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*JPWard and Associates LLC*

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*TOTAL Commitment to Excellence*

## *Wentworth Estates*

*Community Development District*

*Board of Supervisor's Agenda*

*September 26, 2013*



***JPWARD AND ASSOCIATES LLC***

*513 NE 13TH AVENUE*

*FORT LAUDERDALE, FLORIDA 33301*

*E-MAIL: WARD9490@COMCAST.NET*

*PHONE: (954) 658-4900*

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

September 24, 2013

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 26, 2013 at 9:00 A.M.**, at the **Treviso Bay Sales Trailer, 9014 Tamiami Trail East, Naples, Florida 34113**. The agenda is as follows:

1. Call to Order & Roll Call
2. Consideration of Resolution 2013-5 amending the date of the public hearing on the proposed budget for Fiscal Year 2014 to September 26, 2013.
3. **PUBLIC HEARINGS**
  - a. **FISCAL YEAR 2014 BUDGET**
    - i. Public Comment and Testimony
    - ii. Board Comment and Consideration
    - iii. Consideration of Resolution 2013-6 adopting the annual appropriation and Budget for Fiscal Year 2014.
  - b. **FISCAL YEAR 2014 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL, APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND SETTING AN OPERATIONS AND MAINTENANCE CAP FOR NOTICE PURPOSES ONLY.**
    - I. Public Comment and Testimony
    - II. Equalization Board – (The Board of Supervisors)
    - III. Board Comment
    - IV. Consideration of Resolution 2013-7 imposing special assessments, adopting an assessment roll and approving the general fund special assessment methodology
4. Consideration of Resolution 2013-8 approving a revised impact fee credit agreement.
5. Staff Reports
  - I. Attorney
  - II. Engineer
  - III. Manager
    - a. Fiscal Year 2014 Meeting Schedule
5. Audience Comments and Supervisor's Requests



James P. Ward  
District Manager

513 NORTHEAST 13<sup>TH</sup> AVENUE  
FORT LAUDERDALE, FL 33301

PHONE (954) 658-4900

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6. Adjournment

The second order of business is consideration of Resolution 2013-5 amending the date of the public hearing on the proposed Fiscal Year 2014 budget to September 26, 2013.

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There are two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2014 Budget, Assessments, General Fund Special Assessment Methodology. The first Public Hearing deals with the adoption of the Fiscal Year 2014 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2000 A Bonds. At the conclusion of the hearing, will be consideration of Resolution 2013-6 which adopts the Fiscal Year 2014 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2014 Budget. Resolution 2013-7 does essentially three (3) things. First, it imposes the special assessments for the general fund and the debt service fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Collier County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of Resolution 2013-7 and finally it approves the General Fund Special Assessment Methodology.

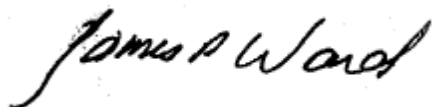
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The third order of business is consideration of Resolution 2013-8 which amends and restates the impact fee agreement that the District entered into with the prior developer, based on the new and revised development for the District by Lennar Homes.

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

Yours sincerely,  
Wentworth Estates  
Community Development District



James P. Ward  
District Manager

Enclosures



James P. Ward  
District Manager

513 NORTHEAST 13<sup>TH</sup> AVENUE  
FORT LAUDERDALE, FL 33301

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**RESOLUTION 2013-5**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT AMENDING THE DATE OF THE PUBLIC HEARING ON THE FISCAL YEAR 2014 PROPOSED BUDGET; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board has previously set the date of the Public Hearing on the Proposed Budget for Fiscal Year 2014 for August 29, 2013; and

**WHEREAS**, the Board desires to change the date of the Public Hearing on the Proposed Budget for Fiscal Year 2014 to September 26, 2013.

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

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

**SECTION 2. REVISED PUBLIC HEARING DATE, TIME AND LOCATION.** A public hearing on said approved budget is hereby declared and set for the following date, hour and location:

**DATE: Thursday, September 26, 2013**

**HOUR: 9:00 A.M.**

**LOCATION: Treviso Bay Sales Trailer  
9014 Tamiami Trail East  
Naples, Florida 34113**

**SECTION 3. NOTICE OF PUBLIC HEARING.** Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

**SECTION 4. SEVERABILITY AND INVALID PROVISIONS.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**RESOLUTION 2013-5**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT AMENDING THE DATE OF THE PUBLIC HEARING ON THE FISCAL YEAR 2014 PROPOSED BUDGET; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**SECTION 5. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 26<sup>th</sup> day of September, 2013

ATTEST:

**WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Russell Smith, Chairman

## RESOLUTION 2013-6

### THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014.

**WHEREAS**, the District Manager has, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Wentworth Estates Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

**WHEREAS**, the Board set September 26, 2013, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1<sup>st</sup> of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### **SECTION 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

**RESOLUTION 2013-6**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE  
ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL  
YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014.**

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Wentworth Estates Community Development District for the Fiscal Year Ending September 30, 2013", as adopted by the Board of Supervisors on September 26, 2013.

**SECTION 2. Appropriations**

There is hereby appropriated out of the revenues of the Wentworth Estates Community Development District, for the fiscal year beginning October 1, 2013 and ending September 30, 2014, the sum of \$2,875,663.00 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 200,015.00
DEBT SERVICE FUND – SERIES 2006A	<u>\$2,675,648.00</u>
TOTAL ALL FUNDS	\$2,875,663.00

**SECTION 3. Supplemental Appropriations**

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors.

**RESOLUTION 2013-6**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014.**

**SECTION 4. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 5. CONFLICT.** That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor's in conflict are hereby repealed to the extent of such conflict.

**SECTION 6. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

**PASSED AND ADOPTED** this 26<sup>st</sup> day of September, 2013.

ATTEST:

**WENTWORTH ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Russell Smith, Chairman



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*JPWard and Associates LLC*

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*TOTAL Commitment to Excellence*

## *Wentworth Estates*

*Community Development District*

*Budget—Fiscal Year 2014*

*Exhibit A*



***JPWARD AND ASSOCIATES LLC***

*513 NE 13TH AVENUE*

*FORT LAUDERDALE, FLORIDA 33301*

*E-MAIL: WARD9490@COMCAST.NET*

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**Wentworth Estates  
Community Development District  
General Fund - Budget  
Fiscal Year 2014**

Description	Fiscal Year 2013 Adopted Budget	Actual at 03/31/2013	Anticipated Year End 09/30/13	Fiscal Year 2014 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ 100	\$ 25	\$ 50	\$ 100
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 5,549	\$ 5,884	\$ 5,549	\$ 38,747
Special Assessment - Off-Roll	\$ 172,892	\$ 181,267	\$ 290,442	\$ 161,934
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 178,541</b>	<b>\$ 187,176</b>	<b>\$ 296,041</b>	<b>\$ 200,781</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -
Board of Supervisor's - FICA	\$ -	\$ -	\$ -	\$ -
<b>Executive</b>				
Professional Management	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000
<b>Financial and Administrative</b>				
Audit Services	\$ 7,500	\$ 13,750	\$ 13,750	\$ 14,000
Accounting Services	\$ 16,000	\$ 8,000	\$ 16,000	\$ 16,000
Assessment Roll Preparation	\$ 8,000	\$ 4,000	\$ 8,000	\$ 8,000
Assessment Methodology Preparation	\$ -	\$ 10,000	\$ 10,000	\$ -
Arbitrage Rebate Fees	\$ 2,000	\$ -	\$ 2,000	\$ 1,000
<b>Other Contractual Services</b>				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,500	\$ 672	\$ 1,500	\$ 1,500
Trustee Services	\$ 10,500	\$ -	\$ 10,500	\$ 10,500
Dissemination Agent Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Prop. App/Tax Collector Services	\$ -	\$ 1,466	\$ 1,466	\$ 1,500
Bank Service Fees	\$ 500	\$ 386	\$ 600	\$ 600
<b>Travel and Per Diem</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Communications and Freight Services</b>				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 1,200	\$ 143	\$ 1,200	\$ 600
<b>Insurance</b>	\$ 30,000	\$ 69,727	\$ 69,727	\$ 70,000
<b>Printing and Binding</b>	\$ 750	\$ -	\$ 750	\$ 600
<b>Web Site Development</b>	\$ -	\$ -	\$ -	\$ 2,400
<b>Office Supplies</b>	\$ -	\$ -	\$ -	\$ -
<b>Subscriptions and Memberships</b>	\$ 175	\$ 175	\$ 175	\$ 175
<b>Legal Services</b>				
General Counsel	\$ 25,000	\$ 6,816	\$ 14,000	\$ 10,000
Tax Counsel	\$ -	\$ -	\$ 15,000	\$ 5,000
<b>Other General Government Services</b>				
Engineering Services - General	\$ 20,000	\$ 1,125	\$ 2,200	\$ 1,000
Contingencies	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	<b>\$ 178,125</b>	<b>\$ 146,260</b>	<b>\$ 221,868</b>	<b>\$ 197,875</b>
<b>Stormwater Management Services</b>				
Professional Services				
Permit Monitoring	\$ -	\$ -	\$ -	\$ -
Utility Services				
Electric - Aeration System	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	\$ -	\$ 21,485	\$ 21,485	\$ -
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -
Water Quality Testing	\$ -	\$ -	\$ -	\$ -
Water Control Structures	\$ -	\$ -	\$ -	\$ -

Wentworth Estates  
Community Development District  
General Fund - Budget  
Fiscal Year 2014

Description	Fiscal Year 2013		Anticipated		Fiscal Year 2014 Budget
	Adopted Budget	Actual at 03/31/2013	Year End 09/30/13		
Capital Outlay					
Aeration System	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ 21,485</b>	<b>\$ 21,485</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Road and Street Services</b>					
Utility Services					
Electric	\$ -	\$ 867	\$ 867	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ 867</b>	<b>\$ 867</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Landscaping Services</b>					
Professional Management					
Asset Management	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Services					
Electric - Landscape Lighting	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Water	\$ -	\$ -	\$ -	\$ -	\$ -
Repairs & Maintenance					
Public Area Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation System	\$ -	\$ -	\$ -	\$ -	\$ -
Well System	\$ -	\$ -	\$ -	\$ -	\$ -
Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Charges					
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Supplies					
Mulch	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Fees and Charges</b>					
Property Appraiser, Tax Collector and					
Discount for Early Payment	\$ 416	\$ -	\$ 416	\$ 2,906	\$ -
<b>Sub-Total:</b>	<b>\$ 416</b>	<b>\$ -</b>	<b>\$ 416</b>	<b>\$ 2,906</b>	<b>\$ -</b>
<b>Total Expenditures and Other Uses</b>	<b>\$ 178,541</b>	<b>\$ 168,612</b>	<b>\$ 244,636</b>	<b>\$ 200,781</b>	<b>\$ -</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 18,563</b>	<b>\$ 51,405</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Beginning</b>	<b>\$ (51,405)</b>	<b>\$ (51,405)</b>	<b>\$ (51,405)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance - Ending</b>	<b>\$ (51,405)</b>	<b>\$ (32,842)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Description	Assessment Comparison		FY 2014 Rate/Unit
	Number of Units	FY 2013 Rate/Unit	
Resident	220	\$ 158.53	\$ 176.12
Developer	994	\$ 146.64	\$ 162.91
<b>Total:</b>	<b>1214</b>		

**Wentworth Estates  
Community Development District  
General Fund - Budget  
Fiscal Year 2014**

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**Revenues and Other Sources**

<b>Carryforward</b>	\$	-
<b>Interest Income - General Account</b>	\$	100
Anticipated Earnings on the District's General Fund Account		

**Appropriations**

**Legislative**

Board of Supervisor's Fees	\$	-
The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year. The Board of Supervisor's have waived receiving the statutory provided fee.		

**Executive**

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

**Financial and Administrative**

Audit Services	\$	14,000
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.		

Accounting Services	\$	16,000
To provide for the daily accounting activities of the District		

Assessment Roll Preparation	\$	8,000
For the preparation of the Assessment Rolls including transmittal to the Lee County Property Appraiser.		

Arbitrage Rebate Fees	\$	1,000
For required Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.		

**Other Contractual Services**

Recording and Transcription	\$	-
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Legal Advertising	\$	1,500
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Trustee Services	\$	10,500
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With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirements of the trust.

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

Bank Service Fees	\$	600
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**Travel and Per Diem**

	\$	-
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**Communications and Freight Services**

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

	\$	70,000
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**Printing and Binding**

	\$	600
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**Web Site Development**

	\$	2,400
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**Office Supplies**

	\$	-
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**Subscriptions and Memberships**

	\$	175
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**Legal Services**

General Counsel	\$	10,000
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The District's general counsel provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".

