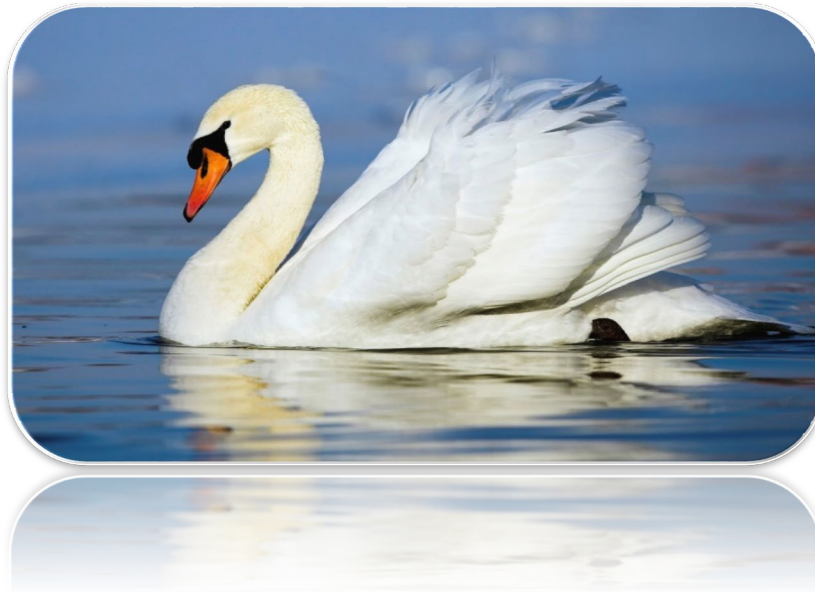


# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - MARCH 2022

FISCAL YEAR 2022

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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*Wentworth Estates Community Development District*

*Table of Contents*

|   |            |
|---|------------|
| <i>Balance Sheet – All Funds</i>                                      | <i>1-2</i> |
| <i>Statement of Revenue, Expenditures and Changes in Fund Balance</i> |            |
| <i>General Fund</i>   | <i>3-7</i> |
| <i>Debt Service Fund</i><br><i>Series 2021</i>                        | <i>8</i>   |
| <i>Capital Project Fund</i><br><i>Series 2021</i>                     | <i>9</i>   |

*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308

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

|   | Governmental Funds  |                                  |                                      |                           | Totals<br>(Memorandum<br>Only) |
|---|---------------------|----------------------------------|--------------------------------------|---------------------------|--------------------------------|
|   | General Fund        | Debt Service Fund<br>Series 2021 | Capital Projects<br>Fund Series 2021 | General Long<br>Term Debt |                                |
| <b>Assets</b>   |                     |                                  |                                      |                           |                                |
| <b>Cash and Investments</b>                                     |                     |                                  |                                      |                           |                                |
| General Fund - Invested Cash                                    | \$ -                | \$ -                             | \$ -                                 | \$ -                      | \$ -                           |
| General Fund - Hancock Bank                                     | \$ 1,049,257        |                                  |                                      |                           | \$ 1,049,257                   |
| Construction Account  | -                   | -                                | -                                    | -                         | -                              |
| Costs of Issuance Account                                       | -                   | -                                | -                                    | -                         | -                              |
| <b>Debt Service Fund</b>  |                     |                                  |                                      |                           |                                |
| Interest Account  | -                   | -                                | -                                    | -                         | -                              |
| Sinking Account   | -                   | -                                | -                                    | -                         | -                              |
| Reserve Account   | -                   | -                                | -                                    | -                         | -                              |
| Revenue   | -                   | 1,651,226                        | -                                    | -                         | 1,651,226                      |
| Prepayment Account  | -                   | -                                | -                                    | -                         | -                              |
| Deferred Cost Account   | -                   | -                                | -                                    | -                         | -                              |
| <b>Capital Project Fund - Series 2018</b>                       |                     |                                  |                                      |                           |                                |
| <b>Due from Other Funds</b>                                     |                     |                                  |                                      |                           |                                |
| General Fund  | -                   | 162,984                          | -                                    | -                         | 162,984.38                     |
| Debt Service Fund(s)  | -                   | -                                | -                                    | -                         | -                              |
| <b>Market Valuation Adjustments</b>                             |                     |                                  |                                      |                           |                                |
| <b>Accrued Interest Receivable</b>                              | -                   | -                                | -                                    | -                         | -                              |
| <b>Assessments Receivable</b>                                   | -                   | -                                | -                                    | -                         | -                              |
| <b>Prepaid Expenses</b>   | -                   | -                                | -                                    | -                         | -                              |
| <b>Amount Available in Debt Service Funds</b>                   | -                   | -                                | -                                    | -                         | -                              |
| <b>Amount to be Provided by Debt Service Funds</b>              | -                   | -                                | -                                    | 21,254,000                | 21,254,000                     |
| <b>Investment in General Fixed Assets (net of depreciation)</b> | -                   | -                                | -                                    | -                         | 45,257,809                     |
| <b>Total Assets</b>   | <b>\$ 1,049,257</b> | <b>\$ 1,814,210</b>              | <b>\$ -</b>                          | <b>\$ 21,254,000</b>      | <b>\$ 45,257,809</b>           |
|   | <b>\$ 1,049,257</b> | <b>\$ 1,814,210</b>              | <b>\$ -</b>                          | <b>\$ 21,254,000</b>      | <b>\$ 45,257,809</b>           |
|   |                     |                                  |                                      |                           | <b>\$ 69,375,276</b>           |

