

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2021

FISCAL YEAR 2021

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

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-6</i>
<i>Debt Service Fund—Series 2018</i>	<i>7</i>
<i>Debt Service Fund—Series 2021</i>	<i>8</i>
<i>Capital Project Fund—Series 2021</i>	<i>9</i>

JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

**Wentworth Estates Community Development District
Balance Sheet
for the Period Ending August 31, 2021**

	Governmental Funds				Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	Fixed Assets	
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ -	\$ -	\$ -	\$ -	\$ -	---	\$ -
General Fund - Hancock Bank	\$ 400,282						\$ 400,282
Construction Account	-	-	-	-	-		-
Costs of Issuance Account	-	-	-	10,165	-		10,164.53
Debt Service Fund							
Interest Account	-	-	-	-	-		-
Sinking Account	-	-	-	-	-		-
Reserve Account	-	-	-	-	-		-
Revenue	-	-	174,885	-	-		174,885.02
Prepayment Account	-	-	-	-	-		-
Deferred Cost Account	-	-	-	-	-		-
Capital Project Fund - Series 2018							
Due from Other Funds							
General Fund	-	-	-	-	-		-
Debt Service Fund(s)	270	-	-	-	-		270.22
Market Valuation Adjustments	-	-	-	-	-		-
Accrued Interest Receivable	-	-	-	-	-		-
Assessments Receivable	-	-	-	-	-		-
Prepaid Expenses	-	-	-	-	-		-
Amount Available in Debt Service Funds	-	-	-	-	-		-
Amount to be Provided by Debt Service Funds	-	-	-	-	22,485,000		22,485,000.00
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 400,553	\$ -	\$ 174,885	\$ 10,165	\$ 22,485,000	\$ 45,257,809	\$ 68,328,411

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending August 31, 2021

	Governmental Funds					Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	Fixed Assets		
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Due to Other Funds								
General Fund	-	270						270
Debt Service Fund(s)			-	-				-
Loan - TB Master Turnover, Inc.	-							-
Due to Bondholders								-
Bonds Payable								-
Current Portion	-	-	-	-				-
Long Term	-	-	-	-	22,485,000			22,485,000
Matured Bonds Payable	-	-	-	-				-
Matured Interest Payable	-	-	-	-				-
Total Liabilities	<u>\$ -</u>	<u>\$ 270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,485,000</u>	<u>\$ -</u>		<u>\$ 22,485,270</u>
Fund Equity and Other Credits								
Investment in General Fixed Assets	-	-	-	-		45,257,809		45,257,809.00
Fund Balance								
Restricted								
Beginning: October 1, 2020 (Audited)	-	1,432,432	-	-				1,432,431.85
Results from Current Operations	-	(1,432,702)	174,885	10,165				(1,247,652.52)
Unassigned								-
Beginning: October 1, 2020 (Audited)	141,322	-	-	-				141,322.00
Results from Current Operations	259,231	-	-	-				259,230.52
Total Fund Equity and Other Credits	<u>\$ 400,553</u>	<u>\$ (270)</u>	<u>\$ 174,885</u>	<u>\$ 10,165</u>	<u>\$ -</u>	<u>\$ 45,257,809</u>		<u>\$ 45,843,141</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 400,553</u>	<u>\$ (0)</u>	<u>\$ 174,885</u>	<u>\$ 10,165</u>	<u>\$ 22,485,000</u>	<u>\$ 45,257,809</u>		<u>\$ 68,328,411</u>

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

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	-	-	-	-	-	-	-	-	-	-	-	-	0	
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	5,580	449,362	469,902	65,756	30,072	11,603	14,703	2,454	8,096	0	(39,820)	1,017,709	1,052,325	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Miscellaneous Revenue														
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	0	N/A
Intergovernmental Transfers In														
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	5,580	449,362	\$469,902	\$65,756	\$30,072	\$11,603	\$14,703	\$2,454	\$8,096.41	\$0.43	-\$39,819.95	1,017,709	\$ 1,052,325	97%
Expenditures and Other Uses														
Legislative														
Board of Supervisor's - Fees	-	1,000	-	-	-	-	800	800	1,000	-	1,000	4,600	4,000	115%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive														
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	45,833	50,000	92%
Financial and Administrative														
Audit Services	-	-	3,000	-	-	1,800	-	-	-	-	-	4,800	4,700	102%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	14,667	16,000	92%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	667	7,333	8,000	92%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services														
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	322	-	-	-	-	-	-	1,009	1,009	-	-	2,340	2,900	81%
Trustee Services	-	-	-	-	-	-	-	-	-	8,331	-	8,331	8,400	99%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	19,909	-	-	-	-	(12,986)	-	-	-	-	(173)	6,749	25,000	27%
Bank Service Charges	30	39	-	-	-	-	-	-	-	-	-	69	800	9%
Travel and Per Diem														
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	16	-	58	258	-	51	9	64	-	65	64	583	600	97%
Insurance														
Insurance	-	-	47,241	-	-	-	-	-	-	-	-	47,241	60,000	79%
Printing & Binding														
Printing & Binding	-	107	-	-	-	159	-	172	170	-	-	608	500	122%
Website Development														
Website Development	50	50	50	50	50	50	50	50	50	50	50	550	1,200	46%
Subscription & Memberships														
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	263	-	670	1,295	-	490	1,418	-	280	-	1,128	5,543	10,000	55%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	3,395	-	3,395	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services														
Engineering Services - General	-	-	-	-	888	-	375	1,125	3,750	4,273	1,126	11,536	12,000	96%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	9,000	0%
Appraisal Services	-	-	-	-	-	1,500	-	-	-	-	-	1,500	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	26,931	7,363	57,186	7,769	7,104	(2,770)	8,818	9,386	20,757	13,949	9,360	165,854	218,775	76%
Stormwater Management Services														
Professional Services														
Asset Management	4,273	-	4,375	-	4,375	-	-	5,363	6,670	2,437	3,040	30,532	37,000	83%
NPDES Reporting	3,425	4,375	-	4,375	-	-	-	-	-	-	-	12,175	2,000	609%
Utility Services														
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Lake & Wetland System														
Aquatic Weed Control	8,118	5,500	-	11,000	5,500	-	11,000	5,500	5,500	5,500	5,500	63,118	64,800	97%
Lake Bank Maintenance	-	-	-	-	-	1,950	-	-	-	-	-	1,950	3,000	65%
Water Quality Testing	-	-	-	-	-	-	-	-	4,530	-	-	4,530	14,000	32%
Water Control Structures	-	-	4,330	13,200	-	-	-	-	-	-	-	17,530	26,000	67%
Wetland System														
Routine Maintenance	1,765	2,899	-	5,798	2,899	-	9,698	2,899	2,899	2,899	2,899	34,656	34,800	100%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay														
Aeration System	-	-	-	7,240	-	-	-	-	-	-	-	7,240	-	N/A
Littoral Shelf Replanting	4,550	-	-	-	-	-	-	1,600	-	-	-	6,150	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Lake Bank Restoration	-	1,450	4,681	2,485	14,794	32,341	39,268	107,601	23,100	2,325	1,450	229,495	252,450	91%
Erosion Restoration	-	-	-	-	6,375	-	-	-	-	-	-	6,375	12,000	53%
Contingencies	-	10,500	-	-	-	-	-	-	-	-	-	10,500	15,000	70%
Road and Street Services														
Repairs and Maintenance														
Bridge - Entrance														
Bridge Inspection Report	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Service														
Street Lights - Electric Services	130	-	-	-	-	-	-	-	-	266	-	396	-	N/A
Traffic I - Electric Services	1,135	521	1,087	(1,071)	653	474	1,064	-	612	561	592	5,628	-	N/A
Bridge - Electric Services	112	50	-	(48)	105	8,287	109	-	45	46	46	8,752	-	N/A
Maintenance Services														
Clean/Painting - Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Clean/Painting - Entry Wall	-	3,496	-	-	-	-	-	1,961	-	-	-	5,457	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	57	-	-	-	-	-	-	67	171	-	N/A
Miscellaneous Repairs	-	-	-	3,200	-	373	235	-	-	-	265	4,073	9,000	45%
Sub-Total:	23,508	28,838	14,473	46,236	34,701	43,425	61,374	124,923	43,357	14,034	13,859	448,728	480,050	93%
Landscaping Services														
Professional Management														
Asset Management	-	-	-	-	-	-	-	2,750	1,625	813	813	6,000	6,500	92%
Water Quality Monitoring	-	-	-	-	-	700	2,100	-	700	805	805	5,110	10,000	51%
Utility Services														
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	-	12,180	-	8,250	-	-	-	-	-	20,430	-	N/A
Potable Water - Fountain	-	-	-	24	31	27	27	63	31	97	241	541	4,000	14%
Water Service - Entry Fountain	-	-	48	-	-	-	-	-	-	-	-	48	-	N/A
Repairs & Maintenance														
Public Area Landscaping														
Treviso Bay Blvd - Entrance	-	-	8,842	12,105	6,230	5,787	5,787	5,787	5,787	8,677	5,284	64,285	71,000	91%
Southwest Boulevard	-	-	3,836	-	1,918	3,836	1,918	1,918	1,918	1,918	1,918	19,180	32,000	60%
Irrigation System	-	-	-	-	647	431	-	-	-	373	-	1,450	3,000	48%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	2,209	7,987	-	713	-	1,948	-	-	-	-	12,857	12,000	107%
Fountains	-	-	-	685	415	1,333	4,855	-	270	-	-	7,558	15,000	50%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Supplies														
Mulch	-	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	100%
Contingencies	-	-	-	1,437	-	-	-	-	-	-	-	1,437	7,500	19%
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	-	7,209	20,712	26,431	9,953	20,364	16,636	10,518	10,331	12,682	9,060	143,896	177,500	81%
Pump Station - Community Wide Irrigation System														
Professional Management														
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services														
Electric - Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance														
Pumps and Associated Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Building	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve for Pump Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves														
Operations	-	-	-	-	-	-	-	-	-	-	-	-	175,000	0%

