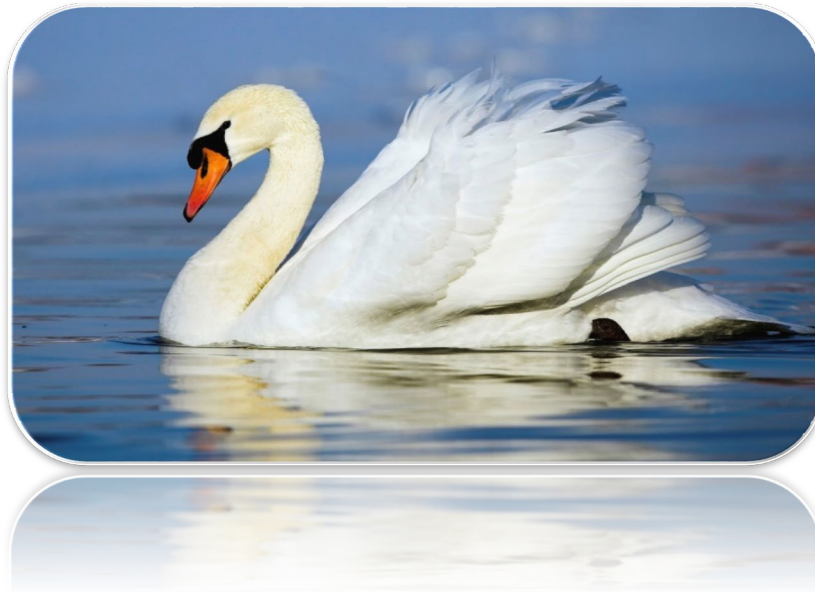


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JANUARY 2022

FISCAL YEAR 2022

PREPARED BY:

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

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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 January 31, 2022

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund - Hancock Bank	\$ 1,142,931				\$ 1,142,931
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	1,651,212	-	-	1,651,212
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	109,133	-	-	109,133.22
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable					
Assessments Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds					
Amount to be Provided by Debt Service Funds					
Investment in General Fixed Assets (net of depreciation)					
	-	-	-	-	45,257,809
Total Assets	\$ 1,142,931	\$ 1,760,346	\$ -	\$ 21,254,000	\$ 45,257,809
					\$ 69,415,085

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending January 31, 2022

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Account Groups			Fixed Assets	
		Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt		
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -		-
Due to Other Funds						-
General Fund	-					-
Debt Service Fund(s)	109,133	-	-	-		109,133
Loan - TB Master Turnover, Inc.	-					-
Due to Bondholders						-
Bonds Payable						-
Current Portion	-	-	-	1,231,000		1,231,000
Long Term	-	-	-	20,023,000		20,023,000
Matured Bonds Payable	-	-	-	-		-
Matured Interest Payable	-	-	-	-		-
Total Liabilities	\$ 109,133	\$ -	\$ -	\$ 21,254,000	\$ -	\$ 21,363,133
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	45,257,809	45,257,809.00
Fund Balance						
Restricted						
Beginning: October 1, 2021 (Audited)	-	174,794	10,165	-		1,617,390.21
Results from Current Operations	-	1,585,552	(10,165)	-		142,955.43
Unassigned						
Beginning: October 1, 2021 (Audited)	321,215	-	-	-		321,214.73
Results from Current Operations	712,583	-	-	-		712,582.70
Total Fund Equity and Other Credits	\$ 1,033,797	\$ 1,760,346	\$ 0	\$ -	\$ 45,257,809	\$ 48,051,952
Total Liabilities, Fund Equity and Other Credits	\$ 1,142,931	\$ 1,760,346	\$ 0	\$ 21,254,000	\$ 45,257,809	\$ 69,415,085

Prepared by:

JPWARD and Associates, LLC

Unaudited

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	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	8,534	243,326	544,356	56,371	852,586	1,019,615	84%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
Miscellaneous Revenue	-	10,775	-	-	10,775	-	N/A
Intergovernmental Transfers In	-	-	-	-	-	-	
Total Revenue and Other Sources:	8,534	254,101	\$544,356	\$56,371	863,361	\$ 1,019,615	85%
Expenditures and Other Uses							
Legislative							
Board of Supervisor's - Fees	-	-	-	-	-	6,000	0%
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	-	-	4,900	-	4,900	4,900	100%
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%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	-	-	-	-	-	22,000	0%
Bank Service Charges	4	6	-	-	10	400	2%
Travel and Per Diem	-	-	-	-	-	-	N/A
Communications & Freight Services							
Telephone	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	65	-	65	500	13%
Insurance	-	48,893	-	-	48,893	53,760	91%
Printing & Binding	-	-	519	-	519	500	104%
Website Development	50	50	50	-	150	1,200	13%
Subscription & Memberships	-	175	-	-	175	175	100%
Legal Services							
Legal - General Counsel	-	1,653	-	245	1,898	20,000	9%
Legal - Foreclosure Counsel	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	N/A
Other General Government Services							
Engineering Services - General	-	-	-	-	-	15,000	0%
Engineering Services - Assets	-	-	-	-	-	9,000	0%
Reserve Study Report	-	9,000	-	-	9,000	-	N/A
Contingencies	-	-	-	-	-	-	N/A
Sub-Total:	6,221	66,265	11,701	6,412	90,598	224,235	40%
Stormwater Management Services							
Professional Services							
Asset Management	-	4,033	3,658	-	7,692	43,900	18%
Mitigation Monitoring	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	2,000	0%
Utility Services							
Electric - Aeration System	-	-	-	-	-	-	N/A
Repairs & Maintenance							

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, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Lake & Wetland System							
Aquatic Weed Control	-	5,500	5,500	-	11,000	69,000	16%
Lake Bank Maintenance	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	4,530	-	4,530	14,000	32%
Water Control Structures	-	-	-	-	-	26,000	0%
Wetland System							
Routine Maintenance	-	2,899	2,899	-	5,798	39,500	15%
Water Quality Testing	-	-	-	-	-	-	N/A
Capital Outlay							
Aeration System	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	800	1,050	-	1,850	216,800	1%
Littoral Shelf Replanting	-	-	-	-	-	12,000	0%
Contingencies/Inspection Services	-	-	-	-	-	20,800	0%
Road and Street Services							
Professional Management							
Asset Management	-	-	-	-	-	3,000	0%
Utility Services							
Electric							
Street Lights	-	1,256	-	673	1,928	1,200	161%
Pump Station	-	-	-	-	-	-	N/A
Bridge	-	87	-	46	133	1,200	11%
Repairs and Maintenance							
Bridge - Entrance							
Bridge Inspection Report	-	-	-	-	-	15,000	0%
Maintnenace Services							
Bridge	-	-	-	-	-	-	N/A
Entry Monuments	-	-	-	-	-	-	N/A
Entry Wall	-	-	-	-	-	-	N/A
Street Lights/Directional	-	-	20	-	20	4,500	0%
Miscellaneous Repairs		2,175			2,175	9,000	24%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Capital Outlay							
Landscaping Lighting	-	-	-	-	-	34,000	0%
Sub-Total:	-	16,750	17,658	719	35,126	514,900	7%
Landscaping Services							
Professional Management							
Asset Management	-	875	875	-	1,750	6,500	27%
Water Quality Monitoring	-	805	805	-	1,610	12,000	13%
Utility Services							
Electric - Landscape Lighting	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	124	-	-	124	-	N/A
Potable Water - Fountain	-	-	-	248	248	500	50%
Repairs & Maintenance							
Public Area Landscaping							
Treviso Bay Blvd - Entrance	-	1,918	4,456	-	6,374	72,000	9%
Southwest Boulevard	-	5,452	5,452	-	10,903	26,000	42%
Irrigation System	-	-	927	-	927	3,700	25%
Well System	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	-	22,000	0%
Fountains	-	-	3,120	-	3,120	8,500	37%
Other Current Charges	-	-	-	-	-	-	N/A
Operating Supplies							
Mulch	-	-	-	-	-	6,500	0%
Contingencies	-	-	-	-	-	10,000	0%
Capital Outlay							
Engineering - Fountain Mechanical	-	-	-	-	-	26,000	0%
Sub-Total:	-	9,173	15,634	248	25,055	198,200	13%