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

|   | Governmental Funds  |                                  |                                      |                           | Totals<br>(Memorandum Only) |
|---|---------------------|----------------------------------|--------------------------------------|---------------------------|-----------------------------|
|   | General Fund        | Debt Service Fund<br>Series 2021 | Capital Projects<br>Fund Series 2021 | General Long<br>Term Debt |                             |
| <b>Liabilities</b>                                      |                     |                                  |                                      |                           |                             |
| <b>Accounts Payable &amp; Payroll Liabilities</b>       | \$ -                | \$ -                             | \$ -                                 | \$ -                      | -                           |
| <b>Due to Other Funds</b>                               |                     |                                  |                                      |                           | -                           |
| General Fund  | -                   |                                  |                                      |                           | -                           |
| Debt Service Fund(s)                                    | 162,984             |                                  |                                      |                           | 162,984                     |
| <b>Loan - TB Master Turnover, Inc.</b>                  | -                   |                                  |                                      |                           | -                           |
| <b>Due to Bondholders</b>                               |                     |                                  |                                      |                           | -                           |
| <b>Bonds Payable</b>                                    |                     |                                  |                                      |                           | -                           |
| Current Portion   | -                   | -                                | -                                    | 1,231,000                 | 1,231,000                   |
| Long Term   | -                   | -                                | -                                    | 20,023,000                | 20,023,000                  |
| Matured Bonds Payable                                   | -                   | -                                | -                                    | -                         | -                           |
| Matured Interest Payable                                | -                   | -                                | -                                    | -                         | -                           |
| <b>Total Liabilities</b>                                | <b>\$ 162,984</b>   | <b>\$ -</b>                      | <b>\$ -</b>                          | <b>\$ 21,254,000</b>      | <b>\$ -</b>                 |
| <b>Fund Equity and Other Credits</b>                    |                     |                                  |                                      |                           |                             |
| <b>Investment in General Fixed Assets</b>               | -                   | -                                | -                                    | -                         | 45,257,809.00               |
| <b>Fund Balance</b>                                     |                     |                                  |                                      |                           |                             |
| <b>Restricted</b>                                       |                     |                                  |                                      |                           |                             |
| Beginning: October 1, 2021 (Audited)                    | -                   | 174,794                          | 10,165                               | -                         | 1,617,390.21                |
| Results from Current Operations                         | -                   | 1,639,416                        | (10,165)                             | -                         | 196,819.93                  |
| <b>Unassigned</b>                                       |                     |                                  |                                      |                           |                             |
| Beginning: October 1, 2021 (Audited)                    | 321,215             | -                                | -                                    | -                         | 321,214.73                  |
| Results from Current Operations                         | 565,057             | -                                | -                                    | -                         | 565,057.49                  |
| <b>Total Fund Equity and Other Credits</b>              | <b>\$ 886,272</b>   | <b>\$ 1,814,210</b>              | <b>\$ 0</b>                          | <b>\$ -</b>               | <b>\$ 47,958,291</b>        |
| <b>Total Liabilities, Fund Equity and Other Credits</b> | <b>\$ 1,049,257</b> | <b>\$ 1,814,210</b>              | <b>\$ 0</b>                          | <b>\$ 21,254,000</b>      | <b>\$ 45,257,809</b>        |

