

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

SEPTEMBER 12, 2024

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

September 5, 2024

Board of Supervisors

Wentworth Estates Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Wentworth Estates Community Development District will be held on **Thursday, September 12, 2024, 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=m15f1d986230fa8c1e2e6083a1b138fb9>

Access Code: **2334 532 4655**, Event password: **Jpward**

Phone: **408-418-9388** and enter the access code **2334 532 4655**, password **Jpward (579274** from phones) 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. June 11, 2024 – Public Hearings and Regular Meeting.
3. Overview of plans and Discussion regarding Landscape Improvements within the District.
4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Asset Manager.
 - a) Operations Report August 1, 2024.
 - IV. District Manager.
 - a) Florida Law changes to Form 1 Filings.

- b) Goals and objectives reporting requirements for CDD's.
- c) **Important Board Meeting Dates for Balance of Fiscal Year 2024-2025.**
 - 1. General Election, November 5, 2024 (Seats 3, 4, & 5).
- d. Financial Statement for period ending June 30, 2024 (unaudited).
- e. Financial Statement for period ending July 31, 2024 (unaudited).
- f. Financial Statement for period ending August 31, 2024 (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

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

The second order of business is consideration of the June 11, 2024, Public Hearings and Regular Meeting minutes.

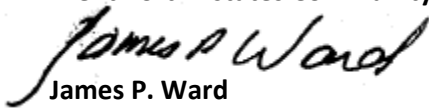
The third order of business is an overview of plans and discussion regarding Landscape Improvements within the District

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 June 30, 2024, July 31, 2024, and August 31, 2024.

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 contact me directly at (954) 658-4900.

Sincerely,

Wentworth Estates Community Development District



James P. Ward
District Manager

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

10 The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development
11 District was held on Thursday, June 13, 2024, at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso
12 Bay Boulevard, Naples, Florida 34113.

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Present and constituting a quorum:

16 Joe Newcomb	Chairperson
17 Robert Cody	Vice Chairperson
18 Steve Barger	Assistant Secretary
19 Suzanne Sadowski	Assistant Secretary
20 Andrew Gasworth	Assistant Secretary

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Also present were:

23 James P. Ward	District Manager
24 Greg Urbancic	District counsel
25 Richard Freeman	Assets Manager
26 Jimmy Messick	District Engineer

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Audience:

29 Bruce Bernard
30 Tony Pompeo
31 Leo Salvatori
32 Scott Bertrand
33 Bob Adams
34 Joe _____

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

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

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

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SECOND ORDER OF BUSINESS

Notice of Advertisement

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Notice of Advertisement of Public Hearings

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THIRD ORDER OF BUSINESS **Consideration of Minutes**

April 11, 2024 - Regular Meeting Minutes

Mr. Ward asked if there were any corrections or deletions to the Regular Meeting Minutes.

One blank was filled in.

On MOTION made by Andrew Gasworth, seconded by Robert Cody, and with all in favor, the April 11, 2024 Regular Meeting Minutes were approved as amended.

FOURTH ORDER OF BUSINESS **Public Hearing**

PUBLIC HEARINGS – FY 2025 BUDGET AND SPECIAL ASSESSMENTS

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself.

a) FISCAL YEAR 2025 BUDGET

I. Public Comment and Testimony

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

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

Mr. Ward asked if there were any members of the public with any comments or questions with respect to the Fiscal Year 2025 Budget.

Mr. Bruce Bernard asked if anyone had calculated how much it would cost for the maintenance and electricity for the fountains and aerators which were going in.

Mr. Ward responded in the negative.

Mr. Bernard stated he understood these aerators needed to go in, but right now the District was paying \$3,000 dollars a year for preventative maintenance for the existing fountains and aerators. He noted these new fountains and aerators could increase preventive maintenance costs up to \$10,000 dollars. He stated the capital budget had 8 to 10 new fountains and aerators being installed over the next four to five years. He noted the two being installed this year would cost \$1,500 dollars per year; times ten this would be \$15,000 dollars. *So, between that and the maintenance, five years down the road, that's going to be \$20,000 to \$25,000 dollars that has to be in the budget every year just to keep them running. Putting them in is nice, but you're going to have to remember*

96 *what it's going to cost to keep them working down the road, and that's going to be a*
97 *budget line item that has to stay there. And I don't know if that's been factored in this*
98 *budget.*

99

100 *Mr. Ward: No, it's not in the budget, so we will (indecipherable).*

101

102 *Mr. Gasworth: Will the cost go up each year as we add new ones? Year 1 it's not going to*
103 *be \$10,000 or \$15,000, but if we put two in it's going to go up a little, but over time it*
104 *sounds like the numbers will increase.*

105

106 *Mr. Bernard: The second item I'm looking at is the landscaping on 41. I've lived here for*
107 *over four years now and I haven't heard the residents complaining about how the*
108 *landscaping looks out front, just how nice it looks and how well it's been kept up. I agree*
109 *we need to put some money in for landscaping replacement, but \$185,000 dollars,*
110 *\$550,000 dollars over five years, that's in this budget, looks a little heavy. In my opinion*
111 *\$50,000 to \$60,000 dollars a year, we only had \$40,000 in there before, and now we're*
112 *asking for \$185,000 dollars this year just to do some improvements, and I don't even know*
113 *if we've seen what those improvements look like. It seems to be a lot of money to improve*
114 *the looks that I haven't heard any complaints about. Lighting is the same. In the last 18*
115 *months, we've spent \$120,000 dollars for 170 new lights up front, and it calls for \$50,000*
116 *dollars again this year. All we've heard is good comments from people, so I don't know*
117 *where that \$50,000 dollars in extra lights is going to go. He noted the maintenance and*
118 *electricity would cost money too. He stated the new vendor for the landscaping up front*
119 *was working 10 days per month as opposed to the previous vendor who worked 4.5 days*
120 *per month which he felt was excessive. He noted it did look better, but the vendor did not*
121 *need 10 days per month; 7 or 8 days per month should be enough, and that would save*
122 *money. He indicated he spoke with Richard Freeman and Jim Ward about this. He noted*
123 *the annuals up front increased from \$9,500 dollars to \$30,000 dollars per year to change*
124 *out the annuals. He stated annuals were nice, but perhaps different plantings could be*
125 *used to save money.*

126

127 *Mr. Barger asked if this was because the District added more annual plantings.*

128

129 *Mr. Bernard responded in the affirmative; the plantings have more than doubled.*

130

131 *Mr. Barger asked how often the annuals were changed.*

132

133 *Mr. Ward responded quarterly.*

134

135 *Mr. Bernard indicated the budget had gone up over 100% in the last five years, at more*
136 *than 20% per year. He stated it was important to look at maintaining the budget as*
137 *opposed to increasing the budget every year. He noted there were residents who moved*
138 *out because the fees were too high. He said he did not mind paying for what was needed,*
139 *but this needed to be a controlled increase rather than 20% per year.*

140

141 *Mr. Barger asked when the aerators would be installed on lake 7.*

142

143 *Mr. Ward stated the aerators would be installed in about 4 to 6 weeks.*

144
145 Mr. Barger asked if these would be bubblers or (indecipherable).

146
147 Mr. Ward responded (indecipherable). He asked if there were any other public
148 comments; hearing none, he called for a motion to close the Public Hearing.

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

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153 **II. Board Comment and Consideration**

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155 Mr. Ward asked if there were any questions or comments from the Board.

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157 Mr. Barger stated he shared Mr. Bernard's concern. He said the 2023 budget was up 11% from
158 2022; the 2024 budget was up 19% from 2023; and this budget was up about 20%. He stated he
159 understood there were many areas where costs have risen. *A lot of the District Manager costs are*
160 *up fairly substantially, and I don't recall the last time they did go up. Do you recall?*

161
162 *Mr. Ward: It's been more than 10 years. For a long time, I kept them pretty stagnant. I don't*
163 *remember what we did in 2023. I know from 2024 to 2025 I raised it from \$52,500 to \$57,000*
164 *dollars just because my costs are going up.*

165
166 *Mr. Barger: So, we got the manager contract up 8.5% and the accounting is 11%. That's just one*
167 *area that I noticed. And again, the budget is up 20% and it was up roughly 20% last year. I think,*
168 *and again, I am not in favor of spending \$182,000 dollars or \$50,000 dollars on lighting without*
169 *seeing the plan. I think as Board Members, we can approve this budget, but before we spend the*
170 *money, I think we need to see the plan and approve it because that's a lot of money to spend on*
171 *landscaping at a time when costs are going up so much. I think we want to have a little more*
172 *control about what we are planning to do.*

173
174 *Mr. Ward: I think that's a good idea. We addressed the costs (indecipherable) but let's remember*
175 *that post COVID or around the COVID time (indecipherable), material costs are going through the*
176 *roof. So, you can't really say we've increased the budget 20%, it's just budget increases. The*
177 *majority of the reasons for the increase are, lets say over the past 4 years have been material*
178 *costs. You have an overall value close to \$1 billion dollars in real estate and you've not really had*
179 *any significant capital improvements at this point. The main focus of this community is to not have*
180 *a lot of changes over the years. I'm not saying we need to change it, I'm just saying we need to*
181 *ensure that it keeps up with the times, not necessarily based on whether we spend \$20,000 dollars*
182 *on annuals or \$18,000 dollars. The important thing is to make sure that the entrance looks like a*
183 *first tier community in the Naples area. I think after this amount of time, whether the number is*
184 *\$180,000 or \$100,000, we have to start to put some capital dollars into the front entranceway on a*
185 *regular basis. That's what this budget does and that's what we recommend. I think it is a good*
186 *idea that we have a plan, that we make sure that we all take a look at that and buy into that and*
187 *see what needs to happen. I can tell you across the board, in all the communities I have, residents*
188 *are demanding better services for their community, whether it's fountains going into lakes,*
189 *aerators going into lakes, dealing with mosquitos or cane toads, or midge flies, or landscaping, the*
190 *communities in southwest Florida and other communities I manage I see residents wanting better*

191 *services. So, I understand the increases, but in the scheme of life, you are at \$1,200 dollars or \$100*
192 *dollars per month. In southwest Florida, the average cost for the year for doing this is in the*
193 *\$1,500 to \$1,600 dollars range, so you are still below what I see for the top tier communities. It's*
194 *not like our cost per unit per resident for a community of this size is out of whack with respect to*
195 *what I see in southwest Florida. You are clearly under the mark, but you are in the tier of those*
196 *communities which are more higher end. So, this budget last year and this year is empty*
197 *(indecipherable) to keep the costs in line with ensuring we provide the kind of services communities*
198 *want on an ongoing basis.*

199
200 *Mr. Bob Cody: As a homeowner, we don't realize we are 10 to 15 years old and things are starting*
201 *to have to be replaced. We've got to keep up with the times. I saw on Facebook yesterday,*
202 *someone was changing the tile in their house and made a comment that it was 11 years old, so it's*
203 *time to change. Well, when somebody comes into our place they got to be wowed before they get*
204 *to the gate, and as a homeowner I want them to be wowed. I want them to come in and say this is*
205 *a tremendous community and I haven't even gotten inside the gates yet. It holds my property*
206 *value up. I think we talked about having to replace the pavers on the bridge. We should be*
207 *proactive and do these things before they become an eyesore. I'm selfish, but it holds the property*
208 *value up.*

209
210 *Mr. Ward: (Indecipherable).*

211
212 *Mr. Barger: I'm not suggesting that's inappropriate. Those are just areas I saw that went up. I*
213 *just think, particularly for the capital stuff, this Board in the past has not been a big part of how we*
214 *spend that capital. Not so much in terms of what we are spending it on, but the specifics. I think*
215 *we need to do that. I want to see the plans and if they seem appropriate then we can move ahead*
216 *with it, but if not, then I think we can recommend and make changes to that and be fully informed*
217 *about how the money is being spent. That's my big thing. Our capital budget is substantial over*
218 *the next three years, and I think that we want to play a bigger role in how that's spent. I don't*
219 *disagree with Bob, but things like replacing pavers, in the bridge paver replacement, you can see*
220 *where that's starting to wear, and we've put a lot of money into that bridge. I think the HOA*
221 *replaced a lot of those pavers before it was turned over to the CDD. So, we are spending some*
222 *money repairing that and there are still some places where the sand is starting to come up. That*
223 *bridge is super important to this community, not only from an aesthetic perspective –*

224
225 *Mr. Gasworth: What are you getting at Steve.*

226
227 *Mr. Barger: For example, to replace the roadway pavers, you've got \$375,000 dollars over the*
228 *next three years. I'm not seeing that right now. That roadway looks great to me. That's a lot of*
229 *money, and I want to be relatively proactive, but I don't want to replace it before it's necessary.*
230 *So, I would want to get a lot more information on that. I've done some investigating into the*
231 *bridge and asked some questions, and that's \$130,000 and what I'm hearing is that's probably*
232 *needed, but the roadway, I'm concerned about that one. Maybe we could kick that a few years*
233 *down the road. Landscaping, that's a huge amount of money. This year we've got \$182,000*
234 *dollars in the capital budget, and there's another \$30,000 dollars for planting replacements.*
235 *That's over \$200,000 dollars. I want to see the plan. I want to know exactly what we're going to*
236 *do with that. Some of this other stuff, perimeter wall painting, I get that. You don't need a plan to*
237 *say hey we got to paint that wall, but to say we're going to add a certain amount of landscaping*
238 *and a certain amount of lighting I want more details.*

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Mr. Gasworth: I was thinking the same thing when we came into the budget meeting. I don't really understand what's beneath all this. I agree with what you said that we as a board (indecipherable).

