# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

## MEETING AGENDA

FEBRUARY 13, 2025

**PREPARED BY:**

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

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# Wentworth Estates Community Development District

**February 6, 2025**

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, February 13, 2025,** at **8:30 A.M.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**

**The following Webex link and telephone number are provided to join/watch the meeting:**
https://districts.webex.com/districts/j.php?MTID=me4d7539500313e0bd7430d9991f2cb2f
Access Code: **2345 113 1430,** Event password: **Jpward**
Or phone: **408-418-9388** access code **2345 113 1430**, password **Jpward** to join the meeting.

*The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.*

## *Agenda*

1. Call to Order & Roll Call.

2. Consideration of Minutes:
   I. September 12, 2024 – Regular Meeting.

3. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2024.

4. Staff Reports.
   I. District Attorney.
   II. District Engineer.
   III. District Asset Manager.
      a. Operations Report January 2025.
      b. Water Quality Report December 2, 2024.
      c. Waterway Inspection Report January 28, 2025.

IV. District Manager.
   a. Financial Statement for the period ending December 31, 2024 (unaudited).
   b. Financial Statement for the period ending January 31, 2025 (unaudited).

5. Public Comments:

   Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

6. Supervisor's Requests.

7. Adjournment.

***Staff Review***

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The first order of business is to call the meeting to order and conduct the roll call.

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The second order of business is the consideration of the minutes from the Board of Supervisors Regular meeting held on September 12, 2024.

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The third order of business is the consideration and acceptance of the Audited Financial Statements for Fiscal Year 2024, which ended September 30, 2024. Mr. Ben Steets, Audit Partner with Grau & Associates, will join the meeting to fully review the audit with the Board. The Board will be asked to approve the Audit for the Fiscal Year ending September 30, 2024.

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The fourth order of business are Staff Reports by the District Attorney, District Engineer, and the District Manager. The District Manager shall report on the Financial Statements (unaudited) for the periods ending December 31, 2024, and January 31, 2025.

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

Sincerely,

**Wentworth Estates Community Development District**

James P Ward

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

# MINUTES OF MEETING
# WENTWORTH ESTATES
# COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development District was held on Thursday, September 12, 2024, at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

**Present and constituting a quorum:**

| | |
|---|---|
| Joe Newcomb | Chairperson |
| Robert Cody | Vice Chairperson |
| Steve Barger | Assistant Secretary |
| Suzanne Sadowski | Assistant Secretary |
| Andrew Gasworth | Assistant Secretary |

**Also present were:**

| | |
|---|---|
| James P. Ward | District Manager |
| Greg Urbancic | District counsel |
| Richard Freeman | Assets Manager |
| Ellin Goetz | Goetz and Stropes Landscape Architects |

**Audience:**

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

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

**SOME ITEMS WERE DISCUSSED OUT OF ORDER OF THE AGENDA. THE MINUTES WERE RECORDED ACCORDING TO THE AGENDA NOT ACCORDING TO THE ORDER OF DISCUSSION.**

**FIRST ORDER OF BUSINESS** **Call to Order/Roll Call**

District Manager James P. Ward called the meeting to order at approximately 8:30 a.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

**SECOND ORDER OF BUSINESS** **Consideration of Minutes**

**June 13, 2024 – Public Hearings and Regular Meeting Minutes**

Mr. Ward asked if there were any changes, corrections or deletions to the Minutes; hearing none, he called for a motion.

**On MOTION made by Steve Barger, seconded by Andrew Gasworth, and with all in favor, the June 13, 2024 Public Hearings and Regular Meeting Minutes were approved.**

**THIRD ORDER OF BUSINESS Overview and Discussion**

**Overview of plans and Discussion regarding Landscape Improvements within the District**

Mr. Ward introduced Ellin Goetz with Goetz and Stropes Landscape Architects. He indicated Ms. Goetz was an excellent landscape architect whom he had worked with in the past.

Ms. Ellin Goetz stated she had been a landscape architect working in Florida since the mid-1980s. She noted Wentworth Estates had excellent security. She displayed schematic plans for the community. She stated Wentworth Estates was a mature community and needed to be evaluated to determine the health and functionality of the mature landscape. She discussed the entry medians with the oak trees which needed addressing. She discussed the entrance with the fountains. She proposed taking the oak trees out of the island, opening the island to light, and planting seasonal color in the median along with medjool date palms. She recommended planting pigmy date palms in place of some of the twiggy ligustrum trees to make the entrance more tropical and trimming other ligustrum trees to make them more beautiful. She discussed the four layers of hedges between the road and the wall proposing to selectively remove some layers allowing the back layer of hedges to grow taller while increasing sod and mulch. She said this would improve the foreground view while reducing maintenance. She stated moving on into the community she would thin out the sable palms to improve the view and remove some unnecessary shrubberies to replace with sod and mulch to simplify the maintenance and improve the view. She stated the view from U.S. 41 was lovely and she would recommend containers by the arches which could be planted with colorful annuals and planting native muhly grass on the banks in place of the overgrown firebush. She discussed the guardhouse island area recommending removal of some of the overgrown plantings to improve the view, cleaning up the trees, and adding color to the small median. She noted she recently worked on the entrance for a Ritz Carlton property which was simple and elegant with grass and trees with selective shrubberies, and she felt this would be an excellent approach for Treviso Bay. She next discussed the landscaping along U.S. 41; she recommended trimming and thinning the canopies of the black olive trees, removing old shrubs, and planting lawn with mulch to simplify maintenance and beautify the view. She suggested removing some of the crowded shrubs by the lakes.

Discussion ensued regarding the problems caused by the black olive trees including staining the sidewalks and clogging the fountains.

*Mr. Barger: some of the areas where you are creating views to the water features, those are also going to create views from the homes behind there to the road.*

*Ms. Goetz: I think we would just be judicious in that it would be – it's pretty far across the lake. I've looked at that, but we do sometimes get that reaction. Maybe look at it when you're driving by and see what you think.*

*Mr. Cody: I had the same question at the guardhouse. Where would you thin all that out?*

*Ms. Goetz: I would only take one area where there would be a window. It wouldn't be a big expanse of it. It would just be a view, like looking across the golf course at the water body. It wouldn't be removing the entirety of it. Just one little glimpse and doing it at a point that's maybe where the road comes through.*

*Mr. Gasworth: Coming down 41 from town on the right, the first level of plantings, are those going to be replaced with flowering plants or do you want to keep that neutral?*

*Mr. Freeman: If we did an annual bed there, it may really increase and pop the view coming down 41, coming into the entrance on the right hand side.*

*Mr. Barger: Would you be willing to walk some of us through this at the gate today after the meeting?*

*Mr. Ward: We can't do that. We could do one of you, but not more than one, otherwise you violate the Sunshine Law.*

*Mr. Gasworth: Are we going to repave the surface on the bridge?*

*Mr. Freeman: That was discussed. We have not come up with a concept to put there, but at some point, it is the plan in the future. The top of the bridge the base is failing. We are constantly having to repair those pavers on a monthly basis which is costly. We are looking to replace those pavers and fix the base at some point. I've mentioned that to Ellin which is why it's in the concept plans, but we never really came up with a (indecipherable).*

*Mr. Barger: When you say contemporary flat pavers, is that something different from what we have?*

*Ms. Goetz: You have old style pavers which are supposed to look like Venice or something, but the pavers are made with a double rounded edge which is out of style right now, and a paver which looks more like a real stone is better to drive over.*

*Mr. Gasworth: What about the TPC logo (Tournament Players Club). Is there anything like that (indecipherable)? Is that your responsibility or the golf club's?*

*Mr. Freeman: I had that painted, recently. I don't know how else you could make that pop other than light it up.*

Discussion ensued regarding the TPC logo and other signage, the bridge cobblestone pavers, the sand base underneath the pavers needing replacement, and the removal of the oak trees being approved by the county without mitigation due to the oak trees not thriving.

Mr. Barger asked if removal of the black olive trees would need mitigation.

Mr. Freeman explained the black olive trees were not native and would not require mitigation.

*Mr. Gasworth: You're thinning out more than you're replacing.*

*Ms. Goetz: There are some crazy hedges that do nothing. You see it and you think is there something ugly behind this plant, but no, it was just decorative and over time they've just gotten overgrown.*

Mr. Ward asked if there were any other questions. There were none. He stated from an implementation perspective, the goal was to get the center median on 41 where those problems were done within the next 6 or 8 weeks, before the holidays hit and before residents began to return. He indicated the rest of the plan, because of the holidays and the timing, might get done later; it was important not to impede traffic from Thanksgiving to Christmas. He noted as much as could get done would get done, but some might be put off until January or February. He indicated from the cost perspective there were two parts: the landscaping referenced by Ellin and then the lighting; the landscaping estimate was roughly $210,000 dollars and the lighting estimate was approximately $50,000 dollars. He stated there was more than enough to cover this in the budget. He noted these were preliminary estimates and would go out to quotes with final numbers.

Mr. Barger asked who the potential vendors were to do the work.

Mr. Freeman responded Club Care was one of the vendors who currently worked in the community and did excellent work, and he would obtain other quotes.

Mr. Barger asked who did the most recent lighting in the community.

Mr. Freeman responded Overall Outdoor Services did the recent lighting.

Ms. Goetz indicated Nightscapes landscape lighting, was a family business, who did excellent work.

Mr. Newcomb discussed his recent bad experience with Club Care who landscaped his front yard for $20,000 dollars and had extremely poor customer service, planted materials incorrectly, and he still had some dead materials. He indicated he had a battle getting Club Care to come out and fix things.

Mr. Ward noted Club Care had done work for Wentworth Estates and other of his CDDs and he was unsure why Mr. Newcomb was having issues. He stated he was certain Mr. Freeman would reach out to Club Care after the meeting in this regard. He stated if the Board was in agreement he would move forward with obtaining the pricing.

**On MOTION made by Andrew Gasworth, seconded by Robert Cody, and with all in favor, the landscaping schematic plan was approved.**

**FOURTH ORDER OF BUSINESS Staff Reports**

**I. District Attorney**

No report.

**II. District Engineer**

No report.

**III. District Asset Manager**

**a) Operations Reports August 1, 2024**

No report.

**IV. District Manager**

**a) Florida Law changes to Form 1 filings**
**b) Goals and objectives reporting requirements for CDDs**
**c) Important Board Meeting Dates for Balance of Fiscal Year 2024-2025**
**i. General Election, November 5, 2024 (Seats 3, 4, & 5)**
**d) Financial Statements for period ending June 30, 2024 (unaudited)**
**e) Financial Statements for period ending July 31, 2024 (unaudited)**
**f) Financial Statements for period ending August 31, 2024 (unaudited)**

Mr. Ward indicated there was a change to Florida statutes which became effective in July requiring special districts to employ a reporting method which required CDDs to establish performance measures and standards and report on these at the end of every fiscal year and post the report to the District's website by the end of the associated calendar year. He stated he and Mr. Urbancic developed simple goals and objectives for this fiscal year which included things such as public meeting compliance, budgetary preparation, an annual inspection by the District Engineer, access to public records, etc. He stated the Board could change the goals and objectives at any time, but he asked for approval for this year and then the Board could consider any changes for next year. He noted this was a self-reporting requirement which would be posted on the District's website but was not required to be reported to any outside or state entities. He asked if there were any questions; hearing none, he called for a motion.

*Mr. Urbancic: We've kept it pretty standard across the Districts. Everyone is adopting something that is generally similar. We all sort of anticipate there will be more requirements or more specifications coming in future years, but this is one that we think we pass under the bar. Let's keep it simple, manageable and achievable.*

**On MOTION made by Steve Barger, seconded by Andrew Gasworth, and with all in favor, the goals and objectives were approved.**

Mr. Ward reminded the Board that the general election was November 5, 2024 and the three seats up for election were Seats 3, 4, and 5. He noted the Board Members qualified for these seats and as such would automatically be elected to fill the Seats as of November 5. He stated the newly elected Board Members would receive an Oath of Office from the Secretary of the State's office in November which was to be signed and returned. He indicated he would also administer the Oath for the CDD Board to the elected members at the December meeting. He noted if the Board did not wish to meet in December he could administer the Oath outside of a Board meeting.

*Mr. Barger: Jim and I spent over an hour on the phone yesterday reviewing the financials. We made a couple of coding changes and got some explanations on some budget variances, but I think we are pretty good.*

**FIFTH ORDER OF BUSINESS** **Public Comments**

**Public Comments: - Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes**

Mr. Ward asked if there were any public comments.

*A Male member of the audience asked: I live in Giordino. We have our pond in there. When I moved in (indecipherable) trees planted along the perimeter of the pond and half of them died. Is it the CDD who had the responsibility to put them back?*

A short discussion ensued which was (indecipherable).

**SIXTH ORDER OF BUSINESS** **Supervisor's Requests and Audience Comments**

Mr. Ward asked if there were any Supervisor's requests. There were none.

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

Mr. Ward adjourned the meeting at approximately 9:15 a.m.

**On MOTION made by Steve Barger, seconded by Robert Cody, and with all in favor, the meeting was adjourned.**

Wentworth Estates Community Development District

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James P. Ward, Secretary Joe Newcomb, Chairman

# WENTWORTH ESTATES
# COMMUNITY DEVELOPMENT DISTRICT
# COLLIER COUNTY, FLORIDA
# FINANCIAL REPORT
# FOR THE FISCAL YEAR ENDED
# SEPTEMBER 30, 2024

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

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# INDEPENDENT AUDITOR'S REPORT

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

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund, of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

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

***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated January 10, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Grau & Associates

January 10, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wentworth Estates Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $13,554,524.

- The change in the District's total net position in comparison with the prior fiscal year was ($288,540), a decrease. The decrease is the result of depreciation expense recognized in the government-wide financial statements. Depreciation expense represents amortization of capital assets purchased by the District in prior fiscal years. It does not represent cash outflows of current year's program revenues. Since depreciation expense is not a cash outflow, it is not budgeted by the District. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2024, the District's governmental funds reported combined ending fund balances of $1,164,045, an increase of $181,639 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION
SEPTEMBER 30,

| | 2024 | 2023 |
|---|---|---|
| Current and other assets | $ 1,166,374 | $ 1,035,993 |
| Capital assets, net of depreciation | 31,238,196 | 32,980,946 |
| Total assets | 32,404,570 | 34,016,939 |
| Deferred amount on refunding | 56,834 | 61,570 |
| Current liabilities | 167,880 | 226,445 |
| Long-term liabilities | 18,739,000 | 20,009,000 |
| Total liabilities | 18,906,880 | 20,235,445 |
| Net Position | | |
| Net investment in capital assets | 12,556,030 | 13,033,516 |
| Restricted | 183,489 | 130,085 |
| Unrestricted | 815,005 | 679,463 |
| Total net position | $ 13,554,524 | $ 13,843,064 |

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position decreased during the most recent fiscal year.

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

| | 2024 | 2023 |
|---|---|---|
| Revenues: | | |
| Program revenues | | |
| Charges for services | $ 3,052,099 | $ 2,820,017 |
| Operating grants and contributions | 43,862 | 9,013 |
| Total revenues | 3,095,961 | 2,829,030 |
| Expenses: | | |
| General government | 194,703 | 163,738 |
| Maintenance and operations* | 2,777,457 | 2,571,503 |
| Interest | 412,341 | 427,765 |
| Total expenses | 3,384,501 | 3,163,006 |
| Change in net position | (288,540) | (333,976) |
| Net position - beginning | 13,843,064 | 14,177,040 |
| Net position - ending | $ 13,554,524 | $ 13,843,064 |

*Includes depreciation expense of $1,742,750 for current fiscal year and prior fiscal year.

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was $3,384,501. The costs of the District's activities were primarily funded by program revenues. The majority of the increase in expenses is attributed to an increase in costs of landscape maintenance and repairs.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2024, the District had $58,043,060 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $26,804,864 has been taken, which resulted in a net book value of $31,238,196.

### Capital Debt

At September 30, 2024, the District had $18,739,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in maintenance expenses for the subsequent fiscal year.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wentworth Estates Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, (954) 658-4900.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2024**

| | Governmental Activities |
|---|---|
| ASSETS | |
| Cash and cash equivalents | $ 817,334 |
| Restricted assets: | |
| Investments | 349,040 |
| Capital assets: | |
| Nondepreciable | 5,830,263 |
| Depreciable, net | 25,407,933 |
| Total assets | 32,404,570 |
| | |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred amount on refunding | 56,834 |
| Total deferred outflows of resources | 56,834 |
| | |
| LIABILITIES | |
| Accounts payable | 2,329 |
| Accrued interest payable | 165,551 |
| Non-current liabilities: | |
| Due within one year | 1,278,000 |
| Due in more than one year | 17,461,000 |
| Total liabilities | 18,906,880 |
| | |
| NET POSITION | |
| Net investment in capital assets | 12,556,030 |
| Restricted for debt service | 183,489 |
| Unrestricted | 815,005 |
| Total net position | $ 13,554,524 |

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**STATEMENT OF ACTIVITIES**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Governmental Activities |
|---|---|---|---|---|
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | $ 194,703 | $ 1,358,604 | $ - | $ 1,163,901 |
| Maintenance and operations* | 2,777,457 | - | - | (2,777,457) |
| Interest on long-term debt | 412,341 | 1,693,495 | 43,862 | 1,325,016 |
| Total governmental activities | 3,384,501 | 3,052,099 | 43,862 | (288,540) |
| | | Change in net position | | (288,540) |
| | | Net position - beginning | | 13,843,064 |
| | | Net position - ending | | $ 13,554,524 |

*Includes depreciation expense of $1,742,750 for current fiscal year.

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**SEPTEMBER 30, 2024**

| | Major Funds | | Total Governmental Funds |
|---|---|---|---|
| | General | Debt Service | |
| ASSETS | | | |
| Cash and cash equivalents | $ 817,334 | $ - | $ 817,334 |
| Investments | - | 349,040 | 349,040 |
| Total assets | $ 817,334 | $ 349,040 | $ 1,166,374 |
| | | | |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | $ 2,329 | $ - | $ 2,329 |
| Total liabilities | 2,329 | - | 2,329 |
| | | | |
| Fund balances: | | | |
| Restricted for: | | | |
| Debt service | - | 349,040 | 349,040 |
| Unassigned | 815,005 | - | 815,005 |
| Total fund balances | 815,005 | 349,040 | 1,164,045 |
| | | | |
| Total liabilities and fund balances | $ 817,334 | $ 349,040 | $ 1,166,374 |

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**
**TO THE STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| Fund balance - governmental funds | | $ 1,164,045 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumlated depreciation, in the net position of the government as a whole. | | |
| Cost of capital assets | 58,043,060 | |
| Accumulated depreciation | (26,804,864) | 31,238,196 |
| Deferred amount on refunding of debt are not reported as assets in the governmental funds. The statements of net position includes these costs, net of amortization. | | 56,834 |
| Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements. | | |
| Accrued interest payable | (165,551) | |
| Bonds payable | (18,739,000) | (18,904,551) |
| Net position of governmental activities | | $ 13,554,524 |

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

| | Major Funds | | Total Governmental Funds |
|---|---|---|---|
| | General | Debt Service | |
| REVENUES | | | |
| Special assessments | $ 1,358,604 | $ 1,693,495 | $ 3,052,099 |
| Interest earnings | - | 43,862 | 43,862 |
| Total revenues | 1,358,604 | 1,737,357 | 3,095,961 |
| | | | |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 188,355 | 6,348 | 194,703 |
| Maintenance and operations | 1,034,707 | - | 1,034,707 |
| Debt service: | | | |
| Principal | - | 1,270,000 | 1,270,000 |
| Interest | - | 414,912 | 414,912 |
| Total expenditures | 1,223,062 | 1,691,260 | 2,914,322 |
| | | | |
| Excess (deficiency) of revenues over (under) expenditures | 135,542 | 46,097 | 181,639 |
| | | | |
| Fund balances - beginning | 679,463 | 302,943 | 982,406 |
| | | | |
| Fund balances - ending | $ 815,005 | $ 349,040 | $ 1,164,045 |

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| Net change in fund balances - total governmental funds | $ | 181,639 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. | | 1,270,000 |
| Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. | | (4,736) |
| Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as anexpenses in the statement of activities. | | (1,742,750) |
| The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements. | | 7,307 |
| Change in net position of governmental activities | $ | (288,540) |

See notes to the financial statements

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

## NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

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

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:
1. Allocating and levying assessments.
2. Approving budgets.
3. Approving the hiring and firing of key personnel.
4. Financing improvements.

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

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Government-Wide and Fund Financial Statements**
The basic financial statements include both government-wide and fund financial statements.

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

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

Assessments

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

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

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

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

The District reports the following major governmental funds:

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

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

Capital Projects Fund
This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District. The fund was closed out during the current fiscal year.

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

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

**Assets, Liabilities and Net Position or Equity**

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

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

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

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

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

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position or Equity (Continued)**

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

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

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

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

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

| Assets | Years |
|---|---|
| Infrastructure | 20-30 |
| Improvements | 10-20 |

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

Refunding's of Debt
For current refunding's and advance refunding's resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, $4,736 was recognized as a component of interest expense in the current fiscal year.

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

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

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position or Equity (Continued)**

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

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

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

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

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

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

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

**Other Disclosures**

Use of Estimates

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

## NOTE 3 - BUDGETARY INFORMATION

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

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

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

## NOTE 4 - DEPOSITS AND INVESTMENTS

**Deposits**

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

**Investments**

The District's investments were held as follows at September 30, 2024:

| | Amortized cost | Credit Risk | Maturities |
|---|---|---|---|
| US Bank Gcts 0490 | $ 349,040 | N/A | N/A |
| | $ 349,040 | | |

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

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

*Interest rate risk* – the bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

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

## NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

**Investments (Continued)**

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

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

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

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

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---|---|---|---|---|
| Governmental activities | | | | |
| Capital assets, not being depreciated | | | | |
| Land | $ 5,830,263 | $ - | $ - | $ 5,830,263 |
| Total capital assets, not being depreciated | 5,830,263 | - | - | 5,830,263 |
| Capital assets, being depreciated | | | | |
| Infrastructure | 51,904,376 | - | - | 51,904,376 |
| Improvements | 308,421 | - | - | 308,421 |
| Total capital assets, being depreciated | 52,212,797 | - | - | 52,212,797 |
| Less accumulated depreciation for: | | | | |
| Infrastructure | 24,753,693 | 1,742,750 | - | 26,496,443 |
| Improvements | 308,421 | - | - | 308,421 |
| Total accumulated depreciation | 25,062,114 | 1,742,750 | - | 26,804,864 |
| Total capital assets, being depreciated, net | 27,150,683 | (1,742,750) | - | 25,407,933 |
| Governmental activities capital assets, net | $ 32,980,946 | $ (1,742,750) | $ - | $ 31,238,196 |

Depreciation was charged to the maintenance and operations function.

## NOTE 6 - LONG TERM LIABILITIES

**Series 2021**

On August 1, 2021, the District issued $22,485,000 of Special Assessment Refunding Bonds, Series 2021 due on May 1, 2037, with interest rates ranging from 1.625% to 2.5%. The Bonds were issued to currently refund all the outstanding Series 2018 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2022, through May 1, 2037.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2021 Bonds are not subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District prepaid $10,000 of the Series 2021 Bonds.

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2024.

**Long-term debt activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2024, were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental activities | | | | | |
| Bonds payable: | | | | | |
| Series 2021 | $ 20,009,000 | $ - | $ 1,270,000 | $ 18,739,000 | $ 1,278,000 |
| Total | $ 20,009,000 | $ - | $ 1,270,000 | $ 18,739,000 | $ 1,278,000 |

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

| Year ending September 30: | Governmental Activities | | |
|---|---|---|---|
| | Principal | Interest | Total |
| 2025 | $ 1,278,000 | $ 397,321 | $ 1,675,321 |
| 2026 | 1,298,000 | 378,151 | 1,676,151 |
| 2027 | 1,320,000 | 357,059 | 1,677,059 |
| 2028 | 1,344,000 | 333,959 | 1,677,959 |
| 2029 | 1,371,000 | 308,759 | 1,679,759 |
| 2030-2034 | 7,312,000 | 1,097,320 | 8,409,320 |
| 2035-2037 | 4,816,000 | 240,818 | 5,056,818 |
| | $ 18,739,000 | $ 3,113,387 | $ 21,852,387 |

## NOTE 7 – RISK MANAGEMENT

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

## NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts Original & Final | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|---|---|---|---|
| REVENUES | | | |
| Assessments | $ 1,400,266 | $ 1,358,604 | $ (91,662) |
| Total revenues | 1,400,266 | 1,358,604 | (91,662) |
| | | | |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 237,886 | 188,355 | 49,712 |
| Maintenance and operations | 962,380 | 1,034,707 | (44,477) |
| Capital outlay | 200,000 | - | - |
| Total expenditures | 1,400,266 | 1,223,062 | 5,235 |
| | | | |
| Excess (deficiency) of revenues over (under) expenditures | $ - | 135,542 | $ (86,427) |
| | | | |
| Fund balance - beginning | | 679,463 | |
| | | | |
| Fund balance - ending | | $ 815,005 | |

See notes to required supplementary information

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

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**
**COLLIER COUNTY, FLORIDA**
**OTHER INFORMATION – DATA ELEMENTS**
**REQUIRED BY FL STATUTE 218.39(3)(C)**
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**
**UNAUDITED**

| Element | Comments |
|---|---|
| Number of District employees compensated in the last pay period of the District's fiscal year being reported. | 0 |
| Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported. | 39 |
| Employee compensation | $0 |
| Independent contractor compensation | $857,063 |
| Construction projects to begin on or after October 1; (>$65K) | Not applicable |
| Budget variance report | See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund |
| Ad Valorem taxes; | Not applicable |
| Non ad valorem special assessments; | |
| Special assessment rate | Operations and maintenance - $957.30<br><br>Debt service - $789.60 - $3,606.25, plus $37,782.00 for Commercial |
| Special assessments collected | $3,052,099 |
| Outstanding Bonds: | see Note 6 for details |

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated January 10, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

January 10, 2025

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

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

We have examined Wentworth Estates Community Development District, Collier County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

Grau & Associates

January 10, 2025

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

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

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 10, 2025.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 10, 2025, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

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

Grau & Associates

January 10, 2025

# REPORT TO MANAGEMENT

## I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

## II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

# *WENTWORTH ESTATES*
# *COMMUNITY DEVELOPMENT DISTRICT*

**Asset Manager's Report**
**January 2025**

Prepared For:

James Ward
District Manager

Prepared By*:*

Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

***CGA Project No. 17-9809***

***February 1, 2025***

# WENTWORTH ESTATES
# COMMUNITY DEVELOPMENT DISTRICT

**TABLE OF CONTENTS**

# WENTWORTH ESTATES
# COMMUNITY DEVELOPMENT DISTRICT

## I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

## II. CURRENT ASSET UPDATES

1. Landscaping
    A. Treviso Bay Boulevard
    B. Southwest Boulevard
2. Lake Maintenance
3. Entrance Maintenance
4. Preserve Maintenance

## *1. Landscaping*

### A. Treviso Bay Boulevard

- There were three black olive trees that were removed from the southeast corner of the outside perimeter wall. The black olive trees were unhealthy and no longer thriving. The Asset manager had 3 canary date palms installed in the same corner and had viburnum hedge removed that was dying off. Giving the enhancement of the overall appearance of the landscaping.