Unaudited

Prepared by:  
**JPWARD and Associates, LLC**

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

| Description                             | October      | November       | December         | January         | February        | March           | Year to Date   | Total Annual Budget | % of Budget |
|---|--------------|----------------|------------------|-----------------|-----------------|-----------------|----------------|---------------------|-------------|
| <b>Revenue and Other Sources</b>        |              |                |                  |                 |                 |                 |                |                     |             |
| Carryforward                            | -            | -              | -                | -               | -               | -               | -              | -                   | -           |
| <b>Interest</b>                         |              |                |                  |                 |                 |                 |                |                     |             |
| Interest - General Checking             | -            | -              | -                | -               | -               | -               | -              | -                   | N/A         |
| <b>Special Assessment Revenue</b>       |              |                |                  |                 |                 |                 |                |                     |             |
| Special Assessments - On-Roll           | 8,534        | 243,326        | 544,356          | 56,371          | 16,492          | 11,323          | 880,402        | 1,019,615           | 86%         |
| Special Assessments - Off-Roll          | -            | -              | -                | -               | -               | -               | -              | -                   | N/A         |
| Miscellaneous Revenue                   | -            | 10,775         | -                | -               | -               | -               | 10,775         | -                   | N/A         |
| Intergovernmental Transfers In          | -            | -              | -                | -               | -               | -               | -              | -                   | -           |
| <b>Total Revenue and Other Sources:</b> | <b>8,534</b> | <b>254,101</b> | <b>\$544,356</b> | <b>\$56,371</b> | <b>\$16,492</b> | <b>\$11,323</b> | <b>891,177</b> | <b>\$ 1,019,615</b> | <b>87%</b>  |
| <b>Expenditures and Other Uses</b>      |              |                |                  |                 |                 |                 |                |                     |             |
| <b>Legislative</b>                      |              |                |                  |                 |                 |                 |                |                     |             |
| Board of Supervisor's - Fees            | -            | -              | -                | -               | -               | 2,000           | 2,000          | 6,000               | 33%         |
| Board of Supervisor's - Taxes           | -            | -              | -                | -               | -               | -               | -              | -                   | N/A         |
| <b>Executive</b>                        |              |                |                  |                 |                 |                 |                |                     |             |
| Professional Management                 | 4,167        | 4,167          | 4,167            | 4,167           | 4,167           | 4,167           | 25,000         | 50,000              | 50%         |
| <b>Financial and Administrative</b>     |              |                |                  |                 |                 |                 |                |                     |             |
| Audit Services                          | -            | -              | 4,900            | -               | -               | -               | 4,900          | 4,900               | 100%        |
| Accounting Services                     | 1,333        | 1,333          | 1,333            | 1,333           | 1,333           | 1,333           | 8,000          | 16,000              | 50%         |
| Assessment Roll Services                | 667          | 667            | 667              | 667             | 667             | 667             | 4,000          | 8,000               | 50%         |
| Assessment Methodology Services         | -            | -              | -                | -               | -               | -               | -              | -                   | N/A         |
| Arbitrage Rebate Services               | -            | -              | -                | -               | -               | 1,500           | 1,500          | 500                 | 300%        |
| <b>Other Contractual Services</b>       |              |                |                  |                 |                 |                 |                |                     |             |
| Recording and Transcription             | -            | -              | -                | -               | -               | -               | -              | -                   | N/A         |
| Legal Advertising                       | -            | 322            | -                | -               | 371             | -               | 693            | 2,900               | 24%         |
| Trustee Services                        | -            | -              | -                | -               | -               | -               | -              | 8,400               | 0%          |
| Dissemination                           | -            | -              | -                | -               | -               | -               | -              | 5,000               | 0%          |
| Property Appraiser/Tax Collector Fees   | -            | -              | -                | -               | 231             | -               | 231            | 22,000              | 1%          |

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**JPWARD and Associates, LLC**

