

Special Assessment Methodology

Wentworth Estates Community Development District

Prepared by:

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1.0 BACKGROUND AND THRESHOLD MATTERS

The District was created and chartered by law and established on the property by Ordinance 2004-37 of the Collier County Board of County Commissioner's effective June 15, 2004, as amended by Ordinance 2006-13 effective April 3, 2006.

The District manages the provision of infrastructure to the community known as Treviso Bay, which is approximately 973 acres of land.

The District's single and special purpose is to manage the construction, acquisition, maintenance and financing of its public works including basic infrastructure, system, facilities, services and improvement.

When the community was initially developed, a variety of infrastructure was provided by the District, including but not limited to: surface water management system, utilities, roadway improvements, exterior landscaping, off-site improvements and mitigation and which was based on a development plan that has been deemed economically infeasible for development. The development plan has been completely changed and the current assessment methodology is no longer applicable to the revised development plan, as such, the District desires to introduce a revised assessment methodology that accounts for that change in the development plan.

This report will identify the three special and peculiar benefits for the works and services including added use of the property, added enjoyment of the property, and probability of increased marketability, value of the property and decreased insurance premiums will be evaluated for each of the revised residential and commercial product types to insure that the new assessments are fair, just and reasonable for all property within the District.

2.0 THE DISTRICT

The District was established by Ordinance of the Board of County Commissioner's of Collier County, Florida, effective June 15, 2004 as amended an noted above and encompasses a total of 973.00 acres. The development, known as Treviso Bay encompasses approximately 1,044 acres and the portion of the project outside of the boundaries of the District are identified as conservation/preserve.

The District encompasses the community known as Treviso Bay and is situated approximately eight miles southwest of Interstate-75. Interstate-75 and U.S. 41 provide direct access to Fort Lauderdale and Miami, respectively. Interstate-75 also provides access to Fort Myers, Sarasota, Tampa and northern Florida. The Southwest Florida International Airport is

located approximately forty (40) minutes north via Interstate-75, and the Miami International Airport is located approximately one (1) hour and forty-five (45) minutes east via Interstate-75.

Subsequent to the issuance of the Bonds as described herein, and due to the economic conditions surrounding the real estate market in general, the original developer, VK Developer's (herein "Original Developer") was unable to successfully market the project, and as such, the Original Developer deemed the development plan not economically feasible and abandoned the project. Subsequently, the Bonds along with the operations and maintenance assessments as described herein, went into default due to the non-payment of assessments.

The District maintained that certain of the Assessments were not timely paid and filed a foreclosure action on July 26, 2010 to collect such delinquent assessments which continued and through actions described herein, was subsequently resolved in December, 2011. In late 2011 Lennar Homes acquired certain portions of the Developer Property through a foreclosure sale on a final judgment in favor of its affiliate, Treviso Holding, the holder of the first mortgage on lands within the District formerly held by the Original Developer. Lennar Homes actively sought and resolved the foreclosure with the District and 100% of the owner's of the Series 2006 A&B Bonds, which essentially paid the principal and interest on the Series 2006B Bonds in full, and agreed to payment of the Series 2006A Bonds pursuant to Settlement and Forbearance Agreement dated December, 2011.

3.0 THE DISTRICT'S CURRENT BOND STRUCTURE

On May 16, 2006 the District issued the following bonds to finance a portion of the District's then Capital Improvement Plan (defined herein) for the community located within the District's boundaries known as Treviso Bay.

Bond Series	Par Issued	Outstanding	Dated Date	Interest Rate	Term
Series 2006A	\$38,145,000	\$36,770,000	May 1, 2006	5.625%	May 1, 2037
Series 2006B	\$26,315,000	Fully Paid	May 1, 2006	6.000%	November 1, 2012

In order to secure the payment of the Bonds, and pursuant to Resolutions 2004-15, 2004-16, 2004-18, 2006-03, 2009-07, and 2009-09, among others the District imposed non ad-valorem special assessments on certain developable real property within the boundaries of the District, which property specially benefits from the facilities and services provided by the District as described by the District in the District Engineer's report prepared by Johnson Engineering dated February 2004, as subsequently amended and supplemented from time to time (the "Capital Improvement Plan").

4.0 PURPOSE OF THIS REPORT

In order to improve the marketability and feasibility of the Treviso Bay project, a revised development plan and new product types have been proposed for the community. This requires the District to evaluate the entire special assessments that were levied by the District, in light of the new development plan and in order to insure that the assessments by the District are fair, reasonable, just – and confer a special benefit peculiar to each property by, and received from, the systems, facilities and services provided by the District’s capital improvement plan.

With this background, this Special Assessment Report has been developed to provide a roadmap and lays out in detail each step for use by the Board for the imposition and levy of non-ad valorem special assessments. This report begins by introducing the Cost Allocation methodology, as prepared by Morris Engineering, Inc. to the Board, and then the report introduces the Assessment Methodology. These two methodologies constitute the District’s procedure for instituting the Assessments to fund the capital improvement program for the District.

The Cost Allocation Methodology discloses the computations for the cost and dollar amounts for the systems, facilities and services provided by the District per parcel for each unity type of acre.

The Assessment Methodology outlines the properties within the District that are subject to the Debt Assessment and identifies the special benefit conferred peculiar to each property by, and received from, the systems, facilities and services provided by the District’s capital improvement program. The Assessment Methodology will have three primary objectives: (1) to determine the special and peculiar benefits that flow to the assessable properties in the District from the capital improvement plan provided by the District; (2) to apportion the special benefits peculiar to all parcels in a manner that is fair and reasonable, resulting in the proportionate special benefit; and (3) to apply the proportionate special benefit to the proposed allocated costs in each assessment category potentially resulting in a modification to the costs allocated and fixing the assessment per parcel or acre. The first two objectives of the Assessment Methodology set forth a framework to apply to the already allocated costs and dollar amount of assessments associated with the operations and maintenance expenditures benefiting properties. Once the framework is set, the proportionate special benefit may modify the earlier allocated dollar amounts of the assessments per parcel or per acre. The report is designed to conform to the requirements of Florida Law, including but not limited to Chapters 190, 170 and 197, Florida Statutes.

The existing systems, facilities and services earlier acquired and constructed by this District produced special benefits, peculiar to both acres and platted parcels, which were apportioned in a manner that is fair and reasonable and which were based on the development plan by the Original Developer. At the request of the majority landowner, Lennar Homes, the District desires to amend its methodology to reflect a revised development plan and revised product types. Additionally, through time and development, the proportion of the original special benefits for debt has changed and needs to be reapportioned accordingly. Through focused, pinpointed and responsive management by the District of its systems, facilities and services special benefits that flow peculiar to the properties are enhanced.

5.0 METHODOLOGY FOR ALLOCATING COSTS AND ASSESSMENTS

5.1 Cost Allocation

The allocation of costs in the cost allocation methodology is based on accepted practices in accordance with applicable laws and the procedure for the imposition, levy and collection of non-ad valorem special assessments as set forth in the District Charter and in conformity with State laws applicable to such assessments.

The allocation of costs is really in effect a disclosure of the costs as a first step towards determining the final dollar amount of the assessment per unit.

The District's capital program can be broken down into seven (7) broad categories: (1) surface water management system, (2) utilities, (3) roadway improvements, (4) exterior landscaping, (5) off-site improvements, (6) mitigation and (7) miscellaneous. Mitigation as used herein, is both on-site and off-site preserve enhancement, creation and preservation.

These programs have costs identified in Table 1 below and are merely the first step in the special assessments to be paid. To provide further information, the division (i.e., the allocation) of these costs for each program is further discussed in the Morris Engineering, LLC report dated August, 2012.

The special benefits that these programs provide to the properties are more fully disclosed in this report and a preview of some apportionment factors is helpful. The key to such factor is the use of Equivalent Residential Units (ERU's"). These units are a tried and true measurement to compare the costs as divided or allocated.

Table 1 Cost Allocation	
Description	Original
Surface Water Management System	\$21,183,533.25
Utilities	
Potable Water/Sanitary Sewer	\$ 6,464,927.88
Irrigation	\$ 2,217,897.07
Roadway Improvements	\$ 9,356,056.80
Exterior Landscaping	\$ 1,146,832.80
Off-Site Improvements	\$ 2,599,313.47
Mitigation	\$ 2,944,534.31
Miscellaneous	\$13,328,076.40
Total:	<u>\$59,241,171.98</u>

The District embarked on a capital improvement program in 2006 with the issuance of its Series 2006 A&B Bonds and the above cost allocation was based on an analysis of the Requisitions paid by the District from its Construction & Acquisition Account and will be further modified later in this report based on the Series 2006B Bonds full repayment and the remaining Series 2006A Bonds outstanding.

