

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 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

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>3-6</i> |
| <i>Debt Service Fund</i> <i>Series 2021</i> | <i>7</i> |
| <i>Capital Project Fund</i> <i>Series 2021</i> | <i>8</i> |

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 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 | \$ 531,643 | | | | \$ 531,643 |
| Construction Account | - | - | - | - | - |
| Costs of Issuance Account | - | - | - | - | - |
| Debt Service Fund | | | | | |
| Interest Account | - | 0 | - | - | 0.09 |
| Sinking Account | - | 1 | - | - | 0.51 |
| Reserve Account | - | - | - | - | - |
| Revenue | - | 412,855 | - | - | 412,855 |
| 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 | - | - | - | 21,254,000 | 21,254,000 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | - | 45,257,809 |
| Total Assets | \$ 531,643 | \$ 444,244 | \$ - | \$ 21,254,000 | \$ 45,257,809 |
| | | | | \$ 45,257,809 | \$ 67,487,696 |

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 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 | \$ 25,400 | \$ - | \$ - | \$ - | | 25,400 |
| 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 | \$ 56,789 | \$ - | \$ - | \$ 21,254,000 | \$ - | \$ 21,310,789 |
| 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 | - | 269,451 | (10,165) | - | | (1,173,145.75) |
| Unassigned | | | | | | |
| Beginning: October 1, 2021 (Audited) | 321,215 | - | - | - | | 321,214.73 |
| Results from Current Operations | 153,639 | - | - | - | | 153,639.28 |
| Total Fund Equity and Other Credits | \$ 474,854 | \$ 444,244 | \$ 0 | \$ - | \$ 45,257,809 | \$ 46,176,907 |
| Total Liabilities, Fund Equity and Other Credits | \$ 531,643 | \$ 444,244 | \$ 0 | \$ 21,254,000 | \$ 45,257,809 | \$ 67,487,696 |

Prepared by:

JPWARD and Associates, LLC

Unaudited

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | 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 | \$0 | \$0 | 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 | 4,167 | 4,167 | 50,000 | 50,000 | 100% |
| 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 | 1,333 | 1,333 | 16,000 | 16,000 | 100% |
| Assessment Roll Services | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 8,000 | 8,000 | 100% |
| 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 | 294 | - | 3,486 | 2,900 | 120% |
| Trustee Services | - | - | - | - | - | - | - | - | - | - | - | 4,041 | 4,041 | 8,400 | 48% |
| 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 | - | 14 | 439 | 500 | 88% |
| 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 | - | - | - | - | - | 300 | - | 550 | 1,200 | 46% |
| Subscription & Memberships | | | | | | | | | | | | | | | |
| | - | 175 | - | - | - | - | - | - | - | - | - | - | 175 | 175 | 100% |
| Legal Services | | | | | | | | | | | | | | | |
| Legal - General Counsel | - | 1,653 | - | 245 | - | 735 | - | 2,914 | 492 | - | 749 | - | 6,786 | 20,000 | 34% |
| Legal - Foreclosure Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Legal - Tax Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|--|--------------|---------------|---------------|--------------|--------------|---------------|--------------|---------------|---------------|--------------|--------------|---------------|----------------|---------------------|-------------|
| Legal - Bond/Disclosure Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Other General Government Services | | | | | | | | | | | | | | | |
| Engineering Services - General | - | - | - | - | - | - | - | - | - | - | - | 615 | 615 | 15,000 | 4% |
| 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 | 7,509 | 10,837 | 175,873 | 224,235 | 78% |
| Stormwater Management Services | | | | | | | | | | | | | | | |
| Professional Services | | | | | | | | | | | | | | | |
| Asset Management | - | 4,033 | 3,658 | - | 7,789 | 3,658 | 3,658 | 3,658 | 4,318 | 4,052 | 3,658 | 7,317 | 45,801 | 43,900 | 104% |
| 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 | 5,500 | 11,000 | 69,900 | 69,000 | 101% |
| Lake Bank Maintenance | - | - | - | - | - | - | - | - | - | - | - | 5,798 | 5,798 | 2,000 | 290% |
| Water Quality Testing | - | - | 4,530 | - | - | - | - | 4,450 | - | - | - | - | 8,980 | 14,000 | 64% |
| Water Control Structures | - | - | - | - | - | - | - | 4,000 | 8,100 | - | 14,980 | - | 27,080 | 26,000 | 104% |
| Wetland System | | | | | | | | | | | | | | | |
| Routine Maintenance | - | 2,899 | 2,899 | - | 5,798 | 2,899 | 2,899 | 2,899 | 2,899 | 2,899 | 4,199 | 2,273 | 32,564 | 39,500 | 82% |
| 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 | 45,558 | 1,550 | 206,440 | 216,800 | 95% |
| Erosion Restoration | - | - | - | - | - | - | - | - | - | 2,200 | 1,500 | 1,550 | 5,250 | - | 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 | - | 595 | 1,156 | 7,181 | 1,200 | 598% |
| Pump Station | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Bridge | - | 87 | - | 46 | 61 | 104 | - | 115 | 59 | - | 55 | 110 | 636 | 1,200 | 53% |
| 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% |
| Maintenance Services | | | | | | | | | | | | | | | |