Wentworth Estates Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through August 31, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	175,000	0%
Total Expenditures and Other Uses:	\$ 50,439	\$ 43,410	\$ 92,371	\$ 80,436	\$ 51,759	\$ 61,019	\$ 86,828	\$ 144,828	\$ 74,444	\$ 40,666	\$ 32,280	# \$ 758,478	\$ 1,051,325	72%
Net Increase/ (Decrease) in Fund Balance	(44,859)	405,953	377,531	(14,680)	(21,687)	(49,415)	(72,125)	(142,374)	(66,348)	(40,665)	(72,100)	259,231	1,000	
Fund Balance - Beginning	141,322	96,463	502,416	879,947	865,267	843,580	794,164	722,039	579,665	513,317	472,652	141,322	27,882	
Fund Balance - Ending	\$ 96,463	\$ 502,416	\$ 879,947	\$ 865,267	\$ 843,580	\$ 794,164	\$ 722,039	\$ 579,665	\$ 513,317	\$ 472,652	\$ 400,553	400,553	\$ 28,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2021

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	4	4	2	3	9	8	9	9	3	3	4	59	1,000	6%
Reserve Account	2	2	2	2	2	2	2	2	2	2	2	27	630	4%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	0	0	-	-	-	-	0	0	-	-	0	450	0%
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	-	0	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	10,469	843,023	881,557	123,361	56,416	21,768	27,583	4,603	15,189	-	(97)	1,983,871	1,974,169	100%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds														
Proceeds from Refunding Bonds														
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	22,126,535	22,126,535	-	N/A
Operating Transfers In (From Other Funds)														
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	\$ 881,561	\$ 123,367	\$ 56,427	\$ 21,779	\$ 27,594	\$ 4,615	\$ 15,196	\$ 6	\$ 22,126,445	24,110,493	\$ 1,976,249	N/A
Expenditures and Other Uses														
Property Appraiser/Tax Collector Fees											\$173.21	173	\$ -	N/A
Debt Service														
Principal Debt Service - Mandatory														
Series 2018 Bonds	-	-	-	-	-	-	-	1,065,000	-	-	23,125,000	24,190,000	\$ 1,065,000	2271%
Principal Debt Service - Prepayments														
Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2018 Bonds	-	440,925	-	-	-	-	-	440,925	-	-	283,300	1,165,150	881,850	132%
Foreclosure Counsel														
Property Appraiser & Tax Collector	-	-	-	-	-	12,986	-	-	-	-	-	12,986	-	N/A
Pymt to Refunded Bonds Escrow Agent														
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out														
Total Expenditures and Other Uses:	\$ -	\$ 440,925	\$ -	\$ -	\$0.00	\$12,986.37	\$0.00	\$1,505,925.01	\$0.00	\$0.00	\$23,583,358.23	25,543,195	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	881,561	123,367	56,427	8,792	27,594	(1,501,310)	15,196	6	(1,456,914)	(1,432,702)	29,399	
Fund Balance - Beginning	1,432,432	1,442,906	1,845,010	2,726,571	2,849,938	2,906,365	2,915,158	2,942,752	1,441,442	1,456,638	1,456,643	1,432,432	-	
Fund Balance - Ending	\$ 1,442,906	\$ 1,845,010	\$ 2,726,571	\$ 2,849,938	\$ 2,906,365	\$ 2,915,158	\$ 2,942,752	\$ 1,441,442	\$ 1,456,638	\$ 1,456,643	\$ (270)	(270)	\$ 29,399	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward			-	
Interest Income				
Revenue Account	-	-	-	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	-	-	-	N/A
Special Assessments - Off-Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Discounts on Bonds	-	-	-	N/A
Proceeds from Refunding Bonds				
2018 Refinance (2006 Bonds)	-	-	-	N/A
Operating Transfers In (From Other Funds)	174,885	174,885	-	N/A
Total Revenue and Other Sources:	\$ 174,885	174,885	\$ -	N/A
Expenditures and Other Uses				
Property Appraiser/Tax Collector Fees		-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2018 Bonds	-	-	\$ -	N/A
Principal Debt Service - Prepayments				
Series 2018 Bonds	-	-	-	N/A
Interest Expense				
Series 2018 Bonds	-	-	-	N/A
Foreclosure Counsel	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent				
2018 Refinance (2006 Bonds)	-	-	-	N/A
Intragovernmental Transfers Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$0.00	-	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	174,885	174,885	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ 174,885	174,885	\$ -	

Prepared by:
JPWARD and Associates, LLC

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward			-	
Interest Income				
Costs of Issuance	-	-	-	N/A
Proceeds from Refunding Bonds				
2021 Refinance (2018 Bonds)	358,465	358,465	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 358,465	358,465	\$ -	N/A
Expenditures and Other Uses				
Costs of Issuance				
Professional Management	22,500	22,500	-	N/A
Trustee Services	5,950	5,950	-	N/A
Legal Services				
General Counsel	51,250	51,250	-	N/A
Bond/Disclosure Counsel	42,000	42,000	-	N/A
Payment to Refunded Bds Escrow Agent	-	-	-	N/A
2021 Refinance (2018 Bonds)	226,600	226,600	-	N/A
Intragovernmental Transfers Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$348,300	348,300	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	10,165	10,165	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ 10,165	10,165	\$ -	