Mr. Cody: I think we need to plan ahead. I don't know the answer to the brick pavers, but at least we are saying that they need to be replaced, so we are looking forward to potential costs. We're not saying we are going to spend that money.

Mr. Barger: We kind of are; that's why I'm saying we need to take more control over that.

Mr. Cody: What you're saying is here's a plan, we may not get to it, but at least we won't get caught with our trousers down.

Mr. Barger: But we haven't done a good job of that in the past, of saying okay, let's see the plan, and maybe this is a little early. That's what I'm suggesting.

Mr. Ward: With respect to the pavers and the road, if you look at the capital budget, those are not happening in 2025, they are happening in 2027 or 2029. So, you've got time to deal with some of these larger capital expenditures. Clearly, this year, if you look at the capital plan, what we tried to do is schedule that out over a five year period so you would start to see what kind of capital infrastructure would need improvement on a going forward basis over a couple of years. These questions are all good that you're asking, but the purpose of the capital program is to identify what's needed, put some generalized costs to it, and then handle what needs to be done when it needs to be done.

Mr. Barger: I just want to have more of a say by this Board on when we pull the trigger. I get preparing for the future and the people that are using those roads and bridges today ought to be the ones who pay for the repairs and the improvements. I don't have a problem with accumulating the funds as these are big expenses, and we will need to do that. We don't want to come in and have a special assessment over and above what we typically do. We want to gather as we go, and I don't have a problem with that. I just want to be more informed about specifics and have a say in when we pull the trigger to do it. Are you with me? Extraordinary capital/operations? Page 4. We have \$200,000 dollars in the budget this year. Is this a reserve fund?

Mr. Ward: In the governmental world everything drops down to what we call cash at the end of the year. Our (indecipherable) about \$850,000 total cash at year end. Of that total cash we need about \$270,000 dollars to operate in the first three months of the year. The balance of it falls into a capital account or reserve account, whatever you want to call it. It's just cash that's there that you can use to repair damage from hurricanes, accumulate the funds in the capital program, or anything else you want to do. You should be in the \$1.5 million dollar plus range excluding any capital that we're accumulating on a yearly basis to do things like brick pavers. So, a part of this is also trying to build those reserves up and get to a number over time that's sufficient to deal with hurricane damage or any kind of a capital expenditure that's not really anticipated.

Mr. Barger: So is this an actual reserve fund or is it just what's leftover at the end of the year?

286 *Mr. Ward: It's what's leftover at the end of the year because in government, we don't do like*
287 *HOAs do and have specific reserves for a specific asset or an overall working capital reserve. In*
288 *government we don't have that because in HOA world (indecipherable). In government it is in a*
289 *general fund which is your operating fund, they are not segregated by law for a specific use. They*
290 *flow down into a total cash position. I keep track of them in this format and on the balance sheet*
291 *to show what we need for reserves or emergencies or how much we need for those three months*
292 *of operations.*

293
294 *Mr. Barger: So, that number is on the balance sheet? Can you show me where?*

295
296 Mr. Ward showed where the total cash balance, or fund balance, was located on the balance
297 sheet. He discussed how the total cash balance was adjusted. He noted it cost approximately
298 \$270,000 dollars to operate for the first three months of the fiscal year; there would be roughly
299 \$500,000 dollars left for "reserves." He stated for a District this size \$500,000 dollars was not
300 adequate funding to deal with hurricane damages or emergencies.

301
302 *Mr. Barger: So, whatever money we didn't spend, for instance, capital money, would role into that*
303 *amount.*

304
305 *Mr. Ward: Yes. Whatever we don't use rolls into what we call the fund balance.* He asked if there
306 were any more questions; there were none.

307
308 **III. Consideration of Resolution 2024-4, a resolution of the Board of Supervisors adopting the**
309 **Annual Appropriation and Budget for Fiscal Year 2025**

310
311 Mr. Ward called for a motion to approve the budget beginning October 1, 2024 and ending on
312 September 30, 2025.

313
314 **On MOTION made by Andrew Gasworth, seconded by Robert Cody,**
315 **and with all in favor, Resolution 2024-4 was adopted, and the Chair**
316 **was authorized to sign.**

317
318 **b) FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING THE ASSESSMENT ROLL AND**
319 **APPROVING THE GENERAL FUND SPECIAL ASSESSMENT METHODOLOGY AND SETTING AN**
320 **OPERATIONSAND MAINTENANCE CAP FOR NOTICE PURPOSES**

321
322 Mr. Ward indicated this public hearing was related to the imposition of the special assessments for
323 the general fund.

324
325 **I. Public Comment and Testimony**

326
327 Mr. Ward called for a motion to open the Public Hearing.

328
329 **On MOTION made by Steve Barger, seconded by Andrew Gasworth,**
330 **and with all in favor, the Public Hearing was opened.**

331

332 Mr. Ward asked if there were any members of the public with any comments or
333 questions; there were none. He called for a motion to close the Public Hearing.

334

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

337

338 **II. Board Comment and Consideration**

339

340 Mr. Ward asked if there were any questions or comments from the Board.

341

342 Mr. Barger asked what the assessment rate was.

343

344 Mr. Ward responded \$1,148 dollars per unit.

345

346 **III. Consideration of Resolution 2024-5, a resolution of the Board of Supervisors imposing special
347 assessments, adopting an assessment roll, and approving the General Fund Special Assessment
348 Methodology**

349

350 Mr. Ward called for a motion.

351

**On MOTION made by Andrew Gasworth, seconded by Robert Cody,
and with all in favor, Resolution 2024-5 was adopted, and the Chair
was authorized to sign.**

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357 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2024-6

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359 **Consideration of Resolution 2024-6, a Resolution of the Board of Supervisors designating the dates,
360 time, and location for regular meetings of the Board of Supervisors of the District**

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362 Mr. Ward explained Resolution 2024-6 set the dates, time, and location of the Board’s meetings for
363 Fiscal Year 2024 for the second Thursday of each month at 8:30 a.m. at the Treviso Bay Clubhouse, 9800
364 Treviso Bay Boulevard, Naples, Florida 34113. He noted the Resolution did not bind the Board to the
365 meetings. He asked if there were any questions; hearing none, he called for a motion.

366

**On MOTION made by Andrew Gasworth, seconded by Steve Barger,
and with all in favor, Resolution 2024-6 was adopted, and the Chair
was authorized to sign.**

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372 **SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2024-7

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374 **Consideration of Resolution 2024-7, a Resolution of the Board of Supervisors, Ratifying, Confirming
375 and Approving the acceptance of certain conveyances from Treviso Bay Property Owners Master
376 Association, Inc., relating to Property within the District; providing for severability, providing for
377 conflicts; and providing for an effective date**

378

379 *Mr. Ward: As you recall the Master HOA asked the District to be responsible for the water use permit for*
380 *your irrigation system. We started that process some months ago to begin that transition, and during*
381 *that process we realized the District does not have sufficient easement rights to the land where the*
382 *irrigation system is, so we were put on hold with South Florida Water Management District until we were*
383 *able to get those use rights. Greg Urbancic prepared the easement agreements which provided*
384 *additional easements from the Master Association to the CDD to allow us to have access through certain*
385 *roadway, particularly the main arterial road which we only had access rights to, but not maintenance*
386 *rights over the irrigation system in the roadway. They also found during the review that the location of*
387 *the irrigation pump station, although we owned the building, the underlying fee title of the land is in the*
388 *Master HOAs name. (Indecipherable.) We have an easement now over the land where the irrigation*
389 *pump station is, which is a good thing. The HOA was kind enough to do that and it allows us to move*
390 *forward with the South Florida Water Management District water use permit. That permit is currently in*
391 *the name of Lennar Homes, and we are going to transfer that permit to the CDD. This will allow us to do*
392 *that, and this Resolution simply ratifies that action we have taken. He asked if there were any*
393 *questions; hearing none, he called for a motion.*
394

395 **On MOTION made by Robert Cody, seconded by Andrew Gasworth,**
396 **and with all in favor, Resolution 2024-7 was adopted, and the Chair**
397 **was authorized to sign.**

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400 SEVENTH ORDER OF BUSINESS

400 Overview of Commercial Development

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402 Overview of Commercial Parcel Development Plans and Timeline for Development

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404 *Mr. Ward: I have been contacted recently by Prima Development which is developing your*
405 *(indecipherable) entranceway. I asked them to provide some of their plans for the development of the*
406 *parcel and asked them to present to you what they proposed to do. I see a number of them are on video*
407 *today. I want to go through with you what the District's rights are with respect to the development. The*
408 *District doesn't have any rights with respect to what they develop on the commercial parcel. Those*
409 *rights are with Collier County pursuant to the development order and the land use (indecipherable). Our*
410 *rights are with respect to how the drainage system will be connected to the existing drainage system.*
411 *We are not dealing with that issue today. Greg and I will work with the Prima Developers over the next*
412 *period of six months, and Jimmy Messick, to review their drainage plans and approve those drainage*
413 *plans that they will send to the County for construction of their facilities. He asked Prima to present.*
414

415 *Mr. Tony Pompeo introduced Marco Pompeo, Jenna Woodward with Peninsula Engineering, and legal*
416 *counsel Leo Salvatori. Prima Partners is a three party entity, my father, Tony, my uncle Marco, and Ken*
417 *Hackett. They are all residents within Treviso Bay, dating back to as early as 2014. We purchased the 9*
418 *acre parcel out front in late 2021. Since then, we've been working on plans and actually a comparable*
419 *use determination that we were granted with Collier County to develop half of the 9 acre parcel into car*
420 *condominiums. The plan is to develop 33 car condominiums on 4.5 acres of the site as phase 1, and then*
421 *phase 2 at a later date will be some sort of commercial retail office use. Right now, where we stand, our*
422 *architect is about 95% complete with his drawings for the car condominiums. Peninsula Engineering has*
423 *their plans in to South Florida Water Management District DEP and how we got to this point is, there*
424 *were two approvals we needed from the Treviso Bay homeowner's association, one being for our*
425 *dewatering authorization during construction. We have proposed to take the water into the pond in*

426 *between our parcel and Via Veneto, which is that first residence on the right once you get through the*
427 *gates of Treviso. And the second approval is utility easement for us to cross a small portion of property*
428 *owned by Treviso Bay HOA to tie into the Collier County owned lift station. Jenna our Engineer is on the*
429 *call as well to answer questions.*

430

431 *Mr. Barger: You have a number of big royal palms on the property. What is your plan with those?*

432

433 *Mr. Pompeo: We do have a landscape plan as required for Collier County. We have asked the landscape*
434 *designer if we can relocate these, and they said it would be on a tree by tree basis. But it is our intention,*
435 *or we would at least like to relocate them.*

436

437 *Mr. Barger: If there are some that you don't use, would you make those available to the HOA or the golf*
438 *course, to be moved there?*

