

---

*JPWard and Associates LLC*

---

*TOTAL Commitment to Excellence*

## *Wentworth Estates*

*Community Development District*

*Board Meeting*

*December 14, 2017*



***JPWARD AND ASSOCIATES LLC***

*2900 Northeast 12th Terrace, Suite 1  
Oakland Park, Florida 33334  
E-MAIL: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)  
PHONE: (954) 658-4900*

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

December 6, 2017

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, December 14, 2017** at **8:30 A.M.**, at the **TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113**. The agenda is as follows:

1. Call to Order & Roll Call
2. Consideration of Minutes
  - I. November 9, 2017
3. CONSIDERATION OF RESOLUTION 2018-1 OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE REFUNDING OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2006A; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHICH COST IS TO BE DEFRAIDED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAIDED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR A PUBLIC HEARING TO CONSIDER THE ADVISABILITY AND PROPRIETY OF SAID ASSESSMENTS AND THE RELATED IMPROVEMENTS; PROVIDING FOR NOTICE OF SAID PUBLIC HEARING; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.
4. COCONSIDERATION OF RESOLUTION 2018-2 OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE REFUNDING OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2006A; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHICH COST IS TO BE DEFRAIDED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAIDED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR A PUBLIC HEARING TO CONSIDER THE ADVISABILITY AND PROPRIETY OF SAID

ASSESSMENTS AND THE RELATED IMPROVEMENTS; PROVIDING FOR NOTICE OF SAID PUBLIC HEARING; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

5. Consideration of Ranking of Audit Proposals to service as Auditor for the Fiscal years ending September 30, 2017 through September 30, 2021.
6. Staff Reports
  - I. Attorney
  - II. Engineer
  - III. Manager
7. Audience Comments and Supervisor's Requests.
6. Adjournment

The second order of business is consideration of the minutes of the October 12, 2017

---

The primary purpose of the meeting is to consider two resolutions related to the refinancing of the District's Series 2006A&B Bonds.

Resolution 2018-1 is what we commonly refer to as the resolution of intent to levy assessments, and this resolution sets forth much of the history of the original financing, and along with the Assessment Methodology, which is consistent with the Original Assessment Reports for the revised development plan of the community.

The reason this resolution is necessary is that the amount of the par debt outstanding on all lots will increase as a result of the refinancing, since the costs of the closing are included in the refinancing. However, this is offset by the decrease in the interest rates that is anticipated on the refinanced bonds, such that the annual payments that all property owners will pay will decrease.

The second resolution – 2018-2 is the resolutions that sets the date, time and location for the Public Hearing on the assessments. **The Public Hearing is scheduled for Thursday January 25, 2017 at 6:00 P.M. at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**

With the adoption of this resolution, this sets in place a procedure for all property owner's to be provided mailed notice by first class mail, based on the Property Appraiser's rolls, and all are welcome to attend the Public Hearing and provide the Board with any comment or testimony relative to the assessments ONLY.

---

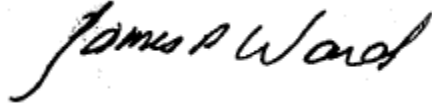
The fourth item on the agenda is to consider and rank audit firms to provide auditing services for the Fiscal Years ending September 30, 2017 through September 30, 2021. The law provided that a governmental agency must advertise for auditors periodically, and we usually use a five (5) year term of the audit. This provides continuity in the audit, however, the agreement is terminable by the District at any time on short notice. There is a ranking sheet and you MUST rank the auditors and the number 1 ranked

Wentworth Estates Community Development District

firm will be awarded the contract. Since the actual proposals are due on Friday , August 15, 2017 the firms proposals will be send to the Board under separate cover.

he 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

**The Fiscal Year 2018 schedule is as follows**

October 10, 2017	November 9, 2017
December 14, 2018	January 25, 2017
February 8, 2018	May 10, 2018

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

The Regular Meeting of the Wentworth Estates Community Development District's Board of Supervisors was held on Thursday, November 9, 2017, at 9:00 a.m., at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

**Present and constituting a quorum were:**

Joe Newcomb	Chairman
James Oliver	Vice Chairman
Paul Zotter	Assistant Secretary

**Board members absent:**

David Negip	Assistant Secretary
Russell Smith	Assistant Secretary

**Also present were:**

James Ward	District Manager
Greg Urbancic	District Attorney
Brett Sealy	MBS Capital Markets

**Audience present were:**

Bob Gang	Greenberg Traurig
Denise Ganz (via telephone)	Greenspoon Marder
Curt Keyser	Calvin Giordano and Associates

**1. Call to Order & Roll Call**

Mr. Ward called the meeting to order at 9:03 a.m., and roll call determined all members of the Board were present with the exception of Supervisors Negip and Smith.

## 2. Consideration of Minutes: October 12, 2017

Mr. Ward asked if there were any additions, corrections or deletions to the minutes, and there were none. He called for a motion for their approval.

**Motion was made by Mr. Newcomb and seconded by Mr. Oliver to approve the minutes described above, and with all in favor, the motion was approved.**

## 3. Consideration of Proposals from Bond Counsel

Mr. Ward stated this item was the consideration of proposals to provide bond counsel services related to the refinancing of the Series 2006 Bonds. He said there were two proposals: One from Greenspoon Marder represented by Denise Ganz, who was on the phone, and the second from Greenberg Traurig, Mr. Bob Gang, who was present at the meeting. Mr. Ward stated the same procedure would be used as last time, and as a matter of professional courtesy, he would ask that each presenter leave the room during the other's presentation if they would like to do so. After discussion, the Board determined to limit these presentations to 5-10 minutes each.

Mr. Gang stepped out of the room while Ms. Ganz gave her presentation.

Ms. Ganz began by apologizing for not being there in person and thanked them for the opportunity to present via telephone. She said she had provided the Board with a resume of her firm's experience, and added she had been involved in public finance almost since she became a lawyer in 1985. She had done hundreds of Community Development District financings, as well as all different types of financing throughout the state of Florida. She asked the Board to take into consideration her experience with their District in that a few years ago she had worked with Mr. Ward and Mr. Urbancic on impact fee issues which produced a good result. She stated during that process she had been able to get a good understanding of the District's bond issue and the assessment structure. She stated her firm also had tax expertise, especially with tax exempt bonds. She said her firm brought experience with structuring bond issues, an understanding of the assessments, and tax expertise. She added her firm had made sure the District had done what was necessary with respect to its continuing disclosure obligations. She stated she was very much up to speed with being able to accomplish the refinancing. She noted she had worked very closely with Mr. Ward on other transactions.

A comment was made that Ms. Ganz mentioned in her correspondence to the Board her firm was founded with a goal to become big enough to handle large and complex cases

while remaining small enough to offer each client focus. The question was asked where the CDD fit or what size it was. Ms. Ganz responded her firm was very specialized, and in the finance department, there were many partners who helped one another and were brought in as needed. She added there were less issues in a refinancing like this than in new bonds. She said in a refinancing transaction, her firm would be looking at how the money got spent to make sure it met the requirement of the tax code. Ms. Ganz assured the Board she would be the person who handled their transaction from beginning to end, barring an unforeseen emergency.

Ms. Ganz was asked about the Mc Carter and English partner who was mentioned. Ms. Ganz responded this firm's headquarters were in New Jersey. The partner to which she was referring had been practicing in the area of the tax law part of the code which applied to tax exempt bonds for over 35 years and was an expert. She said Greenspoon Marder had someone like this individual on staff but he had passed away. She added it was not easy to find people who were experts in the 103 area, which was the section of the code which applied to tax exempt bonds. Ms. Ganz stated this individual knew many other top lawyers in the country who worked in the same area as she did, and they often formed a consensus concerning difficult issues.

Ms. Ganz was asked if she foresaw any particular complications with regard to the District's transaction. She responded from what she could tell at this point some of the "thorny" issues had been resolved. She stated the way the underwriter decided to structure the bonds to get the best interest rate and savings were the issues, and she could not be sure at this point what might come up. She said it should be straight forward once the exact best structure was determined. She said the history of the District would have to be told, and her experience with the District would help her with this disclosure. She was asked if she was referring to the bankruptcy, and she responded affirmatively. Mr. Ward stated it was a disclosure issue, but not a hurdle to the refinancing.

The Board thanked Ms. Ganz and indicated they would hang up the phone and call her back after Mr. Gang presented.

Mr. Ward stated Ms. Ganz was off the phone, and Mr. Gang had rejoined the meeting.

Mr. Gang thanked the Board for the opportunity to present. He began by saying he had been the original bond counsel for the District. He had drafted the master trust indenture for the 2006 A and E Bonds and the supplemental indenture, which had been amended a couple times over the colorful history of the District. He said a second

supplemental indenture would be drafted to facilitate the refunding bonds. He stated in 2009, the original developer encountered a number of economic difficulties, and he continued to advise, and as a trustee, took over a default administration role. He said he had worked with US Bank as the successor to Wachovia in handling that, and some amendments had been made. He said in 2012, there was a settlement of all of the defaults, and Lennar had bought the land and bonds. He said by 2014, the District had a clean bill of health. He said his firm was a very large law firm with much expertise, and it had assisted with the default administration for the trustee and also with Lennar's entrance. He said he and his firm had been involved since the beginning, and he would like to continue his relationship with the District in the refunding.

Mr. Gang highlighted some of the material he had provided to the Board. He said his firm employed four full time municipal bond tax lawyers. One of them, Rebecca Harrigal, would be the person working with the District on the transaction. She came to his firm a year ago from the IRS where she was the Director of the Office of Taxes and Bonds for most of her career and was very knowledgeable.

Mr. Gang said his firm was the largest with CDD experience in Florida. He said a list of bond counsel deals since 2012 were included in the Board's packet, and the list included 250 transactions of \$3.25 billion. He said for an example, he had included a list of Collier County CDDs which his firm represented. He pointed out he currently worked with Mr. Urbancic and Mr. Sealy in another CDD. He said he also had included in the packet a list of refunding transactions he had handled and added his firm had done senior subordinate funding transactions for 15 different CDDs. He stated MBS Capital Markets along with his firm had developed this technique. He explained briefly how this type of transaction worked.

The Board asked if the fee range for his firm's services would be \$60,000-\$65,000. Mr. Gang responded if Mr. Sealy informed him the route the CDD would take was in that range, then he would respond affirmatively. Mr. Gang explained some of the work his firm would be doing.

The Board said the increment between the two, \$20,000, was not in the information provided. It was asked what the hourly rate structure was. Mr. Gang responded on bond transactions, his firm did not charge by the hour because what was being done was incurring liability for a tax opinion. He said the CDD would be giving investors their opinion on many millions of dollars of bonds, and they would come after the CDD if the IRS deemed them not to be tax exempt. He said in this event his firm would defend



their work. He reiterated their fees for the transactions were not the hourly rate but based on experience.

Mr. Gang stated he had been doing bonds for over 40 years and in his experience the fee of \$60,000 to \$65,000 was a fair fee. The comment was made that the question was asked because of the statement that the fees could be up to \$20,000 more. Mr. Gang responded that would be if it became more complicated. It was asked what cap there might be on the fees.

Mr. Ward responded the way he read the proposal, it would be roughly \$40,000 to \$45,000 for private placement or \$60,000 to \$65,000; so the cap was either \$45,000 or \$65,000.

Mr. Gang was asked if he was the individual dedicated to the account, and he responded affirmatively and added Rebecca Harrigal would be the primary tax attorney and Camille Evans, who was out of the Orlando office. It was asked if Ms. Harrigal was out of Philadelphia. Mr. Gang stated the Board would not need the tax attorney in the room; she would be drafting the tax documents. He added she had been working on Florida CDDs since she had been with his firm.

Mr. Ward asked if Mr. Gang saw any complexities with the refinancing. He responded the history of the defaults was behind them, and the issues could be if a public offering would be the best execution and if bond insurance would be attainable and economic.

Mr. Gang said he would emphasize his firm had had experience with the District with experienced tax lawyers on staff. He added his firm had done billions of dollars with CDDs, and his career has been working with CDDs in Florida. He said his firm had the largest volume of CDD bond counsel experience.

Mr. Gang was asked about current legislation, and he responded he was not sure how this would affect the bonds. He added there were many differences between the Senate and House bills. He briefly explained this legislation.

Mr. Ward asked if Mr. Gang would like to remain at the meeting or leave. It was decided he would step out of the meeting while the Board deliberated.

Mr. Oliver stated that these two presenters were following the legal path of making sure everything was done correctly in the refinance of the bonds, and they would have nothing to do with which bonds or which direction to go to make sure it was done. The

District was only following the letter of the law. Mr. Ward responded the firm would prepare for the CDD all of the legal documents with the most important being the tax opinion. Mr. Sealy would define what the structure was, and the attorney would define how it would be documented. The question was asked if either bond counsel might conclude the District would not want to refinance. Mr. Ward assured the Board he did not think that would happen.

**Motion was made by Mr. Newcomb and seconded by Mr. Oliver to accept the proposal of Greenberg Traurig for bond counsel, and with all in favor, the motion was approved.**

Mr. Oliver asked concerning an issue with tax opinion if there was a suit brought, would it be typical that an indemnification be offered in the retainer agreement. Mr. Ward responded an indemnification was not given, and the CDD was relying on the tax opinion for the tax exempt status. If the bonds became taxable under current law, then the CDD would go after Greenberg Traurig for that amount. Mr. Oliver asked if a bond purchaser relied on the tax opinion in the disclosure document and it was materially wrong and the CDD was sued, was there a statutory right to legal fees and costs. The response was uncertain, but there might be something in the trust indenture.

The comment was made in a law suit, everyone got named, so would the Board be covered. Mr. Ward responded the Board had gone through a pretty difficult time when the private developer went into default and Lennar took it over. He continued other than that issue, it should be a clean deal. It was also pointed out multiple proposals had been considered for hiring bond counsel, the CDD counsel had been advising the Board, and it was felt all had been done to hire people with the confidence to do the transaction.

Mr. Ward pointed out the fees for the bond counsel were contingency fees, and if the deal did not close, then no one would be paid.

A section of the proposed agreement from Greenberg Traurig was read aloud, which indicated if the deal did not close because of market reasons, the District would not owe any money; however, if for any reason other than market feasibility the District decided to terminate the refunding transaction, fees would be due and payable. Mr. Ward indicated he had not read this part of the agreement and it was a problem and a major issue. The Board waited while Mr. Ward left the room to clarify this detail with Mr. Gang.

In the waiting period, it was pointed out that Ms. Ganz's proposal stated her firm would charge a flat fee of \$60,000 in the event the bonds were publically sold or a flat bond counsel fee of \$55,000 in the event the bonds were privately placed. No contingency language was seen.

Mr. Sealy said with the Board's approval of moving forward today, he would do the rate lock, which was for 90 days from the date of the letter. He said they would need to move quickly, but it could be done. Mr. Sealy was asked if more time might be allowed, and he said 90 days was as much as he had ever received. He said in the past his firm had asked for an extension, which was usually honored without increasing the rate. He said he was confident it could be done in 90 days.

The comment was made the early rate was much lower than currently. Mr. Sealy responded a lower rate could be achieved by a public offering because they could price to the insurers underlying rating, which was double A, and the District had received triple B+. He said the cost of the insurance in that scenario increased to where the savings was better under the private placement scenario based upon the current market.

It was asked if the CDD would be paying another .75% in addition. Mr. Sealy responded the proposal was a 75 basis point origination fee, which totaled \$200,000.

Mr. Ward returned and said Mr. Gang would join them momentarily.

Mr. Ward reported the Board was now back on the record and it was 10:00 a.m.

Mr. Ward said Mr. Gang had indicated the paragraph in question had been used in the early days based upon Boards just arbitrarily deciding for whatever reason they did not want to proceed. He agreed that if the Board proceeded forward now and used his firm, then at the public hearing, together with the residents, it was decided not to proceed, then there would be no fee. However, Mr. Ward said if after that point, the Board decided on the day of pricing not to proceed for anything other than market conditions, the fee would be applicable. Mr. Ward said basically in the past Mr. Gang had done all the work, and the Board decided for some arbitrary reason not to proceed. The Board agreed this was fair. Mr. Gang returned to the meeting, and Mr. Ward informed him he had been retained as bond counsel to the District subject to the terms they had discussed related to the arbitrary provision in his proposal and subject to the cap rate of \$65,000 on the deal.

#### **4. Presentation by MBS Capital Markets of the Financing Alternatives of the District's 2006 Series Bonds**

Mr. Ward asked Mr. Sealy to proceed. Mr. Sealy began with a summary of what had been done so far which included searching for the best deal, submitting the credit package to S&P and sending a package to AGM, a bond insurer. He said he had also sent a credit package to Hancock Bank, which his firm had worked with on about a dozen CDD refinancings. He said this bank was willing to go 20 years without a rate reset, and it was the only bank right now which was doing so. He said the District was 20-37. He said Hancock Bank was not extending the maturity, and the District would not be faced with a rate reset.

Mr. Sealy directed the Board to Page 6 of the Revised document. He said they were mailing an offering document for private placement, subject to interest rate risk. He said there were potentially fewer covenants on the public offering side than on the private placement side. He said in a private placement in the event of determination of taxability, there would be an immediate rate reset. In a public offering, if there was a determination of taxability, there would not be a rate reset.

A question was asked if at the time of the refinancing, the bonds are not taxable, and then Congress changes their mind and they become taxable, does that trigger the issue. Mr. Sealy responded for the bank private placement, there would be an automatic rate change, which would still be lower than the current rate on the bonds.

Mr. Gang stated Congress could not retroactively make bonds taxable, so if bonds were tax exempt when they were issued, it was because of something either the District did or that the expenditure of the funds was not properly governmental or something like that. He said what Congress was saying now was all of a certain kind of bond issued after January 1, 2018, were taxable.

A comment was made that the District's bonds would be issued in 2018. The response was their bonds were governmental and there was nothing in the current tax bill affecting bonds which would keep you from issuing tax exempt. Mr. Gang continued it may make the bonds less valuable as an investment because people's tax rates were lower.

Mr. Gang continued in the past developers had sold land to Districts at the appraised value, and the IRS looked at that. He said another issue was the proper use of fill was looked at by the government. He said those issues had been resolved in this District. He said there would probably not be any problems.

Mr. Ward indicated the District had been audited and it was fine.

Mr. Sealy continued there were two offerings: the public and the private offering. He said on Page 8, the Board would see that his firm had gone to S&P and received an underlying rating in senior bonds of triple B+, which was consistent with other senior subordinate transactions. He said he had received from AGM an acknowledgement of its willingness to provide an insurance commitment on the senior bonds as well as a partial surety bond, which essentially allowed the District to fund less cash reserve. He pointed out these results still provided for healthy net present value savings both on a percentage and total dollar basis, as well as annual reduction overall of about \$245,000 a year.

Mr. Sealy stated his firm had also solicited Hancock Bank to provide a term sheet which he stated was consistent with other term sheets. It provided for a 20 year amortization on a fixed rate basis, which was at 3.75. He said he noted this rate was slightly higher than on the public offering side, but when bond insurance was factored in, it did create a higher net interest cost and resulted in a slightly less annual reduction in savings on the public offering side than on the private placement side.

Mr. Sealy said on the Hancock side, he had found the banks were looking for a bigger relationship than just being an investor. He said their term sheet included for them to serve in the capacity as the trustee.

Mr. Ward said replacing the trustee and using them as the depository trust were two pieces of the Hancock proposal which he was uncomfortable with. Mr. Ward explained they wanted to hold the District's operating account, which was now with Sun Trust. Mr. Ward stated he was particularly uncomfortable with this.

Mr. Ward was asked if the Trustee was paid a fee and how much it was. His response was affirmative, and he said the amount was under \$10,000 a year. It was asked if Hancock Bank would be willing to wave that fee. Mr. Sealy said he would ask. He said he could probably negotiate for one of the requirements.

Mr. Ward stated on a daily basis, the two individuals who he worked with were the Trustee and the operating accounts. The trustee was the most important to him because he dealt with him every single day in terms of moving money around, making sure bond payments are made, making sure there wasn't someone in Philadelphia reading trust indentures which were different than what they really said with Mr. Ward having to spend days convincing them how to read a trust indenture. He said he was not familiar with Hancock Bank. He said the trustee and the depository trustee controlled absolutely everything, and that would not be advantageous for the District.

Mr. Ward was asked which of the two positions he would give up. He responded personally neither, but the least troublesome was the trust depository. He was asked why he would be dealing with the trustee so frequently once the deal was done. He responded he was moving money in and out of accounts, making sure debt service got paid on time, reading indentures to move reserve funds, making sure interest got credited correctly, etc. He gave an example of a recent problem he had encountered. His conclusion was he was uncomfortable with Hancock as a trustee.

Mr. Sealy did not think this issue was a deal breaker and indicated he would try to renegotiate these terms.

Mr. Ward stated he was not trying to be difficult but the trustee directing, and his office having to use Hancock Bank for investment purposes meant whatever the bank chose to invest in, he would have to sign off on. He said this would give him liability that those investment proceeds were where they should have been. He told the Board the Hancock Bank proposal had only come up within the last two days.

Mr. Ward was asked why he would be responsible if Hancock Bank's obligation was to invest within certain guidelines. Mr. Ward responded it was his obligation to direct it under the trust indenture, not the trustee. He said at the moment there was no trustee because the reserve account was basically nil. He said with refinancing the reserve account would go up to about \$600,000.

Mr. Gang said there were guidelines in the trust indenture, and they could be further narrowed. He was asked what would happen if Hancock Bank went "belly up." He responded Hancock Bank would be seized by regulators. He said as he understood it in a qualified public depository structure in Florida, all the members covered for each other, so individuals were not supposed to lose money.

Mr. Ward stated that was different than a trust relationship bank. He said US Bank, for example, had a trust department and the funds were fully insured.

A concern was expressed that they had 90 days and would have to limit the kind of things they could do and set forth guidelines with which all were comfortable. If the scope of the investments was the concern, then maybe the Board should agree on a narrow scope of investments.

Mr. Ward responded it was not the scope of the investments, it was the limitation of having to leave them at Hancock Bank. He said the District would not be able to get quotes from US Bank or anybody else to invest the funds, and so Hancock Bank would be controlling the interest rate given. He said with a trustee who was not the bond holder, he did not have that problem.

Mr. Ward was asked if he would still have this concern if Hancock Bank was not given the trustee position. His response was negative. He said if they were just the bond holder in the normal course, he did not have a problem.

Mr. Sealy said the rate would be locked in from November 10, 2017, for 90 days. A comment was made that the District was refinancing \$27 million, and was this deal with Hancock Bank their only option. Mr. Sealy responded there were two options. He said the Board could also go the public offering route based upon procurement of the underlying rating of the insurance and the surety bond, and the bonds would be sold in the marketplace. He said there was no rate lock. It was correctly stated that interest rate risk would be taken on in this option.

Mr. Ward said a public hearing was required because the Board would be increasing the par debt for each resident. He said the public hearing required mailing notices to everyone in the District 30 days in advance. The public would have an opportunity to appear and speak. At the end of the public hearing, the Board would be asked to adopt a resolution which increased the par debt on the lots. The Board would make the final decision. He said the Board would set the day and time and could limit each speaker's time, but they did not have to limit speaking time. It was commented that many people attend the meeting for clarification. Mr. Ward said probably a couple hundred people would attend.

Mr. Sealy said he would do a presentation, and he added the better the notice was written, the fewer people would attend.

It was asked when in a public offering, the interest rate was locked in. Mr. Sealy responded it was unknown until an offering document was mailed and the bonds were priced. He said he honestly had no idea where rates were going due to the political climate.

There was some further discussion of each scenario. Mr. Ward stated the Board did not have to approve either one today. He said the options needed to be worked out and the public hearing needed to be set. Mr. Ward said he would talk with Mr. Sealy and put together a schedule which would include a meeting, where a new term sheet would be presented and the Board could vote. A time for another meeting was discussed.

The Board agreed to have a continuation of today's meeting on November 27 at 8:30 a.m.

## **5. Consideration of Candidate for District Engineer**

Mr. Ward stated he had advertised the District Engineer position and sent his proposal to six or seven engineers the he knew. He said he had received one proposal from Calvin Giordano & Associates, Curt Keyser, who was prepared to give a presentation, but it was not necessary the Board hear it. Mr. Ward stated he asked CGA to provide a copy of their rate sheet and a formal agreement. He said the Board's choice was to reject the one proposal that had been received or rank him as number one and authorize the agreement with CGA at the rate structures proposed which was consistent with other engineering companies. He said the reason for their receiving only one response was most likely the amount of work available this time of year and the fact that CDDs do not provide a great deal of work. He said CGA was a reputable firm, and he recommended them and the District would need an engineer for the refinancing. He said he has worked extensively with CGA for 30 years.

It was pointed out it would be fruitless to re-advertise the position, and it was advantageous that Mr. Ward had a relationship with CGA. Also, it was mentioned the fee structure was pretty standard, and there was the right within the agreement to terminate in 30 days.

Mr. Keyser said he would be the primary engineer for the District, and he said he had a staff of 12 engineers and support people. He said he knew one of the District's needs



was mapping, and he had a full GIS department. He said he could pull in whatever resources were necessary.

Mr. Ward explained the engineer was going to have to sign off on a certificate which said the infrastructure was operational. He said the Board had requested a map of the infrastructure, but that would be four or five months down the road.

**Motion was made by Mr. Newcomb and seconded by Mr. Zotter to rank Calvin Giordano & Associates as No. 1 and authorize the staff to enter into the agreement, and with all in favor, the motion was approved.**

Mr. Ward called for a motion to continue this current meeting on November 27, 2017, at 8:30 a.m.

**Motion was made by Mr. Newcomb and seconded by Mr. Oliver to continue the meeting on November 27, 2017, at 8:30 a.m., and with all in favor, the motion was approved.**

The meeting was ended at 11:04 a.m.

Wentworth Estate Community Development  
District

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

\_\_\_\_\_  
Joseph Newcomb, Chairman

## RESOLUTION NO. 2018-1

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE REFUNDING OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2006A; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHICH COST IS TO BE DEFRAYED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR A PUBLIC HEARING TO CONSIDER THE ADVISABILITY AND PROPRIETY OF SAID ASSESSMENTS AND THE RELATED IMPROVEMENTS; PROVIDING FOR NOTICE OF SAID PUBLIC HEARING; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Wentworth Estates Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, as amended (the Uniform Community Development District Act of 1980) (the "Act"), created by Ordinance No. 2004-37 of the Board of County Commissioners of Collier County, Florida, effective on June 15, 2004, as amended by Ordinance No. 2006-13 of the Board of County Commissioners of Collier County, Florida, effective on April 3, 2006; and

**WHEREAS**, the Board of Supervisors (the "Board") of the District previously authorized and approved the issuance of the District's \$38,145,000.00 Special Assessment Bonds, Series 2006A (the "Series 2006A Bonds") and \$26,315,000 Special Assessment Bonds, Series 2006B (the "Series 2006B Bonds") for the purpose of constructing certain public infrastructure and other public infrastructure improvements (collectively, the "2006 Project"). The 2006 Project was originally described and detailed in the Revised Engineer's Report for the Wentworth Estates Community Development District prepared by Johnson Engineering, Inc. and dated September 9, 2004, as supplemented by that certain Supplemental Engineer's Report for the Wentworth Estates Community Development District prepared by Johnson Engineering, Inc. and dated April 2006 (the "2006 Engineer's Report"). The 2006 Project as described in the 2006 Engineer's Report was later amended and supplemented by that certain Supplemental Engineer's Report prepared by Johnson Engineering, Inc. and dated April 2009 (the "2009 Supplemental Engineer's Report") in connection with the reallocation of certain of the debt assessments by the District to impose special assessments on property that was not originally assessed to pay the cost of the additional improvements described in the 2009 Supplemental Engineer's Report. (The 2006 Engineer's Report as supplemented and amended by the 2009 Supplemental Engineer's Report is herein referred to as the "Original Engineer's Report"); and

**WHEREAS**, on or about December 29, 2011, the Series 2006B Bonds were presented to the District's trustee for cancellation and are no longer outstanding; and

**WHEREAS**, pursuant to Resolutions 2012-6 and 2012-11 adopted by the Board, the Board approved a revised 2006 Project (the "Revised 2006 Project") and in connection therewith adopted that certain Wentworth Estates Engineer's Report prepared by Morris Engineering and Consulting, LLC and dated August 2012 (the "2012 Supplemental Engineer's Report"), which 2012 Supplemental Engineer's Report supplemented and amended the Original Engineer's Report. The plans and specifications for the Revised 2006 Project are a part of the District's records, as approved by the Board in resolutions adopted by the Board in connection therewith. A copy of the 2012 Supplemental Engineer's Report is incorporated herein by reference and maintained on file at the offices of JP Ward and Associates, LLC 2900 N.E. 12t Terrace, Suite 1, Oakland Park, Florida 33334, (the "District Manager's Office"); and

**WHEREAS**, a portion of the Revised 2006 Project was previously constructed with the proceeds from the sale of the Series 2006A Bonds pursuant to provisions of Chapter 190, Florida Statutes; and

**WHEREAS**, the Board previously determined that it was in the best interest of the District to defray the cost of the construction of all or a portion of the 2006 Project by levying special assessments against the certain lots and lands located within the District which are specifically benefited thereby, to pay installments of principal and interest as the same become due on the Series 2006A Bonds (the "Series 2006A Assessments"); and

**WHEREAS**, in levying the Series 2006A Assessments, the Board previously adopted, in accordance with Florida law, Resolutions 2004-15, 2004-16, 2004-18, 2006-03, 2009-06, 2009-07, and 2009-09, among others. Subsequently, the Board adopted Resolutions 2012-6, 2012-7, and 2012-11 (the "Assessment Resolutions") to modify and reallocate the Series 2006A Assessments in connection with the adoption of the revised development plan outlined in the 2012 Supplemental Engineer's Report for the Revised 2006 Project; and

**WHEREAS**, the Board further determined in the Assessment Resolutions that benefits will accrue to the lots and land improved, the amount of those benefits, and that the Series 2006A Assessments would be made in proportion to the benefits received as set forth in the District's Special Assessment Methodology prepared by JPWard & Associates LLC and dated August 1, 2012 (the "Original Methodology Report"); and

**WHEREAS**, the Board has determined it to be advantageous for the District to potentially issue refunding bonds (the "Series 2018 Bonds") for the purpose of refunding the Series 2006A Bonds in order to take advantage of lower interest rates and reduce the annual Series 2006A Assessment payments; and

**WHEREAS**, in order to achieve a reduction in annual Series 2006A Assessment payments, the District hereby declares its intent to allocate additional principal (i.e. in addition to the outstanding principal represented by the outstanding Series 2006A Bonds) to the lots and lands within the District that have benefitted from the Revised 2006 Project and thereby increase the principal amount of the special assessment lien imposed thereon, with the amount of the proposed debt assessments to be levied by the District on such residential lots and lands to fund items including, but not limited to, the

debt service reserve and the costs of issuance on the Series 2018 Bonds to be issued to refund the Series 2006A Bonds (the "Assessments"); and

WHEREAS, because of the lower interest rate environment it is expected that by issuing the Series 2018 Bonds to refund the Series 2006A Bonds, **annual** payments of Assessments will be lower than annual payments of Series 2006A Assessments would have been; and

**WHEREAS**, notwithstanding the District's adoption of this Resolution to begin the process of levying the Assessments, the Series 2006A Assessments proposed to be restructured shall remain valid and binding until such time as the District finalizes the levy of the Assessments and issues the Series 2018 Bonds, which may be issued in multiple series, to be secured by the Assessments; and

**WHEREAS**, the District is empowered by Chapters 190 and 170, Florida Statutes to issue the Series 2018 Bonds, to continue implementation of the Revised 2006 Project, to levy the Assessments upon the lots and land located in the District which are specifically benefited by the Revised 2006 Project to pay principal and interest due with respect to the Series 2018 Bonds, and to refund the Series 2006A Bonds; and

**WHEREAS**, the Board finds that it is in the best interest of the District to pay all or a portion of the cost of the Revised 2006 Project by imposing, levying, and collecting the Assessments pursuant to Chapters 170, 190 and 197, Florida Statutes; and

**WHEREAS**, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that the Assessments will be made in proportion to the benefits received as set forth in the Original Methodology Report, as supplemented and amended by that certain Series 2006A Special Assessment Report prepared by JPWard & Associates LLC and dated December 14, 2017 (the "Supplemental Methodology Report"). The Supplemental Methodology Report is on file at the District Manager's Office and is attached hereto and incorporated herein as Exhibit "A" to this Resolution. (The Original Methodology Report, as supplemented and amended by the Supplemental Methodology Report are sometimes collectively referred to herein as the "Assessment Methodology Report"); and

**WHEREAS**, the District hereby determines that the Assessments to be levied will not exceed the benefits to the lots and land benefited by the Revised 2006 Project.