Wentworth Estates  
Community Development District  
General Fund - Budget  
Fiscal Year 2014

**Other General Government Services**

Engineering Services - General	\$	1,000
<p>The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>		
Contingencies	\$	-

**The responsibility for the overall operating and maintenance responsibility will be assigned to the Master HOA for Fiscal Year 2014, as such, the following line items will not longer be needed by the District.**

**Road and Street Services**

Utility Services		
Electric	\$	-
Contingencies	\$	-

**Stormwater Management Services**

Professional Services		
Permit Monitoring	\$	-
Utility Services		
Electric - Aeration System	\$	-
Repairs & Maintenance		
Lake & Wetland System		
Aquatic Weed Control	\$	-
Lake Bank Maintenance	\$	-
Water Quality Testing	\$	-
Water Control Structures	\$	-
Yearly inspections and cleaning.		
Capital Outlay		
Aeration System	\$	-
Installation of aeration systems.		
Contingencies	\$	-

**Landscaping Services**

Professional Management		
Asset Management	\$	-
Utility Services		
Electric - Landscape Lighting	\$	-
Irrigation Water	\$	-
Repairs & Maintenance		
Public Area Landscaping	\$	-
Irrigation System	\$	-
Well System	\$	-
Plant Replacement	\$	-
Other Current Charges		
Contingencies	\$	-
Operating Supplies		
Mulch	\$	-

**Other Fees and Charges**

Property Appraiser, Tax Collector and Discount for Early Payment	\$	2,906
4% Discount permitted by Law for early payment		

**Total Appropriations: \$ 194,281**

Wentworth Estates  
Community Development District  
Debt Service Fund - Series 2006 A & B Bonds - Budget  
Fiscal Year 2014

Description	Fiscal Year 2013 Adopted Budget	Actual at 03/31/2013	Anticipated Year End 09/30/13	Fiscal Year 2014 Budget
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	\$ 15	\$ 16	\$ 30	\$ 15
Reserve Account	\$ 3	\$ 35	\$ 60	\$ 2
Prepayment Account	\$ -	\$ -	\$ -	\$ -
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 100,329	\$ 102,637	\$ 102,637	\$ 467,168
Special Assessment - Off-Roll	\$ 2,517,020	\$ -	\$ 1,918,401	\$ 2,233,985
Special Assessment - Prepayment	\$ -	\$ 20,761	\$ 20,761	\$ -
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 2,617,367</b>	<b>\$ 123,450</b>	<b>\$ 2,041,890</b>	<b>\$ 2,701,171</b>

**Expenditures and Other Uses**

**Legal Services**

Foreclosure Counsel

\$ - \$ 28,935 \$ 28,935 \$ -

**Debt Service**

**Principal Debt Service - Mandatory**

Series A Bonds \$ 625,000 \$ - \$ - \$ 700,000

**Principal Debt Service - Early Redemptions**

Series A Bonds \$ - \$ - \$ 25,000 \$ -

**Interest Expense**

Series A Bonds \$ 1,985,344 \$ 1,034,156 \$ 1,985,344 \$ 1,968,469

**Other Fees and Charges**

Discounts/Fees and Charges \$ 7,023 \$ - \$ - \$ 32,702

**Operating Transfers Out**

General Fund Transfer \$ - \$ 16 \$ 16 \$ -

**Total Expenditures and Other Uses** \$ 2,617,367 \$ 1,063,107 \$ 2,039,295 \$ 2,701,171

**Net Increase/(Decrease) in Fund Balance**

\$ - \$ (939,657) \$ 2,595 \$ -

**Fund Balance - Beginning**

\$ 1,394,733 \$ 1,394,733 \$ 1,394,733 \$ 1,397,328

**Fund Balance - Ending**

\$ 1,394,733 \$ 455,076 \$ 1,397,328 \$ 1,397,328

**Restricted Fund Balance:**

Reserve Account Requirement

\$ 200,000

Restricted for November 1, 2014 Interest Payment

\$ 965,531

**Total - Restricted Fund Balance:**

\$ 1,165,531

**Principal Obligations Remaining Unpaid**

May 1, 2010

\$ 560,000

May 1, 2011

\$ 590,000

Partial Redemption - November, 2011

\$ (300,000)

May 1, 2012

\$ 625,000

May 1, 2013

\$ 665,000

May 1, 2014

\$ 700,000

**Total Principal - Unpaid**

\$ 2,840,000

Assessment Rates			
Description	Number of Units	Off-Roll	On-Roll
50' Lot	197	\$ 2,137.48	\$ 2,286.05
60' Lot	46	\$ 2,256.60	\$ 2,405.16
75' Lot	125	\$ 2,679.14	\$ 2,827.71
100' Lot	67	\$ 3,707.98	\$ 3,856.54
150' Lot	11	\$ 4,584.91	\$ 4,733.48
Coach Homes	220	\$ 1,529.52	\$ 1,678.08
2 Story Condominiums	216	\$ 1,562.78	N/A
4 Story Condominiums	330	\$ 1,562.27	\$ 1,710.83
Commercial	1	\$ 61,641.63	N/A
Golf Course	1	\$ 258,574.62	N/A
<b>Total:</b>	<b>1214</b>		

**Wentworth Estates  
Community Development District  
Debt Service Fund - Series 2006A Amortization Schedule  
Fiscal Year 2014**

Description	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service
Principal Balance - at November 1, 2009	\$ 37,070,000	5.625%		
5/1/2010 Principal Remains Unpaid	\$ 560,000	5.625%	\$ 1,042,593.75	\$ 1,042,593.75
11/1/2010			\$ 1,026,843.75	
5/1/2011 Principal Remains Unpaid	\$ 590,000	5.625%	\$ 1,026,843.75	\$ 2,643,687.50
11/1/2011 Partial Principal Redemption	\$ 300,000		\$ 1,010,250.00	
5/1/2012 Principal Remains Unpaid	\$ 625,000	5.625%	\$ 1,001,812.50	\$ 2,637,062.50
11/1/2012			\$ 984,234.38	
5/1/2013 Principal Remains Unpaid	\$ 665,000	5.625%	\$ 984,234.38	\$ 2,633,468.75
11/1/2013			\$ 965,531.25	
5/1/2014 Principal not due	\$ 700,000	5.625%	\$ 965,531.25	\$ 2,631,062.50
11/1/2014			\$ 945,843.75	
5/1/2015	\$ 740,000	5.625%	\$ 945,843.75	\$ 2,631,687.50
11/1/2015			\$ 925,031.25	
5/1/2016	\$ 785,000	5.625%	\$ 925,031.25	\$ 2,635,062.50
11/1/2016			\$ 902,953.13	
5/1/2017	\$ 830,000	5.625%	\$ 902,953.13	\$ 2,635,906.25
11/1/2017			\$ 879,609.38	
5/1/2018	\$ 880,000	5.625%	\$ 879,609.38	\$ 2,639,218.75
11/1/2018			\$ 854,859.38	
5/1/2019	\$ 930,000	5.625%	\$ 854,859.38	\$ 2,639,718.75
11/1/2019			\$ 828,703.13	
5/1/2020	\$ 985,000	5.625%	\$ 828,703.13	\$ 2,642,406.25
11/1/2020			\$ 801,000.00	
5/1/2021	\$ 1,040,000	5.625%	\$ 801,000.00	\$ 2,642,000.00
11/1/2021			\$ 771,750.00	
5/1/2022	\$ 1,100,000	5.625%	\$ 771,750.00	\$ 2,643,500.00
11/1/2022			\$ 740,812.50	
5/1/2023	\$ 1,165,000	5.625%	\$ 740,812.50	\$ 2,646,625.00
11/1/2023			\$ 708,046.88	
5/1/2024	\$ 1,230,000	5.625%	\$ 708,046.88	\$ 2,646,093.75
11/1/2024			\$ 673,453.13	
5/1/2025	\$ 1,300,000	5.625%	\$ 673,453.13	\$ 2,646,906.25
11/1/2025			\$ 636,890.63	
5/1/2026	\$ 1,380,000	5.625%	\$ 636,890.63	\$ 2,653,781.25
11/1/2026			\$ 598,078.13	
5/1/2027	\$ 1,455,000	5.625%	\$ 598,078.13	\$ 2,651,156.25
11/1/2027			\$ 557,156.25	
5/1/2028	\$ 1,540,000	5.625%	\$ 557,156.25	\$ 2,654,312.50
11/1/2028			\$ 513,843.75	
5/1/2029	\$ 1,630,000	5.625%	\$ 513,843.75	\$ 2,657,687.50
11/1/2029			\$ 468,000.00	
5/1/2030	\$ 1,725,000	5.625%	\$ 468,000.00	\$ 2,661,000.00
11/1/2030			\$ 419,484.38	
5/1/2031	\$ 1,825,000	5.625%	\$ 419,484.38	\$ 2,663,968.75

**Wentworth Estates**  
**Community Development District**  
**Debt Service Fund - Series 2006A Amortization Schedule**  
**Fiscal Year 2014**

Description	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service
11/1/2031			\$ 368,156.25	
5/1/2032	\$ 1,930,000	5.625%	\$ 368,156.25	\$ 2,666,312.50
11/1/2032			\$ 313,875.00	
5/1/2033	\$ 2,040,000	5.625%	\$ 313,875.00	\$ 2,667,750.00
11/1/2033			\$ 256,500.00	
5/1/2034	\$ 2,160,000	5.625%	\$ 256,500.00	\$ 2,673,000.00
11/1/2034			\$ 195,750.00	
5/1/2035	\$ 2,285,000	5.625%	\$ 195,750.00	\$ 2,676,500.00
11/1/2035			\$ 131,484.38	
5/1/2036	\$ 2,420,000	5.625%	\$ 131,484.38	\$ 2,682,968.75
11/1/2036			\$ 63,421.88	
5/1/2037	\$ 2,555,000	5.625%	\$ 63,421.88	\$ 2,681,843.75



**RESOLUTION 2013-7**

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

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

**WHEREAS**, the District is located in Collier County, Florida (the "County"); and

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

**WHEREAS**, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2014 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2014; and

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

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

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

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

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

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

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

**RESOLUTION 2013-7**

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

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

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

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

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

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

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

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

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

**RESOLUTION 2013-7**

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

Assessments directly billed and collected by the District to property owner's and are due to the District according to the following schedule:

<b>Fund</b>	<b>Billing Date</b>	<b>Due Date</b>	<b>Amount Due</b>
General Fund	October 10, 2012	November 1, 2012	¼ of the yearly amount due
General Fund	January 5, 2013	February 5, 2012	¼ of the yearly amount due
General Fund	April 5, 2012	May 5, 2012	¼ of the yearly amount due
Debt Service Fund	February 15, 2013	April 15, 2012	75% of the yearly amount due
General Fund	July 10, 2012	August 1, 2012	¼ of the yearly amount due
Debt Service Fund	July 15, 2013	September 13, 2013	25% of the yearly amount due

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Manatee County Property Appraiser.

In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2013 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Table 1 to Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Wentworth Estates Community Development District.

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

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

**RESOLUTION 2013-7**

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

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

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

**PASSED AND ADOPTED** this 26<sup>th</sup> day of September, 2013.

ATTEST:

**WENTWORTH ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Russell Smith, Chairman

EXHIBIT B

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Methodology  
Fiscal Year 2014 – General Fund

Prepared by:

9/23/2013

*JPWard & Associates LLC*

**JAMES P. WARD**

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513 NE 13<sup>TH</sup> AVENUE  
FORT LAUDERDALE,  
FLORIDA 33301

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**SPECIAL ASSESSMENT METHODOLOGY**

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**1.0 PURPOSE**

This report is intended to introduce to the Wentworth Estates Community Development District an operations methodology to fund the annual operations and maintenance requirements for the District. The methodology will outline the properties within the District that are subject to the Assessment and the benefit conferred on each property by the services and projects provided by the Districts' operational and maintenance activities. This report covers the District Fiscal Year 2014, which begins on October 1, 2013 and ends on September 30, 2014.

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

**2.0 BACKGROUND**

The District was established by Collier County effective June 15, 2004, and the District boundaries were amended to exclude approximately 5 acres of land in the District in April 3, 2006. The District is located within unincorporated Collier County and encompasses approximately 973 acres of land. The development is situated approximately five (5) miles southeast of the City of Naples and approximately eight miles southwest of Interstate-75. The District includes approximately 1,200 residential units including condominiums, coach homes, and single family lots of varying sizes, as well as commercial and golf course property.

**3.0 REQUIREMENTS FOR A VALID ASSESSMENT METHODOLOGY**

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

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

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

#### **4.0 ASSESSMENT ALLOCATION STRUCTURE**

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

#### **5.0 ASSIGNMENT OF ASSESSMENTS**

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

The standard assessment analysis utilizes an allocation based upon the benefit that a property receives from each separate component of the District's O&M activities. The Fiscal Year 2014 General Fund Budget is financial and administrative in nature so the assessments should be based equally and ratably on an equivalent number of residential units assigned to the property. As such, each residential unit is assigned one Equivalent Residential Unit (ERU).

#### **6.0 ASSESSMENT ROLL**

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



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



**Wentworth Estates Community Development District**  
**Assessment Roll - Fiscal Year 2014**  
**Table 1**

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
26149200020	ON	JONES, DONALD J=& CONSTANCE M	1001 10TH AVE SOUTH #210	NAPLES	FL	34102	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 4-101			\$ 176.12
26149200046	ON	OLIVE, CONNIE S	111 SLEDD CREEK	GILBERTSVILLE	KY	42044	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 4-102			\$ 176.12
26149200062	ON	OBY, DOUGLAS KENNETH	NANCY JOYCE OBY	BURKE	VA	22015	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 4-201			\$ 176.12
26149200088	ON	VIOLA, EDWARD J=& SUSAN E	843 SUMMIT AVE	FRANKLIN LAKES	NJ	7417	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 4-202			\$ 176.12
26149200185	ON	KNICKLE, HAROLD N=& SHARON M	99 VAUGH AVE	WARWICK	RI	2886	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 6-101			\$ 176.12
26149200208	ON	BRUEN, JOYCE A=& EDWARD E	180 W OLIVE ST	ELMHURST	IL	60126	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 6-102			\$ 176.12
26149200224	ON	BRANDON, KEVIN B=& JUDY ANN	415 LOCUST CREEK BLVD	LOUISVILLE	KY	40245	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 6-201			\$ 176.12
26149200240	ON	ALAMPI FAMILY LTD PARTNERSHIP	8200 SARATOGA DRIVE #403	NAPLES	FL	34113	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 6-202			\$ 176.12
26149200664	ON	LENNAR HOMES	10481 BEN C PRATT	FT MYERS	FL	33966	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 12-101			\$ 176.12
26149200680	ON	THERESA M RYAN REV TRUST	7705 NORTH SHORE DRIVE	SPICER	MN	56288	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 12-102			\$ 176.12
26149200703	ON	LENNAR HOMES	10481 BEN C PRATT	FT MYERS	FL	33966	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 12-103			\$ 176.12
26149200729	ON	LENNAR HOMES	10481 BEN C PRATT	FT MYERS	FL	33966	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 12-104			\$ 176.12
26149200745	ON	MICHAEL C MAHONEY TRUST	4409 SE WILLOW PLACE COURT	BLUE SPRINGS	MO	64014	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 13-101			\$ 176.12
26149200761	ON	INGOGLIA, AUGUSTINO A	9116 NAPOLI CT #102	NAPLES	FL	34113	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 13-102			\$ 176.12
26149200787	ON	BISHOP, DAVID R=& LAURA H	220 BRECKENRIDGE DR	AURORA	IL	60504	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 13-201			\$ 176.12
26149200800	ON	LACROIX, ROBERT L	LARAIN BERGMANN	NAPLES	FL	34113	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 13-202			\$ 176.12
26149200826	ON	THOMPSON, KEVIN=& JANICE	5429 FIRST LINE	ACTON	CANADA	L7J 2	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 14-101			\$ 176.12
26149200842	ON	DIROSA, CORRADO=& RITA ANN	2443 BIRKDALE CRESCENT	OAKVILLE	CANADA	L6M 3	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 14-102			\$ 176.12
26149200868	ON	HAMALIAN FAMILY LIV TRUST	42 PLEASANT HEIGHTS DR N	EASTON	MA	2356	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 14-201			\$ 176.12
26149200884	ON	MCALLISTER, PATRICK	CATHERINE MCALLISTER	EASTPORT	NY	11941	COACH HOMES I AT TREVISO BAY A PHASE CONDOMINIUM	BLDG 14-202			\$ 176.12
29860000027	ON	NASSAR, RICHARD=& TECIA	3 CATHEDRAL OAKS	FAIRPORT	NY	14450	DI NAPOLI A CONDOMINIUM	BLDG 1-101			\$ 176.12
29860000043	ON	KETCHUM, PETER=& JOAN A	6722 COUNTY ROAD 40	MOUNT GILEAD	OH	43338	DI NAPOLI A CONDOMINIUM	BLDG 1-102			\$ 176.12
29860000069	ON	TOUGAS, MARC D=& MICHELLE	9105 PRIMA WAY #201	NAPLES	FL	34113	DI NAPOLI A CONDOMINIUM	BLDG 1-201			\$ 176.12
29860000085	ON	D G FOSTER LLC	9105 PRIMA WAY APT 202	NAPLES	FL	34113	DI NAPOLI A CONDOMINIUM	BLDG 1-202			\$ 176.12
29860000108	ON	HEFFES, HARRY	14 NICOLE TER	EDISON	NJ	8820	DI NAPOLI A CONDOMINIUM	BLDG 2-101			\$ 176.12
29860000124	ON	CARPENTER-STONE TR, KELLY	CHRISTINE BACKUES TR	SAINT LOUIS	MO	63128	DI NAPOLI A CONDOMINIUM	BLDG 2-102			\$ 176.12
29860000140	ON	GRANT, LAWRENCE N=& MARY BETH	PO BOX 2168	LEESBURG	VA	20177	DI NAPOLI A CONDOMINIUM	BLDG 2-201			\$ 176.12
29860000166	ON	MEDUGNO, NEIL A	100 HARRISON AVE	WAKEFIELD	MA	1880	DI NAPOLI A CONDOMINIUM	BLDG 2-202			\$ 176.12
29860000182	ON	TURBACZEWSKI, GARY G=& KAREN F	1712 EMERY DRIVE	ERIE	PA	16509	DI NAPOLI A CONDOMINIUM	BLDG 3-101			\$ 176.12
29860000205	ON	WHEATON, MARY LYNN	9113 PRIMA WAY #102	NAPLES	FL	34113	DI NAPOLI A CONDOMINIUM	BLDG 3-102			\$ 176.12
29860000221	ON	PRIMA WAY LLC	70 HAZELWOOD AVENUE	TORONTO	CANADA	M4J 1	DI NAPOLI A CONDOMINIUM	BLDG 3-201			\$ 176.12
29860000247	ON	KRAKOWSKI, PETER M=& CATHY	9113 PRIMA WAY NO 3-202	NAPLES	FL	34113	DI NAPOLI A CONDOMINIUM	BLDG 3-202			\$ 176.12
52532000021		LENNAR HOMES LLC	PATRICIA B STEIN REV TRUST	NAPLES	FL	34113	ITALIA	LOT 1			\$ -
52532000047		LENNAR HOMES LLC									\$ -
52532000063		LENNAR HOMES LLC									\$ -
52532000076		LENNAR HOMES LLC									\$ -
52532000089		LENNAR HOMES LLC									\$ -
52532000102		WENTWORTH ESTATES COMMUNITY									\$ -
52532000128		LENNAR HOMES LLC									\$ -
52532000144		LENNAR HOMES LLC									\$ -
52532000160		LENNAR HOMES LLC									\$ -
52532000186	ON	GREGORY L STEIN AND									\$ 176.12
52532000209	ON	HOCKSTRA, JOHN=& TRACI	3340 PINEY RIDGE RD	LUDINGTON	MI	49431	ITALIA			LOT 2	\$ 176.12
52532000225	ON	ROBERT E PRADELSKI TRUST	7101 CUPOLA CT	CARY	IL	60013	ITALIA			LOT 3	\$ 176.12
52532000241	ON	MCLACHIAN, KENNETH P	ALAN D CHEATLEY	TORONTO	CANADA	M4S2N	ITALIA			LOT 4	\$ 176.12
52532000267	ON	TOLENTINO, JONATHAN=& HELENE	9417 ITALIA WAY	NAPLES	FL	34113	ITALIA			LOT 5	\$ 176.12
52532000283	ON	ODELL, SHANE	4509 WALCOTT DR	WESTFIELD	IN	46062	ITALIA			LOT 6	\$ 176.12
52532000306	ON	KARRAS, SPIRO C=& THEODORA	6 FOXTAIL CT	RIVERWOOD	IL	60015	ITALIA			LOT 7	\$ 176.12
52532000322	ON	SCHULTZ, FRED=& PATRICIA	11425 BIG CANOE	BIG CANOE	GA	30143	ITALIA			LOT 8	\$ 176.12
52532000348	ON	PETROSKY, MARK=& CYNTHIA	40253 WOODSIDE DR N	NORTHVILLE	MI	48168	ITALIA			LOT 9	\$ 176.12
52532000364	ON	SHARON S BORROWMAN 2007 TRUST	9437 ITALIA WAY	NAPLES	FL	34113	ITALIA			LOT 10	\$ 176.12
52532000380	ON	HART, DAVID E	10481 BEN C PRATT	FT MYERS	FL	33966	ITALIA			LOT 11	\$ 176.12
52532000403	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	ITALIA			LOT 12	\$ 162.91
52532000429	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	ITALIA			LOT 13	\$ 162.91
52532000445	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	ITALIA			LOT 14	\$ 162.91
52532000461	ON	RIZZO, FRANCIS S=& DEBORAH M	10481 BEN C PRATT	FT MYERS	FL	33966	ITALIA			LOT 15	\$ 176.12
52532000487	ON	MCKIERNAN, ANTHONY	25 STONE CREST RD	RIDGEFIELD	CT	6877	ITALIA			LOT 16	\$ 176.12
52532000500	ON	CATLIN, ROBERT S=& SHELLY	4234 ARMANDALE AVE NW	CANTON	OH	44718	ITALIA			LOT 17	\$ 176.12
52532000526	ON	SCHULTZ, MARY	3600 YONGA ST SUITE 239	TORONTO	CANADA	M4N 3	ITALIA			LOT 18	\$ 176.12
52532000542	ON	KANARA, EDWARD W=& MAUREEN A	9473 ITALIA WAY	NAPLES	FL	34113	ITALIA			LOT 19	\$ 176.12
52532000568	ON	DERY, MICHAEL=& JEAN	26395 MILE RD	RICHMOND	VA	48062	ITALIA			LOT 20	\$ 176.12
52532000584	ON	GRATHWOHL FAMILY TRUST	8957 OAK MEADOW DR UNIT #12	SAGINAW	MI	48609	ITALIA			LOT 21	\$ 176.12
52532000607	ON	POWELL, DANIEL MARK	SUSAN LAURIE POWELL	ANAPOLIS	MD	21401	ITALIA			LOT 22	\$ 176.12

**Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
Table 1**

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
52532000623	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 23	\$ 162.91
52532000649	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 24	\$ 162.91
52532000665	ON	JOSEPH CALABRESE TRUST	9486 ITALIA WAY	NAPLES	FL	34113 ITALIA				LOT 25	\$ 176.12
52532000681	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 26	\$ 162.91
52532000704	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 27	\$ 162.91
52532000720	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 28	\$ 162.91
52532000746	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 29	\$ 162.91
52532000762	OFF	LENNAR HOMES LLC	10481 BEN C PRT 6ML CYPRESS PKY	FORT MYERS	FL	33966 ITALIA				LOT 30	\$ 162.91
52532000788	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 31	\$ 162.91
52532000801	ON	MOHACSI, GEORGE	LORRAINE BRUNSWICK	TORONTO	CANADA	M8X 2 ITALIA				LOT 32	\$ 176.12
52532000827	ON	MELIE, MICHAEL D=& MARGARET T	7026 N DRAYCOTT PL	PEORIA	IL	61615 ITALIA				LOT 33	\$ 176.12
52532000843	ON	OSGANIAN, BRIAN=& JOAN	138 PATRIDGE DR	WESTWOOD	MA	2090 ITALIA				LOT 34	\$ 176.12
52532000869	ON	DEAN, LESLIE	9440 ITALIA WAY	NAPLES	FL	34113 ITALIA				LOT 35	\$ 176.12
52532000885	ON	EDWARD H BERGAUER LIV TRUST	JUDITH A BERGAUER LIV TRUST	NAPLES	FL	34113 ITALIA				LOT 36	\$ 176.12
52532000908	ON	MACDONALD FAMILY TRUST	2 WATERWAY COURT	CALEDON	CANADA	L7E0B ITALIA				LOT 37	\$ 176.12
52532000924	ON	MCARDLE JR, DONALD L	SUZANNE F MCARDLE	NAPLES	FL	34113 ITALIA				LOT 38	\$ 176.12
52532000940	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 39	\$ 162.91
52532000966	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 40	\$ 162.91
52532000982	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 ITALIA				LOT 41	\$ 162.91
52532001004	ON	DE PINTO, ROBERT	IRENE FAHLANDER	PARK RIDGE	NJ	7656 ITALIA				LOT 42	\$ 176.12
55751000029		LENNAR HOMES LLC									
55751000045		LENNAR HOMES LLC									
55751000061		LENNAR HOMES LLC									
55751000087		LENNAR HOMES LLC									
55751000100		LENNAR HOMES LLC									
55751000126		LENNAR HOMES LLC									
55751000142		LENNAR HOMES LLC									
55751000663	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE TRACT FD-2					\$ 24,454.99
55751001604	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE TRACT FD-4					\$ 6,362.00
55751002108	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE TRACT GC-1					\$ -
55751002124	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	MARCO ISLAND	FL	33966 LIPARI-PONZIANE TRACT GC-2 LESS THAT PORTION DESC IN OR					\$ -
55751002140	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE TRACT GC-3					\$ -
55751002179	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE THE PORTION OFTRACTS GC-2 AS DESC IN OR					\$ 162.91
55751002205		WENTWORTH ESTATES COMMUNITY									
55751002221		WENTWORTH ESTATES COMMUNITY									
55751002247		WENTWORTH ESTATES COMMUNITY									
55751002263		WENTWORTH ESTATES COMMUNITY									
55751002289		TREVISIO BAY DEVELOPMENT LLC									
55751002302		TREVISIO BAY DEVELOPMENT LLC									
55751002328		TREVISIO BAY DEVELOPMENT LLC									
55751002344		TREVISIO BAY DEVELOPMENT LLC									
55751002360		TREVISIO BAY DEVELOPMENT LLC									
55751002386		LENNAR HOMES LLC									
55751002409		LENNAR HOMES LLC									
55751002425		LENNAR HOMES LLC									
55751002441	ON	PASQUALINI, CARLO=& ANTONIA	190 GREEN LN	BEDFORD HILLS	NY	10507 LIPARI-PONZIANE			BLOCK A	LOT 1	\$ 176.12
55751002467	ON	STBD LLC	2647 PROFESSIONAL CIR ST E1201	NAPLES	FL	34119 LIPARI-PONZIANE			BLOCK A	LOT 2	\$ 176.12
55751002483	OFF	STBD LLC	2647 PROFESSIONAL CIR ST E1201	NAPLES	FL	34119 LIPARI-PONZIANE			BLOCK A	LOT 3	\$ 162.91
55751002506	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 4	\$ 162.91
55751002522	ON	MOSEY TR, ANDREA L	ANDREA L MOSEY REV LIV TRUST	RICHMOND	IN	47374 LIPARI-PONZIANE			BLOCK A	LOT 5	\$ 176.12
55751002548	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 6	\$ 162.91
55751002564	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 7	\$ 162.91
55751002580	ON	MOSEY TR, ANDREA L	ANDREA L MOSEY REV LIV TRUST	RICHMOND	IN	47374 LIPARI-PONZIANE			BLOCK A	LOT 8	\$ 176.12
55751002603	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 9	\$ 162.91
55751002629	ON	REED II, MILAN S=& SHERYL	PO BOX 490	LUDINGTON	MI	49431 LIPARI-PONZIANE			BLOCK A	LOT 10	\$ 176.12
55751002645	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 11	\$ 162.91
55751002661	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 12	\$ 162.91
55751002687	ON	SHERMAN, MICHAEL	4535 LIGHTHOUSE LANE	NAPLES	FL	34112 LIPARI-PONZIANE			BLOCK A	LOT 13	\$ 176.12
55751002700	ON	STBD LLC	2647 PROFESSIONAL CIRCLE	NAPLES	FL	34119 LIPARI-PONZIANE			BLOCK A	LOT 14	\$ 176.12
55751002726	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966 LIPARI-PONZIANE			BLOCK A	LOT 15	\$ 162.91

Prepared by:  
JPWard and Associates, LLC

**Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
Table 1**

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
55751002742	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 16	\$ 162.91
55751002768	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 17	\$ 162.91
55751002784	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 18	\$ 162.91
55751002807	ON	STBD LLC	2647 PROFESSIONAL CIRCLE	NAPLES	FL	34119	LIPARI-PONZIANE		BLOCK A	LOT 19	\$ 176.12
55751002823	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 20	\$ 162.91
55751002849	ON	LEE, RICHARD W	PO BOX 265	TOLLAND	CT	6084	LIPARI-PONZIANE		BLOCK A	LOT 21	\$ 176.12
55751002865	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 22	\$ 162.91
55751002881	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 23	\$ 162.91
55751002904	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 24	\$ 162.91
55751002920	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 25	\$ 162.91
55751002946	ON	STBD LLC	2647 PROFESSIONAL CIRCLE	NAPLES	FL	34119	LIPARI-PONZIANE		BLOCK A	LOT 26	\$ 176.12
55751002962	ON	GRAFT, EDWARD H	9687 LIPARI CT	NAPLES	FL	34113	LIPARI-PONZIANE		BLOCK A	LOT 27	\$ 176.12
55751002988	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK A	LOT 28	\$ 162.91
55751003000	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 1	\$ 301.38
55751003026	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 2	\$ 301.38
55751003042	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 3	\$ 301.38
55751003068	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 4	\$ 301.38
55751003084	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 5	\$ 301.38
55751003107	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 6	\$ 301.38
55751003123	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 7	\$ 301.38
55751003149	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 8	\$ 301.38
55751003165	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 9	\$ 301.38
55751003181	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 10	\$ 301.38
55751003204	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 11	\$ 301.38
55751003220	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 12	\$ 301.38
55751003246	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 13	\$ 301.38
55751003262	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 14	\$ 301.38
55751003288	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 15	\$ 301.38
55751003301	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 16	\$ 301.38
55751003327	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 17	\$ 301.38
55751003343	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 18	\$ 301.38
55751003369	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 19	\$ 301.38
55751003385	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE		BLOCK B	LOT 20	\$ 301.38
55751003725	OFF	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	LIPARI-PONZIANE FD-3 REPLAT	TRACT FD-3			\$ 9,784.99
55751003741	REFERENCE ONLY	REFERENCE ONLY									
55751003929	OFF	LENNAR HOMES INC	% JIM BAVOuset	CLEARWATER	FL	33760	LIPARI-PONZIANE	TRACT GC-4 REPLAT			\$ -
55751004025	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	LIPARI-PONZIANE	TRACT GC-5 REPLAT	BLOCK C		\$ -
55751004122		LENNAR HOMES LLC									
55751004148		LENNAR HOMES LLC									
55751004164	OFF	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	LIPARI-PONZIANE REPLAT	TRACT FD-1, LESS THAT PART			\$ 12,718.99
55751004180		LENNAR HOMES LLC									
55751004203		LENNAR HONMES LLC									
66748000021		LENNAR HOMES LLC									
66748000047		LENNAR HOMES LLC									
66748000050		FLORIDA POWER & LIGHT COMPANY									
66748000063		LENNAR HOMES LLC									
66748000102		LENNAR HOMES LLC									
66748000128		LENNAR HOMES LLC									
66748000144		LENNAR HOMES LLC									
66748000160		LENNAR HOMES LLC									
66748000186		LENNAR HOMES LLC									
66748000209		LENNAR HOMES LLC									
66748000225		LENNAR HOMES LLC									
66748000241	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA	TRACT FD-1			\$ 50,697.97
66748001240	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA	TRACT FD-3			\$ 7,503.00
66748001745		WENTWORTH ESTATES COMMUNITY									
66748001761		WENTWORTH ESTATES COMMUNITY									
66748001787		WENTWORTH ESTATES COMMUNITY									

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Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
Table 1

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
66748001800		WENTWORTH ESTATES COMMUNITY									
66748001826		LENNAR HOMES LLC									
66748001884		LENNAR HOMES LLC									
66748001907		LENNAR HOMES LLC									
66748001923		LENNAR HOMES LLC									
66748001949		LENNAR HOMES LLC									
66748001965		LENNAR HOMES LLC									
66748001981		LENNAR HOMES LLC									
66748002003		LENNAR HOMES LLC									
66748002029		LENNAR HOMES LLC									
66748002045		LENNAR HOMES LLC									
66748002061		LENNAR HOMES LLC									
66748002087		LENNAR HOMES LLC									
66748002100		LENNAR HOMES LLC									
66748002126		LENNAR HOMES LLC									
66748002142	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 1	\$ 162.91
66748002168	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 2	\$ 162.91
66748002184	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 3	\$ 162.91
66748002207	ON	ARMBRUSTER, MICHAEL J	9427 PIACERE WAY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 4	\$ 176.12
66748002223	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 5	\$ 162.91
66748002249	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 6	\$ 162.91
66748002265	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 7	\$ 162.91
66748002281	OFF	LI, LE	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 8	\$ 162.91
66748002304	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 9	\$ 162.91
66748002320	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 10	\$ 162.91
66748002346	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 11	\$ 162.91
66748002362	ON	ROY, ROBERT GREGORY	BRENDA LEE ROY	KELOWNA	CANADA	VIV2P	PIACERE-PAVIA		BLOCK A	LOT 12	\$ 176.12
66748002388	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 13	\$ 162.91
66748002401	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 14	\$ 162.91
66748002427	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 15	\$ 162.91
66748002443	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 16	\$ 162.91
66748002469	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 17	\$ 162.91
66748002485	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 18	\$ 162.91
66748002508	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 19	\$ 162.91
66748002524	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 20	\$ 162.91
66748002540	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 21	\$ 162.91
66748002566	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 22	\$ 162.91
66748002582	ON	HETHERINGTON SUNSHINE TRUST	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 23	\$ 176.12
66748002605	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 24	\$ 162.91
66748002621	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 25	\$ 162.91
66748002647	ON	STANOSHECK, CHRISTOPHER A	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 26	\$ 176.12
66748002663	ON	CAIRNS, MICHAEL R	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 27	\$ 176.12
66748002689	ON	STRAUSS, RALF	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 28	\$ 176.12
66748002702	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 29	\$ 162.91
66748002728	ON	LAWTON, BRIAN	9522 PIACERE WAY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 30	\$ 176.12
66748002744	ON	KENNETH J BELLAVIA LIV TRUST	9518 PIACERE WAY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 31	\$ 176.12
66748002760	ON	KELLY, EDWARD A=& DEBORAH E	9514 PIACERE WAY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 32	\$ 176.12
66748002786	ON	LANDRY, MICHAEL ADRIEN	ELIZABETH ANN LANDRY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 33	\$ 176.12
66748002809	ON	KAO, JOSEPH=& THERESA	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 34	\$ 176.12
66748002825	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 35	\$ 162.91
66748002841	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 36	\$ 162.91
66748002867	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 37	\$ 162.91
66748002883	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 38	\$ 162.91
66748002906	ON	COSTA U S TRUST	9462 PIACERE WAY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 39	\$ 176.12
66748002922	ON	RIGNEL, RAYMOND R	9458 PIACERE WAY	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 40	\$ 176.12
66748002948	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 41	\$ 162.91
66748002964	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 42	\$ 162.91
66748002980	ON	GALLAGHER, STEPHEN=& LAURA J	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 43	\$ 176.12
66748003002	ON	SABOURIN, BRIAN W=& CYNTHIA L	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 44	\$ 176.12
66748003028	ON	SHEAN & KIMBERLEY DILLON TRUST	4 ARBOR GLEN DR	GEORGETOWN	CANADA	L7G6L	PIACERE-PAVIA		BLOCK A	LOT 45	\$ 176.12
66748003044	ON	BELL, BARBARA BROWNING	183 WILLOWDALE DR	SHEPHERDSTOWN	WV	25443	PIACERE-PAVIA		BLOCK A	LOT 46	\$ 176.12
66748003060	ON	GREGORY L & PATRICIA B STEIN	REVOCABLE TRUST	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK A	LOT 47	\$ 176.12
66748003086	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 48	\$ 162.91

**Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
Table 1**

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
66748003109	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 49	\$ 162.91
66748003125	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 50	\$ 162.91
66748003141	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK A	LOT 51	\$ 162.91
66748003167	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 1	\$ 162.91
66748003183	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 2	\$ 162.91
66748003206	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 3	\$ 162.91
66748003222	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 4	\$ 162.91
66748003248	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 5	\$ 162.91
66748003264	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 6	\$ 162.91
66748003280	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 7	\$ 162.91
66748003303	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	PIACERE-PAVIA		BLOCK B	LOT 8	\$ 162.91
66748003329	ON	DIGREGORIO, SALVATORE	FRANCES AGUECI	KLEINBURG	CANADA	L0J 1	PIACERE-PAVIA		BLOCK B	LOT 9	\$ 176.12
66748003345	ON	NEWCOMB, JOSEPH	9602 PAVIA CT	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK B	LOT 10	\$ 176.12
66748003361	ON	NEWCOMB, JOSEPH	9602 PAVIA CT	NAPLES	FL	34113	PIACERE-PAVIA		BLOCK B	LOT 11	\$ 176.12
66748004027	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FORT MYERS	FL	33966	PIACERE-PAVIA TRACT FD-2	REPLAT LOT 1			\$ -
76548000020	ON	MCNAUGHTON, JAMES FERGUSON	SUSAN SANFIRA MCNAUGHTON	NEWMARKET	CANADA	L3Y 7	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 111	\$ 176.12
76548000046	ON	PIERCE, CHRISTOPHER R	KATHLEEN T PIERCE	ANDOVER	MA	1845	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 112	\$ 176.12
76548000062	ON	SETO, EDWARD	HENRY SHERREN	EASTON	PA	18042	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 113	\$ 176.12
76548000088	ON	1880277 ONTARIO LTD	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 114	\$ 176.12
76548000101	ON	PEARL ENTERPRISES GROUP LLC	PO BOX 9946	NAPLES	FL	34101	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 115	\$ 176.12
76548000127	ON	DAVID WOJCIK REV TRUST	5347 CRYSTAL CREEK LANE	WASHINGTON TWPNSP	MI	48094	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 116	\$ 176.12
76548000143	ON	PROGRESSIVE PROCESSING	SOLUTIONS LLC	BUFFALO	NY	14216	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 117	\$ 176.12
76548000169	ON	SPILMAN, JEFFREY M=& ROBIN B	9715 ACQUA CT #118	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 118	\$ 176.12
76548000185	ON	HELMER, MICHAEL KIRK	9715 ACQUA COURT #121	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 121	\$ 176.12
76548000208	ON	SMITH, LANE M	LORNA CATHERINE SMITH	NEPEAN	CANADA	K2J 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 122	\$ 176.12
76548000224	ON	DICAPUA, RICHARD	KATHLEEN BRAINERD	BOCA GRANDE	FL	33921	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 123	\$ 176.12
76548000240	OFF	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 124	\$ 162.91
76548000266	ON	1880277 ONTARIO LTD	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 125	\$ 176.12
76548000282	ON	WHITEHEAD, DOUG	SUSAN GONOR	SASKATOON	CANADA	S7V 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 126	\$ 176.12
76548000305	ON	WILKINSON, MICHAEL JOHN	JULIA WILKINSON	HERTFORD	UK	SG14	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 127	\$ 176.12
76548000321	ON	1880277 ONTARIO LIMITED	701 EVANS AVENUE	TORONTO	CANADA	M9C 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 128	\$ 176.12
76548000347	ON	1880277 ONTARIO LTD	701 EVANS AVENUE	TORONTO	CANADA	M9C 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 131	\$ 176.12
76548000363	ON	AXELROD, STUART	73 WOODMONT DR	LAWRENCEVILLE	NJ	8648	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 132	\$ 176.12
76548000389	ON	BANKSIA LLC	6375 COSTA CIR	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 133	\$ 176.12
76548000402	ON	DAVIDSON, ALAN=& SALLY	18 JENNIFER LANE	WARREN	NJ	7059	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 134	\$ 176.12
76548000428	ON	FUCHS, JOHN J	1762 N BAHAMA AVE	MARCO ISLAND	FL	34145	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 135	\$ 176.12
76548000444	ON	CIRILLO, PETER R	EVELYN L LEBBA	HACKETSTOWN	NJ	7890	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 136	\$ 176.12
76548000460	ON	ALLEN, GEORGE H=& ROBIN B	54 LAWRENCE AVENUE	HOLLAND	PA	18966	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 137	\$ 176.12
76548000486	ON	KATHLEEN E LAPLANTE TRUST	540 PROSPECT ST E	LONGMEADOW	MA	1028	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 138	\$ 176.12
76548000509	ON	1880277 ONTARIO LIMITED	701 EVANS AVENUE	TORONTO	CANADA	M9C 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 141	\$ 176.12
76548000525	ON	LUCKE, GEORGE C=& HELEN R	7545 SNEAD COURT	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 142	\$ 176.12
76548000541	ON	D & VA HOLDINGS INC	C/O DAVID F ASHFIELD	AURORA	CANADA	L4G 5	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 143	\$ 176.12
76548000567	ON	MASON, ADAM D	50 GOODENOUGH STREET	BRIGHTON	MA	2135	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 144	\$ 176.12
76548000583	ON	JARDINE, TY O=& ANDREA P	137 RIVERWOOD TERRACE	BOLTON	CANADA	L7E 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 145	\$ 176.12
76548000606	ON	STRAND, KIRK TAYLOR=& VICKI JO	2075 310 ST	ADA	MN	56510	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 146	\$ 176.12
76548000622	ON	PETER J THEIN REV LIV TRUST	263 10TH AVE S	NAPLES	FL	34102	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 211	\$ 176.12
76548000648	ON	STEPHEN A MOSEY TRUST	1099 BOSTON TWNSHP LINE RD	RICHMOND	IN	47274	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 212	\$ 176.12
76548000664	ON	HILL, PAUL A=& SUSAN I	149 ALBRIGHT DRIVE	LOVELAND	OH	45140	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 213	\$ 176.12
76548000680	ON	STEPHEN A MOSEY TRUST	1099 BOSTON TWNSHP LANE RD	RICHMOND	IN	47374	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 214	\$ 176.12
76548000703	OFF	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 215	\$ 162.91
76548000729	ON	JOSEPH W FINNAMORE LIV TRUST	HEATHER A FINNAMORE LIV TRUST	BURLINGTON	CANADA	L7M 3	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 216	\$ 176.12
76548000745	ON	MAINELLA, LEE	43 LITCHI CT	RICHMOND HILL	CANADA	L4E 4	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 217	\$ 176.12
76548000761	ON	RUDDY, CYNTHIA	289 ESTATES DRIVE	GIBSONIA	PA	15044	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 218	\$ 176.12
76548000787	ON	RICHARD MASSIE LIV TRUST	SHERRY LEE MASSIE LIV TRUST	ORLEANS	CANADA	K1C 5	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 221	\$ 176.12
76548000800	ON	BRIAN A GUINARD LIV TRUST	MARIA R GUINARD LIV TRUST	OAKVILLE	CANADA	L6M 3	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 222	\$ 176.12
76548000826	ON	ROBERTA A MILLER REV TRUST	1781 SANCTUARY POINTE COURT	NAPLES	FL	34110	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 223	\$ 176.12
76548000842	ON	STERN, SAMUEL	SUSAN STERN	TORONTO	CANADA	M2K 2	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 224	\$ 176.12
76548000868	ON	PETRONZI JR, JOHN E=& DARLENE	825 SPAR DR	FORKED RIVER	NJ	8731	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 225	\$ 176.12
76548000884	ON	GENOVESE, FRANK GERARD	LIDIA MARIA GENOVESE	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 226	\$ 176.12
76548000907	ON	BANKSIA LLC	6375 COSTA CIRCLE	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 227	\$ 176.12
76548000923	ON	DIGIOVANNI, DOMINIC A	JOSEPHINE DIGIOVANNI	RICHMOND HILL	CANADA	L4C 7	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 228	\$ 176.12
76548000949	ON	DUARTE, EDMUND M	JORDAN R DUARTE	BETHANY	CANADA	L0A 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 231	\$ 176.12
76548000965	ON	PERRY, JOHN DOUGLAS	CHRISTINE ELIZABETH PERRY	BROOKLIN	CANADA	L1M 2	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 232	\$ 176.12

**Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014**

**Table 1**

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
76548000981	ON	SIANO, VINCENT R=& CHERYL	116 NEPTUNE PLACE	MASSAPEQUA	NY	11758	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 233	\$ 176.12
76548001003	ON	GFY REAL ESTATE PARTNERS LLC	9719 ACQUA COURT	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 234	\$ 176.12
76548001029	ON	BURGHARDT, JOERG G=& ULRIKE A	ALFERSESCH 51	GERSCHER	GERMANY	48712	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 235	\$ 176.12
76548001045	ON	9719 ACQUA COURT 236 LLC	31 FOREST HILL RD	TORONTO	CANADA	M4V 2	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 236	\$ 176.12
76548001061	ON	9719 AQUA COURT 237 LLC	31 FOREST HILL RD	TORONTO	CANADA	M4V 2	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 237	\$ 176.12
76548001087	ON	G R & C M DIMITRY FAM TRUST	9719 ACQUA COURT #238	NAPLES	FL	34113	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 238	\$ 176.12
76548001100	ON	BALDWIN, ALFRED=& KELLIE	9 GRAMERCY LANE	HILLDALE	NJ	7642	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 241	\$ 176.12
76548001126	ON	ALIOTO, MICHAEL=& MARY ANNE	111 WILLITS STE #412	BIRMINGHAM	MI	48009	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 242	\$ 176.12
76548001142	ON	MAIONE, SABINO C	1177 DEXTER DR	FORT ERIE	CANADA	L2A 6	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 243	\$ 176.12
76548001168	ON	WONG, PETER ALLAN	DEBORAH N REIXACH	AJAX	CANADA	L1T 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 244	\$ 176.12
76548001184	ON	1880277 ONTARIO LIMITED	701 EVANS AVE	TORONTO	CANADA	M9C 1	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 245	\$ 176.12
76548001207	ON	CONNIE H ALTMAN REV LIV TRUST	6535 WEST 63RD PL	CHICAGO	IL	60638	TERRACE I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 246	\$ 176.12
76554000629	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 611	\$ 176.12
76554000645	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 612	\$ 176.12
76554000661	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 613	\$ 176.12
76554000687	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 614	\$ 176.12
76554000700	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 615	\$ 176.12
76554000726	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 616	\$ 176.12
76554000742	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 617	\$ 176.12
76554000768	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 618	\$ 176.12
76554000784	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 621	\$ 176.12
76554000807	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 622	\$ 176.12
76554000823	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 623	\$ 176.12
76554000849	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 624	\$ 176.12
76554000865	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 625	\$ 176.12
76554000881	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 626	\$ 176.12
76554000904	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 627	\$ 176.12
76554000920	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 628	\$ 176.12
76554000946	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 631	\$ 176.12
76554000962	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 632	\$ 176.12
76554000988	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 633	\$ 176.12
76554001000	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 634	\$ 176.12
76554001026	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 635	\$ 176.12
76554001042	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 636	\$ 176.12
76554001068	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 637	\$ 176.12
76554001084	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 638	\$ 176.12
76554001107	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 641	\$ 176.12
76554001123	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 642	\$ 176.12
76554001149	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 643	\$ 176.12
76554001165	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 644	\$ 176.12
76554001181	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 645	\$ 176.12
76554001204	ON	LENNAR HOMES LLC	% JIM BAVOuset	CLEARWATER	FL	33760	TERRACE III AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 646	\$ 176.12
77470000029	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	TREVISO BAY TRACT FD-1				\$ 162.91
79904030026	ON	SCOFIELD, DOUGLAS R	DEBORAH L SCOFIELD	FT MYERS	FL	33966	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 711	\$ 176.12
79904030042	ON	GIMPEL, JOHN=& EILEEN A	EMILY J GIMPEL	CLARENCE	NY	14031	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 712	\$ 176.12
79904030068	ON	CARROLL, JOHN=& EILEEN	181 HOLDEN BLVD	LAFAYETTE HILL	PA	19444	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 713	\$ 176.12
79904030084	ON	BARBARA A RENINGER TRUST	300 W FAIRVIEW CIRCLE	STATEN ISLAND	NY	10314	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 714	\$ 176.12
79904030107	ON	WARD, DONALD=& MONIQUE	122 JEFFERSON RD	PALATINE	IL	60067	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 715	\$ 176.12
79904030123	ON	SURIANELLO, FRANK D	CATHERINE D SURIANELLO	BOURNE	MA	2532	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 716	\$ 176.12
79904030149	ON	LENNAR HOMES LLC	C/O JIM BAVOuset	CLARENCE	NY	14031	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 721	\$ 176.12
79904030165	ON	LENNAR HOMES LLC	C/O JIM BAVOuset	CLEARWATER	FL	33760	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 722	\$ 176.12
79904030181	ON	LENNAR HOMES LLC	C/O JIM BAVOuset	CLEARWATER	FL	33760	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 723	\$ 176.12
79904030204	ON	LENNAR HOMES LLC	C/O JIM BAVOuset	CLEARWATER	FL	33760	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 724	\$ 176.12
79904030220	ON	SALEM FAMILY TRUST	15 ROYAL TROON CRESCENT	CLEARWATER	FL	33760	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 725	\$ 176.12
79904030246	ON	DUTTGE III, PAUL C	KATHLEEN MARIE DUTTGE	MARKHAM	ON	L6C 2	VERANDA I AT TREVISO BAY	A PHASE CONDOMINIUM		UNIT 726	\$ 176.12
79904070028	N/A	LENNAR HOMES LLC		WEST SENECA	NY	14224					
79904070044	N/A	LENNAR HOMES LLC									
79904070060	N/A	LENNAR HOMES LLC									
79904070086	N/A	LENNAR HOMES LLC									
79904070109	N/A	LENNAR HOMES LLC									
79904070167	OFF	LENNAR HOMES, LLC	10481 SIX MILE CYPRESS PKY	FORT MYERS	FL	33966	VERCELLI TRACT FD-1 THAT	PORTION (.91AC) AS DESC IN		OR 4216 PG 1011	\$ 15,652.99
79904070206	N/A	TREVISO BAY PROPERTY OWNERS									
79904070604	N/A	WENTWORTH ESTATES COMMUNITY									

Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
Table 1

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
79904070620	N/A	WENTWORTH ESTATES COMMUNITY									
79904070646	N/A	WENTWORTH ESTATES COMMUNITY									
79904070662	N/A	LENNAR HOMES LLC									
79904070688	N/A	WENTWORTH ESTATES COMMUNITY									
79904070701	N/A	LENNAR HOMES LLC									
79904070727	N/A	LENNAR HOMES LLC									
79904070743	OFF	LENNAR HOMES LLC									\$ -
79904070769	ON	GAYES, JAMES M =& DIANE M	4640 MOUNTHALL TER	MINNETONKA	MN	55345	VERCELLI			LOT 1	\$ 176.12
79904070785	ON	JOHN H DOWELL TRUST	9308 VERCELLI CT	NAPLES	FL	34113	VERCELLI			LOT 2	\$ 176.12
79904070808	ON	BOTTS, TIMOTHY J=& CHERYL A	7925 SILVER LAKE CT	WESTERVILLE	OH	43082	VERCELLI			LOT 3	\$ 176.12
79904070824	ON	BLUM, LISA B	9316 VERCELLI CT	NAPLES	FL	34113	VERCELLI			LOT 4	\$ 176.12
79904070840	ON	RICE, MARTHA B	9441 NAPOLI LN	NAPLES	FL	34113	VERCELLI			LOT 5	\$ 176.12
79904070866	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 6	\$ 162.91
79904070882	ON	HERING, JOSEPH=& ROBERTA	9449 NAPOLI LN	NAPLES	FL	34113	VERCELLI			LOT 7	\$ 176.12
79904070905	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 8	\$ 162.91
79904070921	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 9	\$ 162.91
79904070947	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 10	\$ 162.91
79904070963	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 11	\$ 162.91
79904070989	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 12	\$ 162.91
79904071001	ON	LIEBIG, PATRICK	9472 NAPOLI LN	NAPLES	FL	34113	VERCELLI			LOT 13	\$ 176.12
79904071027	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 1020	SARASOTA	FL	34232	VERCELLI			LOT 14	\$ 162.91
79904071043	ON	REILLY, BRIAN P	ANNE T STAPLETON-REILLY	NAPLES	FL	34113	VERCELLI			LOT 15	\$ 176.12
79904071069	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 16	\$ 162.91
79904071085	ON	LYNCH, WILLIAM=& NANCY	9456 NAPOLI LN	NAPLES	FL	34113	VERCELLI			LOT 17	\$ 176.12
79904071108	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 18	\$ 162.91
79904071124	OFF	TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 19	\$ 162.91
79904071140	ON	GROVESTEEN, PHILIP L	DEBRA STEIGER	NAPLES	FL	34113	VERCELLI			LOT 20	\$ 176.12
79904071166	ON	WALLBANK, JUDITH	9328 VERCELLI CT	NAPLES	FL	34113	VERCELLI			LOT 21	\$ 176.12
79904071182	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 22	\$ 195.49
79904071205	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 23	\$ 195.49
79904071221	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 24	\$ 195.49
79904071247	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 25	\$ 195.49
79904071263	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 26	\$ 195.49
79904071289	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 27	\$ 195.49
79904071302	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 28	\$ 195.49
79904071328	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 29	\$ 195.49
79904071344	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 30	\$ 195.49
79904071360	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 31	\$ 195.49
79904071386	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 32	\$ 195.49
79904071409	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 33	\$ 195.49
79904071425	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 34	\$ 195.49
79904071441	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 35	\$ 195.49
79904071467	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 36	\$ 195.49
79904071483	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 37	\$ 195.49
79904071506	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 38	\$ 195.49
79904071522	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 39	\$ 195.49
79904071548	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 40	\$ 195.49
79904071564	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 41	\$ 195.49
79904071580	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 42	\$ 195.49
79904071603	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 43	\$ 195.49
79904071629	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 44	\$ 195.49
79904071645	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 45	\$ 195.49
79904071661	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 46	\$ 195.49
79904071687	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 47	\$ 195.49
79904071700	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 48	\$ 195.49
79904071726	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 49	\$ 195.49
79904071742	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 50	\$ 195.49
79904071768	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 51	\$ 195.49
79904071784	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 52	\$ 162.91
79904071807	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 53	\$ 162.91
79904071823	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 54	\$ 162.91
79904071849	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 55	\$ 162.91



**Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
Table 1**

Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
79904071865	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 56	\$ 162.91
79904071881	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 57	\$ 162.91
79904071904	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 58	\$ 162.91
79904071920	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 59	\$ 162.91
79904071946	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 60	\$ 162.91
79904071962	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 61	\$ 162.91
79904071988	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 62	\$ 162.91
79904072000	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 63	\$ 162.91
79904072026	OFF	LENNAR HOMES LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 64	\$ 162.91
79904072042	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 65	\$ 162.91
79904072068	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 66	\$ 162.91
79904072084	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 67	\$ 162.91
79904072107	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 68	\$ 162.91
79904072123	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 69	\$ 162.91
79904072149	OFF	TAYLOR MORRISON OF FLORIDA INC	10481 BEN C PRATT	FT MYERS	FL	33966	VERCELLI			LOT 70	\$ 162.91
79904072165	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 71	\$ 162.91
79904072181	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 72	\$ 162.91
79904072204	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 73	\$ 162.91
79904072220	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 74	\$ 162.91
79904072246	OFF	TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100	SARASOTA	FL	34232	VERCELLI			LOT 75	\$ 162.91
79904072262	ON	EDELBROCK, CHRISTOPHER J	MICHELLE L EDELBROCK	GIBRALTAR	MI	48173	VERCELLI			LOT 76	\$ 176.12
79905000026		VIA VENETO AT TREVISO BAY	2331 MANOA LN N	TOLEDO	OH	43615	VIA VENETO			LOT 1 (HO)	
79905000042		VIA VENETO AT TREVISO BAY	PO BOX 70324	MARIETTA	GA	30007	VIA VENETO			LOT 2 (HO)	
79905000068		VIA VENETO AT TREVISO BAY	BONNIE PAGE RUDOLPH	NAPLES	FL	34113	VIA VENETO			LOT 3 (HO)	
79905000084		VIA VENETO AT TREVISO BAY	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO			LOT 4 (HO)	
79905000107		LENNAR HOMES LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO			LOT 5 (HO)	
79905000123		LENNAR HOMES LLC	% COHEN & GRIGSBY PC	NAPLES	FL	34108	VIA VENETO			LOT 6 (HO)	
79905000149		WENTWORTH ESTATES COMMUNITY	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO			LOT 7 (HO)	
79905000165		VIA VENETO AT TREVISO BAY	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO			LOT 8 (HO)	
79905000181	ON	KULL, THOMAS R=& GERARDA F	9284 VENETO PL	NAPLES	FL	34113	VIA VENETO			LOT 9 (H)	\$ 176.12
79905000204	ON	VIA VENETO LOT 2 LLC	JUDITH BARGER FERGUSON	EDMOND	OK	73025	VIA VENETO			LOT 10 (I)	\$ 176.12
79905000220	ON	RUDOLPH, PAUL ARTHUR	9292 VENETO PL	NAPLES	FL	34113	VIA VENETO			LOT 11 (I)	\$ 176.12
79905000246	OFF	RL REGI FL-ITALIA LLC									\$ 162.91
79905000262	OFF	RL REGI FL-ITALIA LLC									\$ 162.91
79905000288	ON	AUDREY PRIMROSE LLP									\$ 176.12
79905000301	OFF	RL REGI FL-ITALIA LLC									\$ 162.91
79905000327	OFF	RL REGI FL-ITALIA LLC									\$ 162.91
79905000343	ON	FLANAGAN, FRANK G									\$ 176.12
79905000369	ON	FERGUSON, JAMES CLAY									\$ 176.12
79905000385	ON	KIERSTEAD, RICHARD									\$ 176.12
79905000408	ON	CAPE, RICHARD R=& CONSTANCE M	636 13TH AVE S	NAPLES	FL	34102	VIA VENETO	LOT 12 (HO)			\$ 176.12
79905000424	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 13 (HO)			\$ 162.91
79905000440	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 14 (HO)			\$ 162.91
79905000466	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 15 (HO)			\$ 162.91
79905000482	ON	RIGONI, NICHOLAS R	9291 VENETO PL	NAPLES	FL	34113	VIA VENETO	LOT 16 (HO)			\$ 176.12
79905000505	ON	VIA MAUTINO LLC	6126 BAY HILL CIR	JAMESVILLE	NY	13078	VIA VENETO	LOT 17 (HO)			\$ 176.12
79905000521	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 18 (HO)			\$ 162.91
79905000547	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 19 (HO)			\$ 162.91
79905000563	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 20 (HO)			\$ 162.91
79905000589	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 21 (HO)			\$ 162.91
79905000602	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 22 (HO)			\$ 162.91
79905000628	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 23 (HO)			\$ 162.91
79905000644	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 24 (HO)			\$ 162.91
79905000660	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 25 (HO)			\$ 162.91
79905000686	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 26 (HO)			\$ 162.91
79905000709	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 27 (HO)			\$ 162.91
79905000725	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 28 (HO)			\$ 162.91
79905000741	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 29 (HO)			\$ 162.91
79905000783	OFF	RL REGI FL-ITALIA LLC	700NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 31 (HO)			\$ 162.91
79905000806	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 32 (HO)			\$ 162.91
79905000848	OFF	RL REGI FL-ITALIA LLC	10481 BEN C PRATT	FT MYERS	FL	33966	VIA VENETO	LOT 34 (HO)			\$ 162.91
79905000864	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172	VIA VENETO	LOT 35 (HO)			\$ 162.91
79905000880	ON	PACANOVSKY, MATTHEW	LYNNE GAVALEK	HIGHLAND HEIGHTS	OH	44143	VIA VENETO	LOT 36 (HO)			\$ 176.12