5.2 Surface Water Management System

The District's surface water management system was designed to be an integrated and functional water management system for the treatment and attenuation of stormwater runoff for the entire District. As such, the allocation of costs are based on the capacity usage anticipated for each land use within the District.

5.3 Potable Water, Sanitary Sewer and Irrigation

The District's utility system consists of potable water, sanitary sewer and irrigation water for the community. Due to the relatively homogenous nature of the community, the potable water and sanitary sewer are divided equally among all property owners, and the irrigation water be further distributed separately between the residential owner's, golf course and commercial property.

5.4 Roadway Improvements

The Roadway improvements costs are divided between the single family residential, multi family residential and commercial property based on nationally established ITE (International Traffic Engineer's) trip generation rates. The golf course trips are generated only from within the District and as such, no costs are appropriately allocated to the golf course.

5.5 Exterior Landscaping, Off-Site Improvements, Mitigation and Miscellaneous

The exterior landscaping costs, off-site improvements, mitigation and miscellaneous costs are divided equally among all property owners within the District.

6.0 OVERVIEW OF ASSESSMENT METHODOLOGY; SPECIAL PECULIAR BENEFIT; REASONABLE AND FAIR APPORTIONMENT; PROPORTIONATE SPECIAL BENEFIT

The special benefits peculiar to the properties from construction and acquisition of the existing District systems, facilities and services were previously determined and apportioned by this Board. Therefore, the purpose of this Assessment Methodology is to discuss further enhancement and enjoyment of the property from the District's use of its special pinpointed and focused management capabilities to construct these systems, facilities and services.

The Assessment Methodology herein constitutes a valid and legal methodology for the Wentworth Estates Community Development District in that the District's projects confers special benefits peculiar to the properties and the methodology apportions those benefits in a reasonable and fair manner resulting in and applying the proportionate special benefit. This section is broken down into four (4) subsections:

Subsection 6.1 provides a detailed overview of the requirements for a valid special assessment. In this subsection, Florida's legal requirements to make the assessments liens equal in dignity to property taxes are explained and detailed. (A lien travels with the property and may result in the landowner's loss of the property if the assessments are not paid.)

Subsection 6.2 identifies and details the actual special benefits flowing from the District's construction activities of it's, systems, facilities and services to the properties. A breakdown of each special benefit (added use, added enjoyment, the combination of enhanced value and increased marketability and finally decreased insurance premiums) is provided and the way the properties are benefited is explained.

Subsection 6.3 covers the apportionment of these special benefits. This subsection shows the proportion of the special benefit flowing to the individual properties. Each of the specific systems, facilities or services create different and distinct special benefits peculiar to certain individual properties than others. That is, the relative magnitude of any one of these special benefits to any one property is proportional to the special benefits to another property.

Subsection 6.4 applies the proportionate special benefit to the dollar amount allocated in the Cost Allocation Methodology.

6.1 Requirements For a Valid Assessment Methodology

Valid assessments under Florida Law must have two (2) requirements that must be met by the Board using this methodology to provide that the assessments will be liens on property equal in dignity to county property tax liens and to justify reimbursement by the property owners to the District for the special benefits received by and peculiar to their properties.

First, the properties assessed must receive, peculiar to the acre or parcel of property, a special benefit that flows as a logical connection from the systems, facilities and services constituting improvements. The courts recognize added use, added enjoyment, enhanced value and decreased insurance premiums as the special benefits that flow as a logical connection from the systems, facilities and services peculiar to the property. Additionally, the properties will receive the special benefit of enhanced marketability.

Second, the special benefits must be fairly and reasonably apportioned in relation to the magnitude of the special benefit received by and peculiar to the various properties being assessed, resulting in the proportionate special benefit to be applied.

Although property taxes are automatically liens on the property, non-ad valorem assessments, including special assessments, are valid liens if the governing Board applies the following test in an informed, non-arbitrary manner. If this test for lienability is determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be imposed, levied, collected and enforced as a first lien on the property equal in dignity to the property tax lien. Florida courts have found that it is not necessary to calculate special benefits with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious or unfair.

6.2 Special Peculiar Benefits

Focused, pinpointed and responsive management by the District of its systems, facilities and services, create and enhance special benefits that flow peculiar to property within the borders of the District, as well as general benefits to the public at large.

All benefits conferred on District properties are special benefits conferred on property because only property within the District will specially benefit from the enhanced services to be provided as a result of these new assessments. Any general benefits resulting from these assessments are incidental and are readily distinguishable from the special benefits that accrue to the property within the District. Properties outside the District do not depend on the District's programs and undertakings in any way for their own benefit and are therefore not considered to receive benefits for the purposes of this methodology. The four assessments imposed by this resolution are designed with the specific properties of the District in mind and for their exclusive special benefit.

6.2.1 General Review

From the District's projects flows the special benefit peculiar to each parcel or acre of added use of the property. This special benefit of added use of a piece of property contemplates the increased ability to "use" the property for its intended purpose.

The District's projects will also provide another special benefit peculiar to each parcel or acre of added enjoyment of the property. The special benefit of added enjoyment of property contemplates the increase in the satisfaction or quality of use of the specially benefitted property.

Additionally, the District's projects will provide the special benefit peculiar to each parcel or acre of the probability of increased marketability and value of the property. The dollar increase in the value of the property could be determined at a later time by a property appraiser.

Because the benefits of the District control and management are greater than the costs of the assessments, an overall net special benefit occurs. This net special benefit equates into an increase in at least some of the property values of the surrounding homes. An increase in property values makes these properties more marketable and more saleable. Put differently, when a property's value increases and the price a property is for sale remains the same, the property will have a greater chance of being sold; therefore, the marketability of that property is increased.

Further, a derivative special benefit also exists from this increased marketability. Because of the overall benefit and increases in property values, the surrounding homes will increase in their marketability. More enhanced neighboring properties mean increased marketability. Therefore, even if a single property's value is not increased from the particular District service, many surrounding properties' value will increase, and the non-value improving property will still gain an increase in marketability.

Finally, the District's projects will provide a special benefit peculiar to each parcel or acre of decreased insurance premiums. The monetary decrease in the insurance premiums could be determined at a later time by an insurance adjuster.

These special and peculiar benefits are real and ascertainable, but are not yet capable of being calculated and assessed as to value with mathematical certainty; however, their magnitude can be determined with certainty today. Each special benefit is by orders of magnitude more valuable than the cost of, or the actual assessment imposed and levied for, the services and improvements that they provide peculiar to the receiving properties.

Accordingly, each system, facility and service provided by the District is discussed.

(A) Water Management Systems, Facilities and Services

The Special Benefit of Added Use

From the District's Water Management System flows the special benefit peculiar to each parcel or acre of added use of the property. The special benefits peculiar to each parcel or acre from the Water Management System that contributes, as a logical relationship, to the added use of property throughout the district are flood reduction and prevention and reduced over-drainage. The Golf Course will benefit from increased opportunities for residents to use the course and facilities because the Water Management System will avoid the need to undergo intense revitalization efforts which could render the course (or parts of the course) temporarily unusable. Other individual properties, both residential and commercial, will receive similar benefits, but to a lesser extent than the Golf Course because they have a reduced use of the Water Management System due to the fact that they are proportionally smaller.

The Special Benefit of Added Enjoyment

The District's Water Management Services will also provide a special benefit peculiar to each parcel or acre of added enjoyment of the property. The items contributing, as a logical

relationship, to the special benefit of added enjoyment of the property are reduced pollution on the property and throughout the District, improved water quality throughout the District, and an aesthetic enhancement of property in general through a better-maintained landscape resulting in a clean and pristine environment. Use of the Golf Course will be significantly enhanced by allowing players to enjoy a better game-play experience in playing on well drained, hence dry, lands as well as the satisfaction of playing on a highly maintained course with an admirable beauty as a direct result of that maintenance. Residential and commercial properties within the District will also enjoy the significant decrease in pollutant build up on their lands and common areas and the consequent positive environmental and aesthetic effects on their lands and local community as a direct result of the enhanced Water Management System's construction by focused District management.

