

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

APRIL 10, 2025

PREPARED BY:

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

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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

April 3, 2025

Board of Supervisors

Wentworth Estates Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Wentworth Estates Community Development District will be held on **Thursday, April 10, 2025, at 8:30 A.M.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**

The following Webex link and telephone number are provided to join/watch the meeting:

<https://districts.webex.com/districts/j.php?MTID=mb79e7ce9b32336aa2dde390b85ef0fe5>

Access Code: **2335 124 1311**, Event password: **Jpward**

Or phone: **408-418-9388** access code **2335 124 1311**, password **Jpward** to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to Order & Roll Call.
2. Consideration of Minutes:
 - I. February 13, 2025 – Regular Meeting.
3. Consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors of Wentworth Estates Community Development District Approving a Proposed Budget for Fiscal Year 2026 and setting a Public Hearing for **Thursday, June 12, 2025, at 8:30 A.M.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.**
4. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.

- III. District Asset Manager.
- IV. District Manager.
 - a. Important Meeting Dated for the remainder of Fiscal Year 2025:
 - 1. Public Hearing: Proposed Budget Fiscal Year 2026 - **Thursday, June 12, 2025.**
 - b. Financial Statement for the period ending February 28, 2025 (unaudited).
 - c. Financial Statement for the period ending March 31, 2025 (unaudited).

5. Public Comments:

Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

6. Supervisor's Requests.

7. Adjournment.

Staff Review

The first order of business is to call the meeting to order and conduct the roll call.

The second order of business is the consideration of the Minutes from the Board of Supervisors regular meeting held on February 13, 2025.

The third order of business is the consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors which approves the proposed budget for Fiscal Year 2026 and set the public hearing date, time, and location.

The District's enabling legislation requires the District Manager to submit a Proposed Budget to the Board by June 15th of each year for your review and approval. The approval of the budget is only intended to permit the District to move through the process towards adopting the budget at a Public Hearing scheduled for Thursday, June 12, 2025, at 8:30 A.M. at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

The approval of the Budget does not bind the Board to any of the costs contained in the budget, any of the programs contained in the Budget and most importantly it does not bind the Board to the Assessment Rates for the general fund contemplated because of the preparation of the Budget.

The Public Hearing scheduled for Thursday, June 12, 2025, at 8:30 A.M. at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

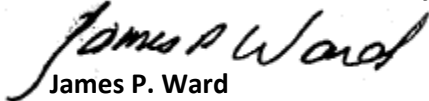
The proposed assessment rates is \$1,377.69 for Fiscal Year 2026 and which will require mailed notice to all property owners. The notice must be mailed at least thirty (30) days prior to the Public Hearing.

The fourth order of are Staff Reports by the District Attorney, District Engineer, and the District Manager. The District Manager shall report on the Financial Statements (unaudited) for the periods ending February 28, 2025, and March 31, 2025.

The remainder of the agenda is standard in nature. In the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to phone me directly at (954) 658-4900.

Sincerely,

Wentworth Estates Community Development District



James P. Ward
District Manager

The Fiscal Year 2025 schedule is as follows:

April 10, 2025	May 8, 2025
June 12, 2025	July 10, 2025
August 14, 2025	September 11, 2025

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

10 The Regular Meeting of the Board of Supervisors of Wentworth Estates Community Development
11 District was held on Thursday, February 13, 2025, at 8:30 a.m., at the Treviso Bay Clubhouse, 9800
12 Treviso Bay Boulevard, Naples, Florida 34113.
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Present and constituting a quorum:

18 Joe Newcomb Chairperson
19 Steve Barger Assistant Secretary
20 Suzanne Sadowski Assistant Secretary
21 Andrew Gasworth Assistant Secretary

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Absent:

25 Robert Cody Vice Chairperson

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Also present were:

29 James P. Ward District Manager
30 Greg Urbancic District counsel
31 Richard Freeman Assets Manager

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33
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Audience:

35 All residents' names were not included with the minutes. If a resident did not identify
36 themselves or the audio file did not pick up the name, the name was not recorded in these
37 minutes.
38

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

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FIRST ORDER OF BUSINESS

Call to Order/Roll Call

46 District Manager James P. Ward called the meeting to order at approximately 8:40 a.m. He conducted
47 roll call; all Members of the Board were present, with the exception of Supervisor Cody, constituting a
48 quorum.

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SECOND ORDER OF BUSINESS

Consideration of Minutes

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September 12, 2024 – Regular Meeting Minutes

55 Mr. Ward asked if there were any changes, corrections or deletions to the Minutes.

56 A couple of minor adjustments were made.
57
58

49 **On MOTION made by Joe Newcomb, seconded by Steve Barger, and**
50 **with all in favor, the September 12, 2024 Regular Meeting Minutes**
51 **were approved as amended.**

52
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54 **THIRD ORDER OF BUSINESS**

Consideration of Audited Financial Statements

55
56 **Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended**
57 **September 30, 2024**

58
59 Mr. Ward introduced Ben Steets with Grau and Associates.

60
61 Mr. Ben Steets with Grau and Associates indicated the auditor's opinion was clean, which meant Grau
62 and Associates believed the financial statements were fairly presented in accordance with generally
63 accepted accounting principles (GAP) in the United States of America. He stated pages 3 through 6 were
64 the Management's Discussion and Analysis which provided an overview summary of the financial
65 position and activities of the District. He indicated pages 7 through 12 were the basic financial
66 statements including the governmental wide financial statements and the fund level balance sheet
67 (income statement). He stated pages 13 through 20 were the notes to the financial statements, most of
68 which were fairly standard notes and common across Community Development Districts. He stated
69 page 19, note 5, showed the District's capital assets. He stated note 6 showed long term liabilities which
70 were the series 2021 bonds. He indicated page 21 was a schedule comparing the general fund actual
71 activity to the budget. He indicated page 23 included information required by the State of Florida. He
72 stated pages 24 through 26 were the report on internal controls over financial reporting. He stated the
73 District was in compliance with all statutes which were relevant. He reported pages 27 and 28
74 contained the Management Letter. He stated there were no findings and no recommendations; this was
75 a clean audit with a clean opinion. He asked if there were any questions.

76
77 Mr. Barger stated, on page 21 it showed a negative variance of \$91,000 dollars on assessment. He asked
78 what this was related to.

79
80 Mr. Steets stated it was likely more residents took the early payment discount than were budgeted for.

81
82 *Mr. Barger: That's not shown as an expense somewhere, it's shown as a revenue variance.*

83
84 *Mr. Steets: Right. That's being reported as a revenue variance.*

85
86 *Mr. Barger: We do it the opposite way I think. You show it as an expense on our –*

87
88 *Mr. Ward: I do it exactly the same way as you see it here, except I line item it out. So, your discounts are*
89 *\$67,000 dollars in that budget on a \$91,000, so most took – pretty much early payments is what it is.*

90
91 Mr. Ward asked if there were any additional questions; hearing none, he called for a motion.

92
93 **On MOTION made by Steve Barger, seconded by Suzanne Sadowski,**
94 **and with all in favor, the Audited Financial Statements for the Fiscal**

Year 2024, which ended September 30, 2024 were accepted into the record.

FOURTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic: We are in the new calendar year, so your ethics requirement is renewed. There have not been any updates in terms of what courses and breakdown you have to take. All the free courses are still the same as you had last time, but there are some moderately priced pay courses if you want to do something different. There is not a whole lot of guidance on this. It's just a requirement that you do it annually. You have until December 31 to do it. There may be some stuff that pops up along the way, but everything is pretty consistent right now.

Mr. Barger: We did some of that. Is that for this year?

