

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

The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development District was held on Thursday, March 11, 2021 at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

Present and constituting a quorum:

Joe Newcomb	Chairperson
Robert Cody	Vice Chairperson
Andrew Gasworth	Assistant Secretary
Steve Barger	Assistant Secretary

Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
Bruce Bernard	Assets Manager, Calvin Giordano & Associates
Racquel McIntosh	Grau & Associates

Audience:

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

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

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Acceptance of Letter of Resignation

The Acceptance of a Letter of Resignation from Mr. Paul Zotter, whose term is set to expire November 2024, from Seat 3 of the Board of Supervisors of the Wentworth Estates Community Development District effective February 28, 2021 and the appointment of a qualified elector to fill the unexpired term of office for Seat 3

- I. Acceptance of Resignation**
- II. Appointment of Individual for fill Seat 3, whose term will expire November 2024**
- III. Oath of Office**

IV. Guide to the Sunshine Law and Code of Ethics for Public Employees**V. Form 1 – Statement of Financial Interests**

Mr. Ward explained this Item had two parts, first was the acceptance of the letter of resignation from Mr. Paul Zotter effective the date of the resignation (February 28, 2021). He called for a motion.

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Andrew Gasworth, and with all in favor, the Letter of Resignation was accepted for purposes of inclusion in the record.

Mr. Ward explained the second part of this Item was to fill Mr. Zotter's seat by motion and second. He explained there was no requirement under the statute to advertise or have an election; the Board had the right to simply choose a replacement.

Mr. Ward: If you cannot come to a consensus on who you would like to fill this seat, it's fine, the Item just carries over from month to month until you decide to replace that individual. The position requirements are they must be a citizen of the United States, a resident of the State of Florida, registered to vote in Collier County, and must not be a convicted felon who has not had their civil rights restored.

Discussion ensued regarding the possible selection of Mr. Tim Allen and the possible selection of Ms. Joanne Lekas who was not a member of the golf club but very qualified. It was decided to appoint Ms. Joanne Lekas to fill Seat 3.

On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Joe Newcomb, and with all in favor, Ms. Joanne Lekas was appointed to fill Seat 3 with a term expiring November 2024.

Mr. Ward indicated he would reach out to Ms. Lekas who could be sworn in outside of today's meeting, or during the next Board Meeting.

THIRD ORDER OF BUSINESS**Consideration of Resolution 2021-1****Consideration of Resolution 2021-1, a Resolution Re-Designating the Officers of the Wentworth Estates Community Development District**

Mr. Ward: Paul was your Vice Chairman. I would suggest you go ahead and reorganize the Board at this time, or at least move someone into the Vice Chairman position. You will want to add Ms. Lekas as an Assistant Secretary.

Discussion ensued regarding who should fill the Vice Chairperson position. It was decided Mr. Robert Cody would fill the Vice Chairperson position.

Mr. Ward indicated the positions would be filled as follows: Joe Newcomb would serve as Chairperson,

Robert Cody as Vice Chairperson, Andrew Gasworth and Steve Barger as Assistant Secretaries, and himself (James Ward) as Secretary and Treasurer with Resolution 2021-1.

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Steve Barger, and with all in favor, Resolution 2021-1 was adopted, and the Chair was authorized to sign.

FOURTH ORDER OF BUSINESS

Consideration of Audited Financial Statements

Consideration of Audited Financial Statements for Fiscal Year 2020, which ended September 30, 2020

Mr. Ward indicated Ms. Racquel McIntosh was present via video and would present the Financial Statements. He noted these were the final audit statements.