- Areas that did not receive any new pine straw last month, asset manager had it installed earlier in the month of January.

- New plantings were installed by the Bismark palm, and close to the lake bank on lake #1.

- The Asset Manager had an existing flower bed extended and was replaced with new annuals and planting around the area of the guard house and center median.

- The rye seeding that took place late last year is really starting to thrive with the recent rain in January. The turf is becoming more full and healthier.

- On the pygmy date palms at the front entrance, there was some scale (fungus) that was present on some of the fronds. The asset manager had the vendor spray to reduce any spreading to other fronds and eliminate the issue.

### B. Southwest Boulevard

- Landscape vendor mowed grass, edged sidewalks, blew off debris on sidewalks, and discarded palm fronds that fell along the boulevard. Maintenance is ongoing and occurs every other week.

*3 New Canary Date Palms Installed*

*Canary date palms installed on the side of the fountains*

*New plantings around the Bismark on the West end near US 41.*

*New Landscaping*

*New Landscaping.*

*New Landscaping.*

## 2. ***Lake Maintenance***

- All the lakes were treated for torpedo grass, primrose willow, needle rush, vines, and other invasive vegetation.
- The midge fly prevention program is on its 4th month of treatment to control the situation of infestation an adding the proper preventative measure to take. The lakes that were treated this month were again lakes #4, #9, and #42.
- Surface algae was treated in lakes 33, 34, 35, 37 and 42.
- Submerged algae (Charra) were treated in lakes #3, 5, 6, 7, 8, 9, 16, 17, 20.
- Planktonic Algae was treated in lake #14.
- Submerged aquatic vegetation (Illinois Pondweed) was treated in lake #14
- Trash/small debris were collected in any lakes that it was present.
- Littoral plants were planted in lakes #1 and 2 to help the lake bank structure become more stable.
- Midge Fly treatments were conducted in lakes 4, 9, and 42. More treatments may be needed. Would recommend stocking lakes with fish to help with midge fly control.

*Littoral plantings Lake #1*

*New plantings installed by Lake #1*

## 3. ***Entrance Maintenance***

- The Asset Manager had the entire perimeter wall at the front entrance, the columns by the decorative fencing at the front entrance, the 4 big monuments on the bridge, and the pergola near the guard shack repainted. Due to paint chipping and starting to fade, helps protect all structures and enhances the appearance.

- There were some uprooted and dead trees that were removed on the bank of lake #2 outside the walls of the front entrance

- Fountain on the west side of the entrance had been having a greenish tint to the water as of late, due to a crack in the foundation of the fountain. The asset manager was able to contact a vendor to gain control of the discoloring and return the water to normal color. The asset manager is working on solutions to prevent water from leaking.

- Nine Canary Date Palms were generously donated to the CDD by the adjacent commercial property owner. These palms have been repurposed throughout the front entrance, enhancing the landscape with their beauty and longevity. The CDD and its staff are grateful for this generous donation, and we are pleased that the trees have found a lasting home in our community."

*Painting in progress at the entrance.*

*Bridge lights covered during painting.*

*Painting of the main entrance progress.*


*Painting of the main entrance progress.*

*Painting of the main entrance progress.*

## *4. Preserve Maintenance*

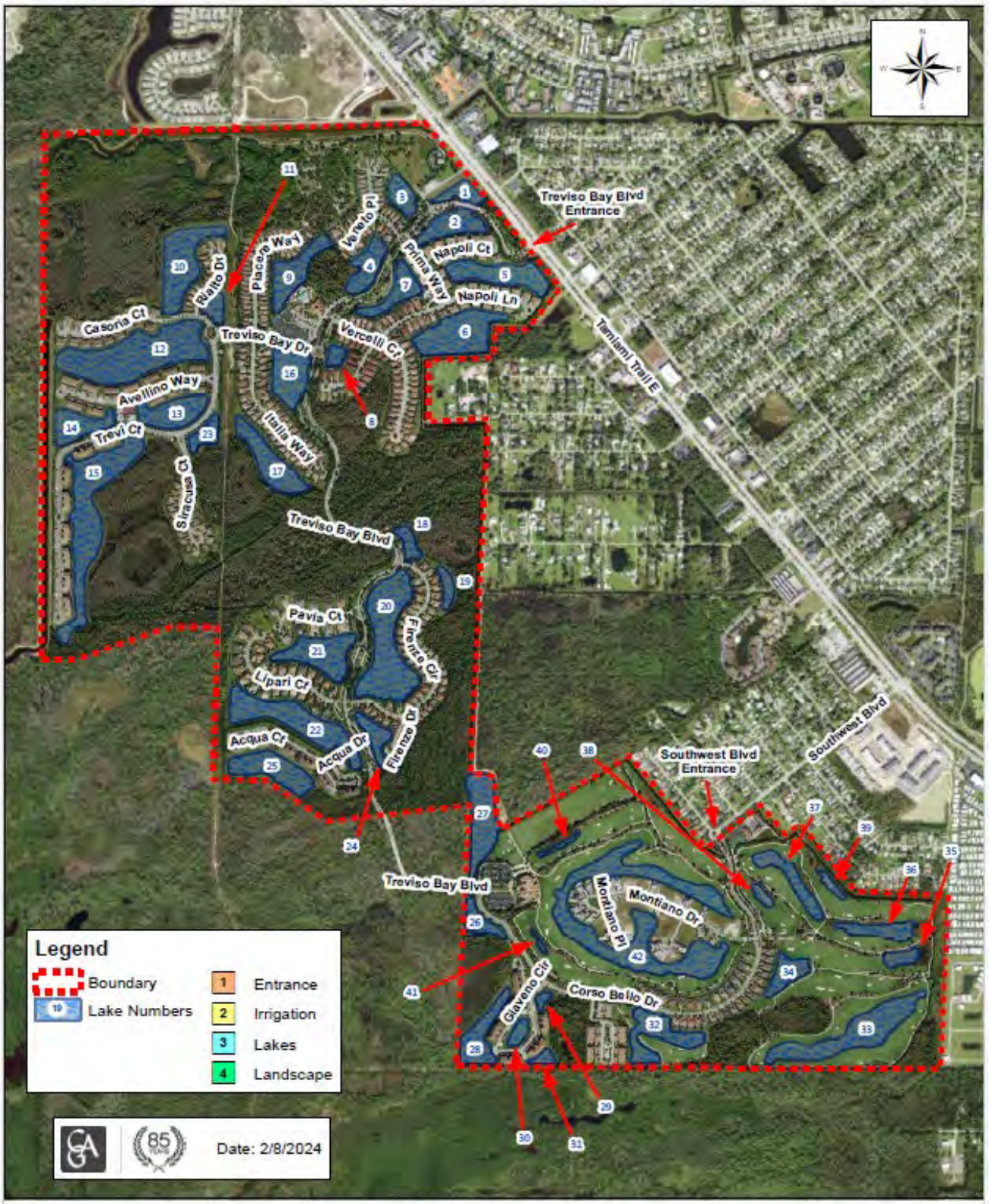
- The Boardwalk continues to be maintained by landscape vendor once a week. This includes keeping the area clear of debris, having all paths clear of obstruction, and trimming back any low hanging branches.

- On the extended outlook part of the boardwalk that looks over the lake had developed a hole in one of the boards on the floor. The Asset Manager had the board replaced and will have the wood stain to match the rest of the boardwalk.

*Hole in the wood on boardwalk*

*New board installed.*

## III. LOCATION MAP




**Wentworth Estates CDD - Engineer's Report Asset Map**

## IV. LOOK AHEAD REPORT

**5384651 · Aquatic Weed Control:** Lakes in the community have been battling against algae, and lily pads. Vendor continues to apply necessary applications to the lakes and lake banks to keep them under control.

**5384656 · Aeration System:** All lakes that have aeration systems are running properly and having success with the aeration process.

**5386301 · Littoral Shelf Planting:** Lake bank restoration has been completed and littoral plantings will begin being installed along selective lakes throughout the golf course.

**5386305 · Fountain Replacement (in Lakes):** Project set for completion late early December. Due to an issue, a new motor needed to be ordered.

**5414695 · Miscellaneous Repairs:**
Pavers along bridge could be investigated getting replaced or resealed.

**5794641 · Treviso Bay Blvd-Entrance:**

Inspecting lake banks to ensure workmanship holds up to the warranty of the next 5 months.

Diamond bright and water tile for future repair.

**2675 Winkler Ave #180**
**Fort Myers, Florida 33901**
**www.ghd.com**

**Our ref:** 11225022-17

**December 2, 2024**

**Mr. Richard Freeman**
**Calvin, Giordano & Associates, Inc.**
**1800 Eller Drive, Suite 600**
**Fort Lauderdale, FL 33316**

**Water Quality Monitoring – October 2024 – Treviso Bay**

Dear Mr. Freeman:

GHD Services Inc. (GHD) is pleased to present the results of the October 2024 water quality sampling services for Lakes 4, 5, 12, 14, 22, and 32 within the Treviso Bay Golf Club.

# 1. Water Quality Sampling – October 2024

The October 21, 2024, sampling event consisted of the collection of six (6) surface water samples from six (6) different lakes within the Treviso Bay residential community, as identified in **Figure 1**.

Samples were collected using direct-dip sampling methods. Samples were collected at half the total depth per sampling location to minimize sediment disruption. Where applicable, samples were collected near the outfall structure/weir, particularly if there is flow over the weir. If the water depth is too shallow near the outfall structure/weir, samples were collected using a long-reach sampling pole from the bank of the lake, to as far into the lake as possible. See **Figure 1** for locations of outfall structures/weirs. Of note, there is no visible outfall structure/weir in Lake 5.

Conductivity, dissolved oxygen (DO), pH, and temperature were measured in the field with a calibrated YSI Pro Plus multi-parameter water quality meter. Turbidity was also measured at each location. Surface Water Field Sheets are attached. Field data is summarized in the Table in the **Laboratory Data Compliance Memo**.

The collected samples were capped, labeled, packed on ice, and transported to Benchmark EnviroAnalytical, Inc., in North Port, Florida. Benchmark EnviroAnalytical, Inc. is certified by the State of Florida and NELAP (National Environmental Laboratory Accreditation Conference). Laboratory analyses were conducted for 5-day biochemical oxygen demand (BOD), total suspended solids (TSS), total nitrogen, nitrogen speciation (ammonia, total Kjeldahl nitrogen (TKN), and nitrate + nitrite), total phosphorus, orthophosphorus, and chlorophyll-*a*.

All samples collected during the October 2024 sampling event were prepared and analyzed within the method-required holding times. The laboratory data has been reviewed with respect to authenticity, precision, limits of detection, and accuracy of the data. The laboratory analytical results are summarized in the attached **Laboratory Data Compliance Memo** and **Table 1**.

# 2. Analytical Summary

The October 2024 sampling event represents the fifteenth sampling event and is the third and final analysis for 2024. Laboratory results are displayed visually in the trend graphs enclosed.

All lakes' water levels were relatively high during the October 2024 sampling event. All sample were collected from the bank of each respective lake as far into the pond as possible. Floating vegetation growth was observed near the weir at Lake 4, in the center of Lake 5, and along the bank perimeters of Lakes 14 and 12. Coagulated algae was noted along the southwest bank of Lake 22, consistent with historical observations. At Lake 32 submerged aquatic vegetation was observed, and the aerator was noted to be on.

It appears that between the prior sampling event in June 2024 and the recent sampling event conducted on October 21, 2024:

- BOD levels remain consistent and are either below the method detection limit (MDL, noted by a "U" following the result) or between the method detection limit and practical quantitation limit (PQL, noted by a "I" following the results).
- The average chlorophyll-*a* concentration decreased, from 16.01 mg/m$^3$ in June to 10.99 mg/m$^3$ in October.
- The average concentration of dissolved oxygen (%) significantly increased, from 50.82% in June to 90.02% in October.
- The average concentration of total nitrogen decreased, from 1.18 mg/L in June to 0.79 mg/L in October.
- The average concentration of total phosphorus slightly increased, from 0.03 mg/L in June to 0.06 mg/L in October.
- The average turbidity decreased, from 3.50 NTU in June to 2.56 NTU in October.
- The average concentration of TSS decreased, from 4.4 mg/L in June to 2.7 mg/L in October.
- The average conductivity decreased, from 793.4 µS/cm in June 717.83 µS/cm in October.
- The average pH remained consistent, from 7.89 SU in June to 7.96 SU in October.
- The average temperature decreased, from 31.1°C in June to 27.73°C in October.

The average pH remained relatively stable, and the temperature decreased by 3.35°C since the previous sampling event. The highest temperature was displayed at Lake 32 (32.2°C) and the highest pH was displayed at Lake 22 (8.48 SU).

No sampling location during the October 2024 sampling event resulted in BOD concentrations in exceedance of the PQL. The results are consistent with historical sampling events.

As noted above, floating vegetation growth was observed at Lakes 4, 5, 14, and 12, coagulated algae was noted at Lake 22, and submerged aquatic vegetation was observed at Lake 32. The average chlorophyll-*a* levels have decreased since the previous sampling event. Concentrations decreased at all lakes except for Lakes 12 and 14, where it increased. In general, chlorophyll-*a* levels below 10.0 mg/m$^3$ are ideal for freshwater lakes to support a healthy ecosystem. Three (3) out of the six (6) locations exceeded this standard: Lake 4 (11.9 mg/m$^3$), Lake 12 (10.4 mg/m$^3$), and Lake 14 (23.2 mg/m$^3$, which displayed the highest concentration). The chlorophyll-*a* concentrations appear to confirm the presence of vegetation or algae within several of the lakes. Chlorophyll-*a* levels appear to display a cyclic trend, with increasing concentrations during the warmer months of the year, and decreasing concentrations in the cooler months, with lows recorded in January/February. GHD expects that the chlorophyll-*a* concentrations will decrease before the next sampling event, scheduled for February 2025.

The highest concentration of DO was observed at Lake 12 (101.8%), and the lowest was at Lake 4 (74.9%). The dissolved oxygen content at the water quality locations is anticipated to fluctuate throughout the year given the temperature of the water. All sampling locations displayed an increasing trend when compared to the previous sampling event. The action level for dissolved oxygen (%) is defined by the Florida Department of Environmental Protection (FDEP) for the Peninsula and Everglades bioregions as 38%. All sampling locations displayed DO concentrations far above this standard.

Given temperature and DO are inversely related, the concentration of DO is expected to fluctuate throughout the year, with the lakes displaying higher, more abundant concentrations in the colder months, and lower, more scarce concentrations in the warmer months. In addition, higher water levels typically correspond with higher levels of DO, as there is more movement within and between lakes; as seen for the current sampling event. GHD expects the concentration of DO to remain consistent between now and the next sampling event.

Sampling location 32 displayed the highest concentration of total nitrogen (1.17 mg/L) and TKN (1.11 mg/L), both of which are consistent with the previous sampling event. The total nitrogen concentration either decreased or remained consistent at all sampling locations. All results are within historical ranges. The TKN concentration trends follow similar patterns as the total nitrogen.

The highest concentration of total phosphorus was displayed at sampling location Lake 22 (0.166 mg/L), which represents an increase for the location when compared to the previous sampling event. The concentration displayed at Lake 22 is the highest on record for the parameter. Lake 32 also displayed an increasing trend. All other sampling locations displayed consistent trends.

The concentration of orthophosphate has historically fluctuated. The concentration has remained relatively consistent at all sampling locations except for Lake 4, where it increased.

The highest concentration of TSS was displayed at Lake 14 (5.2 mg/L), which is consistent with the previous sampling event. All sampling locations displayed a consistent trend except for Lake 22, which displayed a decreasing trend. The highest level of turbidity was recorded at Lake 14, which slightly increased since the previous sampling event. All other locations either remained consistent or decreased.

A Trophic State Index calculation (defined by FAC 62-303.200 and the Water Quality Assessment for the State of Florida 305(b) Report) was used to help classify the quality of water based on each water body's chlorophyll-α, total phosphorous, and total nitrogen concentration. A ratio of total nitrogen to total phosphorus was calculated for each water body to determine general conditions. For this sample event, the breakdown of the sample locations is:

– Nutrient Balanced (10<TN/TP<30) – None
– Nitrogen Limited (TN/TP<10) – Lakes 4, 5, 12, 14, 22, 32
– Phosphorus Limited (TN/TP>30) – None

A TSI value was calculated based on the TN/TP ratio for each location. A TSI value for lakes of 0-59 is "good", a value of 60-69 is "fair", and a value of 70+ is "poor". Based on the results of this sampling event, each sampling location's calculated TSI value is:

| Lake 4 | Lake 5 | Lake 12 | Lake 14 | Lake 22 | Lake 32 |
|---|---|---|---|---|---|
| 52.5 | 42.1 | 52.4 | 57.8 | 47.8 | 54.8 |

All sampling locations resulted in a TSI value of "good" for the current sampling event. Improvements appear to have occurred since the previous sampling event for Lake 4, Lake 22, and Lake 32, which had "fair" values.

# 3. Annual Summary

The table below displayed the averages in parameters over the sampling events conducted in 2024 (February, June, and October 2024) compared to those conducted in 2023 (February, June, and November 2023).

| Parameter | Unit | 2024 Average | 2023 Average | Difference (2024-2023) |
|---|---|---|---|---|
| BOD5 | mg/L | 1.03 | 1.25 | -0.23 |
| Chlorophyll | mg/m3 | 11.07 | 6.61 | 4.45 |
| Dissolved oxygen | % | 73.33 | 66.53 | 6.79 |
| Total nitrogen | mg/L | 0.94 | 0.99 | -0.04 |
| Total phosphorus | mg/L | 0.04 | 0.03 | 0.01 |
| Ortho phosphorus | mg/L | 0.01 | 0.01 | 0.00 |
| Total suspended solids | mg/L | 6.90 | 7.35 | -0.45 |
| Conductivity | umhos/cm | 775.26 | 836.24 | -60.99 |
| pH | SU | 8.03 | 7.89 | 0.14 |
| Temperature | Deg C | 26.91 | 27.84 | -0.93 |
| Turbidity | NTU | 4.82 | 3.05 | 1.77 |

As seen in the table above, the average chlorophyll-*a* level has increased, though relatively slightly, from 2023 to 2024. The remaining parameters display relatively consistent averages between years. Water quality conditions appear to remain relatively stable when compared to last year's results.

Chlorophyll-*a* levels appear to display a cyclic trend, with increasing concentrations during the warmer months of the year, and decreasing concentrations in the cooler months, with lows recorded in January/February. Inversely, the concentration of DO is expected to display higher, more abundant concentrations in the colder months, and lower, more scarce concentrations in the warmer months (as DO and temperature are inversely related).

Coagulated algae has been noted along the southwestern bank of Lake 22 for all sampling events in 2024, although the amount has decreased over time. Lake 22 has had the highest pH for last two (2) out of three (3) sampling events. Algae prefers to grow in basic conditions, between 8.2 and 8.7 SU, which may be contributing to the presence that is consistently noted at this location.

# 4. Conclusions and Recommendations

The TN/TP ratio of each location is nitrogen-limited, consistent with the previous sampling event. This infers that additional inputs of nitrogen will most likely result in algae growth and eutrophication of the water body. All sampling locations resulted in a "good" TSI value, which is an improvement for Lakes 4, 22, and 32, which reported "fair" values during the previous sampling event.

Algae was observed along the southwest bank of Lake 22. Concentrations of chlorophyll-*a* in Lakes 4, 12, and 14 exceeded the defined standard of 10 mg/m$^3$. However, the average chlorophyll-*a* concentration decreased when compared to the previous sampling event and decreased at four (4) out of six (6) locations. The chlorophyll-*a* concentrations appear to confirm the presence of vegetation or algae within several of the lakes. The level of dissolved oxygen significantly increased since the previous sampling event, likely due to the lower temperatures and high water levels noted.

Chlorophyll-*a* levels appear to display a cyclic trend, with increasing concentrations during the warmer months of the year, with peaks recorded in October, and decreasing concentrations in the cooler months, with lows recorded in January/February. In addition, DO is expected to fluctuate throughout the year, with the lakes displaying a higher DO in the fall and winter, and a lower DO in the spring and summer. Other than at Lake 22 (at which visual observations of coagulated algae are consistently made), based on the improved water quality outlined above, there is not concern for biological activity and algae growth at this time.

Due to the apparent cyclic trend identified above for DO and nutrients, GHD recommends continued increased visual investigations by lake maintenance for algal growth during the warmer months of the year.

The next tri-annual sampling event is planned for February 2025. Please contact Jessica Walsh at the email below if you have questions or need additional information.

Sincerely,

GHD

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Table
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# Data Table

**Table 1**

**Analytical Results Summary**
**Surface Water Quality Monitoring**
**Treviso Bay, Naples, Florida**
**October 2024**

| Sample Location/Sample ID: | | Lake 4 | | | | | | | | | | | | | | | Lake 5 | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sample Date:** | | 02/17/20 | 06/04/20 | 10/22/20 | 03/04/21 | 06/30/21 | 10/27/21 | 02/16/22 | 06/09/22 | 10/11/22 | 02/21/23 | 06/06/23 | 10/03/23 | 02/08/24 | 06/04/24 | 10/21/24 | 02/17/20 | 06/04/20 | 10/22/20 | 03/04/21 | 06/30/21 | 10/27/21 | 02/16/22 | 06/09/22 | 10/11/22 | 02/21/23 | 06/06/23 | 10/03/23 | 02/08/24 | 06/04/24 | 10/21/24 |
| **Field Parameters** | **Units** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Water Depth | Feet | 3 | 2.7 | 2.34 | 1.2 | 1.8 | 3.5 | NM | NM | NM | NM | NM | NM | 4 | 3 | 5 | 7 | 7.5 | 7.5 | 6.2 | NM | NM | NM | NM | NM | NM | NM | NM | 4 | 4 | 3 |
| Sample Depth | Feet | 1.5 | 1.5 | 1.5 | 0.5 | 1 | 1.5 | 1.5 | outfall | outfall | 1.5 | 1.5 | 1.5 | 2 | 1.5 | 2.5 | 1.5 | 1.5 | 1.5 | 1.5 | surface | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 2 | 2 | 1.5 |
| Conductivity, field | umhos/cm | 908 | 1129 | 514 | 666 | 755 | 646 | 634 | 563 | 448 | 766 | 656 | 582 | 634 | 749 | 418 | 405 | 630 | 561 | 284 | 389 | 308 | 310 | 311 | 335 | 344.4 | 306.2 | 278.2 | 349.2 | 299.4 | 299 |
| Dissolved oxygen (DO), field | mg/L | 6.07 | 4.36 | 2.78 | 3.5 | 3.82 | 3.99 | 4.65 | 4.07 | 6.3 | 6.73 | 4.24 | 5.45 | 6.3 | 4.12 | 6.01 | 9.25 | 4.46 | 6.72 | 5.6 | 4.48 | 5.6 | 8.67 | 5.07 | 5.3 | 6.85 | 3.74 | 4.12 | 7.56 | 4.08 | 6.44 |
| Dissolved oxygen (DO), field | % | 70.6 | 56.4 | 34.7 | 41.7 | 49.3 | 50.6 | 50.8 | 54.3 | 80.1 | 80.7 | 54.2 | 68.8 | 70.7 | 54.2 | 74.9 | 107.9 | 59.3 | 83.9 | 67.5 | 59.4 | 72.5 | 96.5 | 68.1 | 67 | 82.1 | 50.4 | 53.1 | 85.1 | 54.5 | 80.6 |
| pH, field | s.u. | 7.27 | 8.4 | 7.79 | 8.04 | 7.9 | 7.59 | 7.65 | 8.04 | 7.27 | 7.62 | 7.67 | 7.55 | 7.75 | 7.15 | 7.85 | 7.61 | 7.78 | 8.61 | 8.71 | 8.26 | 8.62 | 8.49 | 8.37 | 6.8 | 6.74 | 7.5 | 7.7 | 8.26 | 8.14 | 7.16 |
| Temperature, field | Deg C | 22.68 | 29.1 | 26.8 | 24.3 | 28.6 | 27.5 | 19.5 | 30.4 | 27.7 | 24.6 | 29.8 | 28.3 | 21 | 29.5 | 26.6 | 22.95 | 30.1 | 27.2 | 25.1 | 30.2 | 28.8 | 20.7 | 30.8 | 27.6 | 24.6 | 29.8 | 28.7 | 21 | 30.3 | 26.9 |
| Turbidity, field | NTU | 1.02 | 2.33 | 1.84 | 2.7 | 2.91 | 1.24 | 1.76 | 0.54 | 0.5 | 0.1 | 1.36 | 0.09 | 1.24 | 2.47 | 2.07 | 1.36 | 2.45 | 3.54 | 6.43 | 1.94 | 4.53 | 5.34 | -- | 0.9 | 0.85 | 1.34 | 0.5 | 0.02 | 3.32 | 1.51 |
| **Wet Parameters** | **Units** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ammonia-N | mg/L | 0.010 I | 0.008 U | 0.181 | 0.008 U | 0.084 | 0.083 | 0.008 U | 0.062 | 0.038 | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.061 | 0.095 | 0.008 U | 0.009 I | 0.030 I | 0.008 U | 0.053 | 0.085 | 0.008 U | 0.073 | 0.032 | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.08 | 0.035 |
| Total kjeldahl nitrogen (TKN) | mg/L | 0.651 | 0.812 | 1.19 | 0.87 | 0.431 | 0.668 | 0.588 | 0.776 | 0.495 | 1.12 | 0.739 | 0.529 | 0.633 | 1.33 | 0.725 | 0.654 | 0.75 | 1.04 | 0.828 | 0.638 | 0.91 | 1.41 | 0.954 | 0.462 | 0.884 | 0.707 | 0.682 | 0.763 | 0.974 | 0.653 |
| Total nitrogen | mg/L | 0.77 | 0.818 | 1.23 | 0.05 U | 0.451 | 0.754 | 0.695 | 0.776 | 0.541 | 1.2 | 0.753 | 0.548 | 0.689 | 1.35 | 0.747 | 0.654 | 0.75 | 1.04 | 0.828 | 0.638 | 0.976 | 1.41 | 0.954 | 0.501 | 0.892 | 0.715 | 0.699 | 0.775 | 0.992 | 0.671 |
| Nitrite/Nitrate | mg/L | 0.119 | 0.006 I | 0.043 | 0.13 | 0.020 I | 0.086 | 0.107 | 0.006 U | 0.046 | 0.078 | 0.014 I | 0.019 I | 0.056 | 0.023 I | 0.022 I | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.066 | 0.006 U | 0.006 U | 0.039 | 0.008 I | 0.008 I | 0.017 I | 0.012 I | 0.018 I | 0.018 I |
| Ortho phosphorus (Field Filtered) | mg/L | 0.039 | 0.043 | 0.026 | 0.008 | 0.02 | 0.004 I | 0.006 I | 0.008 | 0.013 | 0.012 | 0.046 | 0.043 | 0.005 I | 0.005 I | 0.019 | 0.024 | 0.053 | 0.026 | 0.007 I | 0.002 U | 0.02 | 0.005 I | 0.007 I | 0.006 I | 0.002 U | 0.008 | 0.002 I | 0.002 U | 0.002 U | 0.003 I |
| Total phosphorus | mg/L | 0.046 | 0.045 | 0.024 I | 0.084 | 0.022 I | 0.015 I | 0.024 I | 0.058 | 0.041 | 0.013 I | 0.112 | 0.12 | 0.026 I | 0.013 I | 0.020 I | 0.044 | 0.063 | 0.027 I | 0.014 I | 0.008 U | 0.046 | 0.009 I | 0.033 | 0.096 | 0.008 I | 0.013 I | 0.012 I | 0.072 | 0.024 I | 0.025 I |
| Chlorophyll | mg/m3 | 4.58 | 10.4 | 4.87 | 18.4 | 7.73 | 3.57 | 2.04 | 5.13 | 3.78 | 3.57 | 3.11 | 4.89 | 2.44 | 23.2 | 11.9 | 6.71 | 8.71 | 9.27 | 6.17 | 9.17 | 29.3 | 14.2 | 6.8 | 2.03 | 1.65 | 2.68 | 3.3 | 1.73 | 20.8 | 3.2 |
| Total suspended solids (TSS) | mg/L | 1.75 I | 3 | 2.20 I | 0.570 U | 1.93 I | 0.667 I | 1.33 I | 3 | 0.570 U | 1.60 I | 1.76 I | 3.33 | 4 | 4 | 2.00 I | 5 | 2.25 I | 6.2 | 4.8 | 1.00 I | 6.67 | 9.67 | 1.67 I | 0.570 U | 3.6 | 2.22 I | 3.6 | 2.00 I | 1.60 I | 0.570 U |
| Biochemical oxygen demand (total BOD5) | mg/L | 1 U | 1.0 U | 1 U | 1.08 I | 1 U | 1 U | 1.77 I | 1 U | 1.62 I | 1 U | 1.6 I | 1 U | 1 U | 1 U | 1 U | 1.11 I | 1.0 U | 1.49 I | 1.11 I | 1 U | 1.97 I | 1.75 I | 1.17 I | 1 U | 1 U | 1.34 I | 1 U | 1 U | 1 U | 1 U |

| Sample Location/Sample ID: | | Lake 12 | | | | | | | | | | | | | | | Lake 14 | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sample Date:** | | 02/17/20 | 06/04/20 | 10/22/20 | 03/04/21 | 06/30/21 | 10/27/21 | 02/16/22 | 06/09/22 | 10/11/22 | 02/21/23 | 06/06/23 | 10/03/23 | 02/08/24 | 06/04/24 | 10/21/24 | 02/17/20 | 06/04/20 | 10/22/20 | 03/04/21 | 06/30/21 | 10/27/21 | 02/16/22 | 06/09/22 | 10/11/22 | 02/21/23 | 06/06/23 | 10/03/23 | 02/08/24 | 06/04/24 | 10/21/24 |
| **Field Parameters** | **Units** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Water Depth | Feet | 1 | 1.95 | 2.3 | 2 | 2.24 | 2 | NM | NM | NM | NM | NM | NM | 3 | 3 | 2 | 2.5 | 2.41 | 2.81 | 2.2 | 1.83 | 2.3 | NM | NM | NM | NM | NM | NM | 3 | 3 | 4 |
| Sample Depth | Feet | overflow | surface | overflow | 1.5 | 1.5 | 1.5 | 1.5 | outfall | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1 | 1.5 | 1.5 | 1.5 | 1.5 | 1 | 1.5 | 1.5 | outfall | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 2 |
| Conductivity, field | umhos/cm | 959 | 1382 | 658 | 583 | 817 | 777 | 713 | 769 | 974 | 1095 | 897 | 846 | 907 | 802 | 1082 | 14.67 | 2066 | 999 | 967 | 1223 | 1119 | 1032 | 1041 | 1384 | 2049 | 1898 | 1721 | 1753 | 1712 | 1609 |
| Dissolved oxygen (DO), field | mg/L | 10.03 | 5.25 | 2.69 | 5.69 | 8.65 | 2.84 | 4.22 | 1.72 | 6.77 | 5.41 | 7.01 | 2.5 | 6.7 | 3.13 | 7.89 | 5.79 | 4.36 | 5.45 | 4.13 | 4.31 | 4.92 | 6.89 | 5.67 | 3.74 | 5.53 | 6.21 | 6.44 | 6.06 | 3.7 | 7.45 |
| Dissolved oxygen (DO), field | % | 116.7 | 69 | 33.1 | 66.2 | 40.9 | 35.5 | 45.5 | 61.7 | 87.5 | 65.1 | 93.1 | 32.5 | 77.5 | 44.6 | 101.8 | 66.7 | 57.6 | 67.8 | 48.8 | 54.1 | 63.7 | 74.9 | 74.2 | 47.7 | 65.5 | 84.1 | 84.2 | 72 | 51.2 | 94.7 |
| pH, field | s.u. | 7.54 | 8.31 | 7.74 | 8.63 | 8.65 | 7.58 | 7.9 | 7.97 | 7.92 | 8.14 | 8.08 | 7.8 | 8.28 | 7.93 | 7.94 | 7.71 | 8.33 | 8.44 | 8.55 | 8.28 | 8.43 | 8.49 | 8.53 | 7.97 | 8.33 | 8.18 | 8.15 | 8.41 | 8.23 | 8.11 |
| Temperature, field | Deg C | 22.43 | 29.2 | 25.8 | 23.1 | 28.1 | 26.9 | 19.1 | 30.4 | 27.9 | 24.2 | 30.1 | 28.8 | 22.1 | 31.6 | 28.7 | 22.04 | 29.6 | 26.4 | 23.7 | 28.6 | 28.2 | 19.4 | 30.7 | 27.7 | 24.6 | 30.7 | 29 | 23.1 | 32 | 27.5 |
| Turbidity, field | NTU | 1.75 | 1.46 | 0.58 | 5.48 | 1.32 | 1.66 | 8.64 | 1.86 | 2.97 | 1.5 | 3.34 | 1.24 | 2.32 | 3.12 | 2.3 | 2.07 | 7.06 | 3.44 | 2.83 | 2.6 | 3.8 | 9.41 | 2.04 | 2.77 | 1.58 | 3.81 | 3.09 | 12.3 | 2.96 | 4.1 |
| **Wet Parameters** | **Units** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ammonia-N | mg/L | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.032 | 0.008 U | 0.078 | 0.073 | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.051 | 0.115 | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.041 | 0.008 U | 0.063 | 0.019 I | 0.008 U | 0.008 U | 0.016 I | 0.008 U | 0.064 | 0.029 I |
| Total kjeldahl nitrogen (TKN) | mg/L | 0.708 | 0.71 | 0.927 | 1.85 | 0.57 | 0.446 | 1.68 | 1.05 | 0.802 | 2.49 | 0.926 | 0.6 | 0.942 | 1.05 | 0.752 | 0.816 | 0.926 | 1.35 | 0.908 | 0.75 | 0.738 | 1.17 | 1.24 | 0.756 | 1.82 | 0.819 | 0.837 | 0.974 | 1.15 | 0.772 |
| Total nitrogen | mg/L | 0.708 | 0.71 | 0.927 | 1.86 | 0.57 | 0.446 | 1.68 | 1.05 | 0.838 | 2.53 | 0.932 | 0.623 | 0.954 | 1.05 | 0.805 | 0.816 | 0.926 | 1.35 | 0.908 | 0.75 | 0.738 | 1.17 | 1.24 | 0.766 | 1.83 | 0.831 | 0.86 | 0.988 | 1.17 | 0.787 |
| Nitrite/Nitrate | mg/L | 0.006 U | 0.006 U | 0.006 U | 0.008 I | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.036 | 0.043 | 0.006 I | 0.023 I | 0.012 I | 0.006 U | 0.053 | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.010 I | 0.013 I | 0.012 I | 0.023 I | 0.014 I | 0.015 I | 0.015 I |
| Ortho phosphorus (Field Filtered) | mg/L | 0.012 | 0.034 | 0.005 I | 0.002 I | 0.002 U | 0.002 I | 0.002 I | 0.016 | 0.018 | 0.01 | 0.015 | 0.004 I | 0.009 | 0.002 U | 0.004 I | 0.007 I | 0.031 | 0.004 I | 0.002 U | 0.002 U | 0.007 I | 0.002 U | 0.003 I | 0.009 | 0.002 U | 0.01 | 0.009 | 0.023 | 0.004 I | 0.007 I |
| Total phosphorus | mg/L | 0.020 I | 0.04 | 0.011 I | 0.047 | 0.008 U | 0.019 I | 0.020 I | 0.061 | 0.038 | 0.014 I | 0.026 I | 0.016 I | 0.015 I | 0.013 I | 0.019 I | 0.029 I | 0.044 | 0.025 I | 0.020 I | 0.008 U | 0.011 I | 0.035 | 0.041 | 0.038 | 0.020 I | 0.012 I | 0.009 I | 0.029 I | 0.084 | 0.020 I |
| Chlorophyll | mg/m3 | 5.55 | 5.55 | 2.19 | 34.9 | 10.3 | 5.44 | 19.9 | 5.43 | 13.7 | 7.74 | 4.18 | 5.46 | 5.91 | 1.56 | 10.4 | 8.51 | 10.3 | 11.7 | 5.95 | 16 | 20 | 9.84 | 10.2 | 19.7 | 7.12 | 11.6 | 21.8 | 19.3 | 16.7 | 23.2 |
| Total suspended solids (TSS) | mg/L | 1.25 I | 1.50 I | 0.769 I | 124 | 0.570 U | 1.00 I | 42.7 | 4.33 | 6 | 19 | 5.25 | 2.20 I | 7.6 | 2.4 | 2.8 | 4.5 | 3.75 | 7.5 | 4.4 | 3.6 | 6 | 7 | 5.33 | 6.4 | 19 | 7.33 | 3.85 | 15.2 | 6.4 | 5.2 |
| Biochemical oxygen demand (total BOD5) | mg/L | 1 U | 1.0 U | 1 U | 4.07 | 1 U | 1 U | 1.62 I | 1.01 I | 1.05 I | 1.36 I | 1.4 I | 1 U | 1 U | 1 U | 1.04 I | 1.55 I | 1.0 U | 2.32 I | 1.59 I | 1.03 I | 1.61 I | 1 U | 1.81 I | 1.69 I | 1.98 I | 1.75 I | 1 U | 1.33 I | 1 U | 1.10 I |

**Table 1**

**Analytical Results Summary**
**Surface Water Quality Monitoring**
**Treviso Bay, Naples, Florida**
**October 2024**

| Sample Location/Sample ID: | | Lake 22 | | | | | | | | | | | | | | | Lake 32 | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sample Date:** | | **02/17/20** | **06/04/20** | **10/22/20** | **03/04/21** | **06/30/21** | **10/27/21** | **02/16/22** | **06/09/22** | **10/11/22** | **02/21/23** | **06/06/23** | **10/03/23** | **02/08/24** | **06/04/24** | **10/21/24** | **02/17/20** | **06/04/20** | **10/22/20** | **03/04/21** | **06/30/21** | **10/27/21** | **02/16/22** | **06/09/22** | **10/11/22** | **02/21/23** | **06/06/23** | **10/03/23** | **02/08/24** | **06/04/24** | **10/21/24** |
| **Field Parameters** | **Units** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Water Depth | Feet | 3 | 2.27 | 2.74 | 2.6 | 3.58 | 3.5 | NM | NM | NM | NM | NM | NM | 3 | 4 | 4 | 3 | 3.28 | 3.87 | 2.3 | 2.98 | 1.9 | NM | NM | NM | NM | NM | NM | 3 | 3 | 3 |
| Sample Depth | Feet | 1.5 | surface | overflow | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 2 | 2 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| Conductivity, field | umhos/cm | 656 | 1057 | 453 | 450 | 978 | 462 | 449 | 475 | 766 | 1007 | 881 | 755 | 732 | 707 | 514 | 426 | 680 | 298 | 296 | 508 | 298 | 289 | 324 | 391 | 459.4 | 468 | 43.2 | 512 | 491 | 385 |
| Dissolved oxygen (DO), field | mg/L | 8.62 | 5.96 | 4.2 | 5.14 | 3.83 | 8.24 | 6.25 | 6.06 | 4.76 | 6.61 | 5.02 | 3.75 | 8.01 | 3.16 | 7.7 | 8.4 | 4.27 | 6.44 | 5.08 | 5.71 | 5.54 | 6.25 | 1.37 | 5.55 | 6.42 | 4.8 | 3.58 | 6.74 | 4.15 | 6.93 |
| Dissolved oxygen (DO), field | % | 99.6 | 52.6 | 54 | 61 | 45.7 | 105.8 | 68.9 | 80.2 | 61 | 80.1 | 63.2 | 49 | 91.5 | 43.2 | 98.1 | 99.5 | 56.3 | 80.3 | 61 | 71.8 | 71.8 | 69.6 | 18.1 | 71.3 | 77.4 | 67.1 | 47 | 78.1 | 57.2 | 90 |
| pH, field | s.u. | 7.73 | 8.28 | 8.27 | 8.76 | 7.98 | 8.5 | 8.38 | 8.1 | 8.03 | 8.52 | 7.99 | 7.95 | 8.64 | 7.9 | 8.48 | 8.15 | 8.15 | 8.16 | 8.49 | 8.27 | 8.72 | 8.28 | 7.24 | 7.82 | 8.53 | 7.6 | 7.96 | 8.21 | 7.96 | 8.19 |
| Temperature, field | Deg C | 22.42 | 29.9 | 26.8 | 24.4 | 28.1 | 28.3 | 20 | 30 | 28.1 | 24.7 | 29.7 | 29 | 21.7 | 31.3 | 27.9 | 23.8 | 29.7 | 27 | 24.7 | 29.1 | 28.7 | 20.5 | 29.8 | 28.4 | 24.6 | 30.4 | 29.5 | 22.5 | 31.8 | 28.8 |
| Turbidity, field | NTU | 1.17 | 1.06 | 1.52 | 1.38 | 2.21 | 1.75 | 1.77 | 0.81 | 1.04 | 9.39 | 3.77 | 6.63 | 33.3 | 6.22 | 2.51 | 0.47 | 2.75 | 3.31 | 9.56 | 3.28 | 3.18 | 1.62 | 1.71 | 0.54 | 9.71 | 2.54 | 4.05 | 1.24 | 2.92 | 2.84 |
| **Wet Parameters** | **Units** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ammonia-N | mg/L | 0.008 U | 0.008 U | 0.026 I | 0.008 U | 0.008 U | 0.036 | 0.008 U | 0.066 | 0.019 I | 0.008 U | 0.008 U | 0.008 U | 0.008 U | 0.079 | 0.039 | 0.008 U | 0.008 U | 0.045 | 0.008 U | 0.008 U | 0.028 I | 0.008 U | 0.094 | 0.017 I | 0.008 U | 0.008 U | 0.008 U | 0.027 I | 0.045 | 0.056 |
| Total kjeldahl nitrogen (TKN) | mg/L | 0.648 | 1.05 | 1.23 | 0.807 | 0.678 | 0.499 | 0.689 | 0.952 | 0.578 | 1.36 | 0.939 | 0.656 | 0.866 | 1.37 | 0.562 | 0.483 | 0.897 | 1.65 | 0.791 | 0.639 | 0.05 U | 0.514 | 0.872 | 0.573 | 0.934 | 0.687 | 0.691 | 0.813 | 1.14 | 1.11 |
| Total nitrogen | mg/L | 0.648 | 1.05 | 1.23 | 0.807 | 0.678 | 0.499 | 0.689 | 0.952 | 0.601 | 1.37 | 0.939 | 0.678 | 0.877 | 1.38 | 0.58 | 0.483 | 0.897 | 1.67 | 0.791 | 0.639 | 0.05 U | 0.514 | 0.872 | 0.813 | 0.941 | 0.696 | 0.712 | 0.845 | 1.15 | 1.17 |
| Nitrite/Nitrate | mg/L | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.023 I | 0.012 I | 0.006 U | 0.022 I | 0.011 I | 0.014 I | 0.018 I | 0.006 U | 0.006 U | 0.018 I | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.006 U | 0.24 | 0.007 I | 0.009 I | 0.021 I | 0.032 | 0.011 I | 0.059 |
| Ortho phosphorus (Field Filtered) | mg/L | 0.005 I | 0.019 | 0.007 I | 0.002 U | 0.002 U | 0.002 I | 0.002 U | 0.004 I | 0.005 I | 0.008 | 0.008 | 0.011 | 0.005 I | 0.009 | 0.005 I | 0.018 | 0.035 | 0.008 | 0.002 I | 0.002 U | 0.008 | 0.002 U | 0.007 I | 0.008 | 0.002 U | 0.01 | 0.006 I | 0.074 | 0.002 U | 0.006 I |
| Total phosphorus | mg/L | 0.024 I | 0.027 I | 0.030 I | 0.008 U | 0.008 U | 0.021 I | 0.028 I | 0.023 I | 0.023 I | 0.148 | 0.014 I | 0.014 I | 0.016 I | 0.042 | 0.166 | 0.022 I | 0.058 | 0.041 | 0.010 I | 0.013 I | 0.014 I | 0.027 I | 0.044 | 0.016 I | 0.012 I | 0.012 I | 0.013 I | 0.083 | 0.027 I | 0.106 |
| Chlorophyll | mg/m3 | 4.31 | 5 | 6.48 | 2.34 | 4.06 | 3.35 | 1.81 | 4.19 | 2.76 | 10.9 | 4.12 | 10.7 | 3.5 | 14.3 | 8.92 | 2 | 7.08 | 7.29 | 3.73 | 11.8 | 16.1 | 2.54 | 7.42 | 3.26 | 1.96 | 4.8 | 9.47 | 4.35 | 19.5 | 8.32 |
| Total suspended solids (TSS) | mg/L | 1.00 I | 3 | 2.25 I | 1.60 I | 0.570 U | 1.67 I | 0.570 U | 1.41 I | 1.20 I | 34.8 | 10 | 5.71 | 6 | 9.2 | 2.4 | 0.750 I | 5.25 | 4 | 1.20 I | 3.4 | 3.67 | 2.67 | 3.67 | 0.570 U | 1.60 I | 4.85 | 2.55 | 25.2 | 2.8 | 3.2 |
| Biochemical oxygen demand (total BOD5) | mg/L | 1 U | 3.00 | 1.00 | 1 U | 1 U | 1 U | 1.29 I | 1 U | 1 U | 1.87 I | 1.25 I | 1 U | 1 U | 1 U | 1 U | 1 U | 1.0 U | 1.25 I | 1 U | 1 U | 1.23 I | 1 U | 1.32 I | 1 U | 1 U | 1 U | 1 U | 1 U | 1 U | 1 U |

Notes:
U - Not detected at the associated reporting limit
I - Reported value is between method detection limit and the practical quantitation limit
NS - Not sampled during noted event
NM - Not measured
* DO values at or above 100% are possible super-saturation conditions due to high water temperatures and/or high volume of algae.

# Figure


NOTE: LAKE 5 DOES NOT HAVE AN ABOVE WATER LEVEL OUTFALL STRUCTURE/WEIR.