Mr. Urbancic: You have to do it every year.

Mr. Barger: But it wasn't a requirement for 2024, was it?

Mr. Ward: No, but it's a year in advance, so you had to do ethics training in 2024 for your reporting which is coming up this summer and then you have to do it this year for next year. It's the same training.

Mr. Barger: And you will send us links?

Mr. Ward: Absolutely.

II. District Engineer

No report.

III. District Asset Manager

a) Operations Report January 2025

b) Water Quality Report December 2, 2024

c) Waterway Inspection Report January 28, 2025

Mr. Richard Freeman indicated he had no additional report but would answer any questions.

Mr. Barger: The trees that were donated. I think we are planting them at a difficult time of year because there is not a lot of natural water. How are we handling that?

Mr. Freeman: Every one of those trees has a bubbler and they are being irrigated. Prior to us moving the trees, we irrigated those trees for a month to acclimate them to being irrigated rather than relying on mother nature.

143 *Mr. Barger: They are just beautiful trees.*

144

145 *Mr. Ward agreed.*

146

147 *Mr. Barger: Richard, are you in communication at all with the guys next door who are now starting*
148 *to clear that property?*

149

150 *Mr. Freeman: I have been briefly in communication with them. I have a set of plans for their*
151 *Stonewater pollution prevention plan, and they have started clearing. I did meet with a foreman out*
152 *there regarding their silt fence and I have his contact information if I need to reach out to anyone*
153 *with any concerns.*

154

155 *Mr. Barger: Is that silt fence on their property?*

156

157 *Mr. Freeman: Yes. That is their property line*

158

159 *Mr. Barger: Are they taking out that asphalt road that dead ends into 41?*

160

161 *Mr. Freeman: At some point it calls for them to remove that asphalt. There is a lake that's going in*
162 *closer toward 41 and then there is going to be a 6 foot privacy berm that's going to go up at some*
163 *point during construction. Along their property line there will be a 6 foot privacy berm.*

164

165 *Mr. Barger: Richard, can you give us a quick update on your landscaping capital project for along 41?*

166

167 *Mr. Freeman: I've added some grass in a lot of areas. I've upgraded some of the landscaping. I've*
168 *pretty much come to an end with my budget for this fiscal year and we will probably need to revisit it*
169 *when we start doing the budget on 41. I have some plans that I have worked on with upgrading*
170 *some of the plantings. Unfortunately, I've pretty much exhausted the budget for this year.*

171

172 *Mr. Barger: So, are you pretty much done?*

173

174 *Mr. Freeman: For now, yes.*

175

176 **IV. District Manager**

177

178 **a) Financial Statements for period ending December 31, 2024 (unaudited)**

179 **b) Financial Statements for period ending January 31, 2025 (unaudited)**

180

181 No report.

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184 **FIFTH ORDER OF BUSINESS**

Public Comments

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186 **Public Comments:** - Public comment period is for items NOT listed on the agenda, and comments are
187 **limited to three (3) minutes per person and assignment of speaking time is not permitted; however,**
188 **the Presiding Officer may extend or reduce the time for the public comment period consistent with**
189 **Section 286.0114, Florida Statutes**

190

191 Mr. Ward asked if there were any public comments.

192

193 *Mr. Bruce Bernard: Richard, you say you have spent your budget for this year. What do you expect you*
194 *will need to complete this project for next year?*

195

196 *Mr. Freeman: I'm still working on pricing. Ballpark, about \$75,000 dollars.*

197

198 *Mr. Bernard: Is that more lighting too?*

199

200 *Mr. Freeman: Yes. I have the lighting that was replaced at up front. I would like to add to 41. And that*
201 *may come this year. It wasn't too much because we have the lighting, we just need to do some electrical*
202 *work.*

203

204 *Mr. Bernard: The project then would be about \$300,000 dollars in total.*

205

206 *Mr. Ward: I think you are in the ballpark there.*

207

208

209 **SIXTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

210

211 Mr. Ward asked if there were any Supervisor's requests.

212

213 *Mr. Barger: I just want to put on the record that Jim and I spent some time on the phone yesterday*
214 *reviewing the January financials and he's making some coding corrections that will show up in the*
215 *February statement. I think everything looks pretty good. We've just got to get some of the budgets in*
216 *the right categories and some of the other coding errors fixed.*

217

218

219 **SEVENTH ORDER OF BUSINESS**

Adjournment

220

221 Mr. Ward adjourned the meeting at approximately 8:55 a.m.

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**On MOTION made by Steve Barger, seconded by Joe Newcomb, and
with all in favor, the meeting was adjourned.**

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Wentworth Estates Community Development District

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James P. Ward, Secretary

Joe Newcomb, Chairman

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of Wentworth Estates Community Development District (the "Board") prior to June 15th of each year a proposed Budget for ensuing Fiscal Year 2026, and

WHEREAS, the Board has considered the proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. That the foregoing whereas clauses are true and correct and incorporated herein as if written into this Section.

SECTION 2. The proposed Budget submitted by the District Manager for Fiscal Year 2026 and attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

SECTION 3. A public hearing on said approved budget is hereby declared and set for the following date, hour, and location:

DATE: Thursday, June 12, 2025
HOUR: 8:30 A.M.
LOCATION: Treviso Bay Clubhouse
9800 Treviso Bay Boulevard
Naples, Florida 34113

SECTION 4. The District Manager is hereby directed to submit a copy of the proposed budget to Collier County at least 60 days prior to the hearing set above.

SECTION 5. Notice of this public hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for two (2) consecutive weeks, except that the first publication shall not be fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the Board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary.

SECTION 6. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 7. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

DULY PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 10th day of April 2025.

ATTEST:

BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

James P. Ward, Secretary

Joe Newcomb, Chairperson

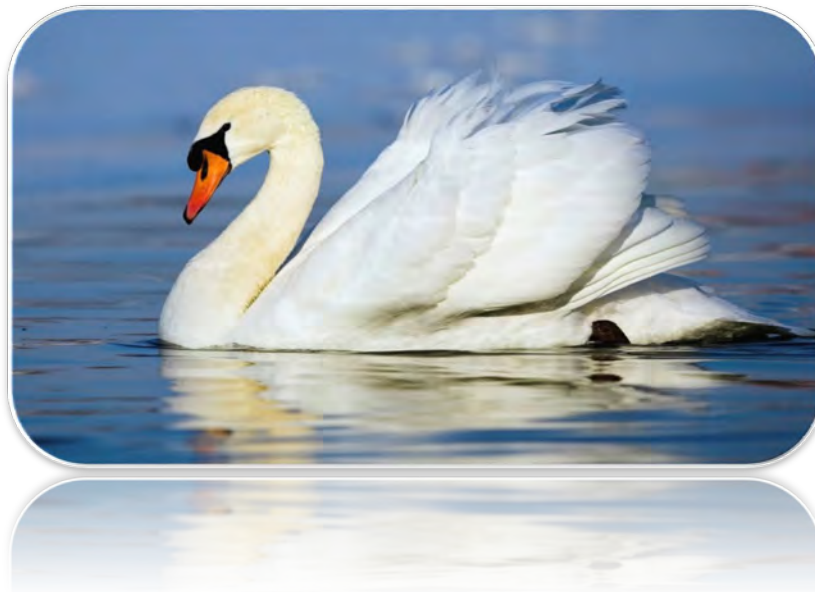
Exhibit A: Fiscal Year 2026 Proposed Budget