The Special Benefit of the Probability of Enhanced Value and Increased Marketability

The District's stormwater management system will provide further a special benefit peculiar to each parcel or acre in the probability of increased marketability and enhanced value of the property. Specific benefits of this type include decreased landscaping and maintenance costs, reduced environmental degradation, higher quality property maintenance, reduced water treatment costs (since the system is effectively removing a substantial portion of the pollutants before the run-off water reaches a water treatment facility), and increased prestige, attractiveness and revenue generation potential of the Golf Course in particular. Moreover, the enhanced value received by the property will remain despite any change in future use because the stormwater management system benefits the lands of the District irrespective of their current or anticipated purpose. The dollar increase in the value of the property can be determined at a later time by a property appraiser. The Golf Course itself, as a better served entity, will be much more valuable as a result of the stormwater management system and potentially may draw higher revenues should its overall enhancement entice more golfers to visit; this in turn could increase the prestige and visibility of the course, further driving up its market value. Residential and commercial properties would specially benefit from similar value increases directly attributable to better water quality at residents' disposal, less local maintenance and landscaping expenditures, and significantly more attractive individual land lots which by their aesthetic characteristics are more sought after and marketable.

The Special Benefit of Decreased Insurance Premiums

Finally, the District's control and management of the stormwater management system will provide a special benefit peculiar to each parcel or acre of decreased insurance premiums. The monetary decrease in the insurance premiums could be determined at a later time by an

insurance adjuster. The Golf Course as well as residential and commercial properties within the District should enjoy significant reductions in insurance costs if the system is proved to decrease pollutants locally in the manner intended as well as provide a means of flood prevention that will reduce the potential for property damage throughout the entire District.

(B) Utilities

From the District's utility systems, including potable water, sanitary sewer and an irrigation system flows the special benefits peculiar to each parcel or acre in terms of added use, added enjoyment, enhanced value and marketability. These services constitute the source of the special benefit peculiar to the property on which the assessment is based because without these services, no capital infrastructure nor its maintenance and operation could ever accrue to the properties.

(C) Exterior Landscaping

From the District's exterior landscaping elements flow special benefits peculiar to each parcel within the District. The Board will provide exterior landscaping which include buffering along Tamiami Trail and other areas of the District. This landscaping was required by Collier County Land Development Code. It is these specific services from which all property will gain and specially benefit from added use, added enjoyment, and enhanced value and marketability.

(D) Off-Site Improvements

From the District's off-site improvements flow the special benefit peculiar to each parcel or acre within the District. These improvements are primarily transportation related improvements and from these improvements the community will mitigate any transportation related deficiencies of the off-site roadway system that are due to the traffic being generated from the parcels and properties in the District. These off-site improvements would not be required if not for the development of the properties in the District and property within the District will specifically benefit from the better flow of traffic into and out of the District. However, the golf course does not generate any additional traffic, since the golf course is not a public course nor open to membership outside the residential property within the District, as such, the golf course receives no benefit from these off-site improvements. As applicable to the other services, that is, all these special benefits would not exist but for the successful operation of the District's functions and duties by the Board of Supervisors. These services constitute the source of the special benefit peculiar to the property on which the assessment is based since without these services, no development could ever occur.

(E) Mitigation

From the mitigation improvements flow the special benefit peculiar to each parcel or acre within the District. These improvements include the construction of wetland, and other habitat replacement due to the development of the community. These mitigation improvements would not be required if not for the development of the properties in the District and these parcels will specifically benefit from increased storm protection and flood damage due to major storm events. These wetland and other habitat replacements increase nature's nurseries for various birds, animals and plant life, and ultimately increase the enjoyment by residents in the District to participate in wetland activities, such as canoeing, bird watching, photography, and other outdoor recreation. As applicable to the other services, that is, all these special benefits would not exist but for the successful operation of the District's functions and duties by the Board of Supervisors. These services constitute the source of the special benefit peculiar to the property on which the assessment is based since without these services, no development could ever occur.

(F) Miscellaneous

From the District's focused and pinpointed management, from these miscellaneous improvements flows the special benefit peculiar to each parcel or acre within the District. These improvements are required and include the necessary soft costs, such as engineering design and inspection, permitting, etc. for all of the other systems, facilities and services. These miscellaneous improvements would not be required if not for the balance of the others systems, facilities and services and as such, development of the properties in the District and these parcels will specifically benefit from all of the other systems, facilities and services. As applicable to the other services, that is, all these special benefits would not exist but for the successful operation of the District's functions and duties by the Board of Supervisors. These services constitute the source of the special benefit peculiar to the property on which the assessment is based since without these services, no development could ever occur.

6.3 Reasonable and Fair Apportionment: The Proportionate Special Benefit

The special benefits described above must be fairly and reasonably apportioned in relation to the relative magnitude (not the value) of the special benefit received by and peculiar to the various properties being assessed. The magnitude of such benefit is different for each type of property within the District and for each type of assessment on which the special benefit is based. The apportionment here is divided by unit type (as opposed to each individual parcel or

acre) because the differences among the parcels and acres in each unit type, while present, are de minimus in this situation. It is illustrative of such benefit which one parcel or acre enjoys in comparison to another parcel or acre and that relationship informs the respective assessments which each parcel or acre must pay; always in proportion to the extent of the total benefit which they receive in relation to all other properties which also enjoy such benefit. All assessments discussed below are either equal to or less than such benefit with which it is associated.

(A) Water Management System Apportionment

The Water Management System provides several special benefits, peculiar to certain properties within the District, as described above in section 6.2(A). Such benefits conferred by this system, as a whole, are to be apportioned to properties based on: (1) common areas that benefit the entire District, (2) common areas that benefit residential only, and (3) specific land uses which generate anticipated runoff based on type of property on a per parcel or per acre basis. These three methods combined will constitute the makeup of the Water Management Services special assessment for each individual parcel or acre.

For the first apportionment method, the District's Water Management assessment will consist of an amount representative of all common areas within the District from which all properties within the District benefit. Because all properties within the District benefit from all District common areas, all properties share in the special benefit conferred on these areas. This is also reflective of the fact that the entire Water Management System is one aggregate system and all properties must bear their share of the respective costs in managing not only their own properties but also of the common areas whose proper functioning is paramount to the integrity of the system as whole.

The second apportionment method addresses the special benefits received by the properties within the residential areas that are common to the residential areas, such as roadways that serve residential areas only, the leisure center and residential common areas as a result of the Water Management system. The residential areas contain additional rights-of-way and common areas that affect water flow only within those residential communities. Therefore, only those properties will receive special benefits from the proper drainage and treatment of stormwater run-off in these areas. Consequently, all properties within these communities are apportioned to reflect the magnitude of these proportionate special benefits.

The third apportionment method, which makes up the remainder of the Water Management assessment, addresses the unit type of individual parcels or acres. Property will be assessed, despite its run-off rate (as calculated in the "Cost Allocation Methodology" above), to

reflect the relative magnitude of the individual special benefit it receives proportionally from the entire Water Management System. A considerable portion of the residential properties within the District consists of impervious surfaces and therefore generate significant run-off from storm events.

(B) Utilities Apportionment

The utility services provide special benefits peculiar to all properties within the District in the manner described above. These assessments are apportioned relative to the derivative benefits received by particular properties from Board undertakings in the construction of the infrastructure provision. As explained earlier, because certain properties, by their nature, require more utility services and consideration when it comes to the provision of infrastructure, such properties benefit proportionally more than others within the District. While all properties benefit from these services, they are only assessed in accordance with the proportional benefit they receive. Therefore, the magnitude of the proportional special benefit for each property for this particular assessment varies according to the particular characteristics of the parcel or acre, as well as the apportionment that each unit type receives from the other services.

(C) Roadway Apportionment

The roadway services which benefit the communities are apportioned according to the use, expressed as ITE TRIP generation rates, associated with specific types of property in those communities. Single Family homes generally have more inhabitants, more vehicles, and therefore higher frequency of use of roadways in their respective community. Condominiums, club homes and villas, however, utilize the community roadways less and therefore benefit less than their Single Family unit counterparts. As a result, Single Family units can be said to enjoy the special benefits of these community specific improvements to a larger magnitude than all other types of units. Single Family units within each respective community will therefore be assessed significantly, but not substantially, more than Multi-Family and for the reason that they will be using community roadways more often and hence receive significantly more special benefits from the specific improvements of roadway lighting, signage and maintenance provided by the District.

