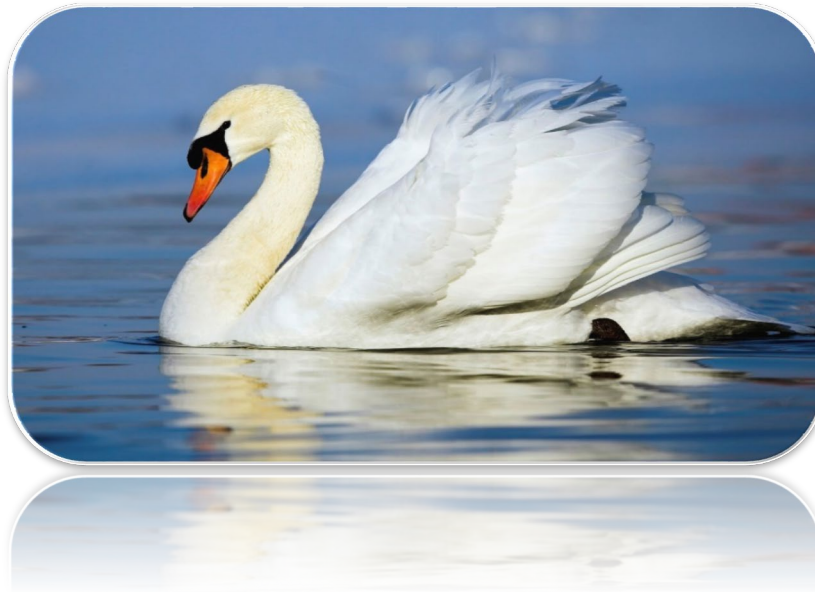


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JUNE 2024

FISCAL YEAR 2024

PREPARED BY:

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

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JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 1,182,032	\$ -	\$ -	\$ -	\$ 1,182,032
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	352,153	-	-	352,153
Prepayment Account	-	8,631	-	-	8,631
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	360,784	-	360,784
Amount to be Provided by Debt Service Funds	-	-	18,388,216	-	18,388,216
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 1,182,032	\$ 360,784	\$ 18,749,000	\$ 32,980,946	\$ 53,272,761
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Loan - TB Master Turnover, Inc.					
Due to Bondholders	-	-	-	-	-
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,278,000	-	1,278,000
Long Term	-	-	17,471,000	-	17,471,000
Total Liabilities	\$ -	\$ -	\$ 18,749,000	\$ -	\$ 18,749,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-	1,735,375
Results from Current Operations	-	57,841	-	-	(1,374,591)
Unassigned					
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	679,463
Results from Current Operations	502,569	-	-	-	502,569
Total Fund Equity and Other Credits	\$ 1,182,032	\$ 360,784	\$ -	\$ 32,980,946	\$ 34,523,761
Total Liabilities, Fund Equity and Other Credits	\$ 1,182,032	\$ 360,784	\$ 18,749,000	\$ 32,980,946	\$ 53,272,761

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

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

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

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

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

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

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

Description	October	November	December	January	February	March	April	May	June	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources												
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interest Income												
Revenue Account	1,296	1,382	563	5,522	6,996	6,819	7,638	7,611	1,466	39,294	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue												
Special Assessments - On-Roll	21,185	544,026	882,713	56,443	75,949	33,186	40,240	14,041	16,993	1,684,775	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	8,631	-	8,631	-	N/A
Discounts on Bonds												
Proceeds from Refunding Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 47,878	\$ 30,283	\$ 18,459	\$ 1,732,700	\$ 1,783,584	97%
Expenditures and Other Uses												
Property Appraiser/Tax Collector Fees	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Service												
Principal Debt Service - Mandatory												
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	-	1,260,000	1,260,000	100%
Principal Debt Service - Prepayments												
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense												
Series 2021 Bonds	-	207,429	-	-	-	-	-	207,429	-	414,859	414,859	100%
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent												
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges												
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	116,683	0%
Intragovernmental Transfers Out												
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,429	\$ -	\$ 1,674,859	\$ 1,791,542	93%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	47,878	(1,437,146)	18,459	57,841	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	1,731,593	1,779,471	342,325	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,779,471	\$ 342,325	\$ 360,784	\$ 360,784	\$ (7,958)	