439

440 *Mr. Pompeo: We would certainly be open to that. Absolutely.*

441

442 *Mr. Barger: What's your timeline?*

443

444 *Mr. Pompeo: Our hopes are to break ground in fall of this year on the car condominiums. We have*
445 *opened up sales of two of the four buildings and we are about 80% reserved there. So, the plan would be*
446 *to start on two of the four buildings and also get all of our site preparation including the roadway,*
447 *utilities, for both phases 1 and 2 all in. The hopes are to have the first two buildings complete by*
448 *midsummer 2025.*

449

450 *Mr. Barger: Will the construction road go away?*

451

452 *Mr. Pompeo: That has to go away. We actually learned that early on. Once construction of Treviso was*
453 *completed that roadway is to be eliminated.*

454

455 *Mr. Barger: I'm just wondering, because it looks like it's gone, and then you will have access to Treviso*
456 *Bay on the road that goes by the pumphouse?*

457

458 *Mr. Pompeo: That is correct. Our intention is to use the existing curb cut onto 41 as our main entrance.*
459 *There is one fountain there. We are going to get that fountain up and running. We actually plan on*
460 *putting a mirror image of that fountain on the other side of our entrance, but the road would end at the*
461 *exact same curb on Treviso Bay Blvd. He noted there would be no gate so Treviso Bay traffic could use*
462 *the road, as well as heavy truck traffic, to avoid the bridge.*

463

464 *Mr. Ward: The District's team will work with you on your Engineering Plans for your drainage system*
465 *and we will keep in touch.*

466

467 *Mr. Pompeo: Thank you. I appreciate you letting us do a preliminary presentation. It was a pleasure.*

468

469 The main audio cut out for four minutes until Mr. Ward was able to reconnect to the Wi-Fi.

470

471

472 **EIGHTH ORDER OF BUSINESS**

Staff Reports

473

474 **I. District Attorney**
475

476 *Mr. Greg Urbancic: House Bill 7013 was ultimately signed by the governor and became law, so we*
477 *are subject to the new requirements starting this fiscal year of creating goals, objectives and*
478 *performance measures, and then doing an annual report based on how we did. That may be*
479 *something that we do coinciding with the public hearing on the budget. Jim and I will talk offline*
480 *about that, but it's some red tape that all of our Districts will have to go through.*

481
482 **II. District Engineer**
483

484 No report.
485

486 **III. District Asset Manager**
487

488 **a) Operations Reports June 1, 2024**
489

490 Mr. Ward noted Mr. Richard Freeman left the meeting, but he would try to answer any questions.
491

492 *Mr. Barger: Where are we on getting the No Fishing signs for the bridge.*
493

494 *Mr. Ward: I saw a draft of what the sign will look like so probably in the next couple of weeks.*
495

496 *Mr. Barger: From a safety standpoint that's –*
497

498 *Mr. Ward: A couple of weeks ago on a weekend we had some kids fishing on the bridge out front.*
499 *Theres not much we can do about it because it is a public bridge, but if we post the bridge with No*
500 *Fishing signs with the District's name on it, that will allow me to call the Sherriff's office and if the*
501 *kids are fishing out there, they will make sure the kids are removed.*
502

503 *Mr. Cody: I called about those kids. My wife and I went out one afternoon at 5:00 o'clock, and little*
504 *kids, not teenagers, had climbed over railing, so they were on the outside of the railing. We told*
505 *them we were going to call the police and waited for them to leave. We came back about an hour*
506 *and a half later and there were teenagers doing the same thing. I stopped at the gatehouse and the*
507 *response was "We're not responsible for anything on the outside of the gates." I had a conversation*
508 *with Dan, the President of the homeowner's association, and Dan said at least they'll make the call*
509 *now instead of ignoring. They'll call the Sherriff.*
510

511 *Mr. Ward: They won't use the 911 number but will use the nonemergency number and the Sherriff*
512 *will send someone out. You can do that also. If you do that, please call me, and tell me you're*
513 *doing that because I can authorize the trespass violation on the bridge for those kinds of events.*
514

515 *Mr. Cody: It doesn't matter whose property it is, it's a safety issue, and we don't want to turn our*
516 *eyes away from it.*
517

518 *Mr. Ward: Usually, the nonemergency police officers that come down, they are really good about*
519 *making the problem go away.*
520

521 *Mr. Barger: This time of year, we do get a lot of people sneaking in to fish. A couple of weeks ago I*
522 *had three kids in my backyard. He discussed how he made the kids leave his property and discussed*
523 *the safety issues involved. He asked about the Sonar treatments for Lake 23.*

524
525 Mr. Ward indicated he was unsure.

526
527 Mr. Bernard discussed where Lake 23 was located and explained the Sonar treatment was for algae.
528 He explained Sonar was the name of the company who sprayed the algae in the lakes.

529
530 Ms. Suzanne Sadowski asked about mosquito fish.

531
532 *Mr. Ward: It's pretty pricey. Usually, you put them in since the mosquitos were coming from the*
533 *lakes. This is not something that has worked particularly well in this District's system just because of*
534 *the acres of preserves you also have here. If you want to do that you could, but it's not realistic. I*
535 *think it's 10,000 fish per acre. It's a lot of fish that you'd be putting in the lake system.*
536 *(Indecipherable.) They work but if you think you're going to get rid of all of the mosquitoes, that's*
537 *not going to happen, especially in a community like this where you have more acres of preserves*
538 *than you have acres of lakes.*

539
540 **IV. District Manager**

- 541
542 **a) Supervisor of Elections Qualified Elector Report dated April 15, 2024**
543 **c) Financial Statements for period ending April 30, 2023 (unaudited)**
544 **d) Financial Statements for period ending May 31, 2023 (unaudited)**

545
546 Mr. Ward indicated the Supervisor of Elections reported the number of qualified electors in the
547 District was up since 2022 to (indecipherable). He noted there was no action required; this was just
548 for informational purposes.

549
550
551 **NINTH ORDER OF BUSINESS** **Supervisor's Requests and Audience Comments**

552
553 Mr. Ward asked if there were any Supervisor's requests or questions from the Board.

554
555 Mr. Barger noted Andy Gasworth did the ethics training. He asked if anyone else did the ethics training.
556 No one responded.

557
558 Mr. Ward reminded the Board to file the Form 1 by July 1, 2024; the ethics training requirement was for
559 next year's Form 1.

560
561 The Board indicated everyone on the Board had already filed the Form 1.

562
563 Ms. Sadowski noted she had to file a second Form 1.

564
565 Mr. Ward concurred.

566
567 Discussion ensued regarding Form 1, ethics training, and qualifying for the election; the necessary
568 parties were qualified for the election.

569

570 Mr. Ward indicated he would resend the links for the ethics training; he encouraged the Board to
571 complete the ethics training sooner rather than later noting it was due by the end of this calendar year.
572 He asked if there were any questions or comments from the audience.

573

574 *A male member of the audience asked: I have a question about the body of water on the north side of*
575 *the bridge. If that road which was once Access Road 41 is no longer available, if there is any work to be*
576 *done, how would you access the body of water? You don't see that as a problem?*

577

578 *Mr. Barger: I wouldn't, no, because what would be the south end of it is accessible from our road.*

579

580 *Mr. Bernard: There is enough room on the south end to get all the way around it.*

581

582 *Mr. Barger: Does our landscape company regularly walk those lakes out front where we get a lot of*
583 *trash flowing in from the road to pick that up?*

584

585 *Mr. Ward: Yes.*

586

587 *Mr. Barger: But they do not do the (indecipherable) area between 41 and the sidewalk do they?*

588

589 *Mr. Ward: No. That's Collier County Road right-of-way and that's a very dangerous road.*

590

591 *Mr. Barger: We get a lot of trash there. We put all this beautiful landscaping in and then we get a*
592 *bunch of trash between you and the landscaping. That doesn't make sense. And the County doesn't do*
593 *it.*

594

595 *Mr. Ward: I just have to find the right people to do a better job of picking up the trash.*

596

597 *Mr. Barger: Do you know if Richard contacted the County about getting those orange barrels and cones*
598 *out of there?*

599

600 *Mr. Ward: Yes. The County's position, what they do is, the permit on that road job is not closed out, and*
601 *they won't remove the cones or the big sign out there.*

602

603 *Mr. Barger: They took the big sign, and now there are only the four barrels that were protecting it.*

604

605 *Mr. Ward: They won't remove them until the close out the permit.*

606

607 Mr. Bernard explained the County repoured the sidewalk in the area which was why the cones were in
608 place.

609

610 Mr. Ward asked if there were any other public comments or Board comments; there were none.

611

612

613 **TENTH ORDER OF BUSINESS**

Adjournment

614

615 Mr. Ward adjourned the meeting at approximately 9:38 a.m.

616

617
618
619
620
621
622
623
624
625
626

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

Wentworth Estates Community Development District

James P. Ward, Secretary

Joe Newcomb, Chairman

DRAFT



ENTRY ISLAND:

- REMOVE OAK TREES
- USE SYLVESTRIS / MEDJOO PALMS TO ACCENTUATE ARRIVAL, RECOMMEND 12' CLEAR TRUNK HEIGHTS MAXIMUM FOR MOST IMPACT
- FULL COLOR TREATMENT BELOW PALMS FOR SEASONAL COLOR

SIDES:

- REPLACE LIGUSTRUM TREES IN CUT OUT ON TERRACES WITH SMALL SCALE PALMS: PYGMY DATE
- GROUND LEVEL PLANTINGS TO BE REPLACED OVER TIME WITH SIMPLER MASSINGS
- NO BOUGAINVILLEA
- LOWER GROWING PLANTS DO NOT OBSTRUCT VIEW: TURF AS OPTION
- ALLOW HEDGES BEHIND GRILL WORK TO GROW TALLER AS BACKDROP
- EDIT OUT EXTRANEIOUS HEDGE MASSINGS AT FOUNTAINS TO SIMPLIFY MAINTENANCE

WEST:

