740	84,740
Total assets	\$ 113,131	\$ 1,008,408	\$ 1,121,539
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 500	\$ -	\$ 500
Due to other funds	84,740	-	84,740
Total liabilities	85,240	-	85,240
Fund balances:			
Restricted for:			
Debt service	-	1,008,408	1,008,408
Unassigned	27,891	-	27,891
Total fund balances	27,891	1,008,408	1,036,299
Total liabilities and fund balances	\$ 113,131	\$ 1,008,408	\$ 1,121,539

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

Fund balance - governmental funds \$ 1,036,299

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

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

Cost of capital assets	58,043,060	
Accumulated depreciation	<u>(14,553,872)</u>	43,489,188

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

Accrued interest payable	(608,086)	
Original issue discount	87,703	
Bonds payable	<u>(25,945,000)</u>	<u>(26,465,383)</u>

Net position of governmental activities		<u><u>\$ 18,060,104</u></u>
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See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Special assessments	\$ 173,046	\$ 2,902,870	\$ 3,075,916
Interest earnings	498	2,640	3,138
Total revenues	<u>173,544</u>	<u>2,905,510</u>	<u>3,079,054</u>
EXPENDITURES			
Current:			
General government	163,029	20,932	183,961
Debt service:			
Principal	-	710,000	710,000
Interest	-	1,498,782	1,498,782
Total expenditures	<u>163,029</u>	<u>2,229,714</u>	<u>2,392,743</u>
Excess (deficiency) of revenues over (under) expenditures	10,515	675,796	686,311
Fund balances - beginning	<u>17,376</u>	<u>332,612</u>	<u>349,988</u>
Fund balances - ending	<u>\$ 27,891</u>	<u>\$ 1,008,408</u>	<u>\$ 1,036,299</u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

Net change in fund balances - total governmental funds	\$	686,311
Amounts reported for governmental activities in the statement of activities are different because:		
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		710,000
Amortization of Bond discount is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(4,616)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(1,768,621)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>16,641</u>
Change in net position of governmental activities	\$	<u><u>(360,285)</u></u>

See notes to the financial statements

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

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2017, two of the Board members are affiliated with Lennar Homes ("Developer").

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Assessments (Continued)

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

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

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

Capital Assets

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

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

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

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

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

Unearned Revenue

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

Long-Term Obligations

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s). For example, the District would record deferred outflows of resources on the statement of net position related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s). For example, when an asset is recorded in the governmental fund financial statements, but the revenue is unavailable, the District reports a deferred inflow of resources on the balance sheet until such time as the revenue becomes available.

Fund Equity/Net Position

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

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2017:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Government Obligation Fund CL Y	\$ 911,836	S&P AAAm	Weighted average of the fund portfolio: 23 days
	<u>\$ 911,836</u>		

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

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

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2017 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 5,830,263	\$ -	\$ -	\$ 5,830,263
Total capital assets, not being depreciated	5,830,263	-	-	5,830,263
Capital assets, being depreciated				
Infrastructure	51,904,376	-	-	51,904,376
Improvements	308,421	-	-	308,421
Total capital assets, being depreciated	52,212,797	-	-	52,212,797
Less accumulated depreciation for:				
Infrastructure	12,550,396	1,742,750	-	14,293,146
Improvements	234,855	25,871	-	260,726
Total accumulated depreciation	12,785,251	1,768,621	-	14,553,872
Total capital assets, being depreciated, net	39,427,546	(1,768,621)	-	37,658,925
Governmental activities capital assets, net	\$ 45,257,809	\$ (1,768,621)	\$ -	\$ 43,489,188

Depreciation was charged to the function.

NOTE 6 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2017 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 84,740
Debt service	84,740	-
Total	\$ 84,740	\$ 84,740

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

NOTE 7 - LONG TERM LIABILITIES

On May 16, 2006, the District issued \$38,145,000 of Special Assessments Bonds, Series 2006A with a fixed interest rate of 5.625%, due May 1, 2037. The Bonds were issued to finance the acquisition and construction of certain improvements for benefit of the District. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2006. Principal on the Series 2006A Bonds is due serially on May 1, commencing on May 1, 2008.

The Series 2006A Bonds are subject to redemption at the option of the District prior to their maturity as set forth in the Bond Indenture. The Series 2006 Bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2017.

Changes in long-term liability activity for the fiscal year ended September 30, 2017 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2006A	\$26,655,000	\$ -	\$ 710,000	\$25,945,000	\$ 720,000
Less: original issue discount	92,319	-	4,616	87,703	-
Total	<u>\$26,562,681</u>	<u>\$ -</u>	<u>\$ 714,616</u>	<u>\$25,857,297</u>	<u>\$ 720,000</u>

At September 30, 2017, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2018	\$ 720,000	\$ 1,459,406	\$ 2,179,406
2019	765,000	1,418,906	2,183,906
2020	810,000	1,375,875	2,185,875
2021	855,000	1,330,313	2,185,313
2022	905,000	1,282,219	2,187,219
2023-2027	5,370,000	5,587,031	10,957,031
2028-2032	7,105,000	3,891,938	10,996,938
2033-2037	9,415,000	1,647,844	11,062,844
	<u>\$25,945,000</u>	<u>\$17,993,532</u>	<u>\$ 43,938,532</u>

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 9 – SUBSEQUENT EVENTS

Bond Refinancing

Subsequent to fiscal year end, in February 2018, the District issued Special Assessment Revenue Refunding Bonds, Series 2018 in amount of \$26,825,000 to refund Series 2006A Bond.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 179,753	\$ 181,678	\$ 173,046	\$ (8,632)
Interest earnings	100	100	498	398
Total revenues	179,853	181,778	173,544	(8,234)
EXPENDITURES				
Current:				
General government	179,853	181,778	163,029	18,749
Total expenditures	179,853	181,778	163,029	18,749
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	10,515	\$ 10,515
Fund balance - beginning			17,376	
Fund balance - ending			\$ 27,891	

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2017 was amended to increase revenues and appropriations by \$1,925.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 24, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Bhav & Associates

May 24, 2018



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Wentworth Estates Community Development District, Collier County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2017. 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, 2017.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Wentworth Estates Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

May 24, 2018



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

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated May 24, 2018.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 24, 2018, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

May 24, 2018

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2016.

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, 2017.

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, 2017.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes agrees with the September 30, 2017 financial audit report.
6. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
7. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2017. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

RESOLUTION 2018-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2019 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

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

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

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2019 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, August 9, 2018
HOUR:	8:30 A.M.
LOCATION:	TPC Treviso Bay A TPC TOUR Club 9800 Treviso Bay Boulevard Naples, Florida 34113

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

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

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

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

RESOLUTION 2018-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2019 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

PASSED AND ADOPTED this 10th day of May, 2018.

ATTEST:

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

James Oliver, Vice Chairman

JPWard and Associates LLC

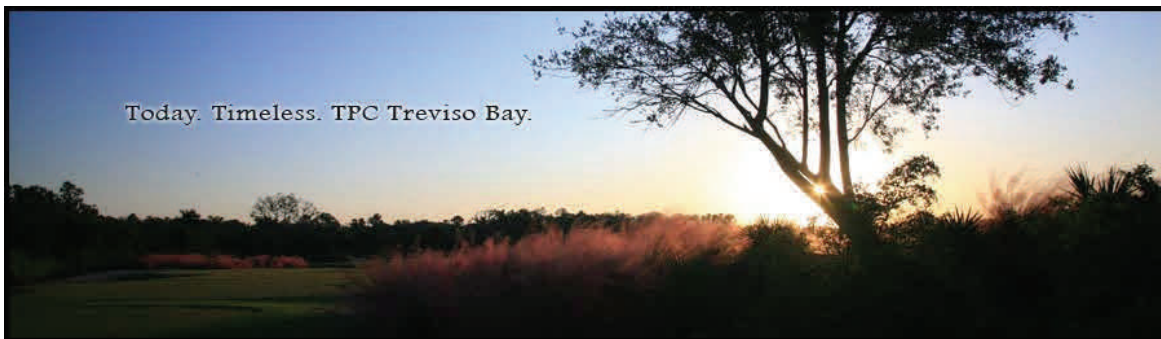
TOTAL Commitment to Excellence

Wentworth Estates

Community Development District

Proposed Budget —Fiscal Year 2019

Exhibit A



JPWARD AND ASSOCIATES LLC

2900 NORTHEAST 12TH TERRACE, SUITE 1

OAKLAND PARK, FLORIDA 33334

E-MAIL: JimWard@JPwardAssociates.com

PHONE: (954) 658-4900

Please visit our web site for additional information:

www.wentworthestatescdd.org



Wentworth Estates

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DEBT SERVICE FUND

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**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2019**

Description	Fiscal Year 2018 Adopted Budget	Actual at 06/20/2018	Anticipated Year End 09/30/18	Fiscal Year 2019 Budget	Expenditure Requirements - October 2018 - December, 2018
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Revenue (Series 2018 GF Reimbursement)	\$ -	\$ 14,133	\$ 14,133	\$ -	
Interest Income - General Account	\$ 1,200	\$ 650	\$ 900	\$ 1,200	The District will receive approximately \$110,000 by 12/31
Special Assessment Revenue					
Special Assessment - On-Roll	\$ 268,375	\$ 224,110	\$ 224,110	\$ 268,357	
Special Assessment - Off-Roll		\$ 8,611	\$ 8,611	\$ -	
Total Revenue & Other Sources	\$ 269,575	\$ 247,504	\$ 247,754	\$ 269,557	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 2,500	\$ 3,800	\$ 5,000	\$ 2,500	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -	\$ -
Executive					
Professional Management	\$ 50,000	\$ 37,500	\$ 50,000	\$ 50,000	\$ 12,500
Financial and Administrative					
Audit Services	\$ 4,500	\$ 2,000	\$ 4,500	\$ 4,500	\$ -
Accounting Services	\$ 16,000	\$ 12,000	\$ 16,000	\$ 16,000	\$ 4,000
Assessment Roll Preparation	\$ 8,000	\$ 6,000	\$ 8,000	\$ 8,000	\$ 2,000
Assessment Methodology Preparation	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage Rebate Fees	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 3,000	\$ 8,812	\$ 10,000	\$ 2,900	\$ -
Trustee Services	\$ 9,300	\$ -	\$ 8,400	\$ 8,400	\$ -
Dissemination Agent Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Prop. App/Tax Collector Services	\$ 25,000	\$ 2,292	\$ 2,292	\$ 25,000	\$ 25,000
Bank Service Fees	\$ 800	\$ 654	\$ 900	\$ 800	\$ 200
Travel and Per Diem					
	\$ -	\$ -	\$ -	\$ -	\$ -
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 600	\$ 4,254	\$ 4,500	\$ 600	\$ -
Insurance					
	\$ 61,000	\$ 59,964	\$ 59,964	\$ 61,000	\$ 61,000
Printing and Binding					
	\$ 500	\$ 1,549	\$ 2,000	\$ 500	\$ -
Web Site Maintenance					
	\$ 1,200	\$ 1,950	\$ 3,000	\$ 1,200	\$ 300
Office Supplies					
	\$ -	\$ -	\$ -	\$ -	\$ -
Subscriptions and Memberships					
	\$ 175	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services					
General Counsel	\$ 4,000	\$ 9,835	\$ 15,000	\$ 5,500	\$ 1,000
Tax Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
Other General Government Services					
Engineering Services - General	\$ 6,000	\$ 20,099	\$ 25,000	\$ 5,500	\$ 2,000
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ 198,075	\$ 176,385	\$ 220,231	\$ 198,075	\$ 108,175
Road and Street Services					
Repairs and Maintenance					
Bridge Inspection Report	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Sub-Total:	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Reservies					
Operations	\$ 10,000	\$ -	\$ -	\$ 50,700	\$ -
Sub-total:	\$ 10,000	\$ -	\$ -	\$ 50,700	\$ -
Other Fees and Charges					
Property Appraiser, Tax Collector and Discount for Early Payment	\$ 61,500	\$ -	\$ -	\$ 10,782	\$ -
Sub-Total:	\$ 61,500	\$ -	\$ -	\$ 10,782	\$ -
Total Expenditures and Other Uses	\$ 269,575	\$ 176,385	\$ 230,231	\$ 269,557	\$ 118,175
Net Increase/(Decrease) in Fund Balance	\$ 35,000	\$ 71,120	\$ 17,523	\$ 50,700	
Fund Balance - Beginning	\$ 27,891	\$ 27,891	\$ 27,891	\$ 45,414	
Fund Balance - Ending	\$ 62,891	\$ 99,011	\$ 45,414	\$ 96,114	

Description	Assessment Comparison	
	Number of Units	FY 2019 Rate/Unit
Resident/Commerical/Unit	1524	\$ 176.09
CAP Rate Adopted		\$ 176.14

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2019**

Revenues and Other Sources

Carryforward	\$	-
Interest Income - General Account	\$	1,200
Anticipated Earnings on the District's General Fund Account		

Appropriations

Legislative

Board of Supervisor's Fees	\$	2,500
The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year.		

Executive

Professional Management	\$	50,000
The District retains the services of a professional management company - JPWard and Associates, LLC - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to the District.		

Financial and Administrative

Audit Services	\$	4,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.		
Accounting Services	\$	16,000
To provide for the daily accounting activities of the District		
Assessment Roll Preparation	\$	8,000
For the preparation of the Assessment Rolls including transmittal to the Lee County Property Appraiser.		
Arbitrage Rebate Fees	\$	500
For required Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.		

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2019**

Other Contractual Services

Recording and Transcription	\$	-
Legal Advertising	\$	2,900
Trustee Services	\$	8,400

With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirements of the trust.

Dissemination Agent Services	\$	5,000
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With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories.

Prop. App/Tax Collector Services	\$	25,000
Bank Service Fees	\$	800

Travel and Per Diem

	\$	-
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Communications and Freight Services

Telephone	\$	-
Postage, Freight & Messenger	\$	600

Insurance	\$	61,000
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Printing and Binding	\$	500
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Web Site Maintenance	\$	1,200
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Office Supplies	\$	-
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Subscriptions and Memberships	\$	175
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Legal Services

General Counsel	\$	5,500
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The District's general counsel provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".

Other General Government Services

Engineering Services - General	\$	5,500
--------------------------------	----	-------

The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Contingencies	\$	-
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Road and Street Services

Repairs and Maintenance		
Bridge Inspection Report	\$	10,000

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2019**

The main Bridge coming into the Community is owned by the District, and periodically it is recommended that the bridge be inspected, the last inspection was completed in December, 2011.

Reservies

Operations \$ 50,700

Other Fees and Charges

Property Appraiser, Tax Collector and Discount for Early Payment \$ 10,782
4% Discount permitted by Law for early payment

Total Appropriations: \$ 269,557

Wentworth Estates
Community Development District
Debt Service Fund - Series 2006 A & B Bonds - Budget
Fiscal Year 2019

Description	Fiscal Year 2018 Adopted Budget	Actual at 06/30/2018	Anticipated Year End 09/30/18	Fiscal Year 2019 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 1,700	\$ 3,422	\$ 3,422	\$ -
Reserve Account-Series A	\$ 300	\$ 663	\$ 663	\$ -
Prepayment Account-Series A	\$ -	\$ 8	\$ 8	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 2,259,934	\$ 1,933,202	\$ 1,933,202	\$ -
Special Assessment - Off-Roll	\$ -	\$ 56,565	\$ 56,565	\$ -
Special Assessment - Prepayments-Series A	\$ -	\$ 13,644	\$ 13,644	\$ -
Total Revenue & Other Sources	\$ 2,261,934	\$ 2,007,504	\$ 2,007,504	\$ -
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 720,000	\$ -	\$ -	\$ -
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series A Bonds	\$ 1,459,406	\$ 729,703	\$ 729,703	\$ -
Other Fees and Charges				
Discounts/Fees and Charges	\$ 82,528	\$ -	\$ -	\$ -
Operating Transfers Out				
General Fund Transfer	\$ -	\$ -	\$ -	\$ -
Debt Service Fund Transfer to Series 2018 Bonds	\$ -	\$ 1,401,281	\$ 1,401,281	\$ -
Transfers to Escrow Account for Series 2006 Bonds	\$ -	\$ 894,028	\$ 894,028	\$ -
Total Expenditures and Other Uses	\$ 2,261,934	\$ 3,025,012	\$ 3,025,012	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (1,017,509)	\$ (1,017,509)	\$ -
Fund Balance - Beginning	\$ 1,017,509	\$ 1,017,509	\$ 1,017,509	\$ -
Fund Balance - Ending	\$ 1,017,509	\$ -	\$ -	\$ -

**Wentworth Estates
Community Development District
Debt Service Fund - Series 2018 Refunding Bonds
Fiscal Year 2019**

Description	Fiscal Year		Anticipated		Fiscal Year 2019 Budget
	2018 Adopted Budget	Actual at 06/30/2018	Year End 09/30/18		
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue					
Special Assessment - On-Roll	\$ -	\$ 238,143	\$ 238,143		2,112,361
Special Assessment - Off-Roll	\$ -				
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income					
Sinking Fund	\$ -	\$ 315	\$ 500	\$ -	\$ 100
Interest Account-Series A	\$ -	\$ 383	\$ 400	\$ -	\$ 300
Reserve Account-Series A	\$ -	\$ 394	\$ 400	\$ -	\$ 300
Prepayment Account	\$ -	\$ 8	\$ 10	\$ -	\$ -
Revenue Account	\$ -	\$ 138	\$ 200	\$ -	\$ 100
Intragovernmental Transfers In					
Debt Service Fund - Series 2006 Bonds	-	\$ 1,401,281	1,401,281	\$ -	\$ -
Debt Proceeds					
Series 2017 Refunding Bonds	\$ -	\$ 26,174,183	\$ 26,174,183	\$ -	\$ -
Total Revenue & Other Sources	\$ -	\$ 27,814,845	\$ 27,815,117	\$ -	\$ 2,113,161
Expenditures and Other Uses					
Debt Service					
Principal Debt Service - Mandatory					
Series A Bonds	\$ -	\$ 595,000	\$ 595,000	\$ -	\$ 1,005,000
Principal Debt Service - Early Redemptions					
Series A Bonds	\$ -			\$ -	\$ -
Interest Expense					
Series A Bonds	\$ -	\$ 209,321	\$ 209,321	\$ -	\$ 938,993
Other Fees and Charges					
Discounts/Fees and Charges	\$ -	\$ 22,192		\$ -	\$ 138,192
Operating Transfers Out					
Transfers to Escrow Account for Series 2006 Bonds	\$ -	\$ 25,594,195	\$ 25,594,195	\$ -	\$ -
Total Expenditures and Other Uses	\$ -	\$ 26,420,708	\$ 26,398,516	\$ -	\$ 2,082,184
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 1,394,137	\$ 1,416,601	\$ -	\$ 30,977
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,416,601
Fund Balance - Ending	\$ -	\$ 1,394,137	\$ 1,416,601	\$ -	\$ 1,447,578

Restricted Fund Balance:
Reserve Account Requirement \$ 579,988
Restricted for November 1, 2019 Interest Payment \$ 469,496
Total - Restricted Fund Balance: \$ 1,049,484

Description	Number of Units	Assessment Rates			
		FY 2018 Rates are Series 2006 Bonds		FY 2019	
		Off-Roll	On-Roll	Off-Roll	On-Roll
50' Lot	111		\$ 2,158.41		\$ 1,959.78
50' Lot partial	1		\$ 1,566.61		\$ 1,423.56
60' Lot	75		\$ 2,290.69		\$ 2,079.01
60' Lot partial	1		\$ 1,733.08		\$ 1,573.78
75' Lot	205		\$ 2,759.00		\$ 2,503.65
100' Lot	17		\$ 3,925.11		\$ 3,562.47
100' Lot partial	10		\$ 3,333.31		\$ 3,026.25
150' Lot	10		\$ 4,708.30		\$ 4,273.22
150' Lot partial	1		\$ 4,116.50		\$ 3,737.01
Coach Homes	194		\$ 1,440.22		\$ 1,307.13
2 Story Condominiums	203		\$ 1,224.54		\$ 1,111.39
4 Story Condominiums	600		\$ 1,030.92		\$ 935.66
Commercial	1		\$ 49,327.96		\$ 44,769.74
Golf Course	0		N/A		
Total:	1429				

**Wentworth Estates
Community Development District
Debt Service Fund - Series 2018 Amortization Schedule
Fiscal Year 2019**