(D) Exterior Landscaping Apportionment

The exterior landscaping services provide special benefits peculiar to all properties within the District in the manner described above. These assessments are apportioned relative to the derivative benefits received by particular properties from Board undertakings in the construction of the infrastructure. As explained earlier, this is because all properties, by their

nature, require these buffer landscaping areas outside the District in order to develop the property within the District, such properties therefore benefit proportionally. While all properties benefit from these services, they are only assessed in accordance with the proportional benefit they receive. Therefore, the magnitude of the proportional benefit for each property for this particular assessment does not vary according to the particular characteristics of the parcel or acre.

(E) Exterior Landscaping Apportionment

The exterior landscaping services provide special benefits peculiar to all properties within the District in the manner described above. These assessments are apportioned relative to the derivative benefits received by particular properties from Board undertakings in the construction of the infrastructure. As explained earlier, because certain properties, by their nature, require more mitigation consideration when it comes to the provision of infrastructure, such properties benefit proportionally more than others within the District. While all properties benefit from these services, they are only assessed in accordance with the proportional benefit they receive. Therefore, the magnitude of the proportional benefit for each property for this particular assessment varies according to the particular characteristics of the parcel or acre.

(F) Off-Site Apportionment

The off-site services which consist primarily of roadway related improvements within both the Tamiami Trail and Southwest Boulevard right-of-way and which benefit the communities are apportioned according to the use, expressed as ITE TRIP generation rates, associated with specific types of property in those communities. Single Family homes generally have more inhabitants, more vehicles, and therefore higher frequency of use of roadways in their respective community. Condominiums, club homes and villas, however, utilize the community roadways less and therefore benefit less than their Single Family unit counterparts. As a result, Single Family units can be said to enjoy the special benefits of these community specific improvements to a larger magnitude than all other types of units. Single Family units within each respective community will therefore be assessed significantly, but not substantially, more than Multi-Family and for the reason that they will be using community roadways more often and hence receive significantly more special benefits from the specific improvements of roadway lighting, signage and maintenance provided by the District.

(G) Mitigation Apportionment

The mitigation infrastructure services provide special benefits peculiar to all properties within the District in the manner described above. These assessments are apportioned relative to the derivative benefits received by particular properties from Board undertakings in the construction of the infrastructure. As explained earlier, this is because all properties, by their nature, require the replacement of lost wetland and habitat, irrespective of the type of land use. Such properties therefore benefit proportionally. While all properties benefit from these services, they are only assessed in accordance with the proportional benefit they receive. Therefore, the magnitude of the proportional benefit for each property for this particular assessment does not vary according to the particular characteristics of the parcel or acre.

(H) Miscellaneous Apportionment

The miscellaneous services provide special benefits peculiar to all properties within the District in the manner described above. These assessments are apportioned relative to the derivative benefits received by particular properties from Board undertakings in the construction of the infrastructure. As explained earlier, this is because all properties, by their nature, require the these design, inspection, permitting and other costs that are required for the entire infrastructure program, irrespective of the type of land use, such properties therefore benefit proportionally. While all properties benefit from these services, they are only assessed in accordance with the proportional benefit they receive.

6.4 Application of the Proportionate Special Benefits to the Allocated Costs

Accordingly, the reasonable and fair apportionment of the special benefits provided by the District which is peculiar to both the acres and the platted parcels results in the proportionate special benefit which is the final step required under Florida law to complete the fixing of the special assessments to be imposed and levied.

The application of the proportionate special benefit is important. The relative magnitude of each special benefit peculiar to each property for Water Management Services is determined by analyzing the respective acreage of each unit in proportion to the total acreage of the entire District. The relative magnitude of added use is directly related to the total acreage of each unit type. The greater acreage a particular unit occupies, the greater the special benefit received from the District's Water Management System and thus, the greater relative magnitude as compared with the other units. The same analysis was employed for the special benefit of added enjoyment because the Golf Course receives more added enjoyment because its purpose

is recreational whereas residential plats are mainly for dwelling. Better water management leads to enhanced course conditions and increases the quality and satisfaction of the land use.

Surface Water Management System									
Lot Type	Number of Units	Number of ERU's	Percent of Cost		Enjoyment			Allocation by Use & Enjoyment	Allocation by Unit
			Cost Allocation	Allocation	Use (1)	(2)	All (3)		
50' Lot	197	197.00	\$2,512,918.47	11.86%	8.90%	2.97%	11.86%	\$2,512,918.47	\$12,755.93
60' Lot	46	55.72	\$676,807.21	3.19%	2.40%	0.80%	3.19%	\$676,807.21	\$14,713.20
75' Lot	125	240.64	\$2,666,034.18	12.59%	9.44%	3.15%	12.59%	\$2,666,034.18	\$21,328.27
100' Lot	67	299.17	\$3,005,958.41	14.19%	10.64%	3.55%	14.19%	\$3,005,958.41	\$44,865.05
150' Lot	11	67.94	\$667,935.47	3.15%	2.36%	0.79%	3.15%	\$667,935.47	\$60,721.41
Coach Homes	220	69.41	\$1,410,945.62	6.66%	5.00%	1.67%	6.66%	\$1,410,945.62	\$6,413.39
2 Story Condo	216	90.67	\$1,594,001.34	7.52%	5.64%	1.88%	7.52%	\$1,594,001.34	\$7,379.64
4 Story Condo	330	138.53	\$2,435,279.83	11.50%	8.62%	2.87%	11.50%	\$2,435,279.83	\$7,379.64
Commercial	1	110.16	\$1,024,242.75	4.84%	3.63%	1.21%	4.84%	\$1,024,242.75	\$1,024,242.75
Golf Course	1	559.67	\$5,189,409.98	24.50%	18.37%	6.12%	24.50%	\$5,189,409.98	\$5,189,409.98
TOTAL	1214	1828.91	\$21,183,533.25	100.00%	75.00%	25.00%	100.00%	\$21,183,533.25	

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

The cost allocation methodology for Utilities, including potable water, sanitary sewer and irrigation was analyzed based on two distinct component parts. First the potable water and sanitary sewer component, flow rates established by Florida Administrative Code for different use types was used. These flow rates help determine the units that use the infrastructure the most, determining the size of pipes and other ancillary facilities for the different unit types, and consequently the most money to be spent on the construction of these facilities.

Similarly for the irrigation system, the cost allocation methodology is based on the use of the facilities with a notable exception, that is the use is based on the average irrigated area for each lot type. The area of land area to be irrigated helps determine the units that use the infrastructure the most, again, also determining the size of pipes and other ancillary facilities for the different unit types, and consequently the most money to be spent on the construction of these facilities.

A similar analysis can be used to determine the relative magnitude of the special benefits peculiar to the properties between the various land use types. The units that cause the most dollars to be spent on the construction of the facilities are the same units are the same units that use the infrastructure the most. The units that use the infrastructure the most are also the same units that benefit the most from the infrastructure. Thus, a direct correlation exists between the units causing the most money to be spent on the cost of construction receiving the most benefits from the capital improvement program.

