

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - JULY 2022

FISCAL YEAR 2022

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 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending July 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	\$ 678,979				\$ 678,979
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	0	-	-	0.09
Sinking Account	-	1	-	-	0.51
Reserve Account	-	-	-	-	-
Revenue	-	412,852	-	-	412,852
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	31,389	-	-	31,388.65
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	\$ 678,979	\$ 444,241	\$ -	\$ 21,254,000	\$ 45,257,809
					\$ 67,635,029

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	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)	31,389				31,389
Loan - TB Master Turnover, Inc.	-				-
Due to Bondholders					-
Bonds Payable					-
Current Portion	-	-	-	-	-
Long Term	-	-	-	21,254,000	21,254,000
Matured Bonds Payable	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-
Total Liabilities	\$ 31,389	\$ -	\$ -	\$ 21,254,000	\$ -
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	-	45,257,809.00
Fund Balance					
Restricted					
Beginning: October 1, 2021 (Audited)	-	174,794	10,165	-	1,617,390.21
Results from Current Operations	-	269,447	(10,165)	-	(1,173,149.25)
Unassigned					
Beginning: October 1, 2021 (Audited)	321,215	-	-	-	321,214.73
Results from Current Operations	326,376	-	-	-	326,375.76
Total Fund Equity and Other Credits	\$ 647,590	\$ 444,241	\$ 0	\$ -	\$ 45,257,809
Total Liabilities, Fund Equity and Other Credits	\$ 678,979	\$ 444,241	\$ 0	\$ 21,254,000	\$ 45,257,809

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	October	November	December	January	February	March	April	May	June	July	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	16,492	11,323	26,135	9,379	6,830	4	922,751	1,019,615	90%
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	\$16,492	\$11,323	\$26,135	\$9,379	\$6,830	\$4	933,526	\$ 1,019,615	92%
Expenditures and Other Uses													
Legislative													
Board of Supervisor's - Fees	-	-	-	-	-	2,000	1,000	-	1,000	1,000	5,000	6,000	83%
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	4,167	4,167	41,667	50,000	83%
Financial and Administrative													
Audit Services	-	-	4,900	-	-	-	-	-	-	-	4,900	4,900	100%
Accounting Services	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	13,333	16,000	83%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	6,667	8,000	83%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	1,500	-	-	-	500	2,000	500	400%
Other Contractual Services													
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	322	-	-	371	-	-	-	777	1,722	3,192	2,900	110%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	-	-	-	-	231	-	-	-	15	-	246	22,000	1%
Bank Service Charges	4	6	-	-	-	-	-	-	-	-	10	400	2%
Travel and Per Diem													
	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services													
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	-	65	-	159	-	68	(0)	-	132	424	500	85%
Insurance													
	-	48,893	-	-	-	-	-	-	-	-	48,893	53,760	91%
Printing & Binding													
	-	-	519	-	212	-	248	-	171	357	1,508	500	302%
Website Development													
	50	50	50	-	100	-	-	-	-	-	250	1,200	21%
Subscription & Memberships													
	-	175	-	-	-	-	-	-	-	-	175	175	100%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Legal Services													
Legal - General Counsel	-	1,653	-	245	-	735	-	2,914	492	-	6,038	20,000	30%
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	-	-	-	-	-	-	-	875	-	-	875	9,000	10%
Reserve Study Report	-	9,000	-	-	-	-	-	9,000	-	-	18,000	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	1,050	375	-	2,813	113	4,350	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	6,221	66,265	11,701	6,412	7,241	11,452	7,858	18,955	11,434	9,991	157,527	224,235	70%
Stormwater Management Services													
Professional Services													
Asset Management	-	4,033	3,658	-	7,789	3,658	3,658	3,658	4,318	4,052	34,826	43,900	79%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	1,000	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Utility Services													
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance													
Lake & Wetland System													
Aquatic Weed Control	-	5,500	5,500	-	11,000	5,500	9,400	5,500	5,500	5,500	53,400	69,000	77%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	4,530	-	-	-	-	4,450	-	-	8,980	14,000	64%
Water Control Structures	-	-	-	-	-	-	-	4,000	8,100	-	12,100	26,000	47%
Wetland System													
Routine Maintenance	-	2,899	2,899	-	5,798	2,899	2,899	2,899	2,899	2,899	26,092	39,500	66%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay													
Aeration System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lake Bank Restoration	-	800	1,050	-	35,396	22,330	44,767	38,905	2,350	13,734	159,332	216,800	73%
Erosion Restoration	-	-	-	-	-	-	-	-	-	2,200	2,200	-	N/A
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services													
Professional Management													
Asset Management	-	-	-	-	-	-	-	-	-	-	-	3,000	0%
Bridge Inspections	-	-	-	-	-	-	-	-	-	7,775	7,775	-	N/A
Utility Services													
Electric													
Street Lights	-	1,256	-	673	813	1,498	-	679	512	-	5,430	1,200	453%