Description	Prepayments	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service	Par Debt Outstanding
Par Amount Issued		\$ 26,825,000	Varies			
5/1/2018		\$ 595,000	2.500%	\$ 209,320.92		
11/1/2018				\$ 469,496.25	\$ 1,273,817.17	\$ 26,230,000
5/1/2019		\$ 1,005,000	2.725%	\$ 469,496.25		
11/1/2019				\$ 455,803.13	\$ 1,930,299.38	\$ 25,225,000
5/1/2020		\$ 1,035,000	2.875%	\$ 455,803.13		
11/1/2020				\$ 440,925.00	\$ 1,931,728.13	\$ 24,190,000
5/1/2021		\$ 1,065,000	3.000%	\$ 440,925.00		
11/1/2021				\$ 424,950.00	\$ 1,930,875.00	\$ 23,125,000
5/1/2022		\$ 1,095,000	3.000%	\$ 424,950.00		
11/1/2022				\$ 408,525.00	\$ 1,928,475.00	\$ 22,030,000
5/1/2023		\$ 1,130,000	3.125%	\$ 408,525.00		
11/1/2023				\$ 390,686.75	\$ 1,929,211.75	\$ 20,900,000
5/1/2024		\$ 1,170,000	3.250%	\$ 390,686.75		
11/1/2024				\$ 371,856.25	\$ 1,932,725.00	\$ 19,730,000
5/1/2025		\$ 1,210,000	3.375%	\$ 371,856.25		
11/1/2025				\$ 351,437.50	\$ 1,933,293.75	\$ 18,520,000
5/1/2026		\$ 1,250,000	3.375%	\$ 351,437.50		
11/1/2026				\$ 330,343.75	\$ 1,931,781.25	\$ 17,270,000
5/1/2027		\$ 1,295,000	3.500%	\$ 330,343.75		
11/1/2027				\$ 307,681.25	\$ 1,933,025.00	\$ 15,975,000
5/1/2028		\$ 1,340,000	3.625%	\$ 307,681.25		
11/1/2028				\$ 283,393.75	\$ 1,931,075.00	\$ 14,635,000
5/1/2029		\$ 1,390,000	3.625%	\$ 283,393.75		
11/1/2029				\$ 258,200.00	\$ 1,931,593.75	\$ 13,245,000
5/1/2030		\$ 1,440,000	3.750%	\$ 258,200.00		
11/1/2030				\$ 231,200.00	\$ 1,929,400.00	\$ 11,805,000
5/1/2031		\$ 1,495,000	3.750%	\$ 231,200.00		
11/1/2031				\$ 203,168.75	\$ 1,929,368.75	\$ 10,310,000
5/1/2032		\$ 1,555,000	3.875%	\$ 203,168.75		
11/1/2032				\$ 173,040.63	\$ 1,931,209.38	\$ 8,755,000
5/1/2033		\$ 1,615,000	3.875%	\$ 173,040.63		
11/1/2033				\$ 141,750.00	\$ 1,929,790.63	\$ 7,140,000
5/1/2034		\$ 1,680,000	3.875%	\$ 141,750.00		
11/1/2034				\$ 109,200.00	\$ 1,930,950.00	\$ 5,460,000
5/1/2035		\$ 1,745,000	4.000%	\$ 109,200.00		
11/1/2035				\$ 74,300.00	\$ 1,928,500.00	\$ 3,715,000
5/1/2036		\$ 1,820,000	4.000%	\$ 74,300.00		
11/1/2036				\$ 37,900.00	\$ 1,932,200.00	\$ 1,895,000
5/1/2037		\$ 1,895,000	4.000%	\$ 37,900.00		
11/1/2037					\$ 1,932,900.00	\$ -

Wentworth Estates
Community Development District
Capital Project Fund - Series 2018 Bonds
Fiscal Year 2019

Description	Fiscal Year 2018 Adopted Budget	Actual at 03/31/2018	Anticipated Year End 09/30/18	Fiscal Year 2019 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Construction Account	\$ -	3.75	6	
Costs of Issuance Account	\$ -			
Intragovernmental Transfers In				
Proceeds From Refunding Bonds				
2017 Refinance (2006 Bonds)		\$ 650,817	\$ 650,817	
Total Revenue & Other Sources	\$ -	\$ 650,821	\$ 650,823	\$ -
Expenditures and Other Uses				
Executive				
Professional-Management		\$ 35,000	\$ 35,000	
Other Contractual Services				
Trustee Services		\$ 9,750	\$ 9,750	
Engineering Services		\$ -	\$ 14,136	
Legal Services				
General Counsel		\$ 57,750	\$ 57,750	
Bond/Disclosure Counsel		\$ 48,000	\$ 48,000	
Operating Transfers Out				
Transfers to Escrow Account for Series 2006 Bonds				
2017 Refinance (2006 Bonds)	\$ -	\$ 486,188	\$ 486,188	
Total Expenditures and Other Uses	\$ -	\$ 636,688	\$ 650,823	\$ -
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 14,133	\$ (0)	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ 14,133	\$ (0)	\$ -

RESOLUTION 2018-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2018 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2019; and

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A” and “B” the Budget and Methodology respectively; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

RESOLUTION 2018-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, it is in the best interests of the District to adopt the General Fund Special Assessment Methodology of the Wentworth Estates Community Development District (the "Methodology") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference: and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Wentworth Estates Community Development District (the "Assessment Roll") attached to this Resolution as Table 1 contained in Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on those properties noted on Table 1 contained in Exhibit "B" to the County Tax Collector pursuant to the Uniform Method; and

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

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" and "B" the Budget and Methodology respectively confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit "B", and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "B" the Methodology. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments on lands noted as on-roll in Table 1 of Exhibit "B" shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by

RESOLUTION 2018-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL AND APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Wentworth Estates Community Development District.

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

SECTION 6. Conflict. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED this 9th day of August, 2018.

ATTEST:

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joseph Newcomb, Chairman

EXHIBIT B

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology
Fiscal Year 2019 – General Fund

Prepared by:

07/13/2018

JPWard & Associates LLC

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SPECIAL ASSESSMENT METHODOLOGY

1.0 PURPOSE

This report is intended to introduce to the Wentworth Estates Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2019, which begins on October 1, 2018 and ends on September 30, 2019 .

The Methodology will have two (2) primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District; and (2) apportioning the proportionate benefits on a basis that is fair and reasonable. The Methodology herein is intended to set forth a framework to apportion the costs associated with the operations and maintenance expenditures benefiting properties on a fair and equitable apportionment. The report is designed to conform to the requirements of Chapter's 189, 190 and 197, Florida Statutes and is consistent with the District's understanding of the case law on this subject.

2.0 BACKGROUND

The District was established by Collier County effective June 15, 2004, and the District boundaries were amended to exclude approximately 5 acres of land in the District in April 3, 2006. The District is located within unincorporated Collier County and encompasses approximately 973 acres of land. The development is situated approximately five (5) miles southeast of the City of Naples and approximately eight miles southwest of Interstate-75. The District includes approximately 1,430 residential units including condominiums, coach homes, and single family lots of varying sizes, as well as commercial and golf course property.

3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY

Valid assessments under Florida Law have two (2) requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits that flow as a logical connection peculiar to the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the

assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as a first lien on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

4.0 ASSESSMENT ALLOCATION STRUCTURE

Special and peculiar benefits flow as a logical connection to the property from the operation and maintenance related services provided as a logical consequence to the property within the boundary of the District. These special benefits are peculiar to the acreage and later down to the actual platted units or parcels. The special benefits that justify imposing the assessment on the acreage include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various platted units or parcels of property.

5.0 ASSIGNMENT OF ASSESSMENTS

The apportionment of benefit in such a methodology report is based on accepted practices for the fair and equitable apportionment of special benefits in accordance with applicable laws and the procedure for the imposition, levy and collection of non ad valorem special assessments as set forth in the District Act and in conformity with State Laws applicable to such assessments.

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2019 General Fund Budget is financial and administrative in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to the property. As such, each residential unit is assigned one Equivalent Residential Unit (ERU).

6.0 ASSESSMENT ROLL

As described above, the allocation associated with the District's General Fund Activities are distributed across all assessable units within the boundaries of the District. Table 1 provides the assessment roll based on updated parcel account information provided by the Collier County Property Appraiser's office assigning the appropriate parcel identification numbers

for the lands currently platted within the boundaries of the District. A portion of the developable land is platted and the appropriate parcel identification numbers assigned by the Property Appraiser are known, the following table will only be updated to reflect any changes in ownership within the boundaries of the Development.