Exhibit A

Fiscal Year 2026 Proposed Budget



WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



PROPOSED BUDGET

FISCAL YEAR 2026

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Adopted Budget	Actual at 03/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash from prior year to fund operations
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	
Interest Income - General Account	\$ -	\$ -	\$ -	\$ -	
Special Assessment Revenue					
Special Assessment - On-Roll	\$ 1,680,164	\$ 1,554,464	\$ 1,680,164	\$ 2,015,180	Assessments from Resident Owners
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	\$ -	Not Applicable
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	
Total Revenue & Other Sources	\$ 1,680,164	\$ 1,554,464	\$ 1,680,164	\$ 2,015,180	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 6,000	\$ 1,000	\$ 6,000	\$ 6,000	Statutory Required Fees
Executive					
Professional Management	\$ 57,000	\$ 28,500	\$ 57,000	\$ 59,850	District Manager Contract
Financial and Administrative					
Audit Services	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,700	Statutory Required Audit Fees
Accounting Services	\$ 20,000	\$ 10,000	\$ 20,000	\$ 21,000	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 12,500	\$ 6,250	\$ 12,500	\$ 13,125	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Assessment Methodology Preparation	\$ -	\$ -	\$ -	\$ -	Included in District Manager
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not
Other Contractual Services					
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	
Legal Advertising	\$ 2,900	\$ -	\$ 2,900	\$ 2,900	Statutory Legal Advertising
Trustee Services	\$ 8,400	\$ -	\$ 4,041	\$ 4,041	Trustee Fees for Bonds
Dissemination Agent Services	\$ -	\$ -	\$ -	\$ -	No Additional SEC Disclosure Required
Prop. App/Tax Collector Services	\$ 11,800	\$ 6,711	\$ 6,711	\$ 11,800	Fees to place assessment on the tax bills
Bank Service Fees	\$ 250	\$ -	\$ 250	\$ 250	Fees required to maintain bank account
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services					
Telephone	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 300	\$ 118	\$ 500	\$ 750	Mailing and postage
Insurance	\$ 72,000	\$ 73,266	\$ 73,266	\$ 73,966	Liability, D&O and Property Insurance
Printing and Binding	\$ 250	\$ 388	\$ 1,000	\$ 1,000	Agenda books and copies
Web Site Maintenance	\$ 1,750	\$ 300	\$ 1,800	\$ 2,400	Statutory Maintenance of District Web Site
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Opportunity
Legal Services					
General Counsel	\$ 10,000	\$ 5,795	\$ 10,000	\$ 10,000	District Attorney
Other General Government Services					
Engineering Services - General	\$ 7,500	\$ 7,990	\$ 10,990	\$ 10,000	District Engineer
Engineering Services - Assets	\$ -	\$ -	\$ -	\$ -	Long Range Capital Asset Valuations/Reserve Analysis
Sub-Total:	\$ 216,825	\$ 145,993	\$ 213,133	\$ 223,457	

Prepared by:
JPWard and Associates, LLC

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Adopted Budget	Actual at 03/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Emergency & Diaster Relief Services					
Hurricane Milton	\$ -	\$ 31,509	\$ 31,509	\$ -	
Sub-Total:	\$ -	\$ 31,509	\$ 31,509	\$ -	
Community Wide Irrigation System					
Professional Services					
Consumptive Use Permit Monitoring	\$ 38,000	\$ 9,600	\$ 19,200	\$ 20,160	SFWMD Permit compliance Requirements
Sub-Total:	\$ 38,000	\$ 9,600	\$ 19,200	\$ 20,160	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 42,000	\$ 14,000	\$ 42,000	\$ 50,000	District Asset Manager
Mitigation Monitoring	\$ 4,800	\$ -	\$ 4,800	\$ 4,800	SFWMD Permit Requirement - Panther Habitat Hendry County
NPDES Reporting	\$ 2,400	\$ -	\$ -	\$ -	Not Required
Utility Services					
Electric - Aeration System	\$ -	\$ -	\$ -	\$ -	
Repairs & Maintenance					
Lake & Wetland System			\$ -		
Aquatic Weed Control	\$ 95,000	\$ 43,769	\$ 87,000	\$ 87,000	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,500	\$ -	\$ 14,500	\$ 14,500	Required Water Quality Testing
Water Control Structures	\$ 27,000	\$ -	\$ 34,000	\$ 34,000	Periodic Maintenance
Aeration System	\$ 1,000	\$ 600	\$ 2,496	\$ 2,496	Quartly PM on fountain and aeartion systems
Midgefly Treatment	\$ -	\$ -	\$ -	\$ 10,000	Treatment for Midgeflies
Cane Toad Removal	\$ 3,100	\$ -	\$ 12,000	\$ 36,000	Skimming and removal of Cane Toads
Preserves/Wetland System					
Routine Maintenance	\$ 48,000	\$ 21,580	\$ 43,000	\$ 48,000	Permit Required Maintenance
Preserve Trail, Boardwalk and Lookout Maint.	\$ 9,000	\$ -	\$ -	\$ -	- Bi-Weekly Maint. (Spray, Blowoff, Pickup Palm Branches, Trim)
Pressure Clean Boardwalk and Lookout	\$ -	\$ -	\$ -	\$ -	- Pressure Clean and Waterproof Staining
Perserve Trail Material	\$ 4,000	\$ -	\$ 2,000	\$ 2,000	Freshen Up Pathway Aggregate as Needed
Contingencies	\$ 15,270	\$ 420	\$ 5,000	\$ 11,800	5.0% of Repairs and Maintenance
Capital Outlay					
Fountain/Aerators	\$ 35,000	\$ 44,905	\$ 68,000	\$ 30,000	See CIP Program
Littoral Shelf Planting	\$ 8,000	\$ 6,380	\$ 8,000	\$ 10,000	See CIP Program
Stormwater Drainage Pipes	\$ 30,000	\$ -	\$ 20,000	\$ 35,000	See CIP Program
Lake Bank Restorations	\$ 59,360	\$ -	\$ 83,000	\$ 81,250	See CIP Program
Sub-Total:	\$ 400,430	\$ 131,654	\$ 427,796	\$ 458,846	
Road and Street Services					
Professional Management					
Asset Management	\$ 11,500	\$ 3,833	\$ 11,500	\$ 30,000	District Asset Manager
Utility Services					
Water Services	\$ -	\$ -	\$ -	\$ -	N/A for FY 2026
Electric					
Bridge Lighting	\$ 1,000	\$ 1,148	\$ 2,754	\$ 2,892	Treviso Bay Blvd - Bridge Lighting
Str Lts Entrance/Fountains	\$ 8,300	\$ 3,246	\$ 7,791	\$ 8,180	Treviso Bay Blvd Ent. St. Lts. - to Guardhouse - Fountain Elec.
SW Blvd Street Lights	\$ 650	\$ 178	\$ 427	\$ 449	Street Lights - SW Boulevard
Repairs and Maintenance					

