
JPWard and Associates LLC

TOTAL Commitment to Excellence

Wentworth Estates

Community Development District

Agenda

September 10, 2020



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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

September 3, 2020

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, September 10, 2020, at 8:00 A.M.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113**, via telecommunication and can be accessed through the Web address below.

With the State of Emergency in Florida, and pursuant to Executive Orders 20-69, 20-112, 20-114, 20-150, 20-179, and 20-193 issued by Governor DeSantis on March 20, 2020, April 29, 2020, May 8, 2020, June 23, 2020, July 29, 2020, and August 7, 2020 respectively, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting will be held utilizing communication media technology due to the current COVID-19 public health emergency.

This meeting can be accessed through the Web address below.

Event address for attendees:

<https://districts.webex.com/districts/onstage/g.php?MTID=ee4cecef1a124e63c4bbd8bddbf178579>

Event number: 173 090 4389

Event password: Went1

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

Phone: **408-418-9388** and enter the access code 173 090 4389 to join the meeting.

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

The Agenda is as follows:

1. Call to Order & Roll Call
2. Consideration of Minutes:
 - a) June 11, 2020 – Regular Meeting
3. Consideration of Memorandum of Agreement between the Wentworth Estates CDD and Florida Gulf Coast University Board of Trustees for the use of certain District lakes to study the effects of the use of ultrasonic technology to treat Algae.
4. Staff Reports
 - a) District Attorney
 - b) District Engineer
 - I. July 2020 Report
 - II. August 2020 Report
 - c) Asset manager
 - d) District Manager
 - I. Financial Statements ending May 31, 2020 (unaudited)
 - II. Financial Statements ending June 30, 2020 (unaudited)
 - III. Financial Statements ending July 31, 2020 (unaudited)
 - IV. Financial Statements ending August 31, 2020 (unaudited)
5. Supervisor's Requests and Audience Comments
6. Adjournment

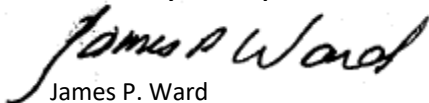
The second order of business is the consideration of the minutes of the June 11, 2020 Regular Meeting.

The third order of business is the consideration of an agreement with FGCU to use certain lakes to study the effects of the use of ultrasonic technology to treat Algae. The two year project is a test to eliminate the symptoms which cause Algae and through this innovative approach to stop the growth of algae in lakes. The backup material in the Agenda provides more information.

The remainder of the agenda is standard in nature and I look forward to seeing you at the meeting, and if you have any questions and/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 MEETING
WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development District was held on Thursday, June 11, 2020 at 5:00 p.m., at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

Present and constituting a quorum:

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

Also present were:

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

Audience:

Mohammed Rahman (ph)

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

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

District Manager James P. Ward called the meeting to order at approximately 5:01 p.m. He reported with the State of Emergency in Florida, and pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020 and March 20, 2020 respectively, and pursuant to Section 120.54(5)9b)2., Florida, Statutes, this meeting was being held utilizing communication media technology due to the current COVID-19 public health emergency. He explained all Members of the Board, Staff and the public were present via videoconference or telephone; no persons were present in the on-site meeting room location. He asked all speakers to state their names for the record prior to speaking. He conducted roll call; all Members of the Board were present constituting a quorum.

Mr. Ward indicated members of the public would remain muted until the public comment portions of the meeting.

SECOND ORDER OF BUSINESS

Consideration of Minutes

May 14, 2020 – Regular Meeting

Mr. Ward stated the second order of business was consideration of the May 14, 2020 Regular Meeting Minutes. He asked if there were any additions, corrections, or deletions to these Minutes; hearing none, he called for a motion.

On MOTION made by Mr. Robert Cody, seconded by Mr. Andrew Gasworth, and with all in favor, the May 14, 2020 Regular Meeting Minutes were approved.

THIRD ORDER OF BUSINESS**PUBLIC HEARING**

Mr. Ward indicated the primary purpose of today's Meeting was to conduct two public hearings: The first was consideration of adoption of the Budget and the second was in respect to the imposition of the special assessments.

a. PUBLIC HEARING – FISCAL YEAR 2021 BUDGET**I. Public Comment and Testimony**

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Paul Zotter, and with all in favor, the Public Hearing was opened.

Mr. Ward stated this Budget was presented to the Board a couple of months ago. He indicated the only change to this Budget from the prior year's budget was the addition of two new services the CDD was assuming pursuant to the direction to move maintenance of the assets owned by the CDD from the HOA to the CDD. He noted these assets included the main entryway, roadway, landscaping, entrance features, and SW Blvd. He explained this was the reason for the change in the assessment levels for Fiscal Year 2021. He stated this was an opportunity for any members of the public to provide comments, testimony, or questions with respect to adoption of the District's Budget. He asked if there were any members of the public present on the phone or video conference with any comments or questions.

Mr. Mohammed Rahman: I own the commercial parcel by the entranceway to Treviso Bay. I received a proposed Budget assessment of \$65,453.83 dollars. I spoke to Mr. Jim as of this morning and he came up with a new assessment which brought the number down to somewhere close to \$24,000 dollars. I am still here to address in due time. I did file an objection referring to that original offering memorandum of the CDD. There are two different versions of that, and two different sections that it stated that three of the parcels, even though in the District, should be excluded from the assessment. One is the 5-acre lot for FPL, one is the commercial lot that is 10 acres, and the golf course. I am still disputing – the change of the ownership took place in the end of 2017, and since then my property taxes didn't go up, but the CDD assessment is what I inherited. Originally, I don't have any objections with that, but it keeps going up, starting in 2017 it was

\$74,000 and some change. In 2018 it was almost \$86,000. In 2019 I paid almost \$112,000 dollars and I think I'm disputing the assessment because now the facility is benefitting from this commercial back end lot.

Mr. Ward asked if Mr. Rahman had a question.

Mr. Rahman: The question I am asking is for the Board to look at this objection before it is finalized.

Mr. Ward: This is a hearing on the Budget itself. If you are going to question the assessment, that would be the next public hearing. The information you just put on record is a matter of record now. We can take up your assessment question at that time. Did you have any questions on the budget itself? Mr. Rahman responded in the negative; he had no questions about the budget.

Mr. Ward asked if there were any additional public comments or questions; hearing none, he called for a motion.

On MOTION made by Mr. Steve Barger, seconded by Mr. Paul Zotter, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

Mr. Ward asked if there were any questions or comments from the Board; hearing none, he called for a motion.

III. Consideration of Resolution 2020-5 adopting the annual appropriation and Budget for Fiscal Year 2021

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Robert Cody, and with all in favor, Resolution 2020-5 was adopted, and the Chair was authorized to sign.

b. FISCAL YEAR 2021 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY

Mr. Ward: Essentially what this Resolution does is set your assessment rate for Fiscal Year 2021 at \$719.27 per unit. I will get into the question that the owner of the commercial parcel out front mentioned to you. The next Resolution will be to establish the cap rate for the District for this year. I will take a moment at this time – The issue with the commercial parcel, I will go through that briefly with you, the commercial parcel was assessed in this current budget at an average residential unit conversion of approximately 9 units to the acre which equated to 91 equivalent residential units for commercial purposes. That particular parcel is assessed at 91 times the \$719.27 rate. As Mohammed had mentioned to you, I did speak with him a couple of times this week with respect to the assessment for the commercial parcel. I went back and took a look at how we assessed the commercial parcel for the capital assessment program that was revised in 2012 subsequent to the acquisition of the property by Lennar Homes. The assessment equates to 2.1005% of the total at the time that was outstanding for the District at that time. That was a rather in depth engineering analysis to show that the

infrastructure that the District constructed with those bonds, which basically included the landscaping improvements, the bridge coming into the community, SW Blvd, the entire water management system and a few other ancillary items in that program. The commercial parcel was obligated to pay 2.1005% of that total capital and that is consistent and that is what that owner has paid since 2012 and continues to pay that amount as of today. What I think would recommend to you is that we use that 2.1005% as the way in which to calculate the assessments for this parcel for the Fiscal Year we are going into, and that would equate to an assessment of \$23,023.09. That is 2.1005% of the total expenditures anticipated for the General Fund which was \$1,096,172 dollars. That would make his assessment consistent with the way in which we did the operating assessment with the same infrastructure which he is paying for through his capital assessment program. By doing that, that will leave a shortfall within the District of roughly \$42,400 dollars. I would not recommend increasing the assessment above what it is, which is the \$719.27, and which is now what's in the adopted budget, and the District, during Fiscal Year 2021 will make any appropriate changes, probably towards the winter months if needed to be able to absorb that difference which is roughly \$42,000 dollars. I think that, I'm not going to speak for Mohammed as to whether or not that solves his problem, but that is a fair way and a reasonable way and the correct way in which to apportion the assessment on that property based upon the changes we have had to this operating program over the last couple years and now makes it completely consistent with the way in which we levied the assessment for the capital program for this District.

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Mr. Paul Zotter, seconded by Mr. Joe Newcomb, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if Mohammed had any comments. Mr. Rahman indicated he had no questions; the new assessment rate was better than before.

Mr. Ward asked if there were any members of the public present on the phone or via video conference with comments or questions; there were none. He called for a motion to close the Public Hearing.

On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Steve Barger, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

Mr. Ward: The two resolutions that finish off this portion of the public hearing – the first one is Resolution 2020-6 which sets your operating assessment rate at \$719.27 per unit per year –

Mr. Paul Zotter: Jim, did we just approve that change in the assessment? I wasn't sure.

Mr. Ward: I don't want to put words in Mohammed's mouth, but as I heard it, he indicated it was "a lot better than what it was" as proposed.

Mr. Zotter: I'm asking did we just approve that, or is this still a question –

Mr. Ward: That's what you're going to do with the adoption of this Resolution. Resolution 2020-6 establishes the operation and maintenance assessment for Fiscal Year 2021 as \$719.27 per unit. It also at this point will change the method of assessment for the commercial property equal to 2.1005% of the total operating budget of \$1,096,172 dollars for an allocated cost of \$23,025.09. That's what that particular resolution does. The change obviously for the Board is that it does approve the change in the method of assessment for the commercial property as I identified for the record. He asked if there were any questions.

