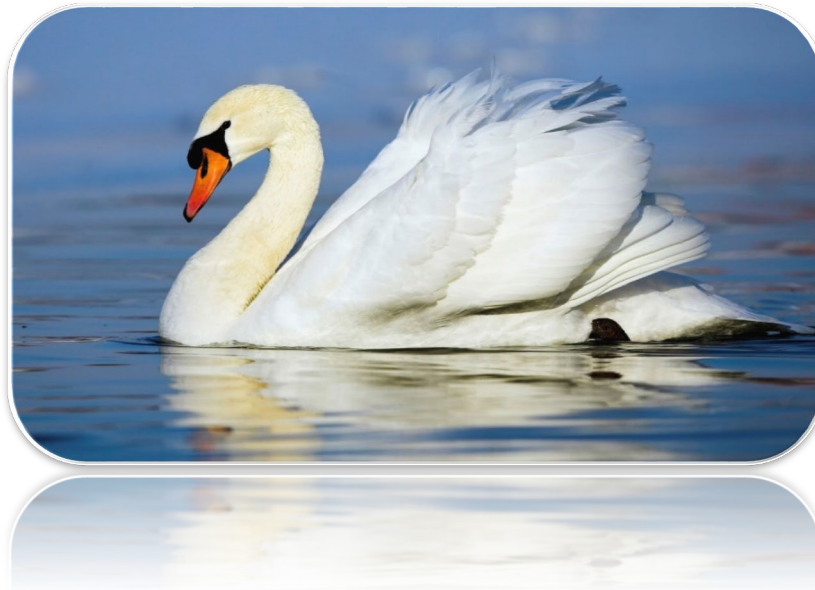


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 2021

FISCAL YEAR 2021

PREPARED BY:

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

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

Wentworth Estates Community Development District

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JPWard & Associates LLC

2301 Northeast 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending May 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	\$ 633,620				\$ 633,620
Construction Account	-	-	-		-
Debt Service Fund					
Interest Account	-	-	-		-
Sinking Account	-	-	-		-
Reserve Account	-	579,988	-		579,988.13
Revenue	-	807,500	-		807,499.89
Prepayment Account	-	-	-		-
Deferred Cost Account	-	-	-		-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	53,954	-		53,954.20
Debt Service Fund(s)	-	-	-		-
Market Valuation Adjustments	-	-	-		-
Accrued Interest Receivable	-	-	-		-
Assessments Receivable	-	-	-		-
Prepaid Expenses	-	-	-		-
Amount Available in Debt Service Funds	-	-	1,441,442		1,441,442.22
Amount to be Provided by Debt Service Funds	-	-	21,683,558		21,683,557.78
Investment in General Fixed Assets (net of depreciation)	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 633,620	\$ 1,441,442	\$ 23,125,000	\$ 45,257,809	\$ 70,457,871

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2018	Account Groups		
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -		-
Due to Other Funds					-
General Fund	-				-
Debt Service Fund(s)	53,954				53,954
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-			-
Long Term	-	-	23,125,000		23,125,000
Matured Bonds Payable	-	-	-		-
Matured Interest Payable	-	-	-		-
Total Liabilities	\$ 53,954	\$ -	\$ 23,125,000	\$ -	\$ 23,178,954
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	45,257,809	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2020 (Audited)	-	1,432,432	-		1,432,431.85
Results from Current Operations	-	9,010	-		9,010.37
Unassigned					-
Beginning: October 1, 2020 (Audited)	141,322	-	-		141,322.00
Results from Current Operations	438,343	-	-		438,343.39
Total Fund Equity and Other Credits	\$ 579,665	\$ 1,441,442	\$ -	\$ 45,257,809	\$ 47,278,917
Total Liabilities, Fund Equity and Other Credits	\$ 633,620	\$ 1,441,442	\$ 23,125,000	\$ 45,257,809	\$ 70,457,871

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	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	30,072	11,603	14,703	2,454	1,049,432	1,052,325	100%
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	\$30,072	\$11,603	\$14,703	\$2,454	1,049,432	\$ 1,052,325	100%
Expenditures and Other Uses											
Legislative											
Board of Supervisor's - Fees	-	1,000	-	-	-	-	800	800	2,600	4,000	65%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	N/A
Executive											
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	33,333	50,000	67%
Financial and Administrative											
Audit Services	-	-	3,000	-	-	1,800	-	-	4,800	4,700	102%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	10,667	16,000	67%
Assessment Roll Services	667	667	667	667	667	667	667	667	5,333	8,000	67%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services											
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	322	-	-	-	-	-	-	1,009	1,331	2,900	46%
Trustee Services	-	-	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	19,909	-	-	-	-	(12,986)	-	-	6,922	25,000	28%
Bank Service Charges	30	39	-	-	-	-	-	-	69	800	9%
Travel and Per Diem											
	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services											
Telephone	-	-	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Postage, Freight & Messenger	16	-	58	258	-	51	9	64	455	600	76%
Insurance	-	-	47,241	-	-	-	-	-	47,241	60,000	79%
Printing & Binding	-	107	-	-	-	159	-	172	438	500	88%
Website Development	50	50	50	50	50	50	50	50	400	1,200	33%
Subscription & Memberships	175	-	-	-	-	-	-	-	175	175	100%
Legal Services											
Legal - General Counsel	263	-	670	1,295	-	490	1,418	-	4,135	10,000	41%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services											
Engineering Services - General	-	-	-	-	888	-	375	1,125	2,388	12,000	20%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	9,000	0%
Appraisal Services	-	-	-	-	-	1,500	-	-	1,500	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	26,931	7,363	57,186	7,769	7,104	(2,770)	8,818	9,386	121,787	218,775	56%
Stormwater Management Services											
Professional Services											
Asset Management	4,273	-	4,375	-	4,375	-	-	5,363	18,385	37,000	50%
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	5,500	-	11,000	5,500	46,618	64,800	72%
Lake Bank Maintenance	-	-	-	-	-	1,950	-	-	1,950	3,000	65%
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	2,899	-	9,698	2,899	25,959	34,800	75%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay											
Aeration System	-	-	-	7,240	-	-	-	-	7,240	-	N/A
Littoral Shelf Replanting	4,550	-	-	-	-	-	-	1,600	6,150	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	-	-	-	-	-	10,000	0%