Pump Station - Community Wide Irrigation System

Professional Management

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Asset Management	-	-	-	-	-	-	N/A
Utility Services							
Electric - Pump Station	-	-	-	-	-	-	N/A
Repairs & Maintenance							
Pumps and Associated Facilities	-	-	-	-	-	-	N/A
Wells	-	-	-	-	-	-	N/A
Building	-	-	-	-	-	-	N/A
Reserve for Pump Replacement	-	-	-	-	-	-	N/A
Sub-Total:	-	-	-	-	-	-	N/A
Reserves							
Operations	-	-	-	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	-	-	-	82,280	0%
Sub-Total:	-	-	-	-	-	82,280	0%
Total Expenditures and Other Uses:	\$ 6,221	\$ 92,187	\$ 44,992	\$ 7,378	\$ 150,779	\$ 1,019,615	15%
Net Increase/ (Decrease) in Fund Balance	2,313	161,914	499,364	48,992	712,583	-	
Fund Balance - Beginning	321,215	323,528	485,442	984,805	321,215	27,882	
Fund Balance - Ending	\$ 323,528	\$ 485,442	\$ 984,805	\$ 1,033,797	1,033,797	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward						-	
Interest Income							
Revenue Account	1	1	0	1	3	-	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	16,187	471,078	1,053,871	109,133	1,650,269	-	N/A
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)	-	10,165	-	-	10,165	-	N/A
Total Revenue and Other Sources:	\$ 16,188	\$ 481,244	\$ 1,053,871	\$ 109,134	\$ 1,660,437	\$ -	N/A
Expenditures and Other Uses							
Property Appraiser/Tax Collector Fees						-	N/A
Debt Service							
Principal Debt Service - Mandatory							
Series 2021 Bonds	-	-	-	-	-	-	N/A
Principal Debt Service - Prepayments							
Series 2021 Bonds	-	-	-	-	-	-	N/A
Interest Expense							
Series 2021 Bonds	-	74,885	-	-	74,885	-	N/A
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:	\$ -	\$ 74,885	\$ -	\$ -	\$ 74,885	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	16,188	406,359	1,053,871	109,134	1,585,552	-	
Fund Balance - Beginning	174,794	190,982	597,340	1,651,211	174,794	-	
Fund Balance - Ending	\$ 190,982	\$ 597,340	\$ 1,651,211	\$ 1,760,346	\$ 1,760,346	\$ -	

Prepared by:
JPWARD and Associates, LLC

Wentworth Estates Community Development District
Capital Project Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through January 31, 2022

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources							
Carryforward						-	
Interest Income							
Costs of Issuance	0	0	-	-	0	-	N/A
Proceeds from Refunding Bonds							
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 0	\$ 0	\$ -	\$ -	\$ 0	\$ -	N/A
Expenditures and Other Uses							
Costs of Issuance							
Professional Management	-	-	-	-	-	-	N/A
Trustee Services	-	-	-	-	-	-	N/A
Legal Services							
General Counsel	-	-	-	-	-	-	N/A
Bond/Disclosure Counsel	-	-	-	-	-	-	N/A
Payment to Refunded Bds Escrow Agent	-	-	-	-	-	-	N/A
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	10,165	-	-	10,165	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 10,165	\$ -	\$ -	\$ 10,165	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	0	(10,165)	-	-	(10,165)	-	
Fund Balance - Beginning	10,165	10,165	-	-	10,165	-	
Fund Balance - Ending	\$ 10,165	\$ -	\$ -	\$ -	\$ -	\$ -	