**Wentworth Estates Community Development District
Assessment Roll - Fiscal Year 2019**

Table 1

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
23896800022	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT C-1	\$ -
23896800048	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT C-2	\$ -
23896800064	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT C-3	\$ -
23896800080	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT C-4	\$ -
23896800103	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT L-1	\$ -
23896800129	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT L-4A	\$ -
23896800145	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT L-5A	\$ -
23896800161	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT R-11	\$ -
23896800187	75	1	ANTONIO, SUSAN E	BELLA FIRENZE LOT 1	\$ 176.09
23896800200	75	1	MCALLISTER, PATRICK M	BELLA FIRENZE LOT 2	\$ 176.09
23896800226	75	1	PANETTIERI, DEAN	BELLA FIRENZE LOT 3	\$ 176.09
23896800242	75	1	COHEN, STEVEN R	BELLA FIRENZE LOT 4	\$ 176.09
23896800268	75	1	DUARTE, VALERIE=& EDMUND	BELLA FIRENZE LOT 5	\$ 176.09
23896800284	75	1	KENDALL, JOHN=& CARRIE	BELLA FIRENZE LOT 6	\$ 176.09
23896800307	75	1	BARRINGER JR, WILLIAM LEE	BELLA FIRENZE LOT 7	\$ 176.09
23896800323	75	1	KROH, MONTE A	BELLA FIRENZE LOT 8	\$ 176.09
23896800349	75	1	BUONGIORNO, JOSEPH J =& ROSINA	BELLA FIRENZE LOT 9	\$ 176.09
23896800365	75	1	ALTON, AMY MICHELLE=& STEVEN J	BELLA FIRENZE LOT 10	\$ 176.09
23896800381	75	1	HELLBERG, CLIFFORD ERIC	BELLA FIRENZE LOT 11	\$ 176.09
23896800404	75	1	MCINTOSH, JAMES L=& CAROLINE M	BELLA FIRENZE LOT 12	\$ 176.09
23896800420	75	1	KLETT, JOHN	BELLA FIRENZE LOT 13	\$ 176.09
23896800446	75	1	DAVIS, JOHN=& GEORGIANN	BELLA FIRENZE LOT 14	\$ 176.09
23896800462	75	1	D'ALESSANDRO, RICHARD V	BELLA FIRENZE LOT 15	\$ 176.09
23896800488	75	1	JEFFREY CLARKE LIVING TRUST	BELLA FIRENZE LOT 16	\$ 176.09
23896800501	75	1	BOLOGNA, NICHOLAS J	BELLA FIRENZE LOT 17	\$ 176.09
23896800527	75	1	CHARLES R ANDERSON REV TRUST	BELLA FIRENZE LOT 18	\$ 176.09
23896800543	75	1	TIGHE, TIMOTHY A	BELLA FIRENZE LOT 19	\$ 176.09
23896800569	75	1	LEITI, JAMES G	BELLA FIRENZE LO 20	\$ 176.09
23896800585	75	1	IPPOLITO, DAVID	BELLA FIRENZE LOT 21	\$ 176.09
23896800608	75	1	HILLIER, CARL B=& VICKI J	BELLA FIRENZE LOT 22	\$ 176.09
23896800624	75	1	DAVIDSON, ALAN R=& SALLY G	BELLA FIRENZE LOT 23	\$ 176.09
23896800640	75	1	SLATER, PAUL=& LINDA	BELLA FIRENZE LOT 24	\$ 176.09
23896800666	75	1	TYCAST, FRANK=& KAREN	BELLA FIRENZE LOT 25	\$ 176.09
23896800682	75	1	MCGILLIS, DANIEL S	BELLA FIRENZE LOT 26	\$ 176.09
23896800705	75	1	OGANOWSKI, KASIMIR=& SHERYL	BELLA FIRENZE LOT 27	\$ 176.09
23896800721	75	1	RICHARDELLO, MICHAEL A	BELLA FIRENZE LOT 28	\$ 176.09
23896800747	75	1	R & A QUEEN LIVING TRUST	BELLA FIRENZE LOT 29	\$ 176.09
23896800763	75	1	SALOMON, ROBERT S	BELLA FIRENZE LOT 30	\$ 176.09
23896800789	75	1	CHRISTIANSEN, LOUIS J	BELLA FIRENZE LOT 31	\$ 176.09
23896800802	75	1	COLONNELLI, NINO=& LISA A	BELLA FIRENZE LOT 32	\$ 176.09
23896800828	75	1	ALLGAYER, WERNER=& RITA	BELLA FIRENZE LOT 33	\$ 176.09
23896800844	75	1	NORINE L FULLER TRUST	BELLA FIRENZE LOT 34	\$ 176.09
23896800860	75	1	JENNIFER H ROWLAND QPRT	BELLA FIRENZE LOT 35	\$ 176.09
23896800886	75	1	CHAKHY LLC	BELLA FIRENZE LOT 36	\$ 176.09
23896800909	75	1	SICILIANO, PHILIP=& MARIE	BELLA FIRENZE LOT 37	\$ 176.09
23896800925	75	1	VOXAKIS, ANGELO=& EUGENIA	BELLA FIRENZE LOT 38	\$ 176.09
23896800941	75	1	WOODS JR, JAMES F=& NANCY G	BELLA FIRENZE LOT 39	\$ 176.09
23896800967	75	1	BINETTI, CRAIG=& SALLY	BELLA FIRENZE LOT 40	\$ 176.09
23896800983	75	1	BARBER, KEVIN	BELLA FIRENZE LOT 41	\$ 176.09
23896801005	75	1	POWELL, DANIEL MARK	BELLA FIRENZE LOT 42	\$ 176.09
23896801021	75	1	J R & B J HOIDA JT REV TRUST	BELLA FIRENZE LOT 43	\$ 176.09
23896801047	75	1	NORGARD, DAVID W	BELLA FIRENZE LOT 44	\$ 176.09
23896801063	75	1	MAZZARRO FAMILY TRUST	BELLA FIRENZE LOT 45	\$ 176.09
23896801089	75	1	NINA EVELENE CIANCHETTE	BELLA FIRENZE LOT 46	\$ 176.09
23896801102	75	1	LYNDA COSTIGAN 2014 TRUST	BELLA FIRENZE LOT 47	\$ 176.09
23896801128	75	1	SKALLERUP, CURT=& SUE	BELLA FIRENZE LOT 48	\$ 176.09
23896801144	75	1	MAHONEY, SEAN	BELLA FIRENZE LOT 49	\$ 176.09
23896801160	75	1	STEVEN D KING REV TRUST	BELLA FIRENZE LOT 50	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
23896801186	75	1	MCGARRY, WILLIAM CODY	BELLA FIRENZE LOT 51	\$ 176.09
23896801209	75	1	VIRGINIA COMSTOCK TOCCI TRUST	BELLA FIRENZE LOT 52	\$ 176.09
23896801225	75	1	BUCCHIGNANO, SHARON=& JOHN	BELLA FIRENZE LOT 53	\$ 176.09
23896801241	75	1	MCCAFFERTY, BRIAN J	BELLA FIRENZE LOT 54	\$ 176.09
23896801267	75	1	BODNER, CHARLES	BELLA FIRENZE LOT 55	\$ 176.09
26149200020	Coach	1	URCZYK, JEFFEREY=& LOIS	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200046	Coach	1	OLIVE, CONNIE S	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200062	Coach	1	OBY, DOUGLAS KENNETH	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200088	Coach	1	NEUKUM, JOSEPH JAMES	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200101	Coach	1	TOBIN, ROBERT T=& JOAN G	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200127	Coach	1	PICCIONE, MARIO=& FRANCA LIDIA	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200143	Coach	1	BIAS, WETZEL=& CATHLEEN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200169	Coach	1	CHOBOR, MICHAEL=& ROSEANN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200185	Coach	1	KNICKLE, H NORMAN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200208	Coach	1	BRUEN, JOYCE A=& EDWARD E	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200224	Coach	1	DINIZO, RALPH	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200240	Coach	1	ALAMPI FAMILY LTD PARTNERSHIP	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200266	Coach	1	PALAZZOLO, ANTONIO	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200282	Coach	1	MARTIN JR, ROBERT JOHN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200305	Coach	1	PIRRI, PAOLINO=& FAUSTA	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200321	Coach	1	VANIER, DENNIS P	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200347	Coach	1	SWINGLE, ELAINE M	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200363	Coach	1	HOSPOD, THOMAS F	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200389	Coach	1	GULISH, MICHAEL J=& JUDITH S	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200402	Coach	1	SAPERSTEIN, MARC=& HELENE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200428	Coach	1	PASCHEN, LUCETTA L	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200444	Coach	1	SEDOR, MICHELE L=& DENNIS P	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200460	Coach	1	MICHAEL P SPYRIDAKIS REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200486	Coach	1	P L & D C WADSWORTH R/L TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200509	Coach	1	FRUITERMAN, MARK L=& STACY H	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200525	Coach	1	GRAFFEO, VICTORIA A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200541	Coach	1	BRASH, STUART	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200567	Coach	1	SHANDA, LAWRENCE P=& BETH A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200583	Coach	1	HAGGSTROM, INGEMAR=& FATIMA	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200606	Coach	1	MADSEN JR, THOMAS J	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200622	Coach	1	JUDY W COOLBAUGH REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200648	Coach	1	BERLIN, DAVID R=& LUISA M	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200664	Coach	1	SALAH ABDELATI LIV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200680	Coach	1	THERESA M RYAN REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200703	Coach	1	BARTLETT FAMILY LIV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200729	Coach	1	PAYNE, MARK DAVID	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200745	Coach	1	MICHAEL C MAHONEY TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200761	Coach	1	AUGUSTINO A INGOGLIA REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200787	Coach	1	BISHOP, DAVID R=& LAURA H	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200800	Coach	1	LACROIX, ROBERT L	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200826	Coach	1	FEZZA, THOMAS=& JOANNE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200842	Coach	1	DIROSA, CORRADO=& RITA ANN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200868	Coach	1	HAMALIAN FAMILY LIV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200884	Coach	1	PAULINA KOSOBUD REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200907	Coach	1	JORDAN, PAMELA J=& MARLON D	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200923	Coach	1	HENRIKSSON ET AL, THOMAS	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200949	Coach	1	WANOUS, MICHAEL=& TERESA	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200965	Coach	1	TSAVANIS, MICHAEL A=& MARY C	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149200981	Coach	1	SHANNON, CHERYL=& ROBERT	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201003	Coach	1	PETRY, JOSEPH W=& LYNN P	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201029	Coach	1	SPILLANE, JOHN J	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201045	Coach	1	WEBER, KENNETH A=& LAUREL A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201061	Coach	1	LINDA D BERTANI REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201087	Coach	1	FRIEDMAN, NANCY C	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201100	Coach	1	JODY LOU WIETHOFF R/L TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201126	Coach	1	HIGGINS, MARTIN=& MARY	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201142	Coach	1	PLATH, SCOTT=& KATHLEEN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
26149201168	Coach	1	JOSEPH J RACZ FAMILY REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201184	Coach	1	DONALD W ORT TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201207	Coach	1	PRESTERA, LAURETTA	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201223	Coach	1	JOANNE M FOURNIER REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201249	Coach	1	MILLER, WILLIAM T	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201265	Coach	1	ROLLIN, DANIEL JAMES	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201281	Coach	1	GALLANT, JOSEPH K	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201304	Coach	1	REGAS, LAWRENCE A=& KRISTINE M	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201320	Coach	1	PACITTI, JAMES A=& DOROTHY A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201346	Coach	1	CAROL K TOBIN DEC OF REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201362	Coach	1	KOMOROWSKI FLORIDA TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201388	Coach	1	LIPAROTO, LEONARDO J	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201401	Coach	1	SCARANGELLA, ROCCO	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201427	Coach	1	RULLO, RODOLFO=& SHARON M	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201443	Coach	1	REINHART, PETER S	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201469	Coach	1	VAN HOY, VERN E=& LAUREN E	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201485	Coach	1	STEVE GRAPSAS GTR TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201508	Coach	1	SPILMAN, JEFFREY=& ROBIN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201524	Coach	1	MELLO, GLENN G=& MARGUERITE M	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201540	Coach	1	KENNETH D HINTLIAN TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201566	Coach	1	SHARKEY, TERENCE=& LINDA	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201582	Coach	1	SCHACHNER, THOMAS JOSEPH	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201605	Coach	1	REVERE SR, TERENCE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201621	Coach	1	TALLINDER, HENRIK=& ANN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201647	Coach	1	JAMES & DIANE MACIOCE LV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201663	Coach	1	LOERA, ARTURO=& BRENDA B	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201689	Coach	1	PANAGROSSI, DENNIS=& KAREN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201702	Coach	1	SUN, XIAOFAN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201728	Coach	1	SARDELLA, ELIA=& MARY JO	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201744	Coach	1	CENTURY CAPITAL GROUP LLC	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201760	Coach	1	DURST, DANIEL JOHN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201786	Coach	1	MILLER, DAVID KEVON	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201809	Coach	1	JOHNSTON, ARTHUR=& MARLENE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201825	Coach	1	CONNOLLY, JAMES D=& HEATHER C	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201841	Coach	1	JAN BOYCE 1997 REV TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201867	Coach	1	SHERREN, HENRY J=& SARAH A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201883	Coach	1	YOUNG, MATTHEW ION	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201906	Coach	1	FEDERICI, JOSEPH R=& ALICE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201922	Coach	1	KAMINSKI, EUGENE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201948	Coach	1	WOJTOWICZ, FRANK S=& SHARON R	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201964	Coach	1	KATIGBAK, PAUL B=& KIMBERLY J	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149201980	Coach	1	SCHERZER, PATRICK J=& JULIE E	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202002	Coach	1	NAPOLI 2822 LLC	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202028	Coach	1	NAPOLI9490 LLC	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202044	Coach	1	VANDEVENTER FARMS LP	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202060	Coach	1	DCDH REALTY TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202086	Coach	1	ALIOTO, MICHAEL=& MARY ANNE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202109	Coach	1	DESTEFANO, EUGENE=& DOROTHY	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202125	Coach	1	ERDMAN, MICHAEL F=& MICHELLE W	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202141	Coach	1	DWAN, JOHN C=& JUDITH L	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202167	Coach	1	DEGASPERIS, RONALD=& ROSE	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202183	Coach	1	WISSNER, KENNETH I=& CARRIE A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202206	Coach	1	NELSON REALTY TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202222	Coach	1	MOORE, KEITH D=& CAROLYN	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202248	Coach	1	2015 GALANT PROPERTY TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202264	Coach	1	NOBIL, STEVEN M=& LAURA A	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202280	Coach	1	CARRIE RUDMAN DEC OF TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202303	Coach	1	GLENNON LIVING TRUST	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202329	Coach	1	CIRILLO, PETER R	COACH HOMES I AT TREVISO BAY A PHA'	\$ 176.09
26149202426	Coach	1	SUSAN ROUTH LIVING TRUST	COACH HOMES II AT TREVISO BAY A PHA'	\$ 176.09
26149202442	Coach	1	UCCI, THOMAS=& MAUREEN E	COACH HOMES II AT TREVISO BAY A PHA'	\$ 176.09
26149202468	Coach	1	LOWENHAUPT, PHILIP J	COACH HOMES II AT TREVISO BAY A PHA'	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
26149202484	Coach	1	OMARA FAMILY NOMINEE TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202507	Coach	1	MCGEE, BRIAN M=& LORI J	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202523	Coach	1	GEOFFREY T WELCH LIV TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202549	Coach	1	CAMARATO, GREGORY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202565	Coach	1	CARAM, DAVID M=& BEVERLEY J	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202581	Coach	1	GIBNEY, TIMOTHY J	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202604	Coach	1	BOHRER, DAVID A=& PATRICIA L	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202620	Coach	1	WEBER, PATRICK CHARLES	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202646	Coach	1	WROBLEWSKI, ERIC AUBREY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202662	Coach	1	MCSHEA, DANIEL E=& DORENE	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202688	Coach	1	CURTIS STUDOR R/E HLDGS LLC	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202701	Coach	1	ODELL, SHANE	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202727	Coach	1	AXINN, BARBARA	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202743	Coach	1	TIMOTHY F CONWAY REV TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202769	Coach	1	VERBOS, EDWARD	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202785	Coach	1	MARANO, STEVEN=& CATHERINE	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202808	Coach	1	FOSTER, MARK A=& BARBARA S	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202824	Coach	1	DAHRINGER, JOHN C=& MARY JANE	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202840	Coach	1	DECKER, LAWRENCE A=& LOUISE M	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202866	Coach	1	CALARCO, JOHN ROD	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202882	Coach	1	ENDERLE, JONATHON=& KIMBERLY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202905	Coach	1	AIREY, MICHAEL K=& DENISE	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202921	Coach	1	BAKER, TED H	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202947	Coach	1	VILLANTI, ROBERT	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202963	Coach	1	GJORGIEVSKI, MICHAEL=& SARA M	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149202989	Coach	1	MICHELSON, JENNIFER A	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203001	Coach	1	DEMASI, LISA M	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203027	Coach	1	HOSEY, THOMAS CARL=& MARY ANN	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203043	Coach	1	KLEIN, ROY E=& SHARI L	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203069	Coach	1	PAULEY, GEORGE L	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203085	Coach	1	PLEWES, STEVEN ARTHUR	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203108	Coach	1	MURRELL, ALLISON	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203124	Coach	1	ROBERT C CAMMARANO LIV TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203140	Coach	1	MASCI, IGINIO=& KAREN	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203166	Coach	1	RIZZO, SUSAN	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203182	Coach	1	HENNIE, DAVID=& KAREN	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203205	Coach	1	SHAHEEN, MICHAEL J=& ROBYN L	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203221	Coach	1	SULLIVAN ET AL, JERRY W	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203247	Coach	1	WILLIAM R CLAYPOLE TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203263	Coach	1	BONACUSO, THOMAS E	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203289	Coach	1	COLANDO, TERESA A	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203302	Coach	1	LAROSA SR, JOSEPH J=& LORETTA	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203328	Coach	1	2561649 ONTARIO INC	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203344	Coach	1	MALTZ, DEREK S=& PATRICIA	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203360	Coach	1	HURT, TERRY J=& ANGELA G	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203386	Coach	1	BALBIR C SEAM & KUSUM B SEAM	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203409	Coach	1	STANLEY J NEVA TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203425	Coach	1	MONTGOMERY, BILLY G	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203441	Coach	1	CANNONE, SUSAN E	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203467	Coach	1	O'BRIEN, THOMAS J=& DOREEN	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203483	Coach	1	VEST, JEREMY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203506	Coach	1	MILEVSKI, NIKOLCE=& NANCY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203522	Coach	1	MURTAGH, KEVIN J	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203548	Coach	1	HALPIN, NEIL=& DEBORAH	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203564	Coach	1	DEBORAH L LAWSON TRUST	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203580	Coach	1	REBELLO, IVAN J	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203603	Coach	1	FOTI, PETER J=& FRANCES C	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203629	Coach	1	MILLER, JEFFREY LEE	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203645	Coach	1	STROH, VIRGINIA	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203661	Coach	1	ABRAHAM, ELIZABETH MARY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203687	Coach	1	MICHNO, RICHARD=& ROSEMARY	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09
26149203700	Coach	1	MCGUIRE, WILLIAM P=& SUSAN J	COACH HOMES II AT TREVISO BAY A PHA: \$	176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
26149203726	Coach	1	HUTCHINSON, LARRY G	COACH HOMES II AT TREVISO BAY A PHA	\$ 176.09
26149203742	Coach	1	KALERGIS, SHIRLEY JEAN	COACH HOMES II AT TREVISO BAY A PHA	\$ 176.09
26149203768	Coach	1	WOLFRUM FAMILY JOINT REV TRUST	COACH HOMES II AT TREVISO BAY A PHA	\$ 176.09
29860000027	Coach	1	POMPEO, MARCO=& RITA	DI NAPOLI A CONDOMINIUM BLDG 1-	\$ 176.09
29860000043	Coach	1	POMPEO, ANTHONY	DI NAPOLI A CONDOMINIUM BLDG 1-	\$ 176.09
29860000069	Coach	1	STEVEN RICHARDS & ELIZABETH	DI NAPOLI A CONDOMINIUM BLDG 1-	\$ 176.09
29860000085	Coach	1	LAURETTA PRESTERA TRUST	DI NAPOLI A CONDOMINIUM BLDG 1-	\$ 176.09
29860000108	Coach	1	WILKS, CRAIG F=& SUSAN A	DI NAPOLI A CONDOMINIUM BLDG 2-	\$ 176.09
29860000124	Coach	1	MILLIGAN, JAMES E=& CYNTHIA A	DI NAPOLI A CONDOMINIUM BLDG 2-	\$ 176.09
29860000140	Coach	1	GRANT, LAWRENCE N=& MARY BETH	DI NAPOLI A CONDOMINIUM BLDG 2-	\$ 176.09
29860000166	Coach	1	MEDUGNO, NEIL A	DI NAPOLI A CONDOMINIUM BLDG 2-	\$ 176.09
29860000182	Coach	1	TURBACZEWSKI, GARY G=& KAREN F	DI NAPOLI A CONDOMINIUM BLDG 3-	\$ 176.09
29860000205	Coach	1	MARY LYNN WHEATON REV TRUST	DI NAPOLI A CONDOMINIUM BLDG 3-	\$ 176.09
29860000221	Coach	1	PRIMA WAY LLC	DI NAPOLI A CONDOMINIUM BLDG 3-	\$ 176.09
29860000247	Coach	1	KRAKOWSKI, PETER M=& CATHY	DI NAPOLI A CONDOMINIUM BLDG 3-	\$ 176.09
52532000021	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT C-1	\$ -
52532000047	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT C-2	\$ -
52532000063	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT C-3	\$ -
52532000076	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT C-4	\$ -
52532000089	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT L-1	\$ -
52532000102	Z - Common	0	WENTWORTH ESTATES COMMUNITY	ITALIA TRACT L-2	\$ -
52532000128	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT R-2	\$ -
52532000144	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT R-5	\$ -
52532000160	Z - Common	0	LENNAR HOMES LLC	ITALIA TRACT R-6	\$ -
52532000186	75	1	HOCKSTRA, JOHN R=& TRACI L	ITALIA LOT 1	\$ 176.09
52532000209	75	1	HOCKSTRA, JOHN=& TRACI	ITALIA LOT 2	\$ 176.09
52532000225	75	1	ROBERT E PRADELSKI TRUST	ITALIA LOT 3	\$ 176.09
52532000241	75	1	MCLACHIAN, KENNETH P	ITALIA LOT 4	\$ 176.09
52532000267	75	1	TOLENTINO, JONATHAN=& HELENE	ITALIA LOT 5	\$ 176.09
52532000283	75	1	SCHERMER, DAVID R=& LINDA A	ITALIA LOT 6	\$ 176.09
52532000306	75	1	KARRAS, SPIRO C=& THEODORA	ITALIA LOT 7	\$ 176.09
52532000322	75	1	STRAUSS, FRANK	ITALIA LOT 8	\$ 176.09
52532000348	75	1	PETROSKY, MARK=& CYNTHIA	ITALIA LOT 9	\$ 176.09
52532000364	75	1	SHARON S BORROWMAN 2007 TRUST	ITALIA LOT 10	\$ 176.09
52532000380	75	1	HART, DAVID E	ITALIA LOT 11	\$ 176.09
52532000403	75	1	PHELPS, DAVID=& MADELINE	ITALIA LOT 12	\$ 176.09
52532000429	75	1	DUARTE, EDMUND=& VALERIE	ITALIA LOT 13	\$ 176.09
52532000445	75	1	OLEXA, THOMAS	ITALIA LOT 14	\$ 176.09
52532000461	75	1	RIZZO, FRANCIS S=& DEBORAH M	ITALIA LOT 15	\$ 176.09
52532000487	75	1	MCKIERNAN, ANTHONY	ITALIA LOT 16	\$ 176.09
52532000500	75	1	BROWN, MARYANN	ITALIA LOT 17	\$ 176.09
52532000526	75	1	MEIER, THOMAS=& KELLY	ITALIA LOT 18	\$ 176.09
52532000542	75	1	EDWARD W KANARA REV LIV TRUST	ITALIA LOT 19	\$ 176.09
52532000568	75	1	WILKINSON, MICHAEL=& JULIA	ITALIA LOT 20	\$ 176.09
52532000584	75	1	GRATHWOHL FAMILY TRUST	ITALIA LOT 21	\$ 176.09
52532000607	75	1	DOERNER, THOMAS=& MARTHESE	ITALIA LOT 22	\$ 176.09
52532000623	75	1	ROBERT B FRASER LIVING TRUST	ITALIA LOT 23	\$ 176.09
52532000649	75	1	LAND TRUST AGREEMENT	ITALIA LOT 24	\$ 176.09
52532000665	75	1	NICK PERROTTA FL TRUST	ITALIA LOT 25	\$ 176.09
52532000681	75	1	TENCZA, MARINA=& DARIUS	ITALIA LOT 26	\$ 176.09
52532000704	75	1	M H AMLANI REV LIV TRUST	ITALIA LOT 27	\$ 176.09
52532000720	75	1	GODWIN, JAY GOVE=& MARIANN M	ITALIA LOT 28	\$ 176.09
52532000746	75	1	REDDICK, DON	ITALIA LOT 29	\$ 176.09
52532000762	75	1	NORTON, JONATHAN E	ITALIA LOT 30	\$ 176.09
52532000788	75	1	EICHENGREEN, MARK	ITALIA LOT 31	\$ 176.09
52532000801	75	1	MOHACSI, GEORGE	ITALIA LOT 32	\$ 176.09
52532000827	75	1	MELIE, MICHAEL D=& MARGARET T	ITALIA LOT 33	\$ 176.09
52532000843	75	1	OSGANIAN, BRIAN=& JOAN	ITALIA LOT 34	\$ 176.09
52532000869	75	1	RAUCH, GREGORY=& CHERYL	ITALIA LOT 35	\$ 176.09
52532000885	75	1	EDWARD H BERGAUER LIV TRUST	ITALIA LOT 36	\$ 176.09
52532000908	75	1	MACDONALD FAMILY TRUST	ITALIA LOT 37	\$ 176.09
52532000924	75	1	MCARDLE JR, DONALD L	ITALIA LOT 38	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
52532000940	75	1	CALLAHAN, MAURICE E	ITALIA LOT 39	\$ 176.09
52532000966	75	1	BULGIER, EARL C=& DEBRA K	ITALIA LOT 40	\$ 176.09
52532000982	75	1	SEDDOR, DENNIS P=& MICHELE L	ITALIA LOT 41	\$ 176.09
52532001004	75	1	STOCK, JOHN=& REBECCA	ITALIA LOT 42	\$ 176.09
55751000029	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-1	\$ -
55751000045	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-2	LESS LIPA \$ -
55751000061	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-3	LESS LIPA \$ -
55751000087	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-4	\$ -
55751000100	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-5	\$ -
55751000126	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-6	\$ -
55751000142	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT C-7	\$ -
55751000663	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT FD-2,	LESS LIPA \$ -
55751002108	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT GC-1	\$ -
55751002124	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT GC-2	LESS THA \$ -
55751002140	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT GC-3	\$ -
55751002179	Golf Course	0	LENNAR HOMES LLC	LIPARI-PONZIANE THE PORTION OFTRAC	\$ -
55751002205	Z - Common	0	WENTWORTH ESTATES COMMUNITY	LIPARI-PONZIANE TRACT L-1	\$ -
55751002221	Z - Common	0	WENTWORTH ESTATES COMMUNITY	LIPARI-PONZIANE TRACT L-2	\$ -
55751002247	Z - Common	0	WENTWORTH ESTATES COMMUNITY	LIPARI-PONZIANE TRACT L-3	\$ -
55751002263	Z - Common	0	WENTWORTH ESTATES COMMUNITY	LIPARI-PONZIANE TRACT L-4	\$ -
55751002289	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT P-1	\$ -
55751002302	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT P-2	\$ -
55751002328	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT P-3	\$ -
55751002344	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT P-4	\$ -
55751002360	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT P-5	\$ -
55751002386	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT R-2	LESS PIAC \$ -
55751002409	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT R-8	\$ -
55751002425	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT R-9	\$ -
55751002441	100	1	PASQUALINI, CARLO=& ANTONIA	LIPARI-PONZIANE BLOCK A LOT 1	\$ 176.09
55751002467	100	1	GAINEY, HARVEY N=& ANNIE E	LIPARI-PONZIANE BLOCK A LOT 2	\$ 176.09
55751002483	100	1	SYMON, JOHN W	LIPARI-PONZIANE BLOCK A LOT 3	\$ 176.09
55751002506	100	1	HORAN, JOHN J=& KIM L	LIPARI-PONZIANE BLOCK A LOT 4	\$ 176.09
55751002522	100	1	LOFFREDO, KENNETH=& MICHELLE	LIPARI-PONZIANE BLOCK A LOT 5	\$ 176.09
55751002548	100	1	BUTTON, ADRIAN	LIPARI-PONZIANE BLOCK A LOT 6	\$ 176.09
55751002564	100	1	CODY, ROBERT K=& CANDACE H	LIPARI-PONZIANE BLOCK A LOT 7	\$ 176.09
55751002580	100	1	ANDREA L MOSEY REV LIV TRUST	LIPARI-PONZIANE BLOCK A LOT 8	\$ 176.09
55751002603	100	1	VIOLA, EDWARD J=& SUSAN E	LIPARI-PONZIANE BLOCK A LOT 9	\$ 176.09
55751002629	100	1	REED II, MILAN S=& SHERYL	LIPARI-PONZIANE BLOCK A LOT 10	\$ 176.09
55751002645	100	1	STROMQUIST, GARY=& TINA	LIPARI-PONZIANE BLOCK A LOT 11	\$ 176.09
55751002661	100	1	BRYANT, RICHARD K	LIPARI-PONZIANE BLOCK A LOT 12	\$ 176.09
55751002687	100	1	GODFREY, SHAWN MICHAEL	LIPARI-PONZIANE BLOCK A LOT 13	\$ 176.09
55751002700	100	1	MURAWSKI JR, MARTIN=& KARIE	LIPARI-PONZIANE BLOCK A LOT 14	\$ 176.09
55751002726	100	1	PROVANCE, WILLIAM J=& MARY K	LIPARI-PONZIANE BLOCK A LOT 15	\$ 176.09
55751002742	100	1	MCALLISTER, SHAWN PATRICK	LIPARI-PONZIANE BLOCK A LOT 16	\$ 176.09
55751002768	100	1	NANETTE B SUFFIAN REV TRUST	LIPARI-PONZIANE BLOCK A LOT 17	\$ 176.09
55751002784	100	1	HALLFORTH, DAVID=& LISA	LIPARI-PONZIANE BLOCK A LOT 18	\$ 176.09
55751002807	100	1	JOHN C CASSIDY JR REV TRUST	LIPARI-PONZIANE BLOCK A LOT 19	\$ 176.09
55751002823	100	1	MCMAHON, BRIAN J=& AMY L	LIPARI-PONZIANE BLOCK A LOT 20	\$ 176.09
55751002849	100	1	LEE REVOCABLE TRUST	LIPARI-PONZIANE BLOCK A LOT 21	\$ 176.09
55751002865	100	1	HILL, DANIEL J=& ELIZABETH ANN	LIPARI-PONZIANE BLOCK A LOT 22	\$ 176.09
55751002881	100	1	MIDLAND AGENCY OF NORTHWEST	LIPARI-PONZIANE BLOCK A LOT 23	\$ 176.09
55751002904	100	1	STACK FL RESIDENCE TRUST	LIPARI-PONZIANE BLOCK A LOT 24	\$ 176.09
55751002920	100	1	TIMOTHY P ALLEN TRUST NO 1	LIPARI-PONZIANE BLOCK A LOT 25	\$ 176.09
55751002946	100	1	BETHLENFALVY, PETER	LIPARI-PONZIANE BLOCK A LOT 26	\$ 176.09
55751002962	100	1	EDWARD H GRAFT TRUST	LIPARI-PONZIANE BLOCK A LOT 27	\$ 176.09
55751002988	100	1	TANSEY, CHRISTOPHER S	LIPARI-PONZIANE BLOCK A LOT 28	\$ 176.09
55751003725	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE FD-3 REPLAT TRACT FI	\$ -
55751003929	Z - Common	0	LENNAR HOMES INC	LIPARI-PONZIANE TRACT GC-4 RE	\$ -
55751004025	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT GC-5 REPLAT E	\$ -
55751004122	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE REPLAT TRACT C-2/	\$ -
55751004148	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE REPLAT TRACT C-3/	\$ -
55751004164	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE REPLAT TRACT FD-:	\$ -