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General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through July 31, 2022

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge	-	87	-	46	61	104	-	115	59	-	471	1,200	39%
Repairs and Maintenance													
Street Lights (Trevisio Bay Blvd)	-	-	-	-	-	11,855	39	34	36	42	12,006	-	N/A
Miscellaneous	-	-	-	-	-	-	-	735	4,285	-	5,020	-	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		300				3,908	9,000	43%
Capital Outlay													
Landscaping Lighting	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	-	16,750	17,658	719	62,338	47,844	61,063	60,975	28,058	36,202	331,606	448,100	74%
Landscaping Services													
Professional Management													
Asset Management	-	875	875	-	1,750	875	875	-	875	875	7,000	6,500	108%
Water Quality Monitoring	-	-	-	-	-	-	-	-	-	-	-	12,000	0%
Utility Services													
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	4,500	0%
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	124	-	-	-	-	-	-	-	338	462	-	N/A
Potable Water - Fountain	-	-	-	248	171	25	26	25	201	-	695	500	139%
Repairs & Maintenance													
Public Area Landscaping													
Treviso Bay Blvd - Entrance	-	5,452	7,989	-	14,231	5,452	7,370	5,452	6,452	5,452	57,847	72,000	80%
Southwest Boulevard	-	1,918	1,918	-	3,836	1,918	-	1,918	1,918	1,918	15,344	26,000	59%
Irrigation System	-	-	927	-	-	-	2,292	3,705	-	1,096	8,020	3,700	217%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement	-	-	-	-	13,615	545	-	2,218	-	-	16,378	11,000	149%
Fountains	-	805	3,925	-	2,605	1,445	805	805	1,880	-	12,270	8,500	144%
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

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Landscape Enhancements (Entrance)	-	-	-	-	-	-	-	-	-	-	-	21,700	0%
Sub-Total:	-	9,173	15,634	248	36,207	10,259	11,368	14,122	11,325	9,679	118,016	293,400	40%
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	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	-	-	-	-	-	-	-	-	-	53,880	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	53,880	0%
Total Expenditures and Other Uses:	\$ 6,221	\$ 92,187	\$ 44,992	\$ 7,378	\$ 105,786	\$ 69,555	\$ 80,289	\$ 94,052	\$ 50,818	\$ 55,871	\$ 607,150	\$ 1,019,615	60%
Net Increase/ (Decrease) in Fund Balance	2,313	161,914	499,364	48,992	(89,294)	(58,232)	(54,154)	(84,673)	(43,987)	(55,868)	326,376	-	
Fund Balance - Beginning	321,215	323,528	485,442	984,805	1,033,797	944,504	886,272	832,118	747,445	703,458	321,215	27,882	
Fund Balance - Ending	\$ 323,528	\$ 485,442	\$ 984,805	\$ 1,033,797	\$ 944,504	\$ 886,272	\$ 832,118	\$ 747,445	\$ 703,458	\$ 647,590	647,590	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources													
Carryforward												-	
Interest Income													
Revenue Account	1	1	0	1	7	6	7	6	1	2	33	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	0	0	-	0	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	0	0	-	1	-	N/A
Special Assessment Revenue													
Special Assessments - On-Roll	16,187	471,078	1,053,871	109,133	31,929	21,922	50,597	18,158	13,224	7	1,786,106	-	N/A
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds													
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	\$ 31,936	\$ 21,928	\$ 50,604	\$ 18,165	\$ 13,225	\$ 9	\$ 1,796,304	\$ -	N/A
Expenditures and Other Uses													
Property Appraiser/Tax Collector Fees												-	N/A
Debt Service													
Principal Debt Service - Mandatory													
Series 2021 Bonds	-	-	-	-	-	-	-	1,231,000	-	-	1,231,000	\$ -	N/A
Principal Debt Service - Prepayments													
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense													
Series 2021 Bonds	-	74,885	-	-	-	-	-	220,972	-	-	295,857	-	N/A
Foreclosure Counsel													
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent													
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out													
Total Expenditures and Other Uses:	\$ -	\$ 74,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451,972	\$ -	\$ -	\$ 1,526,857	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	16,188	406,359	1,053,871	109,134	31,936	21,928	50,604	(1,433,807)	13,225	9	269,447	-	
Fund Balance - Beginning	174,794	190,982	597,340	1,651,211	1,760,346	1,792,282	1,814,210	1,864,815	431,007	444,232	174,794	-	
Fund Balance - Ending	\$ 190,982	\$ 597,340	\$ 1,651,211	\$ 1,760,346	\$ 1,792,282	\$ 1,814,210	\$ 1,864,815	\$ 431,007	\$ 444,232	\$ 444,241	\$ 444,241	\$ -	

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

Description	October	November	December	January	February	March	April	May	June	July	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)													
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													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-