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2026**

Description	Fiscal Year 2025 Adopted Budget	Actual at 03/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Bridge - Treviso Bay Blvd					
Maintenance Services					
Sidewalk Repairs	\$ 1,000	\$ 305	\$ 1,000	\$ 1,000	Misc Repairs
Treviso Bay - Bridge	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	Pressure Washing
Striping & Pavement Marking	\$ 3,500	\$ 3,700	\$ 3,700	\$ 3,700	Reflective Pavement Markers
Entry Monuments					
Pressure Washing, Cleaning & Painting	\$ 10,000	\$ 3,488	\$ 3,000	\$ 5,000	Pressure Washing/Painting
Electrical Equipment	\$ 7,000	\$ 2,540	\$ 6,000	\$ 35,000	Electrical Equipment and Panel Upgrades
Fence for Access Road	\$ -	\$ -	\$ -	\$ 15,000	Chain Link Fence for Access Road
Brick Paver Repairs - Bridge	\$ 8,000	\$ 5,000	\$ 8,000	\$ 3,000	Misc Repairs as Needed
Miscellaneous Repairs	\$ 8,000	\$ 2,501	\$ 3,000	\$ 8,000	As Needed Maintenance
Southwest Boulevard					
Street Lighting	\$ -	\$ -	\$ -	\$ 3,000	Repairs as needed
Contingencies	\$ 4,913	\$ -	\$ -	\$ 4,085	5.0% of Maintenance Services
Capital Outlay					
Roadway and Bridge	\$ 75,000	\$ -	\$ 75,000	\$ 191,250	See CIP for Detail
Sub-Total:	\$ 146,863	\$ 25,939	\$ 130,173	\$ 318,556	
Landscaping Services					
Professional Management					
Asset Management	\$ 14,000	\$ 4,667	\$ 14,000	\$ 40,000	District Asset Manager
Utility Services					
Electric - Landscape Lighting	\$ -	\$ 139	\$ 332	\$ 349	Landscape lighting - Entrance
Electric - Irrigation System	\$ -	\$ 424	\$ 1,017	\$ 1,068	Water for Landscaping from the Master Irrigation System
Potable Water - Fountain	\$ 4,500	\$ 2,689	\$ 6,453	\$ 6,776	Monthly County Water Charges
Repairs & Maintenance					
Public Area Landscaping					
Treviso Bay Blvd - Entrance	\$ 165,000	\$ 44,035	\$ 165,000	\$ 160,000	Treviso Bay Boulevard
Southwest Boulevard	\$ 26,000	\$ 13,634	\$ 32,721	\$ 34,357	Development Order Requirement for Maintenance
Irrigation System	\$ 5,200	\$ 4,049	\$ 8,000	\$ 8,000	Landscaping Irrigation - Treviso Bay Blvd.
Aeration and Topdress	\$ -	\$ -	\$ -	\$ 65,000	Entrance Zoysia
Plant Replacement and Annuals	\$ 30,000	\$ 17,396	\$ 42,000	\$ 54,000	Plantings Replacement
Tree Trimming	\$ 25,000	\$ 15,440	\$ 25,000	\$ 26,250	Annual Thinning of Trees
Fountains	\$ 18,000	\$ 10,593	\$ 30,000	\$ 25,000	Weekly Service & Repairs
Annual Holiday Decorations	\$ 20,000	\$ 35,920	\$ 35,920	\$ 42,000	Holiday Decorations
Mulch	\$ 22,000	\$ 9,262	\$ 18,524	\$ 19,451	Entrance Mulch - twice a year and once/year Touchup
Contingencies	\$ 21,840	\$ 1,103	\$ 10,000	\$ 32,554	7.5% of Repairs and Maintenance
Capital Outlay					
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 182,000	\$ 187,129	\$ 218,000	\$ 100,000	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 50,000	\$ 74,318	\$ 80,318	\$ 10,000	See CIP for Detail
Treviso Bay Blvd Bridge - Planters	\$ -	\$ -	\$ -	\$ -	See CIP for Detail
Fountain and Perimeter Wall - Painting	\$ 48,000	\$ 51,930	\$ 51,930	\$ -	See CIP for Detail
Diamond Brite/Replace Tile in Fountains	\$ -	\$ -	\$ -	\$ 81,000	See CIP for Detail
Contingencies/CEI Services	\$ 21,300	\$ 800	\$ 800	\$ 47,750	See CIP for Detail
Sub-Total:	\$ 652,840	\$ 473,526	\$ 740,016	\$ 753,555	

Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2026

Description	Fiscal Year 2025 Adopted Budget	Actual at 03/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget	Notes
Reserves					
Extraordinary Capital/Operations	\$ 158,000	\$ -	\$ 51,000	\$ 160,000	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Sub-total:	\$ 158,000	\$ -	\$ 51,000	\$ 160,000	
Other Fees and Charges					
Discount for Early Payment	\$ 67,207	\$ -	\$ 67,207	\$ 80,607	
Sub-Total:	\$ 67,207	\$ -	\$ 67,207	\$ 80,607	
Total Expenditures and Other Uses	\$ 1,680,164	\$ 818,222	\$ 1,680,034	\$ 2,015,180	

Fund Balances:

Change from Current Year Operations	\$ -	\$ 736,242	\$ 131	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 815,006		\$ 815,006	\$ 866,136	
Current Year Reserve Allocation	\$ 158,000		\$ 51,000	\$ 160,000	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 973,006		\$ 866,136	\$ 1,026,136	
Fund Balance - Allocations					
Extraordinary Capital/Operations Reserve	\$ 655,888		\$ 526,754	\$ 639,640	Long Term Capital Planning - Balance of Funds
Operations Reserve	\$ 317,118		\$ 339,382	\$ 386,496	Required to meet Cash Needs until Assessment Received
Total Fund Balance	\$ 973,006		\$ 866,136	\$ 1,026,136	

Assessment Comparison

Description	Number of Units	Assessment Comparison	
		FY 2025 Rate/Unit	FY 2026 Rate/Unit
Residential	1432	\$ 1,148.65	\$ 1,377.69
Commercial	N/A	\$ 35,291.85	\$ 42,328.86
CAP Rate (Residential) (Current and Proposed)			
		\$ 1,148.76	\$ 1,653.23
CAP Rate (Commercial) (Current and Proposed)			
		\$ 35,295.10	\$ 50,794.64

Three 75' lots were combined to create 2 lots, 60581265346 and 60581265304, and are assessed as 1.5 units each.

Wentworth Estates Community Development District

General Fund - Budget

Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items	2025	2026	2027	2028	2029	2030
Water Management System						
Fountain/Aerator/Bubbler Program for Lake System						
Lake 12 Avellino	\$ -	\$ -	\$ 30,000	\$ -		
Lake 15 Trevi	\$ -	\$ -	\$ 30,000	\$ -		
Lake 22 Aqua/Liparri	\$ 24,000	\$ 30,000	\$ -	\$ -		
Lake 20 Bella Firenze	\$ -	\$ -	\$ 30,000	\$ -		
Lake 4 Via Vento	\$ 25,000	\$ -	\$ -	\$ -		
Lake 7 Napoli	\$ -	\$ -	\$ -	\$ -		
Lake 24 Aqua	\$ -	\$ -	\$ -	\$ -		
Lake 18	\$ -	\$ -	\$ 25,000	\$ -		
Lake 42 (2) Peninsula	\$ -	\$ -	\$ -	\$ 40,000		
Lake 21 Cavia	\$ -	\$ -	\$ -	\$ -		
Improvements for Water Quality	\$ -	\$ -	\$ -	\$ -		
Littoral Shelf Plantings	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$10,000	\$10,000
Sub-Total	\$ 57,000	\$ 40,000	\$ 125,000	\$ 50,000	\$10,000	\$10,000

Fountain, Aerator Program is Anticipated Completed by FY 2028

Preserves - Boardwalk and Lookout

Evaluation of Boardwalk and Lookout will be completed in a future year for a long term needs determination to be incorporated into future years budgets.

