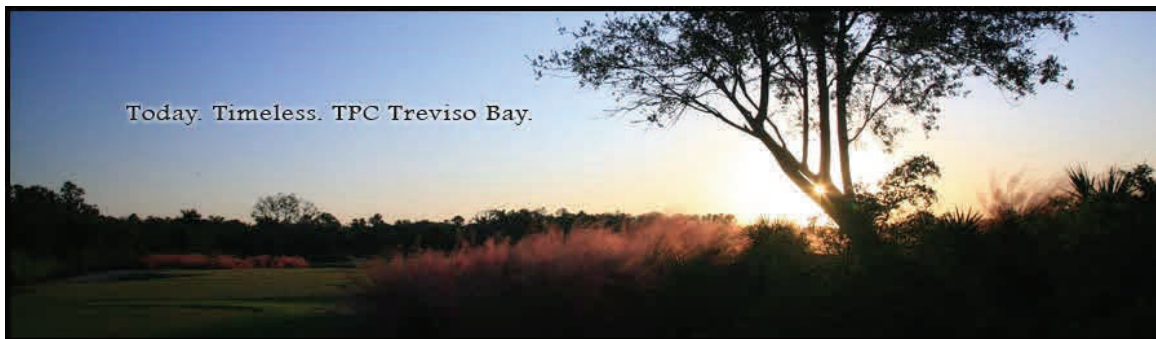

Wentworth Estates Community Development District

Financial Statements

April 30, 2015



Prepared by:

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Wentworth Estates Community Development District
Balance Sheet
for the Period Ending April 30, 2015

	Governmental Funds				Totals (Memorandum Only)
	Debt Service Funds		Account Groups		
	General Fund	Series 2006	General Long Term Debt	General Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 73,051	\$ -	\$ -	\$ -	\$ 73,051
Capital Project Fund - Series 2006					
Construction Account	-	-	-	-	\$ -
Debt Service Fund					
Interest Account	-	0	-	-	0
Sinking Account	-	-	-	-	-
Reserve Account	-	199,537	-	-	199,537
Revenue	-	1,294,451	-	-	1,294,451
Prepayment Account	-	2,677	-	-	2,677
Deferred Cost Account	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	5,557	-	-	-	5,557
Market Valuation Adjustments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	424	-	-	424
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	1,497,089	-	1,497,089
Amount to be Provided by Debt Service Funds	-	-	26,747,911	-	26,747,911
Investment in General Fixed Assets (net of depreciation)	-	-	-	53,385,470	53,385,470
Total Assets	\$ 78,608	\$ 1,497,089	\$ 28,245,000	\$ 53,385,470	\$ 83,206,167

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending April 30, 2015

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Account Groups			
	General Fund	Series 2006	General Long Term Debt	General Fixed Assets		
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds						-
General Fund	-	5,557	-	-	-	5,557
Debt Service Fund(s)	-	-	-	-	-	-
Due to Bondholders						-
Bonds Payable						-
Current Portion	-	-	-	-	-	-
Long Term	-	-	28,245,000	-	-	28,245,000
Matured Bonds Payable	-	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 5,557</u>	<u>\$ 28,245,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,250,557</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	53,385,470	-	53,385,470
Fund Balance						
Restricted						
Beginning: October 1, 2013 (Audited)	-	1,031,012	-	-	-	1,031,012
Results from Current Operations	-	460,520	-	-	-	460,520
Unassigned						
Beginning: October 1, 2013 (Audited)	21,472	-	-	-	-	21,472
Results from Current Operations	57,136	-	-	-	-	57,136
Total Fund Equity and Other Credits	<u>\$ 78,608</u>	<u>\$ 1,491,532</u>	<u>\$ -</u>	<u>\$ 53,385,470</u>	<u>\$ -</u>	<u>\$ 54,955,610</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 78,608</u>	<u>\$ 1,497,089</u>	<u>\$ 28,245,000</u>	<u>\$ 53,385,470</u>	<u>\$ -</u>	<u>\$ 83,206,167</u>

