

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JUNE 2023

FISCAL YEAR 2023

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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 June 30, 2023**

|   | Governmental Funds |                                  |                                      |                           | Totals<br>(Memorandum<br>Only) |
|---|--------------------|----------------------------------|--------------------------------------|---------------------------|--------------------------------|
|   | General Fund       | Debt Service Fund<br>Series 2021 | Capital Projects<br>Fund Series 2021 | General Long<br>Term Debt |                                |
| <b>Assets</b>   |                    |                                  |                                      |                           |                                |
| <b>Cash and Investments</b>                                     |                    |                                  |                                      |                           |                                |
| General Fund - Invested Cash                                    | \$ 970,482         | \$ -                             | \$ -                                 | \$ -                      | \$ 970,482                     |
| General Fund - Hancock Bank                                     |                    |                                  |                                      |                           | \$ -                           |
| Construction Account  | -                  | -                                | -                                    | -                         | -                              |
| Costs of Issuance Account                                       | -                  | -                                | -                                    | -                         | -                              |
| <b>Debt Service Fund</b>  |                    |                                  |                                      |                           |                                |
| Interest Account  | -                  | -                                | -                                    | -                         | -                              |
| Sinking Account   | -                  | -                                | -                                    | -                         | -                              |
| Reserve Account   | -                  | -                                | -                                    | -                         | -                              |
| Revenue   | -                  | 277,560                          | -                                    | -                         | 277,560                        |
| Prepayment Account  | -                  | -                                | -                                    | -                         | -                              |
| Deferred Cost Account   | -                  | -                                | -                                    | -                         | -                              |
| <b>Capital Project Fund - Series 2018</b>                       |                    |                                  |                                      |                           |                                |
| <b>Due from Other Funds</b>                                     |                    |                                  |                                      |                           |                                |
| General Fund  | -                  | 19,972                           | -                                    | -                         | 19,971.65                      |
| Debt Service Fund(s)  | -                  | -                                | -                                    | -                         | -                              |
| <b>Market Valuation Adjustments</b>                             |                    |                                  |                                      |                           |                                |
| <b>Accrued Interest Receivable</b>                              |                    |                                  |                                      |                           |                                |
| <b>Assessments Receivable</b>                                   |                    |                                  |                                      |                           |                                |
| <b>Prepaid Expenses</b>   |                    |                                  |                                      |                           |                                |
| <b>Amount Available in Debt Service Funds</b>                   |                    |                                  |                                      |                           |                                |
| <b>Amount to be Provided by Debt Service Funds</b>              |                    |                                  |                                      |                           |                                |
| <b>Investment in General Fixed Assets (net of depreciation)</b> |                    |                                  |                                      |                           |                                |
|   | -                  | -                                | -                                    | -                         | 45,257,809                     |
| <b>Total Assets</b>   | <b>\$ 970,482</b>  | <b>\$ 297,532</b>                | <b>\$ -</b>                          | <b>\$ 21,254,000</b>      | <b>\$ 45,257,809</b>           |
|   |                    |                                  |                                      |                           | <b>\$ 67,779,823</b>           |

**Wentworth Estates Community Development District**  
**Balance Sheet**  
for the Period Ending June 30, 2023

|   | Governmental Funds |                                  |                                      |                           |                      | Totals<br>(Memorandum<br>Only) |
|---|--------------------|----------------------------------|--------------------------------------|---------------------------|----------------------|--------------------------------|
|   | General Fund       | Account Groups                   |                                      |                           | Fixed Assets         |                                |
|   |                    | Debt Service Fund<br>Series 2021 | Capital Projects<br>Fund Series 2021 | General Long<br>Term Debt |                      |                                |
| <b>Liabilities</b>                                      |                    |                                  |                                      |                           |                      |                                |
| <b>Accounts Payable &amp; Payroll Liabilities</b>       | \$ -               | \$ -                             | \$ -                                 | \$ -                      | \$ -                 | -                              |
| <b>Due to Other Funds</b>                               |                    |                                  |                                      |                           |                      | -                              |
| General Fund  | -                  |                                  |                                      |                           | -                    | -                              |
| Debt Service Fund(s)                                    | 19,972             | -                                | -                                    | -                         |                      | 19,972                         |
| <b>Loan - TB Master Turnover, Inc.</b>                  | -                  |                                  |                                      |                           |                      | -                              |
| <b>Due to Bondholders</b>                               |                    |                                  |                                      |                           |                      | -                              |
| <b>Bonds Payable</b>                                    |                    |                                  |                                      |                           |                      | -                              |
| Current Portion   | -                  | -                                | -                                    | 1,245,000                 |                      | 1,245,000                      |
| Long Term   | -                  | -                                | -                                    | 20,009,000                |                      | 20,009,000                     |
| Matured Bonds Payable                                   | -                  | -                                | -                                    | -                         |                      | -                              |
| Matured Interest Payable                                | -                  | -                                | -                                    | -                         |                      | -                              |
| <b>Total Liabilities</b>                                | <b>\$ 19,972</b>   | <b>\$ -</b>                      | <b>\$ -</b>                          | <b>\$ 21,254,000</b>      | <b>\$ -</b>          | <b>\$ 21,273,972</b>           |
| <b>Fund Equity and Other Credits</b>                    |                    |                                  |                                      |                           |                      |                                |
| <b>Investment in General Fixed Assets</b>               | -                  | -                                | -                                    | -                         | 45,257,809           | 45,257,809.00                  |
| <b>Fund Balance</b>                                     |                    |                                  |                                      |                           |                      |                                |
| <b>Restricted</b>                                       |                    |                                  |                                      |                           |                      |                                |
| Beginning: October 1, 2022 (Unaudited)                  | -                  | 292,016                          | 10,165                               | -                         |                      | 1,734,612.78                   |
| Results from Current Operations                         | -                  | 5,516                            | (10,165)                             | -                         |                      | (1,437,080.83)                 |
| <b>Unassigned</b>                                       |                    |                                  |                                      |                           |                      |                                |
| Beginning: October 1, 2022 (Unaudited)                  | 527,715            | -                                | -                                    | -                         |                      | 527,715.07                     |
| Results from Current Operations                         | 422,795            | -                                | -                                    | -                         |                      | 422,795.09                     |
| <b>Total Fund Equity and Other Credits</b>              | <b>\$ 950,510</b>  | <b>\$ 297,532</b>                | <b>\$ 0</b>                          | <b>\$ -</b>               | <b>\$ 45,257,809</b> | <b>\$ 46,505,851</b>           |
| <b>Total Liabilities, Fund Equity and Other Credits</b> | <b>\$ 970,482</b>  | <b>\$ 297,532</b>                | <b>\$ 0</b>                          | <b>\$ 21,254,000</b>      | <b>\$ 45,257,809</b> | <b>\$ 67,779,823</b>           |