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|--|----------|---------------|---------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------------|-------------|
| Bridge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Entry Monuments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Entry Wall | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Street Lights/Directional | - | - | 20 | - | 47 | - | - | - | - | - | - | 85 | 151 | 4,500 | 3% |
| 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 | 76,046 | 30,838 | 438,491 | 448,100 | 98% |
| Landscaping Services | | | | | | | | | | | | | | | |
| Professional Management | | | | | | | | | | | | | | | |
| Asset Management | - | 875 | 875 | - | 1,750 | 875 | 875 | - | 875 | 875 | 875 | 1,750 | 9,625 | 6,500 | 148% |
| 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 | - | - | 1,805 | 2,500 | 500 | 500% |
| 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 | 5,452 | 10,903 | 74,201 | 72,000 | 103% |
| Southwest Boulevard | - | 1,918 | 1,918 | - | 3,836 | 1,918 | - | 1,918 | 1,918 | 1,918 | 1,918 | 3,836 | 21,098 | 26,000 | 81% |
| Irrigation System | - | - | 927 | - | - | - | 2,292 | 3,705 | - | 1,096 | 343 | 1,816 | 10,179 | 3,700 | 275% |
| Well System | - | - | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| Plant Replacement | - | - | - | - | 13,615 | 545 | - | 2,218 | - | - | - | - | 16,378 | 11,000 | 149% |
| Tree Trimming | - | - | - | - | - | - | - | - | - | - | - | 9,958 | 9,958 | - | N/A |
| Fountains | - | 805 | 3,925 | - | 2,605 | 1,445 | 805 | 805 | 1,880 | - | 1,250 | 4,780 | 18,300 | 8,500 | 215% |
| Other Current Charges | - | - | - | - | - | - | - | - | - | - | - | 2,820 | 2,820 | - | 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% |
| Sub-Total: | - | 9,173 | 15,634 | 248 | 36,207 | 10,259 | 11,368 | 14,122 | 11,325 | 9,679 | 9,838 | 37,668 | 165,522 | 293,400 | 56% |
| 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 |

Wentworth Estates Community Development District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | Year to Date | Total Annual Budget | % of Budget |
|---|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------|
| 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 | \$ 93,393 | \$ 79,343 | \$ 779,886 | \$ 1,019,615 | 76% |
| 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) | (93,393) | (79,343) | 153,639 | - | |
| Fund Balance - Beginning | 321,215 | 323,528 | 485,442 | 984,805 | 1,033,797 | 944,504 | 886,272 | 832,118 | 747,445 | 703,458 | 647,590 | 554,197 | 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 | \$ 554,197 | \$ 474,854 | 474,854 | \$ 27,882 | |

Wentworth Estates Community Development District
 Debt Service Fund - Series 2021 Bonds
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | 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 | 2 | 2 | 36 | - | 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 | \$ 2 | \$ 2 | \$ 1,796,308 | \$ - | N/A |
| Expenditures and Other Uses | | | | | | | | | | | | | | | |
| Property Appraiser/Tax Collector Fees | | | | | | | | | | | | | | | - |
| 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 | | | | | | | | | | | | | | | |
| 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 | 2 | 2 | 269,451 | - | |
| 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 | 444,241 | 444,243 | 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 | \$ 444,243 | \$ 444,244 | \$ 444,244 | \$ - | |

Wentworth Estates Community Development District
 Capital Project Fund - Series 2021 Bonds
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Through September 30, 2022

| Description | October | November | December | January | February | March | April | May | June | July | August | September | 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |