

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - MAY 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

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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 May 31, 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	\$ 1,433,913	\$ -	\$ -	\$ -	\$ 1,433,913	
General Fund - Hancock Bank					-	
Construction Account	\$ -	-	-	-	-	
Costs of Issuance Account	\$ -	-	-	-	-	
Debt Service Fund						
Interest Account	\$ -	-	-	-	-	
Sinking Account	\$ -	-	-	-	-	
Reserve Account	\$ -	-	-	-	-	
Revenue	\$ -	366,653	-	-	366,653	
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	\$ -	-	366,653	-	366,653	
Amount to be Provided by Debt Service Funds	\$ -	-	17,094,347	-	17,094,347	
Investment in General Fixed Assets (net of depreciation)	\$ -	-	-	31,238,196	31,238,196	
Total Assets	\$ 1,433,913	\$ 366,653	\$ 17,461,000	\$ 31,238,196	\$ 50,499,762	

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

Governmental Funds						
			Account Groups		Totals (Memorandum Only)	
	General Fund	Debt Service Fund Series 2021	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)	\$ -	-	1,298,000	-	1,298,000	
Long Term	\$ -	-	16,163,000	-	16,163,000	
Total Liabilities	\$ -	\$ -	\$ 17,461,000	\$ -	\$ 17,461,000	
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	\$ -	17,613	-	-	(1,414,818)	
Unassigned					-	
Beginning: October 1, 2024 (Unaudited)	\$ 815,006	-	-	-	815,006	
Results from Current Operations	\$ 618,907	-	-	-	618,907	
Total Fund Equity and Other Credits	\$ 1,433,913	\$ 366,653	\$ -	\$ 31,238,196	\$ 33,038,762	
Total Liabilities, Fund Equity and Other Credits	\$ 1,433,913	\$ 366,653	\$ 17,461,000	\$ 31,238,196	\$ 50,499,762	

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

Description	October	November	December	January	February	March	April	May	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	10,204	1,614,499	1,680,164	96%
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	\$ 10,204	1,614,499	\$ 1,680,164	96%
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	4,750	38,000	57,000	67%
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	1,667	13,333	20,000	67%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	8,333	12,500	67%
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 May 31, 2025

Description	October	November	December	January	February	March	April	May	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	7,458	196,152	216,825	90%

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

Description	October	November	December	January	February	March	April	May	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	-	7,000	24,500	42,000	58%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services											
Electric - Aeration System	117	-	-	-	-	477	208	126	929	-	0%
Repairs & Maintenance											
Lake & Wetland System											
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	22,968	66,737	95,000	70%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	-	4,200	4,200	14,500	29%
Water Control Structures	-	-	-	-	-	6,000	-	-	6,000	27,000	22%
Aeration System	-	-	-	600	-	-	-	450	1,050	1,000	105%
Cane Toad Removal	-	-	-	-	-	-	4,100	5,900	10,000	3,100	323%
Preserves/Wetland System											
Routine Maintenance	-	10,790	-	10,790	-	-	-	10,790	32,370	48,000	67%
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 May 31, 2025

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Road and Street Services											
Professional Management											
Asset Management	-	958	958	958	958	958	-	1,917	6,708	11,500	58%
Utility Services											
Electric											
Southwest Blvd Street Lights	33	-	69	37	-	73	34	34	280	650	43%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	633	5,220	8,300	63%
Entrance Bridge - Lights	63	-	69	686	-	669	379	365	2,232	1,000	223%
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	54,383	243,515	585,293	42%

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

Description	October	November	December	January	February	March	April	May	Year to Date	Total Annual Budget	% of Budget
Landscaping Services											
Professional Management											
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	1,167	7,000	14,000	50%
Water Quality Monitoring	-	-	-	-	-	-	-	1,167	1,167	-	0%
Utility Services											
Electric - Landscape Lighting	-	-	28	28	28	55	28	28	194	-	0%
Electric - Irrigation System	-	-	82	180	-	155	91	88	597	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	266	3,175	4,500	71%
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	1,438	13,475	18,000	75%
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	-	8,047	59,977	48,000	125%
Contingencies/CEI Services	-	-	-	-	800	-	-	-	800	21,300	4%
Sub-Total:	19,500	39,607	187,349	91,248	126,048	27,843	52,131	12,199	555,926	652,840	85%

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

Description	October	November	December	January	February	March	April	May	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	\$ 74,040	995,592	\$ 1,612,958	62%
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	(18,902)	(63,837)	618,907	67,206	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	1,551,566	1,516,651	1,497,749	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	\$ 1,433,913	1,433,913	\$ 882,212	

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

Description	October	November	December	January	February	March	April	May	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	6,320	31,244	35,000	89%
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	10,544	1,668,338	1,783,584	94%
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	\$ 16,864	\$ 1,699,582	\$ 1,701,901	100%
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	1,278,000	1,278,000	100%
Principal Debt Service - Prepayments											
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense											
Series 2021 Bonds	-	198,661	-	-	-	-	-	198,661	397,321	397,534	100%
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,476,661	\$ 1,681,968	\$ 1,675,534	100%
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	(1,459,797)	17,613	26,367	
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	1,673,960	1,739,046	1,768,633	1,826,450	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	\$ 366,653	\$ 366,653	\$ 375,407	

Prepared by:
JPWARD and Associates, LLC