- REMOVE STRAGGLY SHADY LADY BLACK OLIVES BEHIND WALL
- RETAIN ROYAL PALMS

U.S. 41

L-2 MATCHLINE
L-1

L-1 MATCHLINE
L-5



L-1
SHEET 1 OF 5

TREVISO BAY LANDSCAPE IMPROVEMENTS
MAIN ENTRY SCHEMATIC PLAN
TREVISO BAY BLVD, NAPLES, FL 34113

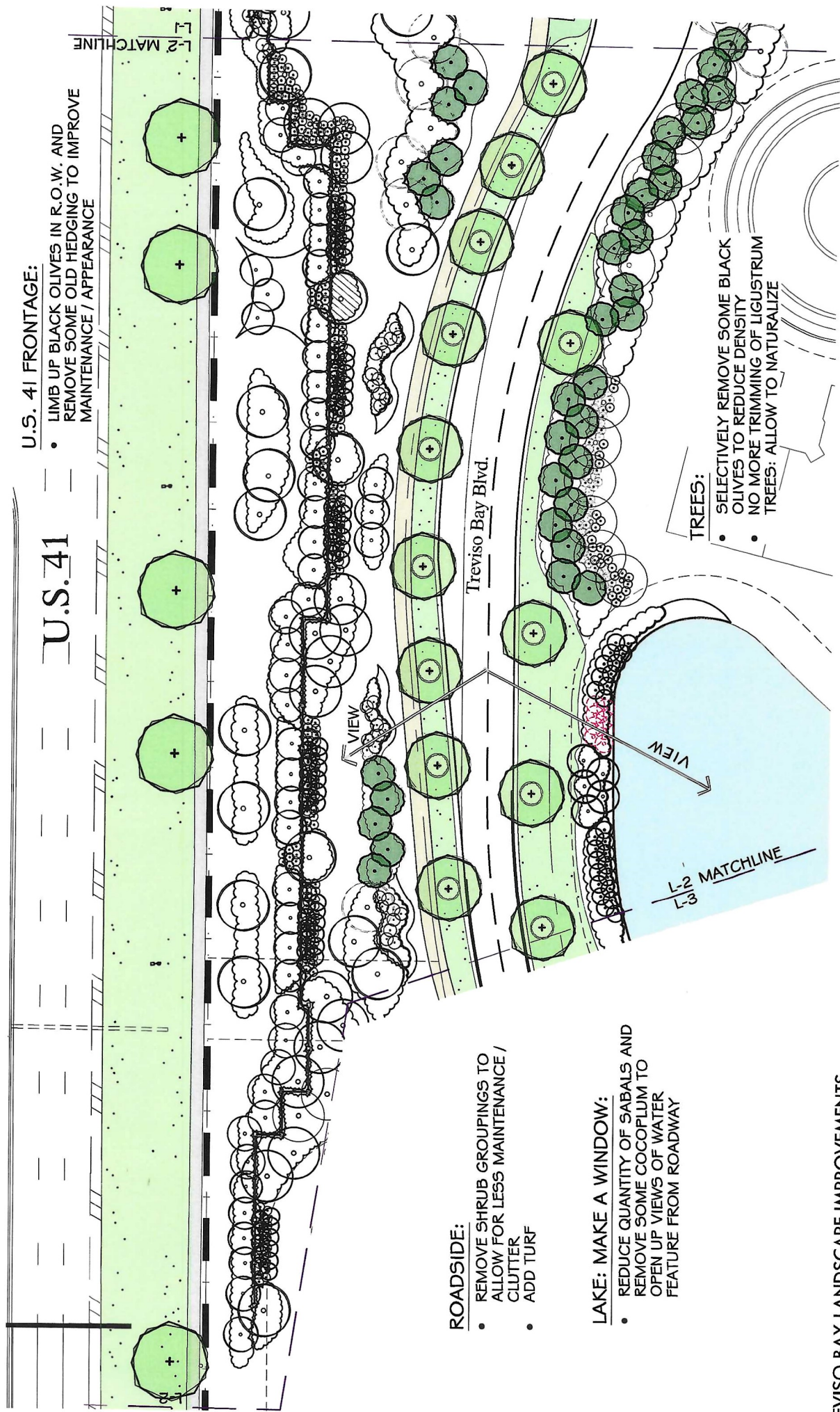
PRINTS FULL SCALE
AT 11" X 17" SIZE

GOETZ+STROPES
LANDSCAPE ARCHITECTS INC.
AUGUST 28, 2024

U.S. 41 FRONTAGE:

- LIMB UP BLACK OLIVES IN R.O.W. AND REMOVE SOME OLD HEDGING TO IMPROVE MAINTENANCE / APPEARANCE

U.S. 41



ROADSIDE:

- REMOVE SHRUB GROUPINGS TO ALLOW FOR LESS MAINTENANCE / CLUTTER
- ADD TURF

LAKE: MAKE A WINDOW:

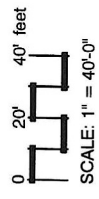
- REDUCE QUANTITY OF SABALS AND REMOVE SOME COCOPLOM TO OPEN UP VIEWS OF WATER FEATURE FROM ROADWAY

TREES:

- SELECTIVELY REMOVE SOME BLACK OLIVES TO REDUCE DENSITY
- NO MORE TRIMMING OF LIGUSTRUM TREES: ALLOW TO NATURALIZE

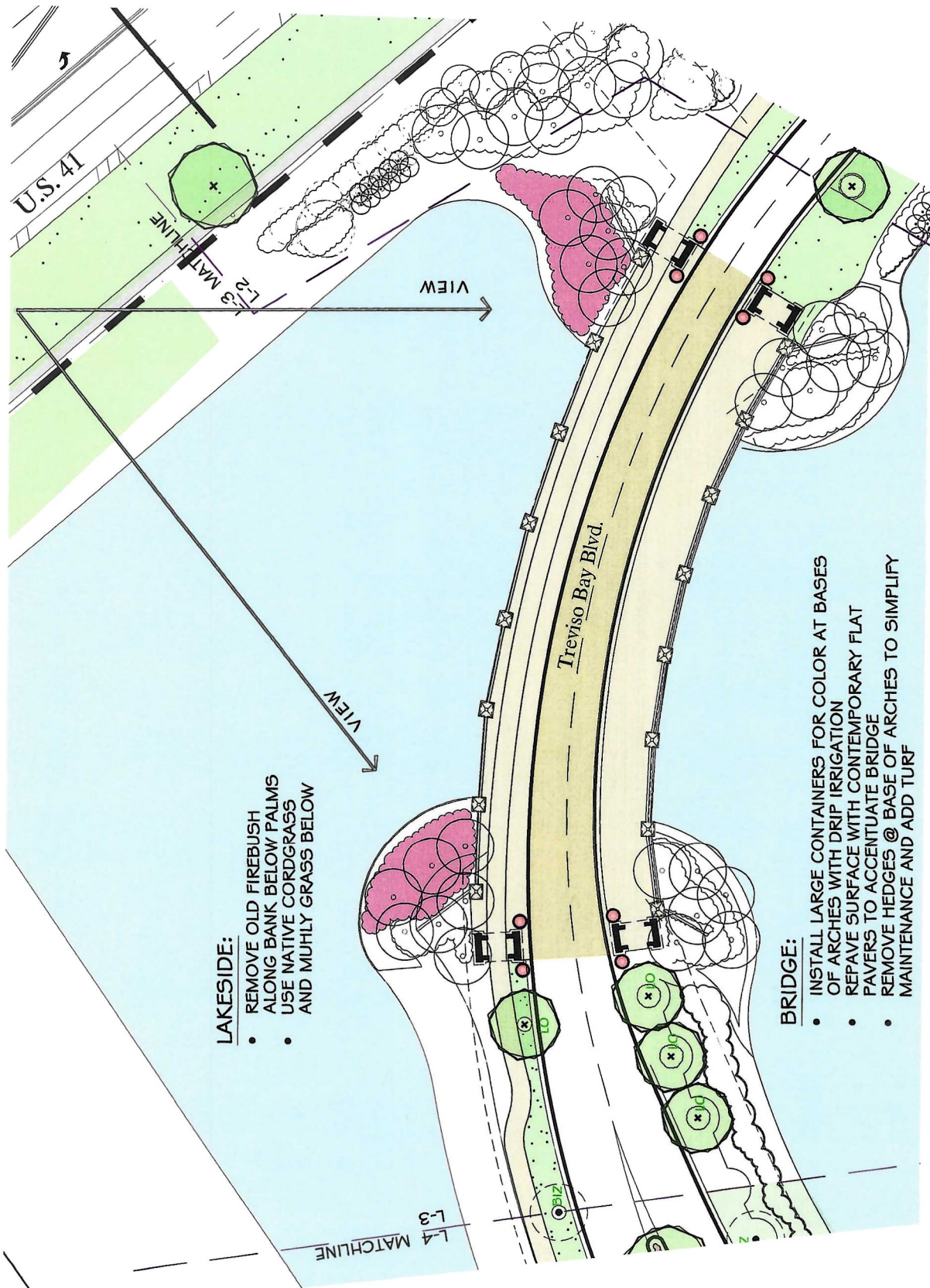
EVISSO BAY LANDSCAPE IMPROVEMENTS
OULEVARD SCHEMATIC PLAN
 EVISSO BAY BLVD, NAPLES, FL 34113

L-2
 SHEET 2 OF 5



PRINTS FULL SCALE
 AT 11" X 17" SIZE

GOETZ+STROPES
 LANDSCAPE ARCHITECTS INC.
 AUGUST 28, 2024

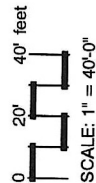


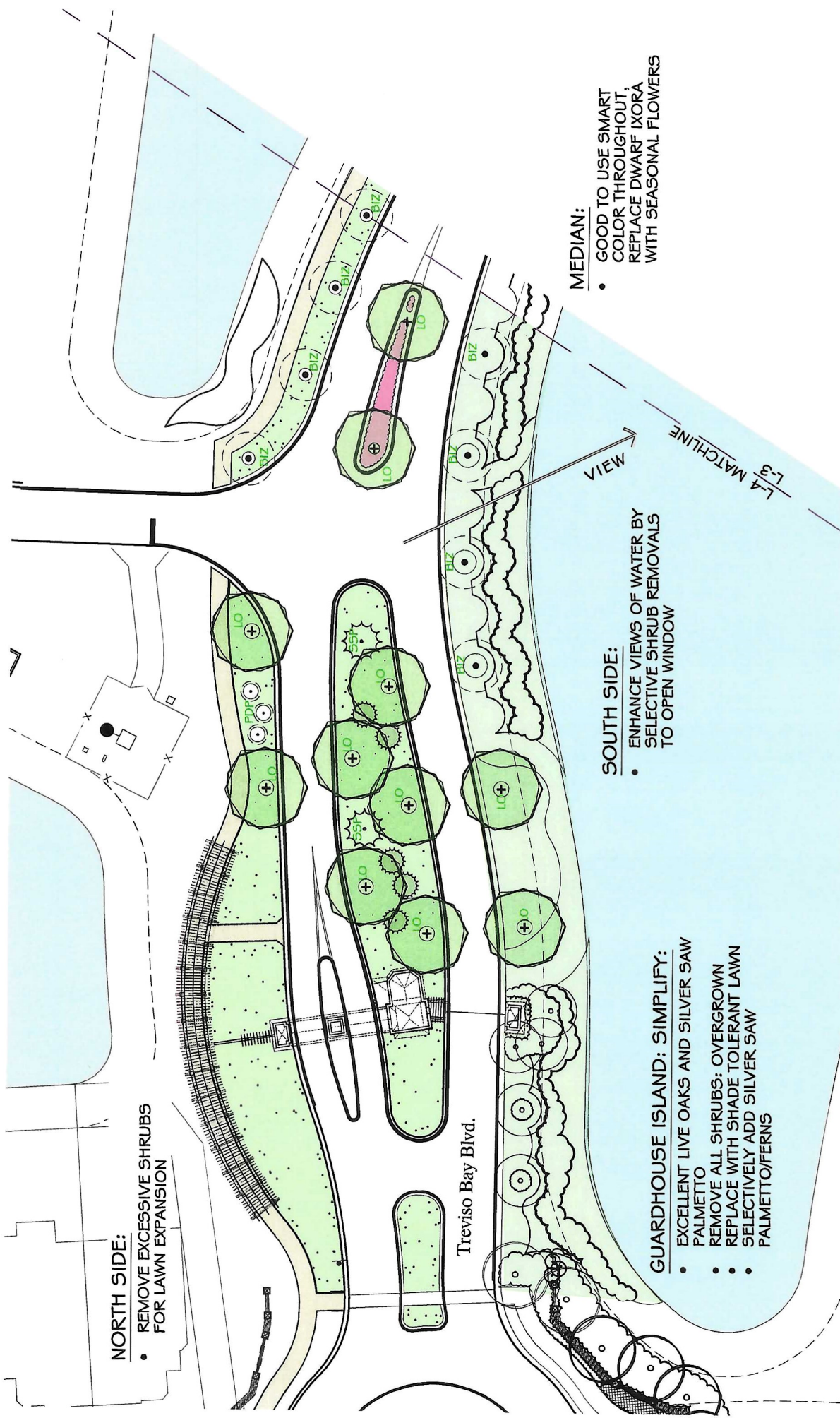
LAKESIDE:

- REMOVE OLD FIREBUSH ALONG BANK BELOW PALMS
- USE NATIVE CORDGRASS AND MUHLY GRASS BELOW

BRIDGE:

- INSTALL LARGE CONTAINERS FOR COLOR AT BASES OF ARCHES WITH DRIP IRRIGATION
- REPAVE SURFACE WITH CONTEMPORARY FLAT PAVERS TO ACCENTUATE BRIDGE
- REMOVE HEDGES @ BASE OF ARCHES TO SIMPLIFY MAINTENANCE AND ADD TURF





NORTH SIDE:

- REMOVE EXCESSIVE SHRUBS FOR LAWN EXPANSION

Treviso Bay Blvd.