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

**Section 1.** The foregoing recitals are hereby incorporated as the findings of the Board.

**Section 2.** The Assessments shall be levied to defray the cost of the refunding of the Series 2006A Bonds, which Series 2006A Bonds were issued for purposes of acquiring and/or constructing all or a portion of the Revised 2006 Project.

**Section 3.** The nature and general location of, and plans and specifications for, the Revised 2006 Project is described in the Supplemental Engineer's Report, which Supplemental Engineer's Report

was previously adopted in connection with Resolutions 2012-6 and 2012-11. The Supplemental Engineer's Report is maintained on file at the District Manager's Office and the District Engineer's Office.

**Section 4.** The total cost of the Revised 2006 Project was \$59,241,171.98. The total estimated cost of the refunding of the Series 2006A Bonds relating to the Revised 2006 Project is approximately \$27,465,000.00 (the "Estimated Cost").

**Section 5.** The Assessments will defray approximately \$27,465,000.00 in bonded indebtedness which includes, without limitation, the Estimated Cost, plus financing related costs and expenses, capitalized interest, a debt service reserve and contingency, applicable.

**Section 6.** The manner in which the Assessments shall be apportioned and paid is set forth in the Assessment Methodology Report, subject to provisions for supplemental assessment resolutions. The Assessment Methodology Report is also available at the District Manager's Office.

**Section 7.** The Assessments shall be levied within the District in accordance with the Assessment Methodology Report on certain lots and lands, which are adjoining and contiguous or bounding and abutting upon the Revised 2006 Project or specially benefited thereby and further designated by the assessment plat hereinafter provided for; provided, however, that no debt service assessments shall be levied on lots and land for which the Series 2006A Assessments securing the Series 2006A Bonds have been prepaid in full.

**Section 8.** There is on file at the District Manager's Office, an assessment plat showing the area to be assessed, with the plans and specifications describing the Revised 2006 Project and the Estimated Cost, all of which shall be open to inspection by the public.

**Section 9.** The District Manager has caused to be made a preliminary assessment roll, a copy of which is attached to the Supplemental Assessment Methodology, in accordance with the method of assessment described in the Assessment Methodology Report, which shows the lots and land assessed, the amount of benefit to and the Assessment against each lot or parcel of land and the number of annual installments into which such Assessment may be divided, which is hereby adopted and approved as the District's preliminary assessment roll.

**Section 10.** Commencing with the year in which the Assessments are certified to the Collier County Tax Collector for collection, the Assessments shall be paid in not more than twenty (20) annual installments or the maximum period of time permitted by law then in effect, which installments shall include principal and interest as calculated in accordance with the Assessment Methodology Report. The Assessments shall be payable at the same time and in the same manner as are ad-valorem taxes and as prescribed in Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or the District otherwise determines not to utilize the provisions of Chapter 197, Florida Statutes, the Assessments may be collected as is otherwise permitted by law.

**Section 11.** The Board shall adopt a subsequent resolution to fix a time and place at which the owners of lots and land to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the Assessments or the Revised 2006

Project, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved; and to authorize such notice and publications of same as may be required by Chapter 170, Florida Statutes, or other applicable law.

**Section 12.** The District Manager is hereby directed to cause this resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within Collier County and to provide mailed notices to the owners of the property subject to the proposed Assessments and such other notice as may be required by law or deemed in the best interest of the District.

**Section 13.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

**Section 14.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

**Section 15.** This Resolution shall become effective upon its adoption.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of December, 2017.

**WENTWORTH ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

**ATTEST:**

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

\_\_\_\_\_  
Joseph Newcomb, Chairman

Exhibit A: Series 2006A Refinanced Bonds Special Assessment Report prepared by JPWard & Associates LLC and dated December 14, 2017

Series 2006A Refinanced Bonds

# Special Assessment Report

Wentworth Estates Community Development District

Prepared by:

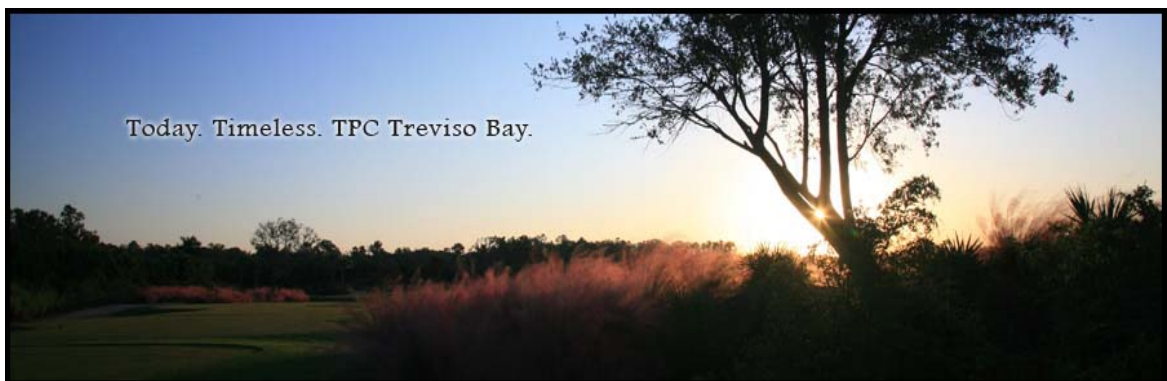
12/14/2017

*JPWard & Associates LLC*

**JAMES P. WARD**

**954.658.4900**

[JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)



2900 NORTHEAST 12<sup>TH</sup> TERRACE,  
SUITE 1  
OAKLAND PARK, FLORIDA 33334

**Table of Contents**

<b><u>Section</u></b>	<b><u>Page Numbers</u></b>
<b>1.0 THE DISTRICT</b>	<b>2</b>
<b>2.0 THE DISTRICT’S CURRENT BOND STRUCTURE</b>	<b>2-5</b>
<b>3.0 PURPOSE OF THIS REPORT</b>	<b>5-6</b>
<b>4.0 THE REFINANCED BONDS</b>	<b>6</b>
<b>5.0-6.0 THE REFINANCED ASSESSMENTS</b>	<b>6-16</b>
<b>7.0 CONCLUSION</b>	<b>17</b>
<b>8.0 PREPAYMENT OF ORIGINAL ASSESSMENTS</b>	<b>17</b>
<b>9.0 INCORPORATION OF 2012 ASSESSMENT REPORT</b>	<b>18</b>
<b>10.0 SPECIAL ASSESSMENT ROLL</b>	<b>18</b>
<b>EXHIBIT LIST:</b>	<b>18</b>
<b>Exhibit A: Engineer’s Completion Certificate – Series 2006 A &amp; B Bonds</b>	
<b>Exhibit B: Source and Use of Funds</b>	
<b>Exhibit C Amortization Schedule(s)</b>	
<b>Exhibit D: Product Mix and Proposed Refinanced Assessment Amounts</b>	
<b>Exhibit E: Special Assessment Roll</b>	



## **1.0 THE DISTRICT**

By the way of background, the District was established by Ordinance of the Board of County Commissioners of Collier County, Florida, effective June 15, 2004 as amended and encompasses a total of 973.00 acres. The development, known as Treviso Bay encompasses approximately 1,044 acres and the portion of the project outside of the boundaries of the District are identified as conservation/preserve.

The District is situated approximately eight miles southwest of Interstate-75. Interstate-75 and U.S. 41 provide direct access to Fort Lauderdale and Miami, respectively. Interstate-75 also provides access to Fort Myers, Sarasota, Tampa and northern Florida. The Southwest Florida International Airport is located approximately forty (40) minutes north via Interstate-75, and the Miami International Airport is located approximately one (1) hour and forty-five (45) minutes east via Interstate-75.

## **2.0 THE DISTRICT'S CURRENT BOND STRUCTURE**

Subsequent to the issuance of the Series 2006 A & B Bonds as described herein, and due to the economic conditions surrounding the real estate market in general, the original developer, V.K. Development Corporation (and its affiliated entities) (collectively herein, the "**Original Developer**") was unable to successfully market the project, and as such, the Original Developer deemed the development plan not economically feasible and abandoned the project. Subsequently, the Bonds along with the operations and maintenance assessments, went into default due to the non-payment of assessments.

The District maintained that certain of the District's assessments were not timely paid and filed a foreclosure action on July 26, 2010 to collect such delinquent assessments, which foreclosure action continued and was subsequently resolved in December, 2011. In late 2011 Lennar Homes, LLC (herein "**Current Developer**") acquired certain portions of the Original Developer's property within the District through a mortgage foreclosure sale on a final judgment in favor of its affiliate, Treviso Holding, the holder of the first mortgage on lands within the District formerly owned by the Original Developer. The Current Developer actively sought and resolved the District's foreclosure action and 100% of the owners of the Series 2006 A & B Bonds, which resolution essentially paid the principal and interest on the Series 2006B Bonds in full in the amount of \$36,315,000.00, and agreed to payment of the past due principal and interest on the Series 2006A Bonds pursuant to a Settlement and Forbearance Agreement dated December, 2011 ("**Settlement Agreement**").

The District's original debt assessments ("**Original Assessments**") which were imposed to secure the payment of the Series 2006 A & B Bonds were done pursuant to District Resolutions 2004-15, 2004-16 and 2004-18 ("**Original Assessment Resolutions**"), which relied upon the Draft Special Assessment Methodology dated September 7, 2004, as supplemented by Resolution 2006-3 which adopted the Final Special Assessment Methodology Report dated July 6, 2004 (together, "**2006 Assessment Report**"). The terms of the 2006 Assessment Report are incorporated herein by this reference.

The District then issued the Original Bonds in order to finance all or a portion of the District's capital improvement plan ("**2006 Project**"), as set forth in more detail in the Revised Engineer's Report for the Wentworth Estates Community Development District prepared by Johnson Engineering, Inc. and dated September 9, 2004, as supplemented by that certain Supplemental Engineer's Report for the Wentworth Estates Community Development District prepared by Johnson Engineering, Inc. and dated April 2006 (collectively, the "**2004 Engineer's Report**"). In particular, the 2006 Project consisted of eight main categories.

- a) Surface Water Management
- b) Potable Water and Sanitary Sewer Systems
- c) Irrigation System
- d) Roadways
- e) Landscaping
- f) Offsite Improvements
- g) Mitigation
- h) Miscellaneous (Professional and Regulatory Fees)

The District's stormwater system and wetland mitigation enhancement included both on-site and off-site facilities for the creation and preservation of said systems. The utilities within the 2006 Project included utilities for potable water and wastewater, which were dedicated to Collier County for ownership and maintenance at completion of construction. The 2006 Project also included certain irrigation system improvements, roadway improvements consisting of a main entrance road from U.S. Highway 41 to the main guardhouse and entrance gate. The entrance road consists of approximately 800 feet of roadway, a 200 foot suspension bridge across a water management pond, landscaping and street lighting. The District owns the road and the suspension bridge. Also, included in roadway improvements are improvements to Southwest Boulevard at the intersection of U.S. 41 and Southwest Boulevard, and exterior landscaping and mitigation. The District used the construction proceeds from the Original Bonds, in the

approximate amount of \$57,843,835.79, to acquire a portion of the 2006 Project. The 2004 Engineer's Report estimated the total value of public infrastructure at \$75,311,974. The balance of the public infrastructure cost was to be constructed by the Original Developer. Subsequent to the foreclosure and the settlement agreement with the then bondholders of the Series 2006 A & B Bonds, the Current Developer assumed the responsibility pursuant to the Settlement Agreement.

The system was acquired over time using all of the available proceeds from the District's 2006 Acquisition and Construction Account. As a part of the settlement between all parties, the District's Consulting Engineer issued a "Certificate of Consulting Engineer" providing that "[t]he Project is completed." Exhibit "A" attached hereto is incorporated herein for reference.

The initial financing for the District was completed on May 16, 2006 to finance a portion of the District's 2006 Project.

<b>Bond Series</b>	<b>Par Issued</b>	<b>Outstanding</b>	<b>Dated Date</b>	<b>Interest Rate</b>	<b>Term</b>
<b>Series 2006A</b>	\$38,145,000	\$25,945,000	May 1, 2006	5.625%	May 1, 2037
<b>Series 2006B</b>	\$26,315,000	Fully Paid	May 1, 2006	6.000%	November 1, 2012

In order to secure the payment of the Bonds, and pursuant to Resolutions 2004-15, 2004-16, 2004-18, 2006-03, 2009-07, and 2009-09, among others, the District imposed non-ad valorem special assessments on certain developable real property within the boundaries of the District, which property specially benefits from the facilities and services provided by the District as described by the District in 2004 Engineer's Report.

Following the Settlement Agreement, in order to improve the marketability and feasibility of the Treviso Bay project, the Current Developer prepared a revised development plan and new product types were developed for the community. As such, because the development plan changed and the costs did not, the costs had to be re-allocated based on the new usage for each property within the District. The revision of the entire development plan essentially deemed the Original Assessment Resolutions no longer applicable to the revised development plan and, as such, the District introduced a revised assessment methodology and engineer's report that accounted for the change

in the development plan. Modified debt assessments (the “**Revised Assessments**”) were imposed pursuant to Resolutions 2012-6, 2012-7 and 2012-11 (“**Revised Assessment Resolutions**”), which relied on the Special Assessment Methodology prepared by JPWard & Associates LLC and dated August 1, 2012 (the “**2012 Assessment Report**”) and the Wentworth Estates Engineer’s Report prepared by Morris Engineering and Consulting, LLC and dated August 2012 (the “**2012 Engineer’s Report**”). The terms of these revised reports are incorporated herein by reference.

The revisions of the development plan required the District to evaluate the entire special assessments that were levied by the District, in light of the new development plan and in order to insure that the assessments by the District were fair, reasonable, just – and confer a special benefit peculiar to each property by, and received from, the systems, facilities and services provided by the District’s capital improvement plan begin the process to re-impose the debt service special assessments in connection with the issuance of the Series 2006 A & B Bonds.

As a part of this analysis, the Current Developer, in addition to bringing delinquent Series 2006A bonds current and paying off the Series 2006B bonds in their entirety, also made a one-time prepayment in the amount of \$8,475,000 towards the Series 2006A Bonds. With the new development plan and one-time payments by the Current Developer, the District’s total outstanding par debt was reduced from \$64,460,000 to \$27,985,000 a reduction of \$36,475,000 or 43.4145%. The reduction of the outstanding debt, revision to the engineer’s report, methodology and most importantly the development plan, the Current Developer was now able to begin the development plan. From 2011 through the date of this Report, the Current Developer has sold to individual property owner’s approximately 87% of all planned units in the development.

### **3.0 PURPOSE OF THIS REPORT**

The District is now refunding the Original Bonds with new bonds, which are entitled the Special Assessment Refunding Bonds, Series 2018 (“**Refinanced Bonds**”) to take advantage of interest rate savings. The Refinanced Bonds are intended to be secured by modified debt assessments (“**Refinanced Assessments**”) to account for an increase in the principal amount of the bonds, which increase will cover the costs of the issuance of the Refinanced Bonds. The District is empowered by Chapter 190, Florida Statutes, the Uniform Community Development District Act, and Chapter 170, Florida Statutes, Supplemental Alternative Method of Making Local and Municipal Improvements, and Chapter 197, Florida Statutes, to defease the Original Bonds, issue the Refinanced

Bonds, and levy the Refinanced Assessments. This 2018 Assessment Report (this “**Report**”) is intended to describe the proposed Refinanced Bonds and Refinanced Assessments and to present an assessment roll for consideration by the District’s Board of Supervisors (“**Board**”).

#### **4.0 THE REFINANCED BONDS**

The Original Bonds are presently outstanding in the par amount of \$25,945,000 and the final par amount of the Refinanced Bonds are anticipated to be issued in an amount not to exceed \$27,465,000, with a Maximum Annual Debt Service of \$1,938,462.50, using certain monies on hand from the Trust Estate associated with the Original Bonds. In this Supplemental Assessment Methodology, a conservative approach has been used, in that we have estimated a higher than anticipated overall interest rate and terms of issuance for required reserve funds. This Report will be deemed final at the time the District prices the Refinanced Bonds and a revised report will be prepared that will incorporate the final terms of the Refinanced Bonds.

It is important to note that the par amount of the Refinanced Bonds may be adjusted to reflect prepayments made during the course of the refinancing process. The sources and uses of funds and preliminary amortization schedule associated with the Refinanced Bonds are attached as Exhibit B.

**While the bond structure illustrated and discussed herein contemplates a public offering with a senior/subordinate structure, the District has also received a term sheet for a direct bank private placement which the District continues to negotiate. The interest rate quoted in the term sheet is 3.75% which is subject to an adjustment to 5.23% in the event of determination of taxability or default until cured. To the extent that the District proceeds with the direct bank private placement, it would be subject to the rate adjustment provisions described herein to the extent applicable.**

#### **5.0 THE REFINANCED ASSESSMENTS**

The Refinanced Assessments are intended to be levied and imposed using the same methodology set forth in the 2012 Assessment Report. As noted in the 2012 Assessment Report, a special assessment funding a bond issuance must satisfy the following two-prong test: (1) the property burdened by the assessment must derive a special benefit from the service provided by the assessment; and (2) the assessment for the services must be fairly and reasonably apportioned among the properties receiving

the benefit. These determinations by a community development district's board of supervisors are legislative in nature and presumed to be valid.

With respect to the first prong, and pursuant to the Original Assessment Resolutions and Revised Assessment Resolutions, among others, the Board originally made findings and determinations based on the 2006 Assessment Report and the 2012 Assessment Report that there would be sufficient benefit from the 2006 Project to justify the Original Assessments and the Revised Assessments being imposed on each of the benefitted properties within the District. The 2006 Project has been declared complete and, accordingly, the Refinanced Assessments, which only add principal to allow for the refinancing of the Original Bonds, do not affect these original benefit determinations.

Moreover, as to the second prong, the 2006 Assessment Report and the 2012 Assessment Report, as adopted by the Board, allocated the Original Assessments and the Revised Assessments based upon a methodology which examined usage of each component by each property within the District. Usage is defined differently depending upon which cost category is being allocated. A brief outline of the allocation methodology is noted below.

The Refinanced Assessments are levied in a manner consistent with the Revised Methodology and accordingly do not affect the Board's prior determination from the Original Assessment Resolutions and the Revised Assessment Resolutions that the Original Assessments and Revised Assessments were fairly and reasonably apportioned among the assessed properties. All that said, and based on the 2006 Assessment Report, the 2012 Assessment Report, the 2004 Engineer's Report and the 2012 Engineer's Report, the Board can properly determine that the benefits from the 2006 Project will continue to support the Refinanced Assessments, as was true with the Original and Revised Assessments, and that the Refinanced Assessments, like the Original and Revised Assessments, are fairly and reasonably allocated. The proposed Refinanced Assessments – and savings – per product type are set forth in Exhibit B. Exhibit A to this methodology sets forth the assessment roll showing the proposed Refinanced Assessments that would secure the proposed Refinanced Bonds. As previously noted, 1434 residential units planned in the Community, including one (1) . one commercial parcel (currently the Treviso Bay Sales Center), three (3) residential have prepaid their Revised Assessments in full and 3 have partially prepaid their Revised Assessment. The remaining 1430 residential units will be allocated assessments.

## **6.1 Allocation of Costs**

6.1.1 As previously mentioned, the costs are allocated based on the usage of that specific service or function of the District by specific properties within the District.

### 6.1.1.1 Surface Water Management Allocation

6.1.1.1.1 The allocation of the costs associated with the construction of the surface water management system are based on the utilization of the system by each property owner within the District.

## **6.1.2 Overview of the function of the stormwater management system.**

6.1.2.1 First and foremost, it is imperative to understand the design of and function of the stormwater management system in order to be able to allocate the costs in manner that is **not arbitrary or unfair to any properties within the District.**

6.1.2.2 The stormwater management system was designed to provide ALL treatment and flood protection for the entire District, so that no individual property owner or use within the District would be required to provide any treatment or flood protection of its own.

6.1.2.3 The stormwater management system provided by the District provides the following functions:

6.1.2.3.1 Treatment and removal of pollutants introduced into the system from all uses within the District.

6.1.2.3.2 Flood protection for all properties, including the golf course, within the District provided by freeboard incorporated into the design of each stormwater pond/lake, as well as conveyance via pipes, swales, control structures and weirs of all stormwater runoff into the system and away from all homes, roads and common areas.

6.1.2.4 The above functions of the stormwater management system relieves other property owners, including the golf course, from having to

provide these functions in a separate system that would otherwise have to be constructed to provide these services.

6.1.2.5 The system is an INTEGRATED SYSTEM in that it has been designed to provide the required functions as prescribed by SFWMD and Collier County. The system was permitted as a Master system, not as separate individual systems.

6.1.2.6 All the area associated with the Golf Course (including Clubhouse and Maintenance Facility) and all residential property flows into the District's stormwater management system where treatment and flood protection is provided.

### **6.1.3 Overview of Cost Allocation**

6.1.3.1 The cost allocation of the surface water management system takes into account the following in its stratification:

6.1.3.1.1 The integrated function of the system, providing treatment and flood protection to all properties and common areas within the District

6.1.3.1.2 The specific use of the system by each individual property owner within the District.

6.1.3.2 District Wide Common Area

6.1.3.2.1 The stormwater management costs are first allocated based on the usage of the system for all Common Areas within the District, as follows:

6.1.3.2.1.1 Treviso Bay Boulevard Right-of-Way

6.1.3.2.1.2 Lake Areas

6.1.3.2.1.3 These common areas comprise 20% of the District's area (151.94 acres of the 740.72 acres of the District as a whole)



6.1.3.2.1.4 All property owners within the District utilize these common areas as follows

- 6.1.3.2.1.4.1 Treviso Bay Boulevard provides ALL MEANS OF ACCESS FOR ALL PROPERTIES WITHIN THE DISTRICT. Without this roadways there would be no way for property owners to access their property
- 6.1.3.2.1.4.2 The stormwater management system, likewise provides these same services to the Golf Course and provides required treatment and flood protection necessary to keep the course playable.
- 6.1.3.2.1.4.3 Because all property owners within the District utilize these common areas, and the stormwater management system of the District provides for treatment and flood protection of these areas, 20% of the overall cost to construct the system is allocated equally to all property owners within the District, including the Golf Course.

### **6.1.3.3 Individual Property Uses**

- 6.1.3.3.1 The second stratification of the costs associated with the construction of the Surface Water Management System is a direct result of the usage of the system by each individual property owner.
- 6.1.3.3.2 The individual Properties of the District comprise the remainder of the area of the District, or 80% of the District Area.
- 6.1.3.3.3 The cost associated with the use of the system by these properties is allocated based on an ERU factor calculated by the runoff generated from each lot into the stormwater system.

6.1.3.3.4 By utilizing the Rational Method, we can calculate the expected amount of water that is being discharged into the District's stormwater system by each property.

6.1.3.3.4.1 This calculation is a universally accepted method for calculating runoff generated by a property.

6.1.3.3.4.2 This takes into account the impervious and pervious area on each lot.

6.1.3.3.4.3 In the case of the Golf Course, this calculation takes into account the amount of water that is absorbed into the ground within the golf course, and gives an accurate estimate of the runoff being introduced into the District's system, which is where treatment and flood protection is provided to the Golf Course's benefit.

6.1.3.3.5 Each different unit type present in the District (i.e. 55' lot, 85' lot, townhome, etc.) is subjected to this calculation, utilizing a maximum "allowable" square footage of impervious area for each lot type. This is based on County required setbacks and restrictions on development for each lot.

6.1.3.3.6 Once the runoff rate is calculated, it is compared to the runoff rate generated by a 50' lot, to establish its ERU.

6.1.3.3.7 80% of the overall costs associated with the construction of the surface water management system is allocated to each property owner based on the ERU factor for their particular lot type.

6.1.3.3.8 This accounts for individual, incremental usage of the system by each and every specific property of the District.

#### **6.1.4 Overall observations**

6.1.4.1 The Stormwater Management is utilized by all property owners within the District, including the Golf Course, and as such no individual property owner has to provide for their own stormwater treatment or flood protection.

6.1.4.2 THE STORMWATER MANAGEMENT SYSTEM IS AN ESSENTIAL PART OF ALL DEVELOPMENT WITHIN THE DISTRICT, NOT THE OTHER WAY AROUND. As such, the costs associated with its construction must be allocated in a responsible, fair and un-arbitrary manner.

6.1.4.3 As you can see, this is a sophisticated allocation of cost that is based on the usage associated with the different elements of the system by each property.

## **6.2 Potable Water and Sanitary Sewer System**

### **6.2.1 Function of the Utility System**

6.2.1.1 The Potable Water and Sanitary Sewer System constructed by the District provide ALL potable water and Sanitary Sewer service to the District.

6.2.1.2 All properties within the District, including the Golf Course, rely on this system for their sole source of potable water supply and sanitary sewer transmission.

6.2.1.3 The District constructed the conveyance system, but the utility itself (i.e. the water and the treatment of the wastewater) is provided by Collier County.

6.2.1.4 No property within the District is allowed (by County) to install a potable water well or septic system.

### **6.2.2 Overview of Cost Allocation**

6.2.2.1 Cost allocation for these two systems is based on the design flows for each land use within the District

6.2.2.2 This is the flow utilized by Collier County to calculate the amount of water that needs to be provided and the amount of sanitary sewer flow being produced by a development.

6.2.2.3 These flow rates are established by Collier County for Single Family, Multi Family, Commercial and Golf Course Land Uses.

6.2.2.4 These flow rates are utilized to establish an ERU factor for each property type within the District, which is then utilized to properly allocate the cost associated with the construction of these systems to each property, based solely on the anticipated usage of the system for each property.

### **6.3 Irrigation System**

#### **6.3.1 Function of the Irrigation System**

6.3.1.1 As with the potable water and sanitary sewer systems previously discussed, the irrigation distribution system funded by the District provides service to all property owners of the District.

6.3.1.2 Collier County provides the water, while the Districts transmission/distribution system provides the vehicle for the water to be served to property owners

6.3.1.3 No individual property within the District can provide its own irrigation source, per permit conditions for the development and local rules.

#### **6.3.2 Overview of Cost Allocation**

6.3.2.1 The costs associated with the construction of the irrigation distribution system are allocated based on an ERU factor established by the amount of irrigated area for each property within the District

6.3.2.2 In the case of the Golf Course, the irrigated area was calculated based on the Fairways, Tees and Greens (as well as clubhouse and maintenance building areas expected to be irrigated), which comprise 18% of the overall irrigated area of the District.

6.3.2.3 Therefore 18% of the irrigation distribution system cost is allocated to the Golf Course.

6.3.2.4 The remaining 82% of the costs are allocated based on the ERU factor, which was calculated based on the irrigated area expected for each other property within the District.

6.3.2.5 This was based on the pervious area calculated for the surface water management portion of the cost allocation.

## **6.4 Roadway Improvements**

### **6.4.1 Function of the District Roadway System**

6.4.1.1 The District roadway improvements provide the means of access to all properties within the District.

6.4.1.2 No separate access can be granted to roadways outside the District for any individual property.

### **6.4.2 Overview of Cost Allocation**

6.4.2.1 The roadway cost allocation is based on ITE Trip Generation Rates for different land uses within the District (single family residential, multi family residential and commercial).

6.4.2.2 This was done because the District's road network was designed to carry the volume of traffic generated by the uses within the District, which can be calculated in daily trips by using the ITE formulas.

6.4.2.3 The costs associated with the construction of the District's roadways are allocated among only the residential and commercial properties within the District.

6.4.2.4 The golf course is not allocated any of the cost because it will be a private course that will not generate traffic on the District's roadway network, like a public golf course would.

6.4.2.5 Trip generation rates for the different land uses were utilized to establish an ERU factor, which was then utilized to allocate the costs accordingly among all properties within the District, based on the actual projected usage of the roadway system.

## **6.5 Exterior Landscaping**

### **6.5.1 Function of Exterior Landscaping**

6.5.1.1 Aside from simply aesthetic value, the exterior landscaping funded by the District is an essential component of the development of the District and its infrastructure.

6.5.1.2 Landscaping buffers are required by local ordinance to break up development within the county and shield different land uses from each other for compatibility.

#### 6.5.2 Overview of Cost Allocation

6.5.2.1 As the landscaping funded by the District was a requirement for the development of the District as a whole, we have recommended that the costs associated with the landscaping be allocated equally among all properties within the District.

### **6.6 Off-Site Improvements**

#### 6.6.1 Function of Off-Site Improvements

6.6.1.1 The off-site improvements associated with the Wentworth Estates CDD consist of roadway improvements to both Tamiami Trail and Southwest Boulevard.

6.6.1.2 These improvements were required to improve the safety of these roadways as additional traffic is being introduced into the existing roadway network by the development of the District and the properties within the District.

#### 6.6.2 Overview of Cost Allocation

6.6.2.1 Because these improvements were required based on additional traffic expected to be generated from the development of the District, we are proposing that the ITE Trip Generation rates again be utilized to establish an ERU factor for each land use within the District.

6.6.2.2 As with the District roadways, the Golf Course will not have any cost allocated to it, as it will be a private course and will not contribute any traffic to the existing State and County rights-of-way.

6.6.2.3 The same ITE Trip Generation rates for single-family residential, multi family residential and commercial uses are used to establish the ERU factors.

## **6.7 Mitigation**

### **6.7.1 Function of Mitigation**

6.7.1.1 Mitigation being provided by the preservation of natural areas within the District is required by permit.

6.7.1.2 Mitigation is provided by habitat creation, enhancement and preservation, and is a result of impacts to sensitive wetland and other habitats as a result of construction of the District's infrastructure and as a general rule and requirement (state and local) for development.

### **6.7.2 Overview of Cost Allocation**

6.7.2.1 Because the mitigation program funded by the District is attributed to the construction of the development and infrastructure as a whole, and not one particular portion of the District, we propose that the costs associated with the mitigation program be allocated equally among all properties within the District.

## **6.8 Miscellaneous (Professional and Regulatory Fees)**

### **6.8.1 Function of the Miscellaneous Services**

6.8.1.1 These costs that were funded by the District consist mainly of Professional fees paid to consultants during the design, permitting and implementation of the District's CIP.

6.8.1.2 These were required as part of the overall development program of the District

6.8.1.3 The development could not have been constructed without proper consultation of design professionals such as Land Planners, Registered Surveyors and Mappers, Professional Engineers, Attorneys, etc., and fees must be paid to regulatory agencies in order to obtain development approvals.

## 6.8.2 Overview of Cost Allocation

6.8.2.1 As with the mitigation program, these miscellaneous costs are attributed to the development of the District as a whole, and not just one component of the District.

6.8.2.2 Because of this, costs are allocated equally among all properties within the District.

## **7.0 CONCLUSION**

**7.1** Costs set forth in the 2012 Engineer's Report have been allocated in a fair and un-arbitrary fashion.

7.1 The cost allocation is based on the anticipated usage of each of the Districts funded improvements by the properties served

7.2 This anticipated usage is what was calculated and utilized to design and size the infrastructure appropriately that was being funded by the District to ensure that these services will be provided to all properties lying within the District.

7.3 The scope and cost of the District's CIP is a direct result of this design based on usage, and therefore the cost allocation has been prepared in a like manner.

## **8.0 PREPAYMENT OF THE ORIGINAL ASSESSMENTS**

The Refinanced Assessments will not be imposed on any lands where the Original Assessments were prepaid, and the Board may elect to allow homeowners to prepay the Revised Assessments, in their current outstanding amounts, prior to the issuance of the Refinanced Bonds, as may be set forth in an applicable resolution of the Board. Going forward, and subject to the terms of the applicable trust indenture and the District's assessment resolutions, any Refinanced Assessments encumbering a parcel may be prepaid in full at any time, without penalty, together with applicable interest, - Notwithstanding the foregoing, the District does not waive the right to assess penalties which would otherwise be permissible if the parcel being prepaid is subject to an assessment delinquency.



