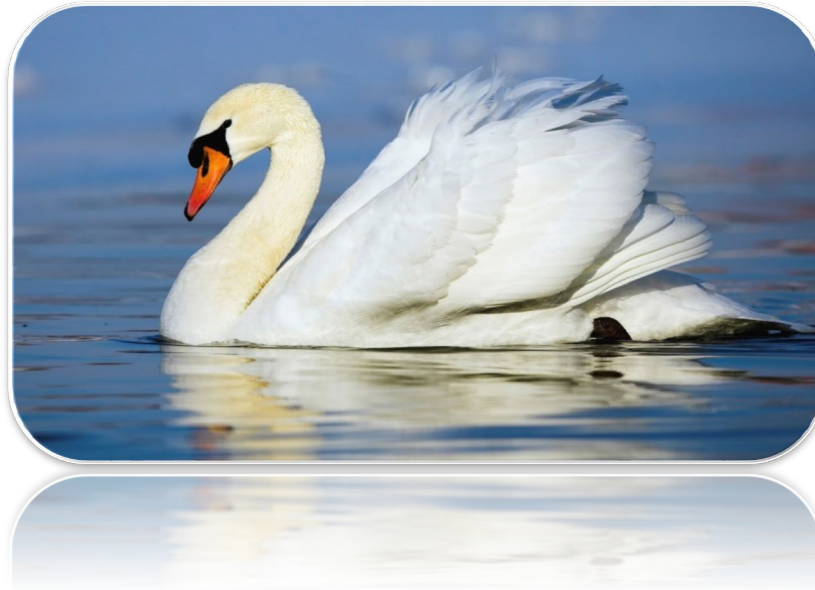


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MARCH 2024

FISCAL YEAR 2024

PREPARED BY:

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

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JPWard and Associates, LLC

Community Development District Advisors

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 March 31, 2024

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	Account Groups Fixed Assets	
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 1,345,556	\$ -	\$ -	\$ -	---	\$ 1,345,556
General Fund - Hancock Bank						-
Construction Account	-	-	-	-		-
Costs of Issuance Account	-	-	-	-		-
Debt Service Fund						
Interest Account	-	-	-	-		-
Sinking Account	-	-	-	-		-
Reserve Account	-	-	-	-		-
Revenue	-	1,731,593	-	-		1,731,593
Prepayment Account	-	-	-	-		-
Deferred Cost Account	-	-	-	-		-
Capital Project Fund - Series 2018	-	-	-	-		-
Due from Other Funds						
General Fund	-	-	-	-		-
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	-	-	-	20,009,000		20,009,000
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	45,257,809	45,257,809.00
Total Assets	\$ 1,345,556	\$ 1,731,593	\$ -	\$ 20,009,000	\$ 45,257,809	\$ 68,343,958
Liabilities						
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -		-
Due to Other Funds						
General Fund	-	-	-	-		-
Debt Service Fund(s)	-	-	-	-		-
Loan - TB Master Turnover, Inc.	-	-	-	-		-
Due to Bondholders	-	-	-	-		-
Bonds Payable						
Current Portion	-	-	-	-		-
Long Term	-	-	-	20,009,000		20,009,000
Matured Bonds Payable	-	-	-	-		-
Matured Interest Payable	-	-	-	-		-
Total Liabilities	\$ -	\$ -	\$ -	\$ 20,009,000	\$ -	\$ 20,009,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	45,257,809	45,257,809.00
Fund Balance						
Restricted						
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-		1,735,374.69
Results from Current Operations	-	1,428,650	-	-		(3,781.37)
Unassigned						
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-		679,463.13
Results from Current Operations	666,093	-	-	-		666,092.58
Total Fund Equity and Other Credits	\$ 1,345,556	\$ 1,731,593	\$ -	\$ -	\$ 45,257,809	\$ 48,334,958
Total Liabilities, Fund Equity and Other Credits	\$ 1,345,556	\$ 1,731,593	\$ -	\$ 20,009,000	\$ 45,257,809	\$ 68,343,958