Ms. Racquel McIntosh with Grau & Associates reviewed the Audited Financial Statements for the Fiscal Year ended September 30, 2020. She stated page 1 reflected the Independent Auditor's Opinion. She indicated Grau & Associates had an unmodified/clean opinion of the Financial Statements, which meant Grau believed the Financial Statements were presented fairly in all respects. She stated page 9 was the Balance Sheet which showed the ending fund balance for the District. She reported the general fund ended with just under \$1.6 million dollars in assets, and \$17,380 dollars in liabilities, reflecting an end fund balance overall of \$1.573 million dollars. She reported Debt Service contributed \$1.4 million dollars, and the General Fund contributed \$141,000 dollars. She noted the General Fund was unassigned and available for spending at the Board's discretion while the debt service fund was restricted for use for the debt issued. She stated on page 11 of the report was the Statement of Revenues, Expenditures, and Changes in Fund Balances: total revenues were \$2,753,781 dollars, debt service fund earned just under \$2 million dollars and the general fund just under \$800,000 dollars; overall expenditures were \$2.7 million dollars, debt service expenditures just under \$2 million dollars, and the general fund had expenditures of \$748,000 dollars reflecting a net change in the Fund Balance of \$41,655 dollars. She indicated the debt service fund had expenditures exceeding revenues of \$9,376 dollars and the general fund had revenues exceeding expenditures of \$51,000 dollars. She indicated the notes to the financial statements did not change significantly for the year. She noted on page 20, note 7, the long-term liabilities, the District had \$24,190,000 dollars outstanding for the Series 2018 bonds which were expected to be paid off in Fiscal Year 2037. She reported on page 22 was the Budget to Actual Report for the General Fund. She stated the Board approved a Budget of \$817,000 dollars for revenues; revenues came in at approximately \$799,000 dollars. She reported on expenditures, the District approved \$817,432 in expenditures and the actual budget came in under at \$748,363 dollars; therefore, the District was under appropriations by \$69,000 dollars, so legally the District was in compliance with the Statute regarding the Budget. She stated on page 24 was Grau's report on the District's Internal Control over Financial Reporting and Compliance which reflected Grau did not detect any material weaknesses or significant deficiencies in the Internal Controls, nor did Grau have any compliance related findings or other findings related to Internal Controls. She reported Grau also had an unmodified opinion regarding the District's Compliance with Florida Statute 218.415 which meant Grau believed the District complied in all material respects with the requirements of Florida Statute 218.415. She stated page 28 of the report indicated there were no current or prior year findings for the Fiscal Year ended September 30, 2020. She asked if there were any questions; there were none.

Mr. Ward: I do want to disclose, if you look on page 21 of your audit, (indecipherable 16:01).

Mr. Bob Cody: on Real Estate taxes when people don't pay their taxes(indecipherable).

Mr. Ward: That may very well be true. In Florida what happens is that some do not pay their taxes till July, when the tax bills went out in November 2020. Last year in July, the county tax collector does a certificate (indecipherable). Most everything is paid for.

Mr. Steve Barger: I had difficulty hearing that exchange. I think it was about the assessments that weren't collected in 2020.

Mr. Bob Cody: It was just a question in general.

Mr. Barger: Do we expect to collect 100% ultimately once it goes through that process in July?

Mr. Ward: (indecipherable 19:20). You will receive a minimal (indecipherable). You might receive over that because some pay later than December 30. Basically, the collection rate is 97% (indecipherable).

Mr. Barger: That's due to the discount people are entitled to by paying early?

Mr. Ward: Right, It's due to the discounts and the fees.

Mr. Barger: Do we have any outstanding assessments from this fiscal year, 2020?

Mr. Ward: As I was saying I think we do because based on when the certificates are sold which would have been July of last year, I don't think we did receive any more than half the July tax assessments. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Mr. Andrew Gasworth, seconded by Mr. Robert Cody, and with all in favor, the Audited Financial Statements for Fiscal Year 2020, which ended September 30, 2020 were accepted.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-2

Consideration of Resolution 2021-2 Approving the Proposed Fiscal Year 2022 Budget and setting the Public Hearing on Thursday, May 13, 2021 at 8:30 A.M. at the TPC Tour Club, 9800 Treviso Bay Boulevard, Naples, Florida 34113

Mr. Ward: The Budget for Fiscal Year 2022 from your debt service fund perspective is the same as what you have seen in prior years. The general fund is the big item that we take into consideration. Your assessment rate for Fiscal Year 2021 is \$719.27 dollars. Your cap rate is what we have established that if we go over that rate, we have to do mailed notice for residents. That cap rate is \$805.59. The proposed assessment rate for Fiscal Year 2022 is \$726.11. Your Budget for the current fiscal year is \$1.96 million dollars. It is \$1.106 million for Fiscal Year 2022. The majority of the changes that are included in this Budget really are only field operation activities related to your road and street services, landscaping,

things of that nature. Bruce, I will let you for a minute kind of go through what the changes are that we have in the Budget from an operating perspective.

Mr. Bruce Bernard: There are a few items we have increased or decreased in the Budget. The lake bank restoration on the capital side went down. The other capital for roadway and street services, we added \$34,000 dollars for lighting upgrades up front for the lights in the landscape areas. We also want to put some lighting along the landscaping along 441. The only thing that has lights on it is the fountain area. The landscaping down the walls is dark. We are looking to do a little bit of improvement and change some of the old light fixtures. On the capital end we put \$26,000 dollars in there in the landscaping services for the fountain pit design. The redesign the mechanical fix behind each one of those fountains. They are really in poor shape. They are falling apart. I would like to get them above ground rather than try to work under ground out there. We have enough walls and landscaping to hide anything you want to put up above ground. By getting a new design for the pumps and stuff it will be easier on maintenance. As it is now it is dangerous to pull up a pump with very tight spaces and really there have been no improvements on there since that was put in and hopefully with new electrical components it will save us on electricity use out there. Next year we will just get that designed and then the following year we will get that out for bid and the following year in the budget. We have a bridge inspection report in there. That's every two years I think we have to get the bridge reinspected. Everything else is basically what we spend for our regular services on a yearly basis.

