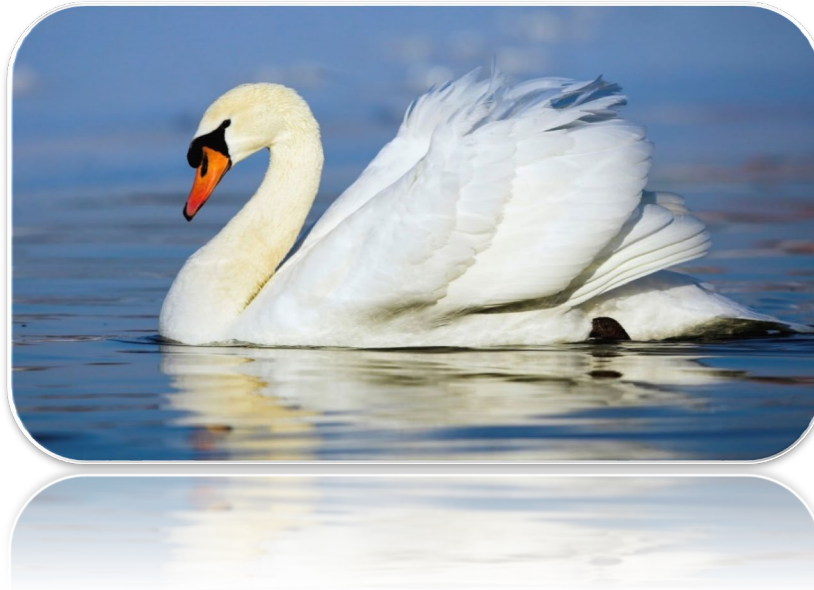


# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JANUARY 2025

FISCAL YEAR 2025

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PREPARED BY:

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

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***JPWard and Associates, LLC***

*Community Development District Advisors*

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*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 January 31, 2025**

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
<b>Assets</b>					
<b>Cash and Investments</b>					
General Fund - Invested Cash	\$ 1,680,226	\$ -	\$ -	\$ -	\$ 1,680,226
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	1,673,960	-	-	1,673,960
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018	-	-	-	-	-
<b>Due from Other Funds</b>					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
<b>Market Valuation Adjustments</b>					
<b>Accrued Interest Receivable</b>					
<b>Assessments Receivable</b>					
<b>Prepaid Expenses</b>					
Amount Available in Debt Service Funds	-	-	1,673,960	-	1,673,960
Amount to be Provided by Debt Service Funds	-	-	17,065,040	-	17,065,040
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
<b>Total Assets</b>	<b>\$ 1,680,226</b>	<b>\$ 1,673,960</b>	<b>\$ 18,739,000</b>	<b>\$ 32,980,946</b>	<b>\$ 55,074,131</b>

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2025**

Governmental Funds					
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)
			General Long Term Debt	Fixed Assets	
<b>Liabilities</b>					
<b>Accounts Payable &amp; Payroll Liabilities</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Due to Other Funds</b>					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
<b>Loan - TB Master Turnover, Inc.</b>	-	-	-	-	-
<b>Due to Bondholders</b>	-	-	-	-	-
<b>Bonds Payable</b>					
Current Portion (Due within 12 months)	-	-	1,278,000	-	1,278,000
Long Term	-	-	17,461,000	-	17,461,000
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,739,000</u>	<u>\$ -</u>	<u>\$ 18,739,000</u>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	32,980,946	32,980,946
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2024 (Unaudited)	-	349,040	-	-	1,781,472
Results from Current Operations	-	1,324,920	-	-	(107,512)
<b>Unassigned</b>					
Beginning: October 1, 2024 (Unaudited)	815,006	-	-	-	815,006
Results from Current Operations	865,220	-	-	-	865,220
<b>Total Fund Equity and Other Credits</b>	<u>\$ 1,680,226</u>	<u>\$ 1,673,960</u>	<u>\$ -</u>	<u>\$ 32,980,946</u>	<u>\$ 36,335,131</u>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<u>\$ 1,680,226</u>	<u>\$ 1,673,960</u>	<u>\$ 18,739,000</u>	<u>\$ 32,980,946</u>	<u>\$ 55,074,131</u>