Mr. Zotter: So, does that rate of \$719.27 change?

Mr. Ward: No. We are leaving the rate for the \$719.27 as is for the Fiscal Year 2021 that starts October 1.

Mr. Zotter: Alright, then the difference, should this get approved, and the commercial property out front, the difference of \$42,000, where would be making that up?

Mr. Ward: I have an operating reserve of \$175,000 in this budget, so in all likelihood as we go through the budget this year, that's where it will come down to, if not in the operating accounts during the year, but the most likely place will just be a reduction in your operating reserve from \$175,000 down \$42,000.

Mr. Zotter: And you are comfortable with that?

Mr. Ward: Yes, sir. Are there any questions from the Board? There were none. Any questions from the audience? There were none. Motion to adopt Resolution 2020-6 is in order.

III. Consideration of Resolution 2020-6 imposing special assessments, adopting an assessment roll, and approving the general fund special assessment methodology

On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Joe Newcomb, and with all in favor, Resolution 2020-6 was adopted as amended, and the Chair was authorized to sign.

IV. Consideration or Resolution 2020-7, Establishing an Operation and Maintenance Assessment Cap for notice purposes.

Mr. Ward: The final resolution is an optional resolution, but it's called a cap rate resolution. Essentially, since I know Mr. Barger is new to the Board, and the other Board Members do know this, I will go through this with you. The Statute requires the District to do mailed notice on a yearly basis to everybody in the community unless we establish a cap rate. The cap rate simply means that as long as the District stays within that cap rate, we do not need to do mailed notice to the entire community. The cap rate for Fiscal Year 2021 will be \$805.59. That simply means that I do not have to send out 1,400 and some odd notices every year in order to conduct this public hearing, and that we will only do that if we go over that rate going forward. From my perspective it is recommended. It is generally not a particularly difficult issue to get past with your

community and in general all communities. I will leave it up to you, but the Resolution is recommended.

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Robert Cody, and with all in favor, Resolution 2020-7 was adopted, and the Chair was authorized to sign.

Mr. Ward: That concludes the items with respect to the adoption of the budget for next year. That puts us on a path to implement that beginning October 1 of this year and that is the anticipated date that we will assume the new facilities for the entranceway and SW Blvd. and I know Mr. Bernard is going to be working with the association in order to get that done for that particular date.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2020-8

Consideration of Resolution 2020-8 designating Dates, Time, and Location for Regular Meeting of the Board of Supervisor’s for Fiscal Year, 2021

Mr. Ward reported Resolution 2020-8 named the Meeting time, dates, and location as 8:30 a.m. at the Treviso Bay Clubhouse, on the second Tuesday of every month. He stated the Resolution did not bind the Board to these dates, time, and location; the Board could make changes as it deemed fit.

Mr. Zotter: When I look at the schedule, are you anticipating no meetings until October, and then thereafter every month? Am I interpreting that right?

Mr. Ward: No. Two years ago, we set them on a quarterly basis. Last year I don’t remember, but I think we did them on a monthly basis, so this is the full year’s date. From a staff perspective I don’t need all of these meetings. Clearly probably November we would have one, or December, as we get into the new program, and then start up again in January or February, going to April or May, and then July or August kind of a time schedule. Mr. Ward asked if there were any additional questions; hearing none, he called for a motion.

On MOTION made by Mr. Paul Zotter, seconded by Mr. Joe Newcomb, and with all in favor, Resolution 2020-8 was adopted as above, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Staff Reports

I. Attorney

No report.

II. Engineer

a. Operations Report April 2020

Mr. Bernard reported the lake bank restoration project was completed for this year and the bridge/main entrance project was almost completed. He reported all other capital work had been completed for the year.

Mr. Steve Barger asked what was left to be done in the bridge project.

Mr. Bernard: The four light posts on the east side of the bridge.

Mr. Zotter: With regards to the golf course and what's being done out there, we are ultimately still responsible for the ponds at the golf course. Is that correct?

Mr. Bernard: Correct.

Mr. Zotter: Have you been monitoring the progress of the work being done out there?

Mr. Bernard: Yes. I go out there every week or every other week to check what they are doing. Our aquatic vendor is working with the golf course superintendents to get all the exotics and the grasses sprayed back and stuff that we want to do while they are shut down.

Mr. Zotter: Are you monitoring as far as the work that is being done? Some of the work is very close to the bank edges of the water and actually what appears to be almost into the water, and that that work is being done according to what you would want it to be so that if there are any problems down the road we're able to see where it's coming from?

Mr. Bernard: I'm working with Robert Adams there. Next time out I'll take a look at the banks and make sure the slope is correct and that we have no issue with the CDD portion of it.

Mr. Zotter: Right. And I think it all looks great, but I noticed some of the sand traps are so close to the water's edge and what will happen in the event of a high water level which then goes into the sand trap, which then washes down into the lake beds? Just something to think about. The second question that I have is, it was brought to my attention about a homeowner's concern the grass that grows into the ponds. In particular the large pond at Bella Firenze. Do we take care of that grass growing out of the water? Is that something that you want in there? The particular concern from the homeowner was the grass grows so high, and it is a very large area, and it blocks a view or –

Mr. Bernard: What neighborhood is that?

Mr. Zotter: The lake, the pond, in Bella Firenze. It is around the 95—I think it's 9563.

Mr. Bernard: I'll check it out.

Mr. Zotter: I actually drove by, and I did notice there was a large section of grass that does grow out of the water area. I don't know, it may be a healthy thing.

Mr. Bernard: We are trying to reestablish a perimeter berm per se in the water's edge with wetland plantings so we can stop the erosion on the banks, use it also for filtration to clean the water that is in the ponds. Some of them when we took over, the spike rush is what I call it, has grown out 15 to

20 to 30 feet out into the lake. Our contractor has been directed – we are spraying now to bring them back to about 8 to 10 feet wide maximum, so we have the lake view rather than the wetland planting view. I will check in Bella Firenze. I know we have done some spraying there and I will look at it again to make sure we are keeping it back, but some of these sections in these lakes are wetland littoral shelves. They have been planting there to have a lot of plants and you are not really supposed to be treating them.

Mr. Zotter: Give me a call when you go. My concern is getting a homeowner thinking that they can go out with a weed whacker and cut some of these things down.

Mr. Bernard: No problem.

III. Manager

- a. Continued Discussion on the Commercial Parcel Acquisition**
- b. Financial Statements April 30, 2020 (Unaudited)**

Mr. Ward: I only had one item which is the continued discussion of the commercial parcel acquisition. It can be brief on this one. We did receive a counter proposal from the owner of the commercial parcel. I'm going to recommend to you, that just as a business matter, we table this for six months, a year, whatever is appropriate. The timing I don't think is just right based on the counter that we received and there is too much on the plate with the District in order to get it's operating programs in shape and moving forward, and I would recommend that we just hold on this for a few months. I will leave it up to you.

Mr. Andrew Gasworth: I agree with what you are saying Jim, and if that requires a motion, I will make that motion.

Mr. Newcomb: I will second that motion.

On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Joe Newcomb, and with four in favor and one opposed, the Commercial Parcel Acquisition was tabled.

Mr. Zotter was opposed; the remaining four Board Members were in favor.

SIXTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Ward asked if there were any audience questions or Supervisor's requests; there were none.

SEVENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at 5:41 p.m.

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

Wentworth Estates Community Development District

James P. Ward, Secretary

Joe Newcomb, Chairman

August 19, 2020

To Whom It May Concern:

**SUMMARY OF PROPOSED MPC-BUOY DEPLOYMENT
AT TREVISO BAY NAPLES v.2**

General Background

The 13-month water-quality-improvement buoy deployment in selected lakes in Treviso Bay from December 2020 through December 2021 will be a test of an innovative MPC-Buoy ultrasonic technology developed by LG Sonic (<https://www.lgsonic.com/>) to eliminate the symptoms of algal blooms for a scale from a few to 49 acres per buoy and without any chemicals or ecological effects. Buoy dimensions are 8 ft x 7 ft x 3 ft and each weighs 441 lbs (Figure 1).



Figure 1. Top: Close-up view of a deployed MPC-Buoy, and bottom: shoreline view of the buoy in a small lake

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Summary of sampling design and parameters

Four (of the seven) MPC-buoys to be deployed at Treviso Bay (Appendix 1 map; Table 1) will have automatic water quality monitoring capabilities to monitor chlorophyll a, phycocyanin (blue-green algae), pH, turbidity, dissolved oxygen, and temperature. Monthly manual water quality sampling will be collected to verify these results by FGCU's Everglades Wetland Research Park (EWRP) in Naples. Three lite sampling units do not have water quality monitoring capabilities.

At each of the seven buoy locations water quality parameters will be measured manually by FGCU's Everglades Wetland Research Park using a YSI data sonde to collect water temperature, pH, and dissolved oxygen. Manual samples will be taken from small craft such as kayaks or EWRP's pontoon boat. Watercraft will be removed from each lake after sampling. Additionally, water samples will be collected for turbidity analysis at the EWRP laboratory; other water samples will be collected and shipped overnight to a third-party certified laboratory for chlorophyll and phycocyanin analysis.

Table 1. List of seven buoy and primary water quality sampling sites in five of Treviso Bay's 42 lakes with Treviso Bay lake ID, lake area, and GPS location.

Buoy sampling site*	TB Lake ID with lake area (acres)*	Latitude, Longitude
TB-1	33 (9.63 acres)	26°04'02.4"N 81°43'21.8"W
TB-2	42 (20.18 acres)	26°04'09.8"N 81°43'44.6"W
TB-3	42 (20.18 acres)	26°04'11.5"N 81°43'52.7"W
TB-4	42 (20.18 acres)	26°04'20.1"N 81°43'50.8"W
TB-5	20 (12.46 acres)	26°04'44.5"N 81°44'18.3"W
TB-6	15 (13.84 acres)	26°05'01.1"N 81°44'54.2"W
TB-7	12 (14.45 acres)	26°05'15.2"N 81°44'50.0"W

*See exact locations on Appendix 1 map.