Potable Water and Sanitary Sewer										
Lot Type	Number of Units	Number of ERU's	Cost Allocation	Percent of Cost			Allocation by Use			Allocation by Unit
				Allocation	Use (1)	Enjoyment (2)	All (3)	& Enjoyment		
50' Lot	197	197.00	\$1,265,156.42	19.57%	18.59%	0.98%	19.57%	\$1,265,156.42	\$6,422.11	
60' Lot	46	46.00	\$295,417.23	4.57%	4.34%	0.23%	4.57%	\$295,417.23	\$6,422.11	
75' Lot	125	125.00	\$802,764.22	12.42%	11.80%	0.62%	12.42%	\$802,764.22	\$6,422.11	
100' Lot	67	67.00	\$430,281.62	6.66%	6.32%	0.33%	6.66%	\$430,281.62	\$6,422.11	
150' Lot	11	11.00	\$70,643.25	1.09%	1.04%	0.05%	1.09%	\$70,643.25	\$6,422.11	
Coach Homes	220	146.67	\$941,910.02	14.57%	13.84%	0.73%	14.57%	\$941,910.02	\$4,281.41	
2 Story Condo	216	144.00	\$924,784.39	14.30%	13.59%	0.72%	14.30%	\$924,784.39	\$4,281.41	
4 Story Condo	330	220.00	\$1,412,865.03	21.85%	20.76%	1.09%	21.85%	\$1,412,865.03	\$4,281.41	
Commercial	1	28.33	\$181,959.89	2.81%	2.67%	0.14%	2.81%	\$181,959.89	\$181,959.89	
Golf Course	1	21.67	\$139,145.80	2.15%	2.04%	0.11%	2.15%	\$139,145.80	\$139,145.80	
TOTAL	1214	1006.67	\$6,464,927.88	73.18%	95.00%	5.00%	73.18%	\$4,730,957.16		

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

The cost allocation methodology for roadway improvements and roadway related off-site improvements used ITE (International Traffic Engineers) TRIP rates to determine the allocation of costs for this part of the capital improvement program. The ITE TRIP rates help determine the units that use the infrastructure the most, generating the size of the roadway facilities and consequently cause the most money to be spent in capital on these facilities. A similar analysis can be used to determine the relative magnitude of the special benefits peculiar to the properties in the District. The units that cause the most cost to be spent, and use the infrastructure the most benefit the most from the roadway capital improvement program. Thus, a direct correlation exists between the units causing the most capital to be spent on the roadways and the units receiving the most benefits from the implementation of the capital improvement program.

Roadways										
Lot Type	Number of Units	Number of ERU's	Cost Allocation	Percent of Cost			Allocation by Use			Allocation by Unit
				Allocation	Use (1)	Enjoyment (2)	All (3)	& Enjoyment		
50' Lot	197	197.00	\$ 1,860,445.33	19.88%	14.91%	4.97%	19.88%	\$ 1,860,445.33	\$ 9,443.88	
60' Lot	46	46.00	\$ 434,418.71	4.64%	3.48%	1.16%	4.64%	\$ 434,418.71	\$ 9,443.88	
75' Lot	125	125.00	\$ 1,180,485.62	12.62%	9.46%	3.15%	12.62%	\$ 1,180,485.62	\$ 9,443.88	
100' Lot	67	67.00	\$ 632,740.29	6.76%	5.07%	1.69%	6.76%	\$ 632,740.29	\$ 9,443.88	
150' Lot	11	11.00	\$ 103,882.73	1.11%	0.83%	0.28%	1.11%	\$ 103,882.73	\$ 9,443.88	
Coach Homes	220	154.00	\$ 1,454,358.28	15.54%	11.66%	3.89%	15.54%	\$ 1,454,358.28	\$ 6,610.72	
2 Story Condo	216	151.20	\$ 1,427,915.40	15.26%	11.45%	3.82%	15.26%	\$ 1,427,915.40	\$ 6,610.72	
4 Story Condo	330	231.00	\$ 2,181,537.42	23.32%	17.49%	5.83%	23.32%	\$ 2,181,537.42	\$ 6,610.72	
Commercial	1	8.50	\$ 80,273.02	0.86%	0.64%	0.21%	0.86%	\$ 80,273.02	\$ 80,273.02	
Golf Course	1	N/A	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -	
TOTAL	1214	990.70	\$ 9,356,056.80	60.56%	75.00%	25.00%	60.56%	\$9,356,056.80		

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

Roadway Offsite Improvements											
Lot Type	Number of Units	Number of ERU's	Cost Allocation	Percent of Cost			Enjoyment			Allocation by Use & Enjoyment	Allocation by Unit
				Allocation	Use (1)	(2)	All (3)				
50' Lot	197	197	\$ 516,871.66	19.88%	4.97%	14.91%	19.88%	\$ 516,871.66	\$ 2,623.71		
60' Lot	46	46	\$ 120,690.84	4.64%	1.16%	3.48%	4.64%	\$ 120,690.84	\$ 2,623.71		
75' Lot	125	125	\$ 327,964.25	12.62%	3.15%	9.46%	12.62%	\$ 327,964.25	\$ 2,623.71		
100' Lot	67	67	\$ 175,788.84	6.76%	1.69%	5.07%	6.76%	\$ 175,788.84	\$ 2,623.71		
150' Lot	11	11	\$ 28,860.85	1.11%	0.28%	0.83%	1.11%	\$ 28,860.85	\$ 2,623.71		
Coach Homes	220	154	\$ 404,051.96	15.54%	3.89%	11.66%	15.54%	\$ 404,051.96	\$ 1,836.60		
2 Story Condo	216	151.2	\$ 396,705.56	15.26%	3.82%	11.45%	15.26%	\$ 396,705.56	\$ 1,836.60		
4 Story Condo	330	231	\$ 606,077.94	23.32%	5.83%	17.49%	23.32%	\$ 606,077.94	\$ 1,836.60		
Commercial	1	8.5	\$ 22,301.57	0.86%	0.21%	0.64%	0.86%	\$ 22,301.57	\$ 22,301.57		
Golf Course	1	N/A	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -	\$ -		
TOTAL	1214	990.7	\$ 2,599,313.47	100.00%	25.00%	75.00%	25.00%	\$ 2,599,313.47			

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

The cost allocation methodology for project landscaping – off-site, wetland mitigation and miscellaneous infrastructure improvements are all project costs that are due to the development of the District as a whole, in that if it were not for the entire development, specific land uses benefit equally from the entire development program. All properties within the District receive increased enjoyment from the off-site landscaping, wetland mitigation and increased use of all services from the typical soft costs associated with development projects of this size and magnitude. As these miscellaneous services are not attributable to any specific land uses the apportionment of these services is reflective of the special benefits explained earlier in this report.

Project Landscaping - Off-Site											
Lot Type	Number of Units	Number of ERU's	Cost Allocation	Percent of Cost			Enjoyment			Allocation by Use & Enjoyment	Allocation by Unit
				Allocation	Use (1)	(2)	All (3)				
50' Lot	197	197	\$ 186,100.54	16.23%	4.06%	12.17%	16.23%	\$ 186,100.54	\$ 944.67		
60' Lot	46	46	\$ 43,454.95	3.79%	0.95%	2.84%	3.79%	\$ 43,454.95	\$ 944.67		
75' Lot	125	125	\$ 118,084.10	10.30%	2.57%	7.72%	10.30%	\$ 118,084.10	\$ 944.67		
100' Lot	67	67	\$ 63,293.08	5.52%	1.38%	4.14%	5.52%	\$ 63,293.08	\$ 944.67		
150' Lot	11	11	\$ 10,391.40	0.91%	0.23%	0.68%	0.91%	\$ 10,391.40	\$ 944.67		
Coach Homes	220	220	\$ 207,828.02	18.12%	4.53%	13.59%	18.12%	\$ 207,828.02	\$ 944.67		
2 Story Condo	216	216	\$ 204,049.33	17.79%	4.45%	13.34%	17.79%	\$ 204,049.33	\$ 944.67		
4 Story Condo	330	330	\$ 311,742.03	27.18%	6.80%	20.39%	27.18%	\$ 311,742.03	\$ 944.67		
Commercial	1	1	\$ 944.67	0.08%	0.02%	0.06%	0.08%	\$ 944.67	\$ 944.67		
Golf Course	1	1	\$ 944.67	0.08%	0.02%	0.06%	0.08%	\$ 944.67	\$ 944.67		
TOTAL	1214	1214	\$ 1,146,832.80	100.00%	25.00%	75.00%	100.00%	\$ 1,146,832.80			