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
55751004180	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE REPLAT TRACT L-1#	\$ -
55751004203	Z - Common	0	LENNAR HONMES LLC	LIPARI-PONZIANE REPLAT TRACT L-2#	\$ -
55751005325	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT FD-2 REPLAT,	\$ -
55751005354	Z-Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT FD-2 REPLAT,	\$ -
55751005367	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT FD-2 REPLAT T	\$ -
55751005383	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT FD-2 REPLAT T	\$ -
55751005406	Z - Common	0	LENNAR HOMES LLC	LIPARI-PONZIANE TRACT FD-2 REPLAT T	\$ -
55751005464	75	1	COLEMAN, ROYCE D=& ROBERTA E	LIPARI-PONZIANE BLOCK B REPLATLOT 1	\$ 176.09
55751005480	75	1	SUSAN L ARNBERG TRUST	LIPARI-PONZIANE BLOCK B REPLATLOT 2	\$ 176.09
55751005503	75	1	DESILVA FAMILY TRUST	LIPARI-PONZIANE BLOCK B REPLATLOT 3	\$ 176.09
55751005529	75	1	DANIEL TROMBLEY 2006 REV TRUST	LIPARI-PONZIANE BLOCK B REPLATLOT 4	\$ 176.09
55751005545	75	1	LOVELESS FAMILY LLC	LIPARI-PONZIANE BLOCK B REPLATLOT 5	\$ 176.09
55751005561	75	1	REILLY, ANDREW J=& DENISE D	LIPARI-PONZIANE BLOCK B REPLATLOT 6	\$ 176.09
55751005587	75	1	MSNL LLC	LIPARI-PONZIANE BLOCK B REPLATLOT 7	\$ 176.09
55751005600	75	1	SHORT, ADAM M	LIPARI-PONZIANE BLOCK B REPLATLOT 8	\$ 176.09
55751005626	75	1	DUCHARME, BRIAN=& TERESA	LIPARI-PONZIANE BLOCK B REPLATLOT 9	\$ 176.09
55751005642	75	1	MANKIEWICH, CHRISTOPHER E	LIPARI-PONZIANE BLOCK B REPLATLOT 10	\$ 176.09
55751005668	75	1	NORRIS, RICKY LEE	LIPARI-PONZIANE BLOCK B REPLATLOT 11	\$ 176.09
55751005684	75	1	SORGI, DEBORAH B	LIPARI-PONZIANE BLOCK B REPLATLOT 12	\$ 176.09
55751005707	75	1	SMITH, DANIEL L	LIPARI-PONZIANE BLOCK B REPLATLOT 13	\$ 176.09
55751005723	75	1	PERILLO, MARY ELLEN	LIPARI-PONZIANE BLOCK B REPLATLOT 14	\$ 176.09
55751005749	75	1	HAROLD, MELANIE S	LIPARI-PONZIANE BLOCK B REPLATLOT 15	\$ 176.09
55751005765	75	1	JAMES C FISHER TRUST	LIPARI-PONZIANE BLOCK B REPLATLOT 16	\$ 176.09
55751005781	75	1	SHARON L BOWMAN TRUST	LIPARI-PONZIANE BLOCK B REPLATLOT 17	\$ 176.09
55751005804	75	1	NUDI, PETER JOSEPH	LIPARI-PONZIANE BLOCK B REPLATLOT 18	\$ 176.09
55751005820	75	1	LEFEVRE, CHRISTOPHER J	LIPARI-PONZIANE BLOCK B REPLATLOT 19	\$ 176.09
55751005846	75	1	MINAMYER, DEAN A=& DARLA	LIPARI-PONZIANE BLOCK B REPLATLOT 20	\$ 176.09
55751005862	75	1	PETERS, GUILLAUME A=& ELAINE M	LIPARI-PONZIANE BLOCK B REPLATLOT 21	\$ 176.09
55751005888	75	1	KACOR, MICHAEL B=& JANET M	LIPARI-PONZIANE BLOCK B REPLATLOT 22	\$ 176.09
55751005901	75	1	SULLIVAN, MICHAEL W=& SONYA M	LIPARI-PONZIANE BLOCK B REPLATLOT 23	\$ 176.09
55751005927	75	1	SCIALABBA, ANTHONY=& JOAN	LIPARI-PONZIANE BLOCK B REPLATLOT 24	\$ 176.09
55751005943	75	1	ROFORTH-SMITH, DAVID F	LIPARI-PONZIANE BLOCK B REPLATLOT 25	\$ 176.09
55751005969	75	1	MANNEBACH, MARK=& KAREN	LIPARI-PONZIANE BLOCK B REPLATLOT 26	\$ 176.09
55751005985	75	1	MILLER, KENNETH E=& TRACEY	LIPARI-PONZIANE BLOCK B REPLATLOT 27	\$ 176.09
55751006007	75	1	DELATE PROPERTY S A	LIPARI-PONZIANE BLOCK B REPLATLOT 28	\$ 176.09
55751006023	75	1	CORSO BELLO 9902 LLC	LIPARI-PONZIANE BLOCK B REPLATLOT 29	\$ 176.09
55751006049	75	1	O'DELL, SHANE	LIPARI-PONZIANE BLOCK B REPLATLOT 30	\$ 176.09
55751006065	75	1	PAGE, CYNTHIA C	LIPARI-PONZIANE BLOCK B REPLATLOT 31	\$ 176.09
55751006081	75	1	DIMOU FLORIDA TRUST	LIPARI-PONZIANE BLOCK B REPLATLOT 32	\$ 176.09
55751006104	75	1	LUMPI, ANDREAS	LIPARI-PONZIANE BLOCK B REPLATLOT 33	\$ 176.09
55751006120	75	1	TAVBRO LLC	LIPARI-PONZIANE BLOCK B REPLATLOT 34	\$ 176.09
60581265029	Z COMMON	0	LENNAR HOMES LLC	MONTIANO TRACT A	\$ -
60581265045	Z COMMON	0	LENNAR HOMES LLC	MONTIANO TRACT B	\$ -
60581265061	Z COMMON	0	LENNAR HOMES LLC	MONTIANO TRACT D2A	\$ -
60581265087	Z COMMON	0	LENNAR HOMES LLC	MONTIANO TRACT D2B	\$ -
60581265100	Z COMMON	0	LENNAR HOMES LLC	MONTIANO TRACT R-15	\$ -
60581265126	75	1	NTB LLC	MONTIANO LOT 1	\$ 176.09
60581265142	75	1	NTB LLC	MONTIANO LOT 2	\$ 176.09
60581265168	75	1	NTB LLC	MONTIANO LOT 3	\$ 176.09
60581265184	75	1	NTB LLC	MONTIANO LOT 4	\$ 176.09
60581265207	75	1	NTB LLC	MONTIANO LOT 5	\$ 176.09
60581265223	75	1	SUNWEST CUSTOM HOMES LLC	MONTIANO LOT 6	\$ 176.09
60581265249	75	1	NTB LLC	MONTIANO LOT 7	\$ 176.09
60581265265	75	1	NTB LLC	MONTIANO LOT 8	\$ 176.09
60581265281	75	1	NTB LLC	MONTIANO LOT 9	\$ 176.09
60581265304	75	1	NTB LLC	MONTIANO LOT 10	\$ 176.09
60581265320	75	1	NTB LLC	MONTIANO LOT 11	\$ 176.09
60581265346	75	1	NTB LLC	MONTIANO LOT 12	\$ 176.09
60581265362	75	1	NTB LLC	MONTIANO LOT 13	\$ 176.09
60581265388	75	1	NTB LLC	MONTIANO LOT 14	\$ 176.09
60581265401	75	1	NTB LLC	MONTIANO LOT 15	\$ 176.09
60581265427	75	1	NTB LLC	MONTIANO LOT 16	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
60581265443	75	1	NTB LLC	MONTIANO LOT 17	\$ 176.09
60581265469	75	1	NTB LLC	MONTIANO LOT 18	\$ 176.09
60581265485	75	1	NTB LLC	MONTIANO LOT 19	\$ 176.09
60581265508	75	1	NTB LLC	MONTIANO LOT 20	\$ 176.09
60581265524	75	1	NTB LLC	MONTIANO LOT 21	\$ 176.09
60581265540	75	1	NTB LLC	MONTIANO LOT 22	\$ 176.09
60581265566	75	1	NTB LLC	MONTIANO LOT 23	\$ 176.09
60581265582	75	1	NTB LLC	MONTIANO LOT 24	\$ 176.09
60581265605	75	1	NTB LLC	MONTIANO LOT 25	\$ 176.09
60581265621	75	1	BETE, MATTHEW=& DAWN	MONTIANO LOT 26	\$ 176.09
60581265647	75	1	NTB LLC	MONTIANO LOT 27	\$ 176.09
60581265663	75	1	FARRELL L JACKSON REV TRUST	MONTIANO LOT 28	\$ 176.09
60581265689	75	1	NTB LLC	MONTIANO LOT 29	\$ 176.09
60581265702	75	1	NTB LLC	MONTIANO LOT 30	\$ 176.09
60581265728	75	1	JERRY L LOGAN REVOCABLE TRUST	MONTIANO LOT 31	\$ 176.09
60581265744	75	1	GANDIER, BETH CAROL	MONTIANO LOT 32	\$ 176.09
60581265760	75	1	NTB LLC	MONTIANO LOT 33	\$ 176.09
60581265786	75	1	NTB LLC	MONTIANO LOT 34	\$ 176.09
60581265809	75	1	NTB LLC	MONTIANO LOT 35	\$ 176.09
60581265825	75	1	NTB LLC	MONTIANO LOT 36	\$ 176.09
60581265841	75	1	NTB LLC	MONTIANO LOT 37	\$ 176.09
60581265867	75	1	NTB LLC	MONTIANO LOT 38	\$ 176.09
60581265883	75	1	NTB LLC	MONTIANO LOT 39	\$ 176.09
60581265906	75	1	NTB LLC	MONTIANO LOT 40	\$ 176.09
60581265922	75	1	NTB LLC	MONTIANO LOT 41	\$ 176.09
60581265948	75	1	NTB LLC	MONTIANO LOT 42	\$ 176.09
60581265964	75	1	NTB LLC	MONTIANO LOT 43	\$ 176.09
60581265980	75	1	NTB LLC	MONTIANO LOT 44	\$ 176.09
60581266002	75	1	NTB LLC	MONTIANO LOT 45	\$ 176.09
60581266028	75	1	NTB LLC	MONTIANO LOT 46	\$ 176.09
60581266044	75	1	NTB LLC	MONTIANO LOT 47	\$ 176.09
60581266060	75	1	NTB LLC	MONTIANO LOT 48	\$ 176.09
60581266086	75	1	NTB LLC	MONTIANO LOT 49	\$ 176.09
60581266109	75	1	NTB LLC	MONTIANO LOT 50	\$ 176.09
60581266125	75	1	NTB LLC	MONTIANO LOT 51	\$ 176.09
60581266141	75	1	NTB LLC	MONTIANO LOT 52	\$ 176.09
60581266167	75	1	SUNWEST CUSTOM HOMES LLC	MONTIANO LOT 53	\$ 176.09
60581266183	75	1	NTB LLC	MONTIANO LOT 54	\$ 176.09
60581266206	75	1	NTB LLC	MONTIANO LOT 55	\$ 176.09
66748000021	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-1	\$ -
66748000047	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-2 LESS THAT PO	\$ -
66748000050	Z - Common	0	FLORIDA POWER & LIGHT COMPANY	PIACERE-PAVIA THAT PORTION OF TRACT	\$ -
66748000063	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-2	\$ -
66748000102	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-4	\$ -
66748000128	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-5	\$ -
66748000144	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-6	\$ -
66748000160	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-7	\$ -
66748000186	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-8	\$ -
66748000209	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-9	\$ -
66748000225	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT C-10	\$ -
66748000241	Various	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT FD-1, LESS PON	\$ -
66748001240	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT FD-3 LESS BELL	\$ -
66748001745	Z - Common	0	WENTWORTH ESTATES COMMUNITY	PIACERE-PAVIA TRACT L-1	\$ -
66748001761	Z - Common	0	WENTWORTH ESTATES COMMUNITY	PIACERE-PAVIA TRACT L-2	\$ -
66748001787	Z - Common	0	WENTWORTH ESTATES COMMUNITY	PIACERE-PAVIA TRACT L-3	\$ -
66748001800	Z - Common	0	WENTWORTH ESTATES COMMUNITY	PIACERE-PAVIA TRACT L-4	\$ -
66748001884	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-3	\$ -
66748001907	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-4	\$ -
66748001923	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-5	\$ -
66748001949	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-6	\$ -
66748001965	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-7	\$ -
66748001981	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-8	\$ -