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	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	17,083	438,680	711,783	45,513	61,242	26,759	1,301,060	1,400,266	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue									
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	17,083	438,680	\$711,783	\$45,513	\$61,242	\$26,759	1,301,060	\$ 1,400,266	93%
Expenditures and Other Uses									
Legislative									
Board of Supervisor's - Fees	-	-	-	-	600	-	600	6,000	10%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	N/A
Executive									
Professional Management	4,375	4,375	4,375	4,375	4,375	4,375	26,250	52,500	50%
Financial and Administrative									
Audit Services	-	-	2,000	3,300	-	-	5,300	5,300	100%
Accounting Services	1,500	1,500	1,500	1,500	1,500	1,500	9,000	18,000	50%
Assessment Roll Services	833	833	833	833	833	833	5,000	10,000	50%
Assessment Methodology Services	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	500	0%
Other Contractual Services									
Recording and Transcription	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	-	-	8,400	0%
Dissemination	-	-	-	-	-	-	-	-	N/A
Property Appraiser/Tax Collector Fees	11,466	-	243	-	-	-	11,709	3,000	390%
Bank Service Charges	-	-	-	-	-	-	-	400	0%
Travel and Per Diem									
Communications & Freight Services	-	-	-	-	-	-	-	-	N/A
Telephone	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	21	14	-	385	-	419	200	210%
Insurance	70,519	-	-	-	-	-	70,519	55,000	128%
Printing & Binding	-	-	-	-	-	-	-	250	0%
Website Development	-	-	-	-	-	300	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	175	175	100%
Legal Services									
Legal - General Counsel	-	1,838	525	-	565	2,267	5,194	10,000	52%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	N/A
Other General Government Services									
Engineering Services - General	-	-	375	-	-	4,595	4,970	7,500	66%
Engineering Services - Assets	-	-	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	N/A
Sub-Total:	88,693	8,742	9,865	10,008	8,258	13,870	139,437	181,875	77%
Stormwater Management Services									
Professional Services	-	-	-	-	-	-	-	-	-
Asset Management	-	4,650	3,175	3,535	4,240	3,175	18,775	38,100	49%
Mitigation Monitoring	-	-	200	-	-	-	200	4,800	4%
NPDES Reporting	-	-	-	-	-	-	-	2,400	0%
Utility Services	-	-	-	-	-	-	-	-	-
Electric - Aeration System	-	-	-	-	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	-	-	-	-	-

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Lake & Wetland System									
Aquatic Weed Control	6,932	24,840	6,932	7,620	6,932	5,000	58,257	71,000	82%
Lake Bank Maintenance	-	-	-	-	-	1,932	1,932	2,300	84%
Water Quality Testing	-	-	-	-	-	-	-	14,500	0%
Water Control Structures	-	-	-	6,180	-	15,450	21,630	27,000	80%
Grass Carp Installation	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	270	600	-	-	870	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	-	-	-	N/A
Lake & Wetland System - Other	-	-	3,021	-	-	-	3,021	-	N/A
Preserves/Wetland System									
Routine Maintenance	-	5,400	-	10,375	-	-	15,775	40,000	39%
Water Quality Testing	-	-	-	-	-	-	-	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	3,420	3,420	18,000	19%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	-	22,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	-	-	-	-	14,910	0%
Capital Outlay									
Aeration System	-	-	-	-	-	-	-	-	N/A
Littoral Shelf Planting	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restoration	-	750	-	500	2,750	25,305	29,305	144,880	20%
Stormwater Drainage Pipes	-	-	-	200	-	475	675	30,000	2%
Erosion Restoration	-	-	-	-	55,745	-	55,745	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,500	1,500	-	-	4,600	40,000	12%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	N/A
Road and Street Services									
Professional Management									
Asset Management	-	825	825	825	825	825	4,125	9,900	42%
Bridge Inspections	-	-	-	-	-	-	-	-	N/A
Utility Services									
Electric									
Southwest Blvd Street Lights	51	50	43	42	39	38	263	12,000	2%
Entrance/Fountain Landscape/Street Lights	547	352	1,026	918	786	752	4,382	-	N/A
Entrance Bridge - Lights	56	83	107	85	69	75	475	1,800	26%
Repairs and Maintenance									
Sidewalk Repairs	-	-	-	-	950	-	950	-	N/A
Curb & Gutter	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	-	-	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	-	-	-	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	1,888	-	-	-	-	1,888	5,000	38%
Street Lights (Trevisio Bay Blvd)	-	6,198	-	-	-	-	6,198	7,000	N/A
Brick Paver Repairs	-	-	3,400	-	-	-	3,400	8,000	43%
Annual Holiday Decorations	9,450	9,450	-	-	-	-	18,900	20,000	N/A
Miscellaneous Repairs	-	-	-	-	398	-	398	8,000	5%
Contingencies	-	-	-	-	-	14,189	14,189	4,650	305%
Capital Outlay									
Entrance Lights (Trevisio Bay Boulevard)	-	-	2,678	-	2,320	-	4,998	-	N/A
Sub-Total:	17,036	56,086	23,176	32,380	75,054	70,637	274,370	568,240	48%
Landscaping Services									
Professional Management									
Asset Management	-	1,000	1,000	1,000	1,000	1,000	5,000	12,000	42%
Water Quality Monitoring	-	-	-	4,450	-	4,800	9,250	10,000	93%
Utility Services									
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	4	276	422	444	947	947	3,039	6,000	51%
Repairs & Maintenance									
Public Area Landscaping									
Trevisio Bay Blvd - Entrance	-	8,061	-	14,710	14,710	22,800	60,281	90,000	67%
Southwest Boulevard	10,394	2,333	-	-	2,263	4,000	18,990	26,000	73%