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

Wetland Mitigation											
Lot Type	Number of Units	Number of ERU's	Cost Allocation	Percent of Cost			Enjoyment			Allocation by Use & Enjoyment	Allocation by Unit
				Allocation	Use (1)	(2)	All (3)				
50' Lot	197	197	\$ 477,819.82	16.23%	12.17%	4.06%	16.23%	\$ 477,819.82	\$ 2,425.48		
60' Lot	46	46	\$ 111,572.14	3.79%	2.84%	0.95%	3.79%	\$ 111,572.14	\$ 2,425.48		
75' Lot	125	125	\$ 303,185.16	10.30%	7.72%	2.57%	10.30%	\$ 303,185.16	\$ 2,425.48		
100' Lot	67	67	\$ 162,507.25	5.52%	4.14%	1.38%	5.52%	\$ 162,507.25	\$ 2,425.48		
150' Lot	11	11	\$ 26,680.29	0.91%	0.68%	0.23%	0.91%	\$ 26,680.29	\$ 2,425.48		
Coach Homes	220	220	\$ 533,605.89	18.12%	13.59%	4.53%	18.12%	\$ 533,605.89	\$ 2,425.48		
2 Story Condo	216	216	\$ 523,903.96	17.79%	13.34%	4.45%	17.79%	\$ 523,903.96	\$ 2,425.48		
4 Story Condo	330	330	\$ 800,408.83	27.18%	20.39%	6.80%	27.18%	\$ 800,408.83	\$ 2,425.48		
Commercial	1	1	\$ 2,425.48	0.08%	0.06%	0.02%	0.08%	\$ 2,425.48	\$ 2,425.48		
Golf Course	1	1	\$ 2,425.48	0.08%	0.06%	0.02%	0.08%	\$ 2,425.48	\$ 2,425.48		
TOTAL	1214	1214	\$ 2,944,534.31	100.00%	75.00%	25.00%	100.00%	\$ 2,944,534.31			

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

Miscellaneous											
Lot Type	Number of Units	Number of ERU's	Cost Allocation	Percent of Cost			Enjoyment			Allocation by Use & Enjoyment	Allocation by Unit
				Allocation	Use (1)	(2)	All (3)				
50' Lot	197	197	\$ 2,162,793.29	0.162273476	14.60%	1.62%	16.23%	\$ 2,162,793.29	\$ 10,978.65		
60' Lot	46	46	\$ 505,017.72	0.037891269	3.41%	0.38%	3.79%	\$ 505,017.72	\$ 10,978.65		
75' Lot	125	125	\$ 1,372,330.77	0.102965404	9.27%	1.03%	10.30%	\$ 1,372,330.77	\$ 10,978.65		
100' Lot	67	67	\$ 735,569.29	0.055189456	4.97%	0.55%	5.52%	\$ 735,569.29	\$ 10,978.65		
150' Lot	11	11	\$ 120,765.11	0.009060956	0.82%	0.09%	0.91%	\$ 120,765.11	\$ 10,978.65		
Coach Homes	220	220	\$ 2,415,302.15	0.18121911	16.31%	1.81%	18.12%	\$ 2,415,302.15	\$ 10,978.65		
2 Story Condo	216	216	\$ 2,371,387.56	0.177924217	16.01%	1.78%	17.79%	\$ 2,371,387.56	\$ 10,978.65		
4 Story Condo	330	330	\$ 3,622,953.22	0.271828666	24.46%	2.72%	27.18%	\$ 3,622,953.22	\$ 10,978.65		
Commercial	1	1	\$ 10,978.65	0.000823723	0.07%	0.01%	0.08%	\$ 10,978.65	\$ 10,978.65		
Golf Course	1	1	\$ 10,978.65	0.000823723	0.07%	0.01%	0.08%	\$ 10,978.65	\$ 10,978.65		
TOTAL	1214	1214	\$ 13,328,076.40	1	90.00%	10.00%	100.00%	\$ 13,328,076.40			

(1) Relative Magnitude

(2) Relative Magnitude of Added Enjoyment

(3) Relative Magnitude of All Service

7.0 Overview of the Inventory Adjustment Determination

The assessment methodology is based on the development plan that is currently proposed by the Developer. As with all projects of this size and magnitude, as development occurs their may be changes to various parts of the proposed project mix, the number of units, the types of units, etc. The inventory adjustment determination mechanism is intended to insure that all of the debt is levied only on developable properties, such that by the end of the development period their will be no remaining debt on any undevelopable property.

Prior to development, assessments are allocated based on the current development plan, then as property is taken from an undeveloped (raw land) state and readied for development, the property is platted or alternatively specific site plans are developed and processed through

the County Property Appraiser, who assigns distinct parcel identification numbers for land that is ready to be built upon. Or in the case of property where a condominium is being developed the land is platted as a large tract of land, and ultimately as the developer files the declaration of condominium, the County Property Appraiser assign distinct parcel identifications to each condominium unit that will be constructed on the property.

When either of these events occur, the District must allocate the appropriate portion of it's debt to the newly established and distinct parcel identification numbers. The inventory adjustment determination allows for the District to take the debt on these large tracks of land, and assign the correct allocation of debt to these newly created units. This mechanism is done to insure that the principal assessment for each type of property constructed never exceed the initially allocated assessment contained in this report.

This is done periodically as determined by the District Manager or their authorized representative, and is intended to insure that the remaining number of units to be constructed can be constructed on the remaining developable land. If at any time, the remaining units are insufficient to absorb the remaining development plan, the developer will be required to make a density reduction payment, such that the debt remaining after the density reduction payment does not exceed principal assessment for each type of property is exceeded in the initially allocated assessment contained in this report.

8.0 Allocation of Existing Bonds to Properties in the District.

Section 3 of this report outlines the current financing program for the District, the key is the fact that there is far less outstanding debt on the property than was issued in 2006 from the issuance of the District's Series 2006A and 2006B Bonds. This is due to the repayment of principal and interest through the years, and more recently due to the Settlement and Forebearance Agreement between the District, Trustee and Bondholder's of record.

This section of the report takes the assessment levels identified in this report and reduces those by the current outstanding par amount of Series 2006A Bonds outstanding, which is \$36,770,000. The reduction is allocated based on the total apportioned costs by type of unit to the total apportioned costs for all types of products as applied to the outstanding bonds.

From this determination we can compute the remaining outstanding per unit debt, along with the estimated annual debt service, and estimated annual debt service payments on the units.

Total Apportioned Costs after apportionment of Special Benefit Application									
Lot Type	Potable Water			Roadways	Landscaping	Off-Site	Mitigation	Miscellaneous	Total
	Surface Water Management	Water & Sanitary Sewer	Irrigation						
50' Lot	\$2,512,918.47	\$1,265,156.42	364,289.88	\$ 1,860,445.33	\$ 186,100.54	\$ 516,871.66	\$ 477,819.82	\$ 2,162,793.29	\$9,346,395.40
60' Lot	\$676,807.21	\$295,417.23	116,961.09	\$ 434,418.71	\$ 43,454.95	\$ 120,690.84	\$ 111,572.14	\$ 505,017.72	\$2,304,339.89
75' Lot	\$2,666,034.18	\$802,764.22	664,551.64	\$ 1,180,485.62	\$ 118,084.10	\$ 327,964.25	\$ 303,185.16	\$ 1,372,330.77	\$7,435,399.94
100' Lot	\$3,005,958.41	\$430,281.62	309,738.85	\$ 632,740.29	\$ 63,293.08	\$ 175,788.84	\$ 162,507.25	\$ 735,569.29	\$5,515,877.63
150' Lot	\$667,935.47	\$70,643.25	88,992.13	\$ 103,882.73	\$ 10,391.40	\$ 28,860.85	\$ 26,680.29	\$ 120,765.11	\$1,118,151.24
Coach Homes	\$1,410,945.62	\$941,910.02	101,705.30	\$ 1,454,358.28	\$ 207,828.02	\$ 404,051.96	\$ 533,605.89	\$ 2,415,302.15	\$7,469,707.23
2 Story Condo	\$1,594,001.34	\$924,784.39	49,928.05	\$ 1,427,915.40	\$ 204,049.33	\$ 396,705.56	\$ 523,903.96	\$ 2,371,387.56	\$7,492,675.60
4 Story Condo	\$2,435,279.83	\$1,412,865.03	76,278.97	\$ 2,181,537.42	\$ 311,742.03	\$ 606,077.94	\$ 800,408.83	\$ 3,622,953.22	\$11,447,143.27
Commercial	\$1,024,242.75	\$181,959.89	46,229.68	\$ 80,273.02	\$ 944.67	\$ 22,301.57	\$ 2,425.48	\$ 10,978.65	\$1,369,355.71
Golf Course	\$5,189,409.98	\$139,145.80	399,221.47	\$ -	\$ 944.67	\$ -	\$ 2,425.48	\$ 10,978.65	\$5,742,126.05
TOTAL	\$21,183,533.25	\$6,464,927.88	\$2,217,897.07	\$9,356,056.80	\$1,146,832.80	\$2,599,313.47	\$2,944,534.31	\$13,328,076.40	\$59,241,171.98

9.0 Special Assessment Roll

Based on the foregoing, the Preliminary Special Assessment Roll is attached as Exhibit 1 to this report. A Summary of the Assessment Roll by Product is noted in the above chart.