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

| Description                                  | October       | November       | December         | January         | February        | March           | April           | May            | June           | 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                | 10,405        | 299,345        | 672,636          | 43,429          | 45,255          | 17,401          | 36,537          | 5,510          | 8,044          | 1,138,563        | 1,131,165           | 101%        |
| 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>10,405</b> | <b>299,345</b> | <b>\$672,636</b> | <b>\$43,429</b> | <b>\$45,255</b> | <b>\$17,401</b> | <b>\$36,537</b> | <b>\$5,510</b> | <b>\$8,044</b> | <b>1,138,563</b> | <b>\$ 1,131,165</b> | <b>101%</b> |
| <b>Expenditures and Other Uses</b>           |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
| <b>Legislative</b>                           |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
| Board of Supervisor's - Fees                 | -             | -              | 800              | -               | -               | 2,000           | -               | 1,000          | -              | 3,800            | 6,000               | 63%         |
| Board of Supervisor's - Taxes                | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | -                   | N/A         |
| <b>Executive</b>                             |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
| Professional Management                      | 4,167         | 4,167          | 4,167            | 4,167           | 4,167           | 4,167           | 4,167           | 4,167          | 4,167          | 37,500           | 50,000              | 75%         |
| <b>Financial and Administrative</b>          |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
| Audit Services                               | -             | -              | -                | 5,100           | -               | -               | -               | -              | -              | 5,100            | 5,100               | 100%        |
| Accounting Services                          | 1,333         | 1,333          | 1,333            | 1,333           | 1,333           | 1,333           | 1,333           | 1,333          | 1,333          | 12,000           | 16,000              | 75%         |
| Assessment Roll Services                     | 667           | 667            | 667              | 667             | 667             | 667             | 667             | 667            | 667            | 6,000            | 8,000               | 75%         |
| Assessment Methodology Services              | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | -                   | N/A         |
| Arbitrage Rebate Services                    | 500           | -              | -                | -               | -               | -               | -               | -              | -              | 500              | 500                 | 100%        |
| <b>Other Contractual Services</b>            |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
| Recording and Transcription                  | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | -                   | N/A         |
| Legal Advertising                            | -             | -              | -                | -               | -               | -               | -               | 1,512          | -              | 1,512            | 2,900               | 52%         |
| Trustee Services                             | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | 8,400               | 0%          |
| Dissemination                                | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | 5,000               | 0%          |
| Property Appraiser/Tax Collector Fees        | 2,787         | -              | -                | 223             | -               | -               | -               | 801            | -              | 3,811            | 2,500               | 152%        |
| Bank Service Charges                         | -             | -              | -                | -               | -               | -               | -               | 11             | 35             | 46               | 400                 | 11%         |
| <b>Travel and Per Diem</b>                   |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
|  | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | -                   | N/A         |
| <b>Communications &amp; Freight Services</b> |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
| Telephone                                    | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | -                   | N/A         |
| Postage, Freight & Messenger                 | 10            | 9              | -                | -               | 304             | -               | 1,274           | 140            | 10             | 1,747            | 500                 | 349%        |
| <b>Insurance</b>                             |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
|  | -             | 53,420         | -                | -               | -               | -               | -               | -              | -              | 53,420           | 53,760              | 99%         |
| <b>Printing &amp; Binding</b>                |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
|  | -             | -              | 182              | 274             | 165             | -               | 1,961           | -              | -              | 2,582            | 500                 | 516%        |
| <b>Website Development</b>                   |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
|  | -             | -              | -                | -               | -               | -               | -               | -              | -              | -                | 1,200               | 0%          |
| <b>Subscription &amp; Memberships</b>        |               |                |                  |                 |                 |                 |                 |                |                |                  |                     |             |
|  | -             | 175            | -                | -               | -               | -               | -               | -              | -              | 175              | 175                 | 100%        |

