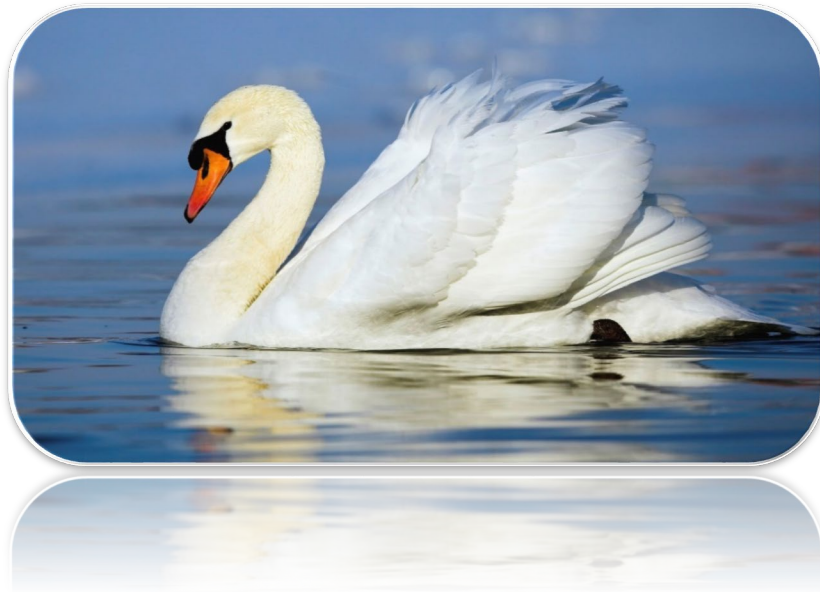


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2021

FISCAL YEAR 2021

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2900 NORTHEAST 12TH TERRACE, SUITE 1, OAKLAND PARK, FL 33334

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Wentworth Estates Community Development District

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Wentworth Estates Community Development District
Balance Sheet
for the Period Ending January 31, 2021

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Account Groups Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ -	\$ -	\$ -	---	\$ -
General Fund - Hancock Bank	\$ 971,471				\$ 971,471
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	2,163,746	-		2,163,745.69
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	106,204	-		106,204.16
Debt Service Fund(s)		-	-		-
Market Valuation Adjustments					
Accrued Interest Receivable					
Assessments Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds	-	-	2,849,938		2,849,937.98
Amount to be Provided by Debt Service Funds	-	-	20,275,062		20,275,062.02
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 971,471	\$ 2,849,938	\$ 23,125,000	\$ 45,257,809	\$ 72,204,218

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending January 31, 2021

	Governmental Funds				Totals (Memorandum Only)
	Account Groups				
	General Fund	Debt Service Fund Series 2018	General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-				-
Debt Service Fund(s)	106,204				106,204
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	1,065,000		1,065,000
Long Term	-	-	22,060,000		22,060,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 106,204	\$ -	\$ 23,125,000	\$ -	\$ 23,231,204
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Unaudited)	-	1,432,432	-		1,432,431.85
Results from Current Operations	-	1,417,506	-		1,417,506.13
Unassigned					-
Beginning: October 1, 2020 (Unaudited)	141,322	-	-		141,322.00
Results from Current Operations	723,945	-	-		723,944.67
Total Fund Equity and Other Credits	\$ 865,267	\$ 2,849,938	\$ -	\$ 45,257,809	\$ 48,973,014
Total Liabilities, Fund Equity and Other Credits	\$ 971,471	\$ 2,849,938	\$ 23,125,000	\$ 45,257,809	\$ 72,204,218

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward	-	-	-	-	-	0	
Interest							
Interest - General Checking	-	-	-	-	-	0	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	5,580	449,362	469,902	65,756	990,601	1,052,325	94%
Special Assessments - Off-Roll	-	-	-	-	-	0	N/A
Miscellaneous Revenue							
	-	-	-	-	-	0	N/A
Intergovernmental Transfers In							
	-	-	-	-	-	-	
Total Revenue and Other Sources:	5,580	449,362	\$469,902	\$65,756	990,601	\$ 1,052,325	94%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees	-	1,000	-	-	1,000	4,000	25%
Board of Supervisor's - Taxes	-	-	-	-	-	-	N/A
Executive							
Professional Management	4,167	4,167	4,167	4,167	16,667	50,000	33%
Financial and Administrative							
Audit Services	-	-	3,000	-	3,000	4,700	64%
Accounting Services	1,333	1,333	1,333	1,333	5,333	16,000	33%
Assessment Roll Services	667	667	667	667	2,667	8,000	33%
Assessment Methodology Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	0%
Other Contractual Services							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	322	-	-	-	322	2,900	11%
Trustee Services	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	5,000	0%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	19,909	-	-	-	19,909	25,000	80%
Bank Service Charges	30	39	-	-	69	800	9%
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Telephone	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	16	-	58	258	332	600	55%
Insurance	-	-	47,241	-	47,241	60,000	79%
Printing & Binding	-	107	-	-	107	500	21%
Website Development	50	50	50	50	200	1,200	17%
Subscription & Memberships	175	-	-	-	175	175	100%
Legal Services							
Legal - General Counsel	263	-	670	1,295	2,228	10,000	22%
Legal - Foreclosure Counsel	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General	-	-	-	-	-	12,000	0%
Engineering Services - Assets	-	-	-	-	-	9,000	0%
Contingencies	-	-	-	-	-	-	N/A
Sub-Total:	26,931	7,363	57,186	7,769	99,249	218,775	45%
Stormwater Management Services							
Professional Services							
Asset Management	4,273	-	4,375	-	8,648	37,000	23%
NPDES Reporting	3,425	4,375	-	4,375	12,175	2,000	609%
Utility Services							
Electric - Aeration System	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Lake & Wetland System							
Aquatic Weed Control	8,118	5,500	-	11,000	24,618	64,800	38%