Stormwater Drainage Pipes

Televise System/Repairs for damage	\$ 30,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Sub-total	\$ 30,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

Lakes Banks Erosion Restoration

Giaveno	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Venezia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ponziane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Acqua	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lipari	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bella Firenze	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vercelli	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dinapoli	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Via Veneto	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Piacere	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Prepared by:

JPWard Associates, LLC

Wentworth Estates Community Development District

General Fund - Budget

Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items	2025	2026	2027	2028	2029	2030
italiz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ponte Rialto	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Avellino	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Trevi	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Siracusa	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pavia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Overall Project Lake Bank Restoration	\$ -	\$ -	\$ 40,000	\$ 15,000	\$ 40,000	\$ 40,000
Contingencies/CEI Services	\$ 6,360	\$ 31,250	\$ 48,750	\$ 33,750	\$ 20,000	\$ 20,000
Sub-Total:	\$ 59,360	\$ 81,250	\$ 88,750	\$ 88,750	\$ 60,000	\$ 60,000
Total: Stormwater Management System	\$ 146,360	\$ 156,250	\$ 243,750	\$ 168,750	\$ 100,000	\$ 100,000

Wentworth Estates Community Development District

General Fund - Budget

Fiscal Year 2026

Capital Improvement Plan - Fiscal Year 2026 through FY 2030

Description of Capital Items	2025	2026	2027	2028	2029	2030
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, Signage						
Roadway and Bridge						
Brick Paver Replacement - Bridge	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Brick Paver - Roadways (Sand, Clean, Seal - Every 5 Years)	\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -
Street Lights/Fencing/Railing - Painting	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -
Bridge - Painting	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Bridge - Inspection (every Three years)	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Bridge Repairs Allowance	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Contingencies/CEI Services	\$ -	\$ 38,250	\$ 9,250	\$ 11,250	\$ 7,500	\$ 5,000
Sub-Total	\$ -	\$ 191,250	\$ 46,250	\$ 56,250	\$ 37,500	\$ 25,000
Landscaping/Lighting - Treviso Bay Blvd./US 41 Buffer - Preserve Boardwalk						
Preserve Boardwalk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 182,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Treviso Bay Blvd Bridge - Planters	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Fountain and Perimeter Wall - Painting	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -
Diamond Brite/Replace Tile in Fountains	\$ -	\$ 81,000	\$ -	\$ -	\$ -	\$ -
Fountain - Motor and Impeller Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Contingencies/CEI Services	\$ 21,300	\$ 47,750	\$ 26,250	\$ 21,250	\$ 21,250	\$ 28,750
Sub-Total	\$ -	\$ 238,750	\$ 131,250	\$ 106,250	\$ 106,250	\$ 143,750
Total: Treviso Bay Boulevard Entrance	\$ 376,300	\$ 430,000	\$ 177,500	\$ 162,500	\$ 143,750	\$ 168,750
Total Capital Improvements:	\$ 609,660	\$ 586,250	\$ 576,250	\$ 411,250	\$ 283,750	\$ 308,750
Estimated Cost Per Residential Unit:	\$ 455.54	\$ 438.05	\$ 430.58	\$ 307.29	\$ 212.02	\$ 230.70

**Wentworth Estates
Community Development District
Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget)
Fiscal Year 2026**

Description	Fiscal Year 2025 Adopted Budget	Actual at 03/26/2025	Anticipated Year End 09/30/2025	Fiscal Year 2026 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 1,783,584	\$ 1,606,300	\$ 1,783,584	1,783,584
Special Assessment - Off-Roll				
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Interest Income				
Sinking Fund	\$ -		\$ -	\$ -
Interest Account-Series A	\$ -	\$ -	\$ -	\$ -
Reserve Account-Series A	\$ -	\$ -	\$ -	\$ -
Prepayment Account		\$ -	\$ -	
Revenue Account	\$ 35,000	\$ 18,600	\$ 37,200	\$ 35,340
Intragovernmental Transfers In				
Debt Service Fund - Series 2006 Bonds	-	\$ -	-	\$ -
Debt Proceeds				
Series 2017 Refunding Bonds	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 1,818,584	\$ 1,624,900	\$ 1,820,784	\$ 1,818,924
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 1,278,000	\$ -	\$ 1,278,000	\$ 1,298,000
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -		\$ -	\$ -
Interest Expense				
Series A Bonds	\$ 397,534	\$ 198,661	\$ 397,534	\$ 378,151
Other Fees and Charges				
Discounts/Fees and Charges	\$ 116,683	\$ -	\$ 116,683	\$ 116,683
Operating Transfers Out		\$ 6,647	\$ 6,647	
Total Expenditures and Other Uses	\$ 1,792,217	\$ 205,308	\$ 1,798,864	\$ 1,792,834
Net Increase/(Decrease) in Fund Balance	\$ 26,368	\$ 1,419,593	\$ 21,920	\$ 26,090
Fund Balance - Beginning	\$ 349,040	\$ 349,040	\$ 349,040	\$ 370,961
Fund Balance - Ending	\$ 375,408	\$ 1,768,633	\$ 370,961	\$ 397,051

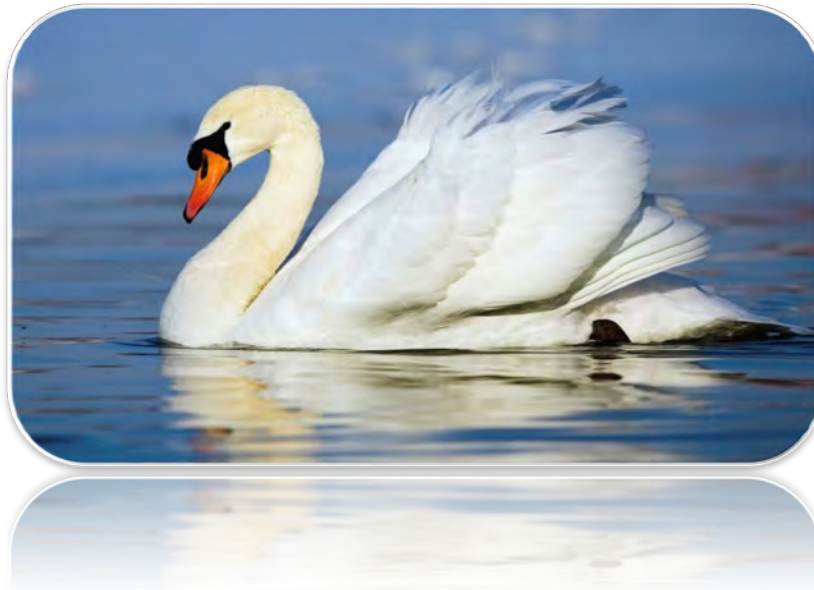
Restricted Fund Balance:	
Reserve Account Requirement	NONE
Restricted for November 1, 2026 Interest Payment	\$ 178,529
Total - Restricted Fund Balance:	\$ 178,529

Description	Number of Units	Assessment Rates	
		FY 2025	FY 2026
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	600	\$ 789.60	\$ 789.60
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
Total:	1429		

Wentworth Estates
Community Development District
Debt Service Fund - Series 2021 Amortization Schedule
Fiscal Year 2026