Advantages to Treviso Bay Naples from this project

- For briefly a year, a few of Treviso Bay's lakes will receive lake pollution mitigation (without the usual poisonous chemical solutions) and water quality assessments that together would be worth > \$200,000.
- The pollution mitigation involves one of the more innovative harmful algal bloom control techniques in the world and the water quality studies are by one of the pre-eminent water labs in the country working with other distinguished labs in Florida (USF) and Ohio (Ohio State University).
- We will be pleased to give the Treviso Bay community 6-month-frequency public updates on the results of our study on 1) the effectiveness of the MPC-buoys and 2) the water quality status of the Treviso Bay lakes that we monitor.
- This short (~ 1 year) pilot project is needed as step 1 for an eventual application of MPC-buoy innovative technology at the outflow of Lake Okeechobee that will significantly reduce the harmful discharges of algal pollution and their accompanying toxic chemicals down river to our Gulf of Mexico coastline. Treviso Bay members should and will be gigantically proud that this short pilot project experiment on a few of their lakes helped save our coastlines from the effects of blue-green algal and red tide blooms.

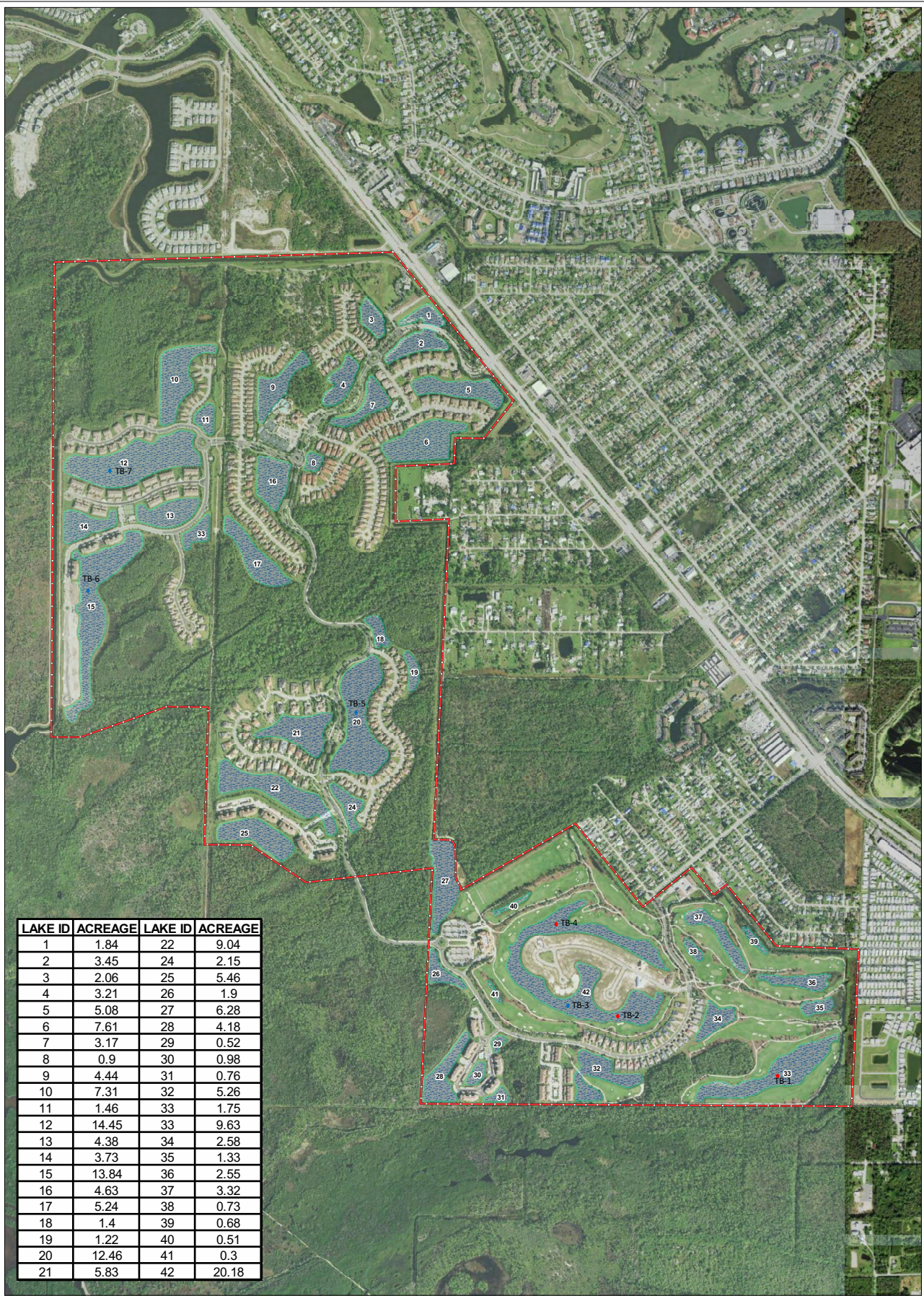
I trust this report answers some of the questions that were not specifically described in the MOU. Please let me know if you need any additional information.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William J. Mitsch". The signature is fluid and cursive, with a prominent initial "W" and "M".

William J. Mitsch, Ph.D.
Eminent Scholar and Director
Everglades Wetland Research Park

Appendix 1 map attached separately

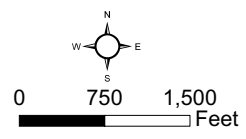


LAKE ID	ACREAGE	LAKE ID	ACREAGE
1	1.84	22	9.04
2	3.45	24	2.15
3	2.06	25	5.46
4	3.21	26	1.9
5	5.08	27	6.28
6	7.61	28	4.18
7	3.17	29	0.52
8	0.9	30	0.98
9	4.44	31	0.76
10	7.31	32	5.26
11	1.46	33	1.75
12	14.45	33	9.63
13	4.38	34	2.58
14	3.73	35	1.33
15	13.84	36	2.55
16	4.63	37	3.32
17	5.24	38	0.73
18	1.4	39	0.68
19	1.22	40	0.51
20	12.46	41	0.3
21	5.83	42	20.18

Treviso Bay

Legend

- Treviso Bay
- Wentworth Estates Lakes



Print Date: 8/5/2020

Memorandum of Agreement

Between

Wentworth Estates Community Development District
and
Florida Gulf Coast University Board of Trustees

THIS AGREEMENT is made by and between Florida Gulf Coast University Board of Trustees, (hereafter "**FGCU**"), a public body corporate of the State of Florida, whose address is 10501 FGCU Blvd S, Fort Myers, FL 33965, and Wentworth Estates Community Development District, whose address is c/o JP Ward & Associates, LLC, 2900 Northeast 12th Terrace, Suite 1, Oakland Park, FL 33334 (hereafter "**CDD**"). (FGCU and CDD are sometimes individually referred to herein as a "**Party**" and collectively the "**Parties**").

WHEREAS, FGCU desires to perform research on property owned by the CDD ("**CDD Property**") located within the Treviso Bay community and the CDD agrees to allow FGCU access to the designated lakes within the CDD Property for the purpose of performing research, at no cost to FGCU; and

WHEREAS, the research performed by FGCU serves a valid public purpose and will benefit the public generally.

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, CDD and FGCU agree as follows:

1. Scope of Research to be Performed:

- a. **Background.** South Florida endured exceptionally severe harmful algal blooms during the 2016 and 2018 wet seasons, with multiple and lasting environmental and economic impacts. Major problems included aggressive *Microcystis aeruginosa* cyanobacteria in freshwater and brackish water and *Karenia brevis* red tide blooms in saltwater systems. *M. aeruginosa* uses gas vesicles to navigate the water surface and column in the wet season planktonic phase, expanding to allow photosynthesis near the water surface and contracting to allow nutrient acquisition near the water bottom. Reliable gas vesicle operation is essential to *M. aeruginosa* feeding behavior.
- b. **Objective.** LG-Sonic MPC-Buoy ultrasonic technology can exclude cells from the photic zone at initial cyanobacterial bloom locations within impacted south Florida bodies of water such as the Treviso Bay lakes located in Collier County, Florida. This project unites a technical firm (LG-Sonic) with significant experience in restoring lakes and aquatic ecosystems with the MPC-Buoy ultrasonic technology with one of the most active water quality/wetland biochemistry laboratories in the United States and FGCU. This two-year project is a test of the MPC-Buoy ultrasonic technology to eliminate the symptoms of eutrophication by cyanobacteria for a relatively small scale of several hundred acres. If the results are significant and reliable at this scale, FGCU will be interested in testing this approach at a much larger scale, such as in the outflow areas of Lake Okeechobee. Reliable gas vesicle operation is essential to *M. aeruginosa* feeding behavior. Existing LG-Sonic ultrasonic technology can exclude cells from the surface at initial cyanobacterial bloom locations within the study lake; preventing vertical movement and starving the

cells. Expected benefits include safe cell decomposition, a restored competitive environment for primary producers, and enhanced downstream water quality.