WATER QUALITY SAMPLING REPORT
LAKES 4, 5, 12, 14, 22, AND 32 - TREVISO BAY
NAPLES, COLLIER COUNTY, FLORIDA

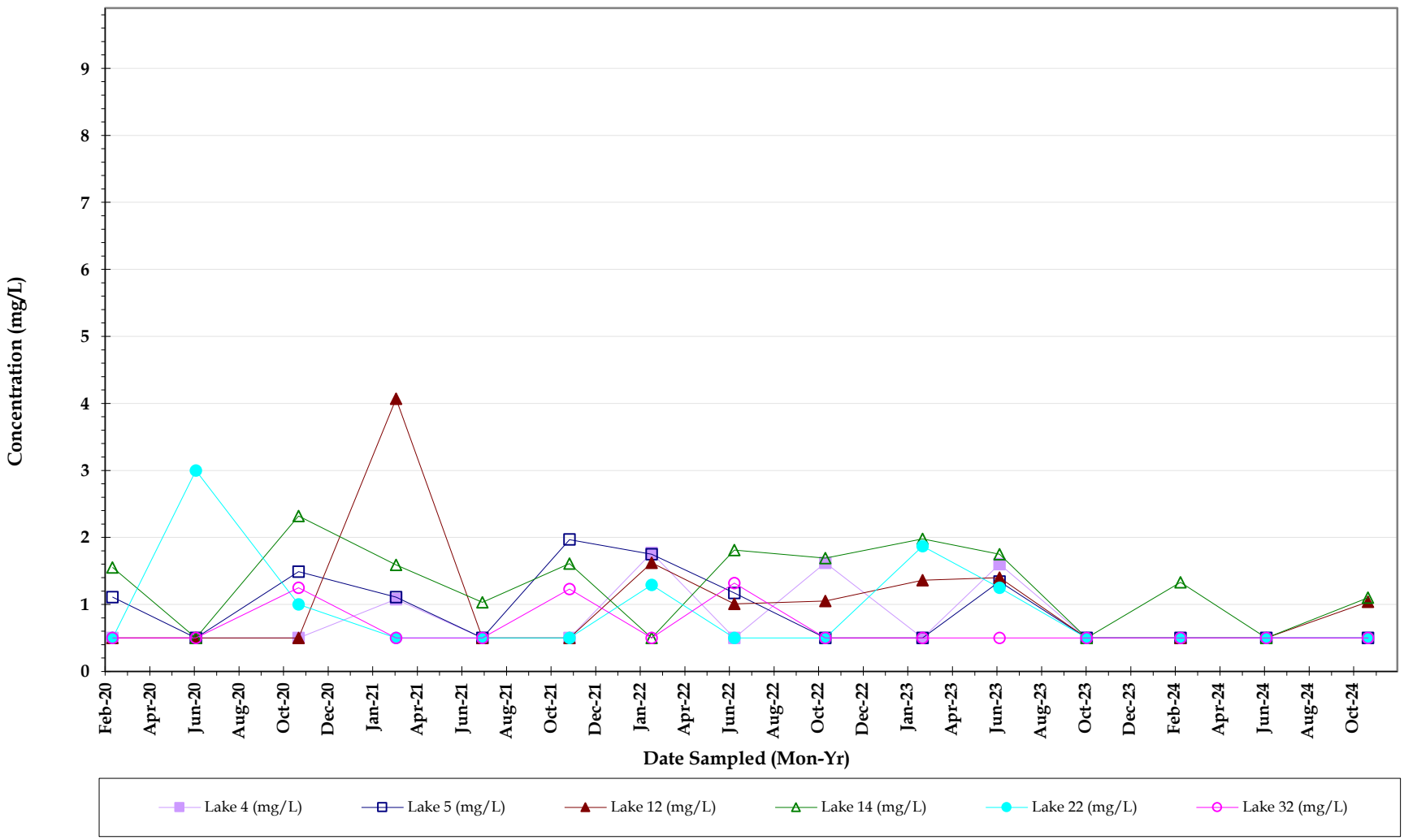
11225022-01

30-June-21

SAMPLE LOCATION MAP

FIGURE NO. 1

# Trend Graphs

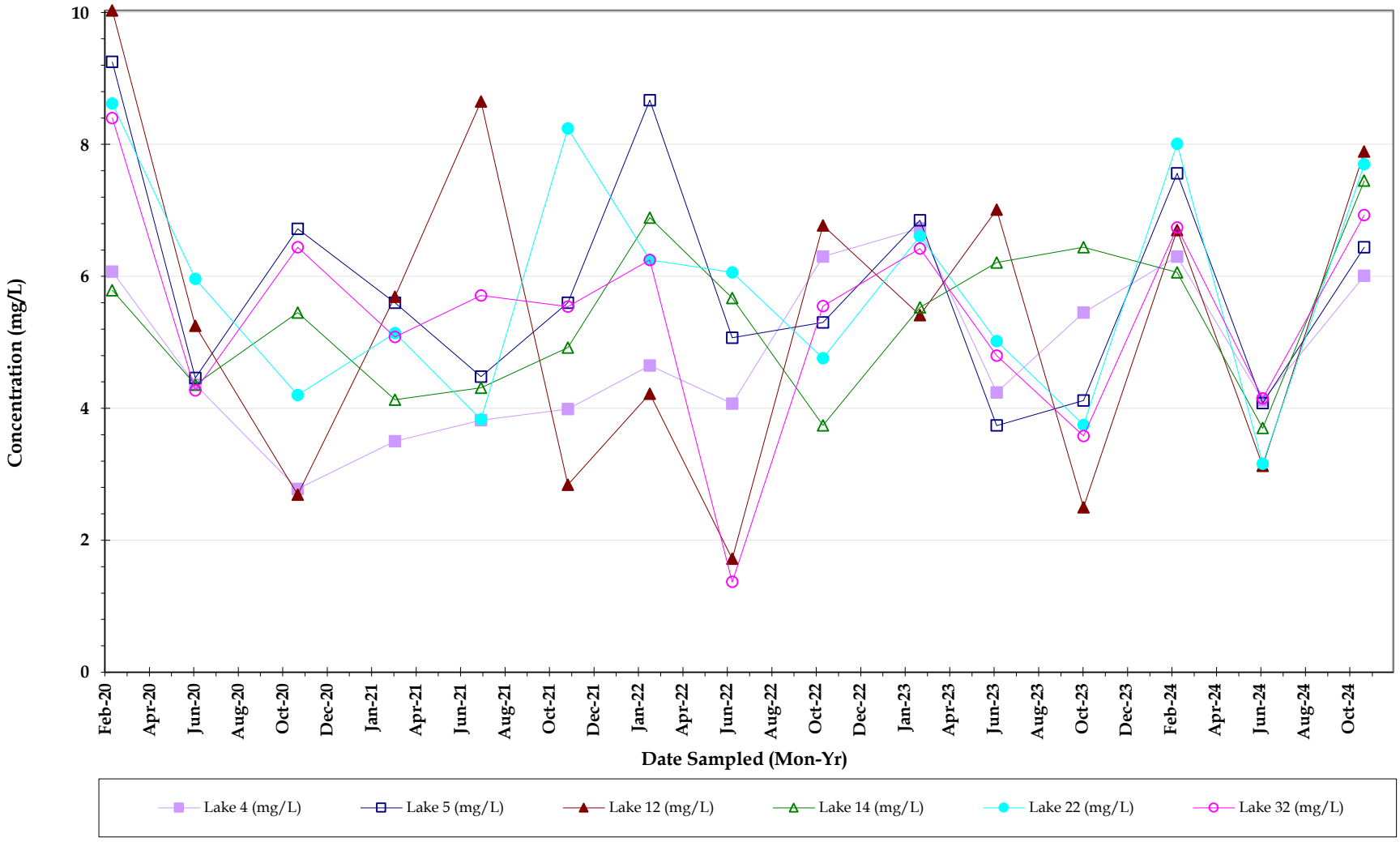



# Biochemical Oxygen Demand

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

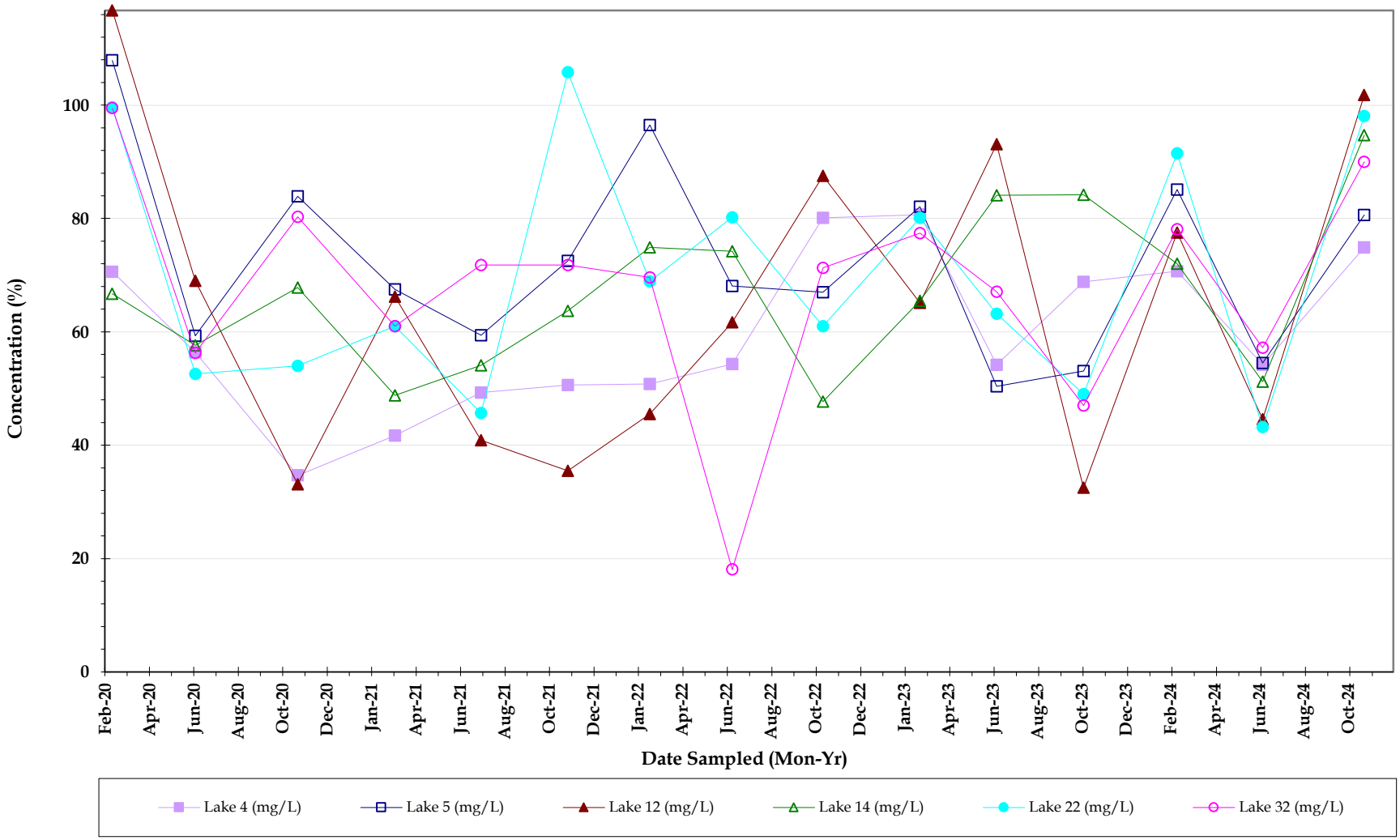



# Dissolved Oxygen (mg/L)

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

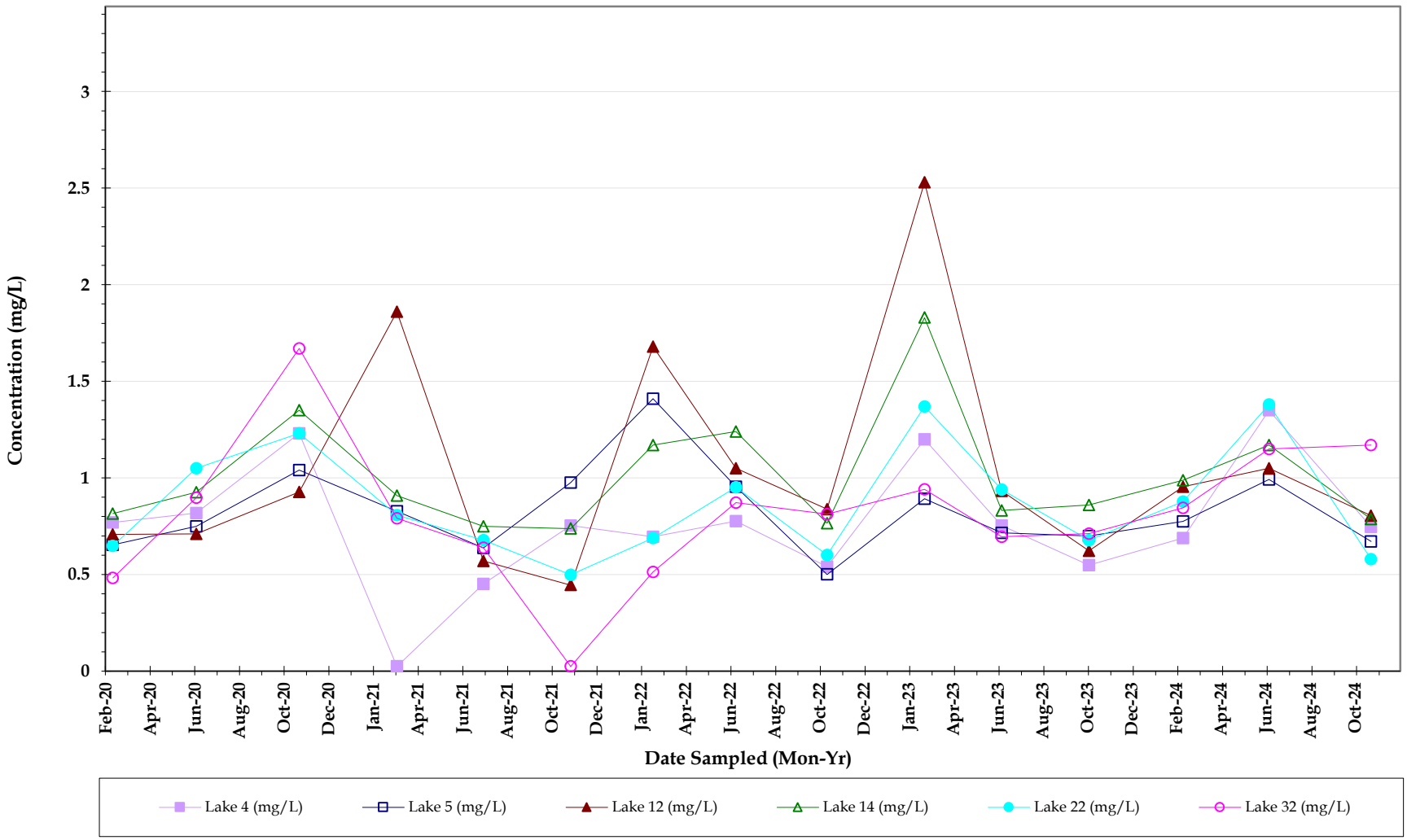



# Dissolved Oxygen (%)

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

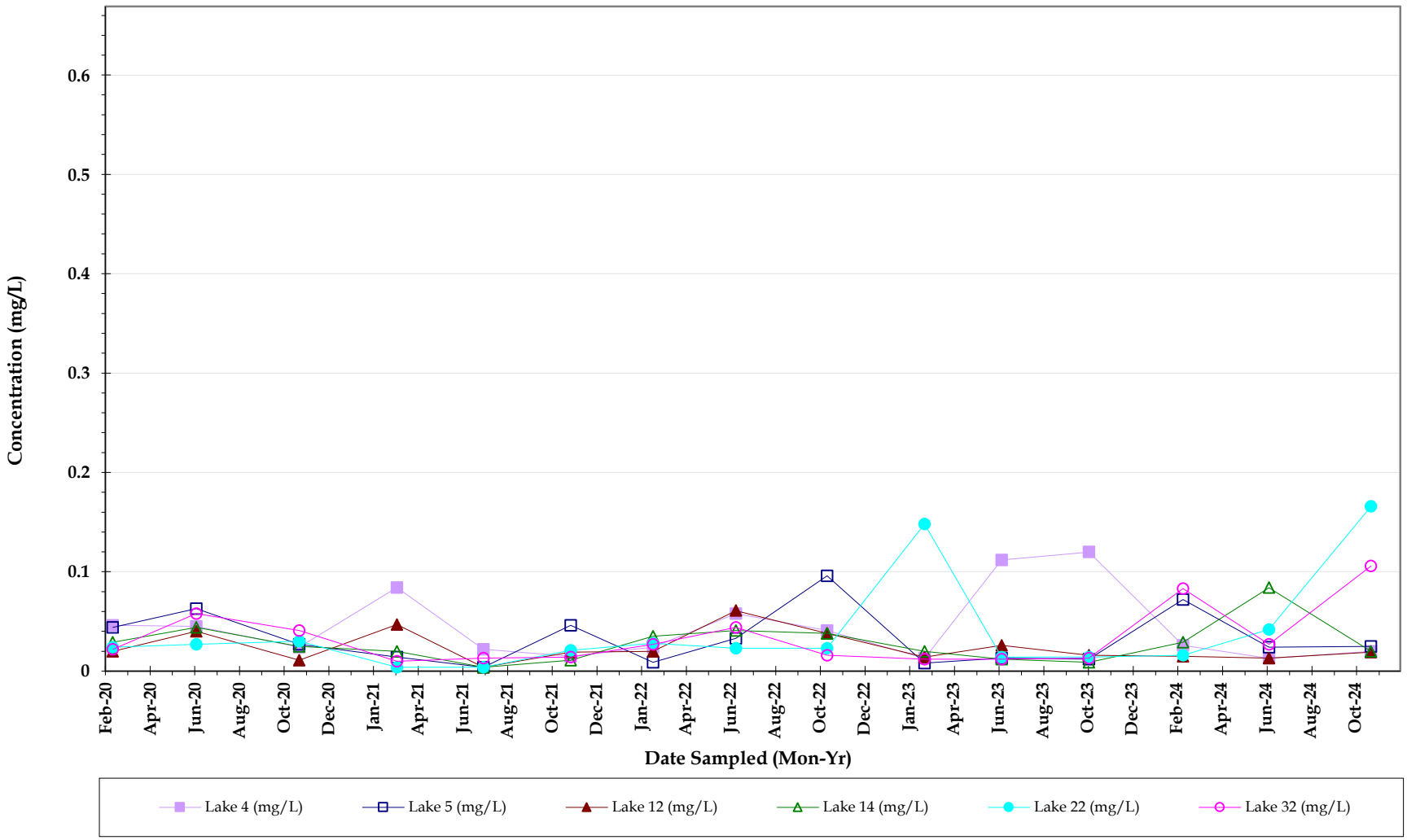



# Total Nitrogen

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

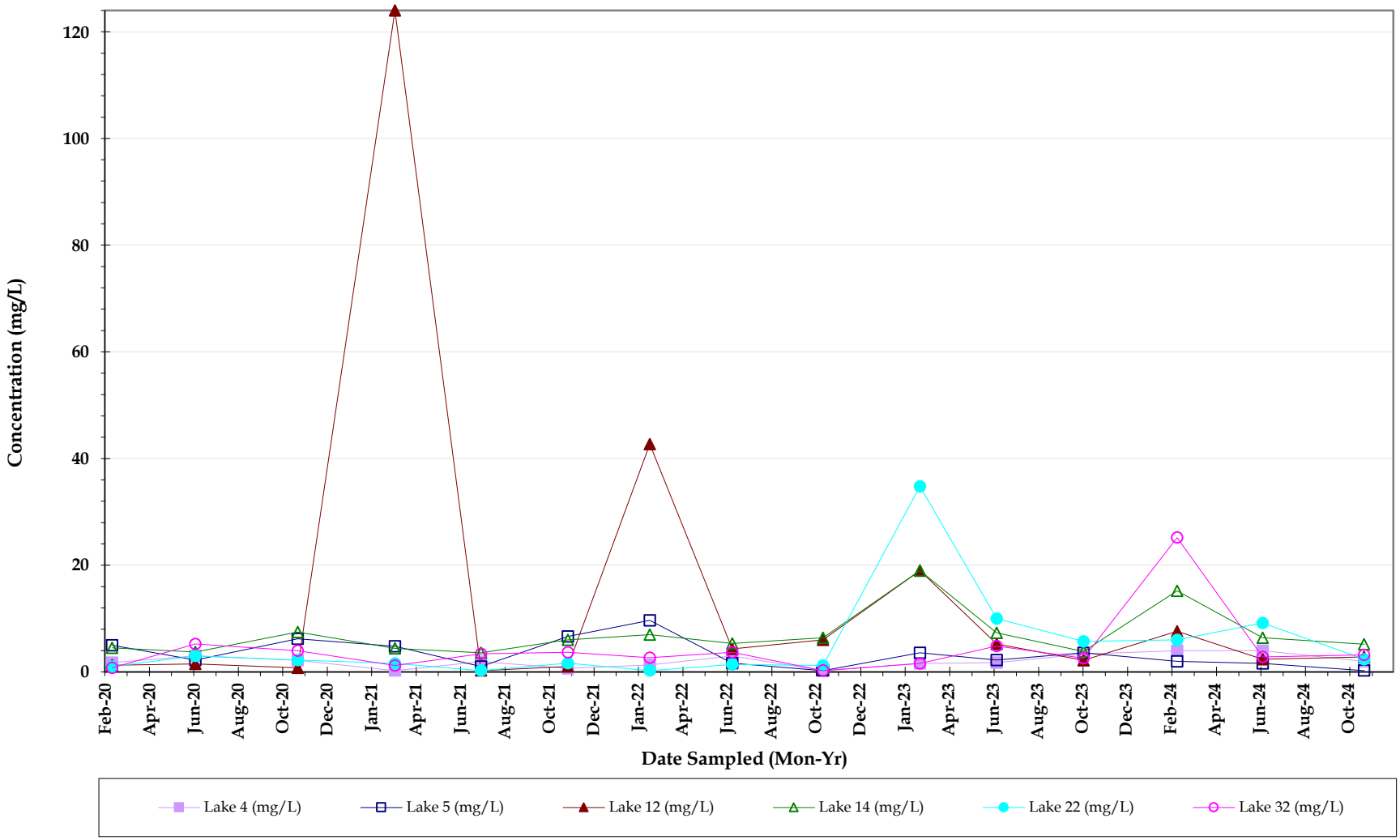



# Total Phosphorus

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

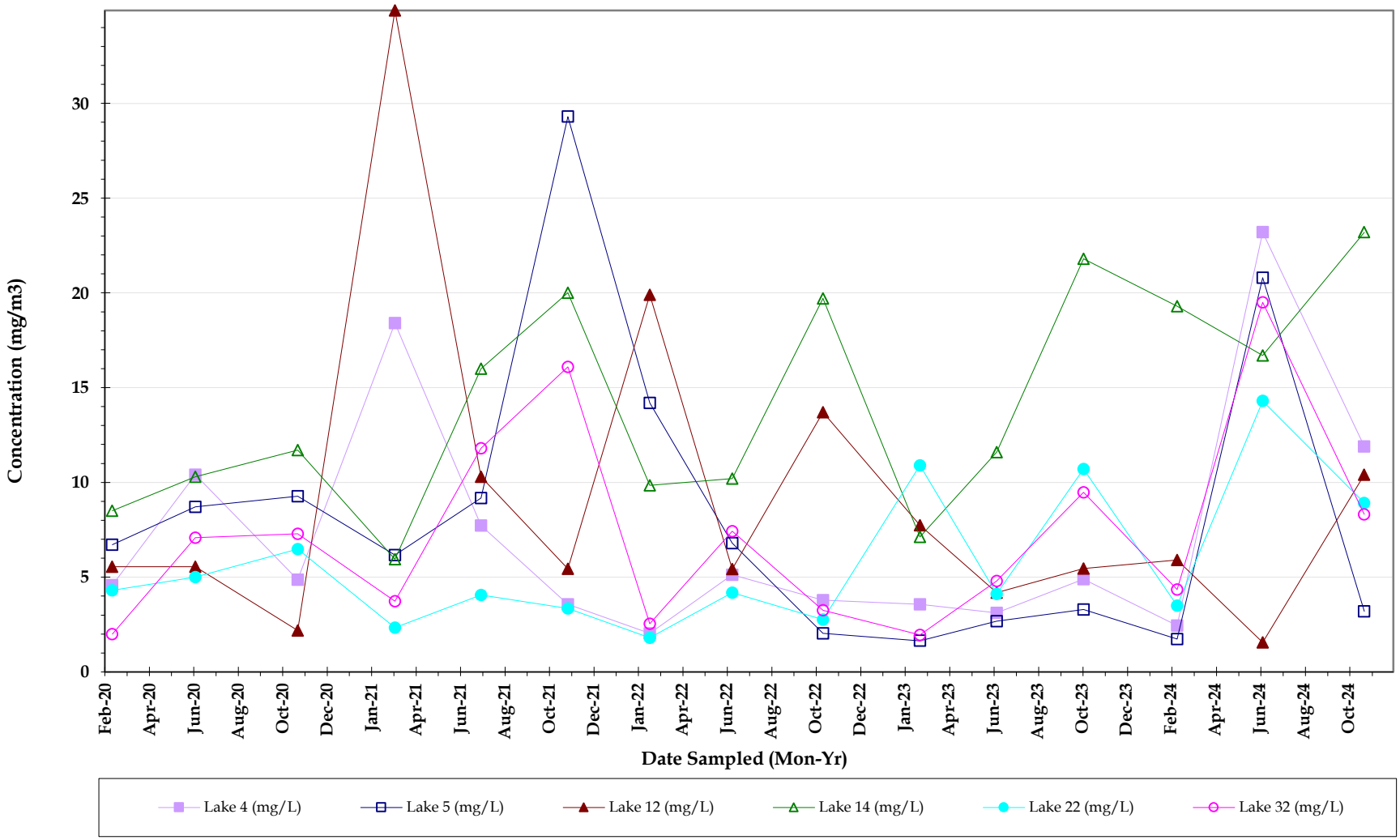



# Total Suspended Solids

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

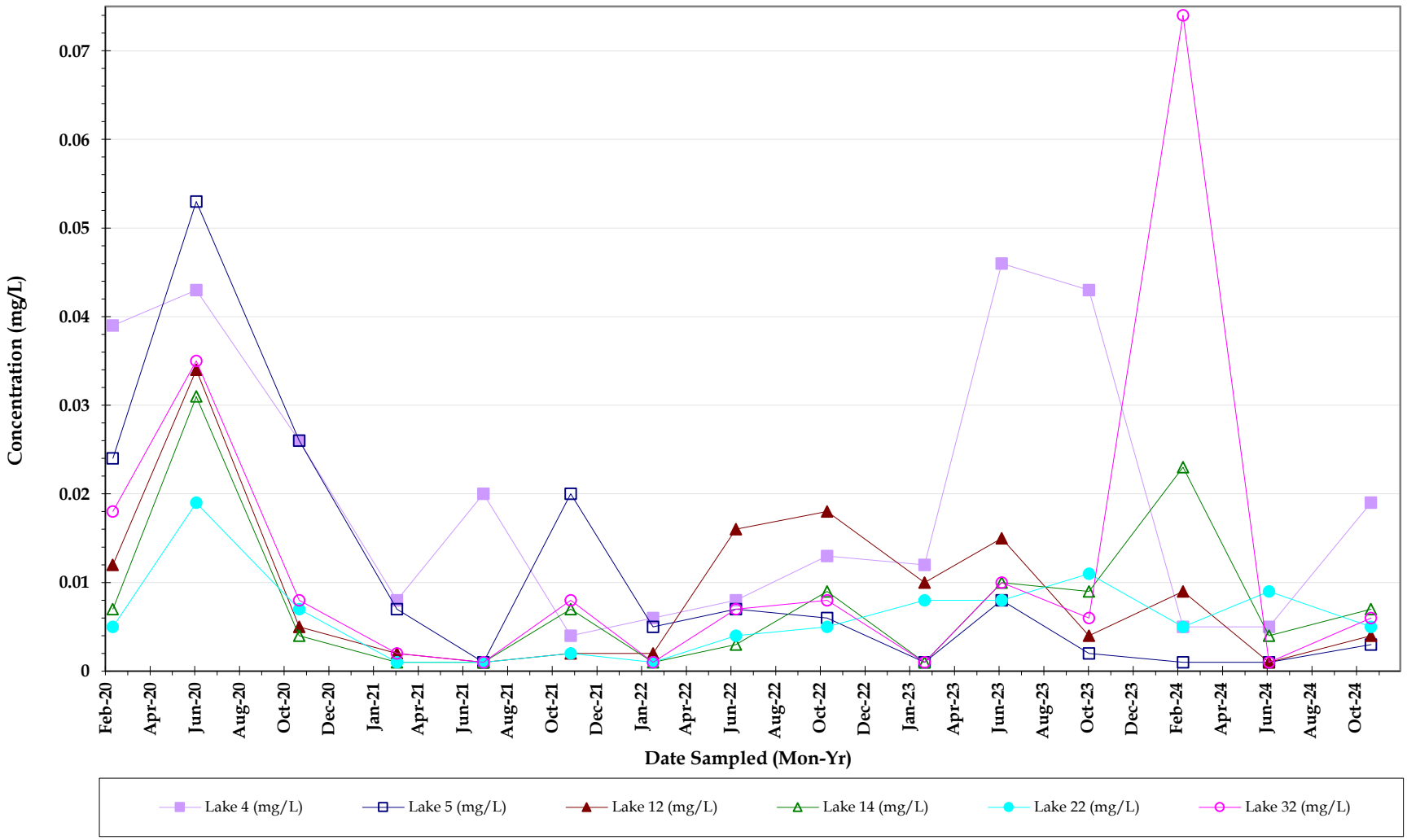



## Chlorophyll *a*

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

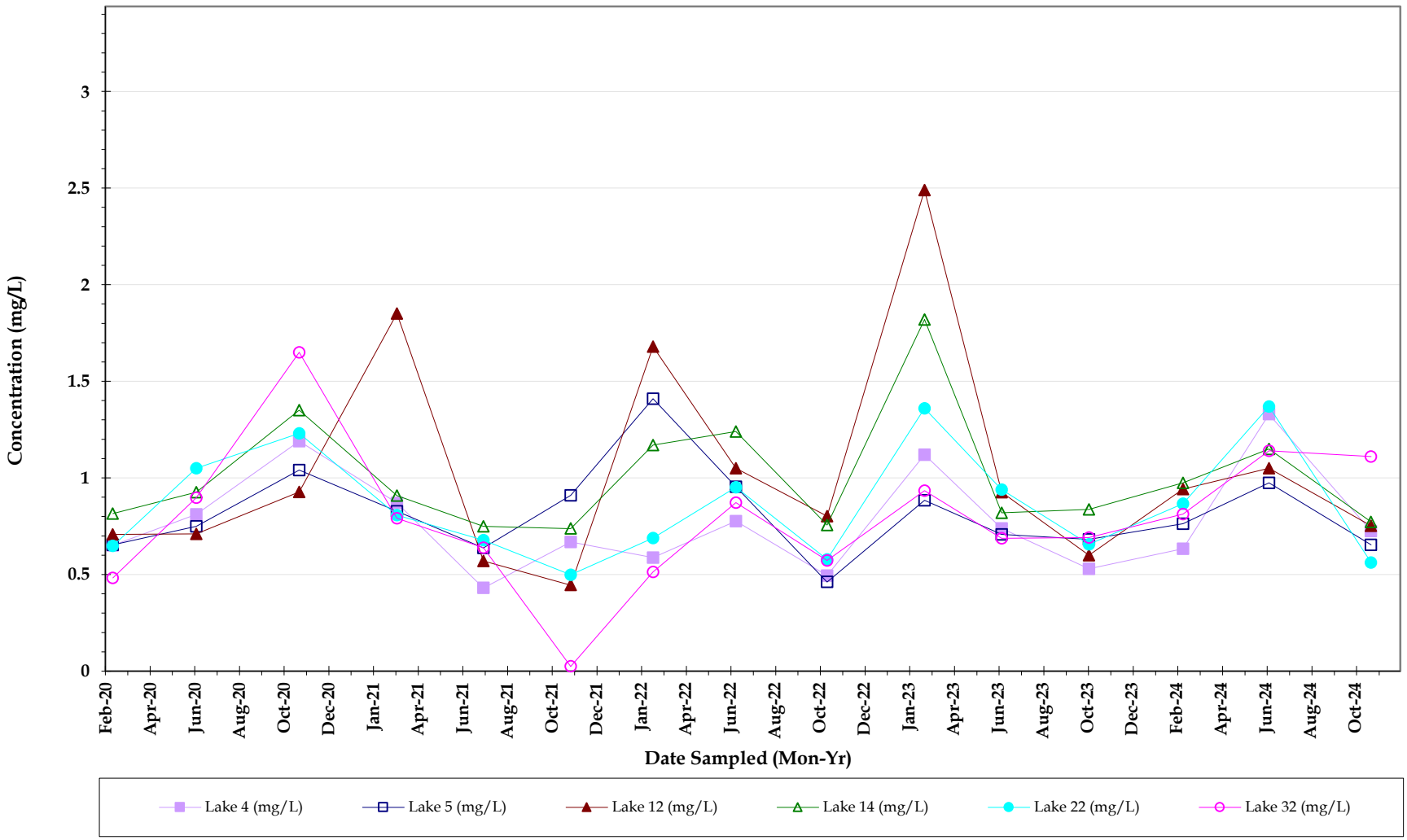



# Orthophosphate

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

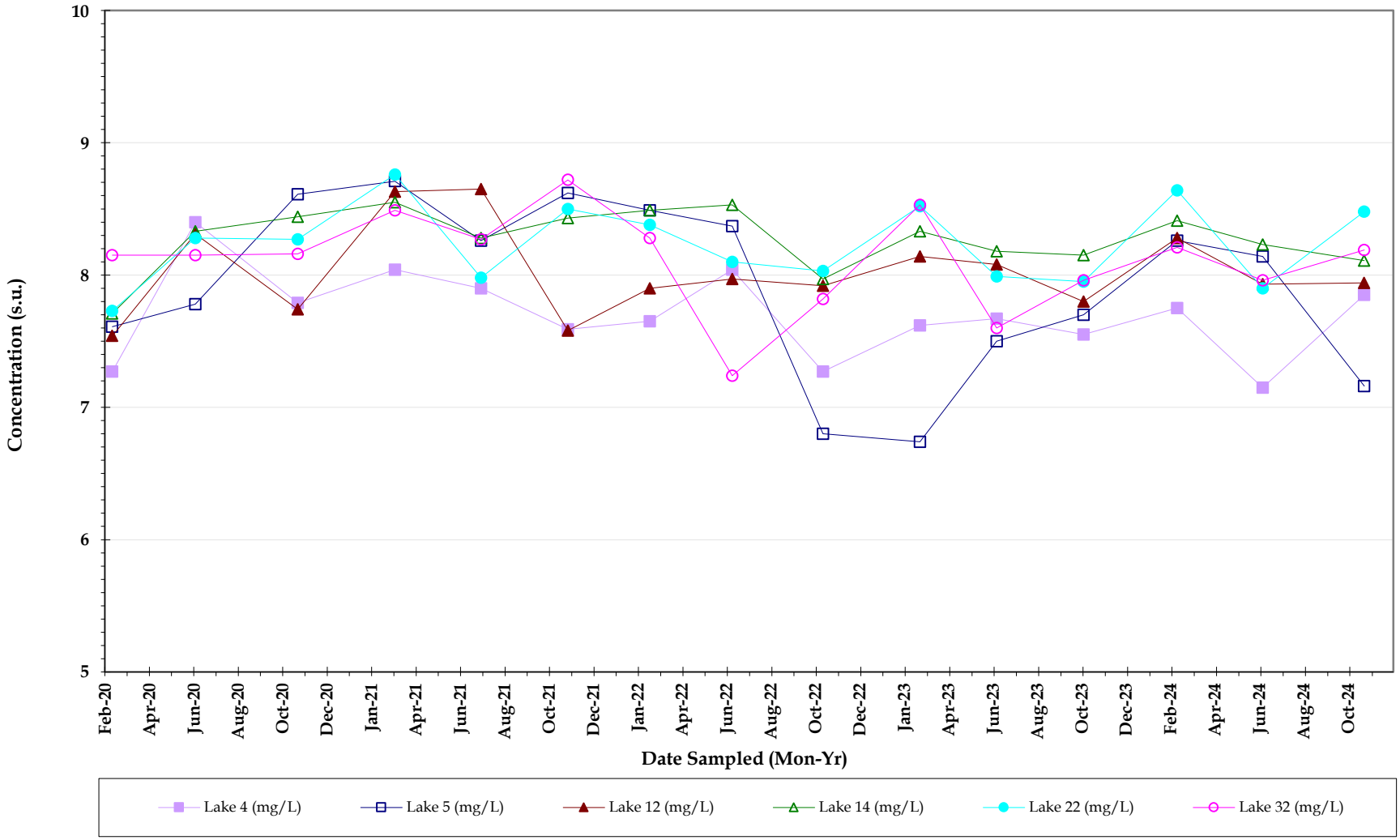



# Total kjeldahl nitrogen (TKN)

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

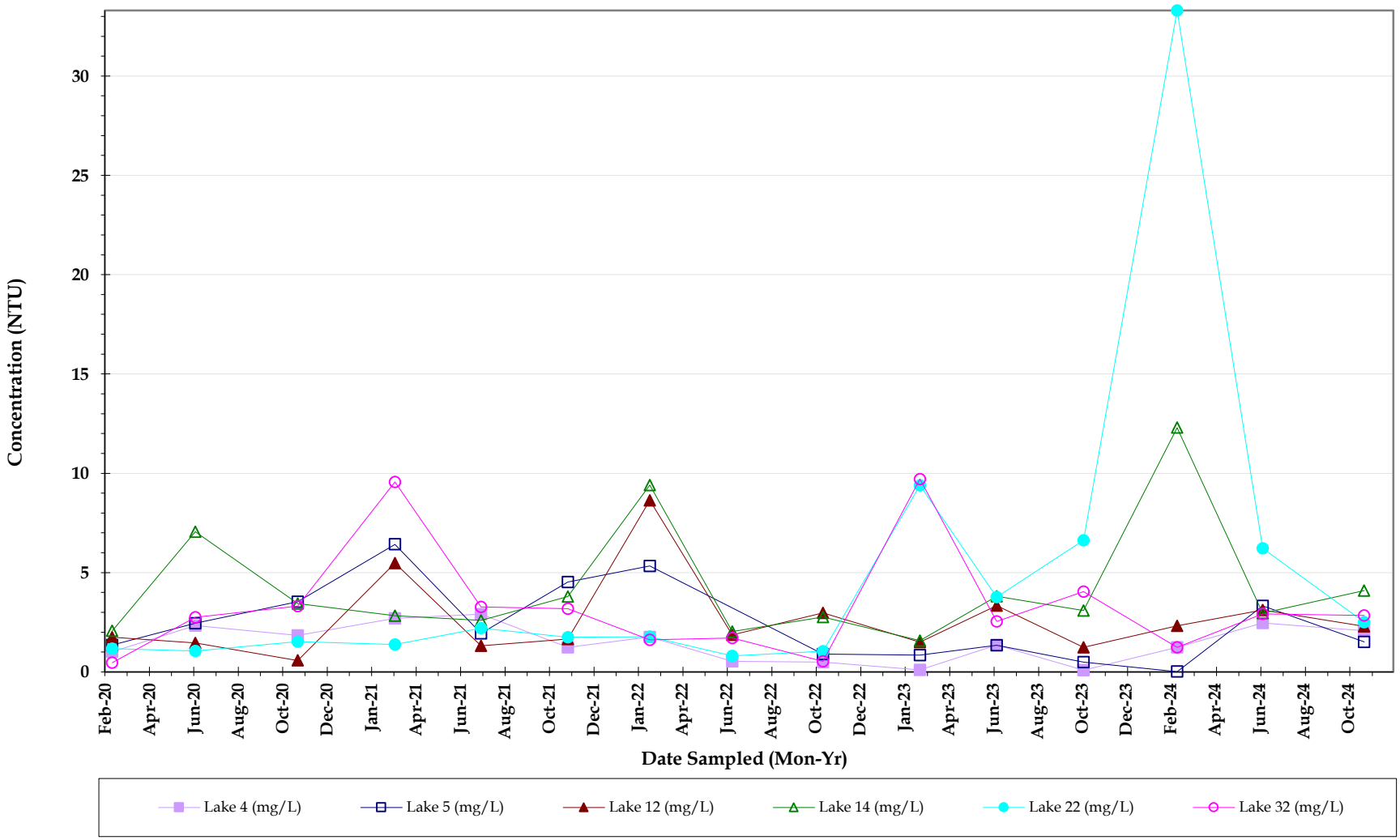



## pH, Field

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

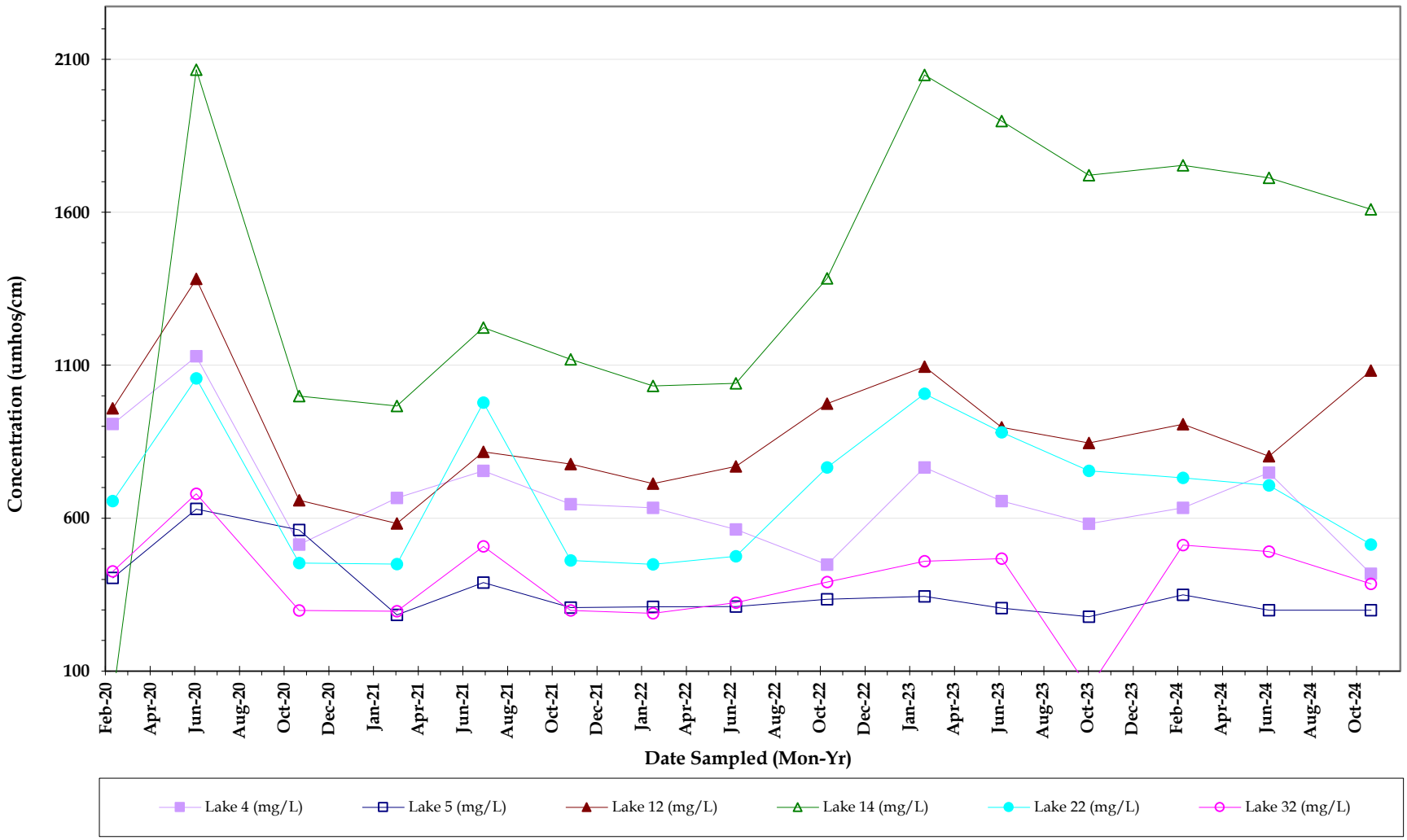



# Turbidity

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

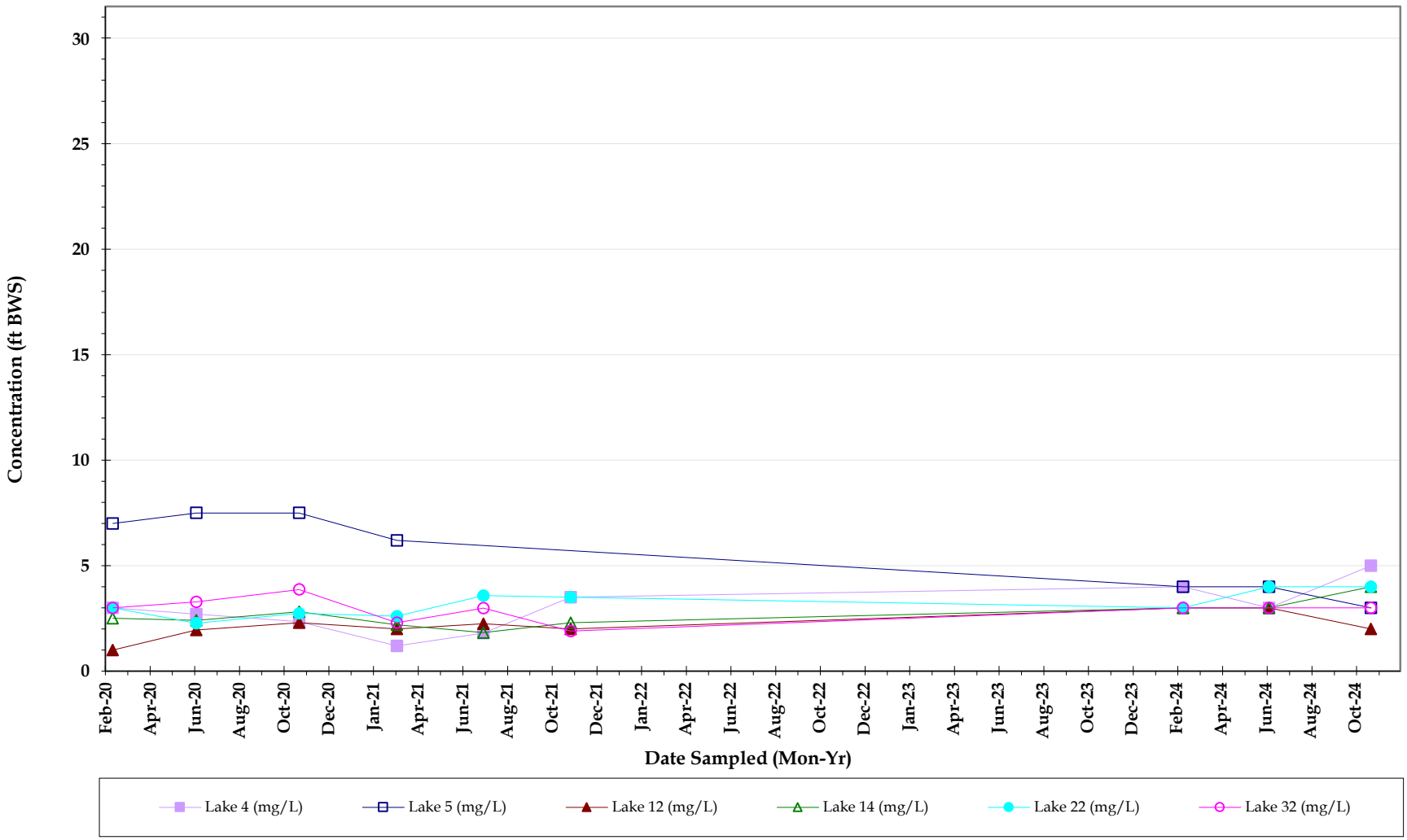



# Conductivity

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

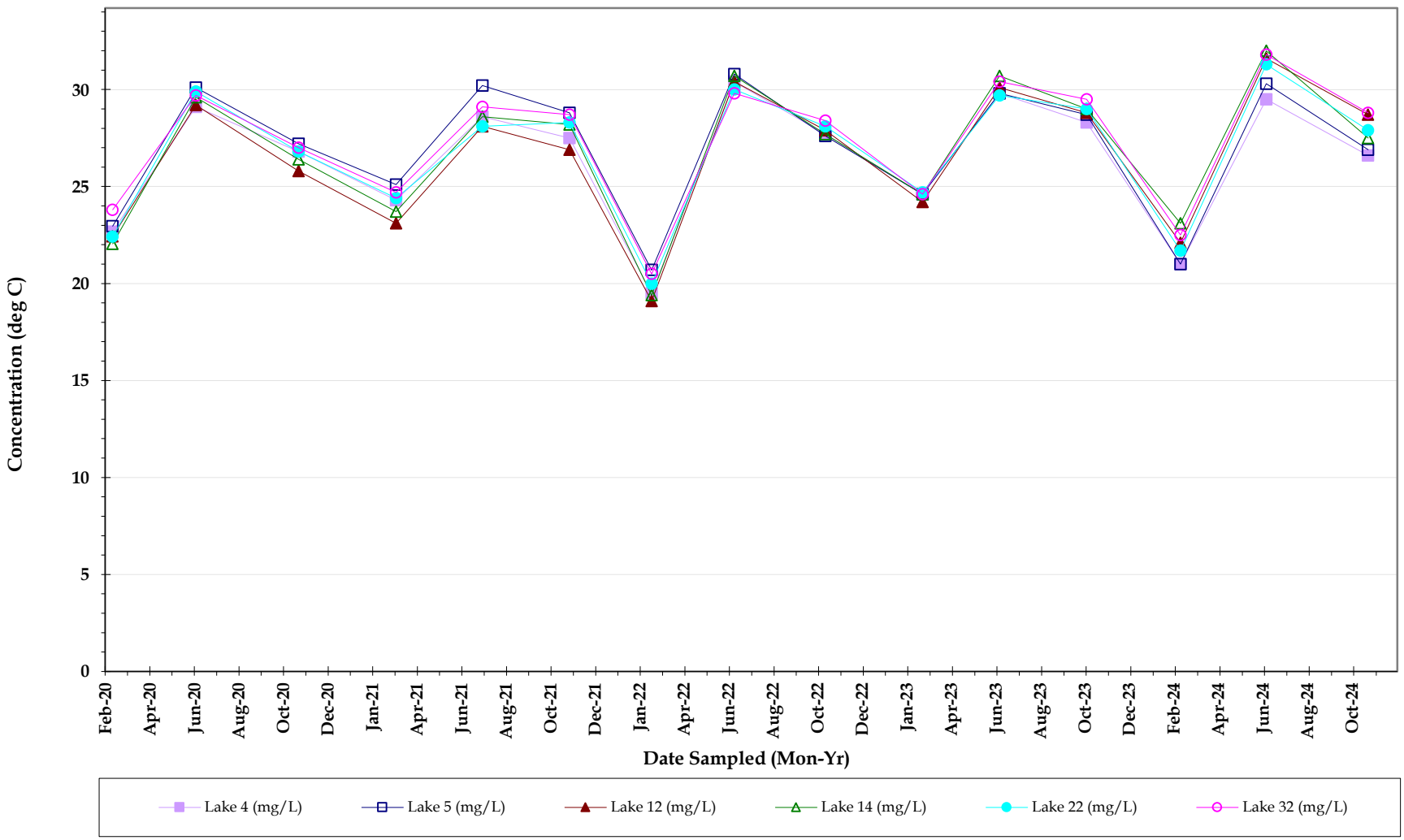



# Water Depth

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**




## Temperature, sample

*Treviso Bay*

*Water Quality Surface Water Sample results*

**OCTOBER 2024**

# Laboratory Analytical Report

FDOH Certification #E84167

BENCHMARK
EnviroAnalytical, Inc.

# ANALYTICAL TEST REPORT

## THESE RESULTS MEET NELAC STANDARDS

**Submission Number :** 24101083

G H D Services, Inc.
2675 Winkler Ave., Ste.180
Fort Myers, FL 33901

**Project Name :** TREVISO LAKES WQM
**Date Received :** 10/22/2024
**Time Received :** 14:49
**Project #:** 11147356-01

**Submission Number:** 24101083
**Sample Number:** 001
**Sample Description:** Lake 5
**Sample Date:** 10/21/2024
**Sample Time:** 10:30
**Sample Method:** Grab

| Parameter | Result | Units | MDL | PQL | Procedure | Analysis Date/Time | Analyst |
|---|---|---|---|---|---|---|---|
| AMMONIA NITROGEN | 0.035 | MG/L | 0.008 | 0.032 | 350.1 | 10/23/2024 18:13 | LM |
| TOTAL KJELDAHL NITROGEN | 0.653 | MG/L | 0.05 | 0.20 | 351.2 | 10/24/2024 13:39 | JS |