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
66748002003	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-9	\$ -
66748002029	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-10	\$ -
66748002045	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-11	\$ -
66748002061	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT P-12	\$ -
66748002087	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT R-2	\$ -
66748002100	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT R-7	\$ -
66748002126	Z - Common	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT R-10	\$ -
66748002142	50	1	HUGHES, DAVID R=& KARLYN A	PIACERE-PAVIA BLOCK A PIACERE LOT 1	\$ 176.09
66748002168	50	1	DUFORT, MATTHEW=& KATHLEEN	PIACERE-PAVIA BLOCK A PIACERE LOT 2	\$ 176.09
66748002184	50	1	FOXCROFT, CAROLYN	PIACERE-PAVIA BLOCK A PIACERE LOT 3	\$ 176.09
66748002207	50	1	ARMBRUSTER, MICHAEL J	PIACERE-PAVIA BLOCK A PIACERE LOT 4	\$ 176.09
66748002223	50	1	CHALIFOUX, PAUL=& VALLERIE	PIACERE-PAVIA BLOCK A PIACERE LOT 5	\$ 176.09
66748002249	50	1	GASWORTH, ANDREW T	PIACERE-PAVIA BLOCK A PIACERE LOT 6	\$ 176.09
66748002265	50	1	JEMSBY, BJOERN=& SUZANNA	PIACERE-PAVIA BLOCK A PIACERE LOT 7	\$ 176.09
66748002281	50	1	KBO HOLDINGS LLC	PIACERE-PAVIA BLOCK A PIACERE LOT 8	\$ 176.09
66748002304	50	1	LATHAM, TONY WILLIAM	PIACERE-PAVIA BLOCK A PIACERE LOT 9	\$ 176.09
66748002320	50	1	DISALVO, FRANK J=& SUSAN A	PIACERE-PAVIA BLOCK A PIACERE LOT 10	\$ 176.09
66748002346	50	1	FANDETTI, NICHOLAS I	PIACERE-PAVIA BLOCK A PIACERE LOT 11	\$ 176.09
66748002362	50	1	STROHM, THOMAS G	PIACERE-PAVIA BLOCK A PIACERE LOT 12	\$ 176.09
66748002388	50	1	MURPHY, SEAN P=& MARGARET K	PIACERE-PAVIA BLOCK A PIACERE LOT 13	\$ 176.09
66748002401	50	1	WEINKAUF, ALLEN S=& KATHLEEN M	PIACERE-PAVIA BLOCK A PIACERE LOT 14	\$ 176.09
66748002427	50	1	COLLINS, MARIE THERESE	PIACERE-PAVIA BLOCK A PIACERE LOT 15	\$ 176.09
66748002443	50	1	BURDELL FAMILY TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 16	\$ 176.09
66748002469	50	1	PATTERSON, ROBERT S=& DIANA L	PIACERE-PAVIA BLOCK A PIACERE LOT 17	\$ 176.09
66748002485	50	1	DONNELLY, TIMOTHY M=& ANNE M	PIACERE-PAVIA BLOCK A PIACERE LOT 18	\$ 176.09
66748002508	50	1	CAROLE B WILLIAMS IRREV TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 19	\$ 176.09
66748002524	50	1	DIVINAGRACIA, THOMAS V	PIACERE-PAVIA BLOCK A PIACERE LOT 20	\$ 176.09
66748002540	50	1	GARY A BRUNET TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 21	\$ 176.09
66748002566	50	1	LUGO, RICHARD O=& KAREN MARIE	PIACERE-PAVIA BLOCK A LOT 22	\$ 176.09
66748002582	50	1	HETHERINGTON SUNSHINE TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 23	\$ 176.09
66748002605	50	1	LUNING, THOMAS J=& ANNEMARIE	PIACERE-PAVIA BLOCK A PIACERE LOT 24	\$ 176.09
66748002621	50	1	DESMARAIS REVOCABLE TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 25	\$ 176.09
66748002647	50	1	AXELROD, STUART F=& THERESA A	PIACERE-PAVIA BLOCK A PIACERE LOT 26	\$ 176.09
66748002663	50	1	CAIRNS, MICHAEL R	PIACERE-PAVIA BLOCK A PIACERE LOT 27	\$ 176.09
66748002689	50	1	STRAUSS, RALF	PIACERE-PAVIA BLOCK A PIACERE LOT 28	\$ 176.09
66748002702	50	1	MUNRO, IAN R=& VALERIE J	PIACERE-PAVIA BLOCK A PIACERE LOT 29	\$ 176.09
66748002728	50	1	LAWTON, BRIAN=& RUSTALYN	PIACERE-PAVIA BLOCK A PIACERE LOT 30	\$ 176.09
66748002744	50	1	KENNETH J BELLAVIA LIV TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 31	\$ 176.09
66748002760	50	1	EDWARD & DEBORAH KELLY TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 32	\$ 176.09
66748002786	50	1	LANDRY, MICHAEL ADRIEN	PIACERE-PAVIA BLOCK A PIACERE LOT 33	\$ 176.09
66748002809	50	1	BELL, DONALD E=& ANNE	PIACERE-PAVIA BLOCK A PIACERE LOT 34	\$ 176.09
66748002825	50	1	KUGLER, THOMAS=& JOANNE	PIACERE-PAVIA BLOCK A PIACERE LOT 35	\$ 176.09
66748002841	50	1	MOEN, DON	PIACERE-PAVIA BLOCK A PIACERE LOT 36	\$ 176.09
66748002867	50	1	SEAL, DAVID=& LYNN	PIACERE-PAVIA BLOCK A PIACERE LOT 37	\$ 176.09
66748002883	50	1	DONOVAN FAMILY NOMINEE TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 38	\$ 176.09
66748002906	50	1	COSTA U S TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 39	\$ 176.09
66748002922	50	1	RIGNEL, RAYMOND R	PIACERE-PAVIA BLOCK A PIACERE LOT 40	\$ 176.09
66748002948	50	1	TODD, FORREST DICKSON	PIACERE-PAVIA BLOCK A PIACERE LOT 41	\$ 176.09
66748002964	50	1	OTOOLE, KATHLEEN M	PIACERE-PAVIA BLOCK A PIACERE LOT 42	\$ 176.09
66748002980	50	1	GALLAGHER, STEPHEN=& LAURA J	PIACERE-PAVIA BLOCK A PIACERE LOT 43	\$ 176.09
66748003002	50	1	SABOURIN, BRIAN W=& CYNTHIA L	PIACERE-PAVIA BLOCK A PIACERE LOT 44	\$ 176.09
66748003028	50	1	SHEAN & KIMBERLEY DILLON TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 45	\$ 176.09
66748003044	50	1	BELL, BARBARA BROWNING	PIACERE-PAVIA BLOCK A PIACERE LOT 46	\$ 176.09
66748003060	50	1	KENNEDY, SHAUN P	PIACERE-PAVIA BLOCK A PIACERE LOT 47	\$ 176.09
66748003086	50	1	MARTIN, ROBERT S=& CARA L	PIACERE-PAVIA BLOCK A PIACERE LOT 48	\$ 176.09
66748003109	50	1	RUCH, CHARLES S=& BONNIE F	PIACERE-PAVIA BLOCK A PIACERE LOT 49	\$ 176.09
66748003125	50	1	STOCK, JOHN R=& REBECCA J	PIACERE-PAVIA BLOCK A PIACERE LOT 50	\$ 176.09
66748003141	50	1	DAVID WOJCIK REV TRUST	PIACERE-PAVIA BLOCK A PIACERE LOT 51	\$ 176.09
66748003167	150	1	MARCOU, DEREK	PIACERE-PAVIA BLOCK B PAVIA LOT 1	\$ 176.09
66748003183	150	1	OLIVER, JAMES M=& PATRICIA A	PIACERE-PAVIA BLOCK B PAVIA LOT 2	\$ 176.09
66748003206	150	1	RUSSO, MARY JO A	PIACERE-PAVIA BLOCK B PAVIA LOT 3	\$ 176.09
66748003222	150	1	KIRKPATRICK, WILLIAM H	PIACERE-PAVIA BLOCK B PAVIA LOT 4	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
66748003248	150	1	VANZWOL PROPERTIES X LLC	PIACERE-PAVIA BLOCK B PAVIA LOT 5	\$ 176.09
66748003264	150	1	SCHULTZ, FREDERICK H	PIACERE-PAVIA BLOCK B PAVIA LOT 6	\$ 176.09
66748003280	150	1	REILLY, BRIAN P	PIACERE-PAVIA BLOCK B PAVIA LOT 7	\$ 176.09
66748003303	150	1	MEEHAN, MICHAEL J=& AGNESE J	PIACERE-PAVIA BLOCK B PAVIA LOT 8	\$ 176.09
66748003329	150	1	MAX ROCK WAL LLC	PIACERE-PAVIA BLOCK B PAVIA LOT 9	\$ 176.09
66748003345	150	1	FALCO, GARY=& LORETTA	PIACERE-PAVIA BLOCK B PAVIA LOT 10	\$ 176.09
66748003361	150	1	NEWCOMB, JOSEPH	PIACERE-PAVIA BLOCK B PAVIA LOT 11	\$ 176.09
66748004027	Lifestyle Center	0	LENNAR HOMES LLC	PIACERE-PAVIA TRACT FD-2 REPLAT LC	\$ -
68158000020	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT C-1	\$ -
68158000046	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT C-2	\$ -
68158000062	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT C-3	\$ -
68158000101	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT C-5	\$ -
68158000127	Z - COMMON	0	LENNAR HOMES LLC	PONTE RIALTO TRACT FD-1, LES	\$ -
68158000622	Z - COMMON	0	LENNAR HOMES LLC	PONTE RIALTO TRACT FD-2, LES	\$ -
68158001126	4 Story MF	150	LENNAR HOMES LLC	PONTE RIALTO TRACT FD-3, LES	\$ 26,413.50
68158002125	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT L-B1	\$ -
68158002141	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT L-B2	\$ -
68158002167	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT L-B3	\$ -
68158002183	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT L-B4	\$ -
68158002206	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT L-B5	\$ -
68158002222	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRQACT L-B6	\$ -
68158002248	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT L-B7	\$ -
68158002264	Z-Common	0	LENNAR HOMES LLC	PONTE RIALTO TRACT R-13	\$ -
68158002280	50	1	KARAGIANIS, JAMES A=& JULIA P	PONTE RIALTO LOT 1	\$ 176.09
68158002303	50	1	BUCK, ARTHUR	PONTE RIALTO LOT 2	\$ 176.09
68158002329	50	1	MILAN, GARY A=& JUDITH A	PONTE RIALTO LOT 3	\$ 176.09
68158002345	50	1	BUNKER, LEROY=& JUDITH	PONTE RIALTO LOT 4	\$ 176.09
68158002361	50	1	KALANT, CARY=& MARIA	PONTE RIALTO LOT 5	\$ 176.09
68158002387	50	1	KALEMBA, RONALD=& JOHANNA	PONTE RIALTO LOT 6	\$ 176.09
68158002400	50	1	HENSON SR, WILLIAM	PONTE RIALTO LOT 7	\$ 176.09
68158002426	50	1	DWYER, JAMES=& KAREN	PONTE RIALTO LOT 8	\$ 176.09
68158002442	50	1	ONEILL, MICHAEL=& LINDA	PONTE RIALTO LOT 9	\$ 176.09
68158002468	50	1	GULOTTA, ERNESTO F	PONTE RIALTO LOT 10	\$ 176.09
68158002484	50	1	REDA, GERARD=& SUZANNE E	PONTE RIALTO LOT 11	\$ 176.09
68158002507	50	1	JOHN M & BETH D STIMAC TRUST	PONTE RIALTO LOT 12	\$ 176.09
68158002523	50	1	COOK, ROGER C	PONTE RIALTO LOT 13	\$ 176.09
68158002549	50	1	LYNDA COSTIGAN 2014 TRUST	PONTE RIALTO LOT 14	\$ 176.09
73640800024	Z - COMMON	0	LENNAR HOMES LLC	SIRACUSA TRACT A	\$ -
73640800040	Z - COMMON	0	LENNAR HOMES LLC	SIRACUSA TRACT C-1	\$ -
73640800066	Z - COMMON	0	LENNAR HOMES LLC	SIRACUSA TRACT C-2	\$ -
73640800082	Z - COMMON	0	LENNAR HOMES LLC	SIRACUSA TRACT R-14	\$ -
73640800105	75	1	BRAUNSTEIN, MICHAEL	SIRACUSA LOT 1	\$ 176.09
73640800121	75	1	SNYDER, THOMAS H=& LISA L	SIRACUSA LOT 2	\$ 176.09
73640800147	75	1	BALDONI, JOHN=& MAUREEN	SIRACUSA LOT 3	\$ 176.09
73640800163	75	1	HARRY & JUDY DIGNAZIO TRUST	SIRACUSA LOT 4	\$ 176.09
73640800189	75	1	MARY A LEHMANN LIV TRUST	SIRACUSA LOT 5	\$ 176.09
73640800202	75	1	SZYMANSKI, JOSEPH A	SIRACUSA LOT 6	\$ 176.09
73640800228	75	1	TAVBRO LLC	SIRACUSA LOT 7	\$ 176.09
73640800244	75	1	TRUE, MICHAEL J=& JUDITH A	SIRACUSA LOT 8	\$ 176.09
73640800260	75	1	MASTRONARDO, JOANNA E	SIRACUSA LOT 9	\$ 176.09
73640800286	75	1	SOMERVILLE, GRANT A	SIRACUSA LOT 10	\$ 176.09
73640800309	75	1	BETZWIESER, JAMES F=& LINDA J	SIRACUSA LOT 11	\$ 176.09
73640800325	75	1	PERRY, JOHN DOUGLAS	SIRACUSA LOT 12	\$ 176.09
73640800341	75	1	RONALD F BARRIAULT TRUST	SIRACUSA LOT 13	\$ 176.09
73640800367	75	1	GREEDER FAMILY REVOCABLE TRUST	SIRACUSA LOT 14	\$ 176.09
73640800383	75	1	JAMES MENIATES JR REV TRUST	SIRACUSA LOT 15	\$ 176.09
73640800406	75	1	FERRARO JR, HENRY A	SIRACUSA LOT 16	\$ 176.09
73640800422	75	1	GERVASIO, JOSEPH	SIRACUSA LOT 17	\$ 176.09
73640800448	75	1	RNJ TRUST	SIRACUSA LOT 18	\$ 176.09
73640800464	75	1	GILGORE, GARY S=& BETH E	SIRACUSA LOT 19	\$ 176.09
76548000020	4 Story MF	1	MCNAUGHTON, SUSAN SANFIRA	TERRACE I AT TREVISO BAY A PHASE C	\$ 176.09
76548000046	4 Story MF	1	PIERCE, CHRISTOPHER R	TERRACE I AT TREVISO BAY A PHASE C	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
7654800062	4 Story MF	1	BRENNAN JR, DANIEL J	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
7654800088	4 Story MF	1	KACOR, MICHAEL B	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000101	4 Story MF	1	TAYLOR, ANITA B=& TIMOTHY A	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000127	4 Story MF	1	MITCHELL G LEONARD TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000143	4 Story MF	1	PROGRESSIVE PROCESSING	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000169	4 Story MF	1	ACQUA LLC	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000185	4 Story MF	1	HELMER, MICHAEL KIRK	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000208	4 Story MF	1	SMITH, LANE M	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000224	4 Story MF	1	DAVID L LAROSE REV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000240	4 Story MF	1	NELSON, NICLAS C=& HELENA M	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000266	4 Story MF	1	CARUTH, DON=& PAM	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000282	4 Story MF	1	WHITEHEAD, DOUG	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000305	4 Story MF	1	EMERSON, JAMES R	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000321	4 Story MF	1	QUIGG, JOHN J=& ROSEMARIE	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000347	4 Story MF	1	FLANIGAN, MICHAEL	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000363	4 Story MF	1	STIVALETTI, MICHAEL	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000389	4 Story MF	1	BANKSIA LLC	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000402	4 Story MF	1	KOREN R FORQUER LIV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000428	4 Story MF	1	FUCHS, JOHN J	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000444	4 Story MF	1	CIRILLO, PETER R	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000460	4 Story MF	1	MACCARTNEY, PAUL	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000486	4 Story MF	1	KATHLEEN E LAPLANTE TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000509	4 Story MF	1	SEISS, JENNY E	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000525	4 Story MF	1	LUCKE, GEORGE C=& HELEN R	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000541	4 Story MF	1	COOPER, DIANE	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000567	4 Story MF	1	MASON, ADAM D	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000583	4 Story MF	1	BOGEN, SUSAN L=& GARY G	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000606	4 Story MF	1	STRAND, KIRK TAYLOR=& VICKI JO	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000622	4 Story MF	1	PETER J THEIN REV LIV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000648	4 Story MF	1	LUNDIN VENTURES FLORIDA LLC	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000664	4 Story MF	1	HILL, PAUL A=& SUSAN I	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000680	4 Story MF	1	THORN, KENNETH H=& DAWN L	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000703	4 Story MF	1	ARMSTRONG, PHILIP B=& DIANA R	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000729	4 Story MF	1	MARK L BOUCHER TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000745	4 Story MF	1	MAINELLA, LEE	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000761	4 Story MF	1	RUDDY, CYNTHIA	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000787	4 Story MF	1	MONAGHAN, MICHAEL P=& JANET M	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000800	4 Story MF	1	BRIAN A GUINARD LIV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000826	4 Story MF	1	THERESE M HOOPER REV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000842	4 Story MF	1	STERN, SAMUEL	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000868	4 Story MF	1	GUIDISH, JEROME J	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000884	4 Story MF	1	KAROW, JUERGEN=& ANDREA	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000907	4 Story MF	1	BANKSIA LLC	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000923	4 Story MF	1	DIGIOVANNI, DOMINIC A	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000949	4 Story MF	1	JIRGENS, JOHN E=& SUSAN M	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000965	4 Story MF	1	PERRY, JOHN DOUGLAS	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548000981	4 Story MF	1	GAUGLER, JANET A=& DANIEL R	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001003	4 Story MF	1	GFY REAL ESTATE PARTNERS LLC	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001029	4 Story MF	1	AVELLINI, ROBERT H	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001045	4 Story MF	1	GED PROPERTIES INC	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001061	4 Story MF	1	LIAGHAT, REZA G	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001087	4 Story MF	1	JOHN LEVON TOURYAN REV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001100	4 Story MF	1	HUDSON, JAMES R=& JUDITH A	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001126	4 Story MF	1	ERICKSON, CHARLES P=& DIANE L	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001142	4 Story MF	1	MAIONE, SABINO C	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001168	4 Story MF	1	LIBARDI FAMILY TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001184	4 Story MF	1	DAVID L LAROSE REV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548001207	4 Story MF	1	CONNIE H ALTMAN REV LIV TRUST	TERRACE I AT TREVISO BAY	A PHASE C \$ 176.09
76548003027	4 Story MF	1	ALLEN III, GEORGE H	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003043	4 Story MF	1	VERBOS, EDWARD A	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003069	4 Story MF	1	BRESLIN, MARTIN	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003085	4 Story MF	1	DONALD E VOGLER REV TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
76548003108	4 Story MF	1	RUSSELL, MINDY JAY	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003124	4 Story MF	1	STEVEN EDWARD MILLER 2018	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003140	4 Story MF	1	HAMILTON, JEFFREY E	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003166	4 Story MF	1	MARCOU LAND TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003182	4 Story MF	1	RAGONE, LAWRENCE H	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003205	4 Story MF	1	CAMPBELL, FREDERICK C	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003221	4 Story MF	1	KENNETH JARDIN LIV TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003247	4 Story MF	1	BURVENICH, FREDRICK P	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003263	4 Story MF	1	VOLENIK, KAREL	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003289	4 Story MF	1	GEGG, ROBERT=& JOAN	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003302	4 Story MF	1	DJ REALTY ASSOCIATES LLC	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003328	4 Story MF	1	RYAN, ROY F	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003344	4 Story MF	1	MELLO, GLENN G	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003360	4 Story MF	1	MCKINNEY, RYAN=& CHERYLENE	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003386	4 Story MF	1	ROEMER, DENNIS=& ANDREA	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003409	4 Story MF	1	MEREDITH, ANTHONY NOEL	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003425	4 Story MF	1	CHURCH, WALTER DWIGHT	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003441	4 Story MF	1	SURACE, VINCENT R	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003467	4 Story MF	1	LANE, STANLEY W=& CHRISTINE M	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003483	4 Story MF	1	MARCOU JR LAND TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003506	4 Story MF	1	CLANCY, JOHN	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003522	4 Story MF	1	TONIONI, RICHARD J	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003548	4 Story MF	1	RACIOPPO, ANTHONY	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003564	4 Story MF	1	MARK L BOUCHER TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003580	4 Story MF	1	SHAW, RANDALL T=& DONNA L	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003603	4 Story MF	1	CHALET LANWER LLC	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003629	4 Story MF	1	MCGRATH, KEVIN DIXON	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003645	4 Story MF	1	MICHALSKI, ANNE=& MICHAEL	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003661	4 Story MF	1	BRUCE & DEBORAH MATTER	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003687	4 Story MF	1	LAWSON, WARREN LAMAR	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003700	4 Story MF	1	GRIST, MICHAEL P	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003726	4 Story MF	1	BETZWIESER, JAMES F=& LINDA J	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003742	4 Story MF	1	DEVELOPERS OF OLD NAPLES INC	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003768	4 Story MF	1	MCGILL, DWIGHT	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003784	4 Story MF	1	GALEESE REALTY LLC	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003807	4 Story MF	1	STROHM, THOMAS G	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003823	4 Story MF	1	GUARDINO JR, JOSEPH	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003849	4 Story MF	1	PETER DIMATTEO TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003865	4 Story MF	1	WILLIAM E MCTIGUE LIVING TRUST	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003881	4 Story MF	1	LAINO, MARC V=& COLLEEN M	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003904	4 Story MF	1	HUGHES, ROBERT SCOTT	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003920	4 Story MF	1	SIEMBIEDA, EUGENE J	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003946	4 Story MF	1	HILL, PAUL A=& SUSAN I	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003962	4 Story MF	1	GARCIA, ROBERT W=& BEVERLEY A	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548003988	4 Story MF	1	DRAGO, ANTHONY	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004000	4 Story MF	1	REILLY, ANDREW J=& DENISE D	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004026	4 Story MF	1	COMPTON, KENNETH=& GAYLE	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004042	4 Story MF	1	FORD, DAVID THOMAS	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004068	4 Story MF	1	DRESSEL, DANIEL CARL	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004084	4 Story MF	1	MIRBACH, BRUCE E=& JULIE KANE	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004107	4 Story MF	1	CANCIAN, DAVID J	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004123	4 Story MF	1	VITI, FRANCO PIETRO	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004149	4 Story MF	1	BINGAMEN, ALLAN W=& MARILYN	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004165	4 Story MF	1	FORQUER, DAVID D=& KOREN R	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004181	4 Story MF	1	EISENHAUER, DAVID=& DEBBIE	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76548004204	4 Story MF	1	WALKER JR, BERNARD J	TERRACE II AT TREVISO BAY	A PHASE C \$ 176.09
76554000027	4 Story MF	1	ALLEN-JEREB HOLDINGS LLC FL	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000043	4 Story MF	1	KELLEY, RICHARD T=& GINA V	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000069	4 Story MF	1	ALEXIOU, PANAGIOTIS	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000085	4 Story MF	1	HEATON, JAMES M=& JANICE M	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000108	4 Story MF	1	HUNTINGTON, GLYNN	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000124	4 Story MF	1	DEMAIO, THOMAS F=& TANYA	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
76554000140	4 Story MF	1	MENLO GROUP LLC	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000166	4 Story MF	1	PERROTT, ROBERT D	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000182	4 Story MF	1	LIU, YUN	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000205	4 Story MF	1	SCOTT, RANDAL A	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000221	4 Story MF	1	CONDON, MARK J	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000247	4 Story MF	1	VINT, MICHAEL A=& PEGGY D	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000263	4 Story MF	1	MORRISON, BRUCE=& LORI	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000289	4 Story MF	1	POLIFRONI, THOMAS D=& DIANA F	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000302	4 Story MF	1	MARCOU LAND TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000328	4 Story MF	1	MARCOU LAND TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000344	4 Story MF	1	SUN, WANGXIAOQI	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000360	4 Story MF	1	STAPLETON-REILLY, ANNE T	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000386	4 Story MF	1	TREVISO 533 LLC	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000409	4 Story MF	1	INGRAUDO, GINO=& MARY LYNDA	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000425	4 Story MF	1	HOOPER, THOMAS	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000441	4 Story MF	1	JENKINS, STEVEN=& PANAGIOTA	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000467	4 Story MF	1	TSAVARIS, MICHAEL A=& MARY C	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000483	4 Story MF	1	EDWARDS, JOHN A=& DEBORAH E	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000506	4 Story MF	1	DIROSA, CORRADO=& RITA ANN	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000522	4 Story MF	1	FOSTER, THOMAS L	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000548	4 Story MF	1	BOLES, JOHN A	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000564	4 Story MF	1	MASTRONARDO, JOANNA E	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000580	4 Story MF	1	RICHARD S ROTHMAN TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000603	4 Story MF	1	PAWLEY, RAYMOND T=& LYNN M	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000629	4 Story MF	1	RAPTOPULOS, MICHAEL	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000645	4 Story MF	1	SATTERTHWAITE JR ET AL, ARTHUR	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000661	4 Story MF	1	BILBREY, RALPH B=& WANDA L	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000687	4 Story MF	1	VESE, DEBORAH LEE	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000700	4 Story MF	1	PRIMIANI, MARK	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000726	4 Story MF	1	FITZMAURICE, JACINTA	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000742	4 Story MF	1	MCPHAIL, ERIC=& JENNA	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000768	4 Story MF	1	DGR FAMILY INVESTMENTS LLC	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000784	4 Story MF	1	732354 ONTARIO INC	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000807	4 Story MF	1	BRUCE D TILLMAN REV TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000823	4 Story MF	1	CHEAIB, RACHID M=& RANDA G	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000849	4 Story MF	1	BHALLA FAMILY REV LIV TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000865	4 Story MF	1	MCKEOWN, PATRICK J=& JEAN A	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000881	4 Story MF	1	RIORDAN, KEVIN=& MARIE	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000904	4 Story MF	1	CACCHIONE, COSTANZO	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000920	4 Story MF	1	SYMANSKI, CHARLES WILLIAM	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000946	4 Story MF	1	FRIENDLY, STEVEN E	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000962	4 Story MF	1	MALLOY, PATRICIA A	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554000988	4 Story MF	1	MCKEOWN, PATRICK J=& JEAN A	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001000	4 Story MF	1	HEPTIG, SCOTT M=& DAWN M	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001026	4 Story MF	1	LUDWIG, KENNETH C=& SUSAN M	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001042	4 Story MF	1	LEAVELL, PARRY S=& KRISTINA R	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001068	4 Story MF	1	VAN SCOTT, STEPHEN=& ANN	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001084	4 Story MF	1	NORTON, PETER K	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001107	4 Story MF	1	217 PRIMEFUND TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001123	4 Story MF	1	CAP ENTERTAINMENT INC	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001149	4 Story MF	1	HAUER, ANGELA L	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001165	4 Story MF	1	PATEL, KAMLESHKUMAR	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001181	4 Story MF	1	BEATRIZ BALLI TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001204	4 Story MF	1	WALL FAMILY TRUST	TERRACE III AT TREVISO BAY	A PHASE C \$ 176.09
76554001628	4 Story MF	1	KASEWURM, GYL ANN	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001644	4 Story MF	1	CHASE, MATTHEW=& SOPHIA	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001660	4 Story MF	1	ANNARUMMA, PAULA M=& JOSEPH M	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001686	4 Story MF	1	JJ RENTALS LLC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001709	4 Story MF	1	TOOLE, JOHN E	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001725	4 Story MF	1	CHAMBERS, MARTIN JOHN	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001741	4 Story MF	1	LIBARDI FAMILY TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001767	4 Story MF	1	PACCHIAROTTI, FRANK=& GAIL	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
76554001783	4 Story MF	1	BOSCOLO, BENJAMIN T=& SHARI C	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001806	4 Story MF	1	GARY, KENNETH J	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001822	4 Story MF	1	MCNISH, RUSSELL D=& SHARON R	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001848	4 Story MF	1	CHURCH, JOHN DOMINIC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001864	4 Story MF	1	DOLCE GIAVENO REAL ESTATE LLC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001880	4 Story MF	1	GRAPPONE, MICHAEL A	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001903	4 Story MF	1	STASACK, MICHAEL A=& JUNE M	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001929	4 Story MF	1	RECHTINE, DOUGLAS J	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001945	4 Story MF	1	FRAZIER JR, DAVID HESS	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001961	4 Story MF	1	KOWALEWSKI, RICHARD=& WENDY	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554001987	4 Story MF	1	DREW, MARK=& JAYNE	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002009	4 Story MF	1	DYNAMIC ADVANTAGE OF NPLS LLC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002025	4 Story MF	1	ADAM, MAHMOUD	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002041	4 Story MF	1	MORRIS, PATRICK	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002067	4 Story MF	1	VAJJHALA, RAVINDRA=& BHARATI	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002083	4 Story MF	1	ANDREACCHI, FRANK=& VESNA	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002106	4 Story MF	1	IKRAMUDDIN, ILYAS=& ASMINA A	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002122	4 Story MF	1	CUMMINGS, LELAND=& KATHRYN	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002148	4 Story MF	1	GRANALDI JR, DOMINIC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002164	4 Story MF	1	CHRISTIANSEN, JOAN	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002180	4 Story MF	1	GAPP, STEVEN J	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002203	4 Story MF	1	HARM, DOUGLAS L=& LYNDA J	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002229	4 Story MF	1	OMALLEY, KEVIN LAWRENCE	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002245	4 Story MF	1	WILLIAMS, ROBERT J=& JEANNE L	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002261	4 Story MF	1	BOWMAN, WILLIAM=& RUTH	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002287	4 Story MF	1	FOWSER, KENNETH R	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002300	4 Story MF	1	FAILLA, CHARLENE=& VINCENT	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002326	4 Story MF	1	KATHERINE COOPER TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002342	4 Story MF	1	TREVISO HILL LLC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002368	4 Story MF	1	DEBBS, KEVIN	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002384	4 Story MF	1	SUTTON, STUART C	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002407	4 Story MF	1	DAVID H LANGENBACH TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002423	4 Story MF	1	PATRICIA M STACHNIK TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002449	4 Story MF	1	MARCOU LAND TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002465	4 Story MF	1	WATERFORD SYSTEMS INC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002481	4 Story MF	1	MONFORT, DANIEL=& SUSAN	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002504	4 Story MF	1	PASSERO, FRANCES A	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002520	4 Story MF	1	BOUCHER, PATRICIA A	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002546	4 Story MF	1	GREGORY W MARRA REV TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002562	4 Story MF	1	FARIS, CHARLES J=& COLLEEN A	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002588	4 Story MF	1	EMERSON, RICHARD E=& RHONDA H	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002601	4 Story MF	1	CORNACCHIA, ANGELO	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002627	4 Story MF	1	SPANG, WILLIAM M	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002643	4 Story MF	1	STRAUB, HAROLD T=& DONNA L	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002669	4 Story MF	1	7015 SOUTH LLC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002685	4 Story MF	1	REDDON, FRANK J	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002708	4 Story MF	1	PESKO, JOSEPH A	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002724	4 Story MF	1	FOWSER, KENNETH R	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002740	4 Story MF	1	MADDOX, REBECCA	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002766	4 Story MF	1	PBA NAP 1 LLC	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002782	4 Story MF	1	MAROTTA, LINDA A=& ANTHONY J	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554002805	4 Story MF	1	DIFAZIO FLORIDA TRUST	TERRACE IV AT TREVISO BAY	A PHASE C \$ 176.09
76554003024	4 Story MF	1	HELLMUTH, JOHN=& DEBORAH	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003040	4 Story MF	1	PAIGE, MICHAEL J=& LAUREN A	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003066	4 Story MF	1	GROTH, THOMAS	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003082	4 Story MF	1	BOHRER, DAVID A=& PATRICIA L	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003105	4 Story MF	1	HALL FAMILY IRREVOCABLE TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003121	4 Story MF	1	SACCA, DOMINIC	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003147	4 Story MF	1	GREGORY W MARRA REV LIV TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003163	4 Story MF	1	NORINE L FULLER TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003189	4 Story MF	1	KELLY, CHRISTOPHER M=& GINA M	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003202	4 Story MF	1	CALLAHAN JR, MAURICE E=& JOAN	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
76554003228	4 Story MF	1	BROSSARD, GHISLAIN	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003244	4 Story MF	1	VICTOR WANG LIVING TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003260	4 Story MF	1	DOBROSKI, DONALD A	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003286	4 Story MF	1	HORN JR, EDWARD=& MARY	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003309	4 Story MF	1	EGIROUS, NICHOLAS P	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003325	4 Story MF	1	RIMBEY, ROBERT ALLEN=& KAREN	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003341	4 Story MF	1	LUTHER, MARIO L=& NANNETTE R	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003367	4 Story MF	1	VISCO, ANTHONY R	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003383	4 Story MF	1	O'BRIEN,COLEMAN C=& BARBARA A	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003406	4 Story MF	1	ASKIN, JOHN J=& ANN M	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003422	4 Story MF	1	ZAINO, MARCO	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003448	4 Story MF	1	MINTA, PAUL A=& PATRICIA L	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003464	4 Story MF	1	PERRIN, THOMAS R=& CAROLE S	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003480	4 Story MF	1	BYRON, JOHN	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003503	4 Story MF	1	PORTERA, NADINE D	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003529	4 Story MF	1	STOKS, DANIEL	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003545	4 Story MF	1	BADER, DIANE	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003561	4 Story MF	1	BRADY, TARA HOPE	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003587	4 Story MF	1	CLARK, JAMES	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003600	4 Story MF	1	GLOWACKI, JAN=& CAROLE	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003626	4 Story MF	1	BOZARTH, EDGAR FOSHE	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003642	4 Story MF	1	VAN DER WOUDE, BASTIAAN	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003668	4 Story MF	1	MARTIN, JEFFREY NORMAN=& AMY	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003684	4 Story MF	1	BROHAWN, JEFFREY A	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003707	4 Story MF	1	MANN, GARY P	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003723	4 Story MF	1	ONEILL, MICHAEL=& LINDA	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003749	4 Story MF	1	CUITE, JOHN R=& DOLORES W	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003765	4 Story MF	1	BECKFELD, PAUL=& KATHRYN	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003781	4 Story MF	1	PERKOVICH, MICHAEL A	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003804	4 Story MF	1	RAO, VENKAT=& LEELAVATHI	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003820	4 Story MF	1	KATHLEEN L BARGER LIV TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003846	4 Story MF	1	GARZONE, STEPHEN A=& ANN L	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003862	4 Story MF	1	MALKIEWICZ, STAN=& EVA	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003888	4 Story MF	1	CARTER, DAN L=& SUSAN M	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003901	4 Story MF	1	RAO, VENKAT	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003927	4 Story MF	1	MURPHY TERRENCE F=& GAIL M	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003943	4 Story MF	1	NAPLES PORTFOLIO PRTRNS LLC	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003969	4 Story MF	1	POZZOBON, JOHN=& LUCY	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554003985	4 Story MF	1	BARTON FAMILY REV TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004007	4 Story MF	1	LUMPI, HANSJORG HEINRICH	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004023	4 Story MF	1	DOG & GOLF LLC	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004049	4 Story MF	1	GURZAU, ADRIAN=& VICKIE	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004065	4 Story MF	1	TRUE, MICHAEL J=& JUDITH A	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004081	4 Story MF	1	LOUIS E GUIDA SR FAM TRUST	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004104	4 Story MF	1	HANSFORD, JAMES=& GRACE	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004120	4 Story MF	1	CAPOZZI, EDWARD=& MARIANA	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004146	4 Story MF	1	LADOV, SAYDE J=& DAVID L	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004162	4 Story MF	1	HOSEY, THOMAS CARL	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004188	4 Story MF	1	SUTHERLAND, JOHN R=& NANCY L	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554004201	4 Story MF	1	CURTIS, SACHA PIECK	TERRACE V AT TREVISO BAY	A PHASE C \$ 176.09
76554005022	4 Story MF	1	FAIRCHILD ET AL, CADE PATRICK	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005048	4 Story MF	1	9830 GIAVENO CIR 1612 LD TRUST	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005064	4 Story MF	1	SEAMAN, RICHARD=& JUDITH	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005080	4 Story MF	1	JO ANN MILLER DEC OF TRUST	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005103	4 Story MF	1	FELICE, RICHARD D=& MARNELL	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005129	4 Story MF	1	WILLIAMS, JAY H=& DAWN	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005145	4 Story MF	1	HUGHES, PAULA	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005161	4 Story MF	1	MARKO, MICHELLE	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005187	4 Story MF	1	STACY FAMILY TRUST	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005200	4 Story MF	1	9830 GIAVENO CIR 1612 LD TRUST	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005226	4 Story MF	1	WINTERBOTTOM, ALAN	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005242	4 Story MF	1	FELICE, RICHARD=& MARNELL	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