- c. **Use of Property:** FGCU Investigators and their subcontractor(s), specifically LG-Sonic, shall be provided access to certain lakes on CDD Property to deploy data buoys (referred to as MPC-Buoys) that are capable of a non-chemical ultrasonic technology that can reduce algal blooms by sonic waves. LYR grants FGCU, and their subcontractors, general permission to access Treviso Bay lakes as needed from November 2020 through March 2022 (17 months) to manually monitor the lake for water quality before, during, and after the buoys are deployed. The monitoring will be able to see the effects of the buoys on water quality but also calibrate the water quality data provided by seven (7) buoy locations. The lakes and locations in which the buoys are to be located are subject to the approval of the CDD.
- d. **Buoys:** The buoys will be deployed by LG-Sonic US.
- e. **Terms of Use:** FGCU shall only use the area(s) approved by the CDD for the activities described in this Section and shall not use the CDD Property or any other lakes for any other purpose without the prior, written approval of the CDD, which approval may be withheld by the CDD in the CDD's sole and exclusive discretion. The activities of FGCU shall comply at all times with applicable laws, codes, rules, regulations, ordinances, and permits. The activities of FGCU shall not be conducted in any manner that would interfere with the normal operation of the CDD's stormwater management system pursuant to applicable permits. In the event the District requires any activities of FGCU to be relocated or altered for purposes of lake or lake bank maintenance, other repair activities to the CDD property, or other emergency situations such as a hurricane or tropical storm, FGCU agrees to promptly comply with the directions of the CDD.
- f. **Damage:** FGCU shall not, by conducting its activities, cause damage to the CDD Property. In the event that the exercise by FGCU of the rights granted herein causes or otherwise results in any damage to the CDD Property, including any improvements or landscaping located thereon, then within thirty (30) days after the CDD's written notice to FGCU of such damage, FGCU shall, at FGCU's sole cost and expense, take all steps necessary to repair all of such damage and to return that portion of the CDD Property to its condition as existed prior to such damage.
- g. **Coordination with CDD/District Representative:** The District shall, from time to time, designate in writing a person to act as the District's representative with respect to coordination and approvals required under this Agreement. The District's representative shall have the authority to transmit instructions, receive information, review and approve requests, interpret and define the District's policies and decisions with respect to the activities hereunder. The District initially designates the District's Manager or his/her authorized designee to act as the District's representative. FGCU agrees to meet with, and/or provide updates to, the District's representative on such frequency as is determined reasonably necessary by the CDD to review the activities of FGCU under this Agreement

2. **Duration:** The research may begin on **November 1, 2020** with activities ending on **March 31, 2022** unless extended by written amendment or terminated sooner following the termination provisions set below.
3. **Extension and Renewal:** The Parties may extend or renew this Agreement by mutual agreement, confirmed in a written amendment signed by each Party's authorized signatory.
4. **Amendment:** No amendment of the terms of this Agreement will be effective unless made in writing and signed by each Party's authorized signatory.
5. **Points of Contact:** The following are designated as Investigators and Administrative contacts for the purposes of this Agreement. The Investigators will be responsible for the technical matters of the research services outlined in the scope of research.

FGCU:

Investigators:

Dr. William J. Mitsch, Eminent Scholar and Director
Li Zhang, Assistant Director
Everglades Wetland Research Park
Florida Gulf Coast University
110 Kapnick Center
4940 Bayshore Drive, Naples, FL 34112
(239) 325-1365 wmitsch@fgcu.edu
(239) 325-1364 lzhang@fgcu.edu

Administrative: Donna Gilmore, Director

Office of Research and Graduate Studies
Howard Hall 202
10501 FGCU Boulevard South
Fort Myers, FL 33965-6565
(239) 590-70202 dgilmore@fgcu.edu

CDD:

Wentworth Estates Community Development District
c/o JPWard & Associates, LLC
2900 Northeast 12th Terrace, Suite 1
Oakland Park, Florida 33334
(954) 658-4900 jimward@jowardassociates.com

and

Wentworth Estates Community Development District
c/o Bruce Bernard
1800 Eller Drive
Ft. Lauderdale, FL 33116
(954) 658-1000 BBernard@cgasolutions.com

With a copy of all written notices to:

Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, Florida 34103
Attn: Gregory L. Urbancic, Esq.
gurbancic@cyklawfirm.com

6. **Publications:** CDD recognizes that FGCU Investigators must have the ability to publish research findings, results or otherwise information gained in the course of research services performed under this agreement in scholarly journals, student theses and dissertations, or other professional forums not so mentioned.

7. **Inventions and Patents:**
 - a. The Parties hereby agree that ownership of intellectual property rights generated as a result of the activities under this Agreement will follow inventorship rules in accordance with applicable patent laws. Each Party to this Agreement shall own the IP conceived and first reduced to practice solely by its employees or agents in furtherance of projects or activities contemplated by this agreement. IP conceived or first reduced to practice jointly by employees or agents of both parties shall be Jointly Owned in accordance with applicable patent laws.

 - b. All copyrights, patents, trademarks, trade secrets, and any other intellectual property rights disclosed in connection with this Agreement shall remain the property for the Party introducing and/or disclosing the same to the other Party for the purposes of this Agreement.

8. **Compliance with Law:** The Parties shall comply with all applicable federal, state, local laws and regulations and nothing in this Agreement shall be construed to require either Party to violate such provisions of law or subject either Party to liability for adhering to such provisions of law.

9. **Insurance:** In the performance of this Agreement:

FGCU warrants and represents that FGCU has adequate liability insurance, such protection being applicable to officers, employees, and agents while acting within the scope of their employment by FGCU, and FGCU has no liability insurance policy as such that can extend protection to any other person.

10. **Indemnification:** FGCU acknowledges and agrees the activities and any entry upon the CDD Property may involve the risk of injury, death, and/or damage to property and is being performed willingly and voluntarily by FGCU. FGCU hereby assumes all risks related to the activities and entry upon the CDD Property. In addition, as material consideration for the CDD granting FGCU the rights set forth in this Agreement, to the extent provided by law, FGCU shall indemnify and hold the CDD harmless from any and all claims, demands, causes of action, and damages arising out of the negligent or willful acts of itself and its employees and agents during the term of this Agreement. Nothing contained herein shall obligate FGCU to indemnify or in any way be liable to pay to any person or entity any amount which exceeds the amount(s) for which FGCU could be held liable under the provisions of Section 768.28, Florida Statutes, and nothing herein shall be read as a waiver of the sovereign immunity beyond that provided in Section 768.28, Florida

Statutes, nor will anything herein be read as increasing the liability of FGCU to any person or entity beyond the limits of liability for which FGCU could be held liable under Section 768.28, Florida Statutes. FGCU is self-insured under Chapter 284, Florida Statutes, to the limits required under section 768.28, Florida Statutes, for this indemnity requirement.

11. **Termination:** Either Party shall have the right to terminate this Agreement upon written notice to other party that said other party has defaulted in the performance of any of the obligations imposed on it under this Agreement and said defaulting party does not, after being notified of the existence of default, cure said default within twenty (20) days of the defaulting party's receipt of notice. Further, either Party shall have the right to terminate this Agreement upon sixty (60) days written notice to other party. Notwithstanding any termination of this Agreement pursuant to this Section 11 or other provision contained in this Agreement and regardless of the party initiating the termination, FGCU shall remain responsible for repairing any damage to the CDD Property caused by FGCU exercising its rights hereunder prior to the termination. Upon expiration or any termination of this Agreement, FGCU shall immediately cease its activities and remove the CDD Property and all buoys and equipment related thereto from the CDD Property.
12. **Dispute Resolution:** Any dispute concerning performance of the Agreement shall be first attempt to be resolved by the appropriate administrative officials of each party, who shall reduce any decision to writing. Failing such resolution, either Party shall have all rights permitted by applicable law.
13. **Entire Agreement:** This Agreement with its exhibits constitutes the entire agreement between the Parties and supersedes and replaces any and all previous understandings, commitments, or agreements, whether oral or written, relating to the performance of this Agreement.
14. **No Assignment:** This Agreement shall not be assigned or transferred by FGCU without the CDD's prior written approval, which approval may be withheld at the CDD's sole and exclusive discretion.

{Remainder of page intentionally left blank. Signatures appear on next page.}

IN WITNESS WHEREOF, FGCU and the CDD have each, respectively, by an authorized person or agent, hereunder set their hands and seals on the date and year first above written.

**Wentworth Estates
Community Development District**

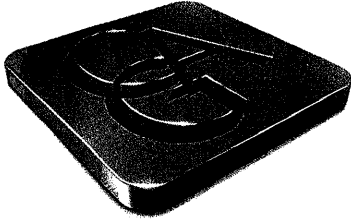
**Florida Gulf Coast University
Board of Trustees**

By: _____
Joe Newcomb, Chairman

By: _____
Tachung Yih, Associate Vice President
for Research

Attest:

James P. Ward, Secretary



Memorandum

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

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

GSA Contract Holder

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

www.cgasolutions.com

Lake Maintenance

The CDD's wetlands maintenance contractor (Crosscreek Environmental) continues with aquatic spraying and wetland plant removal from the CDD lakes, and within the Treviso Bay golf course. The contractor will be working with the golf course maintenance personnel while the course is under renovations, to remove any non-native species and grasses from within the lakes. Crosscreek is also concentrating its efforts this month on maintenance of the wetland preserve.

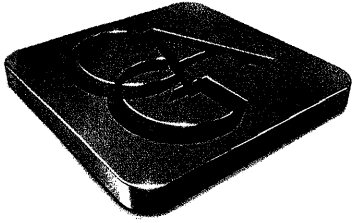
Wentworth CDD has received a SFWMD letter of compliance for successfully fulfilling monitoring requirements for the conservation easement preserves for 2020 monitoring year.

Stormwater Maintenance

The CDD's drainage contractor (M.R.I.) has completed cleaning (vacuum jetting) the drainage system within the Bella Firenze neighborhood, where the CDD contractor recently had the berm repaired adjacent to the wetland preserve from lot 1 to lot 25.

Treviso Bay Entrance Features

The CDD's contractor, Trafford Pressure Cleaning and Painting, has completed painting the remaining signs and light poles within the CDD entrance features



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to Treviso Bay. Trafford completed pressure cleaning the concrete curbing and medians throughout the entrance roadway and painted the fascia boards on the bridge tower supports.

CDD staff is presently obtaining quotes for landscaping maintenance for the CDD property at the main entrance and SW Blvd.

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
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Traffic Engineering
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Memorandum

Date: October 1, 2020
To: James P. Ward - District Manager
From: Bruce Bernard - Field Asset Manager
Subject: Wentworth Estates CDD - August 2020 Report
CGA Project #: 13-5692

Treviso Bay Entrance Features

CDD staff has contracted Outdoor Services to repair areas of brick pavers within the outbound lane on the Treviso Bay bridge. The brick pavers have become loose and are sunken in two locations within the lane. The location of these affected areas is different from the location of the last repair which occurred in November of 2019. The same repair process will occur in these locations as in the previous repair, which is to remove the existing base material and replace with a coarser material to lessen material compaction over time.