| ORTHO PHOSPHORUS AS P | 0.003 I | MG/L | 0.002 | 0.008 | 365.3 | 10/22/2024 17:30 | JS |
| TOTAL PHOSPHORUS AS P | 0.025 I | MG/L | 0.008 | 0.032 | 365.3 | 10/28/2024 15:19 | EDC |
| CHLOROPHYLL A | 3.20 | MG/M3 | 0.25 | 1.00 | 445.0 | 11/04/2024 9:35 | BV |
| TOTAL SUSPENDED SOLIDS | 0.570 U | MG/L | 0.570 | 2.280 | SM2540D | 10/24/2024 10:12 | IR |
| BIOCHEMICAL OXYGEN DEMAND | 1 U | MG/L | 1 | 4 | SM5210B | 10/22/2024 17:37 | LD/JR |
| NITRATE+NITRITE AS N | 0.018 I | MG/L | 0.006 | 0.024 | SYSTEA EASY | 10/23/2024 10:48 | LM |
| TOTAL NITROGEN | 0.671 | MG/L | 0.05 | 0.20 | SYSTEA+351 | 10/24/2024 13:39 | JS/LM |

**Submission Number:** 24101083
**Sample Number:** 002
**Sample Description:** Lake 4
**Sample Date:** 10/21/2024
**Sample Time:** 10:50
**Sample Method:** Grab

| Parameter | Result | Units | MDL | PQL | Procedure | Analysis Date/Time | Analyst |
|---|---|---|---|---|---|---|---|
| AMMONIA NITROGEN | 0.095 | MG/L | 0.008 | 0.032 | 350.1 | 10/23/2024 18:15 | LM |
| TOTAL KJELDAHL NITROGEN | 0.725 | MG/L | 0.05 | 0.20 | 351.2 | 10/24/2024 13:40 | JS |
| ORTHO PHOSPHORUS AS P | 0.019 | MG/L | 0.002 | 0.008 | 365.3 | 10/22/2024 17:30 | JS |
| TOTAL PHOSPHORUS AS P | 0.020 I | MG/L | 0.008 | 0.032 | 365.3 | 10/28/2024 15:20 | EDC |
| CHLOROPHYLL A | 11.9 | MG/M3 | 0.25 | 1.00 | 445.0 | 11/04/2024 9:35 | BV |
| TOTAL SUSPENDED SOLIDS | 2.00 I | MG/L | 0.570 | 2.280 | SM2540D | 10/24/2024 10:12 | IR |
| BIOCHEMICAL OXYGEN DEMAND | 1 U | MG/L | 1 | 4 | SM5210B | 10/22/2024 17:37 | LD/JR |
| NITRATE+NITRITE AS N | 0.022 I | MG/L | 0.006 | 0.024 | SYSTEA EASY | 10/23/2024 10:55 | LM |
| TOTAL NITROGEN | 0.747 | MG/L | 0.05 | 0.20 | SYSTEA+351 | 10/24/2024 13:40 | JS/LM |

**Submission Number:** 24101083 **Sample Date:** 10/21/2024
**Sample Number:** 003 **Sample Time:** 11:25
**Sample Description:** Lake 12 **Sample Method:** Grab

| Parameter | Result | Units | MDL | PQL | Procedure | Analysis Date/Time | Analyst |
|---|---|---|---|---|---|---|---|
| AMMONIA NITROGEN | 0.115 | MG/L | 0.008 | 0.032 | 350.1 | 10/23/2024 18:17 | LM |
| TOTAL KJELDAHL NITROGEN | 0.752 | MG/L | 0.05 | 0.20 | 351.2 | 10/24/2024 13:42 | JS |
| ORTHO PHOSPHORUS AS P | 0.004 I | MG/L | 0.002 | 0.008 | 365.3 | 10/22/2024 17:30 | JS |
| TOTAL PHOSPHORUS AS P | 0.019 I | MG/L | 0.008 | 0.032 | 365.3 | 10/28/2024 15:21 | EDC |
| CHLOROPHYLL A | 10.4 | MG/M3 | 0.25 | 1.00 | 445.0 | 11/04/2024 9:35 | BV |
| TOTAL SUSPENDED SOLIDS | 2.80 | MG/L | 0.570 | 2.280 | SM2540D | 10/24/2024 10:12 | IR |
| BIOCHEMICAL OXYGEN DEMAND | 1.04 I | MG/L | 1 | 4 | SM5210B | 10/22/2024 17:37 | LD/JR |
| NITRATE+NITRITE AS N | 0.053 | MG/L | 0.006 | 0.024 | SYSTEA EASY | 10/23/2024 11:39 | LM |
| TOTAL NITROGEN | 0.805 | MG/L | 0.05 | 0.20 | SYSTEA+351 | 10/24/2024 13:42 | JS/LM |