Total Apportioned Costs Modified for Series 2006A Bonds Outstanding.									
Lot Type	Number of Units	Total Apportioned Costs	Percent of Apportioned Costs	Total Apportioned Costs Outstanding	Series 2006 A Outstanding Per Unit	Estimated Annual Debt Service Assessment	Collection Costs & Discounts	Total Annual Payment	Total Debt Service
60' Lot	46	\$ 2,304,339.89	3.89%	\$ 1,430,265.05	\$ 31,092.72	\$2,230.93	\$156.17	\$2,387.10	\$109,806.56
75' Lot	125	\$ 7,435,399.94	12.55%	\$ 4,615,027.81	\$ 36,920.22	\$2,649.06	\$185.43	\$2,834.50	\$354,312.17
100' Lot	67	\$ 5,515,877.63	9.31%	\$ 3,423,612.56	\$ 51,098.69	\$3,666.38	\$256.65	\$3,923.03	\$262,842.96
150' Lot	11	\$ 1,118,151.24	1.89%	\$ 694,017.69	\$ 63,092.52	\$4,526.95	\$316.89	\$4,843.84	\$53,282.22
Coach Homes	220	\$ 7,469,707.23	12.61%	\$ 4,636,321.76	\$ 21,074.19	\$1,512.09	\$105.85	\$1,617.94	\$355,946.98
2 Story Condo	216	\$ 7,492,675.60	12.65%	\$ 4,650,577.84	\$ 21,530.45	\$1,544.83	\$108.14	\$1,652.97	\$357,041.47
4 Story Condo	330	\$ 11,447,143.27	19.32%	\$ 7,105,049.48	\$ 21,530.45	\$1,544.83	\$108.14	\$1,652.97	\$545,480.02
Commercial	1	\$ 1,369,355.71	2.31%	\$ 849,936.08	\$ 849,936.08	\$60,983.76	\$4,268.86	\$65,252.63	\$65,252.63
Golf Course	1	\$ 5,742,126.05	9.69%	\$ 3,564,041.15	\$3,564,041.15	\$255,723.52	\$17,900.65	\$273,624.17	\$273,624.17
TOTAL	1214	\$ 59,241,171.98	100.00%	\$ 36,770,000.00					\$2,822,964.22

**Wentworth Estates Community Development District
Assessment Roll
Exhibit 1**

Parcel Number	Parcel Identification	Proposed Unit Type	ERU's	Owner	Owner Address 1	Owner Address 2	Owner Address 3	City	State	Zip Code	Assessment Per Unit based on Future Platted Lot Size	Total Assessment
5575100045		Common Area Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
5575100061		Common Area Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
5575100087		Common Area Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751000100		Common Area Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751000126		Common Area Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751000142		Lift Station Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751000168	Parcel I	4 Story MF	180	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 21,530.45	\$ 3,875,481.53
55751000663	Parcel J	4 Story MF	150	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 21,530.45	\$ 3,229,567.95
55751001109	Parcel K	2 Story MF	60	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 21,530.45	\$ 1,291,827.18
55751001604	Parcel M	100 GC -Portion of Golf	39	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 1,992,849.10
55751002108		Course Tract GC - Portion of Golf		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002124		Course Tract FC - Portion of Golf		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002140		Course Tract GC - Clubhouse		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002166		Tract	1	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 3,564,041.15	\$ 3,564,041.15
55751002179		GC - Portion of Clubhouse Tract		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002205		EXEMPT - Lake Tract		WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -
55751002221		EXEMPT - Lake Tract		WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -
55751002247		EXEMPT - Lake Tract		WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -
55751002263		EXEMPT - Lake Tract		WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -
55751002289		Tract Preserve		TREVISO BAY DEVELOPMENT LLC	19275 W CAPITOL DR STE 100			BROOKFIELD	WI	53045	\$ -	\$ -
55751002302		Tract Preserve		TREVISO BAY DEVELOPMENT LLC	19275 W CAPITOL DR STE 100			BROOKFIELD	WI	53045	\$ -	\$ -
55751002328		Tract Preserve		TREVISO BAY DEVELOPMENT LLC	19275 W CAPITOL DR STE 100			BROOKFIELD	WI	53045	\$ -	\$ -
55751002344		Tract Preserve		TREVISO BAY DEVELOPMENT LLC	19275 W CAPITOL DR STE 100			BROOKFIELD	WI	53045	\$ -	\$ -
55751002360		Tract Preserve		TREVISO BAY DEVELOPMENT LLC	19275 W CAPITOL DR STE 100			BROOKFIELD	WI	53045	\$ -	\$ -
55751002386		Tract Portion of Treviso Bay Blvd ROW		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002409		ROW Lipari Ct		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002425		ROW Corso Bello		LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
55751002441		Dr ROW	1	PASQUALINI, CARLO-& ANTONIA	189 BEAVER DAM RD			KATOONAH	NY	10536	\$ 51,098.69	\$ 51,098.69
55751002467			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002483			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002506			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002522			100	MOSEY TR, ANDREA L	ANDREA L MOSEY REV LIV TRUST UTD 12/5/03	1099 BOSTON TOWNSHIP LINE RD		RICHMOND	IN	47374	\$ 51,098.69	\$ 51,098.69
55751002548			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002564			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002580			100	MOSEY TR, ANDREA L	ANDREA L MOSEY REV LIV TRUST UTD 12/5/03	1099 BOSTON TOWNSHIP LINE RD		RICHMOND	IN	47374	\$ 51,098.69	\$ 51,098.69
55751002603			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002629			100	REED II, MILAN S-& SHERYL	PO BOX 490			LUDINGTON	MI	49431	\$ 51,098.69	\$ 51,098.69
55751002645			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002661			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002687			100	NLP FINANCE LLC	665 SIMONDS RD			WILLIAMSTOW	N M/	1267	\$ 51,098.69	\$ 51,098.69
55751002700			100	SCE PARTNERS LLC	8891 BRIGHTON LN STE 100			BONITA SPRI	NGS F	34135	\$ 51,098.69	\$ 51,098.69
55751002726			100	LENNAR HOMES LLC	% JIM BAVOUSED	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69

**Wentworth Estates Community Development District
Assessment Roll
Exhibit 1**

Parcel Number	Parcel Identification	Proposed Unit Type	ERU's	Owner	Owner Address 1	Owner Address 2	Owner Address 3	City	State	Zip Code	Assessment Per	
											Unit based on Future Platted Lot Size	Total Assessment
55751002742		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002768		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002784		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002807		100	1	SCE PARTNERS LLC	8891 BRIGHTON LN STE 100			BONITA SPRI	NGS F	34135	\$ 51,098.69	\$ 51,098.69
55751002823		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002849		100	1	NLP FINANCE LLC	665 SIMONDS RD			WILLIAMSTOW	N MI	1267	\$ 51,098.69	\$ 51,098.69
55751002865		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002881		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002904		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002920		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751002946		100	1	SCE PARTNERS LLC	8891 BRIGHTON LN STE 100			BONITA SPRI	NGS F	34135	\$ 51,098.69	\$ 51,098.69
55751002962		100	1	GRAFT, EDWARD H	PO BOX 517			ACME	MI	49610	\$ 51,098.69	\$ 51,098.69
55751002988		100	1	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 51,098.69	\$ 51,098.69
55751003000		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003026		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003042		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003068		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003084		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003107		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003123		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003149		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003165		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003181		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003204		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003220		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003246		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003262		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003288		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003301		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003327		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003343		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003369		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751003385		75	1.85	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 68,302.41
55751004025	Community Center Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000021	Area Tract Drainage			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000047	Tract EXEMPT Drainage			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000050				FLORIDA POWER & LIGHT COMPANY	PO BOX 14000			JUNO BEACH	FL	33408	\$ -	\$ -
66748000063	Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000102	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000128	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000144	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000160	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000186	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000209	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000225	Area Tract			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748000241	Parcel N	50	13	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 382,817.04
66748000241	Parcel O	50	37								\$ 29,447.46	\$ 1,089,556.20
66748000241	Parcel R	50	13								\$ 29,447.46	\$ 382,817.04
66748000241	Parcel P/Q	Coach	92								\$ 21,074.19	\$ 1,938,825.46
66748000241	Parcel S	2 Story MF Future	156								\$ 21,530.45	\$ 3,358,750.66
66748000746	Community Center			LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
66748001240	Parcel F	75	46	LENNAR HOMES LLC	% JIM BAVOUSET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 36,920.22	\$ 1,698,330.23
66748001745	EXEMPT - Lake Tract			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -
66748001761	EXEMPT - Lake Tract			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -
66748001787	EXEMPT - Lake Tract			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT	% WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100		COCONUT CRE	EK FL	33073	\$ -	\$ -