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2015

Description	October	November	December	January	February	March	April	Year to Date	Annual Budget	% of Budget
Revenue and Other Sources										
Interest										
Interest - General Checking	2	-	20	13	5	5	7	51	100	51%
Special Assessment Revenue										
Special Assessments - On-Roll	-	23,936	37,921	4,267	1,764	2,521	766	71,176	69,800	102%
Special Assessments - Off-Roll	104,000	-	-	-	-	-	-	104,000	101,375	103%
Intergovernmental Transfers In										
	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 104,002	\$ 23,936	\$ 37,940	\$ 4,280	\$ 1,769	\$ 2,526	\$ 773	175,226	\$ 171,275	102%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	-	-	-	-	-	-	-	-	800	0%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	N/A
Executive										
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	29,167	50,000	58%
Financial and Administrative										
Audit Services	-	-	3,850	-	4,000	-	-	7,850	7,900	99%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	9,333	16,000	58%
Assessment Roll Services	667	667	667	667	667	667	667	4,667	8,000	58%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	1,000	0%
Other Contractual Services										
Recording and Transcription	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	2,030	291	-	-	-	-	552	2,874	2,000	144%
Trustee Services	-	-	-	-	-	-	-	-	10,500	0%
Dissemination	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	1,126	-	-	-	-	-	1,126	1,600	70%
Bank Service Charges	51	38	102	77	68	56	54	446	700	64%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2015

Description	October	November	December	January	February	March	April	Year to Date	Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services										
Telephone	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	12	188	-	7	-	-	207	400	52%
Insurance	-	59,538	-	-	-	-	-	59,538	61,000	98%
Printing & Binding	-	-	-	-	10	-	-	10	500	2%
Website Development	-	-	-	-	-	-	-	-	700	0%
Subscription & Memberships	175	-	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	-	1,083	-	656	-	-	1,739	4,000	43%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	960	-	-	-	-	-	960	-	N/A
Other General Government Services										
Engineering Services - General Fund	-	-	-	-	-	-	-	-	1,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	8,423	68,132	11,389	6,243	10,907	6,223	6,773	118,091	171,275	69%
 Total Expenditures and Other Uses:	 \$ 8,423	 \$ 68,132	 \$ 11,389	 \$ 6,243	 \$ 10,907	 \$ 6,223	 \$ 6,773	 118,091	 \$ 171,275	 69%
 Net Increase/ (Decrease) in Fund Balance	 95,579	 (44,196)	 26,552	 (1,963)	 (9,138)	 (3,697)	 (6,000)	 57,136	 -	
Fund Balance - Beginning	21,472	117,052	72,855	99,407	97,443	88,305	84,608	21,472	670	
Fund Balance - Ending	\$ 117,052	\$ 72,855	\$ 99,407	\$ 97,443	\$ 88,305	\$ 84,608	\$ 78,608	78,608	\$ 670	

Wentworth Estates Community Development District
Debt Service Fund - Series 2006 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2015

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Interest Income	3	5	1	3	5	6	7	30	17	176%
Special Assessment Revenue										
Special Assessments - On-Roll	-	369,569	585,778	65,916	27,251	38,946	11,840	1,099,299	1,078,242	102%
Special Assessments - Off-Roll	-	-	-	-	-	-	165,666	165,666	1,110,897	15%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 3	\$ 369,574	\$ 585,779	\$ 65,919	\$ 27,256	\$ 38,951	\$ 177,512	1,264,995	\$ 2,189,156	58%
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2006 A Bonds	-	-	-	-	-	-	-	-	\$ 615,000	0%
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	N/A
Principal Debt Service - Prepayments										
Series 2006 A Bonds	-	-	-	-	-	-	-	-	-	N/A
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2006 A Bonds	-	787,078	-	-	-	-	-	787,078	1,574,156	50%
Series 2006 B Bonds	-	-	-	-	-	-	-	-	-	N/A
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	17,397	-	-	-	-	17,397	-	N/A
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 787,078	\$ 17,397	\$ -	\$ -	\$ -	\$ -	804,475	\$ 2,189,156	37%
Net Increase/ (Decrease) in Fund Balance	3	(417,504)	568,383	65,919	27,256	38,951	177,512	460,520	(0)	
Fund Balance - Beginning	1,031,012	1,031,015	613,511	1,181,894	1,247,812	1,275,068	1,314,020	1,031,012	-	
Fund Balance - Ending	\$ 1,031,015	\$ 613,511	\$ 1,181,894	\$ 1,247,812	\$ 1,275,068	\$ 1,314,020	\$ 1,491,532	1,491,532	\$ (0)	