**Submission Number:** 24101083 **Sample Date:** 10/21/2024
**Sample Number:** 004 **Sample Time:** 12:10
**Sample Description:** Lake 14 **Sample Method:** Grab

| Parameter | Result | Units | MDL | PQL | Procedure | Analysis Date/Time | Analyst |
|---|---|---|---|---|---|---|---|
| AMMONIA NITROGEN | 0.029 I | MG/L | 0.008 | 0.032 | 350.1 | 10/23/2024 18:26 | LM |
| TOTAL KJELDAHL NITROGEN | 0.772 | MG/L | 0.05 | 0.20 | 351.2 | 10/24/2024 13:43 | JS |
| ORTHO PHOSPHORUS AS P | 0.007 I | MG/L | 0.002 | 0.008 | 365.3 | 10/22/2024 17:30 | JS |
| TOTAL PHOSPHORUS AS P | 0.020 I | MG/L | 0.008 | 0.032 | 365.3 | 10/28/2024 15:22 | EDC |
| CHLOROPHYLL A | 23.2 | MG/M3 | 0.25 | 1.00 | 445.0 | 11/04/2024 9:35 | BV |
| TOTAL SUSPENDED SOLIDS | 5.20 | MG/L | 0.570 | 2.280 | SM2540D | 10/24/2024 10:12 | IR |
| BIOCHEMICAL OXYGEN DEMAND | 1.10 I | MG/L | 1 | 4 | SM5210B | 10/22/2024 17:37 | LD/JR |
| NITRATE+NITRITE AS N | 0.015 I | MG/L | 0.006 | 0.024 | SYSTEA EASY | 10/23/2024 11:10 | LM |
| TOTAL NITROGEN | 0.787 | MG/L | 0.05 | 0.20 | SYSTEA+351 | 10/24/2024 13:43 | JS/LM |

**Submission Number:** 24101083 **Sample Date:** 10/21/2024
**Sample Number:** 005 **Sample Time:** 12:30
**Sample Description:** Lake 22 **Sample Method:** Grab

| Parameter | Result | Units | MDL | PQL | Procedure | Analysis Date/Time | Analyst |
|---|---|---|---|---|---|---|---|
| AMMONIA NITROGEN | 0.039 | MG/L | 0.008 | 0.032 | 350.1 | 10/23/2024 18:28 | LM |
| TOTAL KJELDAHL NITROGEN | 0.562 | MG/L | 0.05 | 0.20 | 351.2 | 10/24/2024 13:45 | JS |
| ORTHO PHOSPHORUS AS P | 0.005 I | MG/L | 0.002 | 0.008 | 365.3 | 10/22/2024 17:30 | JS |
| TOTAL PHOSPHORUS AS P | 0.166 | MG/L | 0.008 | 0.032 | 365.3 | 10/28/2024 15:28 | EDC |
| CHLOROPHYLL A | 8.92 | MG/M3 | 0.25 | 1.00 | 445.0 | 11/04/2024 9:35 | BV |
| TOTAL SUSPENDED SOLIDS | 2.40 | MG/L | 0.570 | 2.280 | SM2540D | 10/24/2024 10:12 | IR |
| BIOCHEMICAL OXYGEN DEMAND | 1 U | MG/L | 1 | 4 | SM5210B | 10/22/2024 17:37 | LD/JR |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| NITRATE+NITRITE AS N | 0.018 I | MG/L | 0.006 | 0.024 | SYSTEA EASY | 10/23/2024 11:01 | LM |
| TOTAL NITROGEN | 0.580 | MG/L | 0.05 | 0.20 | SYSTEA+351 | 10/24/2024 13:45 | JS/LM |

**Submission Number:** 24101083 **Sample Date:** 10/21/2024
**Sample Number:** 006 **Sample Time:** 12:55
**Sample Description:** Lake 32 **Sample Method:** Grab

| Parameter | Result | Units | MDL | PQL | Procedure | Analysis Date/Time | Analyst |
|---|---|---|---|---|---|---|---|
| AMMONIA NITROGEN | 0.056 | MG/L | 0.008 | 0.032 | 350.1 | 10/23/2024 18:30 | LM |
| TOTAL KJELDAHL NITROGEN | 1.11 | MG/L | 0.05 | 0.20 | 351.2 | 10/24/2024 15:16 | JS |
| ORTHO PHOSPHORUS AS P | 0.006 I | MG/L | 0.002 | 0.008 | 365.3 | 10/22/2024 17:30 | JS |
| TOTAL PHOSPHORUS AS P | 0.106 | MG/L | 0.008 | 0.032 | 365.3 | 10/28/2024 15:29 | EDC |
| CHLOROPHYLL A | 8.32 | MG/M3 | 0.25 | 1.00 | 445.0 | 11/04/2024 9:35 | BV |
| TOTAL SUSPENDED SOLIDS | 3.20 | MG/L | 0.570 | 2.280 | SM2540D | 10/24/2024 10:12 | IR |
| BIOCHEMICAL OXYGEN DEMAND | 1 U | MG/L | 1 | 4 | SM5210B | 10/22/2024 17:37 | LD/JR |
| NITRATE+NITRITE AS N | 0.059 | MG/L | 0.006 | 0.024 | SYSTEA EASY | 10/23/2024 11:04 | LM |
| TOTAL NITROGEN | 1.17 | MG/L | 0.05 | 0.20 | SYSTEA+351 | 10/24/2024 15:16 | JS/LM |

Haley Rin — 11/08/2024
Date

**Dr. Dale D. Dixon** Laboratory Director
**Haley Richardson** QC Manager / **Leah Lepore** QC Officer

## DATA QUALIFIERS THAT MAY APPLY:

A = Value reported is an average of two or more determinations.
B = Results based upon colony counts outside the ideal range.
H = Value based on field kit determination. Results may not be accurate.
I = Reported value is between the laboratory MDL and the PQL.
J1 = Estimated value. Surrogate recovery limits exceeded.
J2 = Estimated value. No quality control criteria exists for component.
J3 = Estimated value. Quality control criteria for precision or accuracy not met.
J4 = Estimated value. Sample matrix interference suspected.
J5 = Estimated value. Date questionable due to improper lab or field protocols.
K = Off-scale low. Value is known to be < the value reported.
L = Off-scale high. Value is known to be > the value reported.
N = Presumptive evidence of presence of material.
O = Sampled, but analysis lost or not performed.
Q = Sample held beyond accepted hold time.
T = Value reported is < MDL. Reported for informational purposes only and shall not be used in statistical analysis.
U = Analyte analyzed but not detected at the value indicated.
V = Analyte detected in sample and method blank. Results for this analyte in associated samples may be biased high. Standard, Duplicate and Spike values are within control limits. Reported data are usable.
Y = Analysis performed on an improperly preserved sample. Data may be inaccurate.
Z = Too many colonies were present (TNTC). The numeric value represents the filtration volume.
I = Data deviate from historically established concentration ranges.
? = Data rejected and should not be used. Some or all of QC data were outside criteria, and the presence or absence of the analyte cannot be determined from the data.
* = Not reported due to interference.
Oil & Grease - If client does not send sufficient sample quantity for spike evaluation surface water samples are supplied by the laboratory.

## NOTES:

MBAS calculated as LAS; molecular weight = 340.
PQL = 4xMDL.
ND = Not detected at or above the adjusted reporting limit.
G1 = Accuracy standard does not meet method control limits, but does meet lab control limits that are in agreement with USEPA generated data. USEPA letter available upon request.
G2 = Accuracy standard exceeds acceptable control limits. Duplicate and spike values are within control limits. Reported data are usable.

## COMMENTS:

Chlorophyll A lab filtered at E85086 on 10/22/24 at 0817.

For questions or comments regarding these results, please contact us at (941) 723-9986.

*Results relate only to the samples.*

**Benchmark EA South**
1001 Corporate Avenue, Suite 102
North Port, FL 34289
(941) 625-3137 / (800) 736-9986
(941) 423-7336 fax
Sample Temperature checked upon receipt at BEAS with Temperature Gun ID #7

**Benchmark EA, Inc.**
1711 12th St. East
Palmetto, FL 34221
(941) 723-9986 / (800) 736-9986
(941) 723-6061-fax
Sample Temperature checked upon receipt at BEA with Temperature Gun ID #258

**Client:** **GHD Services, Inc.** (HSA ENG)
2675 Winkler Ave. Suite 180
Ft. Myers Fl 33901
Erik Isern (239) 215-3914 Shannon Tucker 239-210-8653
Email EDD Reports to: ~~Connor Haydon~~ (Connor.Haydon@ghd.com)
**2023 PO# Q1024**
Jessica.walsh@ghd.com

**Kit Shipped to client via UPS Standard in 1 large cooler**

# Chain of Custody Form: Treviso Lakes WQM

Project Number: 11225022-09

Profile: 840, QC Report

Laboratory Submission #: 24101083

| Station ID | Sample Type[1] | Sample Matrix[2] | Parameters. Preservative[4]. Container Type[3] / Total # of Containers = 4 | | | | Laboratory Submission # |
|---|---|---|---|---|---|---|---|
| | | | Unique bottle ID 1A | Unique bottle ID 1B | Unique bottle ID 1C | Unique bottle ID 1D | |
| | | | $NO_3$-$NO_2$ (Systea easy) TKN (351.2) $NH_3$ (350.1) TP (365.3) T-N (Calc.) | BOD5 (SM5210B) TSS (SM2540D) | Ortho-Phos (Lab Filtered) (365.3) | Chlorophyll a (445.0) Filtered @ BEAS 10/22/24 0817 | |
| | | | 1.1mL 1:4 $H_2SO_4$ pH<2 Lot # 24-16 | Plain | Plain | Plain | |
| | | | 1 x ½ Pint Plastic | 1 x 2 Quart Plastic | 1 x ½ Pint Plastic | 1 x 500mL Opaque Plastic | |
| Lake 5 | Grab | SW | Date/Time: 10/21/24 | 1030 | | | 1 |
| Lake 4 | Grab | SW | Date/Time: | 1050 | | | 2 |
| Lake 12 | Grab | SW | Date/Time: | 1125 | | | 3 |
| Lake 14 | Grab | SW | Date/Time: | 1210 | | | 4 |
| Lake 22 | Grab | SW | Date/Time: | 1230 | | | 5 |
| Lake 32 | Grab | SW | Date/Time: | 1255 | | | 6 |

**Notes:**
1. "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).
2. "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).
3. "Container Type" is used to indicate whether the container is plastic (P) or glass (G).
4. **Sample must be refrigerated or stored in wet ice after collection. The temperature during storage should be less than or equal to 6°C (42.8°F).**
5. Under "Preservative," list any preservatives that were added to the sample container. Lot Number of preservative used is specific to the bottles included in the kit. NaThio, $H_2SO_4$ and $HNO_3$ do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 40mL vials are pre-preserved at manufacturing stage.
6. 2 Quart plastic bottles are not certified.

**Instructions:**
1. Each bottle has a label identifying sample ID, premeasured preservative contained in the bottle, sample type, client ID, and parameters for analysis.
2. The following information should be added to each bottle label after collection with permanent black ink: date and time of collection, sampler's name or initials, and any field number or ID.
3. All bottles not containing preservative may be rinsed with appropriate sample prior to collection.
4. The client is responsible for documentation of the sampling event. Please note special sampling events on the sample custody form.
5. Sample kit has been created by BEA using new, certified bottles unless otherwise noted.

Laboratory Sample Acceptability:
pH <2 : 7 BEA Temperature: 2.1°C
BEAS Temp: 5.9°C

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1 | Collector & Affiliation: (Print & Sign) Jessica Walsh GHD | Date: 10/21/24 | Time: 1500 | Received By & Affiliation: (Print & Sign) Brooke Kratenick BEAS | Date: 10/21/24 | Time: 1500 |
| 2 | Relinquished By & Affiliation: (Print & Sign) Brooke Kratenick BEAS | Date: 10/22/24 | Time: 1125 | Received By & Affiliation: (Print & Sign) | Date: 10/22/24 | Time: 1125 |
| 3 | Relinquished By & Affiliation: (Print & Sign) | Date: 10/22/24 | Time: 1444 | Received By & Affiliation: (Print & Sign) BEA | Date: 10/22/24 | Time: 1449 |
| 4 | Relinquished By & Affiliation: (Print & Sign) | Date: | Time: | Received By & Affiliation: (Print & Sign) | Date: | Time: |
| 5 | Relinquished By & Affiliation: (Print & Sign) | Date: | Time: | Received By & Affiliation: (Print & Sign) | Date: | Time: |

Page 1 of 1

**Submission Number:** 24101083
**Project Name:** TREVISO LAKES WQM

# QC REPORT

| SUBMISSION NUMBER | SAMPLE NUMBER | METHOD | ANALYTE | ANALYSIS DATE/TIME | QC FLAG | QC VALUE | SAMPLE RESULT | LR RESULT | LR %RSD | SPK RESULT | STD-SPK %REC |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 24101033 - 001 | 735086 | 350.1 | AMMONIA NITROGEN | 10/23/2024 16:32 | LR | | 22.100 | 22.000 | 0.54 | | |
| | | 350.1 | AMMONIA NITROGEN | 10/23/2024 16:19 | MB | 0.00 | 0.000 | | | | |
| 24101028 - 001 | 735081 | 350.1 | AMMONIA NITROGEN | 10/23/2024 16:29 | SPK | 1.00 | 0.000 | | | 1.050 | 99.9 |
| | | 350.1 | AMMONIA NITROGEN | 10/23/2024 17:58 | STD | 1.00 | 0.981 | | | | 98.1 |
| 24101033 - 001 | 735086 | 351.2 | TOTAL KJELDAHL NITROGEN | 10/24/2024 12:11 | LR | | 23.800 | 22.800 | 3.22 | | |
| | | 351.2 | TOTAL KJELDAHL NITROGEN | 10/24/2024 13:12 | MB | 0.00 | 0.000 | | | | |
| 24101033 - 002 | 735087 | 351.2 | TOTAL KJELDAHL NITROGEN | 10/24/2024 12:08 | SPK | 2.00 | 1.120 | | | 3.220 | 105.0 |
| | | 351.2 | TOTAL KJELDAHL NITROGEN | 10/24/2024 12:40 | STD | 2.00 | 2.140 | | | | 107.0 |
| 24101188 - 001 | 735277 | 365.3 | ORTHO PHOSPHORUS AS P | 10/22/2024 17:30 | LR | | 0.115 | 0.118 | 2.88 | | |
| | | 365.3 | ORTHO PHOSPHORUS AS P | 10/22/2024 17:22 | MB | 0.00 | 0.000 | | | | |
| 24101199 - 013 | 735333 | 365.3 | ORTHO PHOSPHORUS AS P | 10/22/2024 18:50 | SPK | 0.20 | 0.000 | | | 0.199 | 99.8 |
| | | 365.3 | ORTHO PHOSPHORUS AS P | 10/22/2024 17:35 | STD | 0.20 | 0.197 | | | | 98.3 |
| 24101077 - 002 | 735175 | 365.3 | TOTAL PHOSPHORUS AS P | 10/28/2024 13:33 | LR | | 505.000 | 500.000 | 5.71 | | |
| | | 365.3 | TOTAL PHOSPHORUS AS P | 10/28/2024 14:57 | MB | 0.00 | 0.000 | | | | |
| 24101188 - 028 | 735304 | 365.3 | TOTAL PHOSPHORUS AS P | 10/28/2024 16:15 | SPK | 0.20 | 0.000 | | | 0.192 | 93.8 |
| | | 365.3 | TOTAL PHOSPHORUS AS P | 10/28/2024 15:37 | STD | 0.20 | 0.192 | | | | 96.0 |
| 24081023 - 002 | 727377 | 445.0 | CHLOROPHYLL A | 11/04/2024 09:35 | LR | | 33.400 | 33.080 | 0.52 | | |
| | 100 | 445.0 | CHLOROPHYLL A | 11/04/2024 9:35 | MB | 0.00 | 0.000 | 0.000 | 0.00 | 0.000 | 0.0 |
| | | 445.0 | CHLOROPHYLL A | 11/04/2024 9:35 | STD | 42.93 | 41.518 | | | | 96.7 |
| 24101033 - 001 | 735086 | SM2540D | TOTAL SUSPENDED SOLIDS | 10/24/2024 10:12 | LR | | 16.000 | 16.000 | 0.00 | | |
| | | SM2540D | TOTAL SUSPENDED SOLIDS | 10/24/2024 10:12 | MB | 0.00 | 0.000 | | | | |
| | | SM2540D | TOTAL SUSPENDED SOLIDS | 10/24/2024 10:12 | STD | 951.00 | 876.000 | | | | 92.1 |
| 24101286 - 001 | 735457 | SM5210B | BIOCHEMICAL OXYGEN DEMAND | 10/22/2024 17:37 | LR | | 72.300 | 69.700 | 2.59 | | |
| | | SM5210B | BIOCHEMICAL OXYGEN DEMAND | 10/22/2024 17:37 | MB | 0.00 | 0.000 | | | | |
| | | SM5210B | BIOCHEMICAL OXYGEN DEMAND | 10/22/2024 17:37 | STD | 198.00 | 205.900 | | | | 104.0 |

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

| SUBMISSION NUMBER | SAMPLE NUMBER | METHOD | ANALYTE | ANALYSIS DATE/TIME | | QC FLAG | QC VALUE | SAMPLE RESULT | LR RESULT | LR %RSD | SPK RESULT | STD-SPK %REC |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 24101035 - 001 | 735090 | SYSTEA EASY | NITRATE+NITRITE AS N | 10/23/2024 | 10:34 | LR | | 3.200 | 3.230 | 0.85 | | |
| | | SYSTEA EASY | NITRATE+NITRITE AS N | 10/23/2024 | 10:54 | MB | 0.00 | 0.000 | | | | |
| 24101035 - 001 | 735090 | SYSTEA EASY | NITRATE+NITRITE AS N | 10/23/2024 | 10:33 | SPK | 2.00 | 1.200 | | | 3.200 | 100.0 |
| | | SYSTEA EASY | NITRATE+NITRITE AS N | 10/23/2024 | 10:40 | STD | 0.25 | 0.247 | | | | 98.8 |

**Comments:**

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

# Laboratory Data Compliance Memo

# Data Compliance Report

**November 27, 2024**

| | | | |
|---|---|---|---|
| **To** | Mr. Bruce Bernard<br>Manager of Field Operations<br>Calvin, Giordano & Associates, Inc.<br>1800 Eller Drive, Suite 600<br>Fort Lauderdale, FL 33316 | **Contact No.** | 716-205-1977 |
| **Copy to** | File | **Email** | Sheri.Finn@ghd.com |
| **From** | Sheri Finn/cs/42 | **Project No.** | 11225022 |
| **Project Name** | Treviso Bay Surface Water Sampling | | |
| **Subject** | Analytical Results Compliance Report<br>Surface Water Quality Monitoring<br>Treviso Bay<br>Naples, Florida<br>October 2024 | | |

*The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.*

## 1. Compliance Review

Samples were collected in October 2024 in support of the Treviso Bay Surface Water Quality Monitoring sampling. The analytical results are summarized in Table 1. All samples were prepared and analyzed within the method required holding times. The method blank results were non-detect. All reported laboratory control sample (LCS) analyses demonstrated acceptable accuracy. Laboratory duplicate analyses were performed for some analytes. All results were acceptable, indicating good analytical precision. The matrix spike (MS) results were evaluated per the laboratory limits. The MS analyses performed were acceptable, demonstrating good analytical accuracy.

Based on this compliance review, the results in Table 1 are acceptable for use.

Regards,

**Sheri Finn**
Analyst

# Surface Water Field Sheets

**SURFACE WATER FIELD SHEET**
**Station Information**

STATION ID: Lake 5

LOCATION: OFF of bank

DATE/TIME: 10/21/24 1030

ALL TIMES ARE: ~~ETZ~~ or CTZ (circle one)

WATERBODY TYPE: (Circle One)
- (Small Lake (>4 and <10HA) (collect samples in middle of open water))
- Large Lake (>10HA) (collect samples at selected location point)
- Small Stream (collect samples in representative area)
- Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 3 (feet) (Average of 2 measurements) Sample Depth: 1.5 (feet)

STREAM FLOW: (Circle One if applicable) No Flow | (Flow within Banks) | Flood Conditions

WATER LEVEL: (Circle One) Low | Normal | (High)

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn | Direct Grab with Sample Bottle | (Dipper) | Other _____

**Field Measurements** **Meter ID#** **Field Measurements Read By:** (initials) JW

| Time (24 hr.) | Surface Depth Collected (feet) | pH* (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
|---|---|---|---|---|---|---|---|
| 1030 | 1.5 | 7.16 | 6.44 | 80.6 | 26.9 | 299 | 1.51 |
| Time (24 hr.) | Bottom Depth Collected (feet) | pH (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
| | | | | | | | |

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: —

Samples immediately placed on ice? (Yes) No

**WEATHER CONDITIONS:** (circle) raining, (clear), partly cloudy, windy

**PERSONNEL ON SITE:** Jess Watson

**REMARKS:**

**SURFACE WATER FIELD SHEET**
**Station Information**

Trawisa Bay

STATION ID: Lake 4

LOCATION: OFF of weir

DATE/TIME: 10/21/24 1050

ALL TIMES ARE: (ETZ) or CTZ (circle one)

WATERBODY TYPE: (Circle One)
(Small Lake (>4 and <10HA) (collect samples in middle of open water)) Large Lake (>10HA) (collect samples at selected location point)
Small Stream (collect samples in representative area) Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: (Average of 2 measurements) 5 (feet) Sample Depth: 2.5 (feet)

STREAM FLOW: (Circle One if applicable) No Flow (Flow within Banks) Flood Conditions

WATER LEVEL: (Circle One) Low Normal (High)

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle (Dipper) Other _____

**Field Measurements** **Meter ID#** **Field Measurements Read By:** (initials) JW

| Time (24 hr.) | Surface Depth Collected (feet) | pH* (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
|---|---|---|---|---|---|---|---|
| 1050 | 2.5 | 7.85 | 6.01 | 74.9 | 26.6 | 418 | 2.07 |
| Time (24 hr.) | Bottom Depth Collected (feet) | pH (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
| | | | | | | | |

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: —

Samples immediately placed on ice? (Yes) No

**WEATHER CONDITIONS:** (circle) raining, clear, partly cloudy, (windy)

**PERSONNEL ON SITE:** JW

**REMARKS:**

**SURFACE WATER FIELD SHEET**
**Station Information**

STATION ID: Lake 12

LOCATION: OFF OF bank

DATE/TIME: 10/21/24 1125

ALL TIMES ARE: (ETZ) or CTZ (circle one)

WATERBODY TYPE: (Circle One)
- (Small Lake (>4 and <10HA) (collect samples in middle of open water))
- Large Lake (>10HA) (collect samples at selected location point)
- Small Stream (collect samples in representative area)
- Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 2 (feet) (Average of 2 measurements) Sample Depth: 1 (feet)

STREAM FLOW: (Circle One if applicable) No Flow | (Flow within Banks) | Flood Conditions

WATER LEVEL: (Circle One) Low | Normal | (High)

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn | Direct Grab with Sample Bottle | (Dipper) | Other _____

**Field Measurements** **Meter ID#** **Field Measurements Read By:** (initials) DW

| Time (24 hr.) | Surface Depth Collected (feet) | pH* (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
|---|---|---|---|---|---|---|---|
| 1125 | 1 | 7.94 | ~~1.002~~ 7.89 | ~~102~~ 101.8 | 28.7 | 1082 | 2.30 |
| Time (24 hr.) | Bottom Depth Collected (feet) | pH (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
| | | | | | | | |

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: /

Samples immediately placed on ice? (Yes) No

**WEATHER CONDITIONS:** (circle) raining, (clear,) partly cloudy, (windy)

**PERSONNEL ON SITE:** DW,

**REMARKS:**

## SURFACE WATER FIELD SHEET
### Station Information

STATION ID: Lake 14

LOCATION: OFF OF bank

DATE/TIME: 10/21 1210

ALL TIMES ARE: (ETZ) or CTZ (circle one)

WATERBODY TYPE: (Circle One)
- (Small Lake (>4 and <10HA) (collect samples in middle of open water)
- Large Lake (>10HA) (collect samples at selected location point)
- Small Stream (collect samples in representative area)
- Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 4 (feet) (Average of 2 measurements) Sample Depth: 2 (feet)

STREAM FLOW: (Circle One if applicable) No Flow / (Flow within Banks) / Flood Conditions

WATER LEVEL: (Circle One) Low / Normal / (High)

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn / Direct Grab with Sample Bottle / (Dipper) / Other

**Field Measurements** **Meter ID#** **Field Measurements Read By:** (initials) JW

| Time (24 hr.) | Surface Depth Collected (feet) | pH* (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
|---|---|---|---|---|---|---|---|
| 1210 | 2 | 8.11 | 7.45 | 94.7 | 27.5 | 1609 | ~~4.10~~ |
| Time (24 hr.) | Bottom Depth Collected (feet) | pH (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
| | | | | | | | 4.10 |

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: —

Samples immediately placed on ice? (Yes) No

**WEATHER CONDITIONS:** (circle) raining, clear, (partly cloudy), (windy)

**PERSONNEL ON SITE:** JW

**REMARKS:**

**SURFACE WATER FIELD SHEET**
**Station Information**

STATION ID: Lake 22

LOCATION: OFF OF bank

DATE/TIME: 10/21/24 1230

ALL TIMES ARE: (ETZ) or CTZ (circle one)

WATERBODY TYPE: (Circle One)
- ~~Small Lake (>4 and <10HA)~~ (collect samples in middle of open water)
- Large Lake (>10HA) (collect samples at selected location point)
- Small Stream (collect samples in representative area)
- Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: (Average of 2 measurements) 4 (feet) Sample Depth: 2 (feet)

| | | | | | |
|---|---|---|---|---|---|
| STREAM FLOW: | (Circle One if applicable) | No Flow | Flow within Banks | Flood Conditions | |
| WATER LEVEL: | (Circle One) | Low | Normal | High | |
| WATER SAMPLE COLLECTION DEVICE | (Circle One) | Van Dorn | Direct Grab with Sample Bottle | Dipper | Other |

**Field Measurements** **Meter ID#** **Field Measurements Read By:** (initials) JW

| Time (24 hr.) | Surface Depth Collected (feet) | pH* (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
|---|---|---|---|---|---|---|---|
| 1230 | 2 | 8.48 | 7.70 | 98.1 | 27.9 | 514 | 2.51 |
| Time (24 hr.) | Bottom Depth Collected (feet) | pH (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
| | | | | | | | |

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2: –

Samples immediately placed on ice? (Yes) No

**WEATHER CONDITIONS:** (circle) raining, clear, partly cloudy, windy

**PERSONNEL ON SITE:** JW

**REMARKS:** coagulated algae along SW bank

## SURFACE WATER FIELD SHEET
### Station Information

STATION ID:

LOCATION: Lake 32

DATE/TIME: off of bank

ALL TIMES ARE: 10/21/24 1255

~~EDT~~ or CDT (circle one)

WATERBODY TYPE: (Circle One)

- Small Lake (>4 and <10HA) (collect samples in middle of open water) — (circled)
- Large Lake (>10HA) (collect samples at selected location point)
- Small Stream (collect samples in representative area)
- Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: (Average of 2 measurements) 3 (feet) Sample Depth: 1.5 (feet)

STREAM FLOW: (Circle One if applicable) — No Flow; Flow within Banks (circled); Flood Conditions

WATER LEVEL: (Circle One) — Low; Normal; High (circled)

WATER SAMPLE COLLECTION DEVICE (Circle One) — Van Dorn; Direct Grab with Sample Bottle; Dipper (circled); Other

**Field Measurements**

Meter ID#

Field Measurements Read By: (initials) JW

| Time (24 hr.) | Surface Depth Collected (feet) | pH* (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
|---|---|---|---|---|---|---|---|
| 1255 | 1.5 | 8.19 | 6.93 | 90.0 | 28.8 | 385 | 2.84 |
| Time (24 hr.) | Bottom Depth Collected (feet) | pH (SU) | D.O.(mg./L) | D.O. (%) | Temp (°C) | Conductivity (µmhos/cm) | Turbidity (NTU) |
| | | | | | | | |

*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice? ✓ Yes No

**WEATHER CONDITIONS:** (circle) raining, clear, (partly cloudy), (windy)

**PERSONNEL ON SITE:** JW

**REMARKS:**

SOLITUDE
LAKE MANAGEMENT


# Wentworth Estates CDD at Treviso Bay
# Waterway Inspection Report

**Reason for Inspection:** Routine Scheduled

**Inspection Date:** 2025-01-28

**Prepared for:**

Wentworth Estates CDD at Treviso Bay
Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard
Naples, Florida 34113

**Prepared by:**

Mason Maher, Field Operations Manager- Environmental Scientist

Ft. Myers Field Office
SOLITUDELAKEMANAGEMENT.COM
888.480.LAKE (5253)

## TABLE OF CONTENTS

## Site: 1

**Comments:**

Normal growth observed

Shoreline is well maintained. Littoral plants looking good.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 2

**Comments:**

Normal growth observed

Shoreline is well maintained. Chara growth controlled. New littoral planting s look good

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 3

**Comments:**

Site looks good

Shoreline is well maintained. Monitor submersed vegetation and treat as needed.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 4

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed are at controlled levels. Monitor for subsequent algae growth.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 5

**Comments:**

Normal growth observed

Shoreline is well maintained. Minor surface algae observed around the perimeter.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 6

**Comments:**

Normal growth observed

Shoreline is well maintained. Monitor chara as previous treatments look good.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 7

**Comments:**

Normal growth observed

Torpedograss and chara is at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 8

**Comments:**

Site looks good

Shoreline is well maintained. Chara growth is at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 9

**Comments:**

Normal growth observed

Shoreline is well maintained. Chara growth is maintained. Erosion observed adjacent to south end of bulkhead.

