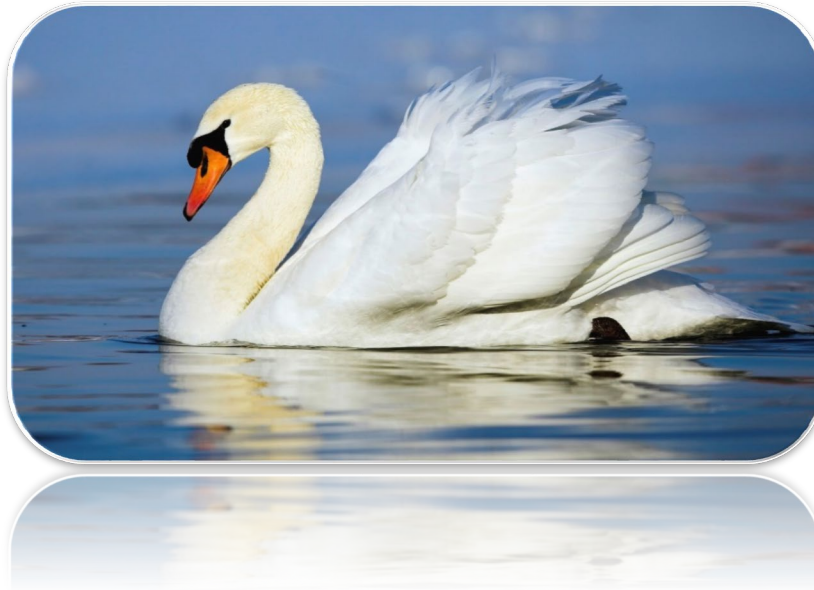


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - APRIL 2025

FISCAL YEAR 2025

PREPARED BY:

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

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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>3-8</i>
<i>Debt Service Fund</i> <i>Series 2021</i>	<i>9</i>

JPWard & Associates, LLC

**2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308**

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending April 30, 2025

Governmental Funds						
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)	
			General Long Term Debt	Fixed Assets		
Assets						
Cash and Investments						
General Fund - Invested Cash	\$ 1,497,749	\$ -	\$ -	\$ -	\$ 1,497,749	
General Fund - Hancock Bank					-	
Construction Account	\$ -	-	-	-	-	
Costs of Issuance Account	\$ -	-	-	-	-	
Debt Service Fund						
Interest Account	\$ -	-	-	-	-	
Sinking Account	\$ -	-	-	-	-	
Reserve Account	\$ -	-	-	-	-	
Revenue	\$ -	1,826,450	-	-	1,826,450	
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	\$ -	-	1,826,450	-	1,826,450	
Amount to be Provided by Debt Service Funds	\$ -	-	16,912,550	-	16,912,550	
Investment in General Fixed Assets (net of depreciation)	\$ -	-	-	31,238,196	31,238,196	
Total Assets	\$ 1,497,749	\$ 1,826,450	\$ 18,739,000	\$ 31,238,196	\$ 53,301,395	

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending April 30, 2025

Governmental Funds						
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)	
			General Long Term Debt	Fixed Assets		
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 (Due within 12 months)	\$ -	-	1,278,000	-	1,278,000	
Long Term	\$ -	-	17,461,000	-	17,461,000	
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,739,000</u>	<u>\$ -</u>	<u>\$ 18,739,000</u>	
Fund Equity and Other Credits						
Investment in General Fixed Assets	\$ -	-	-	31,238,196	31,238,196	
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	\$ -	349,040	-	-	1,781,472	
Results from Current Operations	\$ -	1,477,410	-	-	44,978	
Unassigned					-	
Beginning: October 1, 2024 (Unaudited)	\$ 815,006	-	-	-	815,006	
Results from Current Operations	\$ 682,744	-	-	-	682,744	
Total Fund Equity and Other Credits	<u>\$ 1,497,749</u>	<u>\$ 1,826,450</u>	<u>\$ -</u>	<u>\$ 31,238,196</u>	<u>\$ 34,562,395</u>	
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,497,749</u>	<u>\$ 1,826,450</u>	<u>\$ 18,739,000</u>	<u>\$ 31,238,196</u>	<u>\$ 53,301,395</u>	