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

| Description                              | October      | November      | December     | January       | February     | March         | April        | May          | June          | Year to Date   | Total Annual Budget | % of Budget |
|--|--------------|---------------|--------------|---------------|--------------|---------------|--------------|--------------|---------------|----------------|---------------------|-------------|
| <b>Legal Services</b>                    |              |               |              |               |              |               |              |              |               |                |                     |             |
| Legal - General Counsel                  | -            | -             | -            | 193           | -            | 595           | -            | -            | 4,738         | 5,525          | 20,000              | 28%         |
| 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           | -            | -             | -            | 1,988         | -            | 2,028         | -            | -            | 488           | 4,503          | 10,000              | 45%         |
| Engineering Services - Assets            | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Reserve Study Report                     | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Stormwater Needs Analysis                | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Contingencies                            | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| <b>Sub-Total:</b>                        | <b>9,463</b> | <b>59,771</b> | <b>7,149</b> | <b>13,944</b> | <b>6,635</b> | <b>10,789</b> | <b>9,402</b> | <b>9,630</b> | <b>11,437</b> | <b>138,220</b> | <b>190,935</b>      | <b>72%</b>  |
| <b>Stormwater Management Services</b>    |              |               |              |               |              |               |              |              |               |                |                     |             |
| Professional Services                    |              |               |              |               |              |               |              |              |               |                |                     |             |
| Asset Management                         | -            | 4,808         | 3,658        | 3,658         | -            | 7,317         | -            | 7,954        | 3,658         | 31,054         | 43,900              | 71%         |
| Mitigation Monitoring                    | -            | -             | -            | -             | -            | -             | -            | 3,900        | -             | 3,900          | 4,800               | 81%         |
| NPDES Reporting                          | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | 2,000               | 0%          |
| Utility Services                         |              |               |              |               |              |               |              |              |               |                |                     |             |
| Electric - Aeration System               | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Repairs & Maintenance                    |              |               |              |               |              |               |              |              |               |                |                     |             |
| Lake & Wetland System                    |              |               |              |               |              |               |              |              |               |                |                     |             |
| Aquatic Weed Control                     | -            | 5,500         | 5,500        | -             | -            | 16,798        | -            | 2,500        | 2,030         | 32,328         | 76,000              | 43%         |
| Lake Bank Maintenance                    | -            | -             | -            | -             | -            | 3,300         | -            | -            | -             | 3,300          | 2,000               | 165%        |
| Water Quality Testing                    | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | 14,200              | 0%          |
| Water Control Structures                 | -            | -             | -            | -             | -            | 6,000         | -            | -            | 5,400         | 11,400         | 26,000              | 44%         |
| Grass Carp Installation                  | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Aeration System                          | -            | 185           | -            | -             | -            | -             | -            | -            | -             | 185            | -                   | N/A         |
| Littoral Shelf Barrier/Replant           | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Cane Toad Removal                        | -            | 2,050         | 1,025        | -             | -            | -             | -            | -            | -             | 3,075          | -                   | N/A         |
| Preserves/Wetland System                 |              |               |              |               |              |               |              |              |               |                |                     |             |
| Routine Maintenance                      | -            | 14,899        | 8,599        | -             | -            | 2,850         | 8,399        | 8,399        | -             | 43,146         | 39,500              | 109%        |
| Water Quality Testing                    | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Preserve Trail, Boardwalk, Lookout       | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Pressure Clean Boardwalk & Lookout       | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Preserve Trail Material                  | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Contingencies                            | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Capital Outlay                           |              |               |              |               |              |               |              |              |               |                |                     |             |
| Aeration System                          | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | -                   | N/A         |
| Littoral Shelf Planting                  | -            | -             | -            | -             | -            | -             | -            | -            | -             | -              | 8,000               | 0%          |
| Lake Bank Restoration                    | -            | -             | 600          | -             | -            | 55,656        | -            | 79,337       | 24,418        | 160,010        | 164,200             | 97%         |