Unaudited

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

| Description                                  | October      | November      | December      | January      | February     | March         | Year to Date   | Total Annual Budget | % of Budget |
|--|--------------|---------------|---------------|--------------|--------------|---------------|----------------|---------------------|-------------|
| Bank Service Charges                         | 4            | 6             | -             | -            | -            | -             | 10             | 400                 | 2%          |
| <b>Travel and Per Diem</b>                   | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| <b>Communications &amp; Freight Services</b> |              |               |               |              |              |               |                |                     |             |
| Telephone                                    | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| Postage, Freight & Messenger                 | -            | -             | 65            | -            | 159          | -             | 225            | 500                 | 45%         |
| <b>Insurance</b>                             | -            | 48,893        | -             | -            | -            | -             | 48,893         | 53,760              | 91%         |
| <b>Printing &amp; Binding</b>                | -            | -             | 519           | -            | 212          | -             | 731            | 500                 | 146%        |
| <b>Website Development</b>                   | 50           | 50            | 50            | -            | 100          | -             | 250            | 1,200               | 21%         |
| <b>Subscription &amp; Memberships</b>        | -            | 175           | -             | -            | -            | -             | 175            | 175                 | 100%        |
| <b>Legal Services</b>                        |              |               |               |              |              |               |                |                     |             |
| Legal - General Counsel                      | -            | 1,653         | -             | 245          | -            | 735           | 2,633          | 20,000              | 13%         |
| Legal - Foreclosure Counsel                  | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| Legal - Tax Counsel                          | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| Legal - Bond/Disclosure Counsel              | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| <b>Other General Government Services</b>     |              |               |               |              |              |               |                |                     |             |
| Engineering Services - General               | -            | -             | -             | -            | -            | -             | -              | 15,000              | 0%          |
| Engineering Services - Assets                | -            | -             | -             | -            | -            | -             | -              | 9,000               | 0%          |
| Reserve Study Report                         | -            | 9,000         | -             | -            | -            | -             | 9,000          | -                   | N/A         |
| Stormwater Needs Analysis                    | -            | -             | -             | -            | -            | 1,050         | 1,050          | -                   | N/A         |
| Contingencies                                | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| <b>Sub-Total:</b>                            | <b>6,221</b> | <b>66,265</b> | <b>11,701</b> | <b>6,412</b> | <b>7,241</b> | <b>11,452</b> | <b>109,290</b> | <b>224,235</b>      | <b>49%</b>  |
| <b>Stormwater Management Services</b>        |              |               |               |              |              |               |                |                     |             |
| Professional Services                        |              |               |               |              |              |               |                |                     |             |
| Asset Management                             | -            | 4,033         | 3,658         | -            | 7,789        | 3,658         | 19,139         | 43,900              | 44%         |
| Mitigation Monitoring                        | -            | -             | -             | -            | -            | -             | -              | 1,000               | 0%          |
| NPDES Reporting                              | -            | -             | -             | -            | -            | -             | -              | 2,000               | 0%          |
| Utility Services                             |              |               |               |              |              |               |                |                     |             |
| Electric - Aeration System                   | -            | -             | -             | -            | -            | -             | -              | -                   | N/A         |
| Repairs & Maintenance                        |              |               |               |              |              |               |                |                     |             |

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

| Description                       | October | November | December | January | February | March  | Year to Date | Total Annual Budget | % of Budget |
|-----------------------------------|---------|----------|----------|---------|----------|--------|--------------|---------------------|-------------|
| Lake & Wetland System             |         |          |          |         |          |        |              |                     |             |
| Aquatic Weed Control              | -       | 5,500    | 5,500    | -       | 11,000   | 5,500  | 27,500       | 69,000              | 40%         |
| 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    | 2,899  | 14,496       | 39,500              | 37%         |
| Water Quality Testing             | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Capital Outlay                    |         |          |          |         |          |        |              |                     |             |
| Aeration System                   | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Lake Bank Restoration             | -       | 800      | 1,050    | -       | 35,396   | 22,330 | 59,576       | 216,800             | 27%         |
| Littoral Shelf Replanting         | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Contingencies/Inspection Services | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| <b>Road and Street Services</b>   |         |          |          |         |          |        |              |                     |             |
| Professional Management           |         |          |          |         |          |        |              |                     |             |
| Asset Management                  | -       | -        | -        | -       | -        | -      | -            | 3,000               | 0%          |
| Utility Services                  |         |          |          |         |          |        |              |                     |             |
| Electric                          |         |          |          |         |          |        |              |                     |             |
| Street Lights                     | -       | 1,256    | -        | 673     | 813      | 1,498  | 4,240        | 1,200               | 353%        |
| Pump Station                      | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Bridge                            | -       | 87       | -        | 46      | 61       | 104    | 297          | 1,200               | 25%         |
| Repairs and Maintenance           |         |          |          |         |          |        |              |                     |             |
| Street Lights (Trevisio Bay Blvd) | -       | -        | -        | -       | -        | 11,855 | 11,855       | -                   | N/A         |
| 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       | -       | 47       | -      | 67           | 4,500               | 1%          |
| Miscellaneous Repairs             |         | 2,175    |          |         | 1,434    |        | 3,608        | 9,000               | 40%         |

