

# WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

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## FINANCIAL STATEMENTS - JULY 2025

FISCAL YEAR 2025

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PREPARED BY:

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

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

***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 July 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 - Hancock Bank	\$ 753,398	\$ -	\$ -	\$ -	\$ 753,398	
FMIT - Investment Account	513,858	-	-	-	513,858	
Construction Account	-	-	-	-	-	
Costs of Issuance Account	-	-	-	-	-	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	-	-	-	-	
Revenue	-	382,757	-	-	382,757	
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	-	-	382,757	-	382,757	
Amount to be Provided by Debt Service Funds	-	-	17,078,243	-	17,078,243	
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196	
Total Assets	\$ 1,267,256	\$ 382,757	\$ 17,461,000	\$ 31,238,196	\$ 50,349,209	

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending July 31, 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)	-	-	1,298,000	-	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	-	33,717	-	-	(1,398,715)
Unassigned					-
Beginning: October 1, 2024 (Unaudited)	815,006	-	-	-	815,006
Results from Current Operations	452,251	-	-	-	452,251
Total Fund Equity and Other Credits	\$ 1,267,256	\$ 382,757	\$ -	\$ 31,238,196	\$ 32,888,209
Total Liabilities, Fund Equity and Other Credits	\$ 1,267,256	\$ 382,757	\$ 17,461,000	\$ 31,238,196	\$ 50,349,209

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
<b>Interest</b>													
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest - FMIT	-	-	-	-	-	-	-	-	-	-	-	-	100%
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	49,832	10,204	12,990	77	1,627,566	1,680,164	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>													
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	(67,206)	0%
<b>Intergovernmental Transfers In</b>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 21,171</b>	<b>\$ 360,721</b>	<b>\$ 1,028,031</b>	<b>\$ 63,889</b>	<b>\$ 57,433</b>	<b>\$ 23,219</b>	<b>\$ 49,832</b>	<b>\$ 10,204</b>	<b>\$ 12,990</b>	<b>\$ 77</b>	<b>1,627,566</b>	<b>\$ 1,680,164</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>													
<b>Legislative</b>													
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	-	1,000	-	3,000	6,000	50%
<b>Executive</b>													
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	47,500	57,000	83%
<b>Financial and Administrative</b>													
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	1,667	1,667	16,667	20,000	83%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,043	10,418	12,500	83%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>													
Legal Advertising	-	-	-	-	-	-	-	-	2,613	-	2,613	2,900	90%
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 July 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Travel and Per Diem</b>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Communications &amp; Freight Services</b>													
Postage, Freight & Messenger	-	9	-	-	-	109	1,086	-	8	111	1,323	300	441%
<b>Insurance</b>	73,266	-	-	-	-	-	-	-	-	-	73,266	72,000	102%
<b>Printing &amp; Binding</b>	-	-	-	-	388	-	1,388	-	1,193	-	2,969	250	1187%
<b>Website Development</b>	-	-	-	300	-	-	-	-	-	-	300	1,750	17%
<b>Subscription &amp; Memberships</b>	-	175	-	-	-	-	-	-	-	-	175	175	100%
<b>Emergency &amp; Disaster Relief Services</b>													
Hurricane Milton	-	1,723	22,740	7,047	-	-	-	-	-	-	31,509	-	0%
<b>Legal Services</b>													
Legal - General Counsel	-	-	677	722	-	4,396	237	-	790	-	6,822	10,000	68%
<b>Other General Government Services</b>													
Engineering Services - General	-	-	6,110	-	1,375	505	-	-	1,918	300	10,208	7,500	136%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Sub-Total:</b>	<b>80,730</b>	<b>15,797</b>	<b>37,259</b>	<b>21,027</b>	<b>10,222</b>	<b>12,468</b>	<b>11,191</b>	<b>7,458</b>	<b>14,980</b>	<b>7,870</b>	<b>219,001</b>	<b>216,825</b>	<b>101%</b>

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>													
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	4,450	-	-	-	3,900	17,950	38,000	47%
<b>Stormwater Management Services</b>													
Professional Services													
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	7,000	3,500	-	28,000	42,000	67%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services													
Electric - Aeration System	117	-	-	-	-	477	208	126	14	480	1,423	-	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	-	8,000	12,200	14,500	84%
Water Control Structures	-	-	-	-	-	6,000	-	-	16,100	-	22,100	27,000	82%
Aeration System	-	-	-	600	-	-	-	450	-	-	1,050	1,000	105%
Cane Toad Removal	-	-	-	-	-	-	4,100	5,900	5,900	3,500	19,400	3,100	626%
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	-	-	-	3,950	-	10,330	8,000	129%
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	-	-	15,810	-	60,715	35,000	173%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	0%

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>													
Professional Management													
Asset Management	-	958	958	958	958	958	-	1,917	958	-	7,667	11,500	67%
Utility Services													
Electric													
Southwest Blvd Street Lights	33	-	69	37	-	73	34	34	-	33	313	650	48%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	633	-	643	5,863	8,300	71%
Entrance Bridge - Lights	63	-	69	686	-	669	379	365	-	375	2,606	1,000	261%
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%
<b>Sub-Total:</b>	<b>3,234</b>	<b>23,082</b>	<b>41,535</b>	<b>48,224</b>	<b>49,823</b>	<b>17,823</b>	<b>5,412</b>	<b>54,383</b>	<b>46,232</b>	<b>16,930</b>	<b>306,677</b>	<b>585,293</b>	<b>52%</b>