SOUTH SIDE:

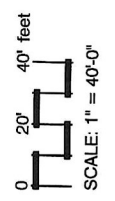
- ENHANCE VIEWS OF WATER BY SELECTIVE SHRUB REMOVALS TO OPEN WINDOW

WAREHOUSE ISLAND: SIMPLIFY:

- EXCELLENT LIVE OAKS AND SILVER SAW PALMETTO
- REMOVE ALL SHRUBS: OVERGROWN
- REPLACE WITH SHADE TOLERANT LAWN
- SELECTIVELY ADD SILVER SAW PALMETTO/FERNS

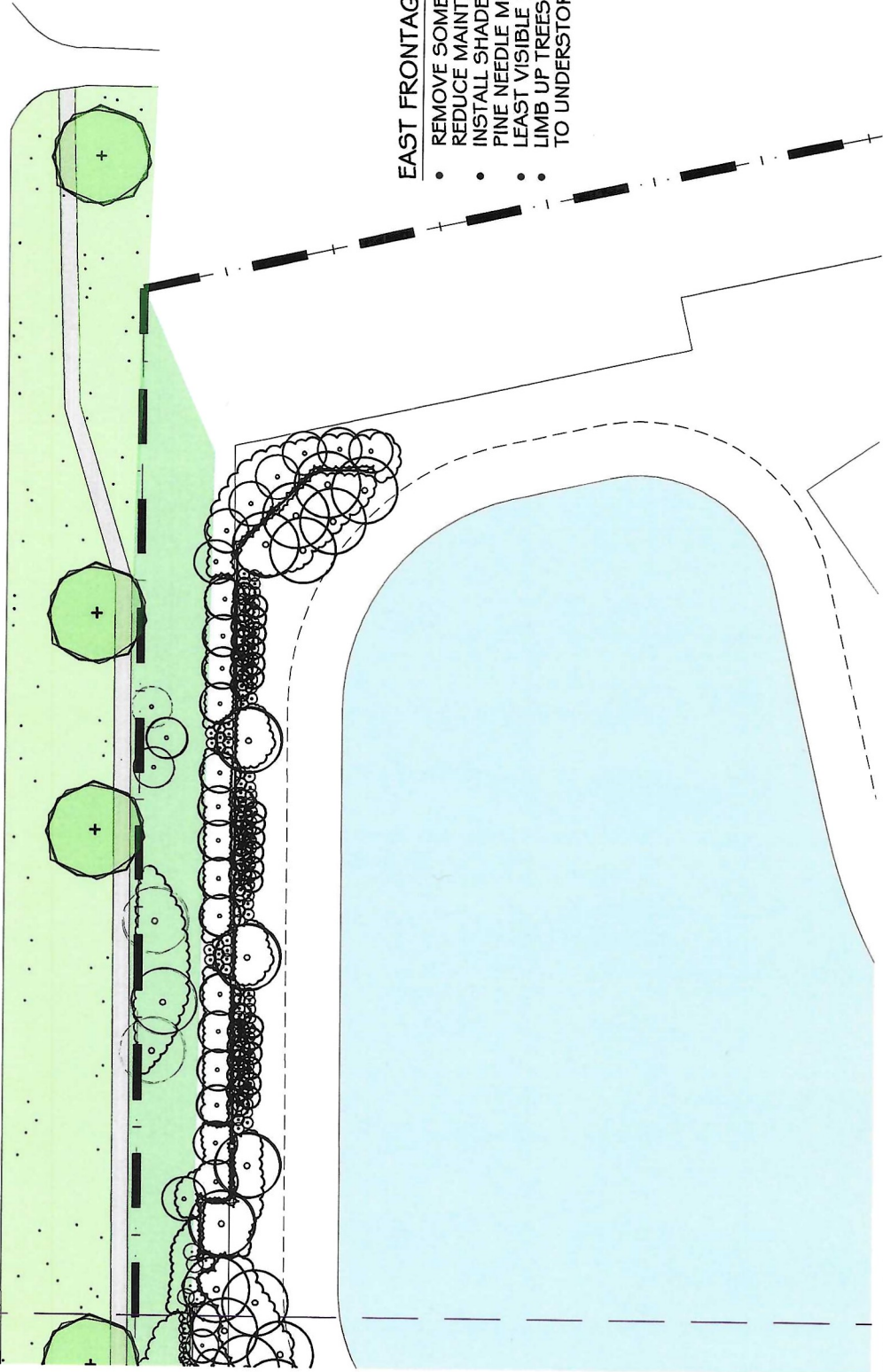
MEDIAN:

- GOOD TO USE SMART COLOR THROUGHOUT, REPLACE DWARF IXORA WITH SEASONAL FLOWERS



L-1 MATCHLINE

U.S. 41



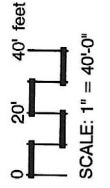
EAST FRONTAGE:

- REMOVE SOME OLD HEDGE MASSINGS TO REDUCE MAINTENANCE
- INSTALL SHADE TOLERANT TURF AND/OR PINE NEEDLE MULCH AS REPLACEMENTS
- LEAST VISIBLE FRONTAGE
- LIMB UP TREES FOR IMPROVED SUNLIGHT TO UNDERSTORY

VISO BAY LANDSCAPE IMPROVEMENTS
CONTINGENCY SCHEMATIC PLAN

L-5
SHEET 5 OF 5

1500 BAY BLVD, NAPLES, FL 34113



PRINTS FULL SCALE
AT 11" X 17" SIZE

GOETZ+STROPES
LANDSCAPE ARCHITECTS INC.
AUGUST 28, 2024

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Monthly Field Manager's Report
August 2024

Prepared For:
James Ward
District Manager

Prepared By:



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 17-9809

September 1, 2024

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

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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

- New annual rotation was installed late August which included over 5000 multicolored coleuses in selective beds along Treviso Bay Blvd.
- CDD staff meet onsite with a new Landscape Architect to go over various concepts to present to the board at September's board meeting.
- Royal palm tree along the entrance and monument signs presented clusters of berries common during summertime. Tree trimming vendor was called out and removed the berries from 23 royal palms.

B. Southwest Boulevard

- Landscape vendor mowed grass, discarded dead palm fronds, and trimmed hedges along Southwest Boulevard. Maintenance is ongoing and occurs every other week.



Before annual rotation.



After annual rotation.

2. Lake Maintenance

- **Shoreline weeds:** The shoreline of lakes 1-28, 30-32, 41, and 42. Targets included torpedograss, cattails, sedge, and vines.
- **Submersed vegetation/algae:** Submersed macro algae (chara), was treated in sites 3, 15, 16, 20, and 23. Lake 16 received multiple treatments to gain control over the chara growth. Lakes 13, 20, and 26 were treated for Illinois pondweed. Lakes 1 and 2 received two treatments for planktonic algae. Lake 42 received a treatment for surface filamentous algae.
- Vendor raked out dead vegetation in lakes 10, 19, and 27.
- Water levels are slightly higher for this time of year.
- Lake 15, and 10 horsepower fountain power supply has been completed by the electrical vendor. The fountain vendor has completed the installation of the compressor in fountain. An account has been set up and FPL has told the CDD staff there is a 6-week lead time on meter can installation due to the size of the power supply. This unit is a 3 phase 240-volt fountain that requires additional equipment and set up time.
- Lake 7 aeration project power supply has been completed, including the installation of the aeration unit. An account has been set up with FPL and CDD staff was told by FPL the meter can will be installed by the second week in September. Once the meter can is installed the fountain vendor will return to adjust and start up the system.
- All Lake Bank restoration had been completed for FY24, CDD will be inspecting the lake banks to ensure the workmanship holds up to the warranty of the next 6 months.
- Cane toad vendor has set traps in various locations in bushes and tree line perimeters near the lakes to help trap the adult cane toads. In addition, the cane toad vendor continues to skim problematic lakes 42,18, and 33 of cane toad levee. This is a three-month program and will take place through October.



Aeration box.



Lake 7 aeration box set-up

3. Entrance Maintenance

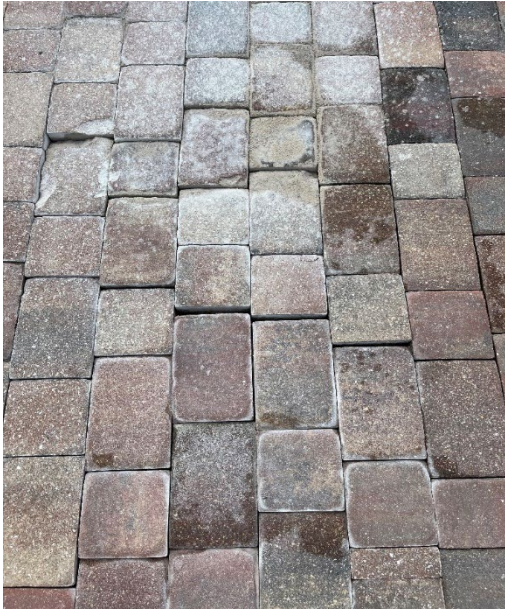
- Pavers on top on the bridge continue to be problematic due to the recent rains. Several areas at the top of the bridge were repaired the second week in August. CDD staff notice that one of these areas has failed again and has contacted the vendor to fix this area while still under warranty.
- Photocell that controls the dawn to dusk on the right of way up lighting was reset.
- Pressure cleaning vendor was onsite the first week of August to perform quarterly maintenance of the monument walls at the front entrance. In addition, the pedestrian sidewalks were also pressure cleaned.
- Holiday vendor was on site the last week of August removing old lights from the oak trees at the front entrance and began wrapping the hardwoods and various other trees in the right of way on Treviso Bay Blvd.



Before Pedestrian sidewalk was pressure cleaned.



After Pedestrian sidewalk was pressure cleaned.



Loose pavers on bridge.



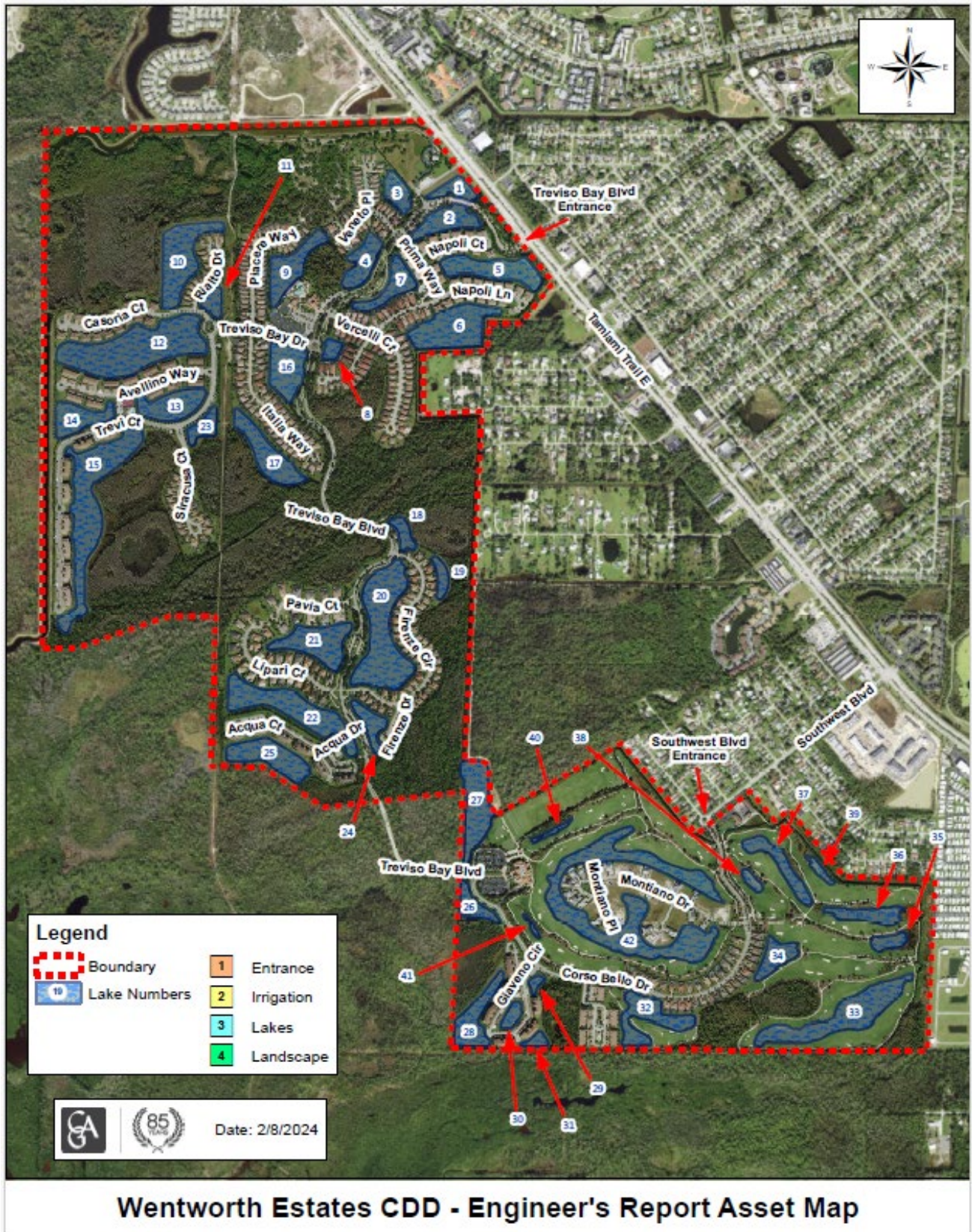
New pavers being installed.