Wentworth Estates Community Development District
Assessment Roll
Exhibit 1

Parcel Number	Parcel Identification	Proposed Unit Type	ERU's	Owner	Owner Address 1	Owner Address 2	Owner Address 3	City	State	Zip Code	Assessment Per	
											Unit based on Future Platted Lot Size	Total Assessment
66748002980		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003002		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003028		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003044		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003060		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003086		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003109		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003125		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003141		50	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 29,447.46	\$ 29,447.46
66748003167		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003183		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003206		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003222		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003248		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003264		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003280		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003303		150	1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 63,092.52	\$ 63,092.52
66748003329		150	1	DIGREGORIO, SALVATORE	FRANCES AGUECI	119 RICHARD LOVAT CT		KLEINBURG	CANAE	LOI 1	\$ 63,092.52	\$ 63,092.52
66748003345		150	1	NEWCOMB, JOSEPH	9602 PAVIA CT			NAPLES	FL	34113	\$ 63,092.52	\$ 63,092.52
66748003361		150	1	NEWCOMB, JOSEPH	9602 PAVIA CT			NAPLES	FL	34113	\$ 63,092.52	\$ 63,092.52
77470000029	Commercial Parcel Common		1	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 849,936.08	\$ 849,936.08
79904070028	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
79904070044	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
79904070060	Area Tract Common			LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
79904070086	Area Tract			LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ -	\$ -
79904070109	Parcel A (and Co) Coach Portion of Parcel A -		116	LENNAR HOMES LLC	% JIM BAVOUCET	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$ 21,074.19	\$ 2,444,606.02
79904070167	Coach Community Center, Prima Way ROW and Napoli Ct			TAYLOR MORRISON OF FLORIDA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ -	\$ -
79904070206	ROW EXEMPT -			TAYLOR WOODROW HOMES	SOUTHWEST FLORIDA DIVISION LLC501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ -	\$ -
79904070604	Lake Tract EXEMPT -			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT % WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100			COCONUT CRE	EK FL	33073	\$ -	\$ -
79904070620	Lake Tract EXEMPT -			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT % WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100			COCONUT CRE	EK FL	33073	\$ -	\$ -
79904070646	Lake Tract EXEMPT -			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT % WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100			COCONUT CRE	EK FL	33073	\$ -	\$ -
79904070662	Lake Tract EXEMPT -			LENNAR HOMES LLC	% JIM BAVOUCET 15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -	\$ -
79904070688	Lake Tract Portion of			WENTWORTH ESTATES COMMUNITY	DEVELOPMENT DISTRICT % WRATHELL/HART/HUNT & ASS 6131 LYONS RD STE 100			COCONUT CRE	EK FL	33073	\$ -	\$ -
79904070701	Treviso Bay Blvd ROW Portion of Treviso Bay			LENNAR HOMES LLC	% JIM BAVOUCET 15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -	\$ -
79904070727	Blvd ROW			LENNAR HOMES LLC	% JIM BAVOUCET 15550 LIGHTHOUSE DR STE 201			CLEARWATER	FL	33760	\$ -	\$ -
79904070769	60	1		GAYES, JAMES M =& DIANE M	4640 MOUNTHALL TER			MINNETONKA	MN	55345	\$ 31,092.72	\$ 31,092.72
79904070785	60	1		JOHN H DOWELL TRUST	9308 VERCELLI CT			NAPLES	FL	34113	\$ 31,092.72	\$ 31,092.72
79904070808	60	1		BOTTS, TIMOTHY J=& CHERYL A	7925 SILVER LAKE CT			WESTERVILLE	OH	43082	\$ 31,092.72	\$ 31,092.72
79904070824	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070840	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070866	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070882	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070905	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070921	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070947	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070963	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904070989	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904071001	60	1		LIEBIG, PATRICK	9472 NAPOLI LN			NAPLES	FL	34113	\$ 31,092.72	\$ 31,092.72
79904071027	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904071043	60	1		REILLY, BRIAN P	ANNE T STAPLETON-REILLY 9464 NAPOLI LN			NAPLES	FL	34113	\$ 31,092.72	\$ 31,092.72
79904071069	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72
79904071085	60	1		TAYLOR MORRISON OF FLA INC	501 N CATTLEMEN RD STE 100			SARASOTA	FL	34232	\$ 31,092.72	\$ 31,092.72

**Wentworth Estates Community Development District
Assessment Roll
Exhibit 1**

Parcel Number	Parcel Identification	Proposed Unit Type	ERU's	Owner	Owner Address 1	Owner Address 2	Owner Address 3	City	State	Zip Code	Assessment Per			
											Unit based on Future Platted Lot Size	Total Assessment		
79905000181		50	1	PREVIDI, ROBERT-& YVONNE	2 BUCKINGHAM CT			MORRISTOWN	NJ	7960	\$	29,447.46	\$	29,447.46
79905000204		50	1	VIA VENETO LOT 2 LLC	PO BOX 70324			MARIETTA	GA	30007	\$	29,447.46	\$	29,447.46
79905000220		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000246		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000262		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000288		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000301		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000327		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000343		50	1	FLANAGAN, FRANK G	9284 VENETO PL			NAPLES	FL	34113	\$	29,447.46	\$	29,447.46
79905000369		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000385		50	1	KIERSTEAD, RICHARD	9292 VENETO PL			NAPLES	FL	34113	\$	29,447.46	\$	29,447.46
79905000408		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000424		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000440		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000466		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000482		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000505		50	1	VIA MAUTINO LLC	6126 BAY HILL CIR			JAMESVILLE	NY	13078	\$	29,447.46	\$	29,447.46
79905000521		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000547		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000563		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000589		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000602		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000628		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000644		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000660		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000686		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000709		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000725		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000741		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000783		50	1	RL REGI FL-ITALIA LLC	700NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000806		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000848		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000864		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000880		50	1	PACANOVSKY, MATTHEW	CAROL GANSER	LYNNE GAVALEK	627 CLINTON LN	HIGHLAND HE	IGH	44143	\$	29,447.46	\$	29,447.46
79905000903		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000929		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000945		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000961		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905000987		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905001009		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905001025		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905001041		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905001067		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905001083		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905001106		50	1	TIB BANK	6435 NAPLES BLVD			NAPLES	FL	34109	\$	29,447.46	\$	29,447.46
79905002024		Common Area Tract		VIA VENETO AT TREVISIO BAY	NEIGHBORHOOD ASSOCIATION INC	14895 BELLEZZA LN		NAPLES	FL	34110	\$	-	\$	-
79905002040		Common Area Tract		VIA VENETO AT TREVISIO BAY	NEIGHBORHOOD ASSOCIATION INC	14895 BELLEZZA LN		NAPLES	FL	34110	\$	-	\$	-
79905002066		Area Tract		RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	-	\$	-
79905002082		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905002105		50	1	RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	29,447.46	\$	29,447.46
79905002121		Common Area Tract		RL REGI FL-ITALIA LLC	700 NW 107TH AVE STE 200			MIAMI	FL	33172	\$	-	\$	-
52532000160		Treviso Bay Dr ROW Veneto Pl and Veneto Ln ROW Vercelli Ct and Napoli Ln		LENNAR HOMES LLC	% JIM BAVOuset	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$	-	\$	-
79905000165		ROW		LENNAR HOMES LLC	% JIM BAVOuset	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$	-	\$	-
79904070743		ROW		LENNAR HOMES LLC	% JIM BAVOuset	15550 LIGHTHOUSE DR STE 201		CLEARWATER	FL	33760	\$	-	\$	-
		Total Roll Units	1214.00											Total Roll: \$ 36,770,000.00
		Total Methodology Units	1214.00											Total Outstanding Bonds: \$ 36,770,000.00
		Rounding	0.00											Difference: \$ -