Prepared by:  
**JPWARD and Associates, LLC**

Unaudited

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

| Description                               | October      | November      | December      | January       | February   | March         | April         | May            | June          | Year to Date   | Total Annual Budget | % of Budget |
|---|--------------|---------------|---------------|---------------|------------|---------------|---------------|----------------|---------------|----------------|---------------------|-------------|
| Stormwater Drainage Pipes                 | -            | -             | -             | 650           | -          | -             | -             | -              | -             | 650            | -                   | N/A         |
| Erosion Restoration                       | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | -                   | N/A         |
| Fountain Replacement (in Lakes)           | -            | -             | -             | -             | 175        | 750           | -             | 3,535          | 3,510         | 7,970          | 6,000               | 133%        |
| Contingencies/Inspection Services         | -            | -             | 300           | 400           | -          | -             | -             | -              | -             | 700            | -                   | N/A         |
| <b>Road and Street Services</b>           |              |               |               |               |            |               |               |                |               |                |                     |             |
| Professional Management                   |              |               |               |               |            |               |               |                |               |                |                     |             |
| Asset Management                          | -            | 333           | 333           | 333           | -          | 667           | -             | 667            | 333           | 2,667          | 4,000               | 67%         |
| Bridge Inspections                        | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | -                   | N/A         |
| Utility Services                          |              |               |               |               |            |               |               |                |               |                |                     |             |
| Electric                                  |              |               |               |               |            |               |               |                |               |                |                     |             |
| Southwest Blvd Street Lights              | 34           | -             | 70            | 43            | -          | 72            | -             | 98             | 56            | 374            | 9,800               | 4%          |
| Entrance/Fountain Landscape/Street Lights | -            | 446           | 490           | 1,270         | -          | 460           | -             | 1,195          | 802           | 4,662          | -                   | N/A         |
| Entrance Bridge - Lights                  | -            | 62            | 70            | 209           | -          | 130           | -             | 148            | 505           | 1,124          | 1,200               | 94%         |
| Repairs and Maintenance                   |              |               |               |               |            |               |               |                |               |                |                     |             |
| Sidewalk Repairs                          | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | -                   | N/A         |
| Curb & Gutter                             | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | -                   | N/A         |
| Bridge Repairs                            | -            | 4,400         | 2,000         | 3,064         | -          | -             | -             | -              | -             | 9,464          | 4,000               | N/A         |
| Entry Monument (Trevisio Bay Blvd)        | -            | -             | -             | -             | -          | -             | -             | 2,781          | -             | 2,781          | 3,000               | 93%         |
| Entry Wall (Trevisio Bay Blvd)            | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | 3,400               | 0%          |
| Street Lights (Trevisio Bay Blvd)         | -            | -             | -             | -             | -          | -             | -             | 310            | 1,430         | 1,740          | 5,000               | N/A         |
| Brick Paver Repairs                       | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | 8,000               | 0%          |
| Annual Holiday Decorations                | 7,500        | 7,500         | -             | -             | -          | -             | -             | -              | -             | 15,000         | 20,000              | N/A         |
| Miscellaneous Repairs                     | -            | 613           | -             | 1,712         | -          | 1,731         | 1,650         | -              | -             | 5,706          | 9,000               | 63%         |
| Contingencies                             | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | 3,930               | 0%          |
| Capital Outlay                            |              |               |               |               |            |               |               |                |               |                |                     |             |
| Entrance Lights (Treviso Bay Boulevard)   | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | 88,500              | 0%          |
| <b>Sub-Total:</b>                         | <b>7,534</b> | <b>40,796</b> | <b>22,645</b> | <b>11,340</b> | <b>175</b> | <b>95,731</b> | <b>10,049</b> | <b>110,823</b> | <b>42,141</b> | <b>341,235</b> | <b>546,430</b>      | <b>62%</b>  |
| <b>Landscaping Services</b>               |              |               |               |               |            |               |               |                |               |                |                     |             |
| Professional Management                   |              |               |               |               |            |               |               |                |               |                |                     |             |
| Asset Management                          | -            | 542           | 542           | 542           | -          | 1,083         | -             | 1,083          | 542           | 4,333          | 6,500               | 67%         |
| Water Quality Monitoring                  | -            | -             | -             | -             | -          | -             | -             | 4,450          | -             | 4,450          | 10,000              | 45%         |
| Utility Services                          |              |               |               |               |            |               |               |                |               |                |                     |             |
| Electric - Landscape Lighting             | -            | -             | -             | -             | -          | 448           | -             | -              | -             | 448            | 4,500               | 10%         |
| Irrigation Water - Landscaping            | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | -                   | N/A         |
| Potable Water - Meter (Entry Fountain)    | -            | -             | -             | -             | -          | -             | -             | -              | -             | -              | -                   | N/A         |
| Potable Water - Fountain                  | -            | 142           | 226           | 477           | 209        | 26            | 44            | 298            | -             | 1,423          | 1,500               | 95%         |
| Repairs & Maintenance                     |              |               |               |               |            |               |               |                |               |                |                     |             |
| Public Area Landscaping                   |              |               |               |               |            |               |               |                |               |                |                     |             |
| Treviso Bay Blvd - Entrance               | -            | 9,093         | -             | -             | 16,355     | 5,452         | 5,452         | 16,355         | -             | 52,705         | 83,000              | 64%         |
| Southwest Boulevard                       | -            | 1,918         | 1,918         | 1,918         | -          | 3,836         | 1,918         | 3,836          | -             | 15,344         | 24,500              | 63%         |

Prepared by:

**JPWARD and Associates, LLC**

Unaudited

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

| Description                                    | October           | November          | December            | January             | February            | March               | April               | May                 | June              | Year to Date      | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|-------------|
| Irrigation System                              | -                 | 747               | 296                 | 701                 | -                   | 5,468               | -                   | -                   | -                 | 7,212             | 3,800               | 190%        |
| Well System                                    | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                 | -                   | N/A         |
| Plant Replacement and Annuals                  | -                 | -                 | 4,733               | 324                 | 12,400              | 2,255               | 8,393               | 36,608              | 24,421            | 89,133            | 40,000              | 223%        |
| Tree Trimming                                  | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                 | 7,800               | 0%          |
| Fountains                                      | -                 | 805               | 1,075               | -                   | -                   | 3,276               | 1,000               | -                   | 500               | 6,656             | 16,500              | 40%         |
| Other Current Charges                          | -                 | -                 | -                   | -                   | -                   | 400                 | -                   | -                   | -                 | 400               | -                   | N/A         |
| Operating Supplies                             |                   |                   |                     |                     |                     |                     |                     |                     |                   |                   |                     |             |
| Mulch  | -                 | -                 | 8,320               | -                   | -                   | -                   | -                   | -                   | -                 | 8,320             | 8,400               | 99%         |
| Contingencies                                  | -                 | -                 | -                   | -                   | 885                 | -                   | -                   | -                   | -                 | 885               | 13,800              | 6%          |
| Capital Outlay                                 |                   |                   |                     |                     |                     |                     |                     |                     |                   |                   |                     |             |
| Fountain Pump House Construction & Landscaping | 4,028             | 6,500             | -                   | -                   | -                   | 8,778               | -                   | -                   | -                 | 19,305            | 88,500              | 22%         |
| Landscape Renewal & Replacement                |                   |                   |                     |                     |                     |                     |                     |                     |                   |                   |                     |             |
| Engineering - Fountain Mechanical              | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                 | -                   | N/A         |
| Lighting - Fixtures/Installation               | 22,158            | -                 | -                   | 950                 | -                   | -                   | -                   | 2,590               | -                 | 25,698            | -                   | N/A         |
| <b>Sub-Total:</b>                              | <b>26,186</b>     | <b>19,747</b>     | <b>17,109</b>       | <b>4,912</b>        | <b>29,849</b>       | <b>31,022</b>       | <b>16,807</b>       | <b>65,219</b>       | <b>25,463</b>     | <b>236,313</b>    | <b>308,800</b>      | <b>77%</b>  |
| <b>Reserves</b>                                |                   |                   |                     |                     |                     |                     |                     |                     |                   |                   |                     |             |
| Operations                                     | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                 | -                   | N/A         |
| Storm Events/Unforeseen Capital/Reserves       | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                 | 85,000              | 0%          |
| <b>Sub-Total:</b>                              | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>85,000</b>       | <b>0%</b>   |
| <b>Total Expenditures and Other Uses:</b>      | <b>\$ 43,183</b>  | <b>\$ 120,314</b> | <b>\$ 46,904</b>    | <b>\$ 30,196</b>    | <b>\$ 36,659</b>    | <b>\$ 137,542</b>   | <b>\$ 36,258</b>    | <b>\$ 185,672</b>   | <b>\$ 79,041</b>  | <b>\$ 715,768</b> | <b>\$ 1,131,165</b> | <b>63%</b>  |
| Net Increase/ (Decrease) in Fund Balance       | (32,778)          | 179,031           | 625,733             | 13,234              | 8,596               | (120,141)           | 279                 | (180,162)           | (70,997)          | 422,795           | -                   |             |
| Fund Balance - Beginning                       | 527,715           | 494,937           | 673,968             | 1,299,701           | 1,312,935           | 1,321,531           | 1,201,390           | 1,201,669           | 1,021,507         | 527,715           | 27,882              |             |
| <b>Fund Balance - Ending</b>                   | <b>\$ 494,937</b> | <b>\$ 673,968</b> | <b>\$ 1,299,701</b> | <b>\$ 1,312,935</b> | <b>\$ 1,321,531</b> | <b>\$ 1,201,390</b> | <b>\$ 1,201,669</b> | <b>\$ 1,021,507</b> | <b>\$ 950,510</b> | <b>950,510</b>    | <b>\$ 27,882</b>    |             |