Lake Maintenance

Crosscreek Environmental is continuing with work within the golf course lakes removing the torpedo grass, and addressing the spike rusk to desired widths. The vendor is also spraying all swales to aid in the control algae blooms that could occur during this time of year due to nutrient run-off from lawn products in the current rainy season.

CDD staff is also working with FGCU (local university) to implement a test study within four (4) lakes in Treviso Bay. This study will entail the placement / installation of a ultrasonic buoy device(s) to suppress algae blooms from lake area(s) of a few acres up to 49 acres per buoy, without the use of chemicals or ecological effects. This study will last for one year and is set to begin in



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December 2020, once all approvals are completed. During this time, Wentworth Estates CDD (or its contractors) will not apply any algae chemicals to these lakes, but will be receiving water quality information on these lakes as part of this study.

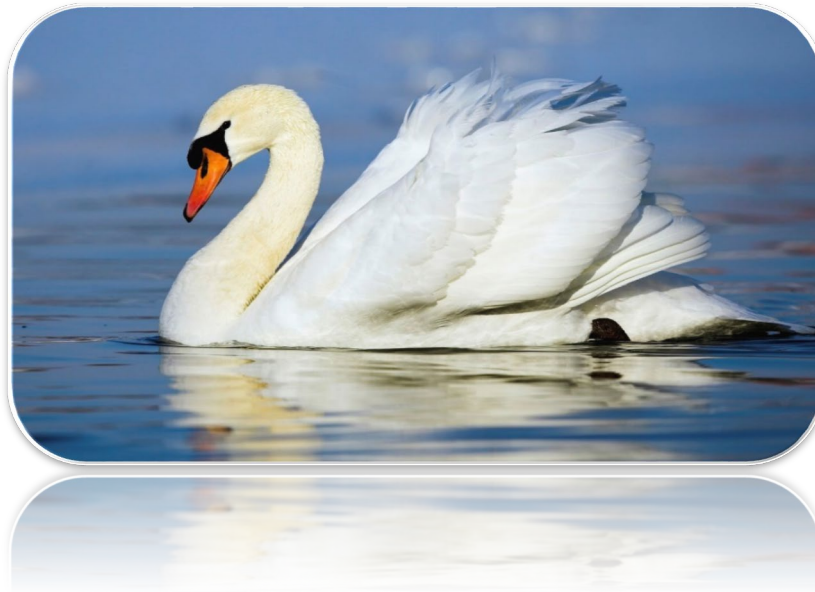
Civil Engineering/Roadway
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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY, 2020

FISCAL YEAR 2020

PREPARED BY:

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

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

Wentworth Estates Community Development District

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<i>Debt Service Fund—Series 2018</i>	<i>6</i>

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 May 31, 2020

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 234,280				\$ 234,280
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	830,248	-		830,248.14
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	8,247	-		8,246.64
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	1,418,483		1,418,482.91
Amount to be Provided by Debt Service Funds	-	-	22,771,517		22,771,517.09
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 234,280	\$ 1,418,483	\$ 24,190,000	\$ 45,257,809	\$ 71,100,572

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Account Groups		
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-	-	-		-
Debt Service Fund(s)	8,247	-	-		8,247
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,035,000		1,035,000
Long Term	-	-	23,155,000		23,155,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 8,247	\$ -	\$ 24,190,000	\$ -	\$ 24,198,247
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2019 (Audited)	-	1,441,806	-		1,441,806.43
Results from Current Operations	-	(23,324)	-		(23,323.72)
Unassigned					
Beginning: October 1, 2019 (Audited)	90,292	-	-		90,291.50
Results from Current Operations	135,742	-	-		135,742.19
Total Fund Equity and Other Credits	\$ 226,034	\$ 1,418,483	\$ -	\$ 45,257,809	\$ 46,902,325
Total Liabilities, Fund Equity and Other Credits	\$ 234,280	\$ 1,418,483	\$ 24,190,000	\$ 45,257,809	\$ 71,100,572

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward	-	-	-	-	-	-	-	-	-	0	
Interest											
Interest - General Checking	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	1,202	228,628	432,528	43,962	24,976	16,820	12,409	3,277	763,803	784,735	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0	N/A
Miscellaneous Revenue											
	-	-	-	-	-	-	-	-	-	0	N/A
Intergovernmental Transfers In											
	-	-	-	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	1,202	228,628	\$432,528	\$43,962	\$24,976	\$16,820	\$12,409	\$3,277	763,803	\$ 784,735	97%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's - Fees	1,000	-	-	-	-	-	1,600	800	3,400	4,000	85%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	N/A
Executive											
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	33,333	50,000	67%
Financial and Administrative											
Audit Services	-	-	4,700	-	-	-	-	-	4,700	4,700	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Assessment Roll Services	667	667	667	667	667	667	667	667	5,333	8,000	67%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services											
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	595	-	252	-	-	-	-	-	847	2,900	29%
Trustee Services	-	-	-	-	-	8,331	-	-	8,331	8,400	99%
Dissemination	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	-	23,975	-	-	-	-	-	23,975	25,000	96%
Bank Service Charges	38	40	2	-	-	-	-	-	79	800	10%
Travel and Per Diem											
	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services											

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

Description	October	November	December	January	February	March	April	May	Year to Date	Annual Budget	% of Budget
Telephone	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	51	-	240	-	63	56	2,713	56	3,180	600	530%
Insurance	-	-	54,895	-	-	-	-	(9,520)	45,375	60,000	76%
Printing & Binding	354	-	-	-	-	-	108	300	761	500	152%
Website Development	50	-	100	50	50	50	50	50	400	1,200	33%
Subscription & Memberships	175	-	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	-	-	1,240	200	-	753	-	2,940	5,132	10,000	51%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services											
Engineering Services - General	-	-	10,253	4,273	4,273	-	-	-	18,798	6,000	313%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services											
Professional Services											
Asset Management	-	-	-	-	-	-	8,545	4,273	12,818	37,000	35%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	2,000	0%
Utility Services											
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance											
Lake & Wetland System											
Aquatic Weed Control	-	-	-	2,940	6,118	9,102	6,118	8,000	32,278	64,800	50%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	-	4,330	-	4,330	14,000	31%
Water Control Structures	-	-	6,000	-	14,485	25,950	-	-	46,435	22,000	211%
Wetland System											
Routine Maintenance	-	-	-	1,960	1,765	1,765	14,465	-	19,955	17,650	113%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											
Littoral Shelf Replanting	-	-	-	-	-	32,750	-	-	32,750	-	N/A

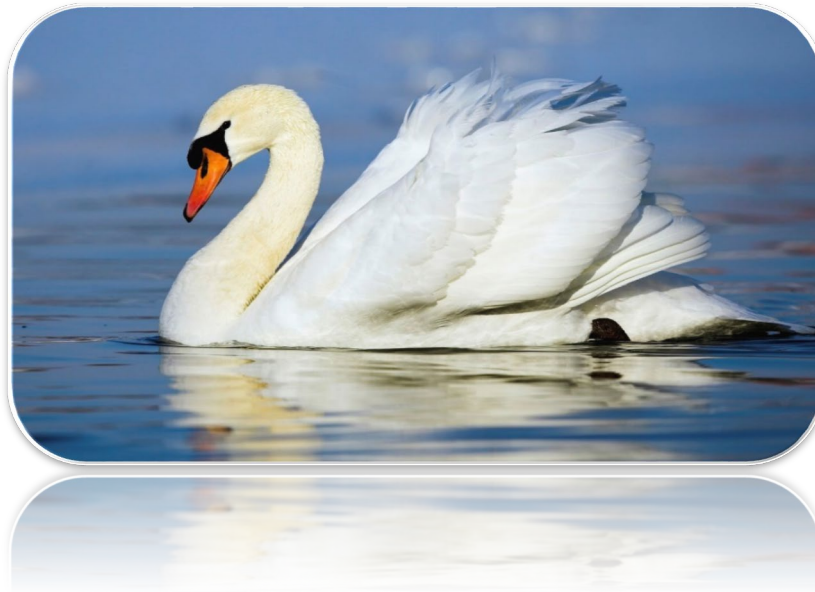
Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through May 31, 2020

Description	October	November	December	January	February	March	April	May	Year to Date	Annual Budget	% of Budget
Aeration System	-	-	-	-	-	-	-	-	-	20,000	0%
Lake Bank Restorations	-	-	-	2,730	35,653	43,067	69,604	64,404	215,458	293,510	73%
Erosion Restoration	-	-	-	-	-	18,002	-	1,089	19,091	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	10,000	0%
Road and Street Services											
Repairs and Maintenance										-	N/A
Bridge Inspection Report	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	5,900	200	-	6,100	-	N/A
Entry Monument (Treviso Bay Bl)	-	-	-	-	-	-	3,258	-	3,258	-	N/A
Entry Wall (Treviso Bay Bl)	-	-	-	-	-	-	11,524	55,108	66,632	-	N/A
Utility Services											
Water Services - Entry Fountain	-	-	-	-	-	501	-	3,968	4,469	-	N/A
Reserves											
Operations	-	-	-	-	-	-	-	-	-	96,000	0%
Sub-Total:	8,430	6,206	107,823	18,319	68,574	152,393	128,682	137,634	628,061	784,735	80%
<hr/>											
Total Expenditures and Other Uses:	\$ 8,430	\$ 6,206	\$ 107,823	\$ 18,319	\$ 68,574	\$ 152,393	\$ 128,682	\$ 137,634	628,061	\$ 784,735	80%
<hr/>											
Net Increase/ (Decrease) in Fund Balance	(7,227)	222,422	324,705	25,643	(43,598)	(135,573)	(116,273)	(134,357)	135,742	-	
Fund Balance - Beginning	90,292	83,064	305,486	630,192	655,834	612,237	476,664	360,390	90,292	27,882	
Fund Balance - Ending	\$ 83,064	\$ 305,486	\$ 630,192	\$ 655,834	\$ 612,237	\$ 476,664	\$ 360,390	\$ 226,034	226,034	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward											-
Interest Income											
Revenue Account	109	92	50	65	261	218	99	18	913	2,500	N/A
Reserve Account	86	-	72	74	74	61	27	5	398	1,600	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	19	91	-	-	-	-	-	0	110	850	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	100	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	3,025	575,269	1,088,317	110,615	62,845	42,322	31,223	8,247	1,921,862	1,974,169	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds											
-	-	-	-	-	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds											
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)											
-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,238	\$ 575,453	\$ 1,088,439	\$ 110,753	\$ 63,180	\$ 42,601	\$ 31,349	\$ 8,270	1,923,283	\$ 1,979,219	N/A
Expenditures and Other Uses											
Property Appraiser/Tax Collector Fees											-
Debt Service											
Principal Debt Service - Mandatory											
Series 2018 Bonds	-	-	-	-	-	-	-	1,035,000	1,035,000	\$ 1,035,000	N/A
Principal Debt Service - Prepayments											
Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2018 Bonds	-	455,803	-	-	-	-	-	455,803	911,606	911,606	N/A
Foreclosure Counsel											
-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector											
-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent											
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out											
-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 455,803	\$ -	\$ -	\$0.00	\$0.00	\$0.00	\$1,490,803.14	1,946,606	\$ 1,946,606	N/A
Net Increase/ (Decrease) in Fund Balance	3,238	119,650	1,088,439	110,753	63,180	42,601	31,349	(1,482,533)	(23,324)	32,613	
Fund Balance - Beginning	1,441,806	1,445,044	1,564,694	2,653,133	2,763,886	2,827,066	2,869,667	2,901,016	1,441,806	-	
Fund Balance - Ending	\$ 1,445,044	\$ 1,564,694	\$ 2,653,133	\$ 2,763,886	\$ 2,827,066	\$ 2,869,667	\$ 2,901,016	\$ 1,418,483	1,418,483	\$ 32,613	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE, 2020

FISCAL YEAR 2020

PREPARED BY:

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

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

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

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

	Governmental Funds				Totals (Memorandum Only)
	Account Groups				
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ -	\$ -	\$ -	---	\$ -
General Fund - Hancock Bank	\$ 220,779				\$ 220,779
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	838,507	-		838,506.52
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	31,074	-		31,074.24
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments					
Accrued Interest Receivable					
Assessments Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds	-	-	1,449,569		1,449,568.89
Amount to be Provided by Debt Service Funds	-	-	22,740,431		22,740,431.11
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 220,779	\$ 1,449,569	\$ 24,190,000	\$ 45,257,809	\$ 71,118,157

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Account Groups		
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-	-	-		-
Debt Service Fund(s)	31,074	-	-		31,074
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,035,000		1,035,000
Long Term	-	-	23,155,000		23,155,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 31,074	\$ -	\$ 24,190,000	\$ -	\$ 24,221,074
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2019 (Audited)	-	1,441,806	-		1,441,806.43
Results from Current Operations	-	7,762	-		7,762.26
Unassigned					-
Beginning: October 1, 2019 (Audited)	90,292	-	-		90,291.50
Results from Current Operations	99,413	-	-		99,413.21
Total Fund Equity and Other Credits	\$ 189,705	\$ 1,449,569	\$ -	\$ 45,257,809	\$ 46,897,082
Total Liabilities, Fund Equity and Other Credits	\$ 220,779	\$ 1,449,569	\$ 24,190,000	\$ 45,257,809	\$ 71,118,156

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	-	-	-	-	-	-	-	-	-	-	0	
Interest												
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	1,202	228,628	432,528	43,962	24,976	16,820	12,409	3,277	12,350	776,153	784,735	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	0	N/A
Miscellaneous Revenue												
	-	-	-	-	-	-	-	-	-	-	0	N/A
Intergovernmental Transfers In												
	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	1,202	228,628	\$432,528	\$43,962	\$24,976	\$16,820	\$12,409	\$3,277	\$12,349.80	776,153	\$ 784,735	99%
Expenditures and Other Uses												
Legislative												
Board of Supervisor's - Fees	1,000	-	-	-	-	-	1,600	800	1,000	4,400	4,000	110%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive												
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	37,500	50,000	75%
Financial and Administrative												
Audit Services	-	-	4,700	-	-	-	-	-	-	4,700	4,700	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	12,000	16,000	75%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	6,000	8,000	75%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services												
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	595	-	252	-	-	-	-	-	1,306	2,153	2,900	74%
Trustee Services	-	-	-	-	-	8,331	-	-	-	8,331	8,400	99%
Dissemination	-	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	-	23,975	-	-	-	-	-	-	23,975	25,000	96%
Bank Service Charges	38	40	2	-	-	-	-	-	-	79	800	10%
Travel and Per Diem												
	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services												
Telephone	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	51	-	240	-	63	56	2,713	56	77	3,257	600	543%

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Annual Budget	% of Budget
Insurance	-	-	54,895	-	-	-	-	(9,520)	-	45,375	60,000	76%
Printing & Binding	354	-	-	-	-	-	108	300	243	1,004	500	201%
Website Development	50	-	100	50	50	50	50	50	50	450	1,200	38%
Subscription & Memberships	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	-	1,240	200	-	753	-	2,940	3,990	9,122	10,000	91%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services - General	-	-	10,253	4,273	4,273	-	-	-	145	18,943	6,000	316%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services												
Professional Services												
Asset Management	-	-	-	-	-	-	8,545	4,273	4,273	17,091	37,000	46%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	2,000	0%
Utility Services												
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance												
Lake & Wetland System												
Aquatic Weed Control	-	-	-	2,940	6,118	9,102	6,118	8,000	12,237	44,515	64,800	69%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	-	4,330	-	-	4,330	14,000	31%
Water Control Structures	-	-	6,000	-	14,485	25,950	-	-	-	46,435	22,000	211%
Wetland System												
Routine Maintenance	-	-	-	1,960	1,765	1,765	14,465	-	3,530	23,485	17,650	133%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay												
Littoral Shelf Replanting	-	-	-	-	-	32,750	-	-	-	32,750	-	N/A
Aeration System	-	-	-	-	-	-	-	-	-	-	20,000	0%
Lake Bank Restorations	-	-	-	2,730	35,653	43,067	69,604	64,404	1,815	217,273	293,510	74%
Erosion Restoration	-	-	-	-	-	18,002	-	1,089	11,435	30,526	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	10,000	0%
Road and Street Services												

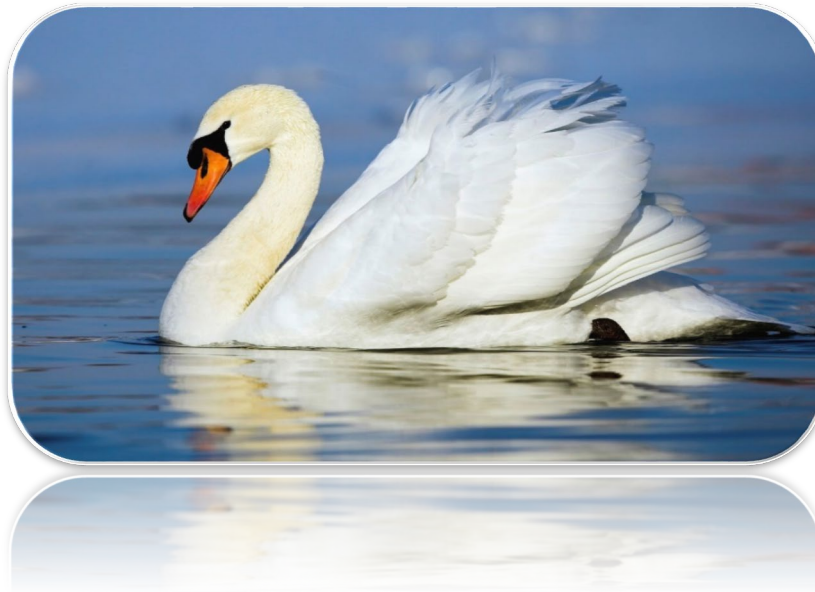
Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2020

Description	October	November	December	January	February	March	April	May	June	Year to Date	Annual Budget	% of Budget
Repairs and Maintenance											-	N/A
Bridge Inspection Report	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	5,900	200	-	425	6,525	-	N/A
Entry Monument (Treviso Bay Bl)	-	-	-	-	-	-	3,258	-	-	3,258	-	N/A
Entry Wall (Treviso Bay Bl)	-	-	-	-	-	-	11,524	55,108	1,986	68,618	-	N/A
Utility Services												
Water Services - Entry Fountain	-	-	-	-	-	501	-	3,968	-	4,469	-	N/A
Reserves												
Operations	-	-	-	-	-	-	-	-	-	-	96,000	0%
Sub-Total:	8,430	6,206	107,823	18,319	68,574	152,393	128,682	137,634	48,679	676,740	784,735	86%
Total Expenditures and Other Uses:	\$ 8,430	\$ 6,206	\$ 107,823	\$ 18,319	\$ 68,574	\$ 152,393	\$ 128,682	\$ 137,634	\$ 48,679	676,740	\$ 784,735	86%
Net Increase/ (Decrease) in Fund Balance	(7,227)	222,422	324,705	25,643	(43,598)	(135,573)	(116,273)	(134,357)	(36,329)	99,413	-	
Fund Balance - Beginning	90,292	83,064	305,486	630,192	655,834	612,237	476,664	360,390	226,034	90,292	27,882	
Fund Balance - Ending	\$ 83,064	\$ 305,486	\$ 630,192	\$ 655,834	\$ 612,237	\$ 476,664	\$ 360,390	\$ 226,034	\$ 189,705	189,705	\$ 27,882	

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

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	109	92	50	65	261	218	99	18	7	919	2,500	N/A
Reserve Account	86	-	72	74	74	61	27	5	5	403	1,600	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	19	91	-	-	-	-	-	0	-	110	850	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	-	0	100	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	3,025	575,269	1,088,317	110,615	62,845	42,322	31,223	8,247	31,074	1,952,936	1,974,169	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds												
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3,238	\$ 575,453	\$ 1,088,439	\$ 110,753	\$ 63,180	\$ 42,601	\$ 31,349	\$ 8,270	\$ 31,086	1,954,369	\$ 1,979,219	N/A
Expenditures and Other Uses												
Property Appraiser/Tax Collector Fees												
Debt Service												
Principal Debt Service - Mandatory												
Series 2018 Bonds	-	-	-	-	-	-	-	1,035,000	-	1,035,000	\$ 1,035,000	N/A
Principal Debt Service - Prepayments												
Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2018 Bonds	-	455,803	-	-	-	-	-	455,803	-	911,606	911,606	N/A
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent												
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 455,803	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,490,803.14	\$ 0.00	1,946,606	\$ 1,946,606	N/A
Net Increase/ (Decrease) in Fund Balance	3,238	119,650	1,088,439	110,753	63,180	42,601	31,349	(1,482,533)	31,086	7,762	32,613	
Fund Balance - Beginning	1,441,806	1,445,044	1,564,694	2,653,133	2,763,886	2,827,066	2,869,667	2,901,016	1,418,483	1,441,806	-	
Fund Balance - Ending	\$ 1,445,044	\$ 1,564,694	\$ 2,653,133	\$ 2,763,886	\$ 2,827,066	\$ 2,869,667	\$ 2,901,016	\$ 1,418,483	\$ 1,449,569	1,449,569	\$ 32,613	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY, 2020

FISCAL YEAR 2020

PREPARED BY:

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

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

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 170,736				\$ 170,736
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	869,588	-		869,587.72
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	-	-		-
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	1,449,576		1,449,575.85
Amount to be Provided by Debt Service Funds	-	-	22,740,424		22,740,424.15
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 170,736	\$ 1,449,576	\$ 24,190,000	\$ 45,257,809	\$ 71,068,121

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

	Governmental Funds				Totals (Memorandum Only)
	Account Groups				
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-	-	-		-
Debt Service Fund(s)	-	-	-		-
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,035,000		1,035,000
Long Term	-	-	23,155,000		23,155,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,190,000</u>	<u>\$ -</u>	<u>\$ 24,190,000</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2019 (Audited)	-	1,441,806	-		1,441,806.43
Results from Current Operations	-	7,769	-		7,769.22
Unassigned					-
Beginning: October 1, 2019 (Audited)	90,292	-	-		90,291.50
Results from Current Operations	80,444	-	-		80,444.17
Total Fund Equity and Other Credits	<u>\$ 170,736</u>	<u>\$ 1,449,576</u>	<u>\$ -</u>	<u>\$ 45,257,809</u>	<u>\$ 46,878,120</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 170,736</u>	<u>\$ 1,449,576</u>	<u>\$ 24,190,000</u>	<u>\$ 45,257,809</u>	<u>\$ 71,068,120</u>

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	-	-	-	-	-	-	-	-	-	-	-	0	
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	1,202	228,628	432,528	43,962	24,976	16,820	12,409	3,277	12,350	17	776,170	784,735	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Miscellaneous Revenue													
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Intergovernmental Transfers In													
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	1,202	228,628	\$432,528	\$43,962	\$24,976	\$16,820	\$12,409	\$3,277	\$12,349.80	\$16.93	776,170	\$ 784,735	99%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's - Fees	1,000	-	-	-	-	-	1,600	800	1,000	-	4,400	4,000	110%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive													
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	41,667	50,000	83%
Financial and Administrative													
Audit Services	-	-	4,700	-	-	-	-	-	-	-	4,700	4,700	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	13,333	16,000	83%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	6,667	8,000	83%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services													
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	595	-	252	-	-	-	-	-	1,306	-	2,153	2,900	74%
Trustee Services	-	-	-	-	-	8,331	-	-	-	-	8,331	8,400	99%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	-	23,975	-	-	-	-	-	-	-	23,975	25,000	96%
Bank Service Charges	38	40	2	-	-	-	-	-	-	6	85	800	11%
Travel and Per Diem													
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services													
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	51	-	240	-	63	56	2,713	56	77	-	3,257	600	543%
Insurance													
Insurance	-	-	54,895	-	-	-	-	(9,520)	-	-	45,375	60,000	76%
Printing & Binding													
Printing & Binding	354	-	-	-	-	-	108	300	243	-	1,004	500	201%
Website Development													
Website Development	50	-	100	50	50	50	50	50	50	50	500	1,200	42%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Annual Budget	% of Budget
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	-	1,240	200	-	753	-	2,940	3,990	-	9,122	10,000	91%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services													
Engineering Services - General	-	-	10,253	4,273	4,273	-	-	-	145	12,064	31,007	6,000	517%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services													
Professional Services													
Asset Management	-	-	-	-	-	-	8,545	4,273	4,273	-	17,091	37,000	46%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Utility Services													
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance													
Lake & Wetland System													
Aquatic Weed Control	-	-	-	2,940	6,118	9,102	6,118	8,000	12,237	-	44,515	64,800	69%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	-	4,330	-	-	-	4,330	14,000	31%
Water Control Structures	-	-	6,000	-	14,485	25,950	-	-	-	-	46,435	22,000	211%
Wetland System													
Routine Maintenance	-	-	-	1,960	1,765	1,765	14,465	-	3,530	-	23,485	17,650	133%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay													
Littoral Shelf Replanting	-	-	-	-	-	32,750	-	-	-	-	32,750	-	N/A
Aeration System	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Lake Bank Restorations	-	-	-	2,730	35,653	43,067	69,604	64,404	1,815	700	217,973	293,510	74%
Erosion Restoration	-	-	-	-	-	18,002	-	1,089	11,435	-	30,526	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Road and Street Services													
Repairs and Maintenance												-	N/A
Bridge Inspection Report	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	5,900	200	-	425	-	6,525	-	N/A
Entry Monument (Treviso Bay Bl)	-	-	-	-	-	-	3,258	-	-	-	3,258	-	N/A
Entry Wall (Treviso Bay Bl)	-	-	-	-	-	-	11,524	55,108	1,986	-	68,618	-	N/A
Utility Services													

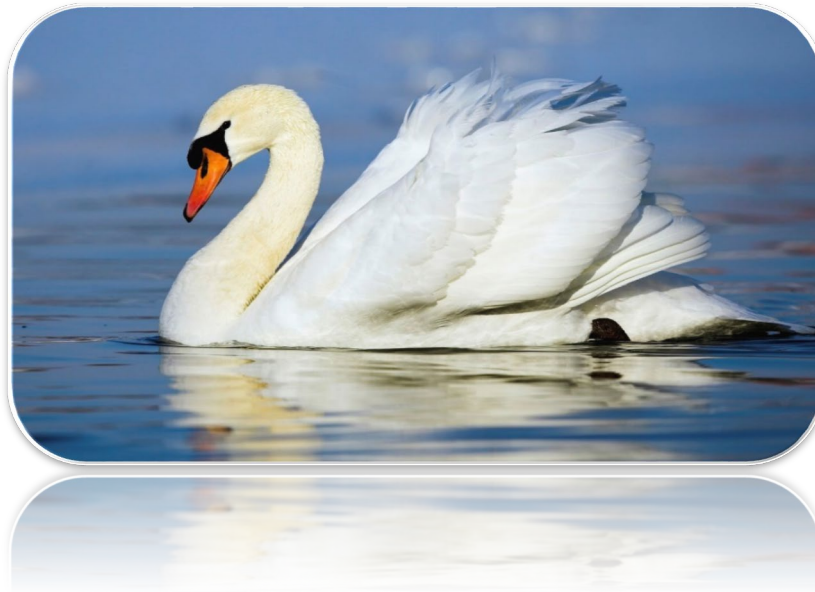
Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2020

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Annual Budget	% of Budget
Water Services - Entry Fountain	-	-	-	-	-	501	-	3,968	-	-	4,469	-	N/A
Reserves													
Operations	-	-	-	-	-	-	-	-	-	-	-	96,000	0%
Sub-Total:	8,430	6,206	107,823	18,319	68,574	152,393	128,682	137,634	48,679	18,986	695,726	784,735	89%
 Total Expenditures and Other Uses:	 \$ 8,430	 \$ 6,206	 \$ 107,823	 \$ 18,319	 \$ 68,574	 \$ 152,393	 \$ 128,682	 \$ 137,634	 \$ 48,679	 \$ 18,986	 695,726	 \$ 784,735	 89%
 Net Increase/ (Decrease) in Fund Balance	 (7,227)	 222,422	 324,705	 25,643	 (43,598)	 (135,573)	 (116,273)	 (134,357)	 (36,329)	 (18,969)	 80,444	 -	
Fund Balance - Beginning	90,292	83,064	305,486	630,192	655,834	612,237	476,664	360,390	226,034	189,705	90,292	27,882	
Fund Balance - Ending	\$ 83,064	\$ 305,486	\$ 630,192	\$ 655,834	\$ 612,237	\$ 476,664	\$ 360,390	\$ 226,034	\$ 189,705	\$ 170,736	170,736	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget	
Revenue and Other Sources														
Carryforward													-	
Interest Income														
Revenue Account	109	92	50	65	261	218	99	18	7	4	923	2,500	N/A	
Reserve Account	86	-	72	74	74	61	27	5	5	3	406	1,600	N/A	
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Interest Account	19	91	-	-	-	-	-	0	-	-	110	850	N/A	
Sinking Fund Account	-	-	-	-	-	-	-	0	-	-	0	100	N/A	
Special Assessment Revenue														
Special Assessments - On-Roll	3,025	575,269	1,088,317	110,615	62,845	42,322	31,223	8,247	31,074	-	1,952,936	1,974,169	N/A	
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Discounts on Bonds														
	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Proceeds from Refunding Bonds														
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Operating Transfers In (From Other Funds)														
	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total Revenue and Other Sources:	\$ 3,238	\$ 575,453	\$ 1,088,439	\$ 110,753	\$ 63,180	\$ 42,601	\$ 31,349	\$ 8,270	\$ 31,086	\$ 7	1,954,376	\$ 1,979,219	N/A	
Expenditures and Other Uses														
Property Appraiser/Tax Collector Fees													-	N/A
Debt Service														
Principal Debt Service - Mandatory														
Series 2018 Bonds	-	-	-	-	-	-	-	1,035,000	-	-	1,035,000	\$ 1,035,000	N/A	
Principal Debt Service - Prepayments														
Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Interest Expense														
Series 2018 Bonds	-	455,803	-	-	-	-	-	455,803	-	-	911,606	911,606	N/A	
Foreclosure Counsel														
	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Property Appraiser & Tax Collector														
	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Pymt to Refunded Bonds Escrow Agent														
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Intragovernmental Transfers Out														
	-	-	-	-	-	-	-	-	-	-	-	-	N/A	
Total Expenditures and Other Uses:	\$ -	\$ 455,803	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,490,803.14	\$ 0.00	\$ 0.00	1,946,606	\$ 1,946,606	N/A	
Net Increase/ (Decrease) in Fund Balance	3,238	119,650	1,088,439	110,753	63,180	42,601	31,349	(1,482,533)	31,086	7	7,769	32,613		
Fund Balance - Beginning	1,441,806	1,445,044	1,564,694	2,653,133	2,763,886	2,827,066	2,869,667	2,901,016	1,418,483	1,449,569	1,441,806	-		
Fund Balance - Ending	\$ 1,445,044	\$ 1,564,694	\$ 2,653,133	\$ 2,763,886	\$ 2,827,066	\$ 2,869,667	\$ 2,901,016	\$ 1,418,483	\$ 1,449,569	\$ 1,449,576	1,449,576	\$ 32,613		