Prepared by:

**JPWARD and Associates, LLC**

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

| Description                            | October | November | December | January | February | March  | Year to Date | Total Annual Budget | % of Budget |
|--|---------|----------|----------|---------|----------|--------|--------------|---------------------|-------------|
| Capital Outlay                         |         |          |          |         |          |        |              |                     |             |
| Landscaping Lighting                   | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| <b>Sub-Total:</b>                      | -       | 16,750   | 17,658   | 719     | 62,338   | 47,844 | 145,308      | 448,100             | 32%         |
| <b>Landscaping Services</b>            |         |          |          |         |          |        |              |                     |             |
| Professional Management                |         |          |          |         |          |        |              |                     |             |
| Asset Management                       | -       | 875      | 875      | -       | 1,750    | 875    | 4,375        | 6,500               | 67%         |
| Water Quality Monitoring               | -       | 805      | 805      | -       | 1,610    | 805    | 4,025        | 12,000              | 34%         |
| 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     | 171      | 25     | 443          | 500                 | 89%         |
| Repairs & Maintenance                  |         |          |          |         |          |        |              |                     |             |
| Public Area Landscaping                |         |          |          |         |          |        |              |                     |             |
| Treviso Bay Blvd - Entrance            | -       | 1,918    | 4,456    | -       | 10,697   | 1,918  | 18,989       | 72,000              | 26%         |
| Southwest Boulevard                    | -       | 5,452    | 5,452    | -       | 7,370    | 5,452  | 23,724       | 26,000              | 91%         |
| Irrigation System                      | -       | -        | 927      | -       | -        | -      | 927          | 3,700               | 25%         |
| Well System                            | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Plant Replacement                      | -       | -        | -        | -       | 13,615   | 545    | 14,160       | 11,000              | 129%        |
| Fountains                              | -       | -        | 3,120    | -       | 995      | 640    | 4,755        | 8,500               | 56%         |
| Other Current Charges                  | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Operating Supplies                     |         |          |          |         |          |        |              |                     |             |
| Mulch                                  | -       | -        | -        | -       | -        | -      | -            | 6,500               | 0%          |
| Contingencies                          | -       | -        | -        | -       | -        | -      | -            | -                   | N/A         |
| Capital Outlay                         |         |          |          |         |          |        |              |                     |             |
| Engineering - Fountain Mechanical      | -       | -        | -        | -       | -        | -      | -            | 26,000              | N/A         |
| Lighting - Fixtures/Installation       | -       | -        | -        | -       | -        | -      | -            | 94,500              | N/A         |
| Landscape Enhancements (Entrance)      | -       | -        | -        | -       | -        | -      | -            | 21,700              | 0%          |
| <b>Sub-Total:</b>                      | -       | 9,173    | 15,634   | 248     | 36,207   | 10,259 | 71,521       | 293,400             | 24%         |



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

| Description  | October           | November          | December          | January             | February          | March             | Year to Date      | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| <b>Pump Station - Community Wide Irrigation System</b> |                   |                   |                   |                     |                   |                   |                   |                     |             |
| Professional Management                                |                   |                   |                   |                     |                   |                   |                   |                     |             |
| 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         |
| <b>Sub-Total:</b>                                      | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                   | N/A         |
| <b>Reserves</b>  |                   |                   |                   |                     |                   |                   |                   |                     |             |
| Operations   | -                 | -                 | -                 | -                   | -                 | -                 | -                 | -                   | N/A         |
| Storm Events/Unforeseen Capital/Reserves               | -                 | -                 | -                 | -                   | -                 | -                 | -                 | 53,880              | 0%          |
| <b>Sub-Total:</b>                                      | -                 | -                 | -                 | -                   | -                 | -                 | -                 | <b>53,880</b>       | <b>0%</b>   |
| <b>Total Expenditures and Other Uses:</b>              | <b>\$ 6,221</b>   | <b>\$ 92,187</b>  | <b>\$ 44,992</b>  | <b>\$ 7,378</b>     | <b>\$ 105,786</b> | <b>\$ 69,555</b>  | <b>\$ 326,120</b> | <b>\$ 1,019,615</b> | <b>32%</b>  |
| Net Increase/ (Decrease) in Fund Balance               | 2,313             | 161,914           | 499,364           | 48,992              | (89,294)          | (58,232)          | 565,057           | -                   |             |
| Fund Balance - Beginning                               | 321,215           | 323,528           | 485,442           | 984,805             | 1,033,797         | 944,504           | 321,215           | 27,882              |             |
| <b>Fund Balance - Ending</b>                           | <b>\$ 323,528</b> | <b>\$ 485,442</b> | <b>\$ 984,805</b> | <b>\$ 1,033,797</b> | <b>\$ 944,504</b> | <b>\$ 886,272</b> | <b>886,272</b>    | <b>\$ 27,882</b>    |             |