**Wentworth Estates Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2025**

Description	October	November	December	January	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	21,171	360,721	1,028,031	63,889	1,473,812	1,680,164	88%
Special Assessments - Off-Roll	-	-	-	-	-	-	N/A
<b>Miscellaneous Revenue</b>							
	-	-	-	-	-	-	N/A
<b>Intergovernmental Transfers In</b>							
	-	-	-	-	-	-	
<b>Total Revenue and Other Sources:</b>	<b>\$ 21,171</b>	<b>\$ 360,721</b>	<b>\$ 1,028,031</b>	<b>\$ 63,889</b>	<b>\$ 1,473,812</b>	<b>\$ 1,680,164</b>	<b>88%</b>
<b>Expenditures and Other Uses</b>							
<b>Legislative</b>							
Board of Supervisor's - Fees	-	-	-	-	-	6,000	0%
Board of Supervisor's - Taxes	-	-	-	-	-	-	N/A
<b>Executive</b>							
Professional Management	4,750	4,750	4,750	4,750	19,000	57,000	33%
<b>Financial and Administrative</b>							
Audit Services	-	-	-	5,500	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	6,667	20,000	33%
Assessment Roll Services	1,042	1,042	1,042	1,042	4,167	12,500	33%
Assessment Methodology Services	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>							
Recording and Transcription	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	6	6,432	273	-	6,711	11,800	57%
Bank Service Charges	-	-	-	-	-	250	0%

**Wentworth Estates Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Travel and Per Diem</b>	-	-	-	-	-	-	N/A
<b>Communications &amp; Freight Services</b>							
Telephone	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	9	-	-	9	300	3%
<b>Insurance</b>	73,266	-	-	-	73,266	72,000	102%
<b>Printing &amp; Binding</b>	-	-	-	-	-	250	0%
<b>Website Development</b>	-	-	-	300	300	1,750	17%
<b>Subscription &amp; Memberships</b>	-	175	-	-	175	175	100%
<b>Emergency &amp; Disaster Relief Services</b>							
Hurricane Milton	-	1,723	22,740	7,047	31,509	-	N/A
<b>Legal Services</b>							
Legal - General Counsel	-	-	677	722	1,399	10,000	14%
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	-	-	6,110	-	6,110	7,500	81%
Engineering Services - Assets	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>80,730</b>	<b>15,797</b>	<b>37,259</b>	<b>21,027</b>	<b>154,813</b>	<b>216,825</b>	<b>71%</b>

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>							
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	38,000	13%
<b>Stormwater Management Services</b>							
Professional Services							
Asset Management	-	3,500	3,500	3,500	10,500	42,000	25%
Mitigation Monitoring	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	2,400	0%
Utility Services							
Electric - Aeration System	117	-	-	-	117	-	N/A
Repairs & Maintenance							
Lake & Wetland System							
Aquatic Weed Control	-	7,210	7,805	18,544	33,558	95,000	35%
Lake Bank Maintenance	-	-	-	2,378	2,378	2,000	119%
Water Quality Testing	-	-	-	-	-	14,500	0%
Water Control Structures	-	-	-	-	-	27,000	0%
Grass Carp Installation	-	-	-	-	-	-	N/A
Aeration System	-	624	-	600	1,224	1,000	122%
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	3,100	0%
Lake & Wetland System - Other	-	-	-	-	-	-	N/A
Preserves/Wetland System							
Routine Maintenance	-	10,790	-	10,790	21,580	48,000	45%
Water Quality Testing	-	-	-	-	-	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	9,000	0%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	N/A
Preserve Trail Material	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	420	15,270	3%
Capital Outlay							
Aeration System	-	-	-	-	-	-	N/A
Littoral Shelf Planting	-	-	2,880	-	2,880	8,000	36%
Lake Bank Restoration	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	30,000	0%
Erosion Restoration	-	-	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	-	19,250	-	19,250	35,000	55%
Contingencies/Inspection Services	-	-	-	-	-	-	N/A

Prepared by:

**JPWARD and Associates, LLC**

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>							
Professional Management							
Asset Management	-	958	958	958	2,875	11,500	25%
Bridge Inspections	-	-	-	-	-	-	N/A
Utility Services							
Electric							
Southwest Blvd Street Lights	33	-	69	37	139	8,300	2%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	2,505	-	N/A
Entrance Bridge - Lights	63	-	69	686	819	650	126%
Bridge Lighting	-	-	-	-	-	1,000	0%
Repairs and Maintenance						-	
Sidewalk Repairs	-	-	-	-	-	1,000	N/A
Curb & Gutter	-	-	-	-	-	3,500	N/A
Striping & Pavement Marking	-	-	3,700	-	3,700	-	N/A
Bridge Repairs	-	-	-	-	-	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	5,000	0%
Street Lights (Trevisio Bay Blvd)	2,540	-	-	-	2,540	7,000	N/A
Brick Paver Repairs	-	-	800	-	800	8,000	10%
Annual Holiday Decorations	15,000	-	20,395	525	35,920	20,000	N/A
Miscellaneous Repairs	-	-	-	2,501	2,501	8,000	31%
Contingencies	-	-	-	-	-	4,913	0%
Capital Outlay							
Roadway and Bridge	-	-	-	-	-	75,000	0%
Entrance Lights (Treviso Bay Boulevard)	-	-	-	-	-	-	N/A
<b>Sub-Total:</b>	<b>18,234</b>	<b>23,082</b>	<b>61,930</b>	<b>48,749</b>	<b>151,995</b>	<b>605,293</b>	<b>25%</b>