**Wentworth Estates Community Development District  
Assessment Roll - Fiscal Year 2014  
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Folio Number	Roll Status	Owner	Address 1	City	State	Zip Code	Legal Description 1	Legal Description 2	Block	Lot	GF Assessment Rate
79905000903	ON	KNIGHT FAMILY TRUST	9246 VENETO PL	NAPLES	FL	34113 VIA VENETO		LOT 37 (HO)			\$ 176.12
79905000929	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO		LOT 38 (HO)			\$ 162.91
79905000945	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO		LOT 39 (HO)			\$ 162.91
79905000961	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO		LOT 40 (HO)			\$ 162.91
79905000987	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO		LOT 41 (HO)			\$ 162.91
79905001009	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO		LOT 42 (HO)			\$ 162.91
79905001025	OFF	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO		LOT 43 (HO)			\$ 162.91
79905001041	ON	DUFRESNE, RAYMOND D	KATHLEEN M DUFRESNE	BALLSTON LAKE	NY	12019 VIA VENETO		LOT 44 (HO)			\$ 176.12
79905001067	ON	BORROWMAN, PAUL=& MELISSA	8 PHEASANT LN	PITTSFIELD	IL	62363 VIA VENETO		LOT 45 (HO)			\$ 176.12
79905001083	ON	JOHNSON, WESLEY H=& KATHLEEN D	7 MYSTIC AVE	NOANK	CT	6340 VIA VENETO		LOT 46 (HO)			\$ 176.12
79905001106	ON	FELICE, RICHARD D=& MARNELL K	15632 SHAFFNER RD	WHEATON	IL	60189 VIA VENETO		LOT 47 (HO)			\$ 176.12
79905002024		VIA VENETO AT TREVISO BAY	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO LOTS 30 AND 33	REPLAT LOT 30A (HO), AND	LOT 30B (HO)			
79905002040		VIA VENETO AT TREVISO BAY	700 NW 107TH AVE STE 200	MIAMI	FL	33172 VIA VENETO LOTS 30 AND 33	REPLAT LOT 33A (HO), AND	LOT 33B (HO)			
79905002066	OFF	RL REGI FL-ITALIA LLC									\$ 162.91
79905002105	OFF	RL REGI FL-ITALIA LLC									\$ 162.91
<b>Total:</b>											<b>\$ 200,784.06</b>
<b>Budget:</b>											<b>\$ 200,781.00</b>
<b>Rounding:</b>											<b>\$ 3.06</b>

## RESOLUTION 2013-8

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) APPROVING A REVISED AGREEMENT REGARDING THE DISTRIBUTION OF IMPACT FEE CREDITS; PROVIDING FOR GENERAL AUTHORIZATION; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

### RECITALS

**WHEREAS**, the District is a local unit of special-purpose government established by ordinance adopted by the Board of County Commissioners in and for Collier County, Florida (the “**Board of County Commissioners**”), pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the “**Act**”), and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, within the boundaries of the District is the community known as “**Treviso Bay**,” and

**WHEREAS**, pursuant to the Act, the District has the authority to issue bonds for the purposes, among others, of planning, financing, constructing, operating and/or maintaining certain community infrastructure, including, but not limited to, stormwater management improvements; roadways; entrance, landscape and irrigation improvements; water and sewer improvements; wetland mitigation; and, as set forth in Section 190.003(8)(p), Florida Statutes, “[p]ayments, contributions, dedications, fair share or concurrency obligations, and any other exactions required as a condition to receive any government approval or permit necessary to accomplish any district purpose;” and

**WHEREAS**, pursuant to Collier County Ordinance 03-51 (“**PUD Ordinance**”) adopted on September 23, 2003, the Board of County Commissioners adopted a Planned Unit Development Master Plan (“**Master Plan**”) for Treviso Bay, which Master Plan required that certain road impact fees be paid to Collier County, Florida (the “**County**”) for the development of the Treviso Bay project, and which contemplated that the District may provide infrastructure and facilities to serve the project; and

**WHEREAS**, consistent with the PUD Ordinance, the “Wentworth Estates PUD Development Agreement” dated February 24, 2004 and recorded in the Official Records of Collier County, Florida at Book 3515, page 1631, similarly required that certain road impact fees be paid for the development of Treviso Bay; and

**WHEREAS**, on May 16, 2006, and pursuant to that certain Master Trust Indenture (“**Master Indenture**”) and First Supplemental Trust Indenture (“**Supplemental Indenture**,” together with the “**Master Indenture**,” the “**Indenture**”) both dated May 1, 2006, the District issued the following bonds to finance a portion of the District’s Capital Improvement Plan (defined herein):

- (i) Series 2006A Bonds in the face amount of \$38,145,000.00, Wentworth Estates Community Development District (Collier County, Florida) Special Assessment Bonds (the “**2006A Bonds**”), and
- (ii) Series 2006B Bonds in the face amount of \$26,315,000.00, Wentworth Estates Community Development District (Collier County, Florida) Special Assessment Bonds (the “**2006B Bonds**,” together with the 2006A Bonds, the “**Bonds**”); and

## RESOLUTION 2013-8

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) APPROVING A REVISED AGREEMENT REGARDING THE DISTRIBUTION OF IMPACT FEE CREDITS; PROVIDING FOR GENERAL AUTHORIZATION; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**WHEREAS**, to secure the repayment of the Bonds, and pursuant to Resolutions 2004-15, 2004-16, 2004-18, 2006-03, 2009-06, 2009-07, and 2009-09, among others, the District imposed non-ad valorem special assessments (the “**Initial Debt Assessments**”) on certain developable real property within the boundaries of the District, which property specially benefits from the facilities, services and related payments to other governmental entities provided by the District as described in the District’s Engineer’s Report dated February 2004, as subsequently amended and supplemented from time to time (the “**Capital Improvement Plan**”); and

**WHEREAS**, the District’s Capital Improvement Plan included certain amounts for the payment of road impact fees to the County; and

**WHEREAS**, in January 2007, and consistent with the Capital Improvement Plan, the District’s Board of Supervisors authorized the payment to the County of certain road impact fees in the amount of \$6,018,558.75 (“**District Funded Impact Fees**”) from the proceeds of the District’s Bonds; and

**WHEREAS**, on February 28, 2007, the District entered into that February 28, 2007 Agreement for Impact Fee Credit Collection and Disbursement (“**Original Disbursement Agreement**”) between the District and Treviso Bay Development, LLC (“**Original Developer**”); and

**WHEREAS**, under the Original Disbursement Agreement, the Original Developer, which had already funded \$2,836,419.25 in road impact fees to the County (“**Developer Funded Impact Fees**”), agreed to serve as the collection agent on behalf of the District to collect monies, if any, resulting from the sale of impact fee credits (the “**Impact Fee Credits**”) arising from the payment of the Developer Funded Impact Fees and District Funded Impact Fees and to distribute any such monies first, to itself, up to an amount equal to the Developer Funded Impact Fees and thereafter to the District, in an amount equal to the District Funded Impact Fees; and

**WHEREAS**, it was anticipated at the time the Original Disbursement Agreement was entered into that Impact Fee Credits would be sold to builders, and any proceeds received by the District from the sale of District Funded Impact Fee Credits would be used to prepay the Initial Debt Assessments securing the 2006B Bonds; and

**WHEREAS**, due to economic conditions and other factors, the Initial Debt Assessments imposed on lands owned by the Original Developer became delinquent, and the District filed a foreclosure action in the Twentieth Judicial Circuit of the State of Florida, in and for Collier County, Florida, and known as Wentworth Estates Community Development District v. VK Holdings Treviso Bay, LLC, et. al., General Division Case No. 10-4800-CA (“**Foreclosure**”); and

**WHEREAS**, in order to resolve the Foreclosure, the District adopted Resolution 2012-01 on November 29, 2011, and, among other things, recognized Lennar Homes, LLC (“**Lennar**”) as the successor to the Original Developer of Treviso Bay; and

## RESOLUTION 2013-8

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) APPROVING A REVISED AGREEMENT REGARDING THE DISTRIBUTION OF IMPACT FEE CREDITS; PROVIDING FOR GENERAL AUTHORIZATION; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**WHEREAS**, as part of Resolution 2012-01, the District’s Board, among other things, declared the Capital Improvement Plan complete for certain limited purposes, authorized a transaction where among other things Lennar made certain payments resulting in the cancellation of the District’s 2006B Bonds and a corresponding reduction of the Initial Debt Assessments, and the District further adopted an assessment roll relating to the same; and

**WHEREAS**, with input from Lennar as to a revised plan of development for Treviso Bay, and on September 21, 2012, the District adopted Resolution 2012-11, which approved a revised Capital Improvement Plan, and revised the District’s debt assessment methodology (“**Debt Assessment Methodology**”) for re-allocating the Initial Debt Assessments to reflect the revised Capital Improvement Plan (as so re-allocated, the “**Debt Assessments**”); and

**WHEREAS**, as of the date hereof, in addition to a limited number of homes owned by landowners within Treviso Bay, Lennar owns and is developing the majority of the lands in Treviso Bay and other individuals or entities may also be developing, or building homes in, a portion of the lands in Treviso Bay (the “**Other Developers**”); and

**WHEREAS**, as of the date hereof, the District has not received any proceeds from the sale of Impact Fee Credits, and Lennar has represented after reasonable inquiry that neither Lennar nor the Original Developer has received any proceeds from the sale of any Impact Fee Credits; and

**WHEREAS**, while understanding that the Initial Debt Assessments securing the 2006B Bonds were prepaid and/or otherwise cancelled due to payments by Lennar, and in an abundance of caution, the District intends not to sell, for remuneration, Impact Fee Credits arising from District Funded Impact Fees to owners of land in the District, but instead desires to offer such Impact Fee Credits at no cost and on a first-come, first-served basis; and

**WHEREAS**, the Original Disbursement Agreement does not set forth any time frame within which the Impact Fee Credits arising from the District Funded Impact Fees would be sold and paid to the District; neither of the Original Disbursement Agreement or Indenture requires the District to use the proceeds, if any, from the sale of the Impact Fee Credits arising from the District Funded Impact Fees in any specified manner; and the Indenture and 2006A Bonds do not contain provisions allowing the District to apply proceeds, if any, from the sale of Impact Fee Credits arising from the District Funded Impact Fees to redeem 2006A Bonds prior to their permitted redemption dates; and

**WHEREAS**, the Board hereby finds and determines that (i) each property in the District subject to the Debt Assessments receives a special benefit from the existing Series 2006 Project in an amount that exceeds the amount of the Debt Assessments allocated to the properties; (ii) each property in the District has received the full benefit of the prepayment by Lennar of the Initial Debt Assessments securing the 2006B Bonds; and (iii) the methodology described in the Disbursement Agreement for distributing Impact Fee Credits is fair and reasonable, consistent with the Debt Assessment Methodology, and will not result in land in the District subject to the Debt Assessments being assessed an amount of Debt Assessments in excess of the benefit to such land from the Series 2006 Project,

## RESOLUTION 2013-8

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) APPROVING A REVISED AGREEMENT REGARDING THE DISTRIBUTION OF IMPACT FEE CREDITS; PROVIDING FOR GENERAL AUTHORIZATION; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

without regard to the prior disposition of Impact Fee Credits arising from Developer Funded Impact Fees; and

**WHEREAS**, in view of the foregoing, the District hereby determines to make available, free of charge, on a first-come, first-served basis, Impact Fee Credits arising from the District Funded Impact Fees to Lennar and Other Developers and to amend and restate, in its entirety, the Original Disbursement Agreement (as so amended and restated, the “**Disbursement Agreement**”) to provide for Lennar to serve as the District’s agent to distribute impact fee credits arising from the District Funded Impact Fees;

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

**SECTION 1. RECITALS.** The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

**SECTION 2. GENERAL AUTHORITY.** This resolution (“**Resolution**”) is adopted pursuant to the provisions of Florida law, including Chapters 170 and 190, Florida Statutes.

**SECTION 3. ADOPTION OF DISBURSEMENT AGREEMENT; DIRECTION TO DISTRICT MANAGER.** The Board hereby authorizes and approves the execution and delivery of the Disbursement Agreement by the Chairperson and in the form attached hereto as **Exhibit 2**. The District Manager is directed to perform the obligations imposed on the District Manager pursuant to the Disbursement Agreement.

**SECTION 4. GENERAL AUTHORIZATION.** The District Manager is hereby authorized and directed to do all such acts and things, and to execute and deliver all such documents as may be necessary to carry out and comply with the provisions of this Resolution and the Disbursement Agreement, and all such actions which are in conformity with the intent and purposes of this Resolution, whether heretofore or hereafter taken or done, shall be and are hereby ratified, confirmed and approved.

**SECTION 5. SEVERABILITY.** If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**SECTION 6. CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall become effective upon adoption by the District.

**RESOLUTION 2013-8**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") APPROVING A REVISED AGREEMENT REGARDING THE DISTRIBUTION OF IMPACT FEE CREDITS; PROVIDING FOR GENERAL AUTHORIZATION; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**PASSED AND ADOPTED** this 26<sup>th</sup> day of September, 2013.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Russell Smith, Chairperson

**EXHIBIT 1: Disbursement Agreement**

**RESOLUTION 2013-8**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") APPROVING A REVISED AGREEMENT REGARDING THE DISTRIBUTION OF IMPACT FEE CREDITS; PROVIDING FOR GENERAL AUTHORIZATION; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

**EXHIBIT 1**



## AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT

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**THIS AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT** (the "**Agreement**") amends and restates in its entirety that certain Agreement for Impact Fee Credit Collection and Disbursement dated February 28, 2007 between the District (hereinafter defined) and Treviso Bay Development, LLC and is made and entered into by and between:

**Wentworth Estates Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, being situated in Collier County, Florida, and whose address is 6131 Lyons Rd # 100, Coconut Creek, FL 33073-4739 ("**District**"); and

**Lennar Homes, LLC**, a Florida limited liability company, whose address is 15550 Lightwave Drive, Suite 210, Clearwater, Florida 33760 ("**Lennar**"), as successor, by assignment, of Treviso Bay Development, LLC; and

The foregoing entities may be referred to herein collectively as the "**Parties**," or individually as a "**Party**."

### RECITALS

**WHEREAS**, the District is a local unit of special-purpose government established by ordinance adopted by the Board of County Commissioners in and for Collier County, Florida (the "**Board of County Commissioners**"), pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, within the boundaries of the District is the community known as "**Treviso Bay**;" and

**WHEREAS**, pursuant to the Act, the District has the authority to issue bonds for the purposes, among others, of planning, financing, constructing, operating and/or maintaining certain community infrastructure, including, but not limited to, stormwater management improvements; roadways; entrance, landscape and irrigation improvements; water and sewer improvements; wetland mitigation; and, as set forth in Section 190.003(8)(p), Florida Statutes, "[p]ayments, contributions, dedications, fair share or concurrency obligations, and any other exactions required as a condition to receive any government approval or permit necessary to accomplish any district purpose;" and

**WHEREAS**, pursuant to Collier County Ordinance 03-51 ("**PUD Ordinance**") adopted on September 23, 2003, the Board of County Commissioners adopted a Planned Unit Development Master Plan ("**Master Plan**") for Treviso Bay, which Master Plan required that certain road impact fees be paid to Collier County, Florida (the "**County**") for the development of the Treviso Bay project, and which contemplated that the District may provide infrastructure and facilities to serve the project; and

**WHEREAS**, consistent with the PUD Ordinance, the "Wentworth Estates PUD Development Agreement" dated February 24, 2004 and recorded in the Official Records of Collier County, Florida at Book 3515, page 1631, similarly required that certain road impact fees be paid for the development of Treviso Bay; and

## AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT

---

**WHEREAS**, on May 16, 2006, and pursuant to that certain Master Trust Indenture (“**Master Indenture**”) and First Supplemental Trust Indenture (“**Supplemental Indenture**,” together with the “**Master Indenture**,” the “**Indenture**”) both dated May 1, 2006, the District issued the following bonds to finance a portion of the District’s Capital Improvement Plan (defined herein):

- (i) Series 2006A Bonds in the face amount of \$38,145,000.00, Wentworth Estates Community Development District (Collier County, Florida) Special Assessment Bonds (the “**2006A Bonds**”), and
- (ii) Series 2006B Bonds in the face amount of \$26,315,000.00, Wentworth Estates Community Development District (Collier County, Florida) Special Assessment Bonds (the “**2006B Bonds**,” together with the 2006A Bonds, the “**Bonds**”); and

**WHEREAS**, to secure the repayment of the Bonds, and pursuant to Resolutions 2004-15, 2004-16, 2004-18, 2006-03, 2009-06, 2009-07, and 2009-09, among others, the District imposed non-ad valorem special assessments (the “**Initial Debt Assessments**”) on certain developable real property within the boundaries of the District, which property specially benefits from the facilities, services and related payments to other governmental entities provided by the District as described in the District’s Engineer’s Report dated February 2004, as subsequently amended and supplemented from time to time (the “**Capital Improvement Plan**”); and

**WHEREAS**, the District’s Capital Improvement Plan included certain amounts for the payment of road impact fees to the County; and

**WHEREAS**, in January 2007, and consistent with the Capital Improvement Plan, the District’s Board of Supervisors authorized the payment to the County of certain road impact fees in the amount of \$6,018,558.75 (“**District Funded Impact Fees**”) from the proceeds of the District’s Bonds; and

**WHEREAS**, on February 28, 2007, the District entered into that February 28, 2007 Agreement for Impact Fee Credit Collection and Disbursement (“**Original Disbursement Agreement**”) between the District and Treviso Bay Development, LLC (“**Original Developer**”); and

**WHEREAS**, under the Original Disbursement Agreement, the Original Developer, which had already funded \$2,836,419.25 in road impact fees to the County (“**Developer Funded Impact Fees**”), agreed to serve as the collection agent on behalf of the District to collect monies, if any, resulting from the sale of impact fee credits (the “**Impact Fee Credits**”) arising from the payment of the Developer Funded Impact Fees and District Funded Impact Fees and to distribute any such monies first, to itself, up to an amount equal to the Developer Funded Impact Fees and thereafter to the District, in an amount equal to the District Funded Impact Fees; and

**WHEREAS**, it was anticipated at the time the Original Disbursement Agreement was entered into that Impact Fee Credits would be sold to builders, and any proceeds received by the District from the sale of District Funded Impact Fee Credits would be used to prepay the Initial Debt Assessments securing the 2006B Bonds; and

**WHEREAS**, due to economic conditions and other factors, the Initial Debt Assessments imposed on lands owned by the Original Developer became delinquent, and the District filed a foreclosure action

## AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT

---

in the Twentieth Judicial Circuit of the State of Florida, in and for Collier County, Florida, and known as Wentworth Estates Community Development District v. VK Holdings Treviso Bay, LLC, et. al., General Division Case No. 10-4800-CA (“**Foreclosure**”); and

**WHEREAS**, in order to resolve the Foreclosure, the District adopted Resolution 2012-01 on November 29, 2011, and, among other things, recognized Lennar Homes, LLC (“**Lennar**”) as the successor to the Original Developer of Treviso Bay; and

**WHEREAS**, as part of Resolution 2012-01, the District’s Board, among other things, declared the Capital Improvement Plan complete for certain limited purposes, authorized a transaction which among other things resulted in the cancellation of the District’s 2006B Bonds and a corresponding reduction of the Initial Debt Assessments, and adopted an assessment roll; and

**WHEREAS**, with input from Lennar as to a revised plan of development for Treviso Bay, and on September 21, 2012, the District adopted Resolution 2012-11, which approved a revised Capital Improvement Plan, and revised the District’s debt assessment methodology (“**Debt Assessment Methodology**”) for re-allocating the Initial Debt Assessments to reflect the revised Capital Improvement Plan (as so re-allocated, the “**Debt Assessments**”); and

**WHEREAS**, as of the date hereof, in addition to a limited number of homes owned by landowners within Treviso Bay, Lennar owns and is developing the majority of the lands in Treviso Bay and other individuals or entities may also be developing, or building homes in, a portion of the lands in Treviso Bay (the “**Other Developers**”); and

**WHEREAS**, as of the date hereof, the District has not received any proceeds from the sale of Impact Fee Credits, and Lennar has represented after reasonable inquiry that neither Lennar nor the Original Developer has received any proceeds from the sale of any Impact Fee Credits; and

**WHEREAS**, while understanding that the Initial Debt Assessments securing the 2006B Bonds were prepaid and/or otherwise cancelled due to payments by Lennar, and in an abundance of caution, the District intends not to sell, for remuneration, Impact Fee Credits arising from District Funded Impact Fees to owners of land in the District, but instead desires to offer such Impact Fee Credits at no cost and on a first-come, first-served basis; and

**WHEREAS**, the Original Disbursement Agreement does not set forth any time frame within which the Impact Fee Credits arising from the District Funded Impact Fees would be sold and paid to the District; neither of the Original Disbursement Agreement or Indenture requires the District to use the proceeds, if any, from the sale of the Impact Fees Credits arising from the District Funded Impact Fees in any specified manner; and the Indenture and 2006A Bonds do not contain provisions allowing the District to apply proceeds, if any, from the sale of Impact Fee Credits arising from the District Funded Impact Fees to redeem 2006A Bonds prior to their permitted redemption dates; and

**WHEREAS**, in view of the foregoing, the District has determined to make available, free of charge, on a first-come, first-served basis, Impact Fee Credits arising from the District Funded Impact Fees to Lennar and the Other Developers and to amend and restate, in its entirety, the Original Disbursement Agreement to provide for Lennar to serve as the District’s agent to distribute impact fee credits arising from the District Funded Impact Fees;

## AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT

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### TERMS AND CONDITIONS

**NOW THEREFORE**, for good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**1. Recitals.** The recitals, and definitions used therein, so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

**2. Original Disbursement Agreement Superseded and Replaced.** The District and Lennar agree that the Original Disbursement Agreement is hereby amended and restated in its entirety and superseded and replaced by this Agreement.

**3. Disbursement Obligations.**

(a) In order to provide for the orderly distribution of Impact Fee Credits arising from District Funded Impact Fees for the benefit of the land in the District subject to the Debt Assessments, including the land in the District owned by Lennar, and in consideration for the benefits arising from the orderly distribution of such Impact Fees, Lennar hereby agrees to serve, without compensation, as the District's distribution agent for the distribution of all Impact Fee Credits arising from the District Funded Impact Fees.

(b) As of the date of this Agreement, Lennar and the District agree that the total amounts of the Impact Fee Credits remaining and arising from the Developer Funded Impact Fees and District Funded Impact Fees are, respectively: \$ [REDACTED] (remaining Impact Fee Credits arising from Developer Funded Impact Fees) and \$6,018,558.75 (remaining Impact Fee Credits arising from District Funded Impact Fees). Nothing herein shall govern or otherwise impact Lennar's ability to obtain Impact Fee Credits from the County arising from the Developer Funded Credits, provided however that Developer Funded Credits are not distributed in a way so as to interfere with the District's allocation of Impact Fee Credits in a manner consistent with the District's Debt Assessment Methodology.

(c) Lennar shall ensure that all Impact Fee Credits associated with the District Funded Impact Fees are distributed on a first-come, first-served basis, at no charge to Lennar or any Other Developer developing property in the District, and in a manner consistent with the Debt Assessment Methodology.

(d) In order to accomplish the foregoing, Lennar shall be entitled to file applications or other appropriate documentation from time to time with the County to obtain Impact Fee Credits associated with the District Funded Impact Fees, without any further action of the District. In the event Other Developers seek to receive Impact Fee Credits arising from the District Funded Impact Fees, to the extent remaining available from the County, Lennar shall take the actions necessary to cause such Impact Fee Credits arising from the District Funded Impact Fees to be made available to Other Developers, in all cases, on a first-come, first served basis with Lennar, and in a manner consistent with the Debt Assessment Methodology.

**4. Notice.** Upon the sale of property within the District by Lennar to a third party builder, Lennar shall provide notice of the availability of Impact Fee Credits associated with the District Funded Impact Fees, if any are then remaining, to the third party builder.

**AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT**

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**5. Representations and Warranties.** Each party makes the following representations and warranties with the understanding that each party is entering into the Agreement in reliance upon each of these representations and warranties, and that without these representations and warranties, such party would not enter into this Agreement:

- a. Each party represents and warrants that it is competent and authorized to enter into the Agreement.
- b. Each party represents and warrants that it has not sold, transferred, conveyed, assigned, or subrogated any of the rights or claims released, referenced, or otherwise addressed in this Agreement, and hereby expressly waives all rights he or she has or may have to do so.
- c. Each party represents and warrants that all of the provisions of this Agreement have been explained to it by its legal counsel, and such party has understood and accepted the Agreement.
- d. Lennar represents and warrants to the District that it is the successor in interest to Treviso Bay Development, LLC under the Original Disbursement Agreement.

**6. Term.** The term of this Agreement shall commence on the date hereof and continue until such time as there are no Impact Fee Credits arising from the District Funded Impact Fees remaining to be distributed by the County.

**7. Notice.** Any notice, demand, request or communication required or permitted hereunder ("**Notice**") shall be in writing and sent by hand delivery, United States certified mail, or by recognized overnight delivery service, addressed as follows:

As to District:                   Wentworth Estates  
  Community Development District  
  JPWard and Associates, LLC  
  513 Northeast 13<sup>th</sup> Avenue  
  Fort Lauderdale, Florida 33301  
  Attn: James P. Ward

Copy to:                           Hopping Green & Sams  
  119 South Monroe St., Suite 300  
  Tallahassee, Florida 32301  
  Attn: District Counsel

As to Lennar:                   Lennar Homes, LLC  
  15550 Lightwave Drive, Suite 210  
  Clearwater, Florida  
  Attn: \_\_\_\_\_

## AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT

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Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for each party may deliver Notice on behalf of that party. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

**8. Third Parties.** This Agreement is solely for the benefit of the Parties and no right or cause of action shall accrue upon, or by reason of, or to or for the benefit of, any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties and their respective representatives, successors, and assigns.

**9. Arm's Length Transaction.** This Agreement has been negotiated fully by and among the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against any Party.

**10. Headings for Convenience Only.** The descriptive headings in this Agreement are for convenience only and shall not control or affect the meaning or construction of any of the provisions of this Agreement.

**11. Assignment.** No party may assign, transfer or license all or any portion of its rights under this Agreement without the prior written consent of the other party. Any assignments attempted to be made by any party without the prior written approval of the other party are void.

**12. Controlling Law and Venue.** This Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that venue for any litigation arising out of or related to this Agreement shall be in Collier County, Florida.

**13. Public Records.** All documents of any kind provided to the District or to District staff or other representatives in connection with this Agreement may be public records and in the District's sole discretion may be treated as such in accordance with Florida law.

**14. Severability.** In the event that any provision of this Agreement shall be held to be invalid, the same shall not affect in any respect whatsoever the validity of the remaining provisions of this Agreement.