**Action Required:**

Routine maintenance next visit

**Target:**

Muskgrass

## Site: 10

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 11

**Comments:**

Normal growth observed

Shoreline is well maintained. Algae and submersed vegetation is at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 12

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 13

**Comments:**

Normal growth observed

Shoreline is well maintained. Submersed vegetation and algae at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 14

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 15

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 16

**Comments:**

Normal growth observed

Previous littoral treatments look good. Minor surface algae observed in and around the littorals.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 17

**Comments:**

Requires attention

Shoreline is well maintained. Chara and algae at controlled levels.

**Action Required:**

Treat within 7 days

**Target:**

Muskgrass

## Site: 18

**Comments:**

Normal growth observed

Shoreline is well maintained. Minimal Illinois pondweed at lakes edge.

**Action Required:**

Routine maintenance next visit

**Target:**

Submersed vegetation

## Site: 19

**Comments:**

Normal growth observed

Shoreline is well maintained. Minimal bottom algae present. Consider treating the gulf spikerush growing towards the middle of the lake.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 20

**Comments:**

Site looks good

Shoreline is well maintained. Continue to monitor submersed growth and treat as needed. Growth is at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Submersed vegetation

## Site: 21

**Comments:**

Normal growth observed

Shoreline is well maintained. Continue to monitor submersed and surface algae.

**Action Required:**

Routine maintenance next visit

**Target:**

Sub-surface algae

## Site: 22

**Comments:**

Site looks good

Shoreline is well maintained.
Chara is at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 23

**Comments:**

Site looks good

Shoreline is well maintained.
Submersed and algae at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 24

**Comments:**

Site looks good

Shoreline is well maintained.
Algae requires treatment.

**Action Required:**

Treat within 7 days

**Target:**

Surface algae

## Site: 25

### Comments:

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels. Some erosion was noted around control structure. Water levels are below control and not flowing

### Action Required:

Routine maintenance next visit

### Target:

Species non-specific

## Site: 26

### Comments:

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

### Action Required:

Routine maintenance next visit

### Target:

Species non-specific

## Site: 27

### Comments:

Normal growth observed

Shoreline is well maintained. Monitor and treat as needed for submerged plants.

### Action Required:

Routine maintenance next visit

### Target:

Submersed vegetation

## Site: 28

**Comments:**

Normal growth observed

Shoreline is well maintained. Chara and algae will require treatment.

**Action Required:**

Treat within 7 days

**Target:**

Muskgrass

## Site: 29

**Comments:**

Normal growth observed

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 30

**Comments:**

Requires attention

Shoreline is well maintained. washout observed behind the pool.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 31

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 32

**Comments:**

Requires attention

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 33

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 34

**Comments:**

Normal growth observed

Shoreline is well maintained. Small amounts of algae in littoral areas.

**Action Required:**

Routine maintenance next visit

**Target:**

Surface algae

## Site: 35

**Comments:**

Normal growth observed

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels and mostly in the littoral areas.

**Action Required:**

Routine maintenance next visit

**Target:**

Surface algae

## Site: 36

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 37

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 38

**Comments:**

Requires attention

Shoreline is well maintained. Algae will need to be treated.

**Action Required:**

Routine maintenance next visit

**Target:**

Surface algae

## Site: 39

**Comments:**

Requires attention

Shoreline is well maintained. Small band of algae along perimeter. Monitor hydrilla in the littorals.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 40

**Comments:**

Normal growth observed

Shoreline growth well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 41

**Comments:**

Site looks good

Shoreline is well maintained. Algae and submersed vegetation are at controlled levels.

**Action Required:**

Routine maintenance next visit

**Target:**

Species non-specific

## Site: 42

**Comments:**

Requires attention

Shoreline is well maintained. Algae has been treated but will require follow up on next visit. Some erosion on home owners edges are visible

**Action Required:**

Routine maintenance next visit

**Target:**

Surface algae

## Management Summary

- Overall the lakes are in good condition. The amount of chara/ submersed vegetation and algae has been reduced significantly since the previous inspection. Lakes9,17,24,28 and 42 will continue to be targeted until growth has been reduced.

-Water levels are continue to recede as we go further into our dry season.

- Shoreline weeds are minimal across the entire community.

- Surface algae has improved significantly since the previous inspection. Most of the algae issues is located in and around the littorals as the water levels drop. Lake 42 has shown improvements since last inspection.

- Recommend adding lake dye to the annual contract to shade out the lakes and prevent future growth of the submersed vegetation.

-Next inspection report will be on April 2025

| Site | Comments | Target | Action Required |
|---|---|---|---|
| 1 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 2 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 3 | Site looks good | Species non-specific | Routine maintenance next visit |
| 4 | Site looks good | Species non-specific | Routine maintenance next visit |
| 5 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 6 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 7 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 8 | Site looks good | Species non-specific | Routine maintenance next visit |
| 9 | Normal growth observed | Muskgrass | Routine maintenance next visit |
| 10 | Site looks good | Species non-specific | Routine maintenance next visit |
| 11 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 12 | Site looks good | Species non-specific | Routine maintenance next visit |
| 13 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 14 | Site looks good | Species non-specific | Routine maintenance next visit |
| 15 | Site looks good | Species non-specific | Routine maintenance next visit |
| 16 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 17 | Requires attention | Muskgrass | Treat within 7 days |
| 18 | Normal growth observed | Submersed vegetation | Routine maintenance next visit |
| 19 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 20 | Site looks good | Submersed vegetation | Routine maintenance next visit |
| 21 | Normal growth observed | Sub-surface algae | Routine maintenance next visit |
| 22 | Site looks good | Species non-specific | Routine maintenance next visit |
| 23 | Site looks good | Species non-specific | Routine maintenance next visit |
| 24 | Site looks good | Surface algae | Treat within 7 days |
| 25 | Site looks good | Species non-specific | Routine maintenance next visit |
| 26 | Site looks good | Species non-specific | Routine maintenance next visit |
| 27 | Normal growth observed | Submersed vegetation | Routine maintenance next visit |
| 28 | Normal growth observed | Muskgrass | Treat within 7 days |
| 29 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 30 | Requires attention | Species non-specific | Routine maintenance next visit |
| 31 | Site looks good | Species non-specific | Routine maintenance next visit |
| 32 | Requires attention | Species non-specific | Routine maintenance next visit |

| | | | |
|---|---|---|---|
| 33 | Site looks good | Species non-specific | Routine maintenance next visit |
| 34 | Normal growth observed | Surface algae | Routine maintenance next visit |
| 35 | Normal growth observed | Surface algae | Routine maintenance next visit |
| 36 | Site looks good | Species non-specific | Routine maintenance next visit |
| 37 | Site looks good | Species non-specific | Routine maintenance next visit |
| 38 | Requires attention | Surface algae | Routine maintenance next visit |
| 39 | Requires attention | Species non-specific | Routine maintenance next visit |
| 40 | Normal growth observed | Species non-specific | Routine maintenance next visit |
| 41 | Site looks good | Species non-specific | Routine maintenance next visit |
| 42 | Requires attention | Surface algae | Routine maintenance next visit |


Wentworth Estates CDD
Site Map
6/1/2022
Naples Manor
Tamiami Trail E
#1
#2
#3
#4
#5
#6
#7
#8
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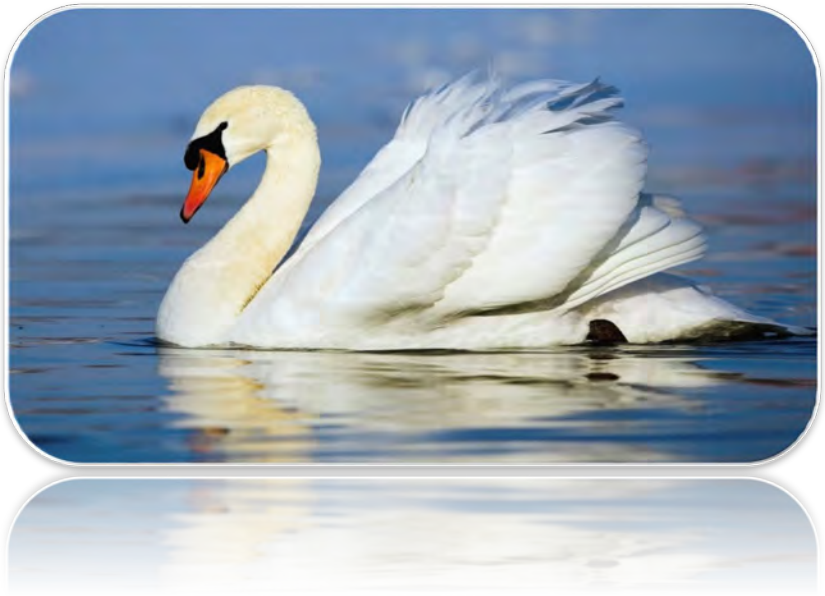
#40
#41
#42
Google Earth
4000 ft
N

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



# FINANCIAL STATEMENTS – DECEMBER 2024

FISCAL YEAR 2025


**PREPARED BY:**

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

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

## *Wentworth Estates Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Wentworth Estates Community Develoment District**
**Balance Sheet**
**for the Period Ending December 31, 2024**

| | Governmental Funds | | Account Groups | | Totals (Memorandum Only) |
|---|---|---|---|---|---|
| | General Fund | Debt Service Fund Series 2021 | General Long Term Debt | Fixed Assets | |
| **Assets** | | | | | |
| **Cash and Investments** | | | | | |
| General Fund - Invested Cash | $ 1,833,045 | $ - | $ - | $ - | $ 1,833,045 |
| General Fund - Hancock Bank | | | | | - |
| Construction Account | - | - | - | - | - |
| Costs of Issuance Account | - | - | - | - | - |
| Debt Service Fund | | | | | |
| Interest Account | - | - | - | - | - |
| Sinking Account | - | - | - | - | - |
| Reserve Account | - | - | - | - | - |
| Revenue | - | 1,548,073 | - | - | 1,548,073 |
| Prepayment Account | - | - | - | - | - |
| Deferred Cost Account | - | - | - | - | - |
| Capital Project Fund - Series 2018 | - | - | - | - | - |
| **Due from Other Funds** | | | | | |
| General Fund | - | 56,210 | - | - | 56,210 |
| Debt Service Fund(s) | - | - | - | - | - |
| **Market Valuation Adjustments** | - | - | - | - | - |
| **Accrued Interest Receivable** | - | - | - | - | - |
| **Assessments Receivable** | - | - | - | - | - |
| **Prepaid Expenses** | - | - | - | - | - |
| **Amount Available in Debt Service Funds** | - | - | 1,604,283 | - | 1,604,283 |
| **Amount to be Provided by Debt Service Funds** | - | - | 17,134,717 | - | 17,134,717 |
| **Investment in General Fixed Assets (net of depreciation)** | - | - | - | 32,980,946 | 32,980,946 |
| **Total Assets** | **$ 1,833,045** | **$ 1,604,283** | **$ 18,739,000** | **$ 32,980,946** | **$ 55,157,275** |

**Prepared by:**

**Wentworth Estates Community Develoment District**
**Balance Sheet**
**for the Period Ending December 31, 2024**

| | Governmental Funds | | Account Groups | | Totals (Memorandum Only) |
|---|---|---|---|---|---|
| | General Fund | Debt Service Fund Series 2021 | General Long Term Debt | Fixed Assets | |
| **Liabilities** | | | | | |
| **Accounts Payable & Payroll Liabilities** | $ - | $ - | $ - | $ - | $ - |
| **Due to Other Funds** | | | | | - |
| General Fund | - | - | - | - | - |
| Debt Service Fund(s) | 56,210 | - | - | - | 56,210 |
| **Loan - TB Master Turnover, Inc.** | - | - | - | - | - |
| **Due to Bondholders** | - | - | - | - | - |
| **Bonds Payable** | | | | | - |
| Current Portion (Due within 12 months) | - | - | 1,278,000 | - | 1,278,000 |
| Long Term | - | - | 17,461,000 | - | 17,461,000 |
| **Total Liabilities** | **$ 56,210** | **$ -** | **$ 18,739,000** | **$ -** | **$ 18,795,210** |
| **Fund Equity and Other Credits** | | | | | |
| **Investment in General Fixed Assets** | - | - | - | 32,980,946 | 32,980,946 |
| **Fund Balance** | | | | | |
| **Restricted** | | | | | |
| Beginning: October 1, 2024 (Unaudited) | - | 349,040 | - | - | 1,781,472 |
| Results from Current Operations | - | 1,255,243 | - | - | (177,189) |
| **Unassigned** | | | | | - |
| Beginning: October 1, 2024 (Unaudited) | 815,006 | - | - | - | 815,006 |
| Results from Current Operations | 961,830 | - | - | - | 961,830 |
| **Total Fund Equity and Other Credits** | **$ 1,776,835** | **$ 1,604,283** | **$ -** | **$ 32,980,946** | **$ 36,362,065** |
| **Total Liabilities, Fund Equity and Other Credits** | **$ 1,833,045** | **$ 1,604,283** | **$ 18,739,000** | **$ 32,980,946** | **$ 55,157,275** |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Revenue and Other Sources** | | | | | | |
| **Carryforward** | $ - | $ - | $ - | $ - | $ - | |
| **Interest** | | | | | | |
| Interest - General Checking | - | - | - | - | - | N/A |
| **Special Assessment Revenue** | | | | | | |
| Special Assessments - On-Roll | 21,171 | 360,721 | 1,028,031 | 1,409,923 | 1,680,164 | 84% |
| Special Assessments - Off-Roll | - | - | - | - | - | N/A |
| **Miscellaneous Revenue** | - | - | - | - | - | N/A |
| **Intergovernmental Transfers In** | - | - | - | - | - | |
| **Total Revenue and Other Sources:** | **$ 21,171** | **$ 360,721** | **$ 1,028,031** | **$ 1,409,923** | **$ 1,680,164** | **84%** |
| **Expenditures and Other Uses** | | | | | | |
| **Legislative** | | | | | | |
| Board of Supervisor's - Fees | - | - | - | - | 6,000 | 0% |
| Board of Supervisor's - Taxes | - | - | - | - | - | N/A |
| **Executive** | | | | | | |
| Professional Management | 4,750 | 4,750 | 4,750 | 14,250 | 57,000 | 25% |
| **Financial and Administrative** | | | | | | |
| Audit Services | - | - | - | - | 5,500 | 0% |
| Accounting Services | 1,667 | 1,667 | 1,667 | 5,000 | 20,000 | 25% |
| Assessment Roll Services | 1,042 | 1,042 | 1,042 | 3,125 | 12,500 | 25% |
| Assessment Methodology Services | - | | | - | - | N/A |
| Arbitrage Rebate Services | - | - | - | - | 500 | 0% |
| **Other Contractual Services** | | | | | | |
| Recording and Transcription | - | - | - | - | - | N/A |
| Legal Advertising | - | - | - | - | 2,900 | 0% |
| Trustee Services | - | - | - | - | 8,400 | 0% |
| Dissemination | - | - | - | - | - | N/A |
| Property Appraiser/Tax Collector Fees | 6 | 6,432 | 273 | 6,711 | 11,800 | 57% |
| Bank Service Charges | - | - | - | - | 250 | 0% |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Travel and Per Diem** | - | - | - | - | - | N/A |
| **Communications & Freight Services** | | | | | | |
| Telephone | - | - | - | - | - | N/A |
| Postage, Freight & Messenger | - | 9 | - | 9 | 300 | 3% |
| **Insurance** | 73,266 | - | - | 73,266 | 72,000 | 102% |
| **Printing & Binding** | - | - | - | - | 250 | 0% |
| **Website Development** | - | - | - | - | 1,750 | 0% |
| **Subscription & Memberships** | - | 175 | - | 175 | 175 | 100% |
| **Emergency & Disaster Relief Services** | | | | | | |
| Hurricane Milton | - | 1,723 | 22,740 | 24,463 | - | N/A |
| **Legal Services** | | | | | | |
| Legal - General Counsel | - | - | 677 | 677 | 10,000 | 7% |
| Legal - Foreclosure Counsel | - | - | - | - | - | N/A |
| Legal - Tax Counsel | - | - | - | - | - | N/A |
| Legal - Bond/Disclosure Counsel | - | - | - | - | - | N/A |
| **Other General Government Services** | | | | | | |
| Engineering Services - General | - | - | 6,110 | 6,110 | 7,500 | 81% |
| Engineering Services - Assets | - | - | - | - | - | N/A |
| Reserve Study Report | - | - | - | - | - | N/A |
| Stormwater Needs Analysis | - | - | - | - | - | N/A |
| Contingencies | - | - | - | - | - | N/A |
| **Sub-Total:** | **80,730** | **15,797** | **37,259** | **133,786** | **216,825** | **62%** |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Community Wide Irrigation System** | | | | | | |
| Consumptive Use Permit Monitoring | - | - | - | - | 38,000 | 0% |
| **Stormwater Management Services** | | | | | | |
| Professional Services | | | | | | |
| Asset Management | - | 3,500 | 3,500 | 7,000 | 42,000 | 17% |
| Mitigation Monitoring | - | - | - | - | 4,800 | 0% |
| NPDES Reporting | - | - | - | - | 2,400 | 0% |
| Utility Services | | | | | | |
| Electric - Aeration System | 117 | - | - | 117 | - | N/A |
| Repairs & Maintenance | | | | | | |
| Lake & Wetland System | | | | | | |
| Aquatic Weed Control | - | 7,210 | 7,805 | 15,014 | 95,000 | 16% |
| Lake Bank Maintenance | - | - | - | - | 2,000 | 0% |
| Water Quality Testing | - | - | - | - | 14,500 | 0% |
| Water Control Structures | - | - | - | - | 27,000 | 0% |
| Grass Carp Installation | - | - | - | - | - | N/A |
| Aeration System | - | 624 | - | 624 | 1,000 | 62% |
| Littoral Shelf Barrier/Replant | - | - | - | - | - | N/A |
| Cane Toad Removal | - | - | - | - | 3,100 | 0% |
| Lake & Wetland System - Other | - | - | - | - | - | N/A |
| Preserves/Wetland System | | | | | | |
| Routine Maintenance | - | 10,790 | - | 10,790 | 48,000 | 22% |
| Water Quality Testing | - | - | - | - | - | N/A |
| Preserve Trail, Boardwalk, Lookout | - | - | - | - | 9,000 | 0% |
| Pressure Clean Boardwalk & Lookout | - | - | - | - | - | N/A |
| Preserve Trail Material | - | - | - | - | 4,000 | 0% |
| Contingencies | - | - | - | - | 15,270 | 0% |
| Capital Outlay | | | | | | |
| Aeration System | - | - | - | - | - | N/A |
| Littoral Shelf Planting | - | - | 2,880 | 2,880 | 8,000 | 36% |
| Lake Bank Restoration | - | - | - | - | 59,360 | 0% |
| Stormwater Drainage Pipes | - | - | - | - | 30,000 | 0% |
| Erosion Restoration | - | - | - | - | - | N/A |
| Fountain Replacement (in Lakes) | - | - | 19,250 | 19,250 | 35,000 | 55% |
| Contingencies/Inspection Services | - | - | - | - | - | N/A |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Road and Street Services** | | | | | | |
| Professional Management | | | | | | |
| Asset Management | - | 958 | 958 | 1,917 | 11,500 | 17% |
| Bridge Inspections | - | - | - | - | - | N/A |
| Utility Services | | | | | | |
| Electric | | | | | | |
| Southwest Blvd Street Lights | 33 | - | 69 | 102 | 8,300 | 1% |
| Entrance/Fountain Landscape/Street Lights | 480 | - | 616 | 1,096 | - | N/A |
| Entrance Bridge - Lights | 63 | - | 69 | 133 | 650 | 20% |
| Bridge Lighting | - | - | - | - | 1,000 | 0% |
| Repairs and Maintenance | | | | | - | |
| Sidewalk Repairs | - | - | - | - | 1,000 | N/A |
| Curb & Gutter | - | - | - | - | 3,500 | N/A |
| Striping & Pavement Marking | - | - | 3,700 | 3,700 | - | N/A |
| Bridge Repairs | - | - | - | - | 8,000 | N/A |
| Entry Monument (Trevisio Bay Blvd) | - | - | 1,888 | 1,888 | 5,000 | 38% |
| Entry Wall (Trevisio Bay Blvd) | - | - | - | - | 5,000 | 0% |
| Street Lights (Trevisio Bay Blvd) | 2,540 | - | - | 2,540 | 7,000 | N/A |
| Brick Paver Repairs | - | - | 800 | 800 | 8,000 | 10% |
| Annual Holiday Decorations | 15,000 | - | 20,395 | 35,395 | 20,000 | N/A |
| Miscellaneous Repairs | - | - | - | - | 8,000 | 0% |
| Contingencies | - | - | - | - | 4,913 | 0% |
| Capital Outlay | | | | | | |
| Roadway and Bridge | - | - | - | - | 75,000 | 0% |
| Entrance Lights (Treviso Bay Boulevard) | - | - | - | - | - | N/A |
| **Sub-Total:** | **18,234** | **23,082** | **61,930** | **103,246** | **605,293** | **17%** |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Landscaping Services** | | | | | | |
| Professional Management | | | | | | |
| Asset Management | - | 1,167 | 1,167 | 2,333 | 14,000 | 17% |
| Water Quality Monitoring | - | - | - | - | - | N/A |
| Utility Services | | | | | | |
| Electric - Landscape Lighting | - | - | 28 | 28 | - | N/A |
| Irrigation Water - Landscaping | - | - | 82 | 82 | - | N/A |
| Potable Water - Meter (Entry Fountain) | - | - | - | - | - | N/A |
| Potable Water - Fountain | - | 81 | 136 | 217 | 4,500 | 5% |
| Repairs & Maintenance | | | | | | |
| Public Area Landscaping | | | | | | |
| Treviso Bay Blvd - Entrance | - | - | - | - | 165,000 | 0% |
| Southwest Boulevard | - | - | - | - | 26,000 | 0% |
| Irrigation System | - | 3,159 | - | 3,159 | 5,200 | 61% |
| Well System | - | - | - | - | - | N/A |
| Plant Replacement and Annuals | - | - | 14,172 | 14,172 | 30,000 | 47% |
| Tree Trimming | - | 2,500 | - | 2,500 | 25,000 | 10% |
| Fountains | - | 1,000 | 4,520 | 5,520 | 18,000 | 31% |
| Other Current Charges | - | - | - | - | - | N/A |
| Operating Supplies | | | | | | |
| Mulch | - | - | - | - | 22,000 | 0% |
| Contingencies | - | - | - | - | 21,840 | 0% |
| Capital Outlay | | | | | | |
| Fountain Pump House Construction & Landscaping | 4,500 | - | 81,057 | 85,557 | - | N/A |
| Treviso Bay Blvd/US 41 Buffer - Landscaping | - | - | - | - | 182,000 | 0% |
| Treviso Bay Blvd/US 41 Buffer - Lighting | - | - | - | - | 50,000 | 0% |
| Fountain and Perimeter Wall - Painting | - | - | - | - | 48,000 | 0% |
| Contingencies/CEI Services | - | - | - | - | 21,300 | 0% |
| Landscape Renewal & Replacement | - | 31,700 | - | 31,700 | - | N/A |
| Engineering - Fountain Mechanical | - | - | - | - | - | N/A |
| Lighting - Fixtures/Installation | - | - | 65,793 | 65,793 | - | N/A |
| **Sub-Total:** | **4,500** | **39,607** | **166,954** | **211,061** | **632,840** | **33%** |