## **9.0 INCORPORATION OF 2012 ASSESSMENT REPORT**

The provisions of the 2012 Assessment Report continue to govern the Refinanced Assessments, except to the extent provided herein, and accordingly the 2012 Assessment Report, including but not limited to any true-up provisions, is hereby incorporated by this reference.

### **10.0 Special Assessment Roll**

Based on the foregoing, the Preliminary Special Assessment Roll is attached as Exhibit E to this report. A Summary of the Assessment Roll by Product is noted in Exhibit D. There are 20 installment payments remaining on the Series 2006A bonds, and the Refinanced Bonds will not change the remaining time on the installment payments.

Exhibit A: Engineer's Completion Certificate – Series 2006 A & B Bonds

Exhibit B: Source and Use of Funds Schedule

Exhibit C: Semi-Annual – Amortization Schedule

Exhibit D: Annual - Amortization Schedule – Split between Senior and Subordinate

Exhibit E: Special Assessment Roll

**Wentworth Estates Community Development District**  
**Source and Use of Funds - Senior Subordinate Bond Structure**  
**PRELIMINARY - Par Amount Issued: \$27,465,000.00**  
**EXHIBIT B**

Sources:	Special Assessment Revenue Refunding Bonds, Series 2018 (Senior Bonds)	Special Assessment Revenue Refunding Bonds, Series 2018 (Subordinate Bonds)	Total
<b>Bond Proceeds</b>			
Par Amount	21,995,000.00	5,470,000.00	27,465,000.00
Net OID	(385,318.75)	-	(385,318.75)
	21,609,681.25	5,470,000.00	27,079,681.25
<b>Other Sources of Funds</b>			
Liquidation of Series 2006 Revenue Account			
Estimated Balance at Closing			
Estimated Funding to FYE 2018			
Liquidation of Series 2006 Rev Account	1,212,600.00	303,150.00	1,515,750.00
Liquidation of Series 2006 DSRF	159,901.18	39,975.29	199,876.47
	1,372,501.18	343,125.29	1,715,626.47
	22,982,182.43	5,813,125.29	28,795,307.72

Uses:	Special Assessment Revenue Refunding Bonds, Series 2018 (Senior Bonds)	Special Assessment Revenue Refunding Bonds, Series 2018 (Subordinate Bonds)	Total
<b>Refunding Escrow Deposits</b>			
Cash Deposit	21,201,150.00	5,295,181.25	26,496,331.25
<b>Other Fund Deposits</b>			
Debt Service Reserve Fund @ 15% of MADS	225,135.94	-	225,135.94
Interest Fund thru 11/1/2018	40,080.00	90,438.89	130,518.89
Debt Service Reserve Fund @ 50% of MADS	-	219,562.50	219,562.50
	265,215.94	310,001.39	575,217.33
<b>Delivery Date Expenses</b>			
Cost of Issuance	128,339.74	33,242.65	161,582.39
Underwriter's Discount	219,950.00	54,700.00	274,650.00
Bond Insurance @ 1.8% of Total Adjusted DS	531,767.23	-	531,767.23
Surety Bond @ 3.0% of 35% of MADS	15,759.52	-	15,759.52
	895,816.49	87,942.65	983,759.14
<b>Other Uses of Funds</b>			
5/1/2018 Principal Payment	620,000.00	120,000.00	740,000.00
	22,982,182.43	5,813,125.29	28,795,307.72

**Notes:**

\*Assumed 75% of revenue collected by dated date of Series 2018 Issuance

\*Remaining revenue collections (estimated \$505K) used to offset Interest thru 11/1/2018 on Series 2018 Refunding Bonds

**Wentworth Estates Community Development District**  
**Semi-Annual Amortization Schedule - Senior Subordinate Bond Structure**  
**PRELIMINARY - Par Amount Issued: \$27,465,000.00**  
**EXHIBIT C**

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
5/1/2018	740,000	191,475.14	931,475.14	-
11/1/2018	-	444,293.75	444,293.75	1,375,768.89
5/1/2019	1,060,000	444,293.75	1,504,293.75	-
11/1/2019	-	431,068.75	431,068.75	1,935,362.50
5/1/2020	1,090,000	431,068.75	1,521,068.75	-
11/1/2020	-	417,393.75	417,393.75	1,938,462.50
5/1/2021	1,110,000	417,393.75	1,527,393.75	-
11/1/2021	-	403,443.75	403,443.75	1,930,837.50
5/1/2022	1,140,000	403,443.75	1,543,443.75	-
11/1/2022	-	389,043.75	389,043.75	1,932,487.50
5/1/2023	1,170,000	389,043.75	1,559,043.75	-
11/1/2023	-	374,193.75	374,193.75	1,933,237.50
5/1/2024	1,200,000	374,193.75	1,574,193.75	-
11/1/2024	-	357,668.75	357,668.75	1,931,862.50
5/1/2025	1,240,000	357,668.75	1,597,668.75	-
11/1/2025	-	339,231.25	339,231.25	1,936,900.00
5/1/2026	1,275,000	339,231.25	1,614,231.25	-
11/1/2026	-	319,587.50	319,587.50	1,933,818.75
5/1/2027	1,320,000	319,587.50	1,639,587.50	-
11/1/2027	-	298,512.50	298,512.50	1,938,100.00
5/1/2028	1,360,000	298,512.50	1,658,512.50	-
11/1/2028	-	276,093.75	276,093.75	1,934,606.25
5/1/2029	1,410,000	276,093.75	1,686,093.75	-
11/1/2029	-	250,687.50	250,687.50	1,936,781.25
5/1/2030	1,460,000	250,687.50	1,710,687.50	-
11/1/2030	-	224,337.50	224,337.50	1,935,025.00
5/1/2031	1,515,000	224,337.50	1,739,337.50	-
11/1/2031	-	196,962.50	196,962.50	1,936,300.00
5/1/2032	1,570,000	196,962.50	1,766,962.50	-
11/1/2032	-	168,562.50	168,562.50	1,935,525.00
5/1/2033	1,630,000	168,562.50	1,798,562.50	-
11/1/2033	-	137,412.50	137,412.50	1,935,975.00
5/1/2034	1,690,000	137,412.50	1,827,412.50	-
11/1/2034	-	105,100.00	105,100.00	1,932,512.50
5/1/2035	1,760,000	105,100.00	1,865,100.00	-
11/1/2035	-	71,412.50	71,412.50	1,936,512.50
5/1/2036	1,825,000	71,412.50	1,896,412.50	-
11/1/2036	-	36,437.50	36,437.50	1,932,850.00
5/1/2037	1,900,000	36,437.50	1,936,437.50	-
11/1/2037	-	-	-	1,936,437.50
	27,465,000	10,674,362.64	38,139,362.64	38,139,362.64

**Wentworth Estates Community Development District**  
**Yearly Amortization Schedule - Senior Subordinate Bond Structure**  
**PRELIMINARY - Par Amount Issued: \$27,465,000.00**  
**EXHIBIT C**

Period Ending	Special Assessment Revenue Refunding Bonds, Series 2018 (Senior Bonds)	Special Assessment Revenue Refunding Bonds, Series 2018 (Subordinate Bonds)	Total
11/1/2018	1,064,280.00	311,488.89	1,375,768.89
11/1/2019	1,497,237.50	438,125.00	1,935,362.50
11/1/2020	1,499,337.50	439,125.00	1,938,462.50
11/1/2021	1,496,087.50	434,750.00	1,930,837.50
11/1/2022	1,497,487.50	435,000.00	1,932,487.50
11/1/2023	1,498,487.50	434,750.00	1,933,237.50
11/1/2024	1,497,862.50	434,000.00	1,931,862.50
11/1/2025	1,499,275.00	437,625.00	1,936,900.00
11/1/2026	1,498,193.75	435,625.00	1,933,818.75
11/1/2027	1,500,100.00	438,000.00	1,938,100.00
11/1/2028	1,499,856.25	434,750.00	1,934,606.25
11/1/2029	1,500,906.25	435,875.00	1,936,781.25
11/1/2030	1,498,775.00	436,250.00	1,935,025.00
11/1/2031	1,500,425.00	435,875.00	1,936,300.00
11/1/2032	1,500,775.00	434,750.00	1,935,525.00
11/1/2033	1,498,225.00	437,750.00	1,935,975.00
11/1/2034	1,497,637.50	434,875.00	1,932,512.50
11/1/2035	1,500,387.50	436,125.00	1,936,512.50
11/1/2036	1,496,475.00	436,375.00	1,932,850.00
11/1/2037	1,500,812.50	435,625.00	1,936,437.50
	29,542,623.75	8,596,738.89	38,139,362.64

**Wentworth Estates Community Development District  
Product Mix and Proposed Refinanced Assessments  
Exhibit D**

Description	Number of Units	ANNUAL ASSESSMENT RATES				PAR DEBT OUTSTANDING			
		Series 2006 Annual Debt Service	Series 2017 Annual Debt Service	Annual Reduction in Assessments	Percent Reduction in Annual Assessment	Series 2006 Par Debt Outstanding	ESTIMATED Series 2017 Par Debt Outstanding	Total Dollar Increase In Par Debt Outstanding	Percent Increase in Par Debt Outstanding
50' Lot	111	\$ 2,002.64	\$ 1,794.20	\$ 208.45	10.41%	\$ 24,048.47	\$ 25,457.36	\$ 1,408.89	5.53%
50' Lot partial	1	\$ 1,453.55	\$ 1,302.26	\$ 151.30	10.41%	\$ 17,454.80	\$ 18,477.40	\$ 1,022.60	5.53%
60' Lot	75	\$ 2,125.37	\$ 1,904.15	\$ 221.22	10.41%	\$ 25,522.23	\$ 27,017.46	\$ 1,495.23	5.53%
60' Lot partial	1	\$ 1,608.01	\$ 1,440.64	\$ 167.37	10.41%	\$ 19,309.57	\$ 20,440.83	\$ 1,131.26	5.53%
75' Lot	205	\$ 2,559.89	\$ 2,293.44	\$ 266.45	10.41%	\$ 30,740.10	\$ 32,541.02	\$ 1,800.92	5.53%
100' Lot	17	\$ 3,641.84	\$ 3,262.77	\$ 379.07	10.41%	\$ 43,732.52	\$ 46,294.61	\$ 2,562.09	5.53%
100' Lot partial	10	\$ 3,402.03	\$ 3,047.92	\$ 354.11	10.41%	\$ 37,138.85	\$ 39,314.65	\$ 2,175.80	5.53%
150' Lot	10	\$ 4,368.51	\$ 3,913.81	\$ 454.70	10.41%	\$ 52,458.65	\$ 55,531.96	\$ 3,073.31	5.53%
150' Lot partial	1	\$ 3,819.42	\$ 3,421.87	\$ 397.55	10.41%	\$ 45,864.98	\$ 48,552.00	\$ 2,687.02	5.53%
Coach Homes	194	\$ 1,336.28	\$ 1,197.19	\$ 139.09	10.41%	\$ 16,046.53	\$ 16,986.63	\$ 940.09	5.53%
2 Story Condominiums	204	\$ 1,136.17	\$ 1,017.91	\$ 118.26	10.41%	\$ 13,643.55	\$ 14,442.86	\$ 799.31	5.53%
4 Story Condominiums	600	\$ 956.52	\$ 856.96	\$ 99.56	10.41%	\$ 11,486.27	\$ 12,159.20	\$ 672.93	5.53%
Commercial	1	\$ 45,768.07	\$ 41,004.22	\$ 4,763.85	10.41%	\$ 549,599.16	\$ 581,797.69	\$ 32,198.52	5.53%
Golf Course	0								
<b>Total:</b>	<b>1430</b>								

**SERIES 2017 MAXIMUM ANNUAL DEBT SERVICE: 1,938,462.50**

**SERIES 2006 MAXIMUM ANNUAL DEBT SERVICE \$ 2,163,671.88**

**ESTIMATED REDUCTION IN ANNUAL DEBT SERVICE \$ 225,209.38**

**ANNUAL DEBT SERVICE EXCLUDES DISCOUNTS (4%) AND COLLECTION COSTS (3%)**

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED	
23896800048	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800064	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800080	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800103	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800129	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800145	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800161	Z - Common	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -	
23896800187		75	1 ANTONIO, SUSAN E	BEN ANTONIO JR	9642 FIRENZE CIRCLE			NAPLES	FL	34113	\$ 32,541.02	
23896800200		75	1 MCALLISTER, PATRICK M	CATHERINE	9638 FIRENZE CIR			NAPLES	FL	34113	\$ 32,541.02	
23896800226		75	1 PANETTIERI, DEAN	4N901 BROOKSIDE				ST CHARLES	IL	60175	\$ 32,541.02	
23896800242		75	1 COHEN, STEVEN R	WEST DR	9630 FIRENZA CIRCLE			NAPLES	FL	34113	\$ 32,541.02	
23896800268		75	1 DUARTE, VALERIE & EDMUND	JORDAN RYAN DUARTE	JUSTIN MARTIN DUARTE	504 HWY 7A		BETHANY	ON	LOA1A0	\$ 32,541.02	
23896800284		75	1 KENDALL, JOHN & CARRIE	9640 FIRENZE CIR				NAPLES	FL	34113	\$ 32,541.02	
23896800307		75	1 BARRINGER JR, WILLIAM LEE	SUSAN ANN	9636 FIRENZE DR			NAPLES	FL	34113	\$ 32,541.02	
23896800323		75	1 KROH, MONTE A	BARRINGER	KATHRYN S MACK	212 WHITFIELD ST		NAPLES	FL	6437	\$ 32,541.02	
23896800349		75	1 BUONGIORNO, JOSPEH L & ROSINA	38 W HILLS RD				NEW CANAN	CA	6840	\$ 32,541.02	
23896800365		75	1 ALTON, AMY MICHELLE & STEVEN J	3 BRIARWOOD LANE				ROCHESTER	NY	62563	\$ 32,541.02	
23896800381		75	1 HELLBERG, CLIFFORD ERIC	KATHRYN RANEE	HELLBERG	319 BLUE RUN RD		CHESTWICK	PA	15024	\$ 32,541.02	
23896800404		75	1 CAROLINE M	6545 NEVILLE COURT				MASON	OH	45040	\$ 32,541.02	
23896800420		75	1 KLETT, JOHN	LAURA MURRAY	9612 FIRENZE CIR			NAPLES	FL	34113	\$ 32,541.02	
23896800446		75	1 DAVIS, JOHN & GEORGIANN	9608 FIRENZE CIRCLE				NAPLES	FL	34113	\$ 32,541.02	
23896800462		75	1 D'ALESSANDRO, RICHARD V	PAMELA D	441 LOCKHART MT RD #60			LAKE GEORGE	NY	12845	\$ 32,541.02	
23896800488		75	1 JEFFREY CLARKE LIVING TRUST	ANDREE CAZA-CLARKE	LIV TRUST	1361 MONKS PASSAGE		OAKVILLE	ON	L6M 1K7	\$ 32,541.02	
23896800501		75	1 BOLOGNA, NICHOLAS J	VICTORIA S BOLOGNA	20 COTTAGE ST	PO BOX 1912		EDGARTOWN	MA	2539	\$ 32,541.02	
23896800527		75	1 CHARLES R ANDERSON REV TRUST	CRYSTAL L ANDERSON	REV TRUST	9590 FIRENZE CIR		NAPLES	FL	34113	\$ 32,541.02	
23896800543		75	1 TIGHE, TIMOTHY A	9350 W LAKE RD				HAMMONDS	NY	14840	\$ 32,541.02	
23896800569		75	1 LEITI, JAMES G	KATHLEEN GERALYN	LEITI	95 ABORETUM DR		N	BARRINGTON	IL	60010	\$ 32,541.02
23896800585		75	1 IPPOLITO, DAVID	MARILYN GREGUS	201 NORTH SERVICE RD			BURLINGTON	ON	L7P 5C4	\$ 32,541.02	
23896800608		75	1 HILLIER, CARL B & VICKI J	50 STANFORD RD EAST				PENNINGTON	NJ	8534	\$ 32,541.02	
23896800624		75	1 HERMAN, MITCHELL L & NANCY S	9570 FIRENZE CIRCLE				NAPLES	FL	34113	\$ 32,541.02	
23896800640		75	1 SLATER, PAUL & LINDA	43 OAKFIELD RD				ASSTEAD	FL	KT212RD	\$ 32,541.02	
23896800666		75	1 TYCAST, FRANK & KAREN	9552 FIRENZE CIR				NAPLES	FL	34113	\$ 32,541.02	
23896800682		75	1 MCGILLIS, DANIEL S	ELISE MARIE MCGILLIS	430 KILMARNOCK WAY			NEPEAN	ON	K2J 0M5	\$ 32,541.02	
23896800705		75	1 OGANOWSKI, KASIMIR & SHERYL	9542 FIRENZE CIRCLE				NAPLES	FL	34113	\$ 32,541.02	
23896800721		75	1 RICHARDELLO, MICHAEL A	DENISE C RICHARDELLO	206 SAND SPRINGS RD			WILLIAMSTO	MA	1267	\$ 32,541.02	
23896800747		75	1 R & A QUEEN LIVING TRUST	87 DIABLO VIEW DRIVE				ORINDA	CA	94563	\$ 32,541.02	
23896800763		75	1 SALOMON, ROBERT S	PATRICIA C HEINRICH	9530 FIRENZE CIRCLE			NAPLES	FL	34113	\$ 32,541.02	
23896800789		75	1 CHRISTIANSEN, LOUIS J	KATHLEEN	CHRISTIANSEN	9526 FIRENZE CIRCLE		NAPLES	FL	34113	\$ 32,541.02	
23896800802		75	1 COLONNELLI, NINO & LISA A	36 OLD JACKSONVILLE	RD			TOWASCO	NJ	7082	\$ 32,541.02	
23896800828		75	1 ALLGAYER, WERNER & RITA	9518 FIRENZE CIRCLE				NAPLES	FL	34113	\$ 32,541.02	
23896800844		75	1 NORINE L FULLER TRUST	2509 MAIN LINE BLVD				ALEXANDRIA	VA	22301	\$ 32,541.02	
23896800860		75	1 JENNIFER H ROWLAND QPRT	6605 DAKOTA TRAIL				EDINA	MN	55439	\$ 32,541.02	
23896800886		75	1 CHAKHY LLC	% BONNIE GOERLICH	350 WIMBLETON LANE			NAPLES	FL	34104	\$ 32,541.02	
23896800909		75	1 SICILIANO, PHILIP & MARIE	146 BAY BERRY LANE				WESTPORT	CT	6880	\$ 32,541.02	
23896800925		75	1 VOXAKIS, ANGELO & EUGENIA	9539 FIRENZE CIR				NAPLES	FL	34113	\$ 32,541.02	
23896800941		75	1 WOODS JR, JAMES F & NANCY G	9543 FIRENZE CIR				NAPLES	FL	34113	\$ 32,541.02	
23896800967		75	1 BINETTI, CRAIG & SALLY	9547 FIRENZE CIR				NAPLES	FL	34113	\$ 32,541.02	
23896800983		75	1 BARBER, KEVIN	4870 COVERED BRIDGE	RD			MILLVILLE	NJ	8332	\$ 32,541.02	
23896801005		75	1 POWELL, DANIEL MARK	SUSAN LAURIE POWELL	9555 FIRENZE CIRCLE			NAPLES	FL	34113	\$ 32,541.02	
23896801021		75	1 J R & B J HOIDA JT REV TRUST	1721 LOST DAUPHIN RD				DE PERE	WI	54115	\$ 32,541.02	
23896801047		75	1 NORGARD, DAVID W	DIANE C MASSIMO-	NORGARD	63 WATERSIDE CLOSE		EASTCHESTER	NY	10709	\$ 32,541.02	
23896801063		75	1 MAZZARRO FAMILY TRUST	875 COUNTRY CLUB DR				CINCINNATI	OH	45245	\$ 32,541.02	
23896801089		75	1 NINA EVELENE CIANCHETTE	CREDIT SHELTER TRUST	42 MARKET ST			PORTLAND	ME	4101	\$ 32,541.02	
23896801102		75	1 LYNDA COSTIGAN 2014 TRUST	350 WIMBLETON LN				NAPLES	FL	34104	\$ 32,541.02	
23896801128		75	1 SCANNELL, PATRICK J & ELLEN M	184 BEACON ST #3				BOSTON	MA	2116	\$ 32,541.02	
23896801144		75	1 MAHONEY, SEAN	MANUELA NITSCHKE	9589 FIRENZE CIR			NAPLES	FL	34113	\$ 32,541.02	
23896801160		75	1 STEVEN D KING REV TRUST	177 BUCKMINSTER RD				BROOKLINE	MA	2445	\$ 32,541.02	
23896801186		75	1 MCGARRY, WILLIAM CODY	MCGARRY	9607 FIRENZE CIR			NAPLES	FL	34113	\$ 32,541.02	
23896801209		75	1 VIRGINIA COMSTOCK TOCCI TRUST	9611 FIRENZE CIR				NAPLES	FL	34113	\$ 32,541.02	

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED	
23896801225		75 1	BUCCHIGNANO, SHARON & JOHN	193 BALD HILL ROAD COLLEEN L				NEW CANAAN	CT	6840	\$ 32,541.02	
23896801241		75 1	MCCAFFERTY, BRIAN J	MCCAFFERTY	5338 FOXMILL CT			MISSISSAUGA	ON	LSM 5B6	\$ 32,541.02	
23896801267		75 1	BODNER, CHARLES	TORAL NOTAY	27 PHEASANT RUN			KINNELON	NJ	7405	\$ 32,541.02	
26149200020	Coach	1	URCZYK, JEFFEREY & LOIS	3501 SENATE COURT				VALENCIA	PA	16059	\$ 16,986.63	
26149200046	Coach	1	OLIVE, CONNIE S	9107 NAPOLI CT #102				NAPLES	FL	34102	\$ 16,986.63	
26149200062	Coach	1	OBY, DOUGLAS KENNETH	NANCY JOYCE OBY BARBARA FINE	9107 NAPOLI CT #201			NAPLES	FL	34113	\$ 16,986.63	
26149200088	Coach	1	NEUKUM, JOSEPH JAMES	NEUKUM	9107 NAPOLI CT #202			NAPLES	FL	34113	\$ 16,986.63	
26149200101	Coach	1	TOBIN, ROBERT T & JOAN G	9111 NAPOLI CT #101				NAPLES	FL	34113	\$ 16,986.63	
26149200127	Coach	1	PICCIONE, MARIO & FRANCA LIDIA	6530 ROMA TERRACE DRIVE NE				ADA	MI	49301	\$ 16,986.63	
26149200143	Coach	1	BIAS, WETZEL & CATHLEEN	9111 NAPOLI CT #201 BARBARA & ROBERT				NAPLES	FL	34113	\$ 16,986.63	
26149200169	Coach	1	CHOBOR, MICHAEL & ROSEANN	CHOBOR MARY BOTTELLA	28 SHERBROOK DRIVE			BERKELEY	HGTS	NJ	7922	\$ 16,986.63
26149200185	Coach	1	KNICKLE, H NORMAN	KNICKLE	6132 WESTERN AVE			CHEVY CHASE	MD	20815	\$ 16,986.63	
26149200208	Coach	1	BRUEN, JOYCE A & EDWARD E	180 W OLIVE ST				ELMHURST	IL	60126	\$ 16,986.63	
26149200224	Coach	1	DINIZO, RALPH	PO BOX 121				BERKELEY	HEIGHTS	NJ	7922	\$ 16,986.63
26149200240	Coach	1	ALAMPI FAMILY LTD PARTNERSHIP	8200 SARATOGA DR APT 403				NAPLES	FL	34113	\$ 16,986.63	
26149200266	Coach	1	PALAZZOLO, ANTONIO	1209 N ASHWOOD COURT				ADDISON	IL	60101	\$ 16,986.63	
26149200282	Coach	1	MARTIN JR, ROBERT JOHN	JODI LEA MARTIN	9119 NAPOLI CT #102			NAPLES	FL	34113	\$ 16,986.63	
26149200305	Coach	1	PIRRI, PAOLINO & FAUSTA	NATASHA PIRRI	101 NOBLE PRINCE PLACE			NAPLES	ON	L4H 1T2	\$ 16,986.63	
26149200321	Coach	1	VANIER, DENNIS P	BEVERLY R NYE	9119 NAPOLI CT #202			NAPLES	FL	34113	\$ 16,986.63	
26149200347	Coach	1	SWINGLE, ELAINE M	9123 NAPOLI CT #101				NAPLES	FL	34113	\$ 16,986.63	
26149200363	Coach	1	HOSPOD, THOMAS F	LESLE CARTWRIGHT	6 MEAGANS WAY			HAVERHILL	MA	1832	\$ 16,986.63	
26149200389	Coach	1	GULISH, MICHAEL J & JUDITH S	7 AJELIOS FARM ROAD				SEYMOUR	CT	6483	\$ 16,986.63	
26149200402	Coach	1	SAPERSTEIN, MARC & HELENE	463 TENNETT ROAD 9127 NAPOLI COURT #101				MORGANVILL	E	NJ	7751	\$ 16,986.63
26149200428	Coach	1	PASCHEN, LUCETTA L					NAPLES	FL	34113	\$ 16,986.63	
26149200444	Coach	1	SEDOR, MICHELE L & DENNIS P	5 JOHN SMITH AVE				AUBURN	NY	13021	\$ 16,986.63	
26149200460	Coach	1	MICHAEL P SPYRIDAKIS REV TRUST	LEE K SPYRIDAKIS 9127 NAPOLI COURT #202	292 ROUTE 101			AMHERST	NH	3031	\$ 16,986.63	
26149200486	Coach	1	P L & D C WADSWORTH R/L TRUST	723 WALDENS POND RD				NAPLES	FL	34113	\$ 16,986.63	
26149200509	Coach	1	FRUITERMAN, MARK L & STACY H	9130 NAPOLI COURT #102				ALBANY	NY	12203	\$ 16,986.63	
26149200525	Coach	1	SHARON L BOWMAN TRUST					NAPLES	FL	34113	\$ 16,986.63	
26149200541	Coach	1	BRASH, STUART	TRACEY SUTHERLAND	WATERCATCH WEST	3 FRITHCOTE LANE		WARWICK		WK09	\$ 16,986.63	
26149200567	Coach	1	SHANDA, LAWRENCE P & BETH A	540 JUSTICE DRIVE				MARLTON	NJ	8053	\$ 16,986.63	
26149200583	Coach	1	HAGGSTROM, INGEMAR & FATIMA	NASBY ALLE 65				TABY		183 55	\$ 16,986.63	
26149200606	Coach	1	MADSEN JR, THOMAS J	4 LAUREL LANE				CHESTER	NJ	7930	\$ 16,986.63	
26149200622	Coach	1	JUDY W COOLBAUGH REV TRUST	5599 W LAKE ROAD				CONSEUS	NY	14435	\$ -	
26149200648	Coach	1	BERLIN, DAVID R & LUISA M	3 JARED DRIVE GEHAN HANAFY LIV TRUST	21 HIGHGATE DRIVE			MENDHAM	NJ	7945	\$ 16,986.63	
26149200664	Coach	1	SALAH ABDELATI LIV TRUST	7705 NORTH SHORE DRIVE				MARKHAM	ON	L3R 3R5	\$ 16,986.63	
26149200680	Coach	1	THERESA M RYAN REV TRUST					SPICER	MN	56288	\$ 16,986.63	
26149200703	Coach	1	BARTLETT FAMILY LIV TRUST	60 COSMA RD TRACY SAMANTHA PAYNE				NORTH EASTON	MA	2356	\$ 16,986.63	
26149200729	Coach	1	PAYNE, MARK DAVID		6 BALATON PLACE	SNAILWELL ROAD		NEW MARKET		C88 7YP	\$ 16,986.63	
26149200745	Coach	1	MICHAEL C MAHONEY TRUST	9116 NAPOLI CT #101				NAPLES	FL	34113	\$ 16,986.63	
26149200761	Coach	1	AUGUSTINO A INGOGLIA REV TRUST	9116 NAPOLI CT APT 102				NAPLES	FL	34113	\$ 16,986.63	
26149200787	Coach	1	BISHOP, DAVID R & LAURA H	220 BRECKENRIDGE DR				AURORA	IL	60504	\$ 16,986.63	
26149200800	Coach	1	LACROIX, ROBERT L	LARAIN BERGMANN	9116 NAPOLI CT #202			NAPLES	FL	34113	\$ -	
26149200826	Coach	1	FEZZA, THOMAS & JOANNE	12 HAMPSHIRE ROAD 2443 BIRKDALE CRESCENT				NEW PROVIDENCE	NJ	7974	\$ 16,986.63	
26149200842	Coach	1	DIROSA, CORRADO & RITA ANN	42 PLEASANT HEIGHTS DR N				OAKVILLE	ON	L6M 3X5	\$ 16,986.63	
26149200868	Coach	1	HAMALIAN FAMILY LIV TRUST					EASTON	MA	2356	\$ 16,986.63	
26149200884	Coach	1	CORCORAN, KEVIN & JEAN M	1504 MINK TRAIL				CARY	IL	60013	\$ 16,986.63	
26149200907	Coach	1	JORDAN, PAMELA J & MARLON D	9114 PRIMA WAY #101				NAPLES	FL	34113	\$ 16,986.63	
26149200923	Coach	1	HENRIKSSON ET AL, THOMAS	HJORTRONVAGEN 6				SODERTALIE		15252	\$ 16,986.63	
26149200949	Coach	1	WANOUS, MICHAEL & TERESA	1322 SE 44TH AVE				OWATONNA	MN	55060	\$ 16,986.63	
26149200965	Coach	1	TSAVARIS, MICHAEL A & MARY C	30 CARLETON AVENUE				BRIARCLIFF MANOR	NY	10510	\$ 16,986.63	
26149200981	Coach	1	SHANNON, CHERYL & ROBERT	604 HIDEAWAY DRIVE 9118 PRIMA WAY UNIT #102				MOSCOW	PA	18444	\$ 16,986.63	
26149201003	Coach	1	NORRIS, RICKY LEE	65 HAMILTON ROAD				NAPLES	FL	34113	\$ 16,986.63	
26149201029	Coach	1	SPILLANE, JOHN J					BELMONT	MA	2478	\$ 16,986.63	
26149201045	Coach	1	WEBER, KENNETH A & LAUREL A	9118 PRIMA WAY #202 JOHN A BERTANI REV TRUST	1380 OAKWOOD DRIVE			NAPLES	FL	34113	\$ 16,986.63	
26149201061	Coach	1	LINDA D BERTANI REV TRUST					SOUTHOLD	NY	11971	\$ 16,986.63	
26149201087	Coach	1	FRIEDMAN, NANCY C	8 CONCERTO DRIVE				LAKE GROVE	NY	11755	\$ 16,986.63	