**15. Litigation.** A default by any party under this Agreement shall entitle the other parties to all remedies available at law or in equity, which may include but not be limited to the right of actual

## AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT

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damages, injunctive relief and/or specific performance. In the event of litigation among the Parties with respect to this Agreement or the performance of their respective obligations hereunder, the prevailing Party shall be entitled to recover from the non-prevailing Party all fees and costs incurred by such prevailing Party in connection with the litigation, including reasonable attorneys' fees for trial, alternative dispute resolution, and appellate proceedings.

**16. Further Assurance.** Each Party agrees to furnish, upon request of another Party, such further information, to execute and deliver to each other such other documents, and to do such other acts and things, all as the requesting Party may reasonably request for the purpose of carrying out the intent of this Agreement.

**17. Amendments.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by all Parties hereto.

**18. Entire Agreement.** This instrument shall constitute the final and complete expression of the agreement among the Parties relating to the subject matter of this Agreement.

**19. Counterparts.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document. If any Party uses a scanned or facsimile transmittal, that copy shall be deemed to be an original.

**20. Authorization.** The execution of this Agreement has been duly authorized by the appropriate body or official of each Party, each Party has complied with all the requirements of law, and each Party has the full power and authority to comply with the terms and provisions of this instrument.

**21. Binding Effect.** This Agreement shall be binding on the Parties and their respective successors and assigns; provided, however, that no Party shall have the right to assign its rights or obligations hereunder, whether absolutely or collaterally, without the prior written consent of the other Parties.

[CONTINUED ON NEXT PAGE]

**AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT**

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**IN WITNESS WHEREOF**, the Parties have caused this instrument to be executed by their duly authorized officers.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**, a special purpose unit of local government

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James P. Ward, Secretary

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Russell Smith, Chairman

**CONTINUED ON NEXT PAGE**



**AMENDED AND RESTATED AGREEMENT FOR IMPACT FEE CREDIT DISBURSEMENT**

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Signed in the presence of:

**LENNAR HOMES, LLC**, a Florida limited liability company

\_\_\_\_\_  
Print Name \_\_\_\_\_

\_\_\_\_\_  
Print Name: \_\_\_\_\_

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

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*Wentworth Estates Community Development District*

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*Financial Statements*

*August 31, 2013*



*Prepared by:*

***JPWARD AND ASSOCIATES LLC***

***513 NE 13TH AVENUE***

***FORT LAUDERDALE, FLORIDA 33301***

***E-MAIL: WARD9490@COMCAST.NET***

***PHONE: (954) 658-4900***

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 2013**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds			Account Groups		
	General Fund	Series 2006	Capital Project Fund	General Long Term Debt	General Fixed Assets	
<b>Assets</b>						
<b>Cash and Investments</b>						
General Fund - Invested Cash	\$ 103,229	\$ -	\$ -	\$ -	\$ -	\$ 103,229
Capital Project Fund - Series 2006						
Construction Account	-	-	46	-	-	\$ 46
Debt Service Fund						
Interest Account	-	-	-	-	-	-
Sinking Account	-	-	-	-	-	-
Reserve Account	-	200,000	-	-	-	200,000
Revenue	-	572,700	-	-	-	572,700
Prepayment Account	-	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-	-
<b>Due from Other Funds</b>	<b>0</b>					<b>0</b>
General Fund	-	74,862	-	-	-	74,862
Debt Service Fund(s)	-	-	-	-	-	-
<b>Market Valuation Adjustments</b>	-	-	-	-	-	-
<b>Accrued Interest Receivable</b>	-	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-	-
<b>Prepaid Expenses</b>	-	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	-	847,561	-	847,561
<b>Amount to be Provided by Debt Service Funds</b>	-	-	-	36,212,439	-	36,212,439
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	-	53,385,470	53,385,470
<b>Total Assets</b>	<b>\$ 103,229</b>	<b>\$ 847,561</b>	<b>\$ 46</b>	<b>\$ 37,060,000</b>	<b>\$ 53,385,470</b>	<b>\$ 91,396,307</b>

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 2013**

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds			Account Groups		
	General Fund	Series 2006	Capital Project Fund	General Long Term Debt	General Fixed Assets	
<b>Liabilities</b>						
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ 25,270	\$ -		\$ -	\$ -	\$ 25,270
<b>Due to Other Funds</b>						-
General Fund	-	-	\$ -	-	-	-
Debt Service Fund(s)	74,862	-	-	-	-	74,862
<b>Due to Bondholders</b>		1,475,000				1,475,000
<b>Bonds Payable</b>						-
Current Portion	-	-		665,000	-	665,000
Long Term	-	-		36,395,000	-	36,395,000
Matured Bonds Payable	-	-		36,395,000	-	36,395,000
Matured Interest Payable	-	-		-	-	-
<b>Total Liabilities</b>	<b>\$ 100,132</b>	<b>\$ 1,475,000</b>	<b>\$ -</b>	<b>\$ 37,060,000</b>	<b>\$ -</b>	<b>\$ 75,030,132</b>
<b>Fund Equity and Other Credits</b>						
<b>Investment in General Fixed Assets</b>	-	-			53,385,470	53,385,470
<b>Fund Balance</b>						
<b>Restricted</b>						
Beginning: October 1, 2012 (Audited)	-	(80,252)	17	-	-	(80,235)
Results from Current Operations	-	(547,186)	29	-	-	(547,157)
<b>Unassigned</b>						
Beginning: October 1, 2012 (Audited)	(51,405)	-		-	-	(51,405)
Results from Current Operations	54,503	-		-	-	54,503
<b>Total Fund Equity and Other Credits</b>	<b>\$ 3,097</b>	<b>\$ (627,439)</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ 53,385,470</b>	<b>\$ 52,761,175</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 103,229</b>	<b>\$ 847,561</b>	<b>\$ 46</b>	<b>\$ 37,060,000</b>	<b>\$ 53,385,470</b>	<b>\$ 127,791,307</b>

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2013**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
<b>Interest</b>														
Interest - General Checking	4	5	6	1	3	6	4	6	7	7	6	55	100	55%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	-	2,481	2,664	609	2	128	371	101	268	-	-	6,624	5,133	129%
Special Assessments - Off-Roll	-	89,274	-	-	89,274	2,719	-	83,145	-	-	-	264,412	172,892	153%
<b>Intergovernmental Transfers In</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue and Other Sources:</b>	<b>\$ 4</b>	<b>\$ 91,760</b>	<b>\$ 2,670</b>	<b>\$ 610</b>	<b>\$ 89,279</b>	<b>\$ 2,853</b>	<b>\$ 375</b>	<b>\$ 83,252</b>	<b>\$ 275</b>	<b>\$ 7</b>	<b>\$ 6</b>	<b>271,092</b>	<b>\$ 178,125</b>	<b>152%</b>
<b>Expenditures and Other Uses</b>														
<b>Executive</b>														
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%
<b>Financial and Administrative</b>														
Audit Services	-	-	7,750	-	6,000	-	-	1,750	-	-	-	15,500	7,500	207%
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	-	-	-	-	-	10,000	-	-	-	-	-	10,000	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	500	1,000	-	-	1,500	2,000	75%
<b>Other Contractual Services</b>														
Recording and Transcription	-	-	-	-	-	-	-	-	61	-	-	61	-	N/A
Legal Advertising	172	501	-	-	-	-	-	167	161	-	-	1,000	1,500	67%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	10,500	0%
Dissemination	-	-	-	5,000	-	-	-	-	-	-	-	5,000	5,000	100%
Property Appraiser/Tax Collector Fees	1,466	-	-	-	-	-	-	-	-	-	-	1,466	500	293%
Bank Service Charges	53	40	98	55	55	83	42	39	72	50	52	639	-	N/A
<b>Travel and Per Diem</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>														
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	19	14	75	6	-	29	-	29	65	1	19	257	1,200	21%

**Wentworth Estates Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2013**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Insurance</b>	-	69,727	-	-	-	-	-	-	-	-	-	69,727	30,000	232%
<b>Printing &amp; Binding</b>	-	-	-	-	-	-	-	-	-	111	-	111	750	15%
<b>Office Supplies</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Subscription &amp; Memberships</b>	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Legal Services</b>														
Legal - General Counsel	-	4,491	2,324	-	-	-	-	2,283	2,150	-	7,476	18,724	25,000	75%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Other General Government Services</b>														
Engineering Services - General Fund	-	825	-	300	-	-	-	-	-	-	1,118	2,243	20,000	11%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>8,051</b>	<b>81,765</b>	<b>16,415</b>	<b>11,528</b>	<b>12,222</b>	<b>16,279</b>	<b>6,208</b>	<b>10,933</b>	<b>9,676</b>	<b>6,328</b>	<b>14,831</b>	<b>194,237</b>	<b>178,125</b>	<b>92%</b>
<b>Storm water Management Services</b>														
Lake & Wetland System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Aquatic Weed Control	-	20,779	707	-	-	-	-	-	-	-	-	21,485	-	N/A
<b>Sub-Total:</b>	<b>-</b>	<b>20,779</b>	<b>707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,485</b>	<b>-</b>	<b>N/A</b>
<b>Road and Street Services</b>														
<b>Utility Services</b>														
Electric	174	-	374	-	170	150	-	-	-	-	-	867	-	N/A
Other Contractual	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>174</b>	<b>-</b>	<b>374</b>	<b>-</b>	<b>170</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>867</b>	<b>-</b>	<b>N/A</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 8,225</b>	<b>\$ 102,544</b>	<b>\$ 17,495</b>	<b>\$ 11,528</b>	<b>\$ 12,392</b>	<b>\$ 16,429</b>	<b>\$ 6,208</b>	<b>\$ 10,933</b>	<b>\$ 9,676</b>	<b>\$ 6,328</b>	<b>\$ 14,831</b>	<b>216,589</b>	<b>\$ 178,125</b>	<b>122%</b>
Net Increase/ (Decrease) in Fund Balance	(8,221)	(10,783)	(14,825)	(10,918)	76,887	(13,576)	(5,833)	72,318	(9,400)	(6,321)	(14,825)	54,503	-	
Fund Balance - Beginning	(51,405)	(59,626)	(70,410)	(85,235)	(96,153)	(19,266)	(32,842)	(38,675)	33,644	24,243	17,922	(51,405)	720	
<b>Fund Balance - Ending</b>	<b>\$ (59,626)</b>	<b>\$ (70,410)</b>	<b>\$ (85,235)</b>	<b>\$ (96,153)</b>	<b>\$ (19,266)</b>	<b>\$ (32,842)</b>	<b>\$ (38,675)</b>	<b>\$ 33,644</b>	<b>\$ 24,243</b>	<b>\$ 17,922</b>	<b>\$ 3,097</b>	<b>3,097</b>	<b>\$ 720</b>	

Wentworth Estates Community Development District  
Debt Service Fund - Series 2006 Bonds  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2013

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Interest Income	17	18	3	4	5	4	5	14	15	10	11	107	17	627%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll		43,293	46,491	10,629	-	2,225	6,476	1,771	4,677	-	-	115,562	100,329	115%
Special Assessments - Off-Roll	-	-	-	-	-	-	1,438,801	-	-	-	-	1,438,801	2,509,997	57%
Special Assessments - Prepayments	-	-	6,649	-	-	14,113	-	-	-	-	-	20,761	-	-
Discounts on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 17</b>	<b>\$ 43,311</b>	<b>\$ 53,143</b>	<b>\$ 10,632</b>	<b>\$ 5</b>	<b>\$ 16,342</b>	<b>\$ 1,445,282</b>	<b>\$ 1,785</b>	<b>\$ 4,692</b>	<b>\$ 10</b>	<b>\$ 11</b>	<b>1,575,231</b>	<b>\$ 2,610,343</b>	<b>60%</b>
<b>Expenditures and Other Uses</b>														
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2006 A Bonds	-	-	-	-	-	-	-	15,000	-	-	-	15,000	\$ 625,000	2%
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Principal Debt Service - Prepayments</b>														
Series 2006 A Bonds	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	N/A
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Interest Expense</b>														
Series 2006 A Bonds	-	1,034,156	-	-	-	-	-	1,034,156	-	-	141	2,068,453	1,985,344	104%
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Foreclosure Counsel	28,935	-	-	-	-	-	-	-	-	-	-	28,935	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	3	3	3	3	3	2	3	3	3	3	3	29	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ 28,937</b>	<b>\$ 1,034,159</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 1,049,159</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 10,143</b>	<b>2,122,417</b>	<b>\$ 2,610,344</b>	<b>81%</b>
Net Increase/ (Decrease) in Fund Balance	(28,920)	(990,848)	53,140	10,630	2	16,340	1,445,280	(1,047,374)	4,689	8	(10,133)	(547,186)	(1)	
Fund Balance - Beginning	(80,252)	(109,172)	(1,100,021)	(1,046,880)	(1,036,251)	(1,036,249)	(1,019,909)	425,371	(622,003)	(617,314)	(617,306)	(80,252)	1,389,789	
<b>Fund Balance - Ending</b>	<b>\$ (109,172)</b>	<b>\$ (1,100,021)</b>	<b>\$ (1,046,880)</b>	<b>\$ (1,036,251)</b>	<b>\$ (1,036,249)</b>	<b>\$ (1,019,909)</b>	<b>\$ 425,371</b>	<b>\$ (622,003)</b>	<b>\$ (617,314)</b>	<b>\$ (617,306)</b>	<b>\$ (627,439)</b>	<b>(627,439)</b>	<b>\$ 1,389,788</b>	

**Wentworth Estates Community Development District**  
**Debt Service Fund - Series 2006 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2013**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Interest Income</b>														
Construction Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Working Capital Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers In (From Other Funds)</b>	3	3	3	3	3	2	3	3	3	3	3	29	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>N/A</b>
<b>Expenditures and Other Uses</b>														
<b>Capital Outlay</b>														
<b>Construction in Progress</b>														
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Construction In Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Operating Transfers Out (To Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
 Net Increase/ (Decrease) in Fund Balance	 3	 3	 3	 3	 3	 2	 3	 3	 3	 3	 3	 29	 -	
Fund Balance - Beginning	17	20	22	25	28	30	33	36	38	41	44	17	17	
<b>Fund Balance - Ending</b>	<b>\$ 20</b>	<b>\$ 22</b>	<b>\$ 25</b>	<b>\$ 28</b>	<b>\$ 30</b>	<b>\$ 33</b>	<b>\$ 36</b>	<b>\$ 38</b>	<b>\$ 41</b>	<b>\$ 44</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 17</b>	