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued		\$ 22,485,000	Varies			
11/1/2021				\$ 74,885.02	\$ 74,885.02	\$ 22,485,000
5/1/2022		\$ 1,231,000	1.0625%	\$ 220,972.19		
11/1/2022				\$ 214,432.50	\$ 1,666,404.69	\$ 21,254,000
5/1/2023		\$ 1,245,000	1.1250%	\$ 214,432.50		
11/1/2023				\$ 207,429.38	\$ 1,666,861.88	\$ 20,009,000
5/1/2024	10000	\$ 1,260,000	1.3750%	\$ 207,429.38		
11/1/2024				\$ 198,660.63	\$ 1,676,090.01	\$ 18,739,000
5/1/2025		\$ 1,278,000	1.5000%	\$ 198,660.63		
11/1/2025				\$ 189,075.63	\$ 1,665,736.26	\$ 17,461,000
5/1/2026		\$ 1,298,000	1.6250%	\$ 189,075.63		
11/1/2026				\$ 178,529.38	\$ 1,665,605.01	\$ 16,163,000
5/1/2027		\$ 1,320,000	1.7500%	\$ 178,529.38		
11/1/2027				\$ 166,979.38	\$ 1,665,508.76	\$ 14,843,000
5/1/2028		\$ 1,344,000	1.8750%	\$ 166,979.38		
11/1/2028				\$ 154,379.38	\$ 1,665,358.76	\$ 13,499,000
5/1/2029		\$ 1,371,000	2.0000%	\$ 154,379.38		
11/1/2029				\$ 140,669.38	\$ 1,666,048.76	\$ 12,128,000
5/1/2030		\$ 1,399,000	2.1250%	\$ 140,669.38		
11/1/2030				\$ 125,805.00	\$ 1,665,474.38	\$ 10,729,000
5/1/2031		\$ 1,429,000	2.1250%	\$ 125,805.00		
11/1/2031				\$ 110,621.88	\$ 1,665,426.88	\$ 9,300,000
5/1/2032		\$ 1,461,000	2.2500%	\$ 110,621.88		
11/1/2032				\$ 94,185.63	\$ 1,665,807.51	\$ 7,839,000
5/1/2033		\$ 1,494,000	2.2500%	\$ 94,185.63		
11/1/2033				\$ 77,378.13	\$ 1,665,563.76	\$ 6,345,000
5/1/2034		\$ 1,529,000	2.3750%	\$ 77,378.13		
11/1/2034				\$ 59,221.25	\$ 1,665,599.38	\$ 4,816,000
5/1/2035		\$ 1,566,000	2.3750%	\$ 59,221.25		
11/1/2035				\$ 40,625.00	\$ 1,665,846.25	\$ 3,250,000
5/1/2036		\$ 1,605,000	2.5000%	\$ 40,625.00		
11/1/2036				\$ 20,562.50	\$ 1,666,187.50	\$ 1,645,000
5/1/2037		\$ 1,645,000	2.5000%	\$ 20,562.50		
11/1/2037					\$ 1,665,562.50	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – FEBRUARY 2025

FISCAL YEAR 2025

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 February 28, 2025

	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	\$ 1,551,566	\$ -	\$ -	\$ -	\$ 1,551,566
General Fund - Hancock Bank					-
Construction Account	\$ -	-	-	-	-
Costs of Issuance Account	\$ -	-	-	-	-
Debt Service Fund					
Interest Account	\$ -	-	-	-	-
Sinking Account	\$ -	-	-	-	-
Reserve Account	\$ -	-	-	-	-
Revenue	\$ -	1,739,046	-	-	1,739,046
Prepayment Account	\$ -	-	-	-	-
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	\$ -	-	1,739,046	-	1,739,046
Amount to be Provided by Debt Service Funds	\$ -	-	16,999,954	-	16,999,954
Investment in General Fixed Assets (net of depreciation)	\$ -	-	-	31,238,196	31,238,196
Total Assets	\$ 1,551,566	\$ 1,739,046	\$ 18,739,000	\$ 31,238,196	\$ 53,267,807

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending February 28, 2025

Governmental Funds					
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)
			General Long Term Debt	Fixed Assets	
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	\$ -	-	17,461,000	-	17,461,000
Total Liabilities	\$ -	\$ -	\$ 18,739,000	\$ -	\$ 18,739,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	\$ -	-	-	31,238,196	31,238,196
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	\$ -	349,040	-	-	1,781,472
Results from Current Operations	\$ -	1,390,006	-	-	(42,426)
Unassigned					-
Beginning: October 1, 2024 (Unaudited)	\$ 815,006	-	-	-	815,006
Results from Current Operations	\$ 736,560	-	-	-	736,560
Total Fund Equity and Other Credits	\$ 1,551,566	\$ 1,739,046	\$ -	\$ 31,238,196	\$ 34,528,807
Total Liabilities, Fund Equity and Other Credits	\$ 1,551,566	\$ 1,739,046	\$ 18,739,000	\$ 31,238,196	\$ 53,267,807

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Interest								
Interest - General Checking	-	-	-	-	-	-	-	0%
Special Assessment Revenue								
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	1,531,245	1,680,164	91%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Miscellaneous Revenue								
	-	-	-	-	-	-	-	0%
Intergovernmental Transfers In								
	-	-	-	-	-	-	-	
Total Revenue and Other Sources:	\$ 21,171	\$ 360,721	\$ 1,028,031	\$ 63,889	\$ 57,433	1,531,245	\$ 1,680,164	91%
Expenditures and Other Uses								
Legislative								
Board of Supervisor's - Fees	-	-	-	-	1,000	1,000	6,000	17%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	0%
Executive								
Professional Management	4,750	4,750	4,750	4,750	4,750	23,750	57,000	42%
Financial and Administrative								
Audit Services	-	-	-	5,500	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	8,333	20,000	42%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	5,208	12,500	42%
Arbitrage Rebate Services	-	-	-	-	-	-	500	0%
Other Contractual Services								
Legal Advertising	-	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	-	8,400	0%
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	6,711	11,800	57%
Bank Service Charges	-	-	-	-	-	-	250	0%

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	0%
Communications & Freight Services								
Postage, Freight & Messenger	-	9	-	-	-	9	300	3%
Insurance	73,266	-	-	-	-	73,266	72,000	102%
Printing & Binding	-	-	-	-	388	388	250	155%
Website Development	-	-	-	300	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	175	175	100%
Emergency & Disaster Relief Services								
Hurricane Milton	-	1,723	22,740	7,047	-	31,509	-	0%
Legal Services								
Legal - General Counsel	-	-	677	722	-	1,399	10,000	14%
Other General Government Services								
Engineering Services - General	-	-	6,110	-	1,375	7,485	7,500	100%
Contingencies	-	-	-	-	-	-	-	0%
Sub-Total:	80,730	15,797	37,259	21,027	10,222	165,035	216,825	76%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System								
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	9,600	38,000	25%
Stormwater Management Services								
Professional Services								
Asset Management	-	3,500	3,500	3,500	3,500	14,000	42,000	33%
Mitigation Monitoring	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	2,400	0%
Utility Services								
Electric - Aeration System	117	-	-	-	-	117	-	0%
Repairs & Maintenance								
Lake & Wetland System								
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	43,769	95,000	46%
Lake Bank Maintenance	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	14,500	0%
Water Control Structures	-	-	-	-	-	-	27,000	0%
Aeration System	-	-	-	600	-	600	1,000	60%
Cane Toad Removal	-	-	-	-	-	-	3,100	0%
Preserves/Wetland System								
Routine Maintenance	-	10,790	-	10,790	-	21,580	48,000	45%
Water Quality Testing	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	420	15,270	3%
Capital Outlay								
Littoral Shelf Planting	-	-	2,880	-	3,500	6,380	8,000	80%
Lake Bank Restoration	-	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	44,905	35,000	128%
Contingencies/Inspection Services	-	-	-	-	-	-	-	0%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Road and Street Services								
Professional Management								
Asset Management	-	958	958	958	958	3,833	11,500	33%
Utility Services								
Electric								
Southwest Blvd Street Lights	33	-	69	37	-	139	650	21%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	2,505	8,300	30%
Entrance Bridge - Lights	63	-	69	686	-	819	1,000	82%
Repairs and Maintenance							-	
Sidewalk Repairs	-	-	-	-	-	-	1,000	0%
Curb & Gutter	-	-	-	-	-	-	3,500	0%
Striping & Pavement Marking	-	-	3,700	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	4,913	0%
Capital Outlay								
Roadway and Bridge	-	-	-	-	-	-	75,000	0%
Sub-Total:	3,234	23,082	41,535	48,224	49,823	165,898	585,293	28%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Landscaping Services								
Professional Management								
Asset Management	-	1,167	1,167	1,167	1,167	4,667	14,000	33%
Water Quality Monitoring	-	-	-	-	-	-	-	0%
Utility Services								
Electric - Landscape Lighting	-	-	28	28	28	83	-	0%
Electric - Irrigation System	-	-	82	180	-	263	-	0%
Potable Water - Fountain	-	81	136	153	684	1,054	4,500	23%
Repairs & Maintenance								
Public Area Landscaping								
Treviso Bay Blvd - Entrance	-	-	-	33,639	10,396	44,035	165,000	27%
Southwest Boulevard	-	-	-	10,134	3,500	13,634	26,000	52%
Irrigation System	-	3,159	-	-	-	3,159	5,200	61%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	17,396	30,000	58%
Tree Trimming	-	2,500	-	-	12,940	15,440	25,000	62%
Fountains	-	1,000	4,520	2,740	1,100	9,360	18,000	52%
Annual Holiday Decorations	15,000	-	20,395	525	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	1,103	21,840	5%
Capital Outlay								
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	187,129	182,000	103%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	46,130	48,000	96%
Contingencies/CEI Services	-	-	-	-	800	800	21,300	4%
Sub-Total:	19,500	39,607	187,349	91,248	126,048	463,752	652,840	71%