Wentworth Estates Community Development District  
 Special Assessment Roll - Series 2018 Refinanced Bonds  
 EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
26149201100	Coach	1	JODY LOU WIETHOFF R/L TRUST	9483 NAPOLI LN #201				NAPLES	FL	34113	\$ 16,986.63
26149201126	Coach	1	HIGGINS, MARTIN & MARY	2151 MARGOT STREET				OAKVILLE	ON	L6H 3M5	\$ 16,986.63
26149201142	Coach	1	PLATH, SCOTT & KATHLEEN JOSEPH J RACZ FAMILY REV TRUST	27 ALDEN STREET 9487 NAPOLI LANE #102				TYNGSBORO	MA	1879	\$ 16,986.63
26149201168	Coach	1						NAPLES	FL	34113	\$ 16,986.63
26149201184	Coach	1	DONALD W ORT TRUST	6101 RAVINES COURT				SAUGATUCK	MI	49453	\$ 16,986.63
26149201207	Coach	1	PRESTERA, LAURETTA JOANNE M FOURNIER REV TRUST	KENNETH G HACKETT 9491 NAPOLI LANE #101	PO BOX 2136			NAPLES	FL	34106	\$ 16,986.63
26149201223	Coach	1						NAPLES	FL	34113	\$ 16,986.63
26149201249	Coach	1	MILLER, WILLIAM T	LORNA J SAGNESS	5837 SQUIRES GATE DRIVE			MASON	OH	45040	\$ 16,986.63
26149201265	Coach	1	ROLLIN, DANIEL JAMES	BRENDA RUTH ROLLIN	301 HUFF LAKE COURT			ORTONVILLE	MI	48462	\$ 16,986.63
26149201281	Coach	1	GALLANT, JOSEPH K REGAS, LAWRENCE A & KRISTINE M	JOANN KEELAN 3044 BROSSMAN STREET	9491 NAPOLI LANE #202			NAPLES	FL	34113	\$ 16,986.63
26149201304	Coach	1						NAPERVILLE	IL	60564	\$ 16,986.63
26149201320	Coach	1	MAGUIRE ET AL, CHRISTOPHER CAROL K TOBIN DEC OF REV TRUST	86 TRACEY PARK DRIVE 9495 NAPOLI LANE #201				BELLEVILLE	ON	K8P 5E4	\$ 16,986.63
26149201346	Coach	1						NAPLES	FL	34113	\$ 16,986.63
26149201362	Coach	1	KOMOROWSKI FLORIDA TRUST	39 LAUREL AVENUE				ETOBICOKE	ON	M9B 4T1	\$ 16,986.63
26149201388	Coach	1	BARBARA A RENINGER TRUST	438-2 LAGESCHULTE ST				BARRINGTON	IL	60010	\$ 16,986.63
26149201401	Coach	1	SCARANGELLA, ROCCO	22 COTTINGHILL WAY				AURORA	ON	L4G 7V4	\$ 16,986.63
26149201427	Coach	1	RULLO, RODOLFO & SHARON M	151 ROCKCLIFFE RD				DUNDAS	ON	L9H 7H6	\$ 16,986.63
26149201443	Coach	1	REINHART, PETER S	NANCY J BYRNE	28 MAYFAIR CT			LITTLE SILVER	NJ	7739	\$ 16,986.63
26149201469	Coach	1	VAN HOY, VERN E & LAUREN E	9503 NAPOLI LN #101				NAPLES	FL	34113	\$ 16,986.63
26149201485	Coach	1	STEVE GRAPSAS GTR TRUST	1947 DEWS STREET				GLENVIEW	IL	60025	\$ 16,986.63
26149201508	Coach	1	SPILMAN, JEFFREY & ROBIN MELLO, GLENN G & MARGUERITE M	32 MARSHVIEW CIRCLE 25 SURREY LANE 11 SOLOMON PIERCE ROAD				SANDWICH	MA	2537	\$ 16,986.63
26149201524	Coach	1						DRACUT	MA	1826	\$ 16,986.63
26149201540	Coach	1	KENNETH D HINTLIAN TRUST					LEXINGTON	MA	2420	\$ 16,986.63
26149201566	Coach	1	SHARKEY, TERENCE & LINDA	32 CARRIAGE GATE DR				LITTLE SILVER	NJ	7739	\$ 16,986.63
26149201582	Coach	1	SCHACHNER, THOMAS JOSEPH	DIANE C SCHACHNER	317 BLUE RUN ROAD			CHESWICK	PA	15024	\$ 16,986.63
26149201605	Coach	1	REVERE SR, TERENCE	PO BOX 656 9511 NAPOLI LN UNIT 101				SMITHTOWN	NY	11787	\$ 16,986.63
26149201621	Coach	1	TALLINDER, HENRIK & ANN JAMES & DIANE MACIOCE LV TRUST	19224 SHERWOOD GREEN WAY 7910 BROOKSIDE GLEN DRIVE				NAPLES	FL	34113	\$ 16,986.63
26149201647	Coach	1						GAITHERSBU RG	MD	20879	\$ 16,986.63
26149201663	Coach	1	LOERA, ARTURO & BRENDA B	9511 NAPOLI LANE #202				TINLEY PARK	IL	60487	\$ 16,986.63
26149201689	Coach	1	PANAGROSSI, DENNIS & KAREN SUN, XIAOFAN	QIN MA	1852B 40TH TERRACE SW			NAPLES	FL	34113	\$ 16,986.63
26149201702	Coach	1						NAPLES	FL	34116	\$ 16,986.63
26149201728	Coach	1	SARDELLA, ELIA & MARY JO	75 STEEPEVIEW DRIVE 7865 LANDOWNE DRIVE				HAMPDEN	MA	1036	\$ 16,986.63
26149201744	Coach	1	CENTURY CAPITAL GROUP LLC	KAREN ANN LOUISE DURST				ATLANTA	GA	30350	\$ 16,986.63
26149201760	Coach	1	DURST, DANIEL JOHN		8 MARYHEATHER CRESCENT			FREELTON	ON	L0R 1K0	\$ 16,986.63
26149201786	Coach	1	MILLER, DAVID KEVON JOHNSTON, ARTHUR & MARLENE	11 BLACKSMITH COURT 10 VISTA GARDENS 4068 VANDORF SIDE ROAD				ANCASTER	ON	L9G 5C8	\$ 16,986.63
26149201809	Coach	1	CONNOLLY, JAMES D & HEATHER C					ALISTON	ON	L9R 0H3	\$ 16,986.63
26149201825	Coach	1						STOUFFVILLE	ON	L4A 7X5	\$ 16,986.63
26149201841	Coach	1	JAN BOYCE 1997 REV TRUST	51 COMMONWEALTH AVE #A				BOSTON	MA	2116	\$ 16,986.63
26149201867	Coach	1	SHERREN, HENRY J & SARAH A	EDWARD Q SETO	ERMINIA CLAUDIO	470 INVERNESS CIRCLE		EASTON	PA	18042	\$ 16,986.63
26149201883	Coach	1	YOUNG, MATTHEW ION	AMANDA DUVALL	3455 HARVESTER ROAD #8			BURLINGTON	ON	L7N 3P2	\$ 16,986.63
26149201906	Coach	1	FEDERICI, JOSEPH R & ALICE	3416 SANDY PLACE				TOMS RIVER	NJ	8753	\$ 16,986.63
26149201922	Coach	1	KAMINSKI, EUGENE WOJOWICZ, FRANK S & SHARON R	EILEEN DUFF 9494 NAPOLI LANE #101	9498 NAPOLI LANE #202			NAPLES	FL	34113	\$ 16,986.63
26149201948	Coach	1	KATIGBAK, PAUL B & KIMBERLY J	555 KILBIRNIE DRIVE				NAPLES	FL	34113	\$ 16,986.63
26149201964	Coach	1						NEPEAN OVERLAND PARK	ON	K2J 0E8	\$ 16,986.63
26149201980	Coach	1	SCHERZER, PATRICK J & JULIE E	10620 LAMAR AVENUE 9731 ACQUA COURT #533				NAPLES	FL	34113	\$ 16,986.63
26149202002	Coach	1	NAPOLI 2822 LLC					SOUTHAMPT ON	NY	11969	\$ 16,986.63
26149202028	Coach	1	NAPOLI9490 LLC	PO BOX 5050				HASTINGS	NE	68902	\$ 16,986.63
26149202044	Coach	1	VANDEVENTER FARMS LP	2955 W HWY 6	PO BOX 20060			N EASTON	MA	2356	\$ 16,986.63
26149202060	Coach	1	DCDH REALTY TRUST ALIOTO, MICHAEL & MARY ANNE	18 BEAVER DAM RD 111 WILLITS APARTMENT 412				BIRMINGHAM	MI	48009	\$ 16,986.63
26149202086	Coach	1	DESTEFANO, EUGENE & DOROTHY	283 HURLEY AVENUE 9484 NAPOLI LANE #102				KINGSTON	NY	12401	\$ 16,986.63
26149202109	Coach	1	ERDMAN, MICHAEL F & MICHELLE W					NAPLES	FL	34113	\$ 16,986.63
26149202125	Coach	1									
26149202141	Coach	1	DWAN, JOHN C & JUDITH L	2001 TOWER DRIVE #233				GLENVIEW	IL	60026	\$ 16,986.63
26149202167	Coach	1	DEGASPERIS, RONALD & ROSE	9484 NAPOLI LN #202				NAPLES	FL	34113	\$ 16,986.63



Wentworth Estates Community Development District  
 Special Assessment Roll - Series 2018 Refinanced Bonds  
 EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
26149202183	Coach	1	WISSNER, KENNETH I & CARRIE A	9480 NAPOLI LN #101				NAPLES FOXBOROUGH	FL MA	34113 2035	\$ 16,986.63
26149202206	Coach	1	NELSON REALTY TRUST	PO BOX 62							\$ 16,986.63
26149202222	Coach	1	MOORE, KEITH D & CAROLYN	18 INGVIEW DRIVE				CALEDON	ON	L7C 1P3	\$ 16,986.63
26149202248	Coach	1	2015 GALANT PROPERTY TRUST	15 KINGSWOOD RD				OAKVILLE	ON	L6K 2E2	\$ 16,986.63
26149202264	Coach	1	NOBIL, STEVEN M & LAURA A	200 CHISHOLM COURT				AURORA	OH	44202	\$ 16,986.63
26149202280	Coach	1	CARRIE RUDMAN DEC OF TRUST	718 EUCLID AVENUE				ELMHURST	IL	60126	\$ 16,986.63
26149202303	Coach	1	RAYMOND, GAIL W & DAVID M D	9476 NAPOLI LANE #201				NAPLES HACKETTSTOWN	FL NJ	34113	\$ 16,986.63
26149202329	Coach	1	CIRILLO, PETER R	EVELYN L LEBBA	68 CANADA GOOSE DR					7840	\$ 16,986.63
26149202426	Coach	1	CARSONE JR, ANTHONY JOSEPH	PENNY K CARSONE	9465 CASORIA CT #101			NAPLES	FL	34113	\$ 16,986.63
26149202442	Coach	1	UCCI, THOMAS & MAUREEN E	21 HENDRICKS CT CATHERINE A				SAYREVILLE	NJ	8872	\$ 16,986.63
26149202468	Coach	1	LOWENHAUPT, PHILIP J OMARA FAMILY NOMINEE	LOWENHAUPT %WM & MARIE O'MARA	9465 CASORIA CT #201			NAPLES NORTH ANDOVER	FL MA	34113 1845	\$ 16,986.63
26149202507	Coach	1	MCGEE, BRIAN M & LORI J	4405 SMILEY DR				CANAL WINCHESTER	OH	43110	\$ 16,986.63
26149202523	Coach	1	GEOFFREY T WELCH LIV TRUST	9464 CASORIA CT #102				NAPLES	FL	34113	\$ 16,986.63
26149202549	Coach	1	CAMARATO, GREGORY	PATRICIA C CAMARATO	17358 WATERBRIDGE DR NORTH			ROYALTON	OH	44133	\$ 16,986.63
26149202565	Coach	1	CARAM, DAVID M & BEVERLEY J	9464 CASORIA CT #202				NAPLES WEST ORANGE	FL NJ	34113 7052	\$ 16,986.63
26149202581	Coach	1	GIBNEY, TIMOTHY J	THOMASINA A HYLAND W265 S 8650 RUSTIC VIEW LN	1086 SMITHMANOR BLVD			MUKWONAGO	WI	53149	\$ 16,986.63
26149202604	Coach	1	BOHRER, DAVID A & PATRICIA L	VIEW LN							\$ 16,986.63
26149202620	Coach	1	WEBER, PATRICK CHARLES	JENNIFER LYNN WEBER 43 NORTH CALDER WAY	9469 CASORIA COURT #201			NAPLES PHOENIXVILLE	FL PA	34113 19460	\$ 16,986.63
26149202646	Coach	1	WROBLEWSKI, ERIC AUBREY	9468 CASORIA COURT #101				NAPLES BROADVIEW	FL	34113	\$ 16,986.63
26149202662	Coach	1	MCSHEA, DANIEL E & DORENE	SHARON STUDOR R/E				HGTS	OH	44147	\$ 16,986.63
26149202688	Coach	1	CURTIS STUDOR R/E HLDGS LLC	HLDGS LLC	1235 ARLET CT			NAPLES	FL	34113	\$ 16,986.63
26149202701	Coach	1	ODELL, SHANE	SARAH LUTEY	9421 ITALIA WAY			NAPLES	FL	34113	\$ 16,986.63
26149202727	Coach	1	AXINN, BARBARA	9468 CASORIA CT				NAPLES	FL	34113	\$ 16,986.63
26149202743	Coach	1	TIMOTHY F CONWAY REV TRUST	1804 WHISPER BLUFF TRAIL				HINCKLEY	OH	44233	\$ 16,986.63
26149202769	Coach	1	VERBOS, EDWARD MARANO, STEVEN & CATHERINE	ALEXIA VERBOS 55 NORTH GATE DRIVE 16280 MAPLE HALL DRIVE	105 NORTHERN LIGHT CIRCLE			HINCKLEY	OH	44233	\$ 16,986.63
26149202785	Coach	1	FOSTER, MARK A & BARBARA S DAHRINGER, JOHN C & MARY JANE	107 AMEN CORNER				SYOSSET	NY	11791	\$ 16,986.63
26149202808	Coach	1	DECKER, LAWRENCE A & LOUISE M	205 N RIVERSIDE DR CATHLEEN KELLY				MIDLOTHIAN SUMMERSVILLE	VA SC	23113 29483	\$ 16,986.63
26149202866	Coach	1	CALARCO, JOHN ROD	CALARCO	69 BROOK HILLS CIRCLE			BRICK WHITE PLAINS	NJ NY	8724 10605	\$ 16,986.63
26149202882	Coach	1	ENDERLE, JONATHON & KIMBERLY	4507 NORTHEAST BIRCHGROVE				BENTONVILLE	AR	72712	\$ 16,986.63
26149202905	Coach	1	AIREY, MICHAEL K & DENISE	82 SOUTH GLEN RD				KINNELON	NJ	7405	\$ 16,986.63
26149202921	Coach	1	BAKER, TED H	CONNIE E CUMMINS	9477 CASORIA COURT #102			NAPLES	FL	34113	\$ 16,986.63
26149202947	Coach	1	VILLANTI, ROBERT	NICHOLAS LAGREGA	31 CANTERBURY CT			OAKDALE WILLIAMSVILLE	NY	11769	\$ 16,986.63
26149202963	Coach	1	GJORGIEVSKI, MICHAEL & SARA M	216 BELVOIR ROAD				E	NY	14221	\$ 16,986.63
26149202989	Coach	1	MICHELSON, JENNIFER A	RITA MICHELSON	9476 CASORIA COURT #101			NAPLES	FL	34113	\$ 16,986.63
26149203001	Coach	1	DEMASI, LISA M	183 THE HELM				EAST ISLIP OAKLAND	NY	11730	\$ 16,986.63
26149203027	Coach	1	HOSEY, THOMAS CARL & MARY ANN	3470 N CENTURY OAK CIRCLE				TWP	MI	48363	\$ 16,986.63
26149203043	Coach	1	KLEIN, ROY E & SHARI L	5 RIVER PLACE				ROCKY RIVER	OH	44116	\$ 16,986.63
26149203069	Coach	1	PAULEY, GEORGE L	SCOTT H SCHMIDTKE	9481 CASORIA CT UNIT 101			NAPLES	FL	34113	\$ 16,986.63
26149203085	Coach	1	PLEWES, STEVEN ARTHUR	JANET MARIE PLEWES 9481 CASORIA COURT #201	24019 PORTERS CREEK LANE			ST MICHAELS	MD	21663	\$ 16,986.63
26149203108	Coach	1	MURRELL, ALLISON					NAPLES	FL	34113	\$ 16,986.63
26149203124	Coach	1	ROBERT C CAMMARANO LIV TRUST	SUSAN CAMMARANO LIV TRUST	6 HUNTERS RIDGE DRIVE			PENNINGTON	NJ	8534	\$ 16,986.63
26149203140	Coach	1	JOHNSON, JENNIFER ANN	DEAN WILLIS JOHNSON	PO BOX 1623			WATERTOWN	SD	57201	\$ 16,986.63
26149203166	Coach	1	RIZZO, SUSAN	PHILIP SCHAUER 6385 MEADOWBROOK DR	9480 CASORIA COURT #102			NAPLES	FL	34113	\$ 16,986.63
26149203182	Coach	1	HENNIE, DAVID & KAREN SHAHEEN, MICHAEL J & ROBYN L	2 EDINBURGH WAY				MENTOR ST CLAIRSVILLE	OH	44060 43950	\$ 16,986.63
26149203221	Coach	1	SULLIVAN ET AL, JERRY W	14371 HAWTHORNE DR				LEMONT	IL	60439	\$ 16,986.63
26149203247	Coach	1	WILLIAM R CLAYPOLE TRUST	6060 ELLISON DR MARIANNE L				WESTERVILLE	OH	43082	\$ 16,986.63
26149203263	Coach	1	BONACUSO, THOMAS E	BONACUSO	9485 CASORIA COURT #201			NAPLES	FL	34113	\$ 16,986.63





Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
55751002726	100	1	PROVANCE, WILLIAM J & MARY K	9639 LIPARI CT				NAPLES	FL	34113	\$ 39,314.65
55751002742	100	1	MCALLISTER, SHAWN PATRICK	1400 LAKE DR W				CHANHASSEN	MN	55317	\$ 46,294.61
55751002768	100	1	NANETTE B SUFFIAN REV TRUST	9647 LIPARI CT				NAPLES	FL	34113	\$ 46,294.61
55751002784	100	1	HALLFORTH, DAVID & LISA	9651 LIPARI CT				NAPLES	FL	34113	\$ 39,314.65
55751002807	100	1	JOHN C CASSIDY JR REV TRUST	129 BRICK MILL RD				BEDFORD	NH	3110	\$ 46,294.61
55751002823	100	1	MCMAHON, BRIAN J & AMY L	11 JULIANNE WAY				RANDOLPH	NJ	7869	\$ 39,314.65
55751002849	100	1	LEE, RICHARD W	9663 LIPARI CT				NAPLES	FL	34113	\$ 46,294.61
55751002865	100	1	HILL, DANIEL J & ELIZABETH ANN	9667 LIPARI CT				NAPLES	FL	34113	\$ 39,314.65
55751002881	100	1	MIDLAND AGENCY OF NORTHWEST	OHIO INC TR 11 GLENBOURNE PARK DR	9671 LIPARI CT			NAPLES	FL	34113	\$ 46,294.61
55751002904	100	1	STACK FL RESIDENCE TRUST	1164 WINDING GLEN DR				MARKHAM CAROL STREAM	ON IL	L6C 1H5 60188	\$ 46,294.61
55751002920	100	1	TIMOTHY P ALLEN TRUST NO 1	DR				TORONTO	ON	M4W 2Z2	\$ -
55751002946	100	1	BETHLENFALVY, PETER	44 HAWTHORN AVE				NAPLES	FL	34113	\$ 46,294.61
55751002962	100	1	EDWARD H GRAFT TRUST	9687 LIPARI CT				NAPLES	FL	34113	\$ 46,294.61
55751002988	100	1	TANSEY, CHRISTOPHER S	JULIE D TANSEY	8929 AIRPORT HWY			HOLLAND	OH	43528	\$ 46,294.61
55751003725 Z - Common		0	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -
55751003929 Z - Common		0	LENNAR HOMES INC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -
55751004025 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
55751004122 Z - Common		0	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -
55751004148 Z - Common		0	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -
55751004164 Z - Common		0	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -
55751004180 Z - Common		0	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -
55751004203 Z - Common		0	LENNAR HOMES LLC	% JIM BAVOUCET	201			CLEARWATER	FL	33760	\$ -
55751005325 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -
55751005354 Z-Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -
55751005367 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -
55751005383 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -
55751005406 Z - Common		0	LENNAR HOMES LLC	10481 BERN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ -
55751005464	75	1	COLEMAN, ROYCE D & ROBERTA E	12616 COVERED BRIDGE RD				SELLERSBURG	IN	47172	\$ 32,541.02
55751005480	75	1	SUSAN L ARNBERG TRUST	9875 CORSO BELLO DR 44439 WHITE PINE CIR E				NAPLES	FL	34113	\$ 32,541.02
55751005503	75	1	DESILVA FAMILY TRUST DANIEL TROMBLEY 2006 REV TRUST	51 GALE ROAD				NORTHVILLE WILLIAMSTO N	MI MA	48168 1267	\$ 32,541.02
55751005529	75	1	LOVELESS FAMILY LLC	9186 N MAIN ST				PORT BYRIN	NY	13140	\$ 32,541.02
55751005561	75	1	REILLY, ANDREW J & DENISE D	207 DARLINGTON RD 10 STREAMWOOD LANE				MEDIA	PA	19063	\$ 32,541.02
55751005587	75	1	MSNL LLC	4226 PEACE HAVEN LANE				FAIMOUTH	ME	4105	\$ 32,541.02
55751005600	75	1	SHORT, ADAM M	9903 CORSO BELLO DRIVE				BATAVIA	OH	45103	\$ 32,541.02
55751005626	75	1	DECHARME, BRIAN & TERESA					NAPLES	FL	34113	\$ 32,541.02
55751005642	75	1	MANKIEWICH, CHRISTOPHER E	9907 CORSO BELLO DR				NAPLES	FL	34113	\$ 32,541.02
55751005668	75	1	NORRIS, RICKY LEE	CYNTHIA ANN NORRIS 5 JESSUPS LANDING CT W	9911 CORSO BELLO DRIVE PO BOX 1651			NAPLES	FL	34113	\$ 32,541.02
55751005684	75	1	SORGI, DEBORAH B	8400 RAPLEY RIDGE LANE				QUOGUE	NY	11959	\$ 32,541.02
55751005707	75	1	SMITH, DANIEL L	29 HARBOR COVE				POTOMAC	MD	20854	\$ 32,541.02
55751005723	75	1	PERILLO, MARY ELLEN					CAPE MAY	NJ	8204	\$ 32,541.02
55751005749	75	1	HAROLD, MELANIE S	GREGORY L HAROLD JR LORRAINE E FISHER TRUST	219 DEEP BROOK ROAD 9931 CORSO BELLO DR			WYCKOFF	NJ	7481	\$ 32,541.02
55751005765	75	1	JAMES C FISHER TRUST					NAPLES	FL	34113	\$ 32,541.02
55751005781	75	1	SHARON L BOWMAN TRUST	9935 CORSO BELLO DRIVE				NAPLES	FL	34113	\$ 32,541.02
55751005804	75	1	KATHLEEN ELIZABETH NUDI, PETER JOSEPH	NUDI	111 ROCKRIDGE ROAD			PITTSBURGH	PA	15209	\$ 32,541.02
55751005820	75	1	LEFEVRE, CHRISTOPHER J	PATRICIA LEFEVRE	10 JAMESON DRIVE			FALMOUTH	ME	4105	\$ 32,541.02
55751005846	75	1	MINAMYER, DEAN A & DARLA PETERS, GUILLAUME A & ELAINE M	10227 ARCHER LANE BRANDON ELRODO GUILLAME PETERS	3879 THE GRANGE SIDE ROAD			DUBLIN CALEDON VILLAGE	OH ON	43017 L7C 0G1	\$ 32,541.02
55751005862	75	1	KACOR, MICHAEL B	JANET M CULLINA	9864 CORSO BELLO DR			NAPLES	FL	34113	\$ 32,541.02
55751005888	75	1	SULLIVAN, MICHAEL W & SONYA M	4 BARN LANE				SOUTH BOROUGH	MA	1772	\$ 32,541.02
55751005901	75	1	SCIALABBA, ANTHONY & JOAN	PO BOX 5700 DIANE K ROFORTH- SMITH				VILLA PARK	IL	60181	\$ 32,541.02
55751005943	75	1	ROFORTH-SMITH, DAVID F		9880 CORSO BELLO DR			NAPLES	FL	34113	\$ 32,541.02
55751005969	75	1	MANNEBACH, MARK & KAREN	9884 CORSO BELLO DR				NAPLES	FL	34113	\$ 32,541.02
55751005985	75	1	MILLER, KENNETH E & TRACEY	26 MOUNTAINVIEW RD				WARREN	NJ	7059	\$ 32,541.02
55751006007	75	1	DELATE PROPERTY S A	IM ROSSFELD 6				SCHANN	FL	9494	\$ 32,541.02
55751006023	75	1	CORSO BELLO 902 LLC	8 KRESS FARM RD				HINGHAM	MA	2043	\$ 32,541.02
55751006049	75	1	O'DELL, SHANE	SARAH LUTEY	9910 CORSO BELLO DR			NAPLES	FL	34113	\$ 32,541.02
55751006065	75	1	PAGE, CYNTHIA C	17 BRIDLE PATH WAY 90 NORTH RIDGE CRESCENT				TYNGSBOROU GH GEORGETOW N	MA ON	1879 L7G 6E6	\$ 32,541.02

Wentworth Estates Community Development District  
 Special Assessment Roll - Series 2018 Refinanced Bonds  
 EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
55751006104		75 1	LUMPI, ANDREAS	CLAUDIA KATRIN LUMPI	9926 CORSO BELLO DRIVE			NAPLES	FL	34113	\$ 32,541.02
55751006120		75 1	TAVBRO LLC	9565 SIRACUSA COURT	STE 200			NAPLES	FL	34113	\$ 32,541.02
60581265029	Z COMMON	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
60581265045	Z COMMON	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
60581265061	Z COMMON	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
60581265087	Z COMMON	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
60581265100	Z COMMON	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
60581265126		75 1	NTB LLC	6000 GARLANDS LANE	STE 120			BARRINGTON	IL	60010	\$ 32,541.02
60581265142		75 1	NTB LLC	6000 GARLANDS LN STE	120			BURLINGTON	IL	60010	\$ 32,541.02
60581265168		75 1	NTB LLC	6000 GARLANDS LN STE	120			BURLINGTON	IL	60010	\$ 32,541.02
60581265184		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265207		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265223		75 1	SUNWEST CUSTOM HOMES LLC	9118 STRADA PLACE	#8130			NAPLES	FL	34108	\$ 32,541.02
60581265249		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265265		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265281		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265304		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265320		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265346		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265362		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265388		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265401		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265427		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265443		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265469		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265485		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265508		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265524		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265540		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265566		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265582		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265605		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265621		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265647		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265663		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265689		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265702		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265728		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265744		75 1	GANDIER, BETH CAROL	2384 TIMBERVIEW	DRIVE			HASTINGS	MN	55033	\$ 32,541.02
60581265760		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265786		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265809		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265825		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265841		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265867		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265883		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265906		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265922		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265948		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265964		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581265980		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60010	\$ 32,541.02
60581266002		75 1	NTB LLC	6000 GARLANDS LN STE	120			BARRINGTON	IL	60610	\$ 32,541.02

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
60581266028	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266044	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266060	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266086	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266109	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266125	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266141	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266167	75	1	SUNWEST CUSTOM HOMES LLC	9118 STRADA PLACE #8130				NAPLES	FL	34108	\$ 32,541.02
60581266183	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
60581266206	75	1	NTB LLC	6000 GARLANDS LN STE 120				BARRINGTON	IL	60010	\$ 32,541.02
66748000021 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000047 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000050 Z - Common		0	COMPANY	PROPERTY TAX-PSX/700	UNIVERSE BLVD			JUNO BEACH	FL	33408	\$ -
66748000063 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000102 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000128 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000144 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000160 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000186 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000209 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000225 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748000241 Various		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001240 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001745 Z - Common		0	WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001761 Z - Common		0	WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001787 Z - Common		0	WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001800 Z - Common		0	WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001884 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001907 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001923 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001949 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001965 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748001981 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002003 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002029 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002045 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002061 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002087 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002100 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002126 Z - Common		0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
66748002142	50	1	HUGHES, DAVID R & KARLYN A DUFORT, MATTHEW & KATHLEEN	730 HOLLYWOOD PL				FOREST HILL SARATOGA SPRINGS	MD	21050	\$ 18,477.40
66748002168	50	1		14 TIFFANY PLACE					NY	12866	\$ 25,457.36
66748002184	50	1	FOXCROFT, CAROLYN	2139 BERWICK DR				BURLINGTON	ON	L7M 4B2	\$ 25,457.36
66748002207	50	1	ARMBRUSTER, MICHAEL J	9427 PIACERE WAY				NAPLES	FL	34113	\$ 25,457.36
66748002223	50	1	CHALIFOUX, PAUL & VALLERIE GASWORTH, ANDREW T	9431 PIACERE WAY	9435 PIACERE WAY			NAPLES	FL	34113	\$ 25,457.36
66748002249	50	1		JENNIFER K ALLEN				NAPLES	FL	34113	\$ 25,457.36
66748002265	50	1	JEMSBY, BJOERN & SUZANNA	3624 INMAN DR NE				ATLANTA	GA	30319	\$ 25,457.36
66748002281	50	1	OCONNOR, JAMES KEVIN	38 MARYCREST RD				WEST NYACK	NY	10994	\$ 25,457.36
66748002304	50	1	LATHAM, TONY WILLIAM	NATASHA ANN GILBERT	33 NORTH FU QUAN RD	CHANGNING		SHANGHAI		20035	\$ 25,457.36
66748002320	50	1	DISALVO, FRANK J & SUSAN A	9 WOODHOLLOW LN				FT SALONGA	NY	11768	\$ 25,457.36
66748002346	50	1	FANDETTI, NICHOLAS I	JENNIFER R FANDETTI	25 ROBBINS ROAD			WATERTOWN	MA	2472	\$ 25,457.36
66748002362	50	1	ROY, ROBERT GREGORY	BRENDA LEE ROY	303-1495 GRAHAM ST			KELOWNA	BC	V1V 3B2	\$ 25,457.36
66748002388	50	1	MURPHY, SEAN P & MARGARET K	71 AMY DR				SAYVILLE	NY	11782	\$ 25,457.36
66748002401	50	1	WEINKAUF, ALLEN S & KATHLEEN M	606 E LAKESHORE DRIVE				WAUSAU	WI	54401	\$ 25,457.36
66748002427	50	1	COLLINS, MARIE THERESE	VILLA A69 MARINA VILLAGE	6/A ADIA	211 CORNICHE ST		ABU DHABI		3600	\$ 25,457.36
66748002443	50	1	BURDELL FAMILY TRUST	9475 PIACERE WAY				NAPLES	FL	34113	\$ 25,457.36
66748002469	50	1	PATTERSON, ROBERT S & DIANA L	45 SHOREWOOD PL				OAKVILLE	ON	L6K 3Y3	\$ 25,457.36
66748002485	50	1	DONNELLY, TIMOTHY M & ANNE M	64 AMBASSADOR DR				RED BANK NEWTON	NJ	7701	\$ 25,457.36
66748002508	50	1	WILLIAMS, CAROLE B	309B WINCHESTER ST				GEORGETOWN	MA	2461	\$ 25,457.36
66748002524	50	1	DIMOU FLORIDA TRUST	90 NORTH RIDGE CRES					ON	L7G 6E6	\$ 25,457.36
66748002540	50	1	BRUNET, GARY	33 LAKESIDE DRIVE				SOUTH BARRINGTON	IL	60010	\$ 25,457.36
66748002566	50	1	LUGO, RICHARD O & KAREN MARIE	20 REGINALD DRIVE				CONGERS	NY	10920	\$ 25,457.36
66748002582	50	1	HETHERINGTON SUNSHINE TRUST	78 MAHONEY DR				WINNIPEG	MB	R2G 3S2	\$ 25,457.36
66748002605	50	1	LUNING, THOMAS J & ANNEMARIE	20 GREENKNOLL DR				BROOKFIELD	CT	6804	\$ 25,457.36
66748002621	50	1	DESMARAIS, PAMELA A & MARK R	9511 PIACERE WAY				NAPLES	FL	34113	\$ 25,457.36