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST, 2020

FISCAL YEAR 2020

PREPARED BY:

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

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

Wentworth Estates Community Development District

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JPWard & Associates LLC

2900 Northeast 12th Terrace

Suite 1

Oakland Park, Florida 33334

Phone: (954) 658-4900

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments				---	
General Fund - Invested Cash	\$ -	\$ -	\$ -		\$ -
General Fund - Hancock Bank	\$ 154,554				\$ 154,554
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	869,594	-		869,594.35
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	-	-		-
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	1,449,582		1,449,582.48
Amount to be Provided by Debt Service Funds	-	-	22,740,418		22,740,417.52
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 154,554	\$ 1,449,582	\$ 24,190,000	\$ 45,257,809	\$ 71,051,945

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Account Groups		
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-	-	-		-
Debt Service Fund(s)	-	-	-		-
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,035,000		1,035,000
Long Term	-	-	23,155,000		23,155,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,190,000</u>	<u>\$ -</u>	<u>\$ 24,190,000</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2019 (Audited)	-	1,441,806	-		1,441,806.43
Results from Current Operations	-	7,776	-		7,775.85
Unassigned					-
Beginning: October 1, 2019 (Audited)	90,292	-	-		90,291.50
Results from Current Operations	64,262	-	-		64,262.28
Total Fund Equity and Other Credits	<u>\$ 154,554</u>	<u>\$ 1,449,582</u>	<u>\$ -</u>	<u>\$ 45,257,809</u>	<u>\$ 46,861,945</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 154,554</u>	<u>\$ 1,449,582</u>	<u>\$ 24,190,000</u>	<u>\$ 45,257,809</u>	<u>\$ 71,051,945</u>

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	0	
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	1,202	228,628	432,528	43,962	24,976	16,820	12,409	3,277	12,350	17	-	776,170	784,735	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Miscellaneous Revenue														
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Intergovernmental Transfers In														
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	1,202	228,628	\$432,528	\$43,962	\$24,976	\$16,820	\$12,409	\$3,277	\$12,349.80	\$16.93	\$0.00	776,170	\$ 784,735	99%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's - Fees	1,000	-	-	-	-	-	1,600	800	1,000	-	-	4,400	4,000	110%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive														
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	45,833	50,000	92%
Financial and Administrative														
Audit Services	-	-	4,700	-	-	-	-	-	-	-	-	4,700	4,700	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	14,667	16,000	92%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	667	7,333	8,000	92%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	595	-	252	-	-	-	-	-	1,306	-	-	2,153	2,900	74%
Trustee Services	-	-	-	-	-	8,331	-	-	-	-	-	8,331	8,400	99%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	-	23,975	-	-	-	-	-	-	-	-	23,975	25,000	96%
Bank Service Charges	38	40	2	-	-	-	-	-	-	6	15	99	800	12%
Travel and Per Diem														
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	51	-	240	-	63	56	2,713	56	77	-	-	3,257	600	543%
Insurance														
Insurance	-	-	54,895	-	-	-	-	(9,520)	-	-	-	45,375	60,000	76%
Printing & Binding														
Printing & Binding	354	-	-	-	-	-	108	300	243	-	-	1,004	500	201%
Website Development														
Website Development	50	-	100	50	50	50	50	50	50	50	650	1,150	1,200	96%
Subscription & Memberships														
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Annual Budget	% of Budget
Legal - General Counsel	-	-	1,240	200	-	753	-	2,940	3,990	-	665	9,787	10,000	98%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services														
Engineering Services - General	-	-	10,253	4,273	4,273	-	-	-	145	12,064	-	31,007	6,000	517%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management Services														
Professional Services														
Asset Management	-	-	-	-	-	-	8,545	4,273	4,273	-	-	17,091	37,000	46%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Utility Services														
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Lake & Wetland System														
Aquatic Weed Control	-	-	-	2,940	6,118	9,102	6,118	8,000	12,237	-	6,118	50,634	64,800	78%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	-	4,330	-	-	-	-	4,330	14,000	31%
Water Control Structures	-	-	6,000	-	14,485	25,950	-	-	-	-	-	46,435	22,000	211%
Wetland System														
Routine Maintenance	-	-	-	1,960	1,765	1,765	14,465	-	3,530	-	1,765	25,250	17,650	143%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay														
Littoral Shelf Replanting	-	-	-	-	-	32,750	-	-	-	-	-	32,750	-	N/A
Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	20,000	0%
Lake Bank Restorations	-	-	-	2,730	35,653	43,067	69,604	64,404	1,815	700	-	217,973	293,510	74%
Erosion Restoration	-	-	-	-	-	18,002	-	1,089	11,435	-	-	30,526	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Road and Street Services														
Repairs and Maintenance													-	N/A
Bridge Inspection Report	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	5,900	200	-	425	-	-	6,525	-	N/A
Entry Monument (Treviso Bay Bl)	-	-	-	-	-	-	3,258	-	-	-	-	3,258	-	N/A
Entry Wall (Treviso Bay Bl)	-	-	-	-	-	-	11,524	55,108	1,986	-	780	69,398	-	N/A
Utility Services														
Water Services - Entry Fountain	-	-	-	-	-	501	-	3,968	-	-	22	4,491	-	N/A
Reserves														
Operations	-	-	-	-	-	-	-	-	-	-	-	-	96,000	0%
Sub-Total:	8,430	6,206	107,823	18,319	68,574	152,393	128,682	137,634	48,679	18,986	16,182	711,908	784,735	91%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Annual Budget	% of Budget
Total Expenditures and Other Uses:	\$ 8,430	\$ 6,206	\$ 107,823	\$ 18,319	\$ 68,574	\$ 152,393	\$ 128,682	\$ 137,634	\$ 48,679	\$ 18,986	\$ 16,182	711,908	\$ 784,735	91%
Net Increase/ (Decrease) in Fund Balance	(7,227)	222,422	324,705	25,643	(43,598)	(135,573)	(116,273)	(134,357)	(36,329)	(18,969)	(16,182)	64,262	-	
Fund Balance - Beginning	90,292	83,064	305,486	630,192	655,834	612,237	476,664	360,390	226,034	189,705	170,736	90,292	27,882	
Fund Balance - Ending	\$ 83,064	\$ 305,486	\$ 630,192	\$ 655,834	\$ 612,237	\$ 476,664	\$ 360,390	\$ 226,034	\$ 189,705	\$ 170,736	\$ 154,554	154,554	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward															-
Interest Income															
Revenue Account	109	92	50	65	261	218	99	18	7	4	4	-	927	2,500	N/A
Reserve Account	86	-	72	74	74	61	27	5	5	3	3	-	408	1,600	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	19	91	-	-	-	-	-	0	-	-	-	-	110	850	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	-	-	-	-	0	100	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	3,025	575,269	1,088,317	110,615	62,845	42,322	31,223	8,247	31,074	-	-	-	1,952,936	1,974,169	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds															
Proceeds from Refunding Bonds															
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)															
Total Revenue and Other Sources:	\$ 3,238	\$ 575,453	\$ 1,088,439	\$ 110,753	\$ 63,180	\$ 42,601	\$ 31,349	\$ 8,270	\$ 31,086	\$ 7	\$ 7	\$ -	1,954,382	\$ 1,979,219	N/A
Expenditures and Other Uses															
Property Appraiser/Tax Collector Fees															-
Debt Service															\$ -
Principal Debt Service - Mandatory															
Series 2018 Bonds	-	-	-	-	-	-	-	1,035,000	-	-	-	-	1,035,000	\$ 1,035,000	N/A
Principal Debt Service - Prepayments															
Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2018 Bonds	-	455,803	-	-	-	-	-	455,803	-	-	-	-	911,606	911,606	N/A
Foreclosure Counsel															
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent															
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out															
Total Expenditures and Other Uses:	\$ -	\$ 455,803	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,490,803.14	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	1,946,606	\$ 1,946,606	N/A
Net Increase/ (Decrease) in Fund Balance	3,238	119,650	1,088,439	110,753	63,180	42,601	31,349	(1,482,533)	31,086	7	7	-	7,776	32,613	
Fund Balance - Beginning	1,441,806	1,445,044	1,564,694	2,653,133	2,763,886	2,827,066	2,869,667	2,901,016	1,418,483	1,449,569	1,449,576	1,449,582	1,441,806	-	
Fund Balance - Ending	\$ 1,445,044	\$ 1,564,694	\$ 2,653,133	\$ 2,763,886	\$ 2,827,066	\$ 2,869,667	\$ 2,901,016	\$ 1,418,483	\$ 1,449,569	\$ 1,449,576	\$ 1,449,582	\$ 1,449,582	1,449,582	\$ 32,613	