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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping Services</b>													
Professional Management													
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	1,167	1,167	-	8,167	14,000	58%
Water Quality Monitoring	-	-	-	-	-	-	-	1,167	-	-	1,167	-	0%
Utility Services													
Electric - Landscape Lighting	-	-	28	28	28	55	28	28	-	28	222	-	0%
Electric - Irrigation System	-	-	82	180	-	155	91	88	-	74	671	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	266	-	153	3,328	4,500	74%
Repairs & Maintenance													
Public Area Landscaping													
Treviso Bay Blvd - Entrance	-	-	-	33,639	10,396	-	15,000	-	30,000	16,200	105,235	165,000	64%
Southwest Boulevard	-	-	-	10,134	3,500	-	1,642	-	3,283	1,642	20,201	26,000	78%
Irrigation System	-	3,159	-	-	-	890	3,421	-	293	-	7,762	5,200	149%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	4,005	-	-	518	19,560	41,479	30,000	138%
Tree Trimming	-	2,500	-	-	12,940	5,180	-	-	-	13,450	34,070	25,000	136%
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	1,438	2,644	1,100	17,219	18,000	96%
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	-	-	-	3,600	-	4,400	21,300	21%
<b>Sub-Total:</b>	<b>19,500</b>	<b>39,607</b>	<b>187,349</b>	<b>91,248</b>	<b>126,048</b>	<b>27,843</b>	<b>52,131</b>	<b>12,199</b>	<b>41,505</b>	<b>52,206</b>	<b>649,637</b>	<b>652,840</b>	<b>100%</b>

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Reserves</b>													
Operations	-	-	-	-	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
<b>Sub-Total:</b>	-	-	-	-	-	-	-	-	-	-	-	<b>158,000</b>	<b>0%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 103,464</b>	<b>\$ 78,486</b>	<b>\$ 266,143</b>	<b>\$ 160,499</b>	<b>\$ 186,093</b>	<b>\$ 58,134</b>	<b>\$ 68,734</b>	<b>\$ 74,040</b>	<b>\$ 102,717</b>	<b>\$ 77,006</b>	<b>1,175,315</b>	<b>\$ 1,612,958</b>	<b>73%</b>
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	(18,902)	(63,837)	(89,727)	(76,929)	452,251	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	1,433,913	1,344,185	815,006	815,006	
<b>Fund Balance - Ending</b>	<b>\$ 732,712</b>	<b>\$ 1,014,948</b>	<b>\$ 1,776,835</b>	<b>\$ 1,680,226</b>	<b>\$ 1,551,566</b>	<b>\$ 1,516,651</b>	<b>\$ 1,497,749</b>	<b>\$ 1,433,913</b>	<b>\$ 1,344,185</b>	<b>\$ 1,267,256</b>	<b>1,267,256</b>	<b>\$ 882,212</b>	

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

Description	October	November	December	January	February	March	April	May	June	July	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>													
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Interest Income</b>													
Revenue Account	1,443	1,409	760	3,657	5,738	5,594	6,324	6,320	1,304	1,297	33,845	35,000	97%
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>													
Special Assessments - On-Roll	21,877	372,750	1,062,313	66,020	59,348	23,993	51,494	10,544	13,423	79	1,681,840	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>													
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	(116,683)	0%
<b>Proceeds from Refunding Bonds</b>													
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 23,320</b>	<b>\$ 374,159</b>	<b>\$ 1,063,072</b>	<b>\$ 69,677</b>	<b>\$ 65,086</b>	<b>\$ 29,587</b>	<b>\$ 57,817</b>	<b>\$ 16,864</b>	<b>\$ 14,727</b>	<b>\$ 1,376</b>	<b>\$ 1,715,685</b>	<b>\$ 1,701,901</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>													
<b>Proprety Appraiser/Tax Collector Fees</b>	-	6,647	-	-	-	-	-	-	-	-	6,647	-	0%
<b>Debt Service</b>													
<b>Principal Debt Service - Mandatory</b>													
Series 2021 Bonds	-	-	-	-	-	-	-	1,278,000	-	-	1,278,000	1,278,000	100%
<b>Principal Debt Service - Prepayments</b>													
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Interest Expense</b>													
Series 2021 Bonds	-	198,661	-	-	-	-	-	198,661	-	-	397,321	397,534	100%
<b>Foreclosure Counsel</b>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Property Appraiser &amp; Tax Collector</b>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Pymt to Refunded Bonds Escrow Agent</b>													
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfers Out</b>	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 205,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,476,661</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,681,968</b>	<b>\$ 1,675,534</b>	<b>100%</b>
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	(1,459,797)	14,727	1,376	33,717	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	366,653	381,381	349,040	349,040	
<b>Fund Balance - Ending</b>	<b>\$ 372,360</b>	<b>\$ 541,211</b>	<b>\$ 1,604,283</b>	<b>\$ 1,673,960</b>	<b>\$ 1,739,046</b>	<b>\$ 1,768,633</b>	<b>\$ 1,826,450</b>	<b>\$ 366,653</b>	<b>\$ 381,381</b>	<b>\$ 382,757</b>	<b>\$ 382,757</b>	<b>\$ 375,407</b>	