Wentworth Estates Community Development District  
 Special Assessment Roll - Series 2018 Refinanced Bonds  
 EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
68158002549		50	1	LYNDA COSTIGAN 2014 TRUST	350 WIMBLEDON LN			NAPLES	FL	34104	\$ 25,457.36
73640800024	Z - COMMON	0	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FORT MYERS	FL	33966	\$ -
73640800040	Z - COMMON	0	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FORT MYERS	FL	33966	\$ -
73640800066	Z - COMMON	0	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FORT MYERS	FL	33966	\$ -
73640800082	Z - COMMON	0	0	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FORT MYERS	FL	33966	\$ -
73640800105		75	1	BRAUNSTEIN, MICHAEL	8 COBBLERS WAY			HOPKINTON	MA	1748	\$ 32,541.02
73640800121		75	1	QUIGG, ADRIAN JOHN	9545 SIRACUSA CT			NAPLES	FL	34113	\$ 32,541.02
73640800147		75	1	BALDONI, JOHN & MAUREEN	20 ROSEMARY LN			GLENMOORE	PA	19343	\$ 32,541.02
73640800163		75	1	HARRY & JUDY DIGNAZIO TRUST	9553 SIRACUSA CT			NAPLES	FL	34113	\$ 32,541.02
73640800189		75	1	MARY A LEHMANN LIV TRUST	7343 ELK RUN WAY			MOORPARK	CA	93021	\$ 32,541.02
73640800202		75	1	SZYMANSKI, JOSEPH A	9561 SIRACUSA CT			NAPLES	FL	34113	\$ 32,541.02
73640800228		75	1	TAVBRO LLC	16655 YONGE ST # 200			NEWMARKET	ON	L3X 1V6	\$ 32,541.02
73640800244		75	1	TRUE, MICHAEL J & JUDITH A	8 REDWOOD LANE			FALMOUTH MEADOWBR	ME	4105	\$ 32,541.02
73640800260		75	1	MASTRONARDO, JOANNA E	1671 STOCTON RD			OOK	PA	19046	\$ 32,541.02
73640800286		75	1	SOMERVILLE, GRANT A	JUDITH A MUNN	9577 SIRACUSA CT		NAPLES	FL	34113	\$ 32,541.02
73640800309		75	1	BETZWIESER, JAMES F & LINDA J	9581 SIRACUSA CT			NAPLES	FL	34113	\$ 32,541.02
73640800325		75	1	PERRY, JOHN DOUGLAS	CHRISTINE ELIZABETH PERRY	KEVIN DOUGLAS PERRY	53 SELKRIK DRIVE	WHITBY	ON	L1M 2E6	\$ 32,541.02
73640800341		75	1	RONALD F BARRIAULT TRUST	PO BOX 1226			AUBURN	ME	4211	\$ 32,541.02
73640800367		75	1	GREEDER FAMILY REVOCABLE TRUST	9572 SIRACUSA COURT			NAPLES	FL	34113	\$ 32,541.02
73640800383		75	1	JAMES MENIATES JR REV TRUST	GAIL E MENIATES REV TRUST	18 TREETOPS LANE		DANVERS	MA	1923	\$ 32,541.02
73640800406		75	1	FERRARO JR, HENRY A	JOSEPHINE R FERRARO DANUTA IRENA	9564 SIRACUSA COURT		NAPLES	FL	34113	\$ 32,541.02
73640800422		75	1	GERVASIO, JOSEPH	GERVASIO	71 KOKANEE COURT		MAPLE KATTSKILL	ON	L6A 2V8	\$ 32,541.02
73640800448		75	1	RNI TRUST	JAJ TRUST	1358 PILOT KNOB ROAD		BAY	NY	12844	\$ 32,541.02
73640800464		75	1	GILGORE, GARY S & BETH E MCNAUGHTON, SUSAN	9548 SIRACUSA CT			NAPLES	FL	34113	\$ 32,541.02
76548000020	4 Story MF	1	1	SANFIRA	343 HERRIDGE CIRCLE			NEWMARKET	ON	L3Y 7H9	\$ 12,159.20
76548000046	4 Story MF	1	1	PIERCE, CHRISTOPHER R	KATHLEEN T PIERCE	9715 ACQUA CT #112		NAPLES	FL	34113	\$ 12,159.20
76548000062	4 Story MF	1	1	BRENNAN JR, DANIEL J	SUSAN B BRENNAN	2041 FAIRVIEW AVE		CLEVELAND	OH	44106	\$ 12,159.20
76548000088	4 Story MF	1	1	KACOR, MICHAEL B	JEFFREY A BROHAWN	RONALD GEORGE	9864 CORSO BELLO DR	NAPLES	FL	34113	\$ 12,159.20
76548000101	4 Story MF	1	1	TAYLOR, ANITA B & TIMOTHY A	56 DARTMOUTH ROAD			LONGMEADOW	MA	1106	\$ 12,159.20
76548000127	4 Story MF	1	1	GLENNON LIVING TRUST	101 CLARKSON			ELLSVILLE	MO	63011	\$ 12,159.20
76548000143	4 Story MF	1	1	PROGRESSIVE PROCESSING	EXECUTIVE PARK SOLUTIONS LLC	98 LOVERING AVE		BUFFALO	NY	14216	\$ 12,159.20
76548000169	4 Story MF	1	1	ACQUA LLC	98 LOVERING AVE			BUFFALO	NY	14216	\$ 12,159.20
76548000185	4 Story MF	1	1	HELMER, MICHAEL KIRK	9715 ACQUA COURT #121			NAPLES	FL	34113	\$ 12,159.20
76548000208	4 Story MF	1	1	SMITH, LANE M	LORNA CATHERINE SMITH	13 PHYLIS ST		NEPEAN	ON	K2J 1T6	\$ 12,159.20
76548000224	4 Story MF	1	1	DAVID L LAROSE REV TRUST	9719 ACQUA CT #245			NAPLES	FL	34113	\$ 12,159.20
76548000240	4 Story MF	1	1	NELSON, NICLAS C & HELENA M	SVEAVAEGEN 20A			DJURSHOLM		SE182 60	\$ 12,159.20
76548000266	4 Story MF	1	1	CARUTH, DON & PAM	MIKE LUND	JANE LUND	9715 ACQUA COURT #125	NAPLES	FL	34113	\$ 12,159.20
76548000282	4 Story MF	1	1	WHITEHEAD, DOUG	SUSAN GONOR	88-3110 8TH ST E #578		SASKATOON	SK	S7H 0W2	\$ 12,159.20
76548000305	4 Story MF	1	1	WILKINSON, MICHAEL JOHN	JULIA WILKINSON	42 LETTY GREEN		HERTFORD	EA	SG14 2NZ	\$ 12,159.20
76548000321	4 Story MF	1	1	QUIGG, JOHN J & ROSEMARIE	6 HEWLETT DRIVE			WILLISTON	NY	11596	\$ 12,159.20
76548000347	4 Story MF	1	1	FLANIGAN, MICHAEL	LISA TRUBIANO	312 BOULDER HILL DRIVE		SHELburne	VT	5482	\$ 12,159.20
76548000363	4 Story MF	1	1	STIVALETTI, MICHAEL	KIMBERLY DOWLING	591 SPADINA ROAD		TORONTO	ON	M5P 2X1	\$ 12,159.20
76548000389	4 Story MF	1	1	BANKSIA LLC	6375 COSTA CIR			NAPLES	FL	34113	\$ 12,159.20
76548000402	4 Story MF	1	1	DAVIDSON, ALAN & SALLY	18 JENNIFER LN			WARREN	NJ	7059	\$ 12,159.20
76548000428	4 Story MF	1	1	FUCHS, JOHN J	3825 RUBY WAY			NAPLES	FL	34114	\$ 12,159.20
76548000444	4 Story MF	1	1	CIRILLO, PETER R	EVELYN L LEBBA	68 CANADA GOOSE DR		WN	NJ	7840	\$ 12,159.20
76548000460	4 Story MF	1	1	MACCARTNEY, PAUL	CARLA WOODHOUSE	9715 ACQUA COURT #137		NAPLES	FL	34113	\$ 12,159.20
76548000486	4 Story MF	1	1	KATHLEEN E LAPLANTE TRUST	540 PROSPECT ST			LONGMEADOW	MA	1028	\$ 12,159.20
76548000509	4 Story MF	1	1	SEISS, JENNY E	119 W 110 STREET			AUBURN	IN	46706	\$ 12,159.20
76548000525	4 Story MF	1	1	LUCKE, GEORGE C & HELEN R	7545 SNEAD CT			NAPLES	FL	34113	\$ 12,159.20
76548000541	4 Story MF	1	1	COOPER, DIANE	1216 HALF MOON BAY DR			CHULA VISTA	CA	91915	\$ 12,159.20
76548000567	4 Story MF	1	1	MASON, ADAM D	1211 COMMONWEALTH AVE			ALLSTON	MA	2134	\$ 12,159.20
76548000583	4 Story MF	1	1	BOGEN, SUSAN L & GARY G STRAND, KIRK TAYLOR & VICKI JO	8192 NW 42ND STREET			CORAL SPRINGS	FL	33065	\$ 12,159.20
76548000606	4 Story MF	1	1		2075 310TH ST			ADA	MN	56510	\$ 12,159.20
76548000622	4 Story MF	1	1	PETER J THEIN REV LIV TRUST	263 10TH AVE S			NAPLES	FL	34102	\$ 12,159.20
76548000648	4 Story MF	1	1	LUNDIN VENTURES FLORIDA LLC	6902 CHURCH ST			MORTON GROVE	IL	60053	\$ 12,159.20
76548000664	4 Story MF	1	1	HILL, PAUL A & SUSAN I	149 ALBRIGHT DR			LOVELAND	OH	45140	\$ 12,159.20
76548000680	4 Story MF	1	1	WIEGING, JEFFREY & JAMIE ARMSTRONG, PHILIP B & DIANA R	1102 PINNACLE CLUB DR			GROVE CITY	OH	43123	\$ 12,159.20
76548000703	4 Story MF	1	1		3 BALMORAL DR			PITTSBOWN	NJ	8867	\$ 12,159.20
76548000729	4 Story MF	1	1	MARK L BOUCHER TRUST	18733 COMESTOCK CIRCLE			MIDDLEBURG HGTS	OH	44130	\$ 12,159.20
76548000745	4 Story MF	1	1	MAINELLA, LEE	43 LITCHI CT			RICHMOND HILL	ON	L4E 4V1	\$ 12,159.20
76548000761	4 Story MF	1	1	RUDDY, CYNTHIA	544 1ST AVE S			NAPLES	FL	34102	\$ 12,159.20
76548000787	4 Story MF	1	1	COTTER, MICHAEL G	11 BURNSEN AVENUE			MANCHESTER	NH	3104	\$ 12,159.20



Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76548000800	4 Story MF	1	BRIAN A GUINARD LIV TRUST	MARIA R GUINARD LIV TRUST	1729 HERITAGE WAY			OAKVILLE	ON	L6M 3A2	\$ 12,159.20
76548000826	4 Story MF	1	THERESE M HOOPER REV TRUST	78 FRENCH AVE				BRAINTREE	MA	2184	\$ 12,159.20
76548000842	4 Story MF	1	STERN, SAMUEL	SUSAN STERN	121 SHEPPARD AVE E	STE 302		TORONTO	ON	M2K 1E3	\$ 12,159.20
76548000868	4 Story MF	1	MUNRO, IAN R & VALERIE JEAN	9526 PIACERE WAY				NAPLES	FL	34113	\$ 12,159.20
76548000884	4 Story MF	1	KAROW, JUERGEN & ANDREA	EMSENER WEG 28A				NEU WULMSDORF		D-21629	\$ 12,159.20
76548000907	4 Story MF	1	BANKSIA LLC	6375 COSTA CIR				NAPLES	FL	34113	\$ 12,159.20
76548000923	4 Story MF	1	DIGIOVANNI, DOMINIC A	JOSEPHINE DIGIOVANNI	9000 KEELE ST #1			CONCORD	ON	L4K 0B3	\$ 12,159.20
76548000949	4 Story MF	1	JIRGENS, JOHN E & SUSAN M	11 UPPER MOHAWK POINT RD				LOWBANKS	ON	N0A 1K0	\$ 12,159.20
76548000965	4 Story MF	1	PERRY, JOHN DOUGLAS	CHRISTINE ELIZABETH PERRY	53 SELKIRK DR			BROOKLIN STRONGSVILLE	ON	L1M 2E6	\$ 12,159.20
76548000981	4 Story MF	1	GAUGLER, JANET A & DANIEL R	12446 STEEPLECHASE LANE				E	OH	44149	\$ 12,159.20
76548001003	4 Story MF	1	GFY REAL ESTATE PARTNERS LLC	9719 ACQUA CT				NAPLES	FL	34113	\$ 12,159.20
76548001029	4 Story MF	1	AVELLINI, ROBERT H	1085 FLAMINGO DRIVE				ROSELLE BROKEN ARROW	IL	60172	\$ 12,159.20
76548001045	4 Story MF	1	GED PROPERTIES INC	3061 WEST ALBANY STREET				ARROW	OK	74012	\$ 12,159.20
76548001061	4 Story MF	1	LIAGHAT, REZA G	1014 OLD ORCHARD DRIVE				GIBSONIA	PA	15044	\$ 12,159.20
76548001087	4 Story MF	1	JOHN LEVON TOURYAN REV TRUST	1677 PLATEAU CIRCLE				S LAKE TAHOE	CA	96150	\$ 12,159.20
76548001100	4 Story MF	1	HUDSON, JAMES R & JUDITH A	1621 FERNSTONE DRIVE				ACWORTH	GA	30101	\$ 12,159.20
76548001126	4 Story MF	1	ERICKSON, CHARLES P & DIANE L	9719 ACQUA CT #242				NAPLES	FL	34113	\$ 12,159.20
76548001142	4 Story MF	1	MAIONE, SABINO C	1177 DEXTER DR				FORT ERIE	ON	L2A 6W3	\$ 12,159.20
76548001168	4 Story MF	1	LIBARDI FAMILY TRUST	114 GLASS SPRINGS DRIVE				FRANKLIN	TN	37064	\$ 12,159.20
76548001184	4 Story MF	1	DAVID L LAROSE REV TRUST	9719 ACQUA COURT #245				NAPLES	FL	34113	\$ 12,159.20
76548001207	4 Story MF	1	CONNIE H ALTMAN REV LIV TRUST	6535 W 63RD PL				CHICAGO	IL	60638	\$ 12,159.20
76548003027	4 Story MF	1	ALLEN III, GEORGE H	ROBIN B ALLEN	54 LAWRENCE AVE			HOLLAND	PA	18966	\$ 12,159.20
76548003043	4 Story MF	1	VERBOS, EDWARD A	ALEXIA LYNN VERBOS	105 NORTHERN LIGHT CIRCLE			HINCKLEY	OH	44233	\$ 12,159.20
76548003069	4 Story MF	1	BRESLIN, MARTIN	KATHLEEN SCHEPPS	2127 SIMPSON AVE			OCEAN CITY	NJ	8226	\$ 12,159.20
76548003085	4 Story MF	1	DONALD E VOGLER REV TRUST	9062 SHENENDOAH CIR				NAPLES	FL	34113	\$ 12,159.20
76548003108	4 Story MF	1	RUSSELL, MINDY JAY	9723 ACQUA CT #315				NAPLES	FL	34113	\$ 12,159.20
76548003124	4 Story MF	1	MILLER, STEVEN EDWARD	13 ATWELL RIDGE				CAZENOVIA	NY	13035	\$ 12,159.20
76548003140	4 Story MF	1	HAMILTON, JEFFREY E	KATHLEEN B HAMILTON	36 BARTON CREEK ROAD			JACKSON	NJ	8527	\$ 12,159.20
76548003166	4 Story MF	1	MARCOU LAND TRUST	39 GOLDEN BALL ROAD				WESTON NORTH	MA	2494	\$ 12,159.20
76548003182	4 Story MF	1	RAGONE, LAWRENCE H	BARBARA A RAGONE	PO BOX 542			FALMOUTH	MA	2556	\$ 12,159.20
76548003205	4 Story MF	1	DRA NAP 2 LLC	3 BALMORAL DR				PITTS TOWN	NJ	8867	\$ 12,159.20
76548003221	4 Story MF	1	KENNETH JARDIN LIV TRUST	SANTINA G MANCUSO LIV TRUST	827 PAYANT STREET			QUEBEC HUNTING STATION	QC	H8R 3Z3	\$ 12,159.20
76548003247	4 Story MF	1	BURVENICH, FREDRICK P	JOANNA T BURVENICH MARIE-LINE	63 MAPLEWOOD RD			STATION	NY	11746	\$ 12,159.20
76548003263	4 Story MF	1	VOLENIK, KAREL	COLANGELO	171 TURNBERRY TRAIL			WELLAND	ON	L3B 0C8	\$ 12,159.20
76548003289	4 Story MF	1	GEGG, ROBERT & JOAN	1345 WOODNOLL DRIVE				FLINT	MI	48507	\$ 12,159.20
76548003302	4 Story MF	1	DJ REALTY ASSOCIATES LLC	C/O DEAN J SYMEONIDES CPA	201 WEST PASSAIC SUITE 301			ROCHELLE PARK	NJ	7662	\$ 12,159.20
76548003328	4 Story MF	1	RYAN, ROY F	ROSELEEN PATRICIA RYAN	CHEMIN DE VILLARS 27			VERSOIX	MA	1290	\$ 12,159.20
76548003344	4 Story MF	1	MELLO, GLENN G	25 SURREY LANE				DRACUT	MA	1826	\$ 12,159.20
76548003360	4 Story MF	1	MCKINNEY, RYAN & CHERYLENE	16 SHEPPARD DR				MONTVALE	NJ	7645	\$ 12,159.20
76548003386	4 Story MF	1	ROEMER, DENNIS & ANDREA	1309 BANNER DRIVE				LANCASTER	PA	17601	\$ 12,159.20
76548003409	4 Story MF	1	MEREDITH, ANTHONY NOEL	VERONICA MEREDITH	3 CHILTERN MEWS	44 LINCOLN PARK		AMERSHAM		HP79HD	\$ 12,159.20
76548003425	4 Story MF	1	CHURCH, WALTER DWIGHT	KATHRYN P CHURCH	3004 RIVER HAVEN POINT			KNOXVILLE	TN	37922	\$ 12,159.20
76548003441	4 Story MF	1	SURACE, VINCENT R	8659 OLD RIVER ORAD				MARCY CAPE MAY	NY	13403	\$ 12,159.20
76548003467	4 Story MF	1	LANE, STANLEY W & CHRISTINE M	37 EGRET TRAIL				CTHOUSE	NJ	8210	\$ 12,159.20
76548003483	4 Story MF	1	MARCOU JR LAND TRUST	39 GOLDEN BALL ROAD				WESTON	MA	2494	\$ 12,159.20
76548003506	4 Story MF	1	CLANCY, JOHN	KEIKO IBI	9723 ACQUA COURT #341			NAPLES	FL	34113	\$ 12,159.20
76548003522	4 Story MF	1	TONIONI, RICHARD J	BARBARA A SHOR RITA PERSICHETTY-RACIOPPO	1700 MARVIN PARKWAY			PARK RIDGE	IL	60068	\$ 12,159.20
76548003548	4 Story MF	1	RACIOPPO, ANTHONY	15 NELSON AVENUE #353				STATEN ISLAND	NY	10308	\$ 12,159.20
76548003564	4 Story MF	1	MARK L BOUCHER TRUST	18733 COMESTOCK CIRCLE				MIDDLEBURG HGTS	OH	44130	\$ 12,159.20
76548003580	4 Story MF	1	SHAW, RANDALL T & DONNA L	7N275 WINDSOR DRIVE AUF DER ALTEN BREIDE 24				CHARLES	IL	60175	\$ 12,159.20
76548003603	4 Story MF	1	CHALET LANWER LLC	MONICA J MCGRATH	9727 ACQUA CT #411			NOTTULN	FL	48301	\$ 12,159.20
76548003629	4 Story MF	1	MICHALSKI, ANNE & MICHAEL	2787 LEGEND LANE				NAPLES	FL	34113	\$ 12,159.20
76548003645	4 Story MF	1	BRUCE & DEBORAH MATTER LAWSON, WARREN LAMAR	JOINT REV TRUST LISA ANN LAWSON	534 AVELLINO ISLES CIRCLE	#8101		NAPLES	FL	34119	\$ 12,159.20
76548003687	4 Story MF	1			1120 9TH STREET SW			NAPLES	FL	34117	\$ 12,159.20
76548003700	4 Story MF	1	GRIST, MICHAEL P	ANGELA J GALER-GRIST	19 HOLYROOD AVENUE			OAKVILLE	ON	L4K 2V4	\$ 12,159.20

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76548003726	4 Story MF	1	BETZWIESER, JAMES F & LINDA J	9581 SIRACUSA CT				NAPLES	FL	34113	\$ 12,159.20
76548003742	4 Story MF	1	DEVELOPERS OF OLD NAPLES INC	699 FIFTH AVENUE SOUTH				NAPLES	FL	34102	\$ 12,159.20
76548003768	4 Story MF	1	MCGILL, DWIGHT	DIANNE KELLIE	3230 CANDELA DRIVE			MISSISSAUGA	ON	LSA 2T8	\$ 12,159.20
76548003784	4 Story MF	1	GALEESE REALTY LLC	9539 FIRENZE CIR				NAPLES	FL	34113	\$ 12,159.20
76548003807	4 Story MF	1	STROHM, THOMAS G	KATHERINE N STROHM 2710 TREASURE CAY LANE	910 WHARTON CIRCLE			NAPLES	FL	34113	\$ 12,159.20
76548003823	4 Story MF	1	ALLEN ET AL, LINDSEY R	80 SOUTH CREEK COURT				SEBRING	FL	33872	\$ 12,159.20
76548003849	4 Story MF	1	PETER DIMATTEO TRUST	WILLIAM E MCTIGUE LIVING TRUST	DIANE M MCTIGUE LIVING TRUST	309 SUMMIT STREET		ANCASTER	ON	L9K 1M2	\$ 12,159.20
76548003865	4 Story MF	1	RAGO, ALEXANDER J	KATHRYN M RAGO	956 KEENAN LN			NORWOOD	NJ	7648	\$ 12,159.20
76548003881	4 Story MF	1	HUGHES, ROBERT SCOTT	THERESA HUGHES	2003 GILEN WATER ST			BEECHER	IL	60401	\$ 12,159.20
76548003904	4 Story MF	1						BATAVIA	IL	60510	\$ 12,159.20
76548003920	4 Story MF	1	SIEMBIEDA, EUGENE J	BARBARA K SIEMBIEDA	19 LANTERN LANE			RAMSEY	NJ	7446	\$ 12,159.20
76548003946	4 Story MF	1	HILL, PAUL A & SUSAN I	149 ALBRIGHT DRIVE				LOVELAND	OH	45140	\$ 12,159.20
76548003962	4 Story MF	1	GARCIA, ROBERT W & BEVERLEY A	9727 ACQUA COURT #432				NAPLES	FL	34113	\$ 12,159.20
76548003988	4 Story MF	1	DRAGO, ANTHONY	1525 HENRY ROAD 207 DARLINGTON ROAD				WANTAGH	NY	11793	\$ 12,159.20
76548004000	4 Story MF	1	REILLY, ANDREW J & DENISE D	1249 MEADOWVIEW DRIVE				MEDIA	PA	19063	\$ 12,159.20
76548004026	4 Story MF	1	COMPTON, KENNETH & GAYLE FORD, DAVID THOMAS	CHRISTINE M FORD	9 MELROSE LANE			WATERFORD	MI	48327	\$ 12,159.20
76548004042	4 Story MF	1						SUFFIELD	CT	6078	\$ 12,159.20
76548004068	4 Story MF	1	DRESSEL, DANIEL CARL	CAROL ANNE DRESSEL	1706 ADLER LANE			MALVERN	PA	19355	\$ 12,159.20
76548004084	4 Story MF	1	MIRBACH, BRUCE E & JULIE KANE	9727 ACQUA COURT #438				NAPLES	FL	34113	\$ 12,159.20
76548004107	4 Story MF	1	NABB, GINA G	208 MORRIS AVENUE				SPRING LAKE	NJ	7762	\$ 12,159.20
76548004123	4 Story MF	1	VITI, FRANCO PIETRO	JENNIFER STEELE	3900 LINE 10			BRADFORD	ON	L3Z 2A5	\$ 12,159.20
76548004149	4 Story MF	1	CLARKE, JEFFREY & ANDREE	1361 MONKS PASSAGE				OAKVILLE	ON	L6M 1K7	\$ 12,159.20
76548004165	4 Story MF	1	FORQUER, DAVID D & KOREN R	483 HOWARD CITY	EDMORE ROAD			EDMORE	MI	48829	\$ 12,159.20
76548004181	4 Story MF	1	EISENHAEUER, DAVID & DEBBIE WALKER JR, BERNARD J	130 KINGSWOOD DRIVE JAMIE A WALKER	416 KANE DRIVE			HAMMONDS PLAINS	NS	B4B 1K4	\$ 12,159.20
76548004204	4 Story MF	1						MAPLE GLEN	PA	19002	\$ 12,159.20
76554000027	4 Story MF	1	ALLEN-JEREB HOLDINGS LLC FL	9731 ACQUA CT #511 1205 COBBLESTONE TERRACE				NAPLES LAKE ST	FL	34113	\$ 12,159.20
76554000043	4 Story MF	1	KELLEY, RICHARD T & GINA V	ALEXIOU, PANAGIOTIS	5 BONDAR WAY			LOUIS OTTAWA	MO	63367	\$ 12,159.20
76554000069	4 Story MF	1						OTTAWA	ON	K1T 4A9	\$ 12,159.20
76554000085	4 Story MF	1	RUFRANO, LAWRENCE A	2102 21ST ROAD SAMANTHA CLARE				N ARLINGTON	VA	22201	\$ 12,159.20
76554000108	4 Story MF	1	HUNTINGTON, GLYNN	HUNTINGTON	13401 KENT STREET			NAPLES	FL	34109	\$ 12,159.20
76554000124	4 Story MF	1	DEMAIO, THOMAS F & TANYA MENLO GROUP LLC	32 WOOD HOLLOW LANE				NORTHPORT NAPLES	NY	11768	\$ 12,159.20
76554000140	4 Story MF	1						NAPLES	FL	34113	\$ 12,159.20
76554000166	4 Story MF	1	PERROTT, ROBERT D	150 GREENFIELD ROAD TOP REGENT GARDEN HO9				NEW CASTLE	PA	16105	\$ 12,159.20
76554000182	4 Story MF	1	LIU, YUN		NO 8 HUANLING ROAD			NANJING JEFFERSON CITY	MO	210042	\$ 12,159.20
76554000205	4 Story MF	1	SCOTT, RANDAL A	MARY C REDINGTON	818 HARVEST DR				MO	65109	\$ 12,159.20
76554000221	4 Story MF	1	CONDON, MARK J	44 S GRAY CT 2627 BOS LANDEN DRIVE				MANCHESTER	NH	3103	\$ 12,159.20
76554000247	4 Story MF	1	VINT, MICHAEL A & PEGGY D					PELLA GEORGETOW N	IA	50219	\$ 12,159.20
76554000263	4 Story MF	1	MORRISON, BRUCE & LORI POLIFRONI, THOMAS D & DIANA F	57 WILLOUGHBY WAY 69 MONTALVE AVE				ON	L7G 6C4	\$ 12,159.20	
76554000289	4 Story MF	1						MONTVALE	NJ	7645	\$ 12,159.20
76554000302	4 Story MF	1	MARCOU LAND TRUST	39 GOLDEN BALL ROAD				WESTON	MA	2494	\$ 12,159.20
76554000328	4 Story MF	1	MARCOU LAND TRUST	39 GOLDEN BALL ROAD				WESTON	MA	2494	\$ 12,159.20
76554000344	4 Story MF	1	SUN, WANGXIAOQI	XIAOFAN SUN	110 SADLER CENTER	CSU 3697		WILLIAMSBU RGH	VA	23187	\$ 12,159.20
76554000360	4 Story MF	1	STAPLETON-REILLY, ANNE T	153 STILL MEADOW LANE				KENSINGTON	CT	6037	\$ 12,159.20
76554000386	4 Story MF	1	TREVISIO 533 LLC	9731 ACQUA COURT #533				NAPLES	FL	34113	\$ 12,159.20
76554000409	4 Story MF	1	BROWN, MARYANN	60 OLD ROUTE 25A				NORTHPORT	NY	11768	\$ 12,159.20
76554000425	4 Story MF	1	HOOPER, THOMAS	6650 RIDGE ROAD 8730 N STONE MILL ROAD				ZIONSVILLE	PA	18092	\$ 12,159.20
76554000441	4 Story MF	1	JENKINS, STEVEN & PANAGIOTA TSAVARIS, MICHAEL A & MARY C	30 CARLETON AVENUE				SYLVANIA BRIARCLIFF MANOR	OH NY	43560 10510	\$ 12,159.20
76554000467	4 Story MF	1						PORTLAND	ME	4101	\$ 12,159.20
76554000483	4 Story MF	1	CIANCHETTE, ERIC & PEGGY A	42 MARKET ST 2443 BIRKDALE CRESCENT				OAKVILLE	ON	L6M 3X5	\$ 12,159.20
76554000506	4 Story MF	1	DIROSA, CORRADO & RITA ANN	9731 ACQUA COURT #542				NAPLES	FL	34113	\$ 12,159.20
76554000522	4 Story MF	1	MAIONE, SABINO	BOLES, JOHN A	9731 ACQUA CT #543			NAPLES	FL	34113	\$ 12,159.20
76554000548	4 Story MF	1						MEADOWBR OOK	PA	19046	\$ 12,159.20
76554000564	4 Story MF	1	MASTRONARDO, JOANNA E	1671 STOCTON ROAD 85184 STONEHEDGE COURT				NAPERVILLE	IL	60540	\$ 12,159.20
76554000580	4 Story MF	1	RICHARD S ROTHMAN TRUST PAWLEY, RAYMOND T & LYNN M	9731 ACQUA CT #546				NAPLES	FL	34113	\$ 12,159.20
76554000603	4 Story MF	1						RICHMOND HILL	ON	L4C 5S8	\$ 12,159.20
76554000629	4 Story MF	1	RAPTAPULOS, MICHAEL	ROSELLA L TALLERICO	152 MARSÌ ROAD						