Prepared by:

JWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Irrigation System	-	679	-	-	176	296	1,152	5,200	22%
Well System	-	-	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	-	-	7,132	-	7,132	55,000	13%
Tree Trimming	-	-	11,760	9,240	4,820	-	25,820	10,000	258%
Fountains	-	500	1,000	35,806	-	-	37,306	18,000	207%
Other Current Charges	-	-	-	-	-	290	290	-	N/A
Operating Supplies									
Mulch	-	8,922	-	-	-	-	8,922	27,000	33%
Contingencies	-	-	-	-	-	-	-	17,340	0%
Capital Outlay									
Fountain Pump House Construction & Landscaping	-	39,626	2,466	-	-	-	42,092	77,600	54%
Landscape Renewal & Replacement	-	-	487	1,400	-	-	1,887	40,000	5%
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	-	N/A
Sub-Total:	10,398	61,397	17,135	67,050	31,048	34,133	221,161	394,140	56%
Reserves									
Operations	-	-	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	-	-	200,000	0%
Other Fees and Charges									
Discounts for Early Payment	-	-	-	-	-	-	-	56,011	0%
Sub-Total:	-	-	-	-	-	-	-	256,011	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 50,176	\$ 109,438	\$ 114,360	\$ 118,640	\$ 634,968	\$ 1,400,266	45%
Net Increase/ (Decrease) in Fund Balance	(99,045)	312,454	661,607	(63,926)	(53,118)	(91,880)	666,093	-	
Fund Balance - Beginning	679,463	580,418	892,873	1,554,480	1,490,554	1,437,436	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	\$ 1,554,480	\$ 1,490,554	\$ 1,437,436	\$ 1,345,556	1,345,556	\$ 27,882	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2024

Description	October	November	December	January	February	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources									
Carryforward								-	
Interest Income									
Revenue Account	1,296	1,382	563	5,522	6,996	6,819	22,578	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue									
Special Assessments - On-Roll	21,185	544,026	882,713	56,443	75,949	33,186	1,613,502	1,783,584	90%
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:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 1,636,080	\$ 1,783,584	92%
Expenditures and Other Uses									
Property Appraiser/Tax Collector Fees								\$ -	N/A
Debt Service									
Principal Debt Service - Mandatory									
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	0%
Principal Debt Service - Prepayments									
Series 2021 Bonds	-	-	-	-	-	-	-	-	N/A
Interest Expense									
Series 2021 Bonds	-	207,429	-	-	-	-	207,429	414,859	50%
Foreclosure Counsel									
	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector									
	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent									
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges									
Discounts/Fees and Charges	-	-	-	-	-	-	-	116,683	0%
Intragovernmental Transfers Out									
	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ 207,429	\$ 1,791,542	12%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	1,428,650	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,731,593	\$ (7,958)	