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
Interest										
Interest - General Checking	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	49,832	1,604,296	1,680,164	95%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts for Early Payment	-	-	-	-	-	-	-	-	(67,206)	0%
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 21,171	\$ 360,721	\$ 1,028,031	\$ 63,889	\$ 57,433	\$ 23,219	\$ 49,832	1,604,296	\$ 1,680,164	95%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	2,000	6,000	33%
Executive										
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	33,250	57,000	58%
Financial and Administrative										
Audit Services	-	-	-	5,500	-	-	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	1,667	1,667	11,667	20,000	58%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	7,292	12,500	58%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	500	0%
Other Contractual Services										
Legal Advertising	-	-	-	-	-	-	-	-	2,900	0%
Trustee Services	-	-	-	-	-	-	-	-	8,400	0%
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	-	21	6,733	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 April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services										
Postage, Freight & Messenger	-	9	-	-	-	109	1,086	1,204	300	401%
Insurance	73,266	-	-	-	-	-	-	73,266	72,000	102%
Printing & Binding	-	-	-	-	388	-	1,388	1,776	250	710%
Website Development	-	-	-	300	-	-	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	-	175	175	100%
Emergency & Disaster Relief Services										
Hurricane Milton	-	1,723	22,740	7,047	-	-	-	31,509	-	0%
Legal Services										
Legal - General Counsel	-	-	677	722	-	4,396	237	6,032	10,000	60%
Other General Government Services										
Engineering Services - General	-	-	6,110	-	1,375	505	-	7,990	7,500	107%
Contingencies	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	80,730	15,797	37,259	21,027	10,222	12,468	11,191	188,693	216,825	87%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System										
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	4,450	-	14,050	38,000	37%
Stormwater Management Services										
Professional Services										
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	17,500	42,000	42%
Mitigation Monitoring	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	2,400	0%
Utility Services										
Electric - Aeration System	117	-	-	-	-	477	208	803	-	0%
Repairs & Maintenance										
Lake & Wetland System										
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	43,769	95,000	46%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	-	-	14,500	0%
Water Control Structures	-	-	-	-	-	6,000	-	6,000	27,000	22%
Aeration System	-	-	-	600	-	-	-	600	1,000	60%
Cane Toad Removal	-	-	-	-	-	-	4,100	4,100	3,100	132%
Preserves/Wetland System										
Routine Maintenance	-	10,790	-	10,790	-	-	-	21,580	48,000	45%
Water Quality Testing	-	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	-	420	15,270	3%
Capital Outlay										
Littoral Shelf Planting	-	-	2,880	-	3,500	-	-	6,380	8,000	80%
Lake Bank Restoration	-	-	-	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	-	44,905	35,000	128%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	0%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Road and Street Services										
Professional Management										
Asset Management	-	958	958	958	958	958	-	4,792	11,500	42%
Utility Services										
Electric										
Southwest Blvd Street Lights	33	-	69	37	-	73	34	246	650	38%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	4,586	8,300	55%
Entrance Bridge - Lights	63	-	69	686	-	669	379	1,867	1,000	187%
Repairs and Maintenance									-	
Sidewalk Repairs	-	-	-	-	-	305	-	305	1,000	30%
Curb & Gutter	-	-	-	-	-	-	-	-	3,500	0%
Striping & Pavement Marking	-	-	3,700	-	-	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	-	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	-	-	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	-	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	-	-	4,913	0%
Capital Outlay										
Roadway and Bridge	-	-	-	-	-	-	-	-	75,000	0%
Sub-Total:	3,234	23,082	41,535	48,224	49,823	17,823	5,412	189,132	585,293	32%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Landscaping Services										
Professional Management										
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	5,833	14,000	42%
Water Quality Monitoring	-	-	-	-	-	-	-	-	-	0%
Utility Services										
Electric - Landscape Lighting	-	-	28	28	28	55	28	166	-	0%
Electric - Irrigation System	-	-	82	180	-	155	91	509	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	2,909	4,500	65%
Repairs & Maintenance										
Public Area Landscaping										
Treviso Bay Blvd - Entrance	-	-	-	33,639	10,396	-	15,000	59,035	165,000	36%
Southwest Boulevard	-	-	-	10,134	3,500	-	1,642	15,275	26,000	59%
Irrigation System	-	3,159	-	-	-	890	3,421	7,470	5,200	144%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	4,005	-	21,401	30,000	71%
Tree Trimming	-	2,500	-	-	12,940	5,180	-	20,620	25,000	82%
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	12,037	18,000	67%
Annual Holiday Decorations	15,000	-	20,395	525	-	-	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	-	-	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	-	-	1,103	21,840	5%
Capital Outlay										
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	30,378	225,138	182,000	124%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	5,800	-	51,930	48,000	108%
Contingencies/CEI Services	-	-	-	-	800	-	-	800	21,300	4%
Sub-Total:	19,500	39,607	187,349	91,248	126,048	27,843	52,131	543,727	652,840	83%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Reserves										
Operations	-	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	158,000	0%
Sub-Total:	-	-	-	-	-	-	-	-	158,000	0%
Total Expenditures and Other Uses:	\$ 103,464	\$ 78,486	\$ 266,143	\$ 160,499	\$ 186,093	\$ 58,134	\$ 68,734	921,552	\$ 1,612,958	57%
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	(18,902)	682,744	67,206	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	1,551,566	1,516,651	815,006	815,006	
Fund Balance - Ending	\$ 732,712	\$ 1,014,948	\$ 1,776,835	\$ 1,680,226	\$ 1,551,566	\$ 1,516,651	\$ 1,497,749	1,497,749	\$ 882,212	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2025

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest Income										
Revenue Account	1,443	1,409	760	3,657	5,738	5,594	6,324	24,924	35,000	71%
Reserve Account	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	0%
Special Assessment Revenue										
Special Assessments - On-Roll	21,877	372,750	1,062,313	66,020	59,348	23,993	51,494	1,657,794	1,783,584	93%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	0%
Other Fees and Charges										
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	(116,683)	0%
Proceeds from Refunding Bonds										
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	0%
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	0%
Total Revenue and Other Sources:	\$ 23,320	\$ 374,159	\$ 1,063,072	\$ 69,677	\$ 65,086	\$ 29,587	\$ 57,817	\$ 1,682,718	\$ 1,701,901	99%
Expenditures and Other Uses										
Proprety Appraiser/Tax Collector Fees	-	6,647	-	-	-	-	-	6,647	-	0%
Debt Service										
Principal Debt Service - Mandatory										
Series 2021 Bonds	-	-	-	-	-	-	-	-	1,278,000	0%
Principal Debt Service - Prepayments										
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	0%
Interest Expense										
Series 2021 Bonds	-	198,661	-	-	-	-	-	198,661	397,534	50%
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	0%
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	0%
Pymt to Refunded Bonds Escrow Agent										
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 205,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,308	\$ 1,675,534	12%
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	1,477,410	26,367	
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	1,673,960	1,739,046	1,768,633	349,040	349,040	
Fund Balance - Ending	\$ 372,360	\$ 541,211	\$ 1,604,283	\$ 1,673,960	\$ 1,739,046	\$ 1,768,633	\$ 1,826,450	\$ 1,826,450	\$ 375,407	