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Lake Bank Restoration	-	1,450	4,681	2,485	14,794	32,341	39,268	107,601	202,620	252,450	80%
Erosion Restoration	-	-	-	-	6,375	-	-	-	6,375	12,000	53%
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)	653	474	1,064	-	3,862	-	N/A
Bridge - Electric Services	112	50	-	(48)	105	8,287	109	-	8,614	-	N/A
Maintnenace Services											
Clean/Painting - Bridge	-	-	-	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Monuments	-	-	-	-	-	-	-	-	-	-	N/A
Clean/Painting - Entry Wall	-	3,496	-	-	-	-	-	1,961	5,457	-	N/A
Clean/Painting - Street Lights/Directional	-	47	-	57	-	-	-	-	104	-	N/A
Miscellaneous Repairs	-	-	-	3,200	-	373	235	-	3,808	9,000	42%
Sub-Total:	23,508	28,838	14,473	46,236	34,701	43,425	61,374	124,923	377,478	480,050	79%
Landscaping Services											
Professional Management											
Asset Management	-	-	-	-	-	-	-	2,750	2,750	6,500	42%
Water Quality Monitoring	-	-	-	-	-	700	2,100	-	2,800	10,000	28%
Utility Services											
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	7,000	0%
Potable Water - Meter Install (Entry Fountain)	-	-	-	12,180	-	8,250	-	-	20,430	-	N/A
Potable Water - Fountain	-	-	-	24	31	27	27	63	173	4,000	4%
Water Service - Entry Fountain	-	-	48	-	-	-	-	-	48	-	N/A
Repairs & Maintenance											
Public Area Landscaping											
Treviso Bay Blvd - Entrance	-	-	8,842	12,105	6,230	5,787	5,787	5,787	44,538	71,000	63%
Southwest Boulevard	-	-	3,836	-	1,918	3,836	1,918	1,918	13,426	32,000	42%
Irrigation System	-	-	-	-	647	431	-	-	1,078	3,000	36%
Well System	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	2,209	7,987	-	713	-	1,948	-	12,857	12,000	107%

Prepared by:

JPWARD and Associates, LLC

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Fountains	-	-	-	685	415	1,333	4,855	-	7,288	15,000	49%
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	9,953	20,364	16,636	10,518	111,823	177,500	63%
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
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	\$ 51,759	\$ 61,019	\$ 86,828	\$ 144,828	\$ 611,089	\$ 1,051,325	58%
Net Increase/ (Decrease) in Fund Balance	(44,859)	405,953	377,531	(14,680)	(21,687)	(49,415)	(72,125)	(142,374)	438,343	1,000	
Fund Balance - Beginning	141,322	96,463	502,416	879,947	865,267	843,580	794,164	722,039	141,322	27,882	
Fund Balance - Ending	\$ 96,463	\$ 502,416	\$ 879,947	\$ 865,267	\$ 843,580	\$ 794,164	\$ 722,039	\$ 579,665	\$ 579,665	\$ 28,882	

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources											
Carryforward											-
Interest Income											
Revenue Account	4	4	2	3	9	8	9	9	48	1,000	5%
Reserve Account	2	2	2	2	2	2	2	2	19	630	3%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	0	0	-	-	-	-	0	0	450	0%
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	N/A
Special Assessment Revenue											
Special Assessments - On-Roll	10,469	843,023	881,557	123,361	56,416	21,768	27,583	4,603	1,968,779	1,974,169	100%
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	\$ 56,427	\$ 21,779	\$ 27,594	\$ 4,615	1,968,847	\$ 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	1,065,000	\$ 1,065,000	100%
Principal Debt Service - Prepayments											
Series 2018 Bonds	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense											
Series 2018 Bonds	-	440,925	-	-	-	-	-	440,925	881,850	881,850	100%
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	-	-	-	-	-	12,986	-	-	12,986	-	N/A
Pymt to Refunded Bonds Escrow Agent											
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 440,925	\$ -	\$ -	\$ 0.00	\$ 12,986.37	\$ 0.00	\$ 1,505,925.01	1,959,836	\$ 1,946,850	N/A
Net Increase/ (Decrease) in Fund Balance	10,475	402,104	881,561	123,367	56,427	8,792	27,594	(1,501,310)	9,010	29,399	
Fund Balance - Beginning	1,432,432	1,442,906	1,845,010	2,726,571	2,849,938	2,906,365	2,915,158	2,942,752	1,432,432	-	
Fund Balance - Ending	\$ 1,442,906	\$ 1,845,010	\$ 2,726,571	\$ 2,849,938	\$ 2,906,365	\$ 2,915,158	\$ 2,942,752	\$ 1,441,442	1,441,442	\$ 29,399	

Prepared by:
JPWARD and Associates, LLC