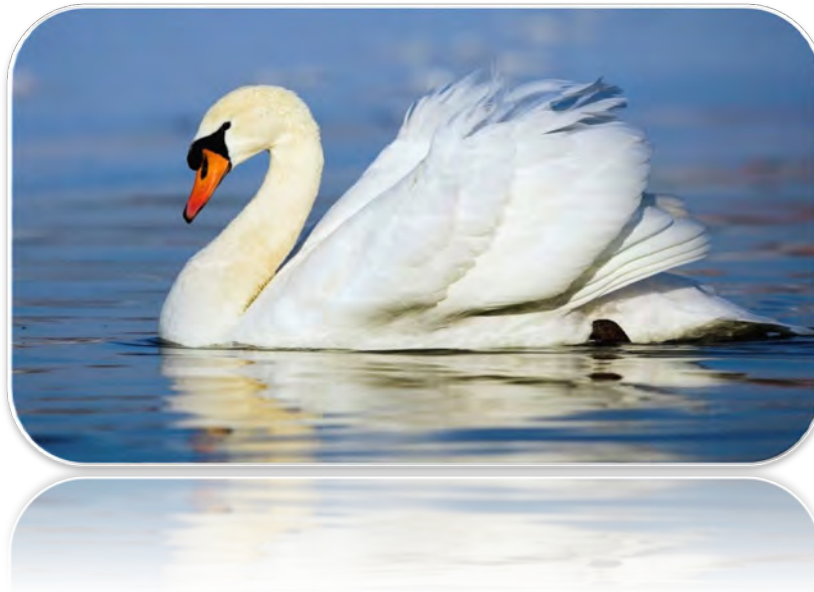
**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025**

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Reserves								
Operations	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	158,000	0%
Other Fees and Charges								
Discounts for Early Payment	-	-	-	-	-	-	67,206	0%
Sub-Total:	-	-	-	-	-	-	225,206	0%
Total Expenditures and Other Uses:	\$ 103,464	\$ 78,486	\$ 266,143	\$ 160,499	\$ 186,093	794,685	\$ 1,680,164	47%
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	736,560	-	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	815,006	815,006	
Fund Balance - Ending	\$ 732,712	\$ 1,014,948	\$ 1,776,835	\$ 1,680,226	\$ 1,551,566	1,551,566	\$ 815,006	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2025

Description	October	November	December	January	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources								
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income								
Revenue Account	1,443	1,409	760	3,657	5,738	13,006	35,000	37%
Reserve Account	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	0%
Interest Account	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	0%
Special Assessment Revenue								
Special Assessments - On-Roll	21,877	372,750	1,062,313	66,020	59,348	1,582,307	1,783,584	89%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	0%
Discounts on Bonds								
-	-	-	-	-	-	-	-	0%
Proceeds from Refunding Bonds								
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)								
-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 23,320	\$ 374,159	\$ 1,063,072	\$ 69,677	\$ 65,086	\$ 1,595,313	\$ 1,818,584	88%
Expenditures and Other Uses								
Property Appraiser/Tax Collector Fees	-	6,647	-	-	-	6,647	-	0%
Debt Service								
Principal Debt Service - Mandatory								
Series 2021 Bonds	-	-	-	-	-	-	1,278,000	0%
Principal Debt Service - Prepayments								
Series 2021 Bonds	-	-	-	-	-	-	-	0%
Interest Expense								
Series 2021 Bonds	-	198,661	-	-	-	198,661	397,534	50%
Foreclosure Counsel								
-	-	-	-	-	-	-	-	0%
Property Appraiser & Tax Collector								
-	-	-	-	-	-	-	-	0%
Pytm to Refunded Bonds Escrow Agent								
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	0%
Other Fees and Charges								
Discounts/Fees and Charges	-	-	-	-	-	-	116,683	0%
Intragovernmental Transfers Out								
-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 205,308	\$ -	\$ -	\$ -	\$ 205,308	\$ 1,792,217	11%
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	1,390,006	26,367	
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	1,673,960	349,040	349,040	
Fund Balance - Ending	\$ 372,360	\$ 541,211	\$ 1,604,283	\$ 1,673,960	\$ 1,739,046	\$ 1,739,046	\$ 375,407	

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS – MARCH 2025

FISCAL YEAR 2025

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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 March 31, 2025

	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	\$ 1,516,651	\$ -	\$ -	\$ -	\$ 1,516,651
General Fund - Hancock Bank					-
Construction Account	\$ -	-	-	-	-
Costs of Issuance Account	\$ -	-	-	-	-
Debt Service Fund					
Interest Account	\$ -	-	-	-	-
Sinking Account	\$ -	-	-	-	-
Reserve Account	\$ -	-	-	-	-
Revenue	\$ -	1,768,633	-	-	1,768,633
Prepayment Account	\$ -	-	-	-	-
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	\$ -	-	1,768,633	-	1,768,633
Amount to be Provided by Debt Service Funds	\$ -	-	16,970,367	-	16,970,367
Investment in General Fixed Assets (net of depreciation)	\$ -	-	-	31,238,196	31,238,196
Total Assets	\$ 1,516,651	\$ 1,768,633	\$ 18,739,000	\$ 31,238,196	\$ 53,262,480

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending March 31, 2025

Governmental Funds						Account Groups		Totals	
	General Fund	Debt Service Fund Series 2021	General Long Term Debt	Fixed Assets			(Memorandum Only)		
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	\$ -	-	17,461,000	-			17,461,000		
Total Liabilities	\$ -	\$ -	\$ 18,739,000	\$ -			\$ 18,739,000		
Fund Equity and Other Credits									
Investment in General Fixed Assets	\$ -	-	-	31,238,196			31,238,196		
Fund Balance									
Restricted									
Beginning: October 1, 2024 (Unaudited)	\$ -	349,040	-	-			1,781,472		
Results from Current Operations	\$ -	1,419,593	-	-			(12,839)		
Unassigned									
Beginning: October 1, 2024 (Unaudited)	\$ 815,006	-	-	-			815,006		
Results from Current Operations	\$ 701,645	-	-	-			701,645		
Total Fund Equity and Other Credits	\$ 1,516,651	\$ 1,768,633	\$ -	\$ 31,238,196			\$ 34,523,480		
Total Liabilities, Fund Equity and Other Credits	\$ 1,516,651	\$ 1,768,633	\$ 18,739,000	\$ 31,238,196			\$ 53,262,480		