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76554000645	4 Story MF	1	SATTERTHWAITE JR ET AL, ARTHUR	PO BOX 814 5575 FALLSBROOK				BRANFORD	CT	6405	\$ 12,159.20
76554000661	4 Story MF	1	BILBREY, RALPH B & WANDA L	TRACE				ACWORTH	GA	30101	\$ 12,159.20
76554000687	4 Story MF	1	VESE, DEBORAH LEE	6650 RIDGE ROAD				ZIONSVILLE	PA	18092	\$ 12,159.20
76554000700	4 Story MF	1	PRIMIANI, MARK	GIULIA LUCIA	37 HEADWATER ROAD			BOLTON	ON	L7E 2W3	\$ 12,159.20
76554000726	4 Story MF	1	FITZMAURICE, JACINTA	411 N RIVER RD #402				OTTAWA	ON	K1L 0A5	\$ 12,159.20
76554000742	4 Story MF	1	SEAL, LYNN	SUSAN ANTONIO	9735 ACQUA CT #617			NAPLES	FL	34113	\$ 12,159.20
76554000768	4 Story MF	1	DGR FAMILY INVESTMENTS LLC	25 DELLWOOD COURT				COCKEYSVILLE	MD	21030	\$ 12,159.20
76554000784	4 Story MF	1	732354 ONTARIO INC	1566 JALNA AVENUE				MISSISSAUGA	ON	L5J 1S7	\$ 12,159.20
76554000807	4 Story MF	1	TILLMAN, BRUCE D & CYNTHIA M	9518 AVELLINO WAY #2321				NAPLES	FL	34113	\$ 12,159.20
76554000823	4 Story MF	1	KENNEDY, SHAUN P	BRIAN A KENNEDY 9735 ACQUA CT UNIT 624	368 COSEY BEACH AVENUE			EAST HAVEN	CT	6512	\$ 12,159.20
76554000849	4 Story MF	1	BHALLA FAMILY REV LIV TRUST	81 THE HACKING CIRCLE				NAPLES	FL	34113	\$ 12,159.20
76554000865	4 Story MF	1	MCKEOWN, PATRICK J & JEAN A	RIORDAN, KEVIN & MARIE	4130 RUE CLAUDE HENRI GRIGNON			MASHPEE	MA	2649	\$ 12,159.20
76554000881	4 Story MF	1		23 LEE AVE				YONKERS	NY	10705	\$ 12,159.20
76554000904	4 Story MF	1	CACCHIONE, COSTANZO	GIUSEPPINA PICCOLO MARCIA RYAN				SAINT LAURENT	QC	H4R 3K2	\$ 12,159.20
76554000920	4 Story MF	1	SYMANSKI, CHARLES WILLIAM	SYMANSKI	8441 MEADOWVIEW CIRCLE			OWINGS	MD	20736	\$ 12,159.20
76554000946	4 Story MF	1	FRIENDLY, STEVEN E	JENNIFER E TANG	169 MASTERMAN CRESCENT			OAKVILLE	ON	L6M 0W9	\$ 12,159.20
76554000962	4 Story MF	1	MALLOY, PATRICIA A	105 RIVER MIST WAY 81 THE HACKING CIRCLE				BRIELLE	NJ	8730	\$ 12,159.20
76554000988	4 Story MF	1	MCKEOWN, PATRICK J & JEAN A					MASHPEE	MA	2649	\$ 12,159.20
76554001000	4 Story MF	1	HEPTIG, SCOTT M & DAWN M LUDWIG, KENNETH C & SUSAN M	PO BOX 260 561 ALDRICH ROAD				REMSENBURG	NY	11960	\$ 12,159.20
76554001026	4 Story MF	1						HOWELL	NJ	7731	\$ 12,159.20
76554001042	4 Story MF	1	LEAVELL, PARRY S & KRISTINA R	1205 PHAETON WAY				AUBURN	IN	46706	\$ 12,159.20
76554001068	4 Story MF	1	VAN SCOTT, STEPHEN & ANN	4687 TOLLGATE ROAD	25 CHANNEL CENTER STREET #1001			NEW HOPE	PA	18938	\$ 12,159.20
76554001084	4 Story MF	1	NORTON, PETER K	KRISTIN L WHITE 2102 21ST ROAD NORTH				BOSTON	MA	2210	\$ 12,159.20
76554001107	4 Story MF	1	217 PRIMEFUND TRUST	CAP ENTERTAINMENT INC				ARLINGTON	VA	22201	\$ 12,159.20
76554001123	4 Story MF	1	HAUER, ANGELA L	823 W 10TH ST				TOPEKA	KS	66612	\$ 12,159.20
76554001149	4 Story MF	1		9735 ACQUA CT #643				NAPLES	FL	34113	\$ 12,159.20
76554001165	4 Story MF	1	PATEL, KAMLESHKUMAR	#644				NAPLES	FL	34113	\$ 12,159.20
76554001181	4 Story MF	1	BEATRIZ BALLU TRUST	117 S 7TH ST 989 E TELEGRAPH				DEKALB	IL	60115	\$ 12,159.20
76554001204	4 Story MF	1	WALL, ROBERT E & CHRISTINE H	POINT RD DAVID CARL				MADISON	IN	47250	\$ 12,159.20
76554001628	4 Story MF	1	KASEWURM, GYL ANN	KASEWURM	5040 NOTRE DAME PATH			STEVENSVILLE	MI	49127	\$ 12,159.20
76554001644	4 Story MF	1	CHASE, MATTHEW & SOPHIA ANNARUMMA, PAULA M &	365 HORACE MILLS ROAD				WELLS	ME	4090	\$ 12,159.20
76554001660	4 Story MF	1	JOSEPH M	151-43 24 AVE				WHITESTONE	NY	11357	\$ 12,159.20
76554001686	4 Story MF	1	JJ RENTALS LLC	5656 NW 14TH				LINCOLN	NE	68521	\$ 12,159.20
76554001709	4 Story MF	1	TOOLE, JOHN E	VALERIE L WHALING	PO BOX 1986			LENEX	MA	1240	\$ 12,159.20
76554001725	4 Story MF	1	CHAMBERS, MARTIN JOHN	JULIE ANN CHAMBERS 114 GLASS SPRINGS DRIVE	9815 GIAVENO CT #1216			NAPLES	FL	34113	\$ 12,159.20
76554001741	4 Story MF	1	LIBARDI FAMILY TRUST					FRANKLIN PLYMOUTH MEETING	TN	37064	\$ 12,159.20
76554001767	4 Story MF	1	PACCHIAROTTI, FRANK & GAIL BOSCOLO, BENJAMIN T & SHARI C	9 FAIRWAY DRIVE 17331 AVENLEIGH DR				ASHTON	MD	20861	\$ 12,159.20
76554001806	4 Story MF	1	GARY, KENNETH J MCNISH, RUSSELL D & SHARON R	1245 STUART RIDGE 6 GREYSWOOD COURT 9815 GIAVENO COURT				ALPHARETTA	GA	30022	\$ 12,159.20
76554001822	4 Story MF	1		UNIT #1224				POTOMAC	MD	20854	\$ 12,159.20
76554001848	4 Story MF	1	CHURCH, JOHN DOMINIC	DOLCE GIAVENO REAL ESTATE LLC	4060 THORNWOOD LANE			NAPLES	FL	34113	\$ 12,159.20
76554001864	4 Story MF	1						BUFFALO	NY	14221	\$ 12,159.20
76554001880	4 Story MF	1	GRAPPONE, MICHAEL A	JOANNE MANGINELLI	360 YALE AVENUE			NEW HAVEN	CT	6512	\$ 12,159.20
76554001903	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY 9815 GIAVENO COURT			FT MYERS	FL	33966	\$ 12,159.20
76554001929	4 Story MF	1	RECHTINE, DOUGLAS J	ANGELA S RECHTINE	#1228			NAPLES	FL	34113	\$ 12,159.20
76554001945	4 Story MF	1	FRAZIER JR, DAVID HESS KOWALEWSKI, RICHARD & WENDY	DONNA MARIE FRAZIER	200 S KIRKWOOD RD #307			KIRKWOOD	MO	63122	\$ 12,159.20
76554001961	4 Story MF	1		124 RANKINS CRES	RR 1			THORNBURY	ON	N0H 2P0	\$ 12,159.20
76554001987	4 Story MF	1	DREW, MARK & JAYNE	9461 NAPOLI LANE				NAPLES	FL	34113	\$ 12,159.20
76554002009	4 Story MF	1	DYNAMIC ADVANTAGE OF NPLS LLC	6440 COSTA CIR				NAPLES	FL	34113	\$ 12,159.20
76554002025	4 Story MF	1	ADAM, MAHMOUD	TARIK ADAM	6597 NICHOLAS BLVD #1104			NAPLES	FL	34108	\$ 12,159.20
76554002041	4 Story MF	1	MORRIS, PATRICK	21 REYNOLDS STREET				OAKVILLE	ON	L6J 3J7	\$ 12,159.20
76554002067	4 Story MF	1	VAJHALA, RAVINDRA & BHARATI	513 SANDRA LANE				CHESWICK RICHMOND HILL	PA	15024	\$ 12,159.20
76554002083	4 Story MF	1	ANDREACCHI, FRANK & VESNA IKRAMUDDIN, ILYAS & ASMINA A	17 MADRAS AVENUE 347 SIGNATURE DR S				XENIA	OH	45385	\$ 12,159.20
76554002106	4 Story MF	1	CUMMINGS, LELAND & KATHRYN	10353 CRANBERRY DR KATHLEEN ANN				PLAIN CITY LAMBERTVILL E	OH	43064	\$ 12,159.20
76554002148	4 Story MF	1	GRANALDI JR, DOMINIC	GRANALDI	300 HOLCOMBE WAY				NJ	8530	\$ 12,159.20
76554002164	4 Story MF	1	CHRISTIANSEN, JOAN	9815 GIAVENO CT #1244				NAPLES	FL	34113	\$ 12,159.20

Wentworth Estates Community Development District  
 Special Assessment Roll - Series 2018 Refinanced Bonds  
 EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76554002180	4 Story MF	1	GAPP, STEVEN J	2407 DURAND DRIVE				DOWNERS GROVE	IL	60156	\$ 12,159.20
76554002203	4 Story MF	1	HARM, DOUGLAS L & LYNDA J	14 OLD POST LANE 1830 SNOW BUNTING CT				HAMILTON	NJ	8620	\$ 12,159.20
76554002229	4 Story MF	1	OMALLEY, KEVIN LAWRENCE WILLIAMS, ROBERT J & JEANNE L	9816 GIAVENO CIR #1312				MISSISSAUGA	ON	L5L 2Y8	\$ 12,159.20
76554002245	4 Story MF	1	BOWMAN, WILLIAM & RUTH	525 BAY HILLS DRIVE 9816 GIAVENO CIRCLE #1314				NAPLES ARNOLD	FL MD	34113 21012	\$ 12,159.20 \$ 12,159.20
76554002287	4 Story MF	1	FOWSER, KENNETH R					NAPLES	FL	34113	\$ 12,159.20
76554002300	4 Story MF	1	FAILLA, CHARLENE & VINCENT	23 CRESCENT DRIVE				FAIRFIELD	NJ	7004	\$ 12,159.20
76554002326	4 Story MF	1	KATHERINE COOPER TRUST	10325 CLAYSTONE CT				WHITEHOUSE NORTH CALDWELL	OH NJ	43571 7006	\$ 12,159.20 \$ 12,159.20
76554002342	4 Story MF	1	TREVISO HILL LLC	14 BROOKSIDE TERR 9816 GIAVENO CIRCLE #1318				NAPLES	FL	34113	\$ 12,159.20
76554002368	4 Story MF	1	DEBBS, KEVIN	UNIT 404 701 3RD AVENUE SW CAROLYN S				CALGARY	AB	T2P 5R3	\$ 12,159.20
76554002407	4 Story MF	1	DAVID H LANGENBACH TRUST	LANGENBACH TRUST	427 OLD GREEN BAY RD			GLENCOE NORTHBROOK	IL	60022	\$ 12,159.20
76554002423	4 Story MF	1	PATRICIA M STACHNIK TRUST	3139 CONCORD CT				K	IL	60062	\$ 12,159.20
76554002449	4 Story MF	1	MARCOU LAND TRUST	39 GOLDEN BALL RD				WESTON	MA	2494	\$ 12,159.20
76554002465	4 Story MF	1	WATERFORD SYSTEMS INC	8614 MUSTANG DR				NAPLES	FL	34113	\$ 12,159.20
76554002481	4 Story MF	1	MONFORT, DANIEL & SUSAN	48 ARLINGTON AVE				ROCKVILLE CENTRE	NY	11570	\$ 12,159.20
76554002504	4 Story MF	1	PASSERO, FRANCES A	642 MIDSHIP CIRCLE				WEBSTER	NY	14580	\$ 12,159.20
76554002520	4 Story MF	1	BOUCHER, MARK R	76 MILL STREET N				EASTON	MA	2356	\$ 12,159.20
76554002546	4 Story MF	1	NORTON, JONATHAN E & ROBERTA W	178 HMS HALSTED DRIVE				HINGHAM	MA	2043	\$ 12,159.20
76554002562	4 Story MF	1	FERGUSON, JAMES C & JUDITH B	5700 COUNTRY CLUB TERRACE				EDMOND	OK	73025	\$ 12,159.20
76554002588	4 Story MF	1	EMERSON, RICHARD E & RHONDA H	93 RIDGE RD				PORTLAND	ME	4103	\$ 12,159.20
76554002601	4 Story MF	1	CORNACCHIA, ANGELO	ANGELA FLORIO	50 PROMENADE AVE 9816 GIAVENO CIRCLE #1335			NEPEAN	ON	K2E 5X8	\$ 12,159.20
76554002627	4 Story MF	1	SPANG, WILLIAM M	MARY COMBS SPANG				NAPLES	FL	34113	\$ 12,159.20
76554002643	4 Story MF	1	STRAUB, HAROLD T & DONNA L	10 MERIWETHER TRAIL 92 COTTAGE GATE CIRCLE				CONGERS	NY	10920	\$ 12,159.20
76554002669	4 Story MF	1	7015 SOUTH LLC	SUSAN L ARNBERG DEC OF TRUST				SEWELL	NJ	8080	\$ 12,159.20
76554002685	4 Story MF	1	PESKO, JOSEPH A	9875 CORSO BELLO DR 29 ROSANNA DR 9816 GIAVENO CIRCLE #1314				NAPLES DOVER	FL NH	34113 3820	\$ 12,159.20 \$ 12,159.20
76554002724	4 Story MF	1	FOWSER, KENNETH R					NAPLES	FL	34113	\$ 12,159.20
76554002740	4 Story MF	1	MADDOX, REBECCA	NANCY CASEY	PO BOX 1384			NAPLES	FL	34106	\$ 12,159.20
76554002766	4 Story MF	1	PBA NAP 1 LLC	3 BALMORAL DR				PITTS TOWN	NJ	8867	\$ 12,159.20
76554002782	4 Story MF	1	MAROTTA, LINDA A & ANTHONY J	3 WRENFIELD DRIVE 9816 GIAVENO CIRCLE #1346				SEWELL	NJ	8080	\$ 12,159.20
76554002805	4 Story MF	1	DIFAZIO FLORIDA TRUST	929 SPINDLE TREE AVENUE				NAPLES	FL	34113	\$ 12,159.20
76554003024	4 Story MF	1	HELLMUTH, JOHN & DEBORAH					NAPERVILLE	IL	60565	\$ 12,159.20
76554003040	4 Story MF	1	PAIGE, MICHAEL J & LAUREN A	2 BROOK HILL ROAD CHARLOTTE STALIN				STURBRIDGE	MA	1518	\$ 12,159.20
76554003066	4 Story MF	1	GROTH, THOMAS	GROTH W265 S8650 RUSTIC VIEW LN	34 ST PETERS STREET			SANDWICH MUDWONAGO	WI	CT13 9BW 53149	\$ 12,159.20 \$ 12,159.20
76554003082	4 Story MF	1	BOHRER, DAVID A & PATRICIA L	HALL FAMILY IRREVOCABLE TRUST	JOHN P & MARY W CLAFLIN			PELHAM BLOOMFIELD HILLS	NH MI	3076 48301	\$ 12,159.20 \$ 12,159.20
76554003105	4 Story MF	1	SACCA, DOMINIC	3839 OAKLAND DR				NAPLES	FL	34113	\$ 12,159.20
76554003121	4 Story MF	1	GREGORY W MARRA REV LIV TRUST	DIANE J GILBERT REV LIV TRUST	9820 GIAVENO CIR #1417			NAPLES	FL	34113	\$ 12,159.20
76554003163	4 Story MF	1	NORINE L FULLER TRUST	2509 MAIN LINE BLVD				ALEXANDRIA	VA	22301	\$ 12,159.20
76554003189	4 Story MF	1	KELLY, CHRISTOPHER M & GINA M	6108 WILTSHIRE CT				LIBERTY TWSP	OH	45044	\$ 12,159.20
76554003202	4 Story MF	1	CALLAHAN JR, MAURICE E & JOAN	PO BOX 526				PITTSFIELD	MA	1202	\$ 12,159.20
76554003228	4 Story MF	1	BROSSARD, GHISLAIN	NICOLE BARRETTE	3425 AVE RIDGEWOOD #305			MONTREAL	QC	H3V 1B6	\$ 12,159.20
76554003244	4 Story MF	1	SCHNEIDER & SCHNEIDER LLC	350 WIMBLETON LANE				NAPLES CANONSBURG	FL PA	34104 15317	\$ 12,159.20 \$ 12,159.20
76554003260	4 Story MF	1	DOBROSKI, DONALD A	122 MAPLE RIDGE CT				NAPLES	FL	34113	\$ 12,159.20
76554003286	4 Story MF	1	HORN JR, EDWARD & MARY EGIROUS, NICHOLAS P	6964 CAY CT MELISSA L EGIROUS	41 KINGSTON RD			WALTHAM	MA	2451	\$ 12,159.20
76554003309	4 Story MF	1	RIMBEY, ROBERT ALLEN & KAREN	106 PARK LANE				BEAVER FALLS	PA	15010	\$ 12,159.20
76554003325	4 Story MF	1	LUTHER, MARIO L & NANETTE R	552 BEECH HILLS ROAD				JEANNETTE	PA	15644	\$ 12,159.20
76554003341	4 Story MF	1	ROSER, LARRY	CATHY W HARRIS	114 ASHLEY DRIVE			ROCHESTER FALLS CHURCH	NY	14620	\$ 12,159.20
76554003367	4 Story MF	1	OBRIEN, COLEMAN C & BARBARA A	6871 WILLIAMSBURG POND COURT				FARMINGDAL	VA	22043	\$ 12,159.20
76554003383	4 Story MF	1	ASKIN, JOHN J & ANN M	9 ETHAN DR				E	NJ	7727	\$ 12,159.20
76554003406	4 Story MF	1	ZAINO, MARCO	JASON TOPPETTA	45 DU ROCHER			PINCOURT	QC	J7W 0B3	\$ 12,159.20
76554003422	4 Story MF	1	MINTA, PAUL A & PATRICIA L	1572 WHITE EAGLE DR				NAPERVILLE	IL	60564	\$ 12,159.20
76554003448	4 Story MF	1	PERRIN, THOMAS R & CAROLE S	14909 W 154TH PLACE				CEDAR LAKE	IN	46303	\$ 12,159.20
76554003464	4 Story MF	1	BYRON, JOHN	MARY JO CROSS	184 RIDGE RD			PORTLAND	ME	4103	\$ 12,159.20
76554003480	4 Story MF	1	PORTERA, NADINE D	CHRISTOPHER M PORTERA	2550 NORTH LAKEVIEW AVENUE	UNIT 5304		CHICAGO	IL	60614	\$ 12,159.20

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76554003529	4 Story MF	1	STOKS, DANIEL	KELLY DURELLE STOKS	6510 ASHBOURNE COURT			SAWANEESOUTH	GA	30024	\$ 12,159.20
76554003545	4 Story MF	1	BADER, DIANE	PO BOX 309				EASTON	MA	2375	\$ 12,159.20
76554003561	4 Story MF	1	BRADY, TARA HOPE	36 TOTTEN AVE				DEER PARK	NY	11729	\$ 12,159.20
76554003587	4 Story MF	1	CLARK, JAMES	JANE CLARK	15 EARLS PARK ROAD	BIELDSIDE		ABERDEEN	AB1 592		\$ 12,159.20
76554003600	4 Story MF	1	GLOWACKI, JAN & CAROLE	45 PINE ST				LINCROFT	NJ	7738	\$ 12,159.20
76554003626	4 Story MF	1	BOZARTH, EDGAR FOSHE	JOYCE E BOZARTH	10022 LAKEVIEW CIRCLE			LIBERTY	MO	64068	\$ 12,159.20
76554003642	4 Story MF	1	VAN DER WOUDE, BASTIAAN	WOUDE	OOSTMAASLAAN 261			ROTTERDAM		3063 AV	\$ 12,159.20
76554003668	4 Story MF	1	MARTIN, JEFFREY NORMAN & AMY	5055 EXECUTIVE PARK DR				ELLCOTT CITY	MD	21043	\$ 12,159.20
76554003684	4 Story MF	1	BROHAWN, JEFFREY A	MICHAEL B KACOR	9826 GIAVENO CIR #1514			NAPLES	FL	34113	\$ 12,159.20
76554003707	4 Story MF	1	MANN, GARY P	#1515				NAPLES	FL	34113	\$ 12,159.20
76554003723	4 Story MF	1	ONEILL, MICHAEL & LINDA	3318 SANG RD				GLENWOOD	MD	21738	\$ 12,159.20
76554003749	4 Story MF	1	CUITE, JOHN R & DOLORES W	#1517				NAPLES	FL	34113	\$ 12,159.20
76554003765	4 Story MF	1	BECKFELD, PAUL & KATHRYN	10231 HILLTOP CT				CHAMPLIN	MN	55316	\$ 12,159.20
76554003781	4 Story MF	1	PERKOVICH, MICHAEL A	KATHLEEN A PERKOVICH	5155 TRILLIUM DR			EXPORT	PA	15632	\$ 12,159.20
76554003804	4 Story MF	1	RAO, VENKAT & LEELAVATHI	6662 NATURE PRESERVE COURT				NAPLES	FL	34109	\$ 12,159.20
76554003820	4 Story MF	1	KATHLEEN L BARGER LIV TRUST	9375 VERCELLI CT				NAPLES	FL	34113	\$ 12,159.20
76554003846	4 Story MF	1	GARZONE, STEPHEN A & ANN L	86 NASON HILL ROAD				SHERBORN	MA	1770	\$ 12,159.20
76554003862	4 Story MF	1	MALKIEWICZ, STAN & EVA	18 WISHING WELL CT				KLEINBURG	ON	L0J 1C0	\$ 12,159.20
76554003888	4 Story MF	1	CARTER, DAN L & SUSAN M	9826 GIAVENO CIR #1526				NAPLES	FL	34113	\$ 12,159.20
76554003901	4 Story MF	1	RAO, VENKAT	SAJAN RAO	6662 NATURE PRESERVE COURT			NAPLES	FL	34109	\$ 12,159.20
76554003927	4 Story MF	1	MURPHY TERRENCE F & GAIL M	7 BUTTONWOOD LANE				WESTON	MA	2493	\$ 12,159.20
76554003943	4 Story MF	1	NAPLES PORTFOLIO PRTRNS LLC	2200 WILSON BLVD	STE 102-336			ARLINGTON	VA	22201	\$ 12,159.20
76554003969	4 Story MF	1	POZZOBON, JOHN & LUCY	9826 GIAVENO CIR #1532				NAPLES	FL	34113	\$ 12,159.20
76554003985	4 Story MF	1	BARTON FAMILY REV TRUST	7532 MOORGATE POINT WAY				NAPLES	FL	34113	\$ 12,159.20
76554004007	4 Story MF	1	LUMPI, HANSJORG HEINRICH	9826 GIAVENO CIR #1534				NAPLES	FL	34113	\$ 12,159.20
76554004023	4 Story MF	1	DOG & GOLF LLC	9005 BEECH TRL				CINCINNATI	OH	45243	\$ 12,159.20
76554004049	4 Story MF	1	GURZAU, ADRIAN & VICKIE	26 MURANO DR				JCT	NJ	8550	\$ 12,159.20
76554004065	4 Story MF	1	TRUE, MICHAEL J & JUDITH A	8 REDWOOD LANE				FALMOUTH	ME	4105	\$ 12,159.20
76554004081	4 Story MF	1	LOUIS E GUIDA SR FAM TRUST	22 ARROWOOD DR				ST JAMES	NY	11780	\$ 12,159.20
76554004104	4 Story MF	1	HANSFORD, JAMES & GRACE	248 OLD FARM RD				DARIEN	CT	6820	\$ 12,159.20
76554004120	4 Story MF	1	CAPOZZI, EDWARD & MARIANA	38 CHERRY TREE TERRACE				KINNELON	NJ	7405	\$ 12,159.20
76554004146	4 Story MF	1	LADOV, SAYDE J & DAVID L	9826 GIAVENO CIR #1543				NAPLES	FL	34113	\$ 12,159.20
76554004162	4 Story MF	1	HOSEY, THOMAS CARL	MARY ANN HOSEY	3470 N CENTURY OAK CIRCLE			OAKLAND TWP	MI	48363	\$ 12,159.20
76554004188	4 Story MF	1	SUTHERLAND, JOHN R & NANCY L	PO BOX 1177				ISLAND HEIGHTS	NY	8732	\$ 12,159.20
76554004201	4 Story MF	1	CURTIS, SACHA PIECK	9826 GIAVENO CIR #1546				NAPLES	FL	34113	\$ 12,159.20
76554005022	4 Story MF	1	FAIRCHILD ET AL, CADE PATRICK	9830 GIAVENO CIR #1611				NAPLES	FL	34113	\$ 12,159.20
76554005048	4 Story MF	1	TRUST	780 FIFTH AVENUE SOUTH	SUITE 200			NAPLES	FL	34102	\$ 12,159.20
76554005064	4 Story MF	1	LUMPI, ANDREAS	CLAUDIA KATRIN LUMPI	ZEPHIRAU 41			KITZBUHEL		6370	\$ 12,159.20
76554005080	4 Story MF	1	JO ANN MILLER DEC OF TRUST	9830 GIAVENO CIR #1614				NAPLES	FL	34113	\$ 12,159.20
76554005103	4 Story MF	1	FELICE, RICHARD D & MARNELL	15632 SHAFFNER RD				WHEATON	IL	60187	\$ 12,159.20
76554005129	4 Story MF	1	WILLIAMS, JAY H & DAWN	9830 GIAVENO CIR #1616				NAPLES	FL	34113	\$ 12,159.20
76554005145	4 Story MF	1	HUGHES, PAULA	44 HAWTHORN AVE				TORONTO	ON	M4W 2Z2	\$ 12,159.20
76554005161	4 Story MF	1	MARKO, MICHELLE	9830 GIAVENO CIR #1618				NAPLES	FL	34113	\$ 12,159.20
76554005187	4 Story MF	1	STACY FAMILY TRUST	7437 OLD MAPLE SQUARE				MCLEAN	VA	22102	\$ 12,159.20
76554005200	4 Story MF	1	TRUST	9830 GIAVENO CIR #1623				NAPLES	FL	34102	\$ 12,159.20
76554005226	4 Story MF	1	WINTERBOTTOM, ALAN	9830 GIAVENO CIR #1623				NAPLES	FL	34113	\$ 12,159.20
76554005242	4 Story MF	1	FELICE, RICHARD & MARNELL	9830 GIAVENO CIR #1624				NAPLES	FL	34113	\$ 12,159.20
76554005268	4 Story MF	1	POMPEO, MARCO & RITA M	2201 MAIN ST				PITTSBURGH	PA	15215	\$ 12,159.20
76554005284	4 Story MF	1	LISAMARIE	25630 AVENUE CHATEAUX				OAK BROOK	IL	60523	\$ 12,159.20
76554005307	4 Story MF	1	CASSIDY, JOHN C	129 BRICK MILL RD				BEDFORD	NH	3110	\$ 12,159.20
76554005323	4 Story MF	1	BALLOU, STEPHEN P	9830 GIAVENO CIR #1628				NAPLES	FL	34113	\$ 12,159.20
76554005349	4 Story MF	1	RAFFA, SCOTT & WENDY	35 CLOCK TOWER LANE				WESTBURY	NY	11568	\$ 12,159.20
76554005365	4 Story MF	1	RLJ REAL ESTATE LLC	28517 RISORSA PLACE				BONITA SPRINGS	FL	34135	\$ 12,159.20
76554005381	4 Story MF	1	TAVBRO LLC	16655 YONGE STREET	SUITE 200			NEWMARKET	ON	L3X 1V6	\$ 12,159.20
76554005404	4 Story MF	1	JORDAN, JOHN HAROLD	NANCY LAWES JORDAN	504 MARINER POINT DR			CLINTON	TN	37716	\$ 12,159.20
76554005420	4 Story MF	1	LISS, LARRY W	9830 GIAVENO CIR #1635				NAPLES	FL	34113	\$ 12,159.20
76554005446	4 Story MF	1	MCMAHON ET AL, COLIN J	11 JULIANNE WAY				RANDOLPH	NJ	7869	\$ 12,159.20

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76554005462	4 Story MF	1	ELSBETHEN APARTMENTS LLC	9517 AVELLINO WAY #2211				NAPLES	FL	34113	\$ 12,159.20
76554005488	4 Story MF	1	STROEBEL, WILLIAM J & DIANE	9830 GIAVENO CR #1638				NAPLES	FL	34113	\$ 12,159.20
76554005501	4 Story MF	1	MILLER, ZACHARY J & SUSAN A	34 RANDOLPH DRIVE				DIX HILLS	NY	11746	\$ 12,159.20
76554005527	4 Story MF	1	VAN SCOTT, STEPHEN & ANN	4687 TOLLGATE RD MAUREEN A				NEW HOPE	PA	18938	\$ 12,159.20
76554005543	4 Story MF	1	PUDDISTER, WILLIAM M	PUDDISTER	2201 LEWIS O'GRAY DR			SAUGUS	MA	1906	\$ 12,159.20
76554005569	4 Story MF	1	PENISTON, ERIC WINCHESTER	9735 ACQUA CT #625				NAPLES	FL	34113	\$ 12,159.20
76554005585	4 Story MF	1	KURTY, TIMOTHY P	9830 GIAVENO CR #1645				NAPLES	FL	34113	\$ 12,159.20
76554005608	4 Story MF	1	VAN SCOTT, STEPHEN & ANN	4687 TOLLGATE RD				NEW HOPE	PA	18938	\$ 12,159.20
76554005624	4 Story MF	1	JOHNSTON, PAUL & JEANETTE	354 GLENMORE LN				BAYPORT	MA	11705	\$ 12,159.20
76554005640	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005666	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005682	4 Story MF	1	25 JEROME AVENUE LLC	9834 GIAVENO CR #1714				NAPLES	FL	34113	\$ 12,159.20
76554005705	4 Story MF	1	MCPHAIL, JENNA KEITH & ERIC J	9092 CAOISTRANO STREET S	#6402			NAPLES	FL	34113	\$ 12,159.20
76554005721	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005747	4 Story MF	1	MURPHY, LINDA A	9834 GIAVENO CR #1717				NAPLES	FL	34113	\$ 12,159.20
76554005763	4 Story MF	1	SUSAN CAMMARANO LIV TRUST	ROBERT C CAMMARANO LIV TRUST	6 HUNTERS RIDGE DR			PENNINGTON	NJ	8534	\$ 12,159.20
76554005789	4 Story MF	1	MUHA, WILLIAM V & JOAN MARY	9834 GIAVENO CIR #1721				NAPLES	FL	34113	\$ 12,159.20
76554005802	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005828	4 Story MF	1	PLEWES, STEVEN A & JANET M	9834 GIAVENO CR #1723				NAPLES	FL	34113	\$ 12,159.20
76554005844	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005860	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005886	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005909	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005925	4 Story MF	1	JEFFERSON, SCOTT & JENNIFER	9834 GIAVAENO CR #1728				NAPLES	FL	34113	\$ 12,159.20
76554005941	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554005967	4 Story MF	1	MORRILL, DAVID	552 COLUMBINE ST				DENVER	CO	80206	\$ 12,159.20
76554005983	4 Story MF	1	LOUIS E GUIDA JR LIVING TRUST	22 ARROW DRIVE				ST JAMES	NY	11780	\$ 12,159.20
76554006005	4 Story MF	1	LEAK, ROBERT	98 LULLIAN ST #1017				TORONTO	ON	M4S0A5	\$ 12,159.20
76554006021	4 Story MF	1	DEBLASIO, PHILIP & ALICIA A	229 CAMBON AVENUE				SAINT JAMES	NY	11780	\$ 12,159.20
76554006047	4 Story MF	1	AZEM, JAMAL M	LILIANE NASSIF 3312 COLUMBIA PARKWAY	7341 DAISY WOOD LN			GATES MILLS	OH	44040	\$ 12,159.20
76554006063	4 Story MF	1	BREWER, SUSAN J	6844 MYRTLE BEACH DR				CINCINNATI	OH	44226	\$ 12,159.20
76554006089	4 Story MF	1	DOWNEY, SHELDON S & PAMALA J					PLANO	TX	75093	\$ 12,159.20
76554006102	4 Story MF	1	GIACOMO, WILLIAM J & CARA A	12 ILANA CT				ARMONK	NY	10504	\$ 12,159.20
76554006128	4 Story MF	1	KIRK, ALEXANDER K	ELIZABETH C KNIGHTS	9834 GIAVENO CR #1742			NAPLES	FL	34113	\$ 12,159.20
76554006144	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554006160	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76554006186	4 Story MF	1	STEWART, MICHAEL R & CHERYL A	1 ACADENY CIRCLE #B 108				PHILIDELPHIA	PA	19146	\$ 12,159.20
76554006209	4 Story MF	1	TASSI, PHILLIP JOHN	9834 GIAVENO CR #1746				NAPLES	FL	34113	\$ 12,159.20
76555000026	4 Story MF	1	BEAUTIFUL HOMES OF FLORIDA LLC	1680 MICHIGAN AVE	STE 700			MIAMI BEACH	FL	33139	\$ 12,159.20
76555000042	4 Story MF	1	FLANAGAN, KAREN L	6200 WILSON BLVD #812				FALLS CHURCH	VA	22044	\$ 12,159.20
76555000068	4 Story MF	1	RENKEL, FRANK	JASMINKA HAJDAREVIC	660 PATRIDGE CT			MARCO ISLAND	FL	34145	\$ 12,159.20
76555000084	4 Story MF	1	ROLLER, DAVID JOHN	9554 TREVI COURT #4714				NAPLES	FL	34113	\$ 12,159.20
76555000107	4 Story MF	1	IMHOF, ETHAN D	2016 OVERLAND DRIVE				JOHNSTOWN	CO	80534	\$ 12,159.20
76555000123	4 Story MF	1	STRICKLAND, KEITH D	LORI A CHRISTENSEN	10 ROYAL AVE			WARWICK	RI	2889	\$ 12,159.20
76555000149	4 Story MF	1	STREULJ, THERESE	9554 TREVI COURT #4717				NAPLES	FL	34113	\$ 12,159.20
76555000165	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76555000181	4 Story MF	1	GROOMS, TODD	1655 MULLET CT				NAPLES	FL	34102	\$ 12,159.20
76555000204	4 Story MF	1	LORD JR, PAUL D & HEATHER A	319 DIRKSHIRE CT MARY ANN CURTIS LIVING TRUST				MARS	PA	16046	\$ 12,159.20
76555000220	4 Story MF	1	CURTIS, KEITH E	71 POSCO AVENUE				LEOMINSTER	MA	1453	\$ 12,159.20
76555000246	4 Story MF	1	STEWART, JASON C	MELISSA M FREE	10 VICTORIA ST			BARRIE	ON	L4N 6G2	\$ 12,159.20
76555000262	4 Story MF	1	ARCIA, MAGALY M	15045 SW 12 TERR				MIAMI	FL	33194	\$ 12,159.20
76555000288	4 Story MF	1	ANNARUMMA, PAULA M & JOSEPH M	151-43 24 AVE				WHITESTONE	NY	11357	\$ 12,159.20
76555000301	4 Story MF	1	HANNETT, GAYLE & JOHN	9554 TREVI COURT #4727				NAPLES	FL	34113	\$ 12,159.20
76555000327	4 Story MF	1	STEFANOVIC, VESNA	53 AMETHYST LANE				PATERSON	NJ	7501	\$ 12,159.20
76555000343	4 Story MF	1	NORI, RINO & JULIANA ILONA	75 PEMBROKE DR MARK J & DEBORAH A DUNNE				STAMFORD	CT	6903	\$ 12,159.20
76555000369	4 Story MF	1	REED JR, JAMES E & ANNE D		12990 PORTSMOUTH DR			CARMEL	IN	46032	\$ 12,159.20
76555000385	4 Story MF	1	JANAS, DANIEL A	CHRISTINE M BAFIA	13135 PIN OAK DR			HOMER GLEN	IL	60491	\$ 12,159.20
76555000408	4 Story MF	1	GRAESSEL ET AL, KARL THOMAS	9554 TREVI COURT #4734				NAPLES	FL	34114	\$ 12,159.20
76555000424	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76555000440	4 Story MF	1	ODETTE, PATRICIA A	TONI ODETTE DERUBEIS	20190 VREELAND RD			WOODHAVEN	MI	48183	\$ 12,159.20
76555000466	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
76555000482	4 Story MF	1	SCULLY, MARTIN J & LINDA E	9554 TREVİ COURT #4738				NAPLES	FL	34113	\$ 12,159.20
76555000505	4 Story MF	1	KOOLE, MEES J & GERLINDE	3931 TREASURE COVE CIRCLE				NAPLES ROCHESTER	FL	34114	\$ 12,159.20
76555000521	4 Story MF	1	KAM PROPERTIES LLC	511 OLDE TOWNE RD	UNIT 81515			HILLS	MI	48308	\$ 12,159.20
76555000547	4 Story MF	1	BEAUTIFUL HOMES OF FLORIDA LLC	1680 MICHIGAN AVE SUITE 700				MIAMI BEACH	FL	33139	\$ 12,159.20
76555000563	4 Story MF	1	GEOFFREY T WELCH LIV TRUST	9464 CASORIA COURT #102				NAPLES	FL	34113	\$ 12,159.20
76555000589	4 Story MF	1	32675 S LLC	53987 TRENT RIVER DR				SHELBY TWP STATEN	MI	48315	\$ 12,159.20
76555000602	4 Story MF	1	LABRUZZO, CARMINE & DANIELLE	170 RAMAPO AVE				ISLAND	NY	10309	\$ 12,159.20
76555000628	4 Story MF	1	EISAMAN, KARL EDWARD ROSEMARY AMENDOLA REV TRUST	CARMEN T EISAMAN 9560 TREVİ COURT #4812	744 HEARTHSTONE CIR			GREENSBURG	PA	15601	\$ 12,159.20
76555000644	4 Story MF	1	HOWARD J MILLER MEDICINE PC	9560 TREVİ COURT #4813				NAPLES	FL	34113	\$ 12,159.20
76555000660	4 Story MF	1	GERTZ, MARY ANN	9560 TREVİ COURT #4814				NAPLES	FL	34113	\$ 12,159.20
76555000686	4 Story MF	1	MARSHALL, BETTY E	28 WHITE OAKS RD				NAPLES BARRIE	ON	L4N 4B9	\$ 12,159.20
76555000709	4 Story MF	1	GALLARDO, IVAN J & DOLORES E	116 CARROLL AVENUE RICHARD AHEE LIVING TRUST	310 MCLENNAN DRIVE			VALLEY STREAM	NY	11580	\$ 12,159.20
76555000725	4 Story MF	1	JULIE AHEE LIVING TRUST	9560 TREVİ COURT #4818				ENNISMORE	ON	K0L 1T0	\$ 12,159.20
76555000741	4 Story MF	1	MARRISON, MARY A	697 CRYSTAL TREE DR				NAPLES	FL	34113	\$ 12,159.20
76555000767	4 Story MF	1	HANSMAN, DONALD J	SUSAN CAMMARANO LIV TRUST	DOTTRINA, LOUIS & MICHELE	6 HUNTERS RIDGE DRIVE		WAYNESVILLE	NC	28785	\$ 12,159.20
76555000783	4 Story MF	1	ROBERT C CAMMARANO LIV TRUST	152 TANGLEWOOD S 7041 YANKEE ESTATES DR				PENNINGTON	NJ	8534	\$ 12,159.20
76555000806	4 Story MF	1	DERCOLE, EDWARD & SUSAN	9560 TREVİ COURT #4825				HAMDEN	CT	6518	\$ 12,159.20
76555000822	4 Story MF	1	NOBLE, BRAD A & SHAWNDA R	18 OLYMPIA ROAD				LIBERTY TWP	OH	45044	\$ 12,159.20
76555000848	4 Story MF	1	BURNS, CHARLES J	JOSEPHINE DIGIOVANNI	1 9000 KEELE STREET			NAPLES	FL	34113	\$ 12,159.20
76555000864	4 Story MF	1	DIGIOVANNI, DOMINIC A TREVISO BAY 2017 REALTY TRUST	35 CANTERBURY CT				CONCORD	ON	L4K 0B3	\$ 12,159.20
76555000880	4 Story MF	1	ROBERT C CAMMARANO LIV TRUST	6 HUNTERS RIDGE DRIVE				MARSHFIELD	MA	2050	\$ 12,159.20
76555000903	4 Story MF	1	MANDRESH, STEPHAN M	6 HUNTERS RIDGE DRIVE				PENNINGTON	NJ	8534	\$ 12,159.20
76555000929	4 Story MF	1	DANIEL J FISCHER	220 FOX HILL DRIVE				BAITING HOLLOW	NY	11933	\$ 12,159.20
76555000945	4 Story MF	1	GORDIN, STEPHEN M & DIANE MORRISON LIVING TRUST	15 KERRY LANE 9560 TREVİ COURT				ISLAND NAPLES	NY FL	10307 34113	\$ 12,159.20 \$ 12,159.20
76555000961	4 Story MF	1	DESOUZA, CHARLES S	MARIA MABEL DESOUZA	13230 5TH SIDE RD			GEORGETOW N	ON	L7G 455	\$ 12,159.20
76555000987	4 Story MF	1	SALERNO, ROBERT H	ARLEEN T MACRINA	6 EAST WHITECLIFF WAY			FARMINGDAL E	NJ	7727	\$ 12,159.20
76555001009	4 Story MF	1	POSIMATO, DEBORAH A	751 BRENDER LANE				YORKTOWN HGTS	NY	10598	\$ 12,159.20
76555001025	4 Story MF	1	LOPEZ, JESUS L & SANDRA A	14 DEERFIELD DR				MONROE TOWNSHIP	NJ	8831	\$ 12,159.20
76555001041	4 Story MF	1	JELINEK, EDWARD R & MARY W	220 PERKINS ROW 9560 TREVİ COURT				TOPSFIELD	MA	1983	\$ 12,159.20
76555001067	4 Story MF	1	HOWARD J SUND REV TRUST AKZ 2001 LLC	#4841 35 CANTERBURY CT				NAPLES OAKDALE	FL NY	34113 11769	\$ 12,159.20 \$ 12,159.20
76555001106	4 Story MF	1	DUARTE, EDMUNDO & VALERIE	504 HIGHWAY 7A				BETHANY	ON	LOA 1A0	\$ 12,159.20
76555001122	4 Story MF	1	MORIN, BOBETTE JEAN	311 FAYETTE DRIVE				FAYETTEVILLE MORRISTOW N	NY NJ	13066 7960	\$ 12,159.20 \$ 12,159.20
76555001148	4 Story MF	1	GALIOTO, DENISE A	DANIELLE M GALIOTO KATHRYN MARIE	12 CABELL CT			CANTON	MI	48187	\$ 12,159.20
76555001164	4 Story MF	1	BREAULT, TIMOTHY J	MING-CHIN CROUTHAMEL	1801 MARY LN			HARLEYSVILLE FORT MYERS	PA FL	19438 33966	\$ 12,159.20 \$ 12,159.20
76555001203	4 Story MF	1	CROUTHAMEL, JONATHAN H LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			CORAL SPRINGS	FL	33071	\$ 12,159.20
76555000021	4 Story MF	1	GAYS, DENNIS & JANICE LENNAR HOMES LLC	271 NW 91 AVE 10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS GROSSE	FL	33966	\$ 12,159.20
76555000063	4 Story MF	1	BERING, MARK P	POMERIEAU 9566 TREVİ COURT	80 LAKE SHORE LANE			POINT SHO	MI	48236	\$ 12,159.20
76555000089	4 Story MF	1	POLLASTRINI ET AL, RONALD J LENNAR HOMES LLC	#4916 10481 BEN C PRATT	6 MILE CYPRESS PKWY			NAPLES FORT MYERS	FL	34113 33966	\$ 12,159.20 \$ 12,159.20
76555000102	4 Story MF	1	OCONNOR, SUZANNE O & WALTER J	112 N RIDGE RD				IPSWICH	MA	1938	\$ 12,159.20
76555000128	4 Story MF	1	RAMEZAN, ALIREZA & SANAM LENNAR HOMES LLC	7325 WESTERLY LN 10481 BEN C PRATT	6 MILE CYPRESS PKWY			MCLEAN FORT MYERS	VA FL	22101 33966	\$ 12,159.20 \$ 12,159.20
76555000144	4 Story MF	1	LOGAN, ERNEST LENNAR HOMES LLC	BEATRICE ALLEN- LOGAN	974 ST JOHNS PLACE			BROOKLYN FORT MYERS	NY FL	11213 33966	\$ 12,159.20 \$ 12,159.20
76555000160	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20
76555000225	4 Story MF	1	ANASTASIA LEE QUANDT	43 PLEASANT ST				MEDFORD	MA	2155	\$ 12,159.20
76555000241	4 Story MF	1	TS'O, THEODORE YUE TAK	780 NE 69TH STREET	UNIT 2001			MIAMI	FL	33138	\$ 12,159.20
76555000267	4 Story MF	1	SUSAN E PIERRES LIVING TRUST	ROBERT C CAMMARANO LIV TRUST	6 HUNTERS RIDGE DR			PENNINGTON	NJ	8534	\$ 12,159.20

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED	
7655500348	4 Story MF	1	ANTKIEWICZ, ZANETA	2204 ORCHARD TERRACE				LINDEN	NJ	7036	\$ 12,159.20	
7655500364	4 Story MF	1	PERILLO, MARY ELLEN	29 HARBOR COVE				CAPE MAY	NJ	8204	\$ 12,159.20	
7655500380	4 Story MF	1	SHEEKS III, PAUL P	3134 DOVER RD				SILVER LAKE	OH	44224	\$ 12,159.20	
7655500403	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20	
7655500429	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20	
7655500445	4 Story MF	1	RUSSELL, JOSEPH EDWARD	RUSSELL	6041 DICKERSON RD			DICKERSON	MD	20842	\$ 12,159.20	
7655500461	4 Story MF	1	SCARPATI, MARILYN & JOSEPH	17 SPRINGFIELD AVE				BERKELEY HEIGHTS	NJ	7922	\$ 12,159.20	
7655500487	4 Story MF	1	BRADY, HOPE M	9566 TREVU COURT #4938				NAPLES	FL	34113	\$ 12,159.20	
7655500500	4 Story MF	1	KRIEGSMANN, REINHOLD & ANGELA	HUTTENWEG 5 ANTHONY ACETO III				NIDDERAU		61130	\$ 12,159.20	
7655500526	4 Story MF	1	ELIZABETH A ACETO REV TRUST	REV TRUST	37 LINDEN SHORES			BRANFORD	CT	6405	\$ 12,159.20	
7655500542	4 Story MF	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FORT MYERS	FL	33966	\$ 12,159.20	
7655500568	4 Story MF	1	MOWLES, RODNEY W & DARLENE B	1719 KINLOCH LANE				SALEM	VA	24153	\$ 12,159.20	
7655500584	4 Story MF	1	SIMMEN, WILLIAM SCOTT	JUAN A TORO-LOPEZ	9566 TREVU COURT #4945			NAPLES	FL	34113	\$ 12,159.20	
7655500607	4 Story MF	1	WILSON, ROBERT & SUSAN	16 HENRY CLAY CT				GREENWICH	RI	2817	\$ 12,159.20	
7747000029	Commercial	1	LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ 581,797.69	
79904030026	2 Story MF	1	SCOFIELD TRUST	4197 HEATHER DR				WILLIAMSVILL E	NY	14221	\$ 14,442.86	
79904030042	2 Story MF	1	GIMPEL, JOHN & EILEEN A	EMILY J GIMPEL	4122 PRESIDENTIAL DRIVE			LAFAYETTE	PA	19444	\$ 14,442.86	
79904030068	2 Story MF	1	CARROLL, JOHN & EILEEN	181 HOLDEN BLVD				HILL STATEN	NY	10314	\$ 14,442.86	
79904030084	2 Story MF	1	D & VA HOLDINGS INC	10 DELAYNE DRIVE				ISLAND AURORA	ON	L4G 5A9	\$ 14,442.86	
79904030107	2 Story MF	1	WARD, DONALD & MONIQUE	122 JEFFERSON RD				BOURNE	MA	2532	\$ 14,442.86	
79904030123	2 Story MF	1	CATHERINE SURIANELLO TRUST	9540 THE MAPLES				CLARENCE	NY	14031	\$ 14,442.86	
79904030149	2 Story MF	1	IKRAMUDDIN, ILYAS & ASMINA GUINN JR, BUDDY C & RHONDA J	347 SIGNATURE DR S 9844 VENEZIA CIRCLE #722				XENINA	OH	45385	\$ 14,442.86	
79904030165	2 Story MF	1	LETZEL, MANUELA CARMEN	SOPHIENHOFER STREET 10				NAPLES	FL	34113	\$ 14,442.86	
79904030181	2 Story MF	1	JOSEPH W FINNAMORE LIV TRUST	HEATHER A FINNAMORE LIV TRUST	2288 HEIDI AVENUE			ELLRICK		99755	\$ 14,442.86	
79904030204	2 Story MF	1	SALEM FAMILY TRUST	39 DANESWOOD RD				BURLINGTON	ON	L7M 3W3	\$ 14,442.86	
79904030220	2 Story MF	1	DUTTGE III, PAUL C	KATHLEEN MARIE DUTTGE	94 CEDAR RIDGE DRIVE			TORONTO	ON	M4N 3J7	\$ 14,442.86	
79904030246	2 Story MF	1	MARKS, JEFFREY	CATHERINE KENNEDY	9840 VENEZIA CIR #811			WEST SENECA	NY	14224	\$ 14,442.86	
79904030262	2 Story MF	1	RTH LLC	PO BOX 9017				NAPLES	FL	34113	\$ 14,442.86	
79904030288	2 Story MF	1	WILLIAM D CHEYNE LIV TRUST	ANN HEATHER CHEYNE LIV TRUST	1281 OLD BRIDLE PATH			GREEN BAY	WI	54308	\$ 14,442.86	
79904030301	2 Story MF	1	MAROUSSI, LEO	996 6TH ST				OAKVILLE	ON	L6M 1Z3	\$ 14,442.86	
79904030327	2 Story MF	1	SHARUN, MICHAEL	CATHERINE A BAIN	98 MONTGOMERY RD			COLLINGWOOD D	ON	L9Y 3Y9	\$ 14,442.86	
79904030343	2 Story MF	1	FRAZIER, GREGORY L	9840 VENEZIA CIR #816				TORONTO	ON	M9A 3N5	\$ 14,442.86	
79904030369	2 Story MF	1	VERANDA 821 LLC	2533 RIDGE RD W				NAPLES	FL	34113	\$ 14,442.86	
79904030385	2 Story MF	1	STEPHEN A TOTI TRUST	EILEEN M TOTI TRUST	70 ORCHARD LANE			ORO-MEDONTE	ON	L0L 2L0	\$ 14,442.86	
79904030408	2 Story MF	1	WESTFIELD RENTAL MART INC	163 SHERWOOD LANE				MELROSE	MA	2176	\$ 14,442.86	
79904030424	2 Story MF	1	STUART F AXELROD REV TRUST	9840 VENEZIA CIR #824				STIRLING	NJ	7980	\$ 14,442.86	
79904030440	2 Story MF	1	TLM US REAL ESTATE FAM TRUST	157 E RIDGE DRIVE				NAPLES	FL	34113	\$ 14,442.86	
79904030466	2 Story MF	1	VERANDA 826 LLC	2533 RIDGE RD W				THOMBURY	ON	NOH 2P0	\$ 14,442.86	
79904030482	2 Story MF	1	HILTBRAND, JEFFREY & DEBORAH	1938 BELGRAVE DRIVE				ORO-MEDONTE	ON	L0L 2L0	\$ 14,442.86	
79904030505	2 Story MF	1	MARTIN, ROBERT & CARA	242 5TH STREET S 9836 VENEZIA CIRCLE #913				COLUMBUS	OH	43220	\$ 14,442.86	
79904030521	2 Story MF	1	MCLEAN, JOSEPH J	255 WOODSTOCK COURT				NAPLES	FL	34102	\$ 14,442.86	
79904030547	2 Story MF	1	RANIERI, VINCENT & KARA	1838 HURRICAN HARBOR LANE				NAPLES	FL	34102	\$ 14,442.86	
79904030563	2 Story MF	1	VALVASORI, CARLO	2335 TAMIAAMI TRAIL #308				ZIONVILLE	IN	46077	\$ 14,442.86	
79904030589	2 Story MF	1	VALYANT INVESTMENTS LLC	3 VERSAILLES COURT				NAPLES	FL	34103	\$ 14,442.86	
79904030602	2 Story MF	1	SAKRAN SUNSHINE TRUST	34 GRAFTON DRIVE				NORTH YORK	ON	M3B 2A8	\$ 14,442.86	
79904030628	2 Story MF	1	ANN EILEEN SCULLIN REV TRUST	55 DEVONSHIRE DRIVE				BEDFORD	NH	3110	\$ 14,442.86	
79904030644	2 Story MF	1	DOYLE, TODD H & JILLANE M	2801 BIG SUR DRIVE				SLINGERLAND S	NY	12159	\$ 14,442.86	
79904030660	2 Story MF	1	CLAUDIA H WALSH TRUST	374 PINEHURST DRIVE				EAST LONGMEADO W	MA	1028	\$ 14,442.86	
79904030709	2 Story MF	1	SALVATORE A COSTA U S TRUST	KAREN COSTA U S TRUST	27 DUNVEGAN DR			RICHMOND HILL	ON	L4C 9P8	\$ 14,442.86	
79904030725	2 Story MF	1	FERRELL, MARY CATHERINE	961 FOXFIRE CIRCLE				CARMEL	IN	46032	\$ 14,442.86	
79904030741	2 Story MF	1	NORTH, ROBERT W & MARSHA L	2801 BIG SUR DRIVE				LEWIS CENTER	OH	43035	\$ 14,442.86	
79904030767	2 Story MF	1	FIDLER, MELICENT	RUSSELL FIDLER	9832 VENEZIA CIRCLE #1012			NAPLES	FL	34113	\$ 14,442.86	
79904030783	2 Story MF	1	ASTA, CARMEN FRANCIS	KIMBERLEY D SMITH	2584 COMET COURT				MISSISSAUGA	ON	L5K 2R4	\$ 14,442.86
79904030806	2 Story MF	1	RAYMOND, STEPHEN G	MARY ALISON ALBRIGHT	9 APPLEWOOD COURT				HAINESPORT	NJ	8036	\$ 14,442.86
79904030822	2 Story MF	1	CARROLL, WILLIAM & DONNA	51 DREW DRIVE					EASTPORT	NY	11941	\$ 14,442.86



Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
79904030848	2 Story MF	1	RANIERI, VINCENT D & KARA L	255 WOODSTOCK COURT				ZIONSVILLE	IN	46077	\$ 14,442.86
79904030864	2 Story MF	1	CAPE, MICHAEL LEE	SHANNON JOAN CAPE	9832 VENEZIA CIR #1021			NAPLES	FL	34113	\$ 14,442.86
79904030880	2 Story MF	1	BARE LIVING TRUST	9832 VENEZIA CIR #1022				NAPLES	FL	34113	\$ 14,442.86
79904030903	2 Story MF	1	BOTTIGLIA, MARCELLO	GIUSEPPINA BOTTIGLIA	6501 WELLWOOD STREET			GREELY SEVERNA PARK	ON	K4P 1G2	\$ 14,442.86
79904030929	2 Story MF	1	BARBARA B BELL REV TRUST	209 RIGGS AVE					MD	21146	\$ 14,442.86
79904030945	2 Story MF	1	PASSERO, GARY W	642 MIDSHIP CIRCLE				WEBSTER	NY	14580	\$ 14,442.86
79904030961	2 Story MF	1	ELLIOTT, PAUL DONALD	M TAMARA ELLIOTT	9832 VENEZIA CIRCLE #1026			NAPLES	FL	34113	\$ 14,442.86
79904030987	2 Story MF	1	ROUTH, NANCY ANN	SUSAN C ROUTH	17 THOMAS ST			JAMAICA PLAIN	MA	2130	\$ 14,442.86
79904031009	2 Story MF	1	FERRELL, MARY CATHERINE	961 FOXFIRE CIRCLE				CARMEL	IN	46032	\$ 14,442.86
79904031025	2 Story MF	1	IKRAMUDDIN, ILYAS & ASMINA A	347 SIGNATURE DRIVE SOUTH				XENIA	OH	45385	\$ 14,442.86
79904031041	2 Story MF	1	WILLIAMS, CASIE N	9828 VENEZIA CIRCLE #1114				NAPLES WEST	FL	34113	\$ 14,442.86
79904031067	2 Story MF	1	PERRINO, SHARON L	4352 BRIGHTON LANE				CHESTER	OH	45069	\$ 14,442.86
79904031083	2 Story MF	1	SYLVIA R NAUMOFF TRUST	7730 WOODBROOK CIR #4204				NAPLES	FL	34104	\$ 14,442.86
79904031106	2 Story MF	1	CAVALLO, GEORGE & IRIS	9828 VENEZIA CIRCLE #1121				NAPLES	FL	34113	\$ 14,442.86
79904031122	2 Story MF	1	MINICHIELLO, PAUL N	ANNE M LINGUATA	9828 VENEZIA CIR #1122			NAPLES	FL	34113	\$ 14,442.86
79904031148	2 Story MF	1	STEELE, DAVID L & SHERRY R	107 ELLIAMS LANE				MATTITUCK	NY	11952	\$ 14,442.86
79904031164	2 Story MF	1	MAUREEN BENNETT REV TRUST	9828 VENEZIA CIRCLE #1124				NAPLES	FL	34113	\$ 14,442.86
79904031180	2 Story MF	1	KAREN DIANA LARRY REV TRUST	9828 VENEZIA CIR #1125				NAPLES	FL	34113	\$ 14,442.86
79904031203	2 Story MF	1	BOEHM, TIMOTHY D	MARIE BERNADETTE BOEHM	51 RANDALL DRIVE			TRUMBULL	CT	6611	\$ 14,442.86
79904031520	2 Story MF	1	MICHELSON, JENNIFER ANN	9509 AVELLINO WAY UNIT #1811				NAPLES	FL	34113	\$ 14,442.86
79904031546	2 Story MF	1	AVELLINO ASSOCIATES LLC	26 RUSSELL ROAD				GARDEN CITY	NY	11530	\$ 14,442.86
79904031562	2 Story MF	1	WOODHALL, FRED & ROSELINDA	209 DOON SOUTH DRIVE				KITCHENER	ON	N2P 2L8	\$ 14,442.86
79904031588	2 Story MF	1	SCHRATKE, GREGORY LAWSON	21 CAVAN GREEN				BALTIMORE	MD	21236	\$ 14,442.86
79904031601	2 Story MF	1	CHAWLA, SANJIT & MARY J	34 TRAVIS PARK DR				SUGAR LAND	TX	77479	\$ 14,442.86
79904031627	2 Story MF	1	NELSON, D LARRY & BARBARA J	9509 AVELLINO WAY #1816				NAPLES	FL	34113	\$ 14,442.86
79904031643	2 Story MF	1	DANIELS, ORLANDO R	9509 AVELLINO WAY #1821				NAPLES	FL	34113	\$ 14,442.86
79904031669	2 Story MF	1	HAWRAN, DIANE & MARCUS C	546 E OLIVE STREET				LONG BEACH	NY	11561	\$ 14,442.86
79904031685	2 Story MF	1	STEINKEN, ERIC & CAROLINE BOYLE JR, GERARD T & DONNA A	W 650 WEST COURT				GENOA CITY	WI	53128	\$ 14,442.86
79904031708	2 Story MF	1	STAUBACH, WILLIAM R & TINA M	9509 AVELLINO WAY #1824				NAPLES	FL	34113	\$ 14,442.86
79904031724	2 Story MF	1		30 GRANDIN DR				FLEMINGTON	NJ	8822	\$ 14,442.86
79904031740	2 Story MF	1	SUTTON, PATRICK	3612 DRAYTON HALL NORTH				NEW ALBANY	OH	43054	\$ 14,442.86
79904031766	2 Story MF	1	ZIGLER, BARRY & CHRISTINA	3 SUMMER STREET				LOCKPORT	NY	14094	\$ 14,442.86
79904031782	2 Story MF	1	CONNER, CHARLES ROGER	MELANIE ANN CONNER	116 GLASS SPRINGS LANE			FRANKLIN	TN	37064	\$ 14,442.86
79904031805	2 Story MF	1	NUNZIATA, AUGUST J	MADLINE NUNZIATA	1 SCHOOL HOUSE COURT			OYSTER BAY	NY	11771	\$ 14,442.86
79904031821	2 Story MF	1	BERTHA, FRANCIS JOSEPH	9510 AVELLINO WAY #1914				NAPLES	FL	34113	\$ 14,442.86
79904031847	2 Story MF	1	BRADY, HOPE M	3825 RUBY WAY				NAPLES	FL	34114	\$ 14,442.86
79904031863	2 Story MF	1	MCLAREN, THOMAS & MAURA	1520 BRIARWOOD CRESCENT				OAKVILLE	ON	L6J 2S7	\$ 14,442.86
79904031889	2 Story MF	1	EVELYN B COLLINS REV LIV TRUST	1107 MONTICELLO COURT				FT COLLINS	CO	80525	\$ 14,442.86
79904031902	2 Story MF	1	HURLBUT, LESLIE BOYER	116 CRESTRIDGE DR				BURNSVILLE WADDINGTON	MN	55337	\$ 14,442.86
79904031928	2 Story MF	1	SHARLOW, ROGER J	30 W LINCOLN AVE	PO BOX 553			N	NY	13694	\$ 14,442.86
79904031944	2 Story MF	1	CARROLL, WILLIAM J & DONNA M	51 DEW DR				EASTPORT	NY	11941	\$ 14,442.86
79904031960	2 Story MF	1	LEAL SR, HORACIO R	11500 SW 92ND AVENUE				MIAMI	FL	33176	\$ 14,442.86
79904031986	2 Story MF	1	COHEN, ARIELA & MOSHE	2509 EAST 65TH STREET				BROOKLYN MASSAPEQUA	NY	11234	\$ 14,442.86
79904032008	2 Story MF	1	SIANO, VINCENT & CHERYL	116 NEPTUNE PLACE				A	NY	11758	\$ 14,442.86
79904032024	2 Story MF	1	LACOUR, LAUREN N	9513 AVELLINO WAY #2012				NAPLES	FL	34113	\$ 14,442.86
79904032040	2 Story MF	1	MARTIN FAMILY REV TRUST	3882 DELAWARE AVENUE				KENMORE	NY	14217	\$ 14,442.86
79904032066	2 Story MF	1	PENNER, BEATRICE & HERBERT	47 SUNSET RIDGE RD				MONROE	NY	10950	\$ 14,442.86
79904032082	2 Story MF	1	WE CAN DO THAT LLC	8439 BENEILL CT				NAPLES	FL	34114	\$ 14,442.86
79904032105	2 Story MF	1	CHOBOR, ROBERT & BARBARA	528 79TH STREET				BROOKLYN	NY	11209	\$ 14,442.86
79904032121	2 Story MF	1	STEVE, DOUG J	9513 AVELLINO WAY #2021				NAPLES	FL	34113	\$ 14,442.86
79904032147	2 Story MF	1	WINKOFF, STEVEN & JENNIFER	222 CAPTAINS WAY				BAY SHORE	NY	11706	\$ 14,442.86
79904032163	2 Story MF	1	LISOWSKI, MARTHA & GARY	9236 HICKORY RIDGE LN				NORTHVILLE	MI	48167	\$ 14,442.86
79904032189	2 Story MF	1	DONATO, JAMES PHILLIP	SHARON ANN DONATO	9513 AVELLINO WAY #2024			NAPLES	FL	34113	\$ 14,442.86
79904032202	2 Story MF	1	MOUSSAWEL, DORA G	MAHMOUD H MOUSSAWEL	14050 SW 16TH ST			MIAMI	FL	33175	\$ 14,442.86

Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
79904032228	2 Story MF	1	RICE, JOHN M & JANICE D	5465 CREEK BEND DR				WEST CHESTER	OH	45069	\$ 14,442.86
79904032244	2 Story MF	1	HINZ, KENNETH & KAREN	1 DENISE DR				KINNELON	NJ	7405	\$ 14,442.86
79904032260	2 Story MF	1	KLIMKIEWICZ, ANTHONY	KLIMKIEWICZ	2175 PASEO IGLESIA			SANTA FE	NM	87501	\$ 14,442.86
79904032286	2 Story MF	1	PANSINI, TOMMASO & LINDA C	25 OVERLOOK DRIVE				JACKSON FARMINGDAL E	NJ	8527	\$ 14,442.86
79904032309	2 Story MF	1	ARMENIA LIVING TRUST	78 E BOSWORTH BLVD				MENOMONEE FALLS	WI	53051	\$ 14,442.86
79904032325	2 Story MF	1	MCCARTHY, MICHAEL C & BARBARA	W 137 N6572 MANOR HILLS BLVD							
79904032341	2 Story MF	1	MCGUIRE, WILLIAM P & SUSAN J	9514 AVELLINO WAY #2116				NAPLES	FL	34113	\$ 14,442.86
79904032367	2 Story MF	1	RAYYAN, MICHAEL H & SUSAN M	3255 BROOKDALE LANE				NORTHBROOK	IL	60062	\$ 14,442.86
79904032383	2 Story MF	1	MCALEER, MATTHEW D & CAROLYN T	16597 BRIARWOOD COURT				CLIVE	IA	50325	\$ 14,442.86
79904032406	2 Story MF	1	DEIN, DAVID S & MICHELE M	2445 SAN PIETRO CIR				PALM BCH GARDENS	FL	33410	\$ 14,442.86
79904032422	2 Story MF	1	PORTS, DONALD V & GINGER L	2442 MCHENRY DR				MOUNT AIRY	MD	21771	\$ 14,442.86
79904032448	2 Story MF	1	GKD ENTERPRISES OF FLORIDA LLC	12652 BISCAYNE CT				NAPLES	FL	34105	\$ 14,442.86
79904032464	2 Story MF	1	GUBISH, MARCIANNE	9514 AVELLINO WAY #2126				NAPLES	FL	34113	\$ 14,442.86
79904033023	2 Story MF	1	GUGLIELMO, RICHARD & VESSELKA	9517 AVELLINO WAY #2211				NAPLES	FL	34113	\$ 14,442.86
79904033049	2 Story MF	1	JUANITA FAYE KING TRUST	697 COVE MOUNTAIN ROAD				STANTON	KY	40380	\$ 14,442.86
79904033065	2 Story MF	1	DOYLE ET AL, JOHN LAWRENCE	1955 LOUISE RIDGE RD				FORT DODGE	IA	50501	\$ 14,442.86
79904033081	2 Story MF	1	SIBUL, OLIVER JACQUES LUCIEN	MELISSA MARTINE SIBUL	PO BOX 37818			DUBAI			\$ 14,442.86
79904033104	2 Story MF	1	MATTEL, JAMES B & PAMELA S	13 HILL DRIVE				OYSTER BAY YORKTOWN HGTS	NY	11771	\$ 14,442.86
79904033120	2 Story MF	1	MANZO, JOHN	DEBORAH A POSIMATO	751 BRENDER LN						\$ 14,442.86
79904033146	2 Story MF	1	MCEVILY, JEROME & SUSAN A	3 BRUNSON WAY				PENFIELD	NY	14526	\$ 14,442.86
79904033162	2 Story MF	1	3 R REALTY & INVSTMNT COMPANY	PO BOX 8476				BRATTLEBORO	VT	5304	\$ 14,442.86
79904033188	2 Story MF	1	MAGEE, SUSAN E & GREGORY B	1649 POTTER DR				POTTSTOWN	PA	19464	\$ 14,442.86
79904033201	2 Story MF	1	VELTO, WILLIAM J & DORIS	JONATHAN B VELTO	TARA M VELTO	4 SPENCER CT		ORANGEBERG	NY	10962	\$ 14,442.86
79904033227	2 Story MF	1	ZACCOLI, ANTHONY	GERI ANN ADAMO	3553 ROANOKE ST			SEAFORD	NY	11783	\$ 14,442.86
79904033243	2 Story MF	1	3 R REALTY & INVESTMENT CO	PO BOX 8476				BRATTLEBORO	VT	5304	\$ 14,442.86
79904033269	2 Story MF	1	STOCK, JOHN R & REBECCA J	ROBERT J STOCK	9518 AVELLINO WAY #2311			NAPLES	FL	34113	\$ 14,442.86
79904033285	2 Story MF	1	CARLA E COUNCILL TRUST	9518 AVELLINO WAY #2312				NAPLES	FL	34113	\$ 14,442.86
79904033308	2 Story MF	1	SMITH, BILLY V & PATRICIA A	3217 WELLINGTON LN				LEXINGTON	KY	40503	\$ 14,442.86
79904033324	2 Story MF	1	OBRIEN, PATRICIA M	200 SURF DR				MASHPEE	MA	2649	\$ 14,442.86
79904033340	2 Story MF	1	SHEA ET AL, CHRISTOPHER	198 IRVING WAY W				COLUMBUS	OH	43214	\$ 14,442.86
79904033366	2 Story MF	1	ROBERTSON, TOM & DEANN	9518 AVELLINO WAY #2316				NAPLES	FL	34113	\$ 14,442.86
79904033382	2 Story MF	1	TILLMAN, BRUCE D & CYNTHIA M	9518 AVELLINO WAY #2321				NAPLES	FL	34113	\$ 14,442.86
79904033405	2 Story MF	1	PALAZZOLO, ANGELA	1209 N ASHWOOD CT				ADDISON	IL	60101	\$ 14,442.86
79904033421	2 Story MF	1	RAPHEL, LINDA	9518 AVELLINO WAY #2323				NAPLES	FL	34113	\$ 14,442.86
79904033447	2 Story MF	1	FUHR, ELLIOT ALAN	MERLE SUSAN PINE	ONE LONG HILL ROAD EAST			BRIARCLIFF MNR	NY	10510	\$ 14,442.86
79904033463	2 Story MF	1	COLONNELLI, UMBERTO & ROSA	25 OLD JACKSONVILLE RD				TOWACO	NJ	7082	\$ 14,442.86
79904033489	2 Story MF	1	THEODORE C CLOUD REV TRUST	9518 AVELLINO WAY UNIT 2326				NAPLES	FL	34113	\$ 14,442.86
79904033502	2 Story MF	1	LYONS, ELIZABETH A	9521 AVELLINO WAY #2411				NAPLES	FL	34113	\$ 14,442.86
79904033528	2 Story MF	1	SILVESTRI, JOHN A	LINDA L FUHRMANN	192 ENCHANTED FOREST S			DEPEW	NY	14043	\$ 14,442.86
79904033544	2 Story MF	1	BALL, JAMES P	84 CHANCELLOR LN				BUFFALO	NY	14224	\$ 14,442.86
79904033560	2 Story MF	1	ROBERT SAARANEN TRUST	NOLA L HALVERSON TRUST	1144 MACEY WAY			STILLWATER	MN	55082	\$ 14,442.86
79904033586	2 Story MF	1	ALMEIDA, CHRISTOPHER	ANI ANOUCHE	57 ALEXCAMPBELL CRESENT			KINGCITY	ON	L7B 0C2	\$ 14,442.86
79904033609	2 Story MF	1	FISCHER, LAURIE JEAN	DEMIRDJIAN				HOBART	WI	54155	\$ 14,442.86
79904033625	2 Story MF	1	MCFISCHER, LAURIE JEAN	1043 HEYERDAHL HEIGHTS							\$ 14,442.86
79904033625	2 Story MF	1	MCFISCHER, LAURIE JEAN	BERNADETTE	9521 AVELLINO WAY #2421			NAPLES	FL	34113	\$ 14,442.86
79904033641	2 Story MF	1	CR NAPLES LLC	MCQUADE							\$ 14,442.86
79904033667	2 Story MF	1	HANS MADER LIVING TRUST	78 HAYES ST	972 RUE RODRIGUE		SALABERRY-	GARDEN CITY DE-	NY	11530	\$ 14,442.86
79904033683	2 Story MF	1	BAMMEL, JAMES R	YOLLANDE DUPERE LIVING TRUST				VALLEYFIELD ORCHARD	QC	J65 0E2	\$ 14,442.86
79904033706	2 Story MF	1	MANCINELLI, JOHN E & SHERYL A	7886 JEWETT HOLMWOOD				PARK	NY	14127	\$ 14,442.86
79904033722	2 Story MF	1	SCLAFANI, MICHAEL & KIM	9521 AVELLINO WAY #2425				NAPLES	FL	34113	\$ 14,442.86
79904033748	2 Story MF	1	BICKELMANN, SARA MARIE	6 TURNER TERRACE				MORGANVILLE	NJ	7751	\$ 14,442.86
79904033764	2 Story MF	1	VITANTONIO, DEBORAH A	9525 AVELLINO WAY #2611				NAPLES	FL	34113	\$ 14,442.86
79904033780	2 Story MF	1	ALAGNA, SALVATORE	2220 COUNTRY CLUB DR				WICKLIFFE	OH	44092	\$ 14,442.86
79904033803	2 Story MF	1	ALAGNA, SALVATORE	MELISSA MARINO	267 HILLTUM LANE			ROSLYN HEIGHTS	NY	11577	\$ 14,442.86
79904033803	2 Story MF	1	ALAGNA, SALVATORE	9464 CASORIA CT 102				NAPLES	FL	34113	\$ 14,442.86





Wentworth Estates Community Development District  
Special Assessment Roll - Series 2018 Refinanced Bonds  
EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED
79904072084	60	1	WILMARTH, RUSSELL F	FRANCINE I WILMARTH	64 ROGER ST			ALTON BAY	NH	3810	\$ 27,017.46
79904072107	60	1	BOSSON, MICHAEL & HELGA	9413 NAPOLI LANE				NAPLES	FL	34113	\$ 27,017.46
79904072123	60	1	BALLAND, LAUREL L ANDRESON SCHUJERMANN FAMILY REV TRUST	DAVID J BALLAND	9423 NAPOLI LN			NAPLES	FL	34113	\$ 27,017.46
79904072149	60	1		9427 NAPOLI LN TERESITA D SHAH DEC TRUST	9431 NAPOLI LN			NAPLES	FL	34113	\$ 27,017.46
79904072165	60	1	ROHIT R SHAH DEC TRUST BORGI, ANTHONY C & LORETTA J	10 LUDWIG RD 99 E BEARHOUSE HILL RD				NEEDHAM	MA	2494	\$ 27,017.46
79904072204	60	1	HIGGINS, MARK & ELIZABETH A REBIMBAS, JOSE D & ESMERALDA G	9309 VERCELLI CT				GUILFORD	CT	6437	\$ 27,017.46
79904072220	60	1						NAPLES GRAND	FL	34113	\$ 27,017.46
79904072246	60	1	ARG PROPERTIES LLC	ANDREW GIBSON	C/O WALKERS GLOBAL	190 ELGIN AVE	GEORGETOWN	CAYMAN		KY1 9001	\$ 27,017.46
79904072262	60	1	EDELBROCK, CHRISTOPHER J	MICHELLE L EDELBROCK	31217 ADAMS DR			GIBRALTAR	MI	48173	\$ 27,017.46
79904072327	60	1	FRIENDLY, STEVEN E	JENNIFER TANG	169 MASTERMAN CRES			OAKVILLE	ON	L6M0W9	\$ 27,017.46
79904072343	60	1	BROWN, TERRY & DEBRA	9384 VERCELLI COURT				NAPLES	FL	34113	\$ 27,017.46
79904072369	60	1	FOSNIGHT, CHARLES RAY	JOSEPHINE P FOSNIGHT	COURTNEY FOSNIGHT	9388 VERCELLI CT		NAPLES	FL	34113	\$ 27,017.46
79904072385	60	1	FL GREEN FLASH LLC	34 BULLIVANT FARM RD				MARION WASHINGTON	MA	2738	\$ 27,017.46
79904072408	60	1	BAKER, SCOTT & KRISTI	61227 CORALBURST NEIGHBORHOOD					MI	48094	\$ 27,017.46
79905000026 Z - Common	0		VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FT MYERS	FL	33966	\$ -
79905000042 Z - Common	0		VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FT MYERS	FL	33966	\$ -
79905000068 Z - Common	0		VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FT MYERS	FL	33966	\$ -
79905000084 Z - Common	0		VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FT MYERS	FL	33966	\$ -
79905000107 Z - Common	0		LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
79905000123 Z - Common	0		LENNAR HOMES LLC	10481 BEN C PRATT	6 MILE CYPRESS PKWY			FT MYERS	FL	33966	\$ -
79905000149 Z - Common	0		WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FT MYERS	FL	33966	\$ -
79905000165 Z - Common	0		VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT	6 MILE CYPRESS PKWY		FT MYERS	FL	33966	\$ -
79905000181	50	1	KULL, THOMAS R & GERARDA F	9201 VENETO LN				NAPLES	FL	34113	\$ 25,457.36
79905000204	50	1	VIA VENETO LOT 2 LLC	PO BOX 70324 BONNIE PAGE RUDOLPH	507 HAWKSHEAD RD			MARIETTA	GA	30007	\$ 25,457.36
79905000220	50	1	RUDOLPH, PAUL ARTHUR					TIMONIUM	MD	21093	\$ 25,457.36
79905000246	50	1	MARRONE, PHILIP & NANCY D JOSEPH ANTHONY CARUSO TRUST	26 FURMAN CT				MAHWAH	NJ	7430	\$ 25,457.36
79905000262	50	1		170 ELIZABETH ST 5 NAYLOR BUILDING				BRAMPTON	ON	L6Y 1R7	\$ 25,457.36
79905000288	50	1	AUDREY PRIMROSE LLP	PARTNERSHIP	455 NORTH SERVICE RD E			OAKVILLE	ON	L6H 1A5	\$ 25,457.36
79905000301	50	1	CONFORTI, CATHLEEN M	ROBERT FARERI ROBBIE D BEATY REV	9276 VENETO PLACE			NAPLES	FL	34113	\$ 25,457.36
79905000327	50	1	THEODORE W BEATY REV TRUST	TRUST	10 HORTENSE PL			ST LOUIS	MO	63108	\$ 25,457.36
79905000343	50	1	ZUMSTEIN, ALAN M & LISA B	9284 VENETO PL JUDITH BARGER				NAPLES	FL	34113	\$ 25,457.36
79905000369	50	1	FERGUSON, JAMES CLAY	FERGUSON	5700 COUNTRY CLUB TER			EDMOND	OK	73025	\$ 25,457.36
79905000385	50	1	DGR FAMILY INVESTMENTS LLC	9292 VENETO PLACE				NAPLES	FL	34113	\$ 25,457.36
79905000408	50	1	CAPE, RICHARD R & CONSTANCE M	636 13TH AVE S ELEANOR ANN				NAPLES	FL	34102	\$ 25,457.36
79905000424	50	1	KAMPERS, STEPHEN ROSS	KAMPERS AMBER LEIGH	16 CANTERBURY ROAD			TORONTO	ON	M9A2X9	\$ 25,457.36
79905000440	50	1	GUARDINO JR, JOSEPH	GUARDINO LINDA MARIE	25 WATERMAN AVE			RUMSON	NJ	7760	\$ 25,457.36
79905000466	50	1	NITZ, RONALD LEE	MARKHAM NITZ GEHAN HANAFY LIV	9295 VENETO PL			NAPLES	FL	34113	\$ 25,457.36
79905000482	50	1	SALAH ABDELATI LIV TRUST	TRUST	21 HIGHGATE DR			MARKHAM	ON	L3R 3R5	\$ 25,457.36
79905000505	50	1	VIA MAUTINO LLC	6126 BAY HILL CIR				JAMESVILLE	NY	13078	\$ 25,457.36
79905000521	50	1	BRADCO TRUST	RR 5	SIDE RD 30	8608		BELWOOD	ON	N0B 1J0	\$ 25,457.36
79905000547	50	1	GEVANTHOR, ELENA	ALBERT K SHAW III	9279 VENETO PL			NAPLES	FL	34113	\$ 25,457.36
79905000563	50	1	MARTIN, NANCY	71 GRAYSTONE LN				ORCHARD PARK	NY	14127	\$ 25,457.36
79905000589	50	1	MCEWAN FAMILY TRUST	157123 7TH LINE AMBER LEIGH				MEAFORD	ON	N4L 1W6	\$ 25,457.36
79905000602	50	1	GUARDINO JR, JOSEPH PETERS, GUILLAUME A & ELAINE M	GUARDINO	25 WATERMAN AVE			RUMSON	NJ	7760	\$ 25,457.36
79905000628	50	1		BRANDON E PETERS	3879 THE GRANGE SIDE RD			CALEDON	ON	L7C 0G1	\$ 25,457.36
79905000644	50	1	HILLIER, CARL B & VICKI J LESLEE ANNE FIELDING LIV TRUST	50 STANFORD RD E				PENNINGTON	NJ	8534	\$ 25,457.36
79905000660	50	1	FREEDMAN, ALAN M & DEBORAH A	6688 CARRIAGE TRL				BURLINGTON	ON	L7P 0J6	\$ 25,457.36
79905000686	50	1		6 PENACOOK PLACE 300 EAST BASSE RD #2301				ANDOVER SAN ANTONIO	MA TX	1810 78209	\$ 25,457.36
79905000709	50	1	M E BLACK REVOCABLE TRUST 3715 BUTTONWOOD LAND TRUST	UNDARGATA 27				101 REYKJAVIK			\$ 25,457.36
79905000725	50	1	ZOTTER, PAUL & NINA G	9239 VENETO PL				NAPLES	FL	34113	\$ 25,457.36
79905000741	50	1									
79905000783	50	1	LIDER, ROBERT YAMINS & LISA F MOULTON, JOSHUA L &	9225 VENETO PL				NAPLES	FL	34113	\$ 25,457.36
79905000806	50	1	AMANDA	8519 NW 23RD CT				ANKENY	IA	50023	\$ 25,457.36
79905000848	50	1	KODEIS PROPERTIES LLC	12652 BISCAYNE CT				NAPLES	FL	34105	\$ 25,457.36
79905000864	50	1	ANASENES, ANTHONY L & BARBARA	112 BUCKINGHAM CT				ELK GROVE VILLAG	IL	60007	\$ 25,457.36
79905000880	50	1	PACANOVSKY, MATTHEW	LYNNE GAVALEK	9242 VENETO PLACE			NAPLES	FL	34113	\$ 25,457.36

Wentworth Estates Community Development District  
 Special Assessment Roll - Series 2018 Refinanced Bonds  
 EXHIBIT E

PARCEL ID	TYPE	ERUs	NAME1	NAME 2	NAME 3	NAME 4	NAME 5	CITY	STATE	ZIP	PAR DEBT SERIES 2018 REFINANCED	
79905000903	50	1	KNIGHT FAMILY TRUST	14714 RESERVE LN				NAPLES	FL	34109	\$ 25,457.36	
79905000929	50	1	PACELLI, WENDY	9250 VENETO PL				NAPLES	FL	34113	\$ 25,457.36	
79905000945	50	1	LAURICELLA, JOSEPH & HEATHER	PO BOX 43				RUMSON	NJ	7760	\$ 25,457.36	
79905000961	50	1	DUGGAN JR, CLAYTON J	CHERYL M DUGGAN	59 BALL HILL RD			BERLIN	MA	1503	\$ 25,457.36	
79905000987	50	1	CHECCA, JOHN & MARIA	ELISABETH COMPAGNONE	9262 VENETO PL			NAPLES	FL	34113	\$ 25,457.36	
79905001009	50	1	FINCH, ALAN & LISA JAYNE	46 BRIDGEWAY				PRESTON	PR	5YJ	\$ 25,457.36	
79905001025	50	1	BIANCHI, CHARLES & PATRICIA	9218 VENETO LN				NAPLES	FL	34113	\$ 25,457.36	
79905001041	50	1	DUFRESNE, RAYMOND D	KATHLEEN M DUFRESNE	9214 VENETO LANE			NAPLES	FL	34113	\$ 25,457.36	
79905001067	50	1	LIEGEL, KATE G & MATTHEW A JOHNSON, WESLEY H &	7 ALPINE DR				MORRISTOW N	NJ	7960	\$ 25,457.36	
79905001083	50	1	KATHLEEN D FELICE, RICHARD D & MARNELL	9206 VENETO LN				NAPLES	FL	34113	\$ 25,457.36	
79905001106	50	1	K	1S632 SHAFFNER RD NEIGHBORHOOD		6 MILE CYPRESS PKWY		WHEATON	IL	60189	\$ 25,457.36	
79905002024 Z - Common		0	VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT			FT MYERS	FL	33966	\$ -	
79905002040 Z - Common		0	VIA VENETO AT TREVISO BAY	ASSOCIATION INC	10481 BEN C PRATT		6 MILE CYPRESS PKWY	FT MYERS	FL	33966	\$ -	
79905002066	50	1	GODFREY, SHAWM MICHAEL	DELOREOUS CLARENCE GODFREY	MICHAEL ANDREW THOMAS	26 KENWOOD PARK	HOLLYM RD	WITHERNSEA	FL	HU19 2PR	\$ 25,457.36	
79905002105	50	1	KODEIS PROPERTIES LLC	12652 BISCAYNE CT				NAPLES	FL	34105	\$ 25,457.36	
<b>TOTAL</b>		<b>1,433</b>										<b>\$ 27,465,000.00</b>

NOTE: The total units include the three (3) prepaid assessments

## RESOLUTION NO. 2018-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON JANUARY 25, 2018 AT 6:00 P.M. AT THE TPC TOUR CLUB, 9800 TREVISO BAY BOULEVARD, NAPLES, FLORIDA 34113, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of Supervisors of Wentworth Estates Community Development District ("Board") has previously adopted Resolution No. 2018-1 entitled:

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE REFUNDING OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2006A; DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHICH COST IS TO BE DEFRAID IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAID IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR A PUBLIC HEARING TO CONSIDER THE ADVISABILITY AND PROPRIETY OF SAID ASSESSMENTS AND THE RELATED IMPROVEMENTS; PROVIDING FOR NOTICE OF SAID PUBLIC HEARING; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, in accordance with Resolution No. 2018-1, a preliminary assessment roll has been prepared and all other conditions precedent set forth in Chapters 170, 190 and 197, Florida Statutes to the holding of the aforementioned public hearing have been satisfied, and the roll and related documents are available for public inspection at the offices of the District Manager at JP Ward & Associates, LLC, 2900 Northeast 12th Terrace, Suite 1, Oakland Park, FL 33334 ("District Manager's Office");

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

**Section 1.** There is hereby declared a public hearing to be held on January 25, 2018 at 6:00 P.M., at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113, for the purpose of hearing comment and objections to the proposed special assessment program for community improvements as identified in the preliminary assessment roll, a copy of which is on file at the District Manager's Office. Said preliminary assessment roll indicates the areas to be improved, description of the project for which assessment are to be made and the amount expected to be assessed to each benefited piece or parcel of property. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting and submit same to the office of the District Manager at District Manager at JP Ward & Associates, LLC, 2900 Northeast 12th Terrace, Suite 1, Oakland Park, FL 33334.

**Section 2.** Notice of said hearing shall be advertised in accordance with Chapters 170, 190 and 197 Florida Statutes, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation published within Collier County (by two publications one week apart with the last publication at least one week prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give (30) thirty days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Manager's Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

**Section 3.** If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

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

**Section 5.** This Resolution shall become effective upon its adoption.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of December, 2017.

**WENTWORTH ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

**ATTEST:**

---

James P. Ward, Secretary

---

Joseph Newcomb, Chairman



**WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES**

**November 13, 2017**

**Prepared by:**

*Wentworth Estates Community Development District  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334*

**Web Site:** [www.wentworthestatescdd.org](http://www.wentworthestatescdd.org)

*James P. Ward  
District Manager*

**E-mail:** [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

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

## TABLE OF CONTENTS

### I. PROPOSAL REQUIREMENTS

- A. Legal Notice
- B. General Information
- C. Subcontracting
- D. Insurance

### II. NATURE OF SERVICES REQUIRED

- A. Scope of Work to be Performed
- B. Auditing Standards to be Followed
- C. Reports to be Issued
- D. Special Considerations
- E. Working Paper Retention and Access to Working Papers

### III. DESCRIPTION OF THE GOVERNMENT

- A. Name and Telephone Number of Contact Persons/Location of Offices
- B. Background Information
- C. Budgetary Basis of Accounting
- D. Pension Plans
- E. Blended Component Units
- F. Joint Ventures

### IV. TIME REQUIREMENTS

- A. Date Audit May Commence
- B. Schedule for each Fiscal Year Audit
  - 1. Fieldwork
  - 2. Draft Reports
- C. Date Final Report is Due

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

- A. Assistance during Audit
- B. Information Solutions (IS) Assistance
- C. Statements and Schedules to be Prepared by the District
- D. Auditor Work Location
- E. Report Preparation

VI. PROPOSAL REQUIREMENTS

A. Technical Proposal

1. General Requirements
2. Independence
3. License to Practice in Florida
4. Firm Qualifications and Experience
5. Partner, Supervisory and Staff Qualifications and Experience
6. Prior Engagements with the District
7. Similar Engagements with Other Government Entities
8. Specific Audit Approach
9. Identification of Anticipated Potential Audit Problems
10. Report Format

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price
2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each
3. Out-of-pocket Expenses in the Total All-inclusive Maximum Price and Reimbursement Rates
4. Rates for Additional Professional Services
5. Manner of Payment

VII. EVALUATION PROCEDURES

A. Review of Proposals

B. Evaluation Criteria

1. Mandatory Elements
2. Technical Qualifications
3. Price

C. Oral Presentations

D. Final Selection

E. Right to Reject Proposals

**APPENDICES**

A. Format for Total All-Inclusive Maximum Price

B. Agreement for Auditing Services

C. Ranking Form

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

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The Wentworth Estates Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal years ending September 30, 2017 and in the sole and absolute discretion of the District for each fiscal year thereafter through September 30, 2021.

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

Sealed technical and dollar cost proposals will be received by the District Manager's office until **11:00 a.m., on December 15, 2017, located at 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida 33334.** Proposals received after this time will be returned unopened.

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

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **11:00 a.m., on Friday, December 15, 2017.**

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

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

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

B. General Information

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

It is anticipated the selection of a firm will be completed no later than February, 2018. Following the notification of the selected firm, it is expected a contract will be executed by the end of February, 2018.

C. Subcontracting

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

D. Insurance Requirements

**Worker's Compensation** – Statutory Limits of Florida Statutes.

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

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

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

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

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

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

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

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

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

B. Auditing Standards to be followed

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

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

C. Reports to be Issued

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

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.
3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Nonreportable conditions discovered by the auditors shall be reported to management.

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

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

D. Special Considerations

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

E. Working Paper Retention and Access to Working Papers

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

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

**The electronic copy shall be in Microsoft Word or Excel.**

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

III. DESCRIPTION OF THE GOVERNMENT

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

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

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

C. Budgetary Basis of Accounting

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

D. Pension Plans - NONE

E. Blended Component Units - NONE

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

F. Joint Ventures - NONE



#### IV. TIME REQUIREMENTS

##### A. Date Audit May Commence

The District will have all records ready for audit for Fiscal Year 2017 immediately upon award of contract, and all management personnel available to meet with the firm's personnel at contract date and each subsequent year thereafter all records will be ready for audit by October 20<sup>th</sup>.

##### B. Schedule for each Fiscal Year Audit

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

###### 1. Fieldwork

The auditor shall complete all fieldwork as soon as practicable for all audit years.

###### 2. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by December 31<sup>st</sup> of each year for all audit years thereafter.

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

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

The final report should be delivered to the District Manager at 2900 Northeast 12<sup>th</sup> Terrace, Suite 1, Oakland Park, Florida. A pdf file UNLOCKED shall be provided, along with printed audit's as determined reasonable by the District Manager.

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

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

##### B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and

explanations. The auditor will be provided computer time and limited read only access to the use of the District computer hardware and software.

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

Statement or Schedule

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

D. Auditor Work Location

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

E. Report Preparation

Report preparation and editing shall be the responsibility of the auditor and the Auditor shall deliver original's of the Audited Financial Statements as may be reasonable and one (1) electronic file in word and one (1) electronic file in pdf format. The pdf file shall be UNLOCKED.

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

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

particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

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

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

2. Independence

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

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

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

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

3. License to Practice in Florida

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

4. Firm Qualifications and Experience

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

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

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

5. Partner, Supervisory and Staff Qualifications and Experience

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

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

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

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

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

6. Prior Engagements with the District

List separately all engagements within the last five years, ranked on the basis of

total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

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

8. Specific Audit Approach

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

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

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

9. Identification of Anticipated Potential Audit Problems

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

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

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

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

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

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

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

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

5. Manner of Payment

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

## VII. EVALUATION PROCEDURES

### A. Review of Proposals

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

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

### B. Evaluation Criteria

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

#### 1. Mandatory Elements

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

#### 2. Technical Qualifications:

- a. Expertise and Experience
  - (1) The firm's past experience and performance on comparable government engagements.
  - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
  - (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past

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

b. Audit Approach

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

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal. The rankings given to each proposal will be averaged and multiplied by a factor of 0.60 to arrive at each proposal's weighted score for this criterion.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price. The ranking given to each proposal will multiplied by a factor of 0.40 to arrive at each proposal's weighted score for this criterion.

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

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide



firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

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

**APPENDIX A**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**AUDITED FINANCIAL STATEMENTS**

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

<b>Fiscal Year 2011</b>	_____
<b>Fiscal Year 2012</b>	_____
<b>Fiscal Year 2013</b>	_____
<b>Fiscal Year 2014</b>	_____
<b>Fiscal Year 2015</b>	_____
<b>TOTAL ALL YEARS</b>	_____

**APPENDIX B**

**AUDITOR RANKING FORM**

**INCLUDED AT END OF RFP**

**APPENDIX C**

**Agreement for Auditing Services**

**AGREEMENT  
BETWEEN THE  
WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
AND  
\_\_\_\_\_  
FOR  
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the \_\_\_ day of \_\_\_\_\_, 2012 by and between the Wentworth Estates Community Development District , a Florida municipal corporation, ("DISTRICT"), and \_\_\_\_\_ ("AUDITOR") for the audit of the DISTRICT'S financial statements for the fiscal year ending September 30, 2011 and for each fiscal year thereafter through September 30, 2015.

**WITNESSETH:**

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

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

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

WHEREAS, the District has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT'S financial statements for the Fiscal Year ending September 2004 and for each fiscal year thereafter through September 30, 2009, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

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

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

**SECTION 1. SCOPE OF AUDIT**

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

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

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

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

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

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

**SECTION 2. TERM**

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2015, subject to the termination provisions contained herein.

2.2 The DISTRICT'S fiscal year is from October 1 through September 30. Except the audit for the Fiscal Year ended September 30, 2011, the audit field work should be substantially completed no later than December 31st of each fiscal year and the financial statements and the final signed report delivered to the DISTRICT by January 31st of each fiscal year. The District Manager and the Auditor shall agree on a time schedule for the preparation of the audit for the year ended September 30, 2011. Time shall be deemed to be of the essence in performing the duties obligations and responsibilities required by this Agreement, however these dates may be changed each year by the District and AUDITOR. AUDITOR shall comply with all dates as described in Exhibit "A" and with the time schedules for subsequent audit years.

### SECTION 3. COMPENSATION

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

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

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

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

3.5 Payment shall be made to AUDITOR at:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

#### SECTION 4. TERMINATION

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

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

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

#### SECTION 5. INDEMNIFICATION

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

#### SECTION 6. INSURANCE

6.1 In order to insure the indemnification obligation contained above, AUDITOR shall, as a

minimum, provide, pay for, and maintain in force at all times during the term of this Agreement, the insurance coverages and any renewals thereof, as required by the Request for Qualifications.

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

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

## SECTION 7. MISCELLANEOUS

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

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

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

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

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



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

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

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

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

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

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

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

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

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand

delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

**As to District:**

Wentworth Estates Community Development District  
2900 Northeast 12<sup>th</sup> Terrace, Suite 1  
Oakland Park, Florida 33334  
Attention: James P. Ward, District Manager

**With a Copy to:**

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

**As to Auditor:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

7.16 Priority Of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement,

requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 7 of this Agreement shall prevail and be given effect.

7.17 Applicable Law And Venue. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the state courts of the Seventeenth Judicial Circuit of Broward County, Florida.

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

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

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

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

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

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

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

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

AGREEMENT BETWEEN THE DISTRICT AND \_\_\_\_\_ FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the District signing by and through its Chairman, authorized to execute same by action on the \_\_\_ day of \_\_\_\_\_, 2018; and \_\_\_\_\_ authorized to execute same, through its \_\_\_\_\_.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

By: \_\_\_\_\_  
Joseph Newcomb, Chairman

\_\_\_ day of \_\_\_\_\_, 2018

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

WITNESS:

**AUDITOR**

\_\_\_\_\_

\_\_\_\_\_

Print Name

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

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

Title: \_\_\_\_\_

\_\_\_ day of \_\_\_\_\_, 2018

Print Name

# Wentworth Estates Community Development District

## Analysis of Auditor Proposals

Firm Names:

\_\_\_\_\_

**1. Mandatory Elements**

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

\_\_\_\_\_

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

\_\_\_\_\_

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

\_\_\_\_\_

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

\_\_\_\_\_

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

\_\_\_\_\_

Legend for Mandatory Elements:

Y = Meets Criteria

N = Does Not Meet Criteria

**2. Technical Qualifications:**

**Point  
Range**

\_\_\_\_\_

**a. Expertise and Experience**

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

1-5

\_\_\_\_\_

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

1-5

\_\_\_\_\_

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

1-5

\_\_\_\_\_

**b. Audit Approach**

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

1-5

\_\_\_\_\_

(2) Adequacy of sampling techniques

1-5

\_\_\_\_\_

(3) Adequacy of analytical procedures

1-5

\_\_\_\_\_

**Sub-Total: Technical  
Weighting Factor  
Total Points: Technical**

\_\_\_\_\_

0.6      0.6      0.6      0.6      0.6      0.6

**3. Price:**

1-5

**Weighting Factor**

**Total Points: Price**

\_\_\_\_\_

0.4      0.4      0.4      0.4      0.4      0.4

**Total Points: Technical/Price:**

\_\_\_\_\_