4. Preserve Maintenance

- The Boardwalk continues to be maintained by landscape vendor once a week. This includes keeping the area clear of debris and trimming back any low hanging branches.
- Preserve vendor is scheduled for quarterly maintenance the second week in September.
- Heavy rains and storms have been an ongoing issue for the vendor causing lots of debris on the boardwalk. Made the vendor aware the boardwalk has become a high attention point making sure residents have a clear path.



III. LOCATION 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: Project is in the final stages and awaiting meter can installation from FPL, once completed the aeration system will be adjusted and checked for proper DO for a 3-month period.

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): Power supply hook up from FPL is finished. Accounts have been set up and the meter cans are scheduled for install mid to late September.

5414649 · Annual Holiday Decorations: Holiday decoration and lighting has begun and is schedule to be completed by mid-November with a light update of November 23rd.

5414695 · Miscellaneous Repairs: Seal coating of the asphalt will be installed on the roadway near the guard house in the first week of October.

5794641 · Treviso Bay Blvd-Entrance: Meeting with Landscape Architect took place the first week in August and a concept plan has been created and will be presented at the September board meeting.

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now required to complete four (4) hours of Ethics Training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics (“COE”) advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):

<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):

<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:

<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

September 5, 2024

Memorandum

To: Board of Supervisors

From: District Manager

RE: HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as

evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

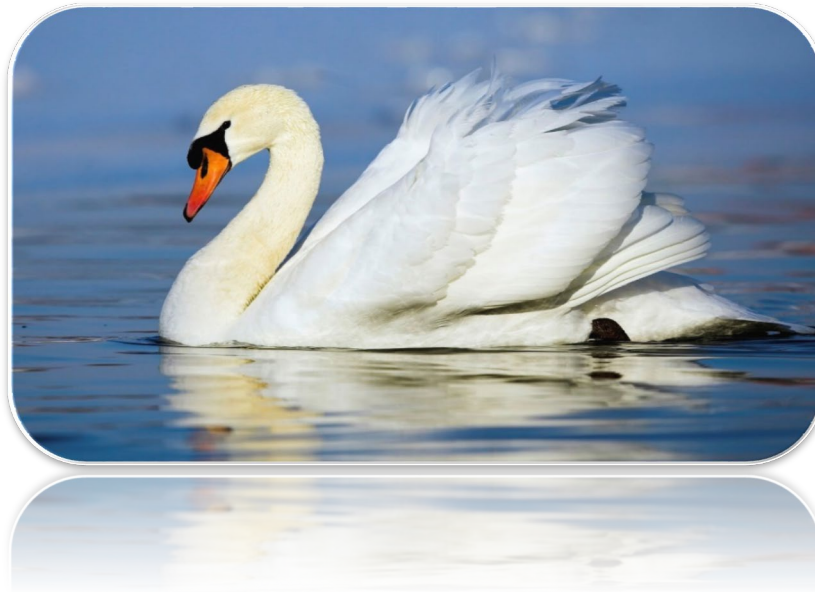
James P. Ward, District Manager

Joe Newcomb, Chairperson

Date

Date

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending June 30, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 1,182,032	\$ -	\$ -	\$ -	\$ 1,182,032
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	352,153	-	-	352,153
Prepayment Account	-	8,631	-	-	8,631
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	-	-	360,784	-	360,784
Amount to be Provided by Debt Service Funds	-	-	18,388,216	-	18,388,216
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 1,182,032	\$ 360,784	\$ 18,749,000	\$ 32,980,946	\$ 53,272,761
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	-	-	17,471,000	-	17,471,000
Total Liabilities	\$ -	\$ -	\$ 18,749,000	\$ -	\$ 18,749,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-	1,735,375
Results from Current Operations	-	57,841	-	-	(1,374,591)
Unassigned					
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	679,463
Results from Current Operations	502,569	-	-	-	502,569
Total Fund Equity and Other Credits	\$ 1,182,032	\$ 360,784	\$ -	\$ 32,980,946	\$ 34,523,761
Total Liabilities, Fund Equity and Other Credits	\$ 1,182,032	\$ 360,784	\$ 18,749,000	\$ 32,980,946	\$ 53,272,761

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024**

Description	October	November	December	January	February	March	April	May	June	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	17,083	438,680	711,783	45,513	61,242	26,759	32,448	11,322	13,703	1,358,533	1,400,266	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue												
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	N/A
Intergovernmental Transfers In												
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 17,083	\$ 438,680	\$ 711,783	\$ 45,513	\$ 61,242	\$ 26,759	\$ 32,448	\$ 11,322	\$ 13,703	\$ 1,358,533	\$ 1,400,266	97%
Expenditures and Other Uses												
Legislative												
Board of Supervisor's - Fees	-	-	-	-	600	-	800	-	1,000	2,400	6,000	40%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive												
Professional Management	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	39,375	52,500	75%
Financial and Administrative												
Audit Services	-	-	2,000	3,300	-	-	-	-	-	5,300	5,300	100%
Accounting Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	13,500	18,000	75%
Assessment Roll Services	833	833	833	833	833	833	833	833	833	7,500	10,000	75%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services												
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	-	3,077	3,077	2,900	106%
Trustee Services	-	-	-	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	11,466	-	243	-	-	-	20	-	-	11,729	3,000	391%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem												
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services												
Telephone	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	21	14	-	152	-	83	-	350	620	200	310%
Insurance												
Insurance	70,519	-	-	-	-	-	-	-	-	70,519	55,000	128%
Printing & Binding												
Printing & Binding	-	-	-	-	232	-	471	-	247	950	250	380%
Website Development												
Website Development	-	-	-	-	-	300	-	-	-	300	1,750	17%
Subscription & Memberships												
Subscription & Memberships	-	175	-	-	-	-	-	-	-	175	175	100%
Legal Services												
Legal - General Counsel	-	1,838	525	-	565	2,267	-	501	1,281	6,976	10,000	70%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services												
Engineering Services - General	-	-	375	-	-	4,595	1,383	-	-	6,353	7,500	85%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	300	300	-	N/A
Sub-Total:	88,693	8,742	9,865	10,008	8,258	13,870	9,464	7,209	12,964	169,074	181,875	93%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System												
Consumptive Use Permit Monitoring	-	-	-	-	-	-	3,200	-	-	3,200	-	N/A
Stormwater Management Services												
Professional Services												
Asset Management	-	4,650	3,175	3,535	4,240	3,175	3,175	3,690	4,723	30,363	38,100	80%
Mitigation Monitoring	-	-	200	-	-	-	3,900	-	-	4,100	4,800	85%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services												
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance												
Lake & Wetland System												
Aquatic Weed Control	6,932	24,840	6,932	7,620	6,932	5,000	5,688	5,000	-	68,945	71,000	97%
Lake Bank Maintenance	-	-	-	-	-	1,932	1,932	1,932	-	5,797	2,300	252%
Water Quality Testing	-	-	-	-	-	-	4,450	-	-	4,450	14,500	31%
Water Control Structures	-	-	-	6,180	-	15,450	-	-	-	21,630	27,000	80%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	270	600	-	-	600	-	-	1,470	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake & Wetland System - Other	-	-	3,021	-	-	-	-	-	-	3,021	-	N/A
Preserves/Wetland System												
Routine Maintenance	-	5,400	-	10,375	-	-	12,475	-	-	28,250	40,000	71%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	3,420	1,710	1,710	-	6,840	18,000	38%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	1,500	-	13,800	15,300	22,000	70%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	14,910	0%
Capital Outlay												
Aeration System	-	-	-	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Planting	-	-	-	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restoration	-	750	-	500	2,750	25,305	900	800	300	31,305	144,880	22%
Stormwater Drainage Pipes	-	-	-	200	-	475	-	-	-	675	30,000	2%
Erosion Restoration	-	-	-	-	55,745	-	-	-	-	55,745	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,500	1,500	-	-	200	9,716	1,200	15,716	40,000	39%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services												
Professional Management												
Asset Management	-	825	825	825	825	825	825	825	825	6,600	9,900	67%
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services												
Electric												
Southwest Blvd Street Lights	51	50	43	42	39	38	34	-	89	386	12,000	3%
Entrance/Fountain Landscape/Street Lights	547	352	1,026	918	786	752	588	-	3,216	8,186	-	N/A
Entrance Bridge - Lights	56	83	107	85	69	75	73	-	136	684	1,800	38%
Repairs and Maintenance												
Sidewalk Repairs	-	-	-	-	950	-	-	-	-	950	-	N/A
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	-	-	-	-	-	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	1,888	-	-	-	-	-	-	-	1,888	5,000	38%
Street Lights (Trevisio Bay Blvd)	-	6,198	-	-	-	-	-	-	-	6,198	7,000	N/A
Brick Paver Repairs	-	-	3,400	-	-	-	-	-	-	3,400	8,000	43%
Annual Holiday Decorations	9,450	9,450	-	-	-	-	-	-	-	18,900	20,000	N/A
Miscellaneous Repairs	-	-	-	-	398	-	-	-	-	398	8,000	5%
Contingencies	-	-	-	-	-	14,189	2,616	-	-	16,805	4,650	361%
Capital Outlay												
Entrance Lights (Trevisio Bay Boulevard)	-	-	2,678	-	2,320	-	12,686	-	-	17,684	-	N/A
Sub-Total:	17,036	56,086	23,176	32,380	75,054	70,637	56,554	23,673	24,289	378,885	568,240	67%

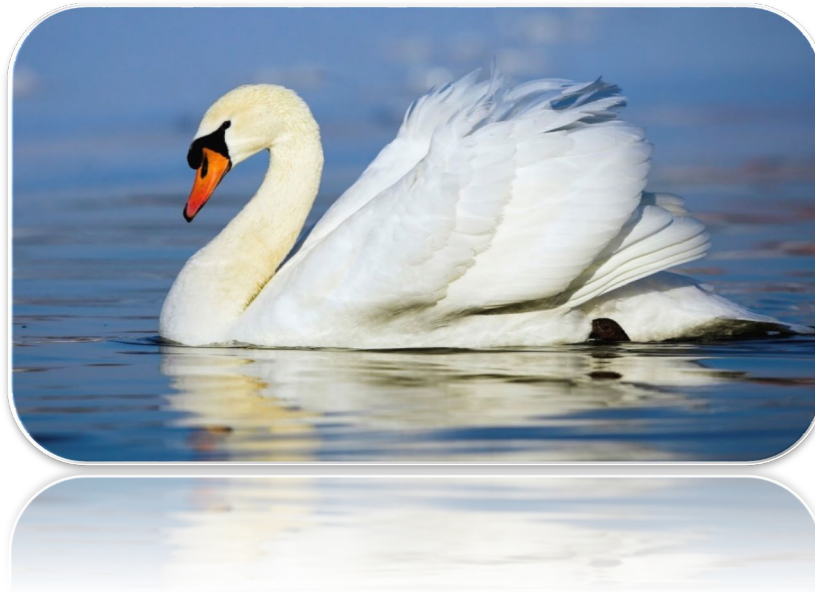
**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024**