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Interest									
Interest - General Checking	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue									
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	1,554,464	1,680,164	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	0%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	(67,206)	0%
Intergovernmental Transfers In									
	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 21,171	\$ 360,721	\$ 1,028,031	\$ 63,889	\$ 57,433	\$ 23,219	1,554,464	\$ 1,680,164	93%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	6,000	17%
Executive									
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	28,500	57,000	50%
Financial and Administrative									
Audit Services	-	-	-	5,500	-	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	1,667	10,000	20,000	50%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	6,250	12,500	50%
Arbitrage Rebate Services	-	-	-	-	-	-	-	500	0%
Other Contractual Services									
Legal Advertising	-	-	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	-	-	8,400	0%
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	-	6,711	11,800	57%
Bank Service Charges	-	-	-	-	-	-	-	250	0%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025**

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	-	0%
Communications & Freight Services									
Postage, Freight & Messenger	-	9	-	-	-	109	118	300	39%
Insurance	73,266	-	-	-	-	-	73,266	72,000	102%
Printing & Binding	-	-	-	-	388	-	388	250	155%
Website Development	-	-	-	300	-	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Emergency & Disaster Relief Services									
Hurricane Milton	-	1,723	22,740	7,047	-	-	31,509	-	0%
Legal Services									
Legal - General Counsel	-	-	677	722	-	4,396	5,795	10,000	58%
Other General Government Services									
Engineering Services - General	-	-	6,110	-	1,375	505	7,990	7,500	107%
Contingencies	-	-	-	-	-	-	-	-	0%
Sub-Total:	80,730	15,797	37,259	21,027	10,222	12,468	177,502	216,825	82%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System									
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	4,450	14,050	38,000	37%
Stormwater Management Services									
Professional Services									
Asset Management	-	3,500	3,500	3,500	3,500	3,500	17,500	42,000	42%
Mitigation Monitoring	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	2,400	0%
Utility Services									
Electric - Aeration System	117	-	-	-	-	477	595	-	0%
Repairs & Maintenance									
Lake & Wetland System									
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	43,769	95,000	46%
Lake Bank Maintenance	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	-	14,500	0%
Water Control Structures	-	-	-	-	-	6,000	6,000	27,000	22%
Aeration System	-	-	-	600	-	-	600	1,000	60%
Cane Toad Removal	-	-	-	-	-	-	-	3,100	0%
Preserves/Wetland System									
Routine Maintenance	-	10,790	-	10,790	-	-	21,580	48,000	45%
Water Quality Testing	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	420	15,270	3%
Capital Outlay									
Littoral Shelf Planting	-	-	2,880	-	3,500	-	6,380	8,000	80%
Lake Bank Restoration	-	-	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	44,905	35,000	128%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	0%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Road and Street Services									
Professional Management									
Asset Management	-	958	958	958	958	958	4,792	11,500	42%
Utility Services									
Electric									
Southwest Blvd Street Lights	33	-	69	37	-	73	212	650	33%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	3,895	8,300	47%
Entrance Bridge - Lights	63	-	69	686	-	669	1,489	1,000	149%
Repairs and Maintenance								-	
Sidewalk Repairs	-	-	-	-	-	305	305	1,000	30%
Curb & Gutter	-	-	-	-	-	-	-	3,500	0%
Striping & Pavement Marking	-	-	3,700	-	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	-	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	-	4,913	0%
Capital Outlay									
Roadway and Bridge	-	-	-	-	-	-	-	75,000	0%
Sub-Total:	3,234	23,082	41,535	48,224	49,823	17,823	183,720	585,293	31%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Landscaping Services									
Professional Management									
Asset Management	-	1,167	1,167	1,167	1,167	1,167	5,833	14,000	42%
Water Quality Monitoring	-	-	-	-	-	-	-	-	0%
Utility Services									
Electric - Landscape Lighting	-	-	28	28	28	55	139	-	0%
Electric - Irrigation System	-	-	82	180	-	155	417	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	2,782	4,500	62%
Repairs & Maintenance									
Public Area Landscaping									
Treviso Bay Blvd - Entrance	-	-	-	33,639	10,396	-	44,035	165,000	27%
Southwest Boulevard	-	-	-	10,134	3,500	-	13,634	26,000	52%
Irrigation System	-	3,159	-	-	-	890	4,049	5,200	78%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	4,005	21,401	30,000	71%
Tree Trimming	-	2,500	-	-	12,940	5,180	20,620	25,000	82%
Fountains	-	1,000	4,520	2,740	1,100	1,233	10,593	18,000	59%
Annual Holiday Decorations	15,000	-	20,395	525	-	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	-	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	-	1,103	21,840	5%
Capital Outlay									
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	194,760	182,000	107%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	5,800	51,930	48,000	108%
Contingencies/CEI Services	-	-	-	-	800	-	800	21,300	4%
Sub-Total:	19,500	39,607	187,349	91,248	126,048	27,843	491,596	652,840	75%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Reserves									
Operations	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	158,000	0%
Sub-Total:	-	-	-	-	-	-	-	158,000	0%
Total Expenditures and Other Uses:	\$ 103,464	\$ 78,486	\$ 266,143	\$ 160,499	\$ 186,093	\$ 58,134	852,818	\$ 1,612,958	53%
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	701,645	67,206	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	1,551,566	815,006	815,006	
Fund Balance - Ending	\$ 732,712	\$ 1,014,948	\$ 1,776,835	\$ 1,680,226	\$ 1,551,566	\$ 1,516,651	1,516,651	\$ 882,212	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2025

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income									
Revenue Account	1,443	1,409	760	3,657	5,738	5,594	18,600	35,000	53%
Reserve Account	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	0%
Interest Account	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue									
Special Assessments - On-Roll	21,877	372,750	1,062,313	66,020	59,348	23,993	1,606,300	1,783,584	90%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	0%
Other Fees and Charges									
Discounts/Fees and Charges	-	-	-	-	-	-	-	(116,683)	0%
Proceeds from Refunding Bonds									
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)									
	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 23,320	\$ 374,159	\$ 1,063,072	\$ 69,677	\$ 65,086	\$ 29,587	\$ 1,624,900	\$ 1,701,901	95%
Expenditures and Other Uses									
Property Appraiser/Tax Collector Fees	-	6,647	-	-	-	-	6,647	-	0%
Debt Service									
Principal Debt Service - Mandatory									
Series 2021 Bonds	-	-	-	-	-	-	-	1,278,000	0%
Principal Debt Service - Prepayments									
Series 2021 Bonds	-	-	-	-	-	-	-	-	0%
Interest Expense									
Series 2021 Bonds	-	198,661	-	-	-	-	198,661	397,534	50%
Foreclosure Counsel									
	-	-	-	-	-	-	-	-	0%
Property Appraiser & Tax Collector									
	-	-	-	-	-	-	-	-	0%
Pymt to Refunded Bonds Escrow Agent									
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfers Out									
	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 205,308	\$ -	\$ -	\$ -	\$ -	\$ 205,308	\$ 1,675,534	12%
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	29,587	1,419,593	26,367	
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	1,673,960	1,739,046	349,040	349,040	
Fund Balance - Ending	\$ 372,360	\$ 541,211	\$ 1,604,283	\$ 1,673,960	\$ 1,739,046	\$ 1,768,633	\$ 1,768,633	\$ 375,407	