**Wentworth Estates Community Development District**  
**Debt Service Fund - Series 2021 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through June 30, 2023**

| Description                                      | October           | November          | December            | January             | February            | March               | April               | May                 | June              | Year to Date        | Total Annual Budget | % of Budget |
|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------|
| <b>Revenue and Other Sources</b>                 |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Carryforward                                     |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     | -           |
| <b>Interest Income</b>                           |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Revenue Account                                  | 2                 | 2                 | 1                   | 1                   | 26                  | 358                 | 503                 | 4,203               | 820               | 5,915               | -                   | N/A         |
| 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                    | 15,330            | 441,058           | 991,070             | 63,989              | 66,679              | 25,639              | 53,834              | 8,119               | 11,853            | 1,677,571           | 1,666,901           | 101%        |
| Special Assessments - Off-Roll                   | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                   | -                   | N/A         |
| Special Assessments - Prepayments                | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                   | -                   | N/A         |
| <b>Discounts on Bonds</b>                        |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| <b>Proceeds from Refunding Bonds</b>             |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| 2018 Refinance (2006 Bonds)                      | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                   | -                   | N/A         |
| <b>Operating Transfers In (From Other Funds)</b> |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| <b>Total Revenue and Other Sources:</b>          | <b>\$ 15,332</b>  | <b>\$ 441,060</b> | <b>\$ 991,071</b>   | <b>\$ 63,990</b>    | <b>\$ 66,705</b>    | <b>\$ 25,997</b>    | <b>\$ 54,337</b>    | <b>\$ 12,322</b>    | <b>\$ 12,673</b>  | <b>\$ 1,683,486</b> | <b>\$ 1,666,901</b> | N/A         |
| <b>Expenditures and Other Uses</b>               |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Property Appraiser/Tax Collector Fees            |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     | \$ -                | N/A         |
| <b>Debt Service</b>                              |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| <b>Principal Debt Service - Mandatory</b>        |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Series 2021 Bonds                                | -                 | -                 | -                   | -                   | -                   | -                   | -                   | 1,245,000           | -                 | 1,245,000           | 1,245,000           | 100%        |
| <b>Principal Debt Service - Prepayments</b>      |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Series 2021 Bonds                                | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                   | -                   | N/A         |
| <b>Interest Expense</b>                          |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Series 2021 Bonds                                | -                 | 214,433           | -                   | -                   | -                   | -                   | -                   | 214,433             | -                 | 428,865             | 428,865             | 100%        |
| <b>Foreclosure Counsel</b>                       |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| Property Appraiser & Tax Collector               | 4,106             | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | 4,106               | -                   | N/A         |
| <b>Pymt to Refunded Bonds Escrow Agent</b>       |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| 2021 Refinance (2018 Bonds)                      | -                 | -                 | -                   | -                   | -                   | -                   | -                   | -                   | -                 | -                   | -                   | N/A         |
| <b>Intragovernmental Transfers Out</b>           |                   |                   |                     |                     |                     |                     |                     |                     |                   |                     |                     |             |
| <b>Total Expenditures and Other Uses:</b>        | <b>\$ 4,106</b>   | <b>\$ 214,433</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,459,433</b> | <b>\$ -</b>       | <b>\$ 1,677,971</b> | <b>\$ 1,673,865</b> | N/A         |
| Net Increase/ (Decrease) in Fund Balance         | 11,226            | 226,628           | 991,071             | 63,990              | 66,705              | 25,997              | 54,337              | (1,447,111)         | 12,673            | 5,516               | (6,964)             |             |
| Fund Balance - Beginning                         | 292,016           | 303,243           | 529,870             | 1,520,941           | 1,584,931           | 1,651,636           | 1,677,633           | 1,731,970           | 284,859           | 292,016             | -                   |             |
| <b>Fund Balance - Ending</b>                     | <b>\$ 303,243</b> | <b>\$ 529,870</b> | <b>\$ 1,520,941</b> | <b>\$ 1,584,931</b> | <b>\$ 1,651,636</b> | <b>\$ 1,677,633</b> | <b>\$ 1,731,970</b> | <b>\$ 284,859</b>   | <b>\$ 297,532</b> | <b>\$ 297,532</b>   | <b>\$ (6,964)</b>   |             |

Prepared by:  
**JPWARD and Associates, LLC**