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Landscaping Services												
Professional Management												
Asset Management	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	8,000	12,000	67%
Water Quality Monitoring	-	-	-	4,450	-	4,800	-	-	-	9,250	10,000	93%
Utility Services												
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	4	276	422	444	947	947	2,117	-	1,679	6,835	6,000	114%
Repairs & Maintenance												
Public Area Landscaping												
Treviso Bay Blvd - Entrance	-	8,061	-	14,710	14,710	22,800	11,000	11,000	12,550	94,831	90,000	105%
Southwest Boulevard	10,394	2,333	-	-	2,263	4,000	2,000	2,000	3,000	25,990	26,000	100%
Irrigation System	-	679	-	-	176	296	304	264	1,851	3,570	5,200	69%
Well System	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	-	-	7,132	-	6,357	-	-	13,489	55,000	25%
Tree Trimming	-	-	11,760	9,240	4,820	-	-	-	4,620	30,440	10,000	304%
Fountains	-	500	1,000	35,806	-	-	3,000	1,000	1,310	42,616	18,000	237%
Other Current Charges	-	-	-	-	-	290	-	-	-	290	-	N/A
Operating Supplies												
Mulch	-	8,922	-	-	-	-	-	-	8,922	17,845	27,000	66%
Contingencies	-	-	-	-	-	-	-	-	-	-	17,340	0%
Capital Outlay												
Fountain Pump House Construction & Landscaping	-	39,626	2,466	-	-	-	-	-	10,870	52,962	77,600	68%
Landscape Renewal & Replacement	-	-	487	1,400	-	-	-	-	-	1,887	40,000	5%
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	10,398	61,397	17,135	67,050	31,048	34,133	25,778	15,264	45,802	308,005	394,140	78%
Reserves												
Operations	-	-	-	-	-	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	200,000	0%
Other Fees and Charges												
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	56,011	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	256,011	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 50,176	\$ 109,438	\$ 114,360	\$ 118,640	\$ 91,796	\$ 46,147	\$ 83,054	\$ 855,964	\$ 1,400,266	61%
Net Increase/ (Decrease) in Fund Balance	(99,045)	312,454	661,607	(63,926)	(53,118)	(91,880)	(59,348)	(34,825)	(69,352)	502,569	-	
Fund Balance - Beginning	679,463	580,418	892,873	1,554,480	1,490,554	1,437,436	1,345,556	1,286,208	1,251,383	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	\$ 1,554,480	\$ 1,490,554	\$ 1,437,436	\$ 1,345,556	\$ 1,286,208	\$ 1,251,383	\$ 1,182,032	\$ 1,182,032	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through June 30, 2024

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income												
Revenue Account	1,296	1,382	563	5,522	6,996	6,819	7,638	7,611	1,466	39,294	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	21,185	544,026	882,713	56,443	75,949	33,186	40,240	14,041	16,993	1,684,775	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	8,631	-	8,631	-	N/A
Discounts on Bonds												
Proceeds from Refunding Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 47,878	\$ 30,283	\$ 18,459	\$ 1,732,700	\$ 1,783,584	97%
Expenditures and Other Uses												
Property Appraiser/Tax Collector Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service												
Principal Debt Service - Mandatory												
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	-	1,260,000	1,260,000	100%
Principal Debt Service - Prepayments												
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2021 Bonds	-	207,429	-	-	-	-	-	207,429	-	414,859	414,859	100%
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%
Intragovernmental Transfers Out												
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,429	\$ -	\$ 1,674,859	\$ 1,791,542	93%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	47,878	(1,437,146)	18,459	57,841	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	1,731,593	1,779,471	342,325	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,779,471	\$ 342,325	\$ 360,784	\$ 360,784	\$ (7,958)	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending July 31, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 1,087,211	\$ -	\$ -	\$ -	\$ 1,087,211
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	347,368	-	-	347,368
Prepayment Account	-	8,631	-	-	8,631
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	-	-	355,999	-	355,999
Amount to be Provided by Debt Service Funds	-	-	18,393,001	-	18,393,001
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 1,087,211	\$ 355,999	\$ 18,749,000	\$ 32,980,946	\$ 53,173,156
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	-	-	17,471,000	-	17,471,000
Total Liabilities	\$ -	\$ -	\$ 18,749,000	\$ -	\$ 18,749,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-	1,735,375
Results from Current Operations	-	53,056	-	-	(1,379,376)
Unassigned					
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	679,463
Results from Current Operations	407,748	-	-	-	407,748
Total Fund Equity and Other Credits	\$ 1,087,211	\$ 355,999	\$ -	\$ 32,980,946	\$ 34,424,156
Total Liabilities, Fund Equity and Other Credits	\$ 1,087,211	\$ 355,999	\$ 18,749,000	\$ 32,980,946	\$ 53,173,156

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	17,083	438,680	711,783	45,513	61,242	26,759	32,448	11,322	13,703	72	1,358,604	1,400,266	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue													
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intergovernmental Transfers In													
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 17,083	\$ 438,680	\$ 711,783	\$ 45,513	\$ 61,242	\$ 26,759	\$ 32,448	\$ 11,322	\$ 13,703	\$ 72	\$ 1,358,604	\$ 1,400,266	97%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's - Fees	-	-	-	-	600	-	800	-	1,000	-	2,400	6,000	40%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive													
Professional Management	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	43,750	52,500	83%
Financial and Administrative													
Audit Services	-	-	2,000	3,300	-	-	-	-	-	-	5,300	5,300	100%
Accounting Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	15,000	18,000	83%
Assessment Roll Services	833	833	833	833	833	833	833	833	833	833	8,333	10,000	83%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services													
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	-	3,077	-	3,077	2,900	106%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	-	100	100	-	N/A
Property Appraiser/Tax Collector Fees	11,466	-	243	-	-	-	20	-	-	(6,348)	5,381	3,000	179%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem													
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services													
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	21	14	-	152	-	83	-	350	77	697	200	348%
Insurance	70,519	-	-	-	-	-	-	-	-	-	70,519	55,000	128%
Printing & Binding	-	-	-	-	232	-	471	-	247	-	950	250	380%
Website Development	-	-	-	-	-	300	-	-	-	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	175	175	100%
Legal Services													
Legal - General Counsel	-	1,838	525	-	565	2,267	-	501	1,281	1,675	8,651	10,000	87%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services													
Engineering Services - General	-	-	375	-	-	4,595	1,383	-	-	3,118	9,470	7,500	126%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	300	-	300	-	N/A
Sub-Total:	88,693	8,742	9,865	10,008	8,258	13,870	9,464	7,209	12,964	5,331	174,404	181,875	96%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System													
Consumptive Use Permit Monitoring	-	-	-	-	-	-	3,200	-	-	-	3,200	-	N/A
Stormwater Management Services													
Professional Services													
Asset Management	-	4,650	3,175	3,535	4,240	3,175	3,175	3,690	4,723	3,175	33,538	38,100	88%
Mitigation Monitoring	-	-	200	-	-	-	3,900	-	-	-	4,100	4,800	85%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services													
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance													
Lake & Wetland System													
Aquatic Weed Control	6,932	24,840	6,932	7,620	6,932	5,000	5,688	5,000	-	5,000	73,945	71,000	104%
Lake Bank Maintenance	-	-	-	-	-	1,932	1,932	1,932	-	1,932	7,729	2,300	336%
Water Quality Testing	-	-	-	-	-	-	4,450	-	-	-	4,450	14,500	31%
Water Control Structures	-	-	-	6,180	-	15,450	-	-	-	-	21,630	27,000	80%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	270	600	-	-	600	-	-	-	1,470	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake & Wetland System - Other	-	-	3,021	-	-	-	-	-	-	-	3,021	-	N/A
Preserves/Wetland System													
Routine Maintenance	-	5,400	-	10,375	-	-	12,475	-	-	-	28,250	40,000	71%
Water Quality Testing	-	-	-	-	-	-	-	-	-	5,500	5,500	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	3,420	1,710	1,710	-	-	6,840	18,000	38%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	1,500	-	13,800	-	15,300	22,000	70%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	14,910	0%
Capital Outlay													
Aeration System	-	-	-	-	-	-	-	-	-	200	200	-	N/A
Littoral Shelf Planting	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restoration	-	750	-	500	2,750	25,305	900	800	300	40,765	72,070	144,880	50%
Stormwater Drainage Pipes	-	-	-	200	-	475	-	-	-	-	675	30,000	2%
Erosion Restoration	-	-	-	-	55,745	-	-	-	-	-	55,745	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,500	1,500	-	-	200	9,716	1,200	9,780	25,496	40,000	64%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services													
Professional Management													
Asset Management	-	825	825	825	825	825	825	825	825	825	7,425	9,900	75%
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services													
Electric													
Southwest Blvd Street Lights	51	50	43	42	39	38	34	-	89	514	900	12,000	8%
Entrance/Fountain Landscape/Street Lights	547	352	1,026	918	786	752	588	-	3,216	718	8,905	-	N/A
Entrance Bridge - Lights	56	83	107	85	69	75	73	-	136	68	752	1,800	42%
Repairs and Maintenance													
Sidewalk Repairs	-	-	-	-	950	-	-	-	-	-	950	-	N/A
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	-	-	-	-	2,795	2,795	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	1,888	-	-	-	-	-	-	-	-	1,888	5,000	38%
Street Lights (Trevisio Bay Blvd)	-	6,198	-	-	-	-	-	-	-	-	6,198	7,000	N/A
Brick Paver Repairs	-	-	3,400	-	-	-	-	-	-	-	3,400	8,000	43%
Annual Holiday Decorations	9,450	9,450	-	-	-	-	-	-	-	-	18,900	20,000	N/A
Miscellaneous Repairs	-	-	-	-	398	-	-	-	-	-	398	8,000	5%
Contingencies	-	-	-	-	-	14,189	2,616	-	-	-	16,805	4,650	361%
Capital Outlay													
Entrance Lights (Trevisio Bay Boulevard)	-	-	2,678	-	2,320	-	12,686	-	-	1,251	18,935	-	N/A
Sub-Total:	17,036	56,086	23,176	32,380	75,054	70,637	56,554	23,673	24,289	72,523	451,409	568,240	79%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Landscaping Services													
Professional Management													
Asset Management	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	9,000	12,000	75%
Water Quality Monitoring	-	-	-	4,450	-	4,800	-	-	-	-	9,250	10,000	93%
Utility Services													
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	4	276	422	444	947	947	2,117	-	1,679	46	6,882	6,000	115%
Repairs & Maintenance													
Public Area Landscaping													
Treviso Bay Blvd - Entrance	-	8,061	-	14,710	14,710	22,800	11,000	11,000	12,550	11,710	106,541	90,000	118%
Southwest Boulevard	10,394	2,333	-	-	2,263	4,000	2,000	2,000	3,000	3,000	28,990	26,000	112%
Irrigation System	-	679	-	-	176	296	304	264	1,851	-	3,570	5,200	69%
Well System	-	-	-	-	-	-	-	-	-	282	282	-	N/A
Plant Replacement and Annuals	-	-	-	-	7,132	-	6,357	-	-	-	13,489	55,000	25%
Tree Trimming	-	-	11,760	9,240	4,820	-	-	-	4,620	-	30,440	10,000	304%
Fountains	-	500	1,000	35,806	-	-	3,000	1,000	1,310	-	42,616	18,000	237%
Other Current Charges	-	-	-	-	-	290	-	-	-	1,000	1,290	-	N/A
Operating Supplies													
Mulch	-	8,922	-	-	-	-	-	-	8,922	-	17,845	27,000	66%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	17,340	0%
Capital Outlay													
Fountain Pump House Construction & Landscaping	-	39,626	2,466	-	-	-	-	-	10,870	-	52,962	77,600	68%
Landscape Renewal & Replacement	-	-	487	1,400	-	-	-	-	-	-	1,887	40,000	5%
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	10,398	61,397	17,135	67,050	31,048	34,133	25,778	15,264	45,802	17,039	325,044	394,140	82%
Reserves													
Operations	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Other Fees and Charges													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	56,011	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	256,011	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 50,176	\$ 109,438	\$ 114,360	\$ 118,640	\$ 91,796	\$ 46,147	\$ 83,054	\$ 94,892	\$ 950,857	\$ 1,400,266	68%
Net Increase/ (Decrease) in Fund Balance	(99,045)	312,454	661,607	(63,926)	(53,118)	(91,880)	(59,348)	(34,825)	(69,352)	(94,821)	407,748	-	
Fund Balance - Beginning	679,463	580,418	892,873	1,554,480	1,490,554	1,437,436	1,345,556	1,286,208	1,251,383	1,182,032	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	\$ 1,554,480	\$ 1,490,554	\$ 1,437,436	\$ 1,345,556	\$ 1,286,208	\$ 1,251,383	\$ 1,182,032	\$ 1,087,211	\$ 1,087,211	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income													
Revenue Account	1,296	1,382	563	5,522	6,996	6,819	7,638	7,611	1,466	1,474	40,768	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	21,185	544,026	882,713	56,443	75,949	33,186	40,240	14,041	16,993	89	1,684,864	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	8,631	-	-	8,631	-	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:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 47,878	\$ 30,283	\$ 18,459	\$ 1,563	\$ 1,734,263	\$ 1,783,584	97%
Expenditures and Other Uses													
Property Appraiser/Tax Collector Fees	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	-	-	1,260,000	1,260,000	100%
Principal Debt Service - Prepayments													
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2021 Bonds	-	207,429	-	-	-	-	-	207,429	-	-	414,859	414,859	100%
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	6,348	6,348	-	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%
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,429	\$ -	\$ 6,348	\$ 1,681,206	\$ 1,791,542	94%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	47,878	(1,437,146)	18,459	(4,785)	53,056	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	1,731,593	1,779,471	342,325	360,784	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,779,471	\$ 342,325	\$ 360,784	\$ 355,999	\$ 355,999	\$ (7,958)	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending August 31, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 1,009,233	\$ -	\$ -	\$ -	\$ 1,009,233
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	347,496	-	-	347,496
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	-	-	347,496	-	347,496
Amount to be Provided by Debt Service Funds	-	-	18,401,504	-	18,401,504
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 1,009,233	\$ 347,496	\$ 18,749,000	\$ 32,980,946	\$ 53,086,675
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	-	-	17,471,000	-	17,471,000
Total Liabilities	\$ -	\$ -	\$ 18,749,000	\$ -	\$ 18,749,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-	1,735,375
Results from Current Operations	-	44,553	-	-	(1,387,879)
Unassigned					
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	679,463
Results from Current Operations	329,770	-	-	-	329,770
Total Fund Equity and Other Credits	\$ 1,009,233	\$ 347,496	\$ -	\$ 32,980,946	\$ 34,337,675
Total Liabilities, Fund Equity and Other Credits	\$ 1,009,233	\$ 347,496	\$ 18,749,000	\$ 32,980,946	\$ 53,086,675