76554005268	4 Story MF	1	POMPEO, MARCO=& RITA M	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005284	4 Story MF	1	GIANGRANDE, SERGIO=& LISAMARIE	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005307	4 Story MF	1	CASSIDY, JOHN C	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005323	4 Story MF	1	BALLOU, STEPHEN P	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005349	4 Story MF	1	RAFFA, SCOTT=& WENDY	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005365	4 Story MF	1	RLJ REAL ESTATE LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005381	4 Story MF	1	TAVBRO LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005404	4 Story MF	1	JORDAN, JOHN HAROLD	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005420	4 Story MF	1	LISS, LARRY W	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005446	4 Story MF	1	MCMAHON ET AL, COLIN J	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005462	4 Story MF	1	ELSBETHEN APARTMENTS LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005488	4 Story MF	1	STROEBEL, WILLIAM J=& DIANE	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005501	4 Story MF	1	MILLER, ZACHARY J=& SUSAN A	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005527	4 Story MF	1	VAN SCOTT, STEPHEN=& ANN	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005543	4 Story MF	1	PUDDISTER, WILLIAM M	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005569	4 Story MF	1	PENISTON, ERIC WINCHESTER	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005585	4 Story MF	1	KURTY, TIMOTHY P	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005608	4 Story MF	1	VAN SCOTT, STEPHEN=& ANN	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005624	4 Story MF	1	JOHNSTON, PAUL=& JEANETTE	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005640	4 Story MF	1	TVB1712 LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005666	4 Story MF	1	DECAIRE, BRIAN A	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005682	4 Story MF	1	25 JEROME AVENUE LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005705	4 Story MF	1	MCPHAIL, JENNA KEITH=& ERIC J	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005721	4 Story MF	1	CLARK, JOHN B	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005747	4 Story MF	1	MURPHY, LINDA A	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005763	4 Story MF	1	HALAMANDARIS, BILL=& ANGELA	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005789	4 Story MF	1	MUHA, WILLIAM V=& JOAN MARY	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005802	4 Story MF	1	DOLCE GIAVENO REAL ESTATE LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005828	4 Story MF	1	PLEWES, STEVEN A=& JANET M	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005844	4 Story MF	1	GEORGAKOPOULOS, ANDREW	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005860	4 Story MF	1	MDMILLER ENTERPRISES LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005886	4 Story MF	1	QJ 23 LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005909	4 Story MF	1	TREVENA, JAMES M=& LAURA S	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005925	4 Story MF	1	JEFFERSON, SCOTT=& JENNIFER	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005941	4 Story MF	1	LENNAR HOMES LLC	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005967	4 Story MF	1	MORRILL, DAVID	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554005983	4 Story MF	1	LOUIS E GUIDA JR LIVING TRUST	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006005	4 Story MF	1	LEAK, ROBERT	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006021	4 Story MF	1	DEBLASIO, PHILIP=& ALICIA A	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006047	4 Story MF	1	AZEM, JAMAL M	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006063	4 Story MF	1	BREWER, SUSAN J	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006089	4 Story MF	1	DOWNEY, SHELDON S=& PAMALA J	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006102	4 Story MF	1	GIACOMO, WILLIAM J=& CARA A	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006128	4 Story MF	1	KIRK, ALEXANDER K	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006144	4 Story MF	1	HACHMANN, JEFFREY	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006160	4 Story MF	1	SAAD, JOHN=& MARYLOU	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006186	4 Story MF	1	STEWART, MICHAEL R=& CHERYL A	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76554006209	4 Story MF	1	TASSI, PHILLIP JOHN	TERRACE VI AT TREVISO BAY	A PHASE C \$ 176.09
76555000026	4 Story MF	1	BEAUTIFUL HOMES OF FLORIDA LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000042	4 Story MF	1	FLANAGAN, KAREN L	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000068	4 Story MF	1	RENKEL, FRANK	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000084	4 Story MF	1	ROLLER, DAVID JOHN	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000107	4 Story MF	1	IMHOF, ETHAN D	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000123	4 Story MF	1	STRICKLAND, KEITH D	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000149	4 Story MF	1	STREULLI, THERESE	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000165	4 Story MF	1	LENNAR HOMES LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000181	4 Story MF	1	GROOMS, TODD	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000204	4 Story MF	1	LORD JR, PAUL D=& HEATHER A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000220	4 Story MF	1	CURTIS, KEITH E	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000246	4 Story MF	1	STEWART, JASON C	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000262	4 Story MF	1	ARCIA, MAGALY M	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000288	4 Story MF	1	ANNARUMMA, PAULA M=& JOSEPH M	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
76555000301	4 Story MF	1	HANNETT, GAYLE=& JOHN	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000327	4 Story MF	1	STEFANOVIC, VESNA	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000343	4 Story MF	1	NORI, RINO=& JULIANA ILONA	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000369	4 Story MF	1	REED JR, JAMES E=& ANNE D	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000385	4 Story MF	1	JANAS, DANIEL A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000408	4 Story MF	1	GRAESSEL ET AL, KARL THOMAS	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000424	4 Story MF	1	LENNAR HOMES LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000440	4 Story MF	1	ODETTE, PATRICIA A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000466	4 Story MF	1	LENNAR HOMES LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000482	4 Story MF	1	SCULLY, MARTIN J=& LINDA E	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000505	4 Story MF	1	KOOLE, MEES J=& GERLINDE	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000521	4 Story MF	1	KAM PROPERTIES LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000547	4 Story MF	1	BEAUTIFUL HOMES OF FLORIDA LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000563	4 Story MF	1	GEOFFREY T WELCH LIV TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000589	4 Story MF	1	32675 S LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000602	4 Story MF	1	LABRUZZO, CARMINE=& DANIELLE	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000628	4 Story MF	1	EISAMAN, KARL EDWARD	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000644	4 Story MF	1	ROSEMARY AMENDOLA REV TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000660	4 Story MF	1	HOWARD J MILLER MEDICINE PC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000686	4 Story MF	1	GERTZ, MARY ANN	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000709	4 Story MF	1	MARSHALL, BETTY E	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000725	4 Story MF	1	GALLARDO, IVAN J=& DOLORES E	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000741	4 Story MF	1	JULIE AHEE LIVING TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000767	4 Story MF	1	HARRISON, MARY A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000783	4 Story MF	1	HANSMAN, DONALD J	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000806	4 Story MF	1	ROBERT C CAMMARNO LIV TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000822	4 Story MF	1	DERCOLE, EDWARD=& SUSAN	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000848	4 Story MF	1	NOBLE, BRAD A=& SHAWNDA R	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000864	4 Story MF	1	BURNS, CHARLES J	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000880	4 Story MF	1	DIGIOVANNI, DOMINIC A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000903	4 Story MF	1	TREVISO BAY 2017 REALTY TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000929	4 Story MF	1	ROBERT C CAMMARANO LIV TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000945	4 Story MF	1	MANDRESH, STEPHAN M	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000961	4 Story MF	1	GORDIN, STEPHEN M=& DIANE	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000987	4 Story MF	1	MORRISON LIVING TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001009	4 Story MF	1	DESOUZA, CHARLES S	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001025	4 Story MF	1	SALERNO, ROBERT H	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001041	4 Story MF	1	POSIMATO, DEBORAH A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001067	4 Story MF	1	LOPEZ, JESUS L=& SANDRA A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001083	4 Story MF	1	JELINEK, EDWARD R=& MARY W	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001106	4 Story MF	1	HOWARD J SUND REV TRUST	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001122	4 Story MF	1	AKZ 2001 LLC	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001148	4 Story MF	1	ZIMMERMAN, SANDRA J	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001164	4 Story MF	1	MORIN, BOBETTE JEAN	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001180	4 Story MF	1	GALIO, DENISE A	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555001203	4 Story MF	1	AFONSO, GEORGE=& TERESA S	TERRACE VII AT TREVISO BAY	A PHASE C \$ 176.09
76555000021	4 Story MF	1	CROUTHAMEL, JONATHAN H	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000047	4 Story MF	1	LMC ANGELS PROPERTIES LLC	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000063	4 Story MF	1	GAYS, DENNIS=& JANICE	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000089	4 Story MF	1	UNC HOLDINGS LLC	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000102	4 Story MF	1	BERING, MARK P	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000128	4 Story MF	1	POLLASTRINI ET AL, RONALD J	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000144	4 Story MF	1	OPTIMUS REAL ESTATE LLC	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000160	4 Story MF	1	OCONNOR, SUZANNE O=& WALTER J	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000186	4 Story MF	1	LEKAS, JOANNE S	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000209	4 Story MF	1	TANTILLO JR, JOSEPH P	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000225	4 Story MF	1	LOGAN, ERNEST	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000241	4 Story MF	1	TATT PROPERTIES (TREVISO) LLC	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000267	4 Story MF	1	COX, SHAWN P=& LISA J	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000283	4 Story MF	1	TS'O, THEODORE YUE TAK	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000306	4 Story MF	1	SUSAN E PIERRES LIVING TRUST	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09
76555000322	4 Story MF	1	ROBERT C CAMMARANO LIV TRUST	TERRACE VIII AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
7655500348	4 Story MF	1	ANTKIEWICZ, ZANETA	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500364	4 Story MF	1	SCHULDT, KAREN	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500380	4 Story MF	1	SHEEKS III, PAUL P	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500403	4 Story MF	1	STAMPONE JR, VICTOR H	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500429	4 Story MF	1	MCCARTHY, DENNIS MICHAEL	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500445	4 Story MF	1	RUSSELL, JOSEPH EDWARD	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500461	4 Story MF	1	SCARPATI, MARILYN=& JOSEPH	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500487	4 Story MF	1	BRADY, HOPE M	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500500	4 Story MF	1	KRIEGSMANN, REINHOLD=& ANGELA	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500526	4 Story MF	1	ELIZABETH A ACETO REV TRUST	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500542	4 Story MF	1	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500568	4 Story MF	1	MOWLES, RODNEY W=& DARLENE B	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500584	4 Story MF	1	SIMMEN, WILLIAM SCOTT	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500607	4 Story MF	1	WILSON, ROBERT=& SUSAN	TERRACE VIII AT TREVISO BAY A PHASE C	\$ 176.09
7655500623	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500649	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500665	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500681	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500704	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500720	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500746	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500762	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500788	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500801	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500827	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500843	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500869	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500885	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500908	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500924	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500940	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500966	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655500982	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501004	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501020	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501046	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501062	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501088	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501101	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501127	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501143	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501169	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501185	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7655501208	Z - Common	0	LENNAR HOMES LLC	TERRACE VIII AT TREVISO BAY A PHASE C	-
7747000029	Commercial	91	SHADI OF NAPLES INC	TREVISO BAY TRACT FD-1	\$ 16,024.19
79904030026	2 Story MF	1	SCOFIELD TRUST	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030042	2 Story MF	1	GIMPEL, JOHN=& EILEEN A	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030068	2 Story MF	1	CARROLL, JOHN=& EILEEN	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030084	2 Story MF	1	D & VA HOLDINGS INC	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030107	2 Story MF	1	WARD, DONALD=& MONIQUE	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030123	2 Story MF	1	CATHERINE SURIANELLO TRUST	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030149	2 Story MF	1	IKRAMUDDIN, ILYAS=& ASMINA	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030165	2 Story MF	1	GUINN JR, BUDDY C=& RHONDA J	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030181	2 Story MF	1	LETZEL, MANUELA CARMEN	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030204	2 Story MF	1	JOSEPH W FINNAMORE LIV TRUST	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030220	2 Story MF	1	SALEM FAMILY TRUST	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030246	2 Story MF	1	DUTTGE III, PAUL C	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030262	2 Story MF	1	MARKS, JEFFREY	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030288	2 Story MF	1	ALEXANDER & KATHRYN RAGO	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030301	2 Story MF	1	WILLIAM D CHEYNE LIV TRUST	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030327	2 Story MF	1	MAROUSSI, LEO	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09
79904030343	2 Story MF	1	SHARUN, MICHAEL	VERANDA I AT TREVISO BAY A PHASE C	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
79904030369	2 Story MF	1	FRAZIER, GREGORY L	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030385	2 Story MF	1	CHERYL ANN HURLEY REV TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030408	2 Story MF	1	STEPHEN A TOTI TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030424	2 Story MF	1	WESTFIELD RENTAL MART INC	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030440	2 Story MF	1	SANDEL, CHRISTOPHER E	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030466	2 Story MF	1	TLM US REAL ESTATE FAM TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030482	2 Story MF	1	VERANDA 826 LLC	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030505	2 Story MF	1	HILTBRAND, JEFFREY=& DEBORAH	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030521	2 Story MF	1	MARTIN, ROBERT=& CARA	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030547	2 Story MF	1	MCLEAN, JOSEPH J	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030563	2 Story MF	1	RANIERI, VINCENT=& KARA	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030589	2 Story MF	1	VALVASORI, CARLO	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030602	2 Story MF	1	VALYANT INVESTMENTS LLC	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030628	2 Story MF	1	SAKRAN SUNSHINE TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030644	2 Story MF	1	ANN EILEEN SCULLIN REV TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030660	2 Story MF	1	DOYLE, TODD H=& JILLANE M	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030686	2 Story MF	1	CLAUDIA H WALSH TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030709	2 Story MF	1	SALVATORE A COSTA U S TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030725	2 Story MF	1	FERRELL, MARY CATHERINE	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030741	2 Story MF	1	NORTH, ROBERT W=& MARSHA L	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030767	2 Story MF	1	FIDLER, MELICENT	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030783	2 Story MF	1	ASTA, CARMEN FRANCIS	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030806	2 Story MF	1	RAYMOND, STEPHEN G	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030822	2 Story MF	1	CARROLL, WILLIAM=& DONNA	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030848	2 Story MF	1	RANIERI, VINCENT D=& KARA L	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030864	2 Story MF	1	CAPE, MICHAEL LEE	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030880	2 Story MF	1	BARE LIVING TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030903	2 Story MF	1	BOTTIGLIA, MARCELLO	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030929	2 Story MF	1	BARBARA B BELL REV TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030945	2 Story MF	1	PASSERO, GARY W	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030961	2 Story MF	1	ELLIOTT, PAUL DONALD	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904030987	2 Story MF	1	ROUTH, NANCY ANN	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031009	2 Story MF	1	FERRELL, MARY CATHERINE	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031025	2 Story MF	1	IKRAMUDDIN, ILYAS=& ASMINA A	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031041	2 Story MF	1	WILLIAMS, CASIE N	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031067	2 Story MF	1	PERRINO, SHARON L	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031083	2 Story MF	1	SYLVIA R NAUMOFF TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031106	2 Story MF	1	CAVALLO, GEORGE=& IRIS	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031122	2 Story MF	1	MINICHELLO, PAUL N	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031148	2 Story MF	1	STEELE, DAVID L=& SHERRY R	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031164	2 Story MF	1	MAVROMATES FAMILY REALTY TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031180	2 Story MF	1	KAREN DIANA LARRY REV TRUST	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031203	2 Story MF	1	BOEHM, TIMOTHY D	VERANDA I AT TREVISO BAY	A PHASE C \$ 176.09
79904031520	2 Story MF	1	MICHAEL VAGLIA 2015 REV TRUST	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031546	2 Story MF	1	AVELLINO ASSOCIATES LLC	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031562	2 Story MF	1	WOODHALL, FRED=& ROSELINDA	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031588	2 Story MF	1	SCHRATKE, GREGORY LAWSON	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031601	2 Story MF	1	CHAWLA, SANJIT=& MARY J	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031627	2 Story MF	1	NELSON, D LARRY=& BARBARA J	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031643	2 Story MF	1	DANIELS, ORLANDO R	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031669	2 Story MF	1	HAWRAN, DIANE=& MARCUS C	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031685	2 Story MF	1	STEINKEN, ERIC=& CAROLINE	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031708	2 Story MF	1	BOYLE JR, GERARD T=& DONNA A	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031724	2 Story MF	1	STAUBACH, WILLIAM R=& TINA M	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031740	2 Story MF	1	SUTTON, PATRICK	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031766	2 Story MF	1	ZIGLER, BARRY=& CHRISTINA	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031782	2 Story MF	1	CONNER, CHARLES ROGER	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031805	2 Story MF	1	NUNZIATA, AUGUST J	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031821	2 Story MF	1	BERTHA, FRANCIS JOSEPH	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031847	2 Story MF	1	BRADY, HOPE M	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031863	2 Story MF	1	MCLAREN, THOMAS=& MAURA	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09
79904031889	2 Story MF	1	EVELYN B COLLINS REV LIV TRUST	VERANDA II AT TREVISO BAY	A PHASE C \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
79904031902	2 Story MF	1	HURLBUT, LESLIE BOYER	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904031928	2 Story MF	1	GOLANKA, MICHAEL P=& BARBARA A	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904031944	2 Story MF	1	CARROLL, WILLIAM J=& DONNA M	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904031960	2 Story MF	1	LEAL SR, HORACIO R=& TERESITA	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904031986	2 Story MF	1	COHEN, ARIELA=& MOSHE	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032008	2 Story MF	1	SIANO, VINCENT=& CHERYL	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032024	2 Story MF	1	LACOUR, LAUREN N	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032040	2 Story MF	1	MARTIN FAMILY REV TRUST	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032066	2 Story MF	1	PENNER, BEATRICE=& HERBERT	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032082	2 Story MF	1	WE CAN DO THAT LLC	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032105	2 Story MF	1	CHOBOR, ROBERT=& BARBARA	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032121	2 Story MF	1	STEVE, DOUG J	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032147	2 Story MF	1	WINKOFF, STEVEN=& JENNIFER	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032163	2 Story MF	1	LISOWSKI, MARTHA=& GARY	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032189	2 Story MF	1	DONATO, JAMES PHILLIP	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032202	2 Story MF	1	MOUSSAWEL, DORA G	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032228	2 Story MF	1	RICE, JOHN M=& JANICE D	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032244	2 Story MF	1	HINZ, KENNETH=& KAREN	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032260	2 Story MF	1	KLIMKIEWICZ, ANTHONY	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032286	2 Story MF	1	PANSINI, TOMMASO=& LINDA C	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032309	2 Story MF	1	ARMENIA LIVING TRUST	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032325	2 Story MF	1	MCCARTHY, MICHAEL C=& BARBARA	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032341	2 Story MF	1	MCGUIRE, WILLIAM P=& SUSAN J	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032367	2 Story MF	1	RAYYAN, MICHAEL H=& SUSAN M	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032383	2 Story MF	1	MCALCER, MATTHEW D=& CAROLYN T	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032406	2 Story MF	1	DEIN, DAVID S=& MICHELE M	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032422	2 Story MF	1	PORTS, DONALD V=& GINGER L	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032448	2 Story MF	1	GKD ENTERPRISES OF FLORIDA LLC	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904032464	2 Story MF	1	GUBISH, MARCIANNE	VERANDA II AT TREVISO BAY	A PHASE (\$ 176.09
79904033023	2 Story MF	1	GUGLIELMO, RICHARD=& VESSELKA	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033049	2 Story MF	1	JUANITA FAYE KING TRUST	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033065	2 Story MF	1	DOYLE ET AL, JOHN LAWRENCE	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033081	2 Story MF	1	SIBUL, OLIVER JACQUES LUCIEN	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033104	2 Story MF	1	MATTEL, JAMES B=& PAMELA S	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033120	2 Story MF	1	MANZO, JOHN	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033146	2 Story MF	1	MCEVILY, JEROME=& SUSAN A	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033162	2 Story MF	1	3 R REALTY & INVSTMNT COMPANY	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033188	2 Story MF	1	SADOWSKI, JAMES=& DIANE	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033201	2 Story MF	1	VELTO, WILLIAM J=& DORIS	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033227	2 Story MF	1	ZACCOLI, ANTHONY	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033243	2 Story MF	1	3 R REALTY & INVESTMENT CO	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033269	2 Story MF	1	STOCK, JOHN R=& REBECCA J	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033285	2 Story MF	1	CARLA E COUNCILL TRUST	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033308	2 Story MF	1	SMITH, BILLY V=& PATRICIA A	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033324	2 Story MF	1	O'BRIEN, PATRICIA M	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033340	2 Story MF	1	SHEA ET AL, CHRISTOPHER	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033366	2 Story MF	1	ROBERTSON, TOM=& DEANN	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033382	2 Story MF	1	TILLMAN, BRUCE D=& CYNTHIA M	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033405	2 Story MF	1	PALAZZOLO, ANGELA	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033421	2 Story MF	1	RAPHEL, LINDA	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033447	2 Story MF	1	FUHR, ELLIOT ALAN	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033463	2 Story MF	1	COLONNELLI, UMBERTO=& ROSA	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033489	2 Story MF	1	THEODORE C CLOUD REV TRUST	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033502	2 Story MF	1	LYONS, ELIZABETH A	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033528	2 Story MF	1	SILVESTRI, JOHN A	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033544	2 Story MF	1	BALL, JAMES P	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033560	2 Story MF	1	ROBERT SAARANEN TRUST	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033586	2 Story MF	1	ALMEIDA, CHRISTOPHER	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033609	2 Story MF	1	FISCHER, LAURIE JEAN	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033625	2 Story MF	1	MCQUADE, MICHAEL F	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033641	2 Story MF	1	CR NAPLES LLC	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09
79904033667	2 Story MF	1	HANS MADER LIVING TRUST	VERANDA III AT TREVISO BAY	A PHASE (\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
79904033683	2 Story MF	1	BAMMEL, JAMES R	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033706	2 Story MF	1	MANCINELLI, JOHN E=& SHERYL A	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033722	2 Story MF	1	SCLAFANI, MICHAEL=& KIM	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033748	2 Story MF	1	BICKELMANN, SARA MARIE	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033764	2 Story MF	1	VITANTONIO, DEBORAH A	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033780	2 Story MF	1	ALAGNA, SALVATORE	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033803	2 Story MF	1	GEOFFREY T WELCH LIVING TRUST	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033829	2 Story MF	1	KING, JOHN R=& KAREN L	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033845	2 Story MF	1	ROMANO, STEPHEN=& LEANE	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033861	2 Story MF	1	HAWKINSON, JAMES R=& MARIA B	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033887	2 Story MF	1	GORDON, MICHAEL ROBERT	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033900	2 Story MF	1	AVERY, GARY ROBERT	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033926	2 Story MF	1	CATHERINE BROOKS DEC OF TRUST	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033942	2 Story MF	1	GORAN STOJKOSKI & NANCY A	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904033968	2 Story MF	1	BONELLI III, LOUIS A=& JEAN A	VERANDA III AT TREVISO BAY	A PHASE C \$ 176.09
79904035021	2 Story MF	1	DEVITT, PATRICK J=& KAREN A	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035047	2 Story MF	1	BAKER, KEVIN MICHAEL	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035063	2 Story MF	1	BEAUPARIANT, MICHAEL T	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035089	2 Story MF	1	1031 EXCHANGE CONNECTION INC	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035102	2 Story MF	1	CARLSON, ELIZABETH ANN	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035128	2 Story MF	1	FLEMING, THOMAS M	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035144	2 Story MF	1	CASULLO, ROCCO	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035160	2 Story MF	1	RICCIUTI, MICHAEL=& LINDA	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035186	2 Story MF	1	WILLIAMS, DEBORAH G	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035209	2 Story MF	1	MICHAUD, MICHAEL=& JOY	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035225	2 Story MF	1	NOWAK FLORIDA LAND TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035241	2 Story MF	1	JUERGENS FAMILY REV TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035267	2 Story MF	1	STOTSKY, SANDRA	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035283	2 Story MF	1	LEE, TINA=& SHERMAN C	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035306	2 Story MF	1	MOORE, CHRISTOPHER P	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035322	2 Story MF	1	DRAKE JR, CHARLES WESLEY	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035348	2 Story MF	1	LEUNG, EUGENE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035364	2 Story MF	1	LAURA S SCHOENEMAN DECLARATION	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035380	2 Story MF	1	PUIDAK FAMILY TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035403	2 Story MF	1	WALSH, STEPHANIE A	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035429	2 Story MF	1	HATER, THOMAS=& SILKE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035445	2 Story MF	1	MORALES, RICHARD	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035461	2 Story MF	1	COLEEN KROHN REVOCABLE TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035487	2 Story MF	1	SPEZZANO. GARY	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035500	2 Story MF	1	LYONS, PATRICK=& ANNEMARIE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035526	2 Story MF	1	GORAN STOJKOSKI & NANCY A	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035542	2 Story MF	1	POLLASTRINI, CHRISTOPHER G	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035568	2 Story MF	1	DEBRA E PLATT TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035584	2 Story MF	1	FOLEY, BRIAN E	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035607	2 Story MF	1	FUSARO, ROBERT J	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035623	2 Story MF	1	COSTANZO, GARY P=& LEAH B	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035649	2 Story MF	1	SHEEHAN, DENNIS=& MARY JANE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035665	2 Story MF	1	DWYER, THOMAS C=& MARY ANN	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035681	2 Story MF	1	PETRONI, ANTHONY=& ANNETTE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035704	2 Story MF	1	DONOVAN, JENNIFER LEE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035720	2 Story MF	1	LALOGGIA, MICHAEL S=& MARY E	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035746	2 Story MF	1	BRIAN C BOEVE FAMILY TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035762	2 Story MF	1	GENOVESE, CHRISTOPHER	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035788	2 Story MF	1	MILLER, DULCE M	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035801	2 Story MF	1	GILBERT, PAMELA B	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035827	2 Story MF	1	WAZFORD 2017 REALTY TRUST	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035843	2 Story MF	1	ROESCH, LISA M	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035869	2 Story MF	1	MASUCCI, ANTHONY B=& LISA A	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035885	2 Story MF	1	KHALL, MAHMOUD F	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035908	2 Story MF	1	CAMPBELL, RICHARD=& MAUREEN F	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035924	2 Story MF	1	LAFRENIERE, RICHARD J	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09
79904035940	2 Story MF	1	KOCIS II, WILLIAM=& BERNADETTE	VERANDA IV AT TREVISO BAY	A PHASE \$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
79904035966	2 Story MF	1	PBA NAP 1 LLC	VERANDA IV AT TREVISO BAY A PHASE	\$ 176.09
79904070028	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT C-1	\$ -
79904070044	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT C-2	\$ -
79904070060	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT C-3	\$ -
79904070086	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT C-4	\$ -
79904070109	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT FD-1 LESS THAT .44AC P	\$ -
79904070206	Z - Common	0	TREVISO BAY PROPERTY OWNERS	VERCELLI THAT PORTION OF TRACTFD-1 I	\$ -
79904070604	Z - Common	0	WENTWORTH ESTATES COMMUNITY	VERCELLI TRACT L-1	\$ -
79904070620	Z - Common	0	WENTWORTH ESTATES COMMUNITY	VERCELLI TRACT L-2	\$ -
79904070646	Z - Common	0	WENTWORTH ESTATES COMMUNITY	VERCELLI TRACT L-3	\$ -
79904070662	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT L-4	\$ -
79904070688	Z - Common	0	WENTWORTH ESTATES COMMUNITY	VERCELLI TRACT L-5	\$ -
79904070701	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT R-1	\$ -
79904070727	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT R-2	\$ -
79904070743	Z - Common	0	LENNAR HOMES LLC	VERCELLI TRACT R-4	\$ -
79904070769	60	1	GAYES, JAMES M =& DIANE M	VERCELLI LOT 1	\$ 176.09
79904070785	60	1	PARKER, FRANK=& BETTYE	VERCELLI LOT 2	\$ 176.09
79904070808	60	1	BOTTS, TIMOTHY J=& CHERYL A	VERCELLI LOT 3	\$ 176.09
79904070824	60	1	MCKEOWN, KATHLEEN M	VERCELLI LOT 4	\$ 176.09
79904070840	60	1	RICE, MARTHA B	VERCELLI LOT 5	\$ 176.09
79904070866	60	1	HOPP, MELINDA S	VERCELLI LOT 6	\$ 176.09
79904070882	60	1	HERING, JOSEPH=& ROBERTA	VERCELLI LOT 7	\$ 176.09
79904070905	60	1	MUSSO, PIERO=& KIMBERLY M	VERCELLI LOT 8	\$ 176.09
79904070921	60	1	MILLER, JACK K=& JANE L	VERCELLI LOT 9	\$ 176.09
79904070947	60	1	DREW, MARK S=& JAYNE M	VERCELLI LOT 10	\$ 176.09
79904070963	60	1	2013 BEINGESSNER FAMILY TRUST	VERCELLI LOT 11	\$ 176.09
79904070989	60	1	CARRAGINO, ARTHUR=& JENNIFER	VERCELLI LOT 12	\$ 176.09
79904071001	60	1	AHASIC, GARY	VERCELLI LOT 13	\$ 176.09
79904071027	60	1	VILA NOVA INC	VERCELLI LOT 14	\$ 176.09
79904071043	60	1	FARBER, WILLIAM J	VERCELLI LOT 15	\$ 176.09
79904071069	60	1	HUBERTS, ALEXANDER C	VERCELLI LOT 16	\$ 176.09
79904071085	60	1	LYNCH, WILLIAM=& NANCY	VERCELLI LOT 17	\$ 176.09
79904071108	60	1	ALFANO, NICHOLAS J=& KAREN A	VERCELLI LOT 18	\$ 176.09
79904071124	60	1	PSARIS, LAWRENCE=& CATHERINE	VERCELLI LOT 19	\$ 176.09
79904071140	60	1	GROVESTEEN, PHILIP L	VERCELLI LOT 20	\$ 176.09
79904071166	60	1	MILES, CATHERINE A=& PETER H	VERCELLI LOT 21	\$ 176.09
79904071182	60	1	BEDELL, GREGG N	VERCELLI LOT 22	\$ 176.09
79904071205	60	1	PROCOPIO JR, STEVEN A	VERCELLI LOT 23	\$ 176.09
79904071221	60	1	PACLI, GEORGE=& IVA	VERCELLI LOT 24	\$ 176.09
79904071247	60	1	PASCH, TERRENCE M	VERCELLI LOT 25	\$ 176.09
79904071263	60	1	PUSATERI, JOHN M=& DEBRA A	VERCELLI LOT 26	\$ 176.09
79904071289	60	1	ANTONELLI, DARREL T=& JANRT M	VERCELLI LOT 27	\$ 176.09
79904071302	60	1	RIEGL, INGRID	VERCELLI LOT 28	\$ 176.09
79904071328	60	1	FIORANI, GERALD=& VICTORIA	VERCELLI LOT 29	\$ 176.09
79904071344	60	1	ALBANESE, ADAM M	VERCELLI LOT 30	\$ 176.09
79904071360	60	1	ABRAHAMOVICH, ALAN M	VERCELLI LOT 31	\$ 176.09
79904071386	60	1	SAAD, JOHN=& MARYLOU	VERCELLI LOT 32	\$ 176.09
79904071409	60	1	ROSSI, CHRISTOPHER	VERCELLI LOT 33	\$ 176.09
79904071483	60	1	RUGGIERO, JOSEPH G	VERCELLI LOT 37	\$ 176.09
79904071506	60	1	RAYMOND W WEGENER LIV TRUST	VERCELLI LOT 38	\$ 176.09
79904071564	60	1	DISALVO, LEONARD=& GUYLAINE	VERCELLI LOT 41	\$ 176.09
79904071580	60	1	STEPHEN M BARGER REV LIV TRUST	VERCELLI LOT 42	\$ 176.09
79904071603	60	1	POZZOBON ET AL, DAVE=& GISELE	VERCELLI LOT 43	\$ 176.09
79904071629	60	1	LANG, SHERRY L	VERCELLI LOT 44	\$ 176.09
79904071645	60	1	CORCORAN, KEVIN=& JEAN M	VERCELLI LOT 45	\$ 176.09
79904071661	60	1	JAY, BRUCE	VERCELLI LOT 46	\$ 176.09
79904071687	60	1	RONALD N CHAMPAGNE REV TRUST	VERCELLI LOT 47	\$ 176.09
79904071700	60	1	COLONNELLI, UMBERTO=& ROSA	VERCELLI LOT 48	\$ 176.09
79904071726	60	1	LYNCH, SCOTT=& DIANE	VERCELLI LOT 49	\$ 176.09
79904071742	60	1	BAKER, KEVIN M=& JULIE A	VERCELLI LOT 50	\$ 176.09
79904071768	60	1	KING, LINDA KATHLEEN	VERCELLI LOT 51	\$ 176.09
79904071784	60	1	CESANDER, LAURENCE P	VERCELLI LOT 52	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
79904071807	60	1	CLARK, JOHN J=& MARIE T	VERCELLI LOT 53	\$ 176.09
79904071823	60	1	BOSCH, VIVIAN	VERCELLI LOT 54	\$ 176.09
79904071849	60	1	DIXON FAMILY TRUST	VERCELLI LOT 55	\$ 176.09
79904071865	60	1	SELES, ESTER	VERCELLI LOT 56	\$ 176.09
79904071881	60	1	EAGAN, GERALD=& IRENE J	VERCELLI LOT 57	\$ 176.09
79904071904	60	1	NASSAR, RICHARD=& TECLA	VERCELLI LOT 58	\$ 176.09
79904071920	60	1	SCHILT, PAUL U=& ROSEMARI R	VERCELLI LOT 59	\$ 176.09
79904071946	60	1	JOHNSON, JANE S	VERCELLI LOT 60	\$ 176.09
79904071962	60	1	DECKER, LAWRENCE A	VERCELLI LOT 61	\$ 176.09
79904071988	60	1	HAGAN, STEPHEN G	VERCELLI LOT 62	\$ 176.09
79904072000	60	1	MAUREEN REDMOND REV TRUST	VERCELLI LOT 63	\$ 176.09
79904072026	60	1	JELLO, KATHY=& DONALD	VERCELLI LOT 64	\$ 176.09
79904072042	60	1	RITTER, RICHARD P=& SUSAN M	VERCELLI LOT 65	\$ 176.09
79904072068	60	1	KAY GINN MITSCHELE REV TRUST	VERCELLI LOT 66	\$ 176.09
79904072084	60	1	WILMARTH, RUSSELL F	VERCELLI LOT 67	\$ 176.09
79904072107	60	1	BOSSON, MICHAEL=& HELGA	VERCELLI LOT 68	\$ 176.09
79904072123	60	1	BALLAND, LAUREL L ANDRESON	VERCELLI LOT 69	\$ 176.09
79904072149	60	1	SCHUERMANN FAMILY REV TRUST	VERCELLI LOT 70	\$ 176.09
79904072165	60	1	ROHIT R SHAH DEC TRUST	VERCELLI LOT 71	\$ 176.09
79904072181	60	1	BORCHI, ANTHONY C=& LORETTA J	VERCELLI LOT 72	\$ 176.09
79904072204	60	1	HIGGINS, MARK=& ELIZABETH A	VERCELLI LOT 73	\$ 176.09
79904072220	60	1	REBIMBAS, JOSE D=& ESMERALDA G	VERCELLI LOT 74	\$ 176.09
79904072246	60	1	ARG PROPERTIES LLC	VERCELLI LOT 75	\$ 176.09
79904072262	60	1	DERIS, JOHN=& EILEEN	VERCELLI LOT 76	\$ 176.09
79904072327	60	1	FRIENDLY, STEVEN E	VERCELLI REPLAT LOT 34	\$ 176.09
79904072343	60	1	BROWN, TERRY=& DEBRA	VERCELLI REPLAT LOT 35	\$ 176.09
79904072369	60	1	FOSNIGHT, CHARLES RAY	VERCELLI REPLAT LOT 36	\$ 176.09
79904072385	60	1	FL GREEN FLASH LLC	VERCELLI REPLAT LOT 39	\$ 176.09
79904072408	60	1	BAKER, SCOTT=& KRISTI	VERCELLI REPLAT LOT 40	\$ 176.09
79905000026	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO TRACT C-1	\$ -
79905000042	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO TRACT C-2	\$ -
79905000068	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO TRACT C-3	\$ -
79905000084	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO TRACT C-4	\$ -
79905000107	Z - Common	0	LENNAR HOMES LLC	VIA VENETO TRACT C-5	\$ -
79905000123	Z - Common	0	LENNAR HOMES LLC	VIA VENETO TRACT L-1	\$ -
79905000149	Z - Common	0	WENTWORTH ESTATES COMMUNITY	VIA VENETO TRACT L-2	\$ -
79905000165	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO TRACT R-3	\$ -
79905000181	50	1	KULL, THOMAS R=& GERARDA F	VIA VENETO LOT 1 (HO)	\$ 176.09
79905000204	50	1	VIA VENETO LOT 2 LLC	VIA VENETO LOT 2 (HO)	\$ 176.09
79905000220	50	1	RUDOLPH, PAUL ARTHUR	VIA VENETO LOT 3 (HO)	\$ 176.09
79905000246	50	1	MARRONE, PHILIP=& NANCY D	VIA VENETO LOT 4 (HO)	\$ 176.09
79905000262	50	1	JOSEPH ANTHONY CARUSO TRUST	VIA VENETO LOT 5 (HO)	\$ 176.09
79905000288	50	1	HITCHMAN, TOM	VIA VENETO LOT 6 (HO)	\$ 176.09
79905000301	50	1	CONFORTI, CATHLEEN M	VIA VENETO LOT 7 (HO)	\$ 176.09
79905000327	50	1	THEODORE W BEATY REV TRUST	VIA VENETO LOT 8 (HO)	\$ 176.09
79905000343	50	1	ZUMSTEIN, ALAN M=& LISA B	VIA VENETO LOT 9 (HO)	\$ 176.09
79905000369	50	1	FERGUSON, JAMES CLAY	VIA VENETO LOT 10 (HO)	\$ 176.09
79905000385	50	1	DGR FAMILY INVESTMENTS LLC	VIA VENETO LOT 11 (HO)	\$ 176.09
79905000408	50	1	CAPE, RICHARD R=& CONSTANCE M	VIA VENETO LOT 12 (HO)	\$ 176.09
79905000424	50	1	KAMPERS, STEPHEN ROSS	VIA VENETO LOT 13 (HO)	\$ 176.09
79905000440	50	1	GEAUX TIME PROPERTIES LLC	VIA VENETO LOT 14 (HO)	\$ 176.09
79905000466	50	1	NITZ, RONALD LEE	VIA VENETO LOT 15 (HO)	\$ 176.09
79905000482	50	1	SALAH ABDELATI LIV TRUST	VIA VENETO LOT 16 (HO)	\$ 176.09
79905000505	50	1	VIA MAUTINO LLC	VIA VENETO LOT 17 (HO)	\$ 176.09
79905000521	50	1	BRADCO TRUST	VIA VENETO LOT 18 (HO)	\$ 176.09
79905000547	50	1	GEVANTHOR, ELENA	VIA VENETO LOT 19 (HO)	\$ 176.09
79905000563	50	1	MARTIN, NANCY	VIA VENETO LOT 20 (HO)	\$ 176.09
79905000589	50	1	MCEWAN FAMILY TRUST	VIA VENETO LOT 21 (HO)	\$ 176.09
79905000602	50	1	GUARDINO JR, JOSEPH	VIA VENETO LOT 22 (HO)	\$ 176.09
79905000628	50	1	WOLANSKI, JOHN=& LORI	VIA VENETO LOT 23 (HO)	\$ 176.09
79905000644	50	1	HILLIER, CARL B=& VICKI J	VIA VENETO LOT 24 (HO)	\$ 176.09
79905000660	50	1	LESLEE ANNE FIELDING LIV TRUST	VIA VENETO LOT 25 (HO)	\$ 176.09