**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping Services</b>							
Professional Management							
Asset Management	-	1,167	1,167	1,167	3,500	14,000	25%
Water Quality Monitoring	-	-	-	-	-	-	N/A
Utility Services							
Electric - Landscape Lighting	-	-	28	28	55	-	N/A
Irrigation Water - Landscaping	-	-	82	180	263	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	N/A
Potable Water - Fountain	-	81	136	153	370	4,500	8%
Repairs & Maintenance							
Public Area Landscaping							
Treviso Bay Blvd - Entrance	-	-	-	33,639	33,639	165,000	20%
Southwest Boulevard	-	-	-	10,134	10,134	26,000	39%
Irrigation System	-	3,159	-	-	3,159	5,200	61%
Well System	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	14,172	1,742	15,914	30,000	53%
Tree Trimming	-	2,500	-	-	2,500	25,000	10%
Fountains	-	1,000	4,520	2,740	8,260	18,000	46%
Other Current Charges	-	-	-	-	-	-	N/A
Operating Supplies							
Mulch	-	-	-	-	-	22,000	0%
Contingencies	-	-	-	1,103	1,103	21,840	5%
Capital Outlay							
Fountain Pump House Construction & Landscaping	4,500	-	81,057	31,313	116,870	-	N/A
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	-	-	-	-	182,000	0%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	-	8,525	8,525	50,000	17%
Fountain and Perimeter Wall - Painting	-	-	-	-	-	48,000	0%
Contingencies/CEI Services	-	-	-	-	-	21,300	0%
Landscape Renewal & Replacement	-	31,700	-	-	31,700	-	N/A
Engineering - Fountain Mechanical	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	65,793	-	65,793	-	N/A
<b>Sub-Total:</b>	<b>4,500</b>	<b>39,607</b>	<b>166,954</b>	<b>90,723</b>	<b>301,784</b>	<b>632,840</b>	<b>48%</b>

Prepared by:

**JPWARD and Associates, LLC**

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Reserves</b>							
Operations	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	158,000	0%
<b>Other Fees and Charges</b>							
Discounts for Early Payment	-	-	-	-	-	67,206	0%
<b>Sub-Total:</b>	-	-	-	-	-	<b>225,206</b>	<b>0%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 103,464</b>	<b>\$ 78,486</b>	<b>\$ 266,143</b>	<b>\$ 160,499</b>	<b>\$ 608,592</b>	<b>\$ 1,680,164</b>	<b>36%</b>
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	865,220	-	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	815,006	815,006	
<b>Fund Balance - Ending</b>	<b>\$ 732,712</b>	<b>\$ 1,014,948</b>	<b>\$ 1,776,835</b>	<b>\$ 1,680,226</b>	<b>\$ 1,680,226</b>	<b>\$ 815,006</b>	

**Wentworth Estates Community Development District**  
**Debt Service Fund - Series 2021 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2025**

Description	October	November	December	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>							
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Interest Income</b>							
Revenue Account	1,443	1,409	760	3,657	7,268	35,000	21%
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	21,877	372,750	1,062,313	66,020	1,522,959	1,783,584	85%
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>							
	-	-	-	-	-	-	N/A
<b>Total Revenue and Other Sources:</b>	<b>\$ 23,320</b>	<b>\$ 374,159</b>	<b>\$ 1,063,072</b>	<b>\$ 69,677</b>	<b>\$ 1,530,227</b>	<b>\$ 1,818,584</b>	<b>84%</b>
<b>Expenditures and Other Uses</b>							
Property Appraiser/Tax Collector Fees	-	6,647	-	-	6,647	-	N/A
<b>Debt Service</b>							
<b>Principal Debt Service - Mandatory</b>							
Series 2021 Bonds	-	-	-	-	-	1,278,000	0%
<b>Principal Debt Service - Prepayments</b>							
Series 2021 Bonds	-	-	-	-	-	-	N/A
<b>Interest Expense</b>							
Series 2021 Bonds	-	198,661	-	-	198,661	397,534	50%
<b>Foreclosure Counsel</b>							
	-	-	-	-	-	-	N/A
<b>Property Appraiser &amp; Tax Collector</b>							
	-	-	-	-	-	-	N/A
<b>Pymt to Refunded Bonds Escrow Agent</b>							
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	N/A
<b>Other Fees and Charges</b>							
Discounts/Fees and Charges	-	-	-	-	-	116,683	0%
<b>Intragovernmental Transfers Out</b>							
	-	-	-	-	-	-	N/A
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 205,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,308</b>	<b>\$ 1,792,217</b>	<b>11%</b>
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	1,324,920	26,367	
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	349,040	349,040	
<b>Fund Balance - Ending</b>	<b>\$ 372,360</b>	<b>\$ 541,211</b>	<b>\$ 1,604,283</b>	<b>\$ 1,673,960</b>	<b>\$ 1,673,960</b>	<b>\$ 375,407</b>	