Mr. Gasworth: You are saying reinspect the bridge in 2022, so this is for next year. And design on the fountain would be 2022 and the work would be 2023? Is there a chance there might be an emergency?

Mr. Bernard: I don't think there will be an emergency, but as stuff gets older, everything down there is wearing out, so hopefully it will last two more years until we can get the job done.

Mr. Newcomb: In your little blue box you have 2021 collection rate (indecipherable). Is that what Bob was asking before?

Mr. Ward: No, he was asking how much we have collected, and the box is basically telling you as of December 31, we were at 94% of total collection, so we are doing very good at December 31. I want to mention one other thing from a global perspective. 2021 is the year we basically finished the transition from the HOA to the CDD for all of the assets. The only asset that remains in the HOA's hands is the irrigation pump station which the District owns which supplies all of the irrigation water to the community. That has been left with the HOA for their overall operations and maintenance. It is our asset though for purposes of construction and reconstruction, and things of that nature. The one thing that we have not done is actually amend the agreement we have with the homeowner's association which we will probably do the latter part of this calendar year. I understand they have a new Board coming online. My other point was that now that we have done that transition, we should significantly look at all of our assets, all other values, what kind of reserve monies we will need for these assets and what kind of money will we need, if any at all, with respect to storm events that may blow through the community and how we fund those. I think we have about \$140,000 dollars in our general reserve on a million-dollar budget, so it is not a particularly large amount of money. In years prior I have said one of the big expenditures we have in the first quarter of every fiscal year is the insurance on the bridge which is \$60,000 dollars, so we blow basically that entire cash balance out. I am going to be spending some money this year with Bruce's company to do the asset valuation and on your next Agenda I am going to include a proposal to have a full reserve study done on all of your assets by a reputable firm. Not that we need to deal with it in the context of the 2022 budget, but we will have that set up so we can deal with

that in the 2023 budget. I think that will be the last major piece of the transition of assets from the HOA to the CDD in terms of what we all need to know on a going forward basis.

Mr. Barger: Does the pump station also supply irrigation pressure and water for the golf course?

Mr. Bernard: I think so. I haven't dwelled in what that pump station does since it is not one of our assets. Like Jim said, that's handled by the HOA.

Mr. Ward: I want to be clear. It is the District's asset. We own it. We are responsible for any capital work with respect to it. The maintenance is handled by our vendor which in this instance happens to be the homeowner's association.

Mr Barger: Ok, Thank you

Mr. Ward: Your Budget hearing is set for May 13, 2021 at 8:30 a.m., at the Treviso Bay Clubhouse. This is also your next meeting. He asked if there were any additional questions; hearing none, he called for a motion.

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Andrew Gasworth, and with all in favor, Resolution 2021-2 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS

Consideration of Minutes

November 12, 2020 – Regular Meeting

Mr. Ward stated the second order of business was consideration of the November 12, 2020 Regular Meeting Minutes. He asked if there were any additions, corrections, or deletions to these Minutes.

Mr. Barger: I have one correction. On line 47 that should read Avellino.

Mr. Ward indicated this change would be made. He asked if there were any additional changes or additions; hearing none, he called for a motion.

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Andrew Gasworth, and with all in favor, the November 12, 2020 Regular Meeting Minutes were approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic: The only thing I would mention is the Legislative Session is still in its infancy. I will update you as it goes. There are a few things which could affect us, one being the change in the

sovereign unity cap, to raise it. That could affect our insurance going forward and we would have more potential exposure in a tort negligence situation. Not that they occur, but sometimes they occur. There are some other bills. Nothing great in terms of allowing us to do remote except when there is a state of emergency. There is a provision that someone introduced to allow us to meet remotely for like 6 months when there is a state of emergency. So, nothing great that will change our rules or how we would do day to day. There are a couple of other bills out there, one that would require ethics training for special districts that has been floating about for a while, and another about doing advertising through our website and other electronic means which would save us money on an annual basis. We will continue to monitor it and I will let you know.

