

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2021

FISCAL YEAR 2021

PREPARED BY:

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

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Wentworth Estates Community Development District

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JPWard & Associates LLC

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Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 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	\$ 349,827						\$ 349,827
Construction Account	-	-	-	-	-		-
Costs of Issuance Account	-	-	-	10,165	-		10,165
Debt Service Fund							
Interest Account	-	-	-	-	-		-
Sinking Account	-	-	-	-	-		-
Reserve Account	-	-	-	-	-		-
Revenue	-	-	175,161	-	-		175,161
Prepayment Account	-	-	-	-	-		-
Deferred Cost Account	-	-	-	-	-		-
Capital Project Fund - Series 2018							
Due from Other Funds							
General Fund	-	-	-	-	-		-
Debt Service Fund(s)	367	-	-	-	-		367
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
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 350,194	\$ -	\$ 175,161	\$ 10,165	\$ 22,485,000	\$ 45,257,809	\$ 68,278,329

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 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	-	-						-
Debt Service Fund(s)	-		367					367
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>\$ -</u>	<u>\$ 367</u>	<u>\$ -</u>	<u>\$ 22,485,000</u>	<u>\$ -</u>		<u>\$ 22,485,367</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	-	(1,432,432)	174,794	10,165				(1,247,473.49)
Unassigned								-
Beginning: October 1, 2020 (Audited)	141,322	-	-	-				141,322.00
Results from Current Operations	208,872	-	-	-				208,872.35
Total Fund Equity and Other Credits	<u>\$ 350,194</u>	<u>\$ (0)</u>	<u>\$ 174,794</u>	<u>\$ 10,165</u>	<u>\$ -</u>	<u>\$ 45,257,809</u>		<u>\$ 45,792,962</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 350,194</u>	<u>\$ (0)</u>	<u>\$ 175,161</u>	<u>\$ 10,165</u>	<u>\$ 22,485,000</u>	<u>\$ 45,257,809</u>		<u>\$ 68,278,329</u>

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	(39,993)	-	1,017,536	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	\$0	(\$39,993)	\$0	1,017,536	\$ 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	4,167	50,000	50,000	100%
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	1,333	16,000	16,000	100%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,000	100%
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	18	601	600	100%
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	50	600	1,200	50%
Subscription & Memberships															
Subscription & Memberships	175	-	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	263	-	670	1,295	-	490	1,418	-	280	-	1,128	525	6,068	10,000	61%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	3,395	-	-	3,395	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other General Government Services															
Engineering Services - General	-	-	-	-	888	-	375	1,125	3,750	4,273	1,126	1,125	12,661	12,000	106%
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	7,884	173,738	218,775	79%
Stormwater Management Services															
Professional Services															
Asset Management	4,273	-	4,375	-	4,375	-	-	5,363	6,670	2,437	3,040	4,823	35,354	37,000	96%
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	5,500	68,618	64,800	106%
Lake Bank Maintenance	-	-	-	-	-	1,950	-	-	-	-	-	-	1,950	3,000	65%
Water Quality Testing	-	-	-	-	-	-	-	-	4,530	-	-	4,530	9,060	14,000	65%
Water Control Structures	-	-	4,330	13,200	-	-	-	-	-	-	-	1,000	18,530	26,000	71%
Wetland System															
Routine Maintenance	1,765	2,899	-	5,798	2,899	-	9,698	2,899	2,899	2,899	2,899	2,899	37,555	34,800	108%
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	1,000	230,495	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	1,351	6,979	-	N/A
Bridge - Electric Services	112	50	-	(48)	105	8,287	109	-	45	46	46	93	8,845	-	N/A
Maintenance Services															
Clean/Painting - Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	-	-	-	-	-	1,961	-	-	-	-	5,457	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	57	-	-	-	-	-	-	67	34	205	-	N/A
Miscellaneous Repairs	-	-	-	3,200	-	373	235	-	-	-	265	1,613	5,685	9,000	63%
Sub-Total:	23,508	28,838	14,473	46,236	34,701	43,425	61,374	124,923	43,357	14,034	13,859	22,842	471,570	480,050	98%
Landscaping Services															

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Professional Management															
Asset Management	-	-	-	-	-	-	-	2,750	1,625	813	813	813	6,813	6,500	105%
Water Quality Monitoring	-	-	-	-	-	700	2,100	-	700	805	805	1,610	6,720	10,000	67%
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	319	860	4,000	22%
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	12,255	76,541	71,000	108%
Southwest Boulevard	-	-	3,836	-	1,918	3,836	1,918	1,918	1,918	1,918	1,918	3,836	23,016	32,000	72%
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	-	-	270	7,828	15,000	52%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Supplies															
Mulch	-	5,000	-	-	-	-	-	-	-	-	-	-	5,000	5,000	100%
Contingencies	-	-	-	1,437	-	-	-	-	-	-	-	356	1,793	7,500	24%
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	19,459	163,355	177,500	92%
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%
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	\$ 50,185	\$ 808,663	\$ 1,051,325	77%
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)	(72,273)	(50,185)	208,872	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	400,379	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	\$ 400,379	\$ 350,194	350,194	\$ 28,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	October	November	December	January	February	March	April	May	June	July	August	September	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	3	62	1,000	6%
Reserve Account	2	2	2	2	2	2	2	2	2	2	2	2	29	630	5%
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	-	76	-	1,984,044	1,974,169	101%
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)															
	-	-	-	-	-	-	-	-	-	-	97	-	97	-	N/A
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	\$ 881,561	\$ 123,367	\$ 56,427	\$ 21,779	\$ 27,594	\$ 4,615	\$ 15,196	\$ 6	\$ 22,126,715	\$ 6	24,110,769	\$ 1,976,249	N/A
Expenditures and Other Uses															
Property Appraiser/Tax Collector Fees													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															
	-	-	-	-	-	-	-	-	-	-	174,885	6	174,891	-	N/A
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	\$ 5.78	25,543,200	\$ 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	(1,456,643)	-	(1,432,432)	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	\$ -	\$ -	\$ -	\$ 29,399	

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

Description	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward				-	
Interest Income					
Revenue Account	-	0	0	-	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	6	174,891	-	N/A
Total Revenue and Other Sources:	\$ 174,885	\$ 6	174,891	\$ -	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	97	-	97	-	N/A
Total Expenditures and Other Uses:	\$97.02	\$0.00	97	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	174,788	6	174,794	-	
Fund Balance - Beginning	-	174,788	-	-	
Fund Balance - Ending	\$ 174,788	\$ 174,794	174,794	\$ -	

Wentworth Estates Community Development District
Capital Project Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2021

Description	August	September	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	\$0.00	348,300	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	10,165	-	10,165	-	
Fund Balance - Beginning	-	10,165	-	-	
Fund Balance - Ending	\$ 10,165	\$ 10,165	10,165	\$ -	