PARCEL	TYPE OF UNIT	ERU'S	OWNER	LEGAL DESC	O&M
79905000686	50	1	FREEDMAN, ALAN M=& DEBORAH A	VIA VENETO LOT 26 (HO)	\$ 176.09
79905000709	50	1	M E BLACK REVOCABLE TRUST	VIA VENETO LOT 27 (HO)	\$ 176.09
79905000725	50	1	3715 BUTTONWOOD LAND TRUST	VIA VENETO LOT 28 (HO)	\$ 176.09
79905000741	50	1	ZOTTER, PAUL=& NINA G	VIA VENETO LOT 29 (HO)	\$ 176.09
79905000783	50	1	LIDER, ROBERT YAMINS=& LISA F	VIA VENETO LOT 31 (HO)	\$ 176.09
79905000806	50	1	MOULTON, JOSHUA L=& AMANDA	VIA VENETO LOT 32 (HO)	\$ 176.09
79905000848	50	1	KODEIS PROPERTIES LLC	VIA VENETO LOT 34 (HO)	\$ 176.09
79905000864	50	1	ANASENES, ANTHONY L=& BARBARA	VIA VENETO LOT 35 (HO)	\$ 176.09
79905000880	50	1	PACANOVSKY, MATTHEW	VIA VENETO LOT 36 (HO)	\$ 176.09
79905000903	50	1	KNIGHT FAMILY TRUST	VIA VENETO LOT 37 (HO)	\$ 176.09
79905000929	50	1	MARINI LIVING TRUST	VIA VENETO LOT 38 (HO)	\$ 176.09
79905000945	50	1	LAURICELLA, JOSEPH=& HEATHER	VIA VENETO LOT 39 (HO)	\$ 176.09
79905000961	50	1	DUGGAN JR, CLAYTON J	VIA VENETO LOT 40 (HO)	\$ 176.09
79905000987	50	1	CHECCA FAMILY REVOCABLE TRUST	VIA VENETO LOT 41 (HO)	\$ 176.09
79905001009	50	1	FINCH, ALAN=& LISA JAYNE	VIA VENETO LOT 42 (HO)	\$ 176.09
79905001025	50	1	BIANCHI, CHARLES=& PATRICIA	VIA VENETO LOT 43 (HO)	\$ 176.09
79905001041	50	1	DUFRESNE, RAYMOND D	VIA VENETO LOT 44 (HO)	\$ 176.09
79905001067	50	1	LIEGEL, KATE G=& MATTHEW A	VIA VENETO LOT 45 (HO)	\$ 176.09
79905001083	50	1	JOHNSON, WESLEY H=& KATHLEEN D	VIA VENETO LOT 46 (HO)	\$ 176.09
79905001106	50	1	FELICE, RICHARD D=& MARNELL K	VIA VENETO LOT 47 (HO)	\$ 176.09
79905002024	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO LOTS 30 AND 33 REPLAT T	\$ -
79905002040	Z - Common	0	VIA VENETO AT TREVISO BAY	VIA VENETO LOTS 30 AND 33 REPLAT T	\$ -
79905002066	50	1	GODFREY, SHAWM MICHAEL	VIA VENETO LOTS 30 AND 33 REPLAT L	\$ 176.09
79905002105	50	1	KODEIS PROPERTIES LLC	VIA VENETO LOTS 30 AND 33 REPLAT L	\$ 176.09
23896800022	Z - Common	0	LENNAR HOMES LLC	BELLA FIRENZE TRACT C-1	\$ -
TOTAL		1,523			\$ 268,185.07