**Prepared by:**
**JPWARD and Associates, LLC**

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

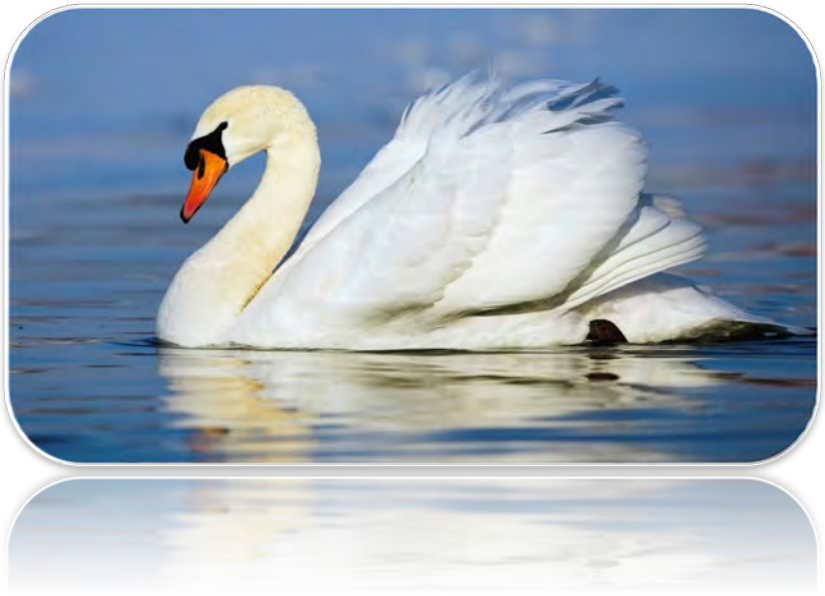
| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Reserves** | | | | | | |
| Operations | - | - | - | - | - | N/A |
| Extraordinary Capital/Operations | - | - | - | - | 158,000 | 0% |
| **Other Fees and Charges** | | | | | | |
| Discounts for Early Payment | - | - | - | - | 67,206 | 0% |
| **Sub-Total:** | **-** | **-** | **-** | **-** | **225,206** | **0%** |
| **Total Expenditures and Other Uses:** | **$ 103,464** | **$ 78,486** | **$ 266,143** | **$ 448,093** | **$ 1,680,164** | **27%** |
| Net Increase/ (Decrease) in Fund Balance | (82,293) | 282,235 | 761,888 | 961,830 | - | |
| Fund Balance - Beginning | 815,006 | 732,712 | 1,014,948 | 815,006 | 985,092 | |
| **Fund Balance - Ending** | **$ 732,712** | **$ 1,014,948** | **$ 1,776,835** | **$ 1,776,835** | **$ 985,092** | |

**Wentworth Estates Community Development District**
**Debt Service Fund - Series 2021 Bonds**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through December 31, 2024**

| Description | October | November | December | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|
| **Revenue and Other Sources** | | | | | | |
| **Carryforward** | $ - | $ - | $ - | $ - | $ - | |
| **Interest Income** | | | | | | |
| Revenue Account | 1,443 | 1,409 | 760 | 3,612 | 35,000 | 10% |
| Reserve Account | - | - | - | - | - | N/A |
| Prepayment Account | - | - | - | - | - | N/A |
| Interest Account | - | - | - | - | - | N/A |
| Sinking Fund Account | - | - | - | - | - | N/A |
| **Special Assessment Revenue** | | | | | | |
| Special Assessments - On-Roll | 21,877 | 372,750 | 1,062,313 | 1,456,939 | 1,783,584 | 82% |
| Special Assessments - Off-Roll | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | N/A |
| **Discounts on Bonds** | - | - | - | - | - | N/A |
| **Proceeds from Refunding Bonds** | | | | | | |
| 2018 Refinance (2006 Bonds) | - | - | - | - | - | N/A |
| **Operating Transfers In (From Other Funds)** | - | - | - | - | - | N/A |
| **Total Revenue and Other Sources:** | **$ 23,320** | **$ 374,159** | **$ 1,063,072** | **$ 1,460,551** | **$ 1,818,584** | 80% |
| **Expenditures and Other Uses** | | | | | | |
| **Proprety Appraiser/Tax Collector Fees** | - | 6,647 | - | 6,647 | - | N/A |
| **Debt Service** | | | | | | |
| **Principal Debt Service - Mandatory** | | | | | | |
| Series 2021 Bonds | - | - | - | - | 1,278,000 | 0% |
| **Principal Debt Service - Prepayments** | | | | | | |
| Series 2021 Bonds | - | - | - | - | - | N/A |
| **Interest Expense** | | | | | | |
| Series 2021 Bonds | - | 198,661 | - | 198,661 | 397,534 | 50% |
| **Foreclosure Counsel** | - | - | - | - | - | N/A |
| **Property Appraiser & Tax Collector** | - | - | - | - | - | N/A |
| **Pymt to Refunded Bonds Escrow Agent** | | | | | | |
| 2021 Refinance (2018 Bonds) | - | - | - | - | - | N/A |
| **Other Fees and Charges** | | | | | | |
| Discounts/Fees and Charges | - | - | - | - | 116,683 | 0% |
| **Intragovermental Transfers Out** | - | - | - | - | - | N/A |
| **Total Expenditures and Other Uses:** | **$ -** | **$ 205,308** | **$ -** | **$ 205,308** | **$ 1,792,217** | 11% |
| Net Increase/ (Decrease) in Fund Balance | 23,320 | 168,851 | 1,063,072 | 1,255,243 | 26,367 | |
| Fund Balance - Beginning | 349,040 | 372,360 | 541,211 | 349,040 | 217,292 | |
| **Fund Balance - Ending** | **$ 372,360** | **$ 541,211** | **$ 1,604,283** | **$ 1,604,283** | **$ 243,659** | |

**Prepared by:**
**JPWARD and Associates, LLC**

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



# FINANCIAL STATEMENTS – JANUARY 2025

FISCAL YEAR 2025


**PREPARED BY:**

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

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

## *Wentworth Estates Community Development District*

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*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

**Wentworth Estates Community Develoment District**
**Balance Sheet**
**for the Period Ending January 31, 2025**

| | Governmental Funds | | Account Groups | | Totals (Memorandum Only) |
|---|---|---|---|---|---|
| | General Fund | Debt Service Fund Series 2021 | General Long Term Debt | Fixed Assets | |
| **Assets** | | | | | |
| **Cash and Investments** | | | | | |
| General Fund - Invested Cash | $ 1,680,226 | $ - | $ - | $ - | $ 1,680,226 |
| General Fund - Hancock Bank | | | | | - |
| Construction Account | - | - | - | - | - |
| Costs of Issuance Account | - | - | - | - | - |
| Debt Service Fund | | | | | |
| Interest Account | - | - | - | - | - |
| Sinking Account | - | - | - | - | - |
| Reserve Account | - | - | - | - | - |
| Revenue | - | 1,673,960 | - | - | 1,673,960 |
| Prepayment Account | - | - | - | - | - |
| Deferred Cost Account | - | - | - | - | - |
| Capital Project Fund - Series 2018 | - | - | - | - | - |
| **Due from Other Funds** | | | | | |
| General Fund | - | - | - | - | - |
| Debt Service Fund(s) | - | - | - | - | - |
| **Market Valuation Adjustments** | - | - | - | - | - |
| **Accrued Interest Receivable** | - | - | - | - | - |
| **Assessments Receivable** | - | - | - | - | - |
| **Prepaid Expenses** | - | - | - | - | - |
| **Amount Available in Debt Service Funds** | - | - | 1,673,960 | - | 1,673,960 |
| **Amount to be Provided by Debt Service Funds** | - | - | 17,065,040 | - | 17,065,040 |
| **Investment in General Fixed Assets (net of depreciation)** | - | - | - | 32,980,946 | 32,980,946 |
| **Total Assets** | **$ 1,680,226** | **$ 1,673,960** | **$ 18,739,000** | **$ 32,980,946** | **$ 55,074,131** |

**Prepared by:**
**JPWARD and Associates, LLC**

**Wentworth Estates Community Develoment District**
**Balance Sheet**
**for the Period Ending January 31, 2025**

| | Governmental Funds | | Account Groups | | Totals (Memorandum Only) |
|---|---|---|---|---|---|
| | General Fund | Debt Service Fund Series 2021 | General Long Term Debt | Fixed Assets | |
| **Liabilities** | | | | | |
| **Accounts Payable & Payroll Liabilities** | $ - | $ - | $ - | $ - | $ - |
| **Due to Other Funds** | | | | | - |
| General Fund | - | - | - | - | - |
| Debt Service Fund(s) | - | - | - | - | - |
| **Loan - TB Master Turnover, Inc.** | - | - | - | - | - |
| **Due to Bondholders** | - | - | - | - | - |
| **Bonds Payable** | | | | | - |
| Current Portion (Due within 12 months) | - | - | 1,278,000 | - | 1,278,000 |
| Long Term | - | - | 17,461,000 | - | 17,461,000 |
| **Total Liabilities** | **$ -** | **$ -** | **$ 18,739,000** | **$ -** | **$ 18,739,000** |
| **Fund Equity and Other Credits** | | | | | |
| **Investment in General Fixed Assets** | - | - | - | 32,980,946 | 32,980,946 |
| **Fund Balance** | | | | | |
| **Restricted** | | | | | |
| Beginning: October 1, 2024 (Unaudited) | - | 349,040 | - | - | 1,781,472 |
| Results from Current Operations | - | 1,324,920 | - | - | (107,512) |
| **Unassigned** | | | | | - |
| Beginning: October 1, 2024 (Unaudited) | 815,006 | - | - | - | 815,006 |
| Results from Current Operations | 865,220 | - | - | - | 865,220 |
| **Total Fund Equity and Other Credits** | **$ 1,680,226** | **$ 1,673,960** | **$ -** | **$ 32,980,946** | **$ 36,335,131** |
| **Total Liabilities, Fund Equity and Other Credits** | **$ 1,680,226** | **$ 1,673,960** | **$ 18,739,000** | **$ 32,980,946** | **$ 55,074,131** |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Revenue and Other Sources** | | | | | | | |
| **Carryforward** | $ - | $ - | $ - | $ - | $ - | $ - | |
| **Interest** | | | | | | | |
| Interest - General Checking | - | - | - | - | - | - | N/A |
| **Special Assessment Revenue** | | | | | | | |
| Special Assessments - On-Roll | 21,171 | 360,721 | 1,028,031 | 63,889 | 1,473,812 | 1,680,164 | 88% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | N/A |
| **Miscellaneous Revenue** | - | - | - | - | - | - | N/A |
| **Intergovernmental Transfers In** | - | - | - | - | - | - | |
| **Total Revenue and Other Sources:** | **$ 21,171** | **$ 360,721** | **$ 1,028,031** | **$ 63,889** | **$ 1,473,812** | **$ 1,680,164** | **88%** |
| **Expenditures and Other Uses** | | | | | | | |
| **Legislative** | | | | | | | |
| Board of Supervisor's - Fees | - | - | - | - | - | 6,000 | 0% |
| Board of Supervisor's - Taxes | - | - | - | - | - | - | N/A |
| **Executive** | | | | | | | |
| Professional Management | 4,750 | 4,750 | 4,750 | 4,750 | 19,000 | 57,000 | 33% |
| **Financial and Administrative** | | | | | | | |
| Audit Services | - | - | - | 5,500 | 5,500 | 5,500 | 100% |
| Accounting Services | 1,667 | 1,667 | 1,667 | 1,667 | 6,667 | 20,000 | 33% |
| Assessment Roll Services | 1,042 | 1,042 | 1,042 | 1,042 | 4,167 | 12,500 | 33% |
| Assessment Methodology Services | - | | | | - | - | N/A |
| Arbitrage Rebate Services | - | - | - | - | - | 500 | 0% |
| **Other Contractual Services** | | | | | | | |
| Recording and Transcription | - | - | - | - | - | - | N/A |
| Legal Advertising | - | - | - | - | - | 2,900 | 0% |
| Trustee Services | - | - | - | - | - | 8,400 | 0% |
| Dissemination | - | - | - | - | - | - | N/A |
| Property Appraiser/Tax Collector Fees | 6 | 6,432 | 273 | - | 6,711 | 11,800 | 57% |
| Bank Service Charges | - | - | - | - | - | 250 | 0% |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Travel and Per Diem** | - | - | - | - | - | - | N/A |
| **Communications & Freight Services** | | | | | | | |
| Telephone | - | - | - | - | - | - | N/A |
| Postage, Freight & Messenger | - | 9 | - | - | 9 | 300 | 3% |
| **Insurance** | 73,266 | - | - | - | 73,266 | 72,000 | 102% |
| **Printing & Binding** | - | - | - | - | - | 250 | 0% |
| **Website Development** | - | - | - | 300 | 300 | 1,750 | 17% |
| **Subscription & Memberships** | - | 175 | - | - | 175 | 175 | 100% |
| **Emergency & Disaster Relief Services** | | | | | | | |
| Hurricane Milton | - | 1,723 | 22,740 | 7,047 | 31,509 | - | N/A |
| **Legal Services** | | | | | | | |
| Legal - General Counsel | - | - | 677 | 722 | 1,399 | 10,000 | 14% |
| Legal - Foreclosure Counsel | - | - | - | - | - | - | N/A |
| Legal - Tax Counsel | - | - | - | - | - | - | N/A |
| Legal - Bond/Disclosure Counsel | - | - | - | - | - | - | N/A |
| **Other General Government Services** | | | | | | | |
| Engineering Services - General | - | - | 6,110 | - | 6,110 | 7,500 | 81% |
| Engineering Services - Assets | - | - | - | - | - | - | N/A |
| Reserve Study Report | - | - | - | - | - | - | N/A |
| Stormwater Needs Analysis | - | - | - | - | - | - | N/A |
| Contingencies | - | - | - | - | - | - | N/A |
| **Sub-Total:** | **80,730** | **15,797** | **37,259** | **21,027** | **154,813** | **216,825** | **71%** |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Community Wide Irrigation System** | | | | | | | |
| Consumptive Use Permit Monitoring | - | - | - | 4,800 | 4,800 | 38,000 | 13% |
| **Stormwater Management Services** | | | | | | | |
| Professional Services | | | | | | | |
| Asset Management | - | 3,500 | 3,500 | 3,500 | 10,500 | 42,000 | 25% |
| Mitigation Monitoring | - | - | - | - | - | 4,800 | 0% |
| NPDES Reporting | - | - | - | - | - | 2,400 | 0% |
| Utility Services | | | | | | | |
| Electric - Aeration System | 117 | - | - | - | 117 | - | N/A |
| Repairs & Maintenance | | | | | | | |
| Lake & Wetland System | | | | | | | |
| Aquatic Weed Control | - | 7,210 | 7,805 | 18,544 | 33,558 | 95,000 | 35% |
| Lake Bank Maintenance | - | - | - | 2,378 | 2,378 | 2,000 | 119% |
| Water Quality Testing | - | - | - | - | - | 14,500 | 0% |
| Water Control Structures | - | - | - | - | - | 27,000 | 0% |
| Grass Carp Installation | - | - | - | - | - | - | N/A |
| Aeration System | - | 624 | - | 600 | 1,224 | 1,000 | 122% |
| Littoral Shelf Barrier/Replant | - | - | - | - | - | - | N/A |
| Cane Toad Removal | - | - | - | - | - | 3,100 | 0% |
| Lake & Wetland System - Other | - | - | - | - | - | - | N/A |
| Preserves/Wetland System | | | | | | | |
| Routine Maintenance | - | 10,790 | - | 10,790 | 21,580 | 48,000 | 45% |
| Water Quality Testing | - | - | - | - | - | - | N/A |
| Preserve Trail, Boardwalk, Lookout | - | - | - | - | - | 9,000 | 0% |
| Pressure Clean Boardwalk & Lookout | - | - | - | - | - | - | N/A |
| Preserve Trail Material | - | - | - | - | - | 4,000 | 0% |
| Contingencies | - | - | - | 420 | 420 | 15,270 | 3% |
| Capital Outlay | | | | | | | |
| Aeration System | - | - | - | - | - | - | N/A |
| Littoral Shelf Planting | - | - | 2,880 | - | 2,880 | 8,000 | 36% |
| Lake Bank Restoration | - | - | - | - | - | 59,360 | 0% |
| Stormwater Drainage Pipes | - | - | - | - | - | 30,000 | 0% |
| Erosion Restoration | - | - | - | - | - | - | N/A |
| Fountain Replacement (in Lakes) | - | - | 19,250 | - | 19,250 | 35,000 | 55% |
| Contingencies/Inspection Services | - | - | - | - | - | - | N/A |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Road and Street Services** | | | | | | | |
| Professional Management | | | | | | | |
| Asset Management | - | 958 | 958 | 958 | 2,875 | 11,500 | 25% |
| Bridge Inspections | - | - | - | - | - | - | N/A |
| Utility Services | | | | | | | |
| Electric | | | | | | | |
| Southwest Blvd Street Lights | 33 | - | 69 | 37 | 139 | 8,300 | 2% |
| Entrance/Fountain Landscape/Street Lights | 480 | - | 616 | 1,410 | 2,505 | - | N/A |
| Entrance Bridge - Lights | 63 | - | 69 | 686 | 819 | 650 | 126% |
| Bridge Lighting | - | - | - | - | - | 1,000 | 0% |
| Repairs and Maintenance | | | | | | - | |
| Sidewalk Repairs | - | - | - | - | - | 1,000 | N/A |
| Curb & Gutter | - | - | - | - | - | 3,500 | N/A |
| Striping & Pavement Marking | - | - | 3,700 | - | 3,700 | - | N/A |
| Bridge Repairs | - | - | - | - | - | 8,000 | N/A |
| Entry Monument (Trevisio Bay Blvd) | - | - | 1,888 | 1,600 | 3,488 | 5,000 | 70% |
| Entry Wall (Trevisio Bay Blvd) | - | - | - | - | - | 5,000 | 0% |
| Street Lights (Trevisio Bay Blvd) | 2,540 | - | - | - | 2,540 | 7,000 | N/A |
| Brick Paver Repairs | - | - | 800 | - | 800 | 8,000 | 10% |
| Annual Holiday Decorations | 15,000 | - | 20,395 | 525 | 35,920 | 20,000 | N/A |
| Miscellaneous Repairs | - | - | - | 2,501 | 2,501 | 8,000 | 31% |
| Contingencies | - | - | - | - | - | 4,913 | 0% |
| Capital Outlay | | | | | | | |
| Roadway and Bridge | - | - | - | - | - | 75,000 | 0% |
| Entrance Lights (Treviso Bay Boulevard) | - | - | - | - | - | - | N/A |
| **Sub-Total:** | **18,234** | **23,082** | **61,930** | **48,749** | **151,995** | **605,293** | **25%** |

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Landscaping Services** | | | | | | | |
| Professional Management | | | | | | | |
| Asset Management | - | 1,167 | 1,167 | 1,167 | 3,500 | 14,000 | 25% |
| Water Quality Monitoring | - | - | - | - | - | - | N/A |
| Utility Services | | | | | | | |
| Electric - Landscape Lighting | - | - | 28 | 28 | 55 | - | N/A |
| Irrigation Water - Landscaping | - | - | 82 | 180 | 263 | - | N/A |
| Potable Water - Meter (Entry Fountain) | - | - | - | - | - | - | N/A |
| Potable Water - Fountain | - | 81 | 136 | 153 | 370 | 4,500 | 8% |
| Repairs & Maintenance | | | | | | | |
| Public Area Landscaping | | | | | | | |
| Treviso Bay Blvd - Entrance | - | - | - | 33,639 | 33,639 | 165,000 | 20% |
| Southwest Boulevard | - | - | - | 10,134 | 10,134 | 26,000 | 39% |
| Irrigation System | - | 3,159 | - | - | 3,159 | 5,200 | 61% |
| Well System | - | - | - | - | - | - | N/A |
| Plant Replacement and Annuals | - | - | 14,172 | 1,742 | 15,914 | 30,000 | 53% |
| Tree Trimming | - | 2,500 | - | - | 2,500 | 25,000 | 10% |
| Fountains | - | 1,000 | 4,520 | 2,740 | 8,260 | 18,000 | 46% |
| Other Current Charges | - | - | - | - | - | - | N/A |
| Operating Supplies | | | | | | | |
| Mulch | - | - | - | - | - | 22,000 | 0% |
| Contingencies | - | - | - | 1,103 | 1,103 | 21,840 | 5% |
| Capital Outlay | | | | | | | |
| Fountain Pump House Construction & Landscaping | 4,500 | - | 81,057 | 31,313 | 116,870 | - | N/A |
| Treviso Bay Blvd/US 41 Buffer - Landscaping | - | - | - | - | - | 182,000 | 0% |
| Treviso Bay Blvd/US 41 Buffer - Lighting | - | - | - | 8,525 | 8,525 | 50,000 | 17% |
| Fountain and Perimeter Wall - Painting | - | - | - | - | - | 48,000 | 0% |
| Contingencies/CEI Services | - | - | - | - | - | 21,300 | 0% |
| Landscape Renewal & Replacement | - | 31,700 | - | - | 31,700 | - | N/A |
| Engineering - Fountain Mechanical | - | - | - | - | - | - | N/A |
| Lighting - Fixtures/Installation | - | - | 65,793 | - | 65,793 | - | N/A |
| **Sub-Total:** | **4,500** | **39,607** | **166,954** | **90,723** | **301,784** | **632,840** | **48%** |

**Prepared by:**
**JPWARD and Associates, LLC**

**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Reserves** | | | | | | | |
| Operations | - | - | - | - | - | - | N/A |
| Extraordinary Capital/Operations | - | - | - | - | - | 158,000 | 0% |
| **Other Fees and Charges** | | | | | | | |
| Discounts for Early Payment | - | - | - | - | - | 67,206 | 0% |
| **Sub-Total:** | **-** | **-** | **-** | **-** | **-** | **225,206** | **0%** |
| **Total Expenditures and Other Uses:** | **$ 103,464** | **$ 78,486** | **$ 266,143** | **$ 160,499** | **$ 608,592** | **$ 1,680,164** | **36%** |
| Net Increase/ (Decrease) in Fund Balance | (82,293) | 282,235 | 761,888 | (96,610) | 865,220 | - | |
| Fund Balance - Beginning | 815,006 | 732,712 | 1,014,948 | 1,776,835 | 815,006 | 815,006 | |
| **Fund Balance - Ending** | **$ 732,712** | **$ 1,014,948** | **$ 1,776,835** | **$ 1,680,226** | **$ 1,680,226** | **$ 815,006** | |

**Wentworth Estates Community Development District**
**Debt Service Fund - Series 2021 Bonds**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through January 31, 2025**

| Description | October | November | December | January | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|---|---|---|
| **Revenue and Other Sources** | | | | | | | |
| **Carryforward** | $ - | $ - | $ - | $ - | $ - | $ - | |
| **Interest Income** | | | | | | | |
| Revenue Account | 1,443 | 1,409 | 760 | 3,657 | 7,268 | 35,000 | 21% |
| Reserve Account | - | - | - | - | - | - | N/A |
| Prepayment Account | - | - | - | - | - | - | N/A |
| Interest Account | - | - | - | - | - | - | N/A |
| Sinking Fund Account | - | - | - | - | - | - | N/A |
| **Special Assessment Revenue** | | | | | | | |
| Special Assessments - On-Roll | 21,877 | 372,750 | 1,062,313 | 66,020 | 1,522,959 | 1,783,584 | 85% |
| Special Assessments - Off-Roll | - | - | - | - | - | - | N/A |
| Special Assessments - Prepayments | - | - | - | - | - | - | N/A |
| **Discounts on Bonds** | - | - | - | - | - | - | N/A |
| **Proceeds from Refunding Bonds** | | | | | | | |
| 2018 Refinance (2006 Bonds) | - | - | - | - | - | - | N/A |
| **Operating Transfers In (From Other Funds)** | - | - | - | - | - | - | N/A |
| **Total Revenue and Other Sources:** | **$ 23,320** | **$ 374,159** | **$ 1,063,072** | **$ 69,677** | **$ 1,530,227** | **$ 1,818,584** | 84% |
| **Expenditures and Other Uses** | | | | | | | |
| **Proprety Appraiser/Tax Collector Fees** | - | 6,647 | - | - | 6,647 | - | N/A |
| **Debt Service** | | | | | | | |
| **Principal Debt Service - Mandatory** | | | | | | | |
| Series 2021 Bonds | - | - | - | - | - | 1,278,000 | 0% |
| **Principal Debt Service - Prepayments** | | | | | | | |
| Series 2021 Bonds | - | - | - | - | - | - | N/A |
| **Interest Expense** | | | | | | | |
| Series 2021 Bonds | - | 198,661 | - | - | 198,661 | 397,534 | 50% |
| **Foreclosure Counsel** | - | - | - | - | - | - | N/A |
| **Property Appraiser & Tax Collector** | - | - | - | - | - | - | N/A |
| **Pymt to Refunded Bonds Escrow Agent** | | | | | | | |
| 2021 Refinance (2018 Bonds) | - | - | - | - | - | - | N/A |
| **Other Fees and Charges** | | | | | | | |
| Discounts/Fees and Charges | - | - | - | - | - | 116,683 | 0% |
| **Intragovermental Transfers Out** | - | - | - | - | - | - | N/A |
| **Total Expenditures and Other Uses:** | **$ -** | **$ 205,308** | **$ -** | **$ -** | **$ 205,308** | **$ 1,792,217** | 11% |
| Net Increase/ (Decrease) in Fund Balance | 23,320 | 168,851 | 1,063,072 | 69,677 | 1,324,920 | 26,367 | |
| Fund Balance - Beginning | 349,040 | 372,360 | 541,211 | 1,604,283 | 349,040 | 349,040 | |
| **Fund Balance - Ending** | **$ 372,360** | **$ 541,211** | **$ 1,604,283** | **$ 1,673,960** | **$ 1,673,960** | **$ 375,407** | |

**Prepared by:**
**JPWARD and Associates, LLC**