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Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Lake Bank Maintenance	-	-	-	-	-	3,000	0%
Water Quality Testing	-	-	-	-	-	14,000	0%
Water Control Structures	-	-	4,330	13,200	17,530	26,000	67%
Wetland System							
Routine Maintenance	1,765	2,899	-	5,798	10,462	34,800	30%
Water Quality Testing	-	-	-	-	-	-	N/A
Capital Outlay							
Aeration System	-	-	-	7,240	7,240	-	N/A
Littoral Shelf Replanting	4,550	-	-	-	4,550	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	-	10,000	0%
Lake Bank Restoration	-	1,450	4,681	2,485	8,616	252,450	3%
Erosion Restoration	-	-	-	-	-	12,000	0%
Contingencies	-	10,500	-	-	10,500	15,000	70%
Road and Street Services							
Repairs and Maintenance						-	N/A
Bridge - Entrance							
Bridge Inspection Report	-	-	-	-	-	-	N/A
Utility Service							
Street Lights - Electric Services	130	-	-		130	-	N/A
Traffic I - Electric Services	1,135	521	1,087	(1,071)	1,672	-	N/A
Bridge - Electric Services	112	50	-	(48)	114	-	N/A
Maintnenace Services							
Clean/Painting - Bridge	-	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	-	-	3,496	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	57	104	-	N/A
Miscellaneous Repairs	-	-	-	3,200	3,200	9,000	36%
Sub-Total:	23,508	28,838	14,473	46,236	113,055	480,050	24%

Landscaping Services

Professional Management

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JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	-	-	-	-	6,500	0%
Water Quality Monitoring	-	-	-	-	-	10,000	0%
Utility Services							
Electric - Landscape Lighting	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	-	12,180	12,180	-	N/A
Potable Water - Fountain	-	-	-	24	24	4,000	1%
Water Service - Entry Fountain	-	-	48	-	48	-	N/A
Repairs & Maintenance							
Public Area Landscaping							
Treviso Bay Blvd - Entrance	-	-	8,842	12,105	20,947	71,000	30%
Southwest Boulevard	-	-	3,836	-	3,836	32,000	12%
Irrigation System	-	-	-	-	-	3,000	0%
Well System	-	-	-	-	-	-	N/A
Plant Replacement	-	2,209	7,987	-	10,196	12,000	85%
Fountains	-	-	-	685	685	15,000	5%
Other Current Charges	-	-	-	-	-	-	N/A
Operating Supplies							
Mulch	-	5,000	-	-	5,000	5,000	100%
Contingencies	-	-	-	1,437	1,437	7,500	19%
Capital Outlay	-	-	-	-	-	-	N/A
Sub-Total:	-	7,209	20,712	26,431	54,352	177,500	31%
Pump Station - Community Wide Irrigation System							
Professional Management							
Asset Management	-	-	-	-	-	-	N/A
Utility Services							
Electric - Pump Station	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Pumps and Associated Facilities	-	-	-	-	-	-	N/A
Wells	-	-	-	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Building	-	-	-	-	-	-	N/A
Reserve for Pump Replacement	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	N/A
Reserves							
Operations	-	-	-	-	-	175,000	0%
Sub-Total:	-	-	-	-	-	175,000	0%
Total Expenditures and Other Uses:	\$ 50,439	\$ 43,410	\$ 92,371	\$ 80,436	# \$ 266,656	\$ 1,051,325	25%
Net Increase/ (Decrease) in Fund Balance	(44,859)	405,953	377,531	(14,680)	723,945	1,000	
Fund Balance - Beginning	141,322	96,463	502,416	879,947	141,322	27,882	
Fund Balance - Ending	\$ 96,463	\$ 502,416	\$ 879,947	\$ 865,267	865,267	\$ 28,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2018 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2021

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward						-	
Interest Income							
Revenue Account	4	4	2	3	12	1,000	1%
Reserve Account	2	2	2	2	10	630	2%
Prepayment Account	-	-	-	-	-	-	N/A
Interest Account	-	0	0	-	0	450	0%
Sinking Fund Account	-	-	-	-	-	-	N/A
Special Assessment Revenue							
Special Assessments - On-Roll	10,469	843,023	881,557	123,361	1,858,409	1,974,169	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	N/A
Discounts on Bonds							
	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds							
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)							
	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 10,475	\$ 843,029	\$ 881,561	\$ 123,367	1,858,431	\$ 1,976,249	N/A
Expenditures and Other Uses							
Property Appraiser/Tax Collector Fees						\$ -	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2018 Bonds	-	-	-	-	-	\$ 1,065,000	0%
Principal Debt Service - Prepayments							
Series 2018 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2018 Bonds	-	440,925	-	-	440,925	881,850	50%
Foreclosure Counsel							
	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector							
	-	-	-	-	-	-	N/A
Pynt to Refunded Bonds Escrow Agent							
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out							
	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 440,925	\$ -	\$ -	440,925	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	881,561	123,367	1,417,506	29,399	
Fund Balance - Beginning	1,432,432	1,442,906	1,845,010	2,726,571	1,432,432	-	
Fund Balance - Ending	\$ 1,442,906	\$ 1,845,010	\$ 2,726,571	\$ 2,849,938	2,849,938	\$ 29,399	

Prepared by:
JPWARD and Associates, LLC