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

| Description                                      | October           | November          | December            | January             | February            | March               | Year to Date        | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| <b>Revenue and Other Sources</b>                 |                   |                   |                     |                     |                     |                     |                     |                     |             |
| <b>Carryforward</b>                              |                   |                   |                     |                     |                     |                     |                     | -                   |             |
| <b>Interest Income</b>                           |                   |                   |                     |                     |                     |                     |                     |                     |             |
| Revenue Account                                  | 1                 | 1                 | 0                   | 1                   | 7                   | 6                   | 16                  | -                   | N/A         |
| Reserve Account                                  | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| Prepayment Account                               | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| Interest Account                                 | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| Sinking Fund Account                             | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Special Assessment Revenue</b>                |                   |                   |                     |                     |                     |                     |                     |                     |             |
| Special Assessments - On-Roll                    | 16,187            | 471,078           | 1,053,871           | 109,133             | 31,929              | 21,922              | 1,704,120           | -                   | N/A         |
| Special Assessments - Off-Roll                   | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| Special Assessments - Prepayments                | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Discounts on Bonds</b>                        | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Proceeds from Refunding Bonds</b>             |                   |                   |                     |                     |                     |                     |                     |                     |             |
| 2018 Refinance (2006 Bonds)                      | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Operating Transfers In (From Other Funds)</b> | -                 | 10,165            | -                   | -                   | -                   | -                   | 10,165              | -                   | N/A         |
| <b>Total Revenue and Other Sources:</b>          | <b>\$ 16,188</b>  | <b>\$ 481,244</b> | <b>\$ 1,053,871</b> | <b>\$ 109,134</b>   | <b>\$ 31,936</b>    | <b>\$ 21,928</b>    | <b>\$ 1,714,301</b> | <b>\$ -</b>         | <b>N/A</b>  |
| <b>Expenditures and Other Uses</b>               |                   |                   |                     |                     |                     |                     |                     |                     |             |
| <b>Property Appraiser/Tax Collector Fees</b>     |                   |                   |                     |                     |                     |                     |                     | -                   | N/A         |
| <b>Debt Service</b>                              |                   |                   |                     |                     |                     |                     |                     |                     |             |
| <b>Principal Debt Service - Mandatory</b>        |                   |                   |                     |                     |                     |                     |                     |                     |             |
| Series 2021 Bonds                                | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Principal Debt Service - Prepayments</b>      |                   |                   |                     |                     |                     |                     |                     |                     |             |
| Series 2021 Bonds                                | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Interest Expense</b>                          |                   |                   |                     |                     |                     |                     |                     |                     |             |
| Series 2021 Bonds                                | -                 | 74,885            | -                   | -                   | -                   | -                   | 74,885              | -                   | N/A         |
| <b>Foreclosure Counsel</b>                       | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Property Appraiser &amp; Tax Collector</b>    | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Pymt to Refunded Bonds Escrow Agent</b>       |                   |                   |                     |                     |                     |                     |                     |                     |             |
| 2018 Refinance (2006 Bonds)                      | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Intragovernmental Transfers Out</b>           | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | N/A         |
| <b>Total Expenditures and Other Uses:</b>        | <b>\$ -</b>       | <b>\$ 74,885</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 74,885</b>    | <b>\$ -</b>         | <b>N/A</b>  |
| Net Increase/ (Decrease) in Fund Balance         | 16,188            | 406,359           | 1,053,871           | 109,134             | 31,936              | 21,928              | 1,639,416           | -                   |             |
| Fund Balance - Beginning                         | 174,794           | 190,982           | 597,340             | 1,651,211           | 1,760,346           | 1,792,282           | 174,794             | -                   |             |
| <b>Fund Balance - Ending</b>                     | <b>\$ 190,982</b> | <b>\$ 597,340</b> | <b>\$ 1,651,211</b> | <b>\$ 1,760,346</b> | <b>\$ 1,792,282</b> | <b>\$ 1,814,210</b> | <b>\$ 1,814,210</b> | <b>\$ -</b>         |             |

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 March 31, 2022**

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