II. Asset Manager

- a) Operations Report November 2020**
- b) Operations Report December 2020**
- c) Operations Report January 2021**
- d) Operations Report February 2021**
- e) Operations Report March 2021**

Mr. Bernard: Last month West Coast Electric finished our new electrical service hookup at the front that gives us the amperage we needed at the bridge and for the fountain. Now we need extra amperage there if we need anything hooked up there, and the fountain will not be kicking off now due to the breaker. The lake bank restoration contractor is starting lake 21. He is starting to work on lake 20. That big lake will have a little over 3,000 feet of lake bank restoration in Bella Firenze. Hell' go back to lake 19 and then will be finished with all of the lakes in Bella Firenze. Right now, is the drainage cleaning and the buildup of leaves and stuff in the lines in the fountains up front. Today he will finish that work and we are changing a PVC valve and our pressure pump in the west pit. We had fluctuating pressure which was drawing air and wasn't operating properly. Once we change that pressure pump, that little, small fountain will work the same as the one on the east side. The other thing still ongoing is the buoys at CGU. Their first report should be in by the end of this month to let us know what's happening with that study.

Mr. New Comb: What data are you expecting from the buoys?

Mr. Bernard: They are taking samples from adjacent lakes plus the ones in where the buoys are to do comparisons to see how it is controlling the algae. Just looking at where the buoys are, the ones that are more up front, there is a little algae in some of the lakes back here, like lake 42 and 33. The ones up front like 15 and 12 by Avellino and Trevi, there are three in there, there is no algae in those lakes. Hopefully when that report comes out, we will be able to see what the standards are up there compared to back here and see what adjustments need to be made.

Mr. Barger: I wonder if they are just getting more fertilizer chemicals in the ones that are around the golf course relative to the ones that are out in the residential area of the community.

Mr. Bernard: The nutrients will show us that in those reports. That's usually what happens when we have a large algae outbreak. And this is the time of the year that the fertilizer goes down in this community. We will have to see how that effects the nutrients in each body of water.

Mr. Newcomb: I happen to know there is one lake up front that doesn't have one of the buoys and there is a big floating mass in it; up front, one of the last lakes before you reach the front gate. I do notice on these lakes around the edges there is still algae, so I guess we will find out if these buoys are doing any good.

Mr. Cody: Are they locked in place or do they float?

Mr. Bernard: They are anchored. They've got a concrete block and chain that holds them in place.

Discussion ensued regarding the aesthetics of the buoys.

Mr. Bernard: People still ask me if they are going to stay and look like that. I tell them no; this is a one-year study. They are going to come out. Hopefully if something like this works, then we will look down in the future to getting something of a different design which would look more aesthetically pleasing in these lakes if it works. These are definitely coming out.

III. District Engineer

No report.

IV. District Manager

- a) Financial Statements for period ending November 30, 2020 (unaudited)**
- b) Financial Statements for period ending December 31, 2020 (unaudited)**
- c) Financial Statements for Period ending January 31, 2021 (unaudited)**
- d) Financial Statements for period ending February 28, 2021 (unaudited)**

Mr. Ward indicated he had no report unless there were questions regarding the Financial Statements; there were none.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

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

Mr. Gasworth: What's going on with the front lot?

Mr. Ward: Nothing that I am aware of. I know it is still for sale. We had some minor exchanges with respect to some documents, but nothing more than that at this point in time.

Mr. Ward asked if there were any questions or comments from the audience; there were none.

Mr. Barger: Hey Jim, on the financial statements, I had a couple of questions. I'm looking at February 1 because it has everything year to date in the fiscal year. So, we have collected 97% of our assessments which I think is about what we fully expect to collect, just 97%?

Mr. Ward: Right, because you received a lot of your assessment revenue by the end of November.

Mr. Barger: Under stormwater management services. I'm down in expenses now on page 4. NPDES reporting. We budgeted \$2,000 and we have spent \$12,000. Can you clarify that a little bit?

Mr. Ward: Yes, we have some coding errors that I had corrected subsequent to the preparation of these financials. You will see that corrected. It belongs in another line item.

Mr. Barger: Okay. It looks like in each section you have a contingencies line item and under stormwater management services we have a contingent of \$15,000 and we spent pretty early \$10,500. Do we know what that's for?

Mr. Ward: I don't remember, I will have to look it up and I can send you an email with what it is, but off the top of my head I don't recall.

Mr. Barger: I'm assuming this contingency is for unbudgeted surprises?

Mr. Ward: Yes. "Unbudgeted surprises" is a very good word.

Mr. Barger: I also noticed for the meter that we installed for the fountains up front, that was unbudgeted? It appears we spent \$12,180. I'm on page 6.

Mr. Ward: It was budgeted in the prior year and we didn't spend the monies. The bill just came in Fiscal Year 2021, but I believe Bruce started that work sometime in August of last year, but it fell into this year by the time it got done. He asked if there were any questions; there were none.

NINTH ORDER OF BUSINESS

Adjournment

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

On MOTION made by Mr. Joe Newcomb, seconded by Mr. Robert Cody, and with all in favor, the meeting was adjourned.

Wentworth Estates Community Development District


James P. Ward, Secretary


Joe Newcomb, Chairman