RESOLUTION 2018-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, in accordance with the provisions of Chapter 189.415, Florida Statutes, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIROMAR LAKES DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF DATES, TIME AND LOCATION OF REGULAR MEETINGS

- a. **Date:** October 9, 2018
November 8, 2018
February 7, 2019
May 9, 2019
August 9, 2018
- b. **Time:** 10:00 A.M. (Eastern Standard Time)
- c. **Location:** TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

SECTION 2. Sunshine Law and Meeting Cancellations and Continuations. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 2. Conflict. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor’s in conflict are hereby repealed to the extent of such conflict.

SECTION 2. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

RESOLUTION 2018-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED this 9th day of August, 2018.

ATTEST:

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joseph Newcomb, Chairman

RESOLUTION 2018-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT 1 AND 2 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Wentworth Estates Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 6, 2018, two (2) members of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seats up for election were Seats 1, and 2; and

WHEREAS, at the close of the qualifying period no Qualified Elector qualified to run for Seat 1 and 2 for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such unfilled seat as vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 1 and 2 vacant as of November 20, 2018.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. DECLARATION OF VACANCY. The following seat is hereby declared vacant effective as of November 20, 2018:

Seat #1	(currently held by Mike Weber)
Seat #2	(currently held by David Negip)

SECTION 2. APPOINTMENT/INCUMBENT. Pursuant to Section 190.006(3)(b), Florida Statutes the Board shall appoint a Qualified Elector to fill each vacancy stated in Section 1 on or before February 18, 2019. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board member in the applicable seat shall remain in office.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 9th day of August, 2018.

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Joseph Newcomb, Chairman

RESOLUTION 2018-16

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPOINTING A QUALIFIED ELECTOR TO FILL THE VACANCY IN SEAT 1 AND SEAT 2 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Wentworth Estates Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on November 6, 2018, two (2) members of the Board of Supervisors (the "Board") were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seats up for election were Seats 1 and 2; and

WHEREAS, at the close of the qualifying period no Qualified Elector qualified to run for Seat 1, which seat was available for election by the Qualified Electors of the District; and

WHEREAS, in accordance with Section 190.006(3)(b), Florida Statutes, the Board adopted Resolution 2018-14 on August 9, 2018 declaring Seat 1 and 2 as vacant, effective as of November 20, 2018; and

WHEREAS, pursuant to applicable law, a Qualified Elector is to be appointed to the vacant seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution appointing a Qualified Elector to fill the declared vacancy in Seat 1 and 2.

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

SECTION 1. APPOINTMENT TO FILL VACANCIES. The following persons are hereby appointed to fill the following seats, with said appointments becoming effective as of November 20, 2018:

Seat #1 Joseph Newcomb

Seat #2 _____

SECTION 2. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 3. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 4. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 9th day of August, 2018.

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Joseph Newcomb, Chairman

RESOLUTION NO. 2018-17

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE LETTER OF UNDERSTANDING DATED JUNE 22, 2018 WITH TB MASTER TURNOVER, INC. TO PROVIDE THE DISTRICT WITH \$10,000.00 FOR PURPOSES OF THE INSPECTION OF THE MAIN ENTRY BRIDGE OWNED BY THE DISTRICT ON TREVISO BAY BOULEVARD; PROVIDING FOR SEVERABILITY, PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Wentworth Estates Community Development District (the "**District**") is a community development district established pursuant to the provisions of Chapter 190, Florida Statutes by Collier County Ordinance No. 2004-37, as amended by Collier County Ordinance 2006-13; and

WHEREAS, the District is organized for the purposes of providing community development services and facilities benefiting the development known as Treviso Bay; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District to construct, install, operate, finance and/or maintain systems and facilities for certain basic infrastructure including, but not limited to, district roads, sanitary sewer collection system, potable water distribution system, reclaimed water distribution system, stormwater/floodplain management, off-site improvements, landscape and hardscape, irrigation system, street lighting and other public improvements; and

WHEREAS, the District owns, operates and maintains certain lakes, roadways, stormwater management improvements, and preserve areas for the benefit of property owners and residents within the District including, without limitation, the main entry bridge for the Treviso Bay community on Treviso Bay Boulevard (the "**Bridge**"); and

WHEREAS, the Bridge had not been fully inspected in some time and the District and it was determined to be of significant importance that the Bridge be inspected as soon as possible; and

WHEREAS, the District did not have sufficient operating funds to conduct the necessary inspection of the Bridge. However, TB Master Turnover, Inc., a Florida corporation ("**TB Master**"), the homeowners' association turnover committee representing the residents of Treviso Bay, was willing to provide the District with funds so that the District could timely complete the necessary inspection;

WHEREAS, the District Manager entered into a Letter of Understanding dated June 22 ,2018 with TB Master with respect to funds for the inspection of the Bridge, a copy of which is attached as Exhibit "A" (the "**Letter of Understanding**"); and

WHEREAS, the Board of Supervisors of the District desires to ratify the District Manager's execution of the Letter of Understanding.

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

SECTION 1. FINDINGS. The above recitals are true and correct and incorporated herein by this reference.

SECTION 2. RATIFICATION. The District Manager's execution of the Letter of Understanding with TB Master is hereby ratified.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional, it being expressly found and declared that the remainder of this Resolution would have been adopted despite the invalidity of such section or part of such section.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 9th day of August, 2018.

Attest:

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joseph Newcomb, Chairman

EXHIBIT "A"
LETTER OF UNDERSTANDING

SEE NEXT PAGE

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

June 22, 2018

TB Master Turnover, Inc.
9449 Napoli Lane
Naples, FL 34113

Attention: Mr. Joseph Hering

Subject: Letter of Understanding – Bridge Inspection

Dear Mr. Hering. :

Wentworth Estates Community Development District (the "District") owns and operates the main entry bridge for the Treviso Bay community on Treviso Bay Boulevard (the "Bridge"). The District understands that TB Master Turnover, Inc., a Florida corporation ("TB Master") is the turnover committee representing the residents of Treviso Bay in the turnover of the master homeowners' association from the developer to the residents. As we had previously discussed, the Bridge has not been professionally inspected since November, 2011.. TB Master has contacted the District about having the Bridge inspected by a professional engineer as soon as possible.

As has been discussed, while the District has solicited quotes for the inspection of the Bridge, the District does not currently have sufficient operating funds to conduct the necessary engineering inspection of the Bridge. In light of the foregoing, TB Master Turnover, Inc., a Florida corporation ("TB Master") has agreed to provide the District with the sum of \$10,000.00 ("Engineering Funds") so that the District may complete an engineering inspection of the Bridge.

TB Master recognizes and acknowledges that the District has not yet budgeted operating funds to either conduct the inspection of the Bridge or to reimburse TB Master for provision of the Engineering Funds. The repayment of the Engineering Funds by the District to TB Master will be subject to the following requirements ("Reimbursement Requirements"): (i) the approval of such repayment by the Board of Supervisors of the District (the "Board") and (ii) the Board approving a final operating budget for the District's fiscal year 2018-2019 including for such repayment. TB Master acknowledges and agrees that to the extent the Reimbursement Requirements are not met for any reason or no reason, the District shall have no obligation to repay the Engineering Funds to TB Master. If the Reimbursement Requirements are met, the District will reimburse the Engineering Funds to TB Master without interest on or before January 31, 2019.

To evidence your understanding to the above-referenced terms and conditions, please countersign this letter where indicated below.

Wentworth Estates Community Development District


James P. Ward, District Manager


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valid.

James P. Ward
District Manager

2900 NORTHEAST 12TH TERRACE, SUITE 1
OAKLAND PARK, FLORIDA 33334

PHONE (954) 658-4900

E-MAIL JimWard@JPWardAssociates.com

Agreed to by TB Master:

TB MASTER TURNOVER, INC.,
a Florida corporation

By: JOSEPH F. HERING

Printed Name: Joseph F. Hering

Title: TB Master Turnover, Inc.
Co-Chair

Wentworth Estates Community Development District

Financial Statements

June 30, 2018



Prepared by:

JPWARD AND ASSOCIATES LLC

2900 NORTHEAST 12th TERRACE

Suite 1

OAKLAND PARK , FLORIDA 33334

E-MAIL: JIMWARD@JPWARDASSOCIATES.COM

PHONE: (954) 658-4900

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending June 30, 2018

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund	Account Groups		
		Series 2006	Series 2018	Series 2018	General Long Term Debt	Fixed Assets	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ -	\$ -	\$ -	\$ -	\$ -	---	\$ -
General Fund - Hancock Bank	\$ 96,339						\$ 96,339
Construction Account	-	-	-	-	-		-
Debt Service Fund							
Interest Account	-	-	594,835	-	-		594,834.92
Sinking Account	-	-	-	-	-		-
Reserve Account	-	-	579,988	-	-		579,988.13
Revenue	-	-	211,047	-	-		211,046.99
Prepayment Account	-	-	-	-	-		-
Deferred Cost Account	-	-	-	-	-		-
Capital Project Fund - Series 2018							
Due from Other Funds							
General Fund	-	-	42,173	-	-		42,172.70
Debt Service Fund(s)	33,912	-	-	-	-		33,911.96
Market Valuation Adjustments							
Accrued Interest Receivable							
Assessments Receivable							
Prepaid Expenses							
Amount Available in Debt Service Funds	-	-	-	-	1,428,043		1,428,042.74
Amount to be Provided by Debt Service Funds	-	-	-	-	25,396,957		25,396,957.26
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 130,251	\$ -	\$ 1,428,043	\$ -	\$ 26,825,000	\$ 45,257,809	\$ 73,641,103

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending June 30, 2018

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds		Capital Project Fund	Account Groups		
		Series 2006	Series 2018	Series 2018	General Long Term Debt	Fixed Assets	
Liabilities							
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Due to Other Funds							
General Fund	-	-	33,912	-	-	-	33,912
Debt Service Fund(s)	21,240	-	-	-	-	-	21,240
Loan - TB Master Turnover, Inc.	10,000						10,000
Due to Bondholders							
Bonds Payable							
Current Portion	-	-	-	-	595,000	-	595,000
Long Term	-	-	-	-	26,230,000	-	26,230,000
Matured Bonds Payable	-	-	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-	-	-
Total Liabilities	<u>\$ 31,240</u>	<u>\$ -</u>	<u>\$ 33,912</u>	<u>\$ -</u>	<u>\$ 26,825,000</u>	<u>\$ -</u>	<u>\$ 26,890,152</u>
Fund Equity and Other Credits							
Investment in General Fixed Assets	-	-	-	-	-	45,257,809	45,257,809.00
Fund Balance							
Restricted							
Beginning: October 1, 2017 (Audited)	-	1,017,509	-	-	-	-	1,017,508.76
Results from Current Operations	-	(1,017,509)	1,394,131	-	-	-	376,622.02
Unassigned							
Beginning: October 1, 2017 (Audited)	27,891	-	-	-	-	-	27,890.94
Results from Current Operations	71,120	-	-	-	-	-	71,119.67
Total Fund Equity and Other Credits	<u>\$ 99,011</u>	<u>\$ (0)</u>	<u>\$ 1,394,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,257,809</u>	<u>\$ 46,750,950</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 130,251</u>	<u>\$ (0)</u>	<u>\$ 1,428,043</u>	<u>\$ (0)</u>	<u>\$ 26,825,000</u>	<u>\$ 45,257,809</u>	<u>\$ 73,641,103</u>

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2018**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0	
Interest												
Interest - General Checking	7	115	394	49	43	29	14	-	-	650	100	650%
Special Assessment Revenue												
Special Assessments - On-Roll	-	123,316	61,495	14,526	4,382	4,581	12,840	954	2,016	224,110	224,973	100%
Special Assessments - Off-Roll	-	-	-	8,611	-	-	-	-	-	8,611	0	N/A
Miscellaneous Revenue	-	-	-	-	-	-	14,133	-	-	14,133	0	N/A
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	7	123,431	\$61,888.85	\$23,185.90	\$4,424.41	\$4,609.73	\$26,987.40	\$953.87	\$2,015.84	247,504	\$ 225,073	110%
Expenditures and Other Uses												
Legislative												
Board of Supervisor's - Fees	600	600	600	-	-	1,200	-	-	800	3,800	800	475%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive												
Professional Management	4,167	-	4,167	8,333	4,167	4,167	4,167	4,167	4,167	37,500	50,000	75%
Financial and Administrative												
Audit Services	-	-	-	-	-	-	-	-	2,000	2,000	7,950	25%
Accounting Services	1,333	-	1,333	2,667	1,333	1,333	1,333	1,333	1,333	12,000	16,000	75%
Assessment Roll Services	667	-	667	1,333	667	667	667	667	667	6,000	8,000	75%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	500	500	100%
Other Contractual Services												
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	1,301	449	2,423	-	646	295	3,436	263	-	8,812	4,000	220%
Trustee Services	-	-	-	-	-	-	-	-	-	-	9,300	0%
Dissemination	-	-	-	-	-	-	5,000	-	-	5,000	5,000	100%
Property Appraiser/Tax Collector Fees	-	-	2,292	-	-	-	-	-	-	2,292	23,000	10%
Bank Service Charges	44	58	76	76	80	68	117	76	59	654	800	82%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services												
Telephone	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	45	45	3,587	299	10	184	-	85	-	4,254	400	1064%

Prepared by:

JPWARD and Associates, LLC

Unaudited

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2018**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Annual Budget	% of Budget
Insurance	-	-	59,964	-	-	-	-	-	-	59,964	61,000	98%
Printing & Binding	-	-	95	366	455	335	-	-	298	1,549	100	1549%
Website Development	-	-	-	-	-	1,050	900	-	-	1,950	700	279%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	1,639	1,952	-	-	-	-	6,244	-	9,835	4,000	246%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services - General Fund	-	-	-	-	-	17,443	2,656	-	-	20,099	500	4020%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	8,156	2,966	77,156	13,074	7,357	26,742	18,276	12,834	9,823	176,385	192,225	92%
 Total Expenditures and Other Uses:	\$ 8,156	\$ 2,966	\$ 77,156	\$ 13,074	\$ 7,357	\$ 26,742	\$ 18,276	\$ 12,834	\$ 9,823	176,385	\$ 192,225	92%
 Net Increase/ (Decrease) in Fund Balance	(8,149)	120,465	(15,268)	10,112	(2,932)	(22,132)	8,711	(11,880)	(7,807)	71,120	32,848	
Fund Balance - Beginning	27,891	19,742	140,207	124,940	135,051	132,119	109,987	118,698	106,818	27,891	27,882	
Fund Balance - Ending	\$ 19,742	\$ 140,207	\$ 124,940	\$ 135,051	\$ 132,119	\$ 109,987	\$ 118,698	\$ 106,818	\$ 99,011	99,011	\$ 60,730	

Wentworth Estates Community Development District
Debt Service Fund - Series 2006 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2018

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward												-
Interest Income												
Revenue Account	101	377	109	654	1,463	560	-	-	-	3,164	1,700	186%
Reserve Account	359	106	9	135	156	56	-	-	-	461	300	154%
Prepayment Account	-	-	-	-	5	4	-	-	-	8	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	-	1,204,279	594,596	133,217	1,110	-	-	-	-	1,933,202	2,177,406	89%
Special Assessments - Off-Roll	-	-	-	56,565	-	-	-	-	-	56,565	-	N/A
Special Assessments - Prepayments	-	-	-	13,644	-	-	-	-	-	13,644	-	N/A
Discounts on Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 459	\$ 1,204,763	\$ 594,714	\$ 204,214	\$ 2,733	\$ 620	\$ -	\$ -	\$ -	2,007,044	\$ 2,179,406	92%
Expenditures and Other Uses												
Debt Service												
Principal Debt Service - Mandatory												
Series 2006 A Bonds	-	-	-	-	-	-	-	-	-	-	\$ 720,000	0%
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Prepayments												
Series 2006 A Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2006 A Bonds	-	729,703	-	-	-	-	-	-	-	729,703	1,459,406	50%
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent												
Transfer from Reserve Account					200,530					200,530	-	N/A
Transfer from Revenue Account					684,228					684,228	-	N/A
Transfer from Prepayment Account					13,644					13,644	-	N/A
Intragovernmental Transfers Out	-	-	-	-	1,396,288	620	-	-	-	1,396,908	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 729,703	\$ -	\$ -	\$ 2,294,689	\$ 620	\$ -	\$ -	\$ -	3,025,012	\$ 2,179,406	139%
Net Increase/ (Decrease) in Fund Balance	459	475,060	594,714	204,214	(2,291,956)	-	-	-	-	(1,017,509)	(0)	
Fund Balance - Beginning	1,017,509	1,017,968	1,493,028	2,087,741	2,291,956	-	-	-	-	1,017,509	1,023,772	
Fund Balance - Ending	\$ 1,017,968	\$ 1,493,028	\$ 2,087,741	\$ 2,291,956	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 1,023,772	

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

Description	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward							-	
Interest Income								
Revenue Account	-	17	35	48	39	138	-	N/A
Reserve Account	-	54	99	118	123	394	-	N/A
Prepayment Account	-	-	-	-	-	-	-	N/A
Interest Account	-	58	107	128	90	383	-	N/A
Sinking Fund Account	-	55	101	121	37	315	-	N/A
Special Assessment Revenue								
Special Assessments - On-Roll	38,960	44,363	124,341	9,237	21,240	238,143	-	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)	26,174,183	-	-	-	-	26,174,183	-	N/A
Operating Transfers In (From Other Funds)	1,400,661	620	-	2	-	1,401,283	-	N/A
Total Revenue and Other Sources:	\$ 27,613,804	\$ 45,168	\$ 124,682	\$ 9,655	\$ 21,529	27,814,839	\$ -	N/A
Expenditures and Other Uses								
Property Appraiser/Tax Collector Fees	\$22,191.74					22,192	\$ -	N/A
Debt Service								
Principal Debt Service - Mandatory								
Series 2018 Bonds	-	-	-	595,000	-	595,000	\$ -	N/A
Principal Debt Service - Prepayments								
Series 2018 Bonds	-	-	-	-	-	-	-	N/A
Interest Expense								
Series 2018 Bonds	-	-	-	209,321	-	209,321	-	N/A
Foreclosure Counsel	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent								
2018 Refinance (2006 Bonds)	25,594,195	-	-	-	-	25,594,195	-	N/A
Intragovernmental Transfers Out								
	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$25,616,386.99	\$0.00	\$0.00	\$804,320.91	\$0.00	26,420,708	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,997,417	45,168	124,682	(794,666)	21,529	1,394,131	-	
Fund Balance - Beginning	-	1,997,417	2,042,585	2,167,268	1,372,602	-	-	
Fund Balance - Ending	\$ 1,997,417	\$ 2,042,585	\$ 2,167,268	\$ 1,372,602	\$ 1,394,131	1,394,131	\$ -	

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Wentworth Estates Community Development District
Capital Project Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2018

Description	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income								
Construction Account	-	1	2	2	-	6	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds	650,817	-	-	-	-	\$ 650,817	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 650,817	\$ 1	\$ 2	\$ 2	\$ -	\$ 650,823	\$ -	N/A
Expenditures and Other Uses								
Executive								
Professional Management	35,000	-	-	-	-	\$ 35,000	\$ -	N/A
Other Contractual Services								
Trustee Services	9,750	-	-	-	-	\$ 9,750	\$ -	N/A
Printing & Binding	-	-	-	-	-	\$ -	\$ -	N/A
Legal Services								
General Counsel	57,750	-	-	-	-	\$ 57,750	-	N/A
Bond/Disclosure Counsel	48,000	-	-	-	-	\$ 48,000	-	N/A
Payment to Refunded Bonds Escrow Agent								
2018 Refinance (2006 Bonds)	486,188	-	-	-	-	\$ 486,188	\$ -	N/A
Capital Outlay								
Construction in Progress	-	-	-	-	-	\$ -	-	N/A
Cost of Issuance								
Series 2018 Bonds	-	-	14,133	-	-	14,133	\$ -	N/A
Underwriter's Discount	-	-	-	-	-	\$ -	-	N/A
Operating Transfers Out (To Other Funds)	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 2	-	N/A
Total Expenditures and Other Uses:	\$ 636,688	\$ -	\$ 14,133	\$ 2	\$ -	\$ 650,823	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 14,129	\$ 1	\$ (14,130)	\$ -	\$ -	\$ -	-	-
Fund Balance - Beginning	\$ -	\$ 14,129	\$ 14,130	\$ -	\$ -	\$ -	-	-
Fund Balance - Ending	\$ 14,129	\$ 14,130	\$ -	\$ -	\$ -	\$ -	\$ -	-