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

Description	October	November	December	January	February	March	April	May	June	July	August	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	17,083	438,680	711,783	45,513	61,242	26,759	32,448	11,322	13,703	72	-	1,358,604	1,400,266	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue														
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intergovernmental Transfers In														
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 17,083	\$ 438,680	\$ 711,783	\$ 45,513	\$ 61,242	\$ 26,759	\$ 32,448	\$ 11,322	\$ 13,703	\$ 72	\$ -	\$ 1,358,604	\$ 1,400,266	97%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's - Fees	-	-	-	-	600	-	800	-	1,000	-	-	2,400	6,000	40%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive														
Professional Management	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	48,125	52,500	92%
Financial and Administrative														
Audit Services	-	-	2,000	3,300	-	-	-	-	-	-	-	5,300	5,300	100%
Accounting Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	16,500	18,000	92%
Assessment Roll Services	833	833	833	833	833	833	833	833	833	833	833	9,167	10,000	92%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	-	3,077	-	-	3,077	2,900	106%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	-	100	-	100	-	N/A
Property Appraiser/Tax Collector Fees	11,466	-	243	-	-	-	20	-	-	(6,348)	-	5,381	3,000	179%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem														
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	21	14	-	152	-	83	-	350	77	-	697	200	348%
Insurance	70,519	-	-	-	-	-	-	-	-	-	-	70,519	55,000	128%
Printing & Binding	-	-	-	-	232	-	471	-	247	-	-	950	250	380%
Website Development	-	-	-	-	-	300	-	-	-	-	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	1,838	525	-	565	2,267	-	501	1,281	1,675	-	8,651	10,000	87%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services														
Engineering Services - General	-	-	375	-	-	4,595	1,383	-	-	3,118	-	9,470	7,500	126%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	300	-	-	300	-	N/A
Sub-Total:	88,693	8,742	9,865	10,008	8,258	13,870	9,464	7,209	12,964	5,331	6,708	181,113	181,875	100%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System														
Consumptive Use Permit Monitoring	-	-	-	-	-	-	3,200	-	-	-	-	3,200	-	N/A
Stormwater Management Services														
Professional Services														
Asset Management	-	4,650	3,175	3,535	4,240	3,175	3,175	3,690	4,723	3,175	3,175	36,713	38,100	96%
Mitigation Monitoring	-	-	200	-	-	-	3,900	-	-	-	-	4,100	4,800	85%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services														
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	14	14	-	N/A
Repairs & Maintenance														
Lake & Wetland System														
Aquatic Weed Control	6,932	14,465	6,932	7,620	6,932	5,000	5,688	5,000	-	5,000	10,688	74,258	71,000	105%
Lake Bank Maintenance	-	-	-	-	-	1,932	1,932	1,932	-	1,932	3,865	11,594	2,300	504%
Water Quality Testing	-	-	-	-	-	-	4,450	-	-	-	4,800	9,250	14,500	64%
Water Control Structures	-	-	-	6,180	-	15,450	-	-	-	-	-	21,630	27,000	80%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	270	600	-	-	600	-	-	-	600	2,070	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	-	-	-	-	-	3,200	3,200	-	N/A
Lake & Wetland System - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Preserves/Wetland System														
Routine Maintenance	-	15,775	-	10,375	-	-	12,475	-	-	-	10,375	49,000	40,000	123%
Water Quality Testing	-	-	-	-	-	-	-	-	-	5,500	-	5,500	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	1,710	1,710	3,420	1,710	1,710	-	-	-	10,260	18,000	57%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	1,500	-	-	13,800	-	15,300	22,000	70%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	4,000	-	0%
Contingencies	-	-	3,021	-	-	-	-	-	-	-	-	3,021	14,910	20%
Capital Outlay														
Aeration System	-	-	-	-	-	-	-	-	-	200	-	200	-	N/A
Littoral Shelf Planting	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restoration	-	750	-	500	58,495	25,305	900	800	300	40,765	9,966	137,781	144,880	95%
Stormwater Drainage Pipes	-	-	-	200	-	475	-	-	-	-	-	675	30,000	2%
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,500	1,500	-	-	200	9,716	1,200	9,780	800	26,296	40,000	66%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services														
Professional Management														
Asset Management	-	825	825	825	825	825	825	825	825	825	825	8,250	9,900	83%
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services														
Electric														
Southwest Blvd Street Lights	51	50	43	42	39	38	34	-	89	514	32	932	12,000	8%
Entrance/Fountain Landscape/Street Lights	547	352	536	918	786	752	588	-	3,216	718	474	8,889	-	N/A
Entrance Bridge - Lights	56	83	107	85	69	75	73	-	136	68	61	812	1,800	45%
Repairs and Maintenance														
Sidewalk Repairs	-	-	-	-	950	-	-	-	-	-	-	950	-	N/A
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	-	-	-	-	2,795	-	2,795	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	1,888	-	-	-	-	-	-	-	-	-	1,888	5,000	38%
Street Lights (Trevisio Bay Blvd)	-	6,198	-	-	-	-	-	-	-	-	-	6,198	7,000	N/A
Brick Paver Repairs	-	-	3,400	-	-	-	-	-	-	-	4,200	7,600	8,000	95%
Annual Holiday Decorations	9,450	9,450	-	-	-	-	-	-	-	-	-	18,900	20,000	N/A
Miscellaneous Repairs	-	-	490	-	398	-	-	-	-	-	-	888	8,000	11%
Contingencies	-	-	-	-	-	14,189	2,616	-	-	-	-	16,805	4,650	361%
Capital Outlay														
Entrance Lights (Trevisio Bay Boulevard)	-	-	2,678	-	2,320	-	12,686	-	-	1,251	-	18,935	-	N/A
Sub-Total:	17,036	56,086	23,176	34,090	76,764	70,637	56,554	23,673	24,289	72,523	53,075	507,903	568,240	89%

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Landscaping Services														
Professional Management														
Asset Management	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	12,000	83%
Water Quality Monitoring	-	-	-	4,450	-	4,800	-	-	-	-	-	9,250	10,000	93%
Utility Services														
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	4	276	422	444	947	947	2,117	-	1,679	46	57	6,938	6,000	116%
Repairs & Maintenance														
Public Area Landscaping														
Treviso Bay Blvd - Entrance	8,061	8,061	-	11,000	11,000	22,800	11,000	11,000	12,550	11,710	11,710	118,891	90,000	132%
Southwest Boulevard	2,333	2,333	-	2,000	4,263	4,000	2,000	2,000	3,000	3,000	3,000	27,930	26,000	107%
Irrigation System	-	679	-	-	176	296	304	264	1,851	282	1,069	4,921	5,200	95%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	-	-	7,132	-	6,357	-	-	-	-	13,489	55,000	25%
Tree Trimming	-	-	11,760	9,240	4,820	-	-	-	4,620	-	-	30,440	10,000	304%
Fountains	-	500	1,000	35,806	-	290	3,000	1,000	1,310	1,000	1,360	45,266	18,000	251%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Supplies														
Mulch	-	8,922	-	-	-	-	-	-	8,922	-	-	17,845	27,000	66%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	17,340	0%
Capital Outlay														
Fountain Pump House Construction & Landscaping	-	39,626	2,466	-	-	-	-	-	10,870	-	-	52,962	77,600	68%
Landscape Renewal & Replacement	-	-	487	1,400	-	-	-	-	-	-	-	1,887	40,000	5%
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	10,398	61,397	17,135	65,340	29,338	34,133	25,778	15,264	45,802	17,039	18,195	339,819	394,140	86%
Reserves														
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	56,011	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	256,011	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 50,176	\$ 109,438	\$ 114,360	\$ 118,640	\$ 91,796	\$ 46,147	\$ 83,054	\$ 94,892	\$ 77,978	\$ 1,028,835	\$ 1,400,266	73%
Net Increase/(Decrease) in Fund Balance	(99,045)	312,454	661,607	(63,926)	(53,118)	(91,880)	(59,348)	(34,825)	(69,352)	(94,821)	(77,978)	329,770	-	
Fund Balance - Beginning	679,463	580,418	892,873	1,554,480	1,490,554	1,437,436	1,345,556	1,286,208	1,251,383	1,182,032	1,087,211	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	\$ 1,554,480	\$ 1,490,554	\$ 1,437,436	\$ 1,345,556	\$ 1,286,208	\$ 1,251,383	\$ 1,182,032	\$ 1,087,211	\$ 1,009,233	\$ 1,009,233	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income														
Revenue Account	1,296	1,382	563	5,522	6,996	6,819	7,638	7,611	1,466	1,474	1,550	42,318	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	21,185	544,026	882,713	56,443	75,949	33,186	40,240	14,041	16,993	89	-	1,684,864	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	8,631	-	-	-	8,631	-	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:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 47,878	\$ 30,283	\$ 18,459	\$ 1,563	\$ 1,550	\$ 1,735,813	\$ 1,783,584	97%
Expenditures and Other Uses														
Property Appraiser/Tax Collector Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service														
Principal Debt Service - Mandatory														
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	-	-	-	1,260,000	1,260,000	100%
Principal Debt Service - Prepayments														
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	N/A
Interest Expense														
Series 2021 Bonds	-	207,429	-	-	-	-	-	207,429	-	-	53	414,912	414,859	100%
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	6,348	6,348	-	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%
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,429	\$ -	\$ 6,348	\$ 10,053	\$ 1,691,260	\$ 1,791,542	94%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	47,878	(1,437,146)	18,459	(4,785)	(8,503)	44,553	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	1,731,593	1,779,471	342,325	360,784	355,999	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,779,471	\$ 342,325	\$ 360,784	\$ 355,999	\$ 347,496	\$ 347,496	\$ (7,958)	