

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2023

FISCAL YEAR 2023

PREPARED BY:

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

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JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 733,050	\$ -	\$ -	\$ -	\$ 733,050
General Fund - Hancock Bank					\$ -
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	302,943	-	-	302,943
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018					
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	-
Amount to be Provided by Debt Service Funds	-	-	-	21,254,000	21,254,000
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	45,257,809
Total Assets	\$ 733,050	\$ 302,943	\$ -	\$ 21,254,000	\$ 45,257,809
	\$ 733,050	\$ 302,943	\$ -	\$ 21,254,000	\$ 45,257,809
					\$ 67,547,802

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

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Capital Projects 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	-	-	-	1,245,000		1,245,000
Long Term	-	-	-	20,009,000		20,009,000
Matured Bonds Payable	-	-	-	-		-
Matured Interest Payable	-	-	-	-		-
Total Liabilities	\$ -	\$ -	\$ -	\$ 21,254,000	\$ -	\$ 21,254,000
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	45,257,809	45,257,809.00
Fund Balance						
Restricted						
Beginning: October 1, 2022 (Unaudited)	-	292,016	10,165	-		1,734,612.78
Results from Current Operations	-	10,926	(10,165)	-		(1,431,669.94)
Unassigned						
Beginning: October 1, 2022 (Unaudited)	527,715	-	-	-		527,715.07
Results from Current Operations	205,335	-	-	-		205,335.19
Total Fund Equity and Other Credits	\$ 733,050	\$ 302,943	\$ 0	\$ -	\$ 45,257,809	\$ 46,293,802
Total Liabilities, Fund Equity and Other Credits	\$ 733,050	\$ 302,943	\$ 0	\$ 21,254,000	\$ 45,257,809	\$ 67,547,802

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	10,405	299,345	672,636	43,429	45,255	17,401	36,537	5,510	8,044	68	1,502	-	1,140,133	1,131,165	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue															
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intergovernmental Transfers In															
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	10,405	299,345	\$672,636	\$43,429	\$45,255	\$17,401	\$36,537	\$5,510	\$8,044	\$68	\$1,502	\$0	1,140,133	\$ 1,131,165	101%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's - Fees	-	-	800	-	-	2,000	-	1,000	-	-	-	-	3,800	6,000	63%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive															
Professional Management	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000	50,000	100%
Financial and Administrative															
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	1,333	1,333	1,333	16,000	16,000	100%
Assessment Roll Services	667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,000	100%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	500	-	-	-	-	-	-	-	-	-	-	500	1,000	500	200%
Other Contractual Services															
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	1,512	-	-	-	-	1,512	2,900	52%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	4,041	4,041	8,400	48%
Dissemination	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Property Appraiser/Tax Collector Fees	2,787	-	-	223	-	-	-	801	-	-	-	-	3,811	2,500	152%
Bank Service Charges	-	-	-	-	-	-	-	11	35	52	64	70	232	400	58%
Travel and Per Diem															
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services															
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	10	9	-	-	304	-	1,274	140	10	-	-	-	1,747	500	349%
Insurance															
Insurance	-	53,420	-	-	-	-	-	-	-	-	-	-	53,420	53,760	99%
Printing & Binding															
Printing & Binding	-	-	182	274	165	-	1,961	-	-	-	-	-	2,582	500	516%
Website Development															
Website Development	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	0%
Subscription & Memberships															
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	-	-	193	-	595	-	-	4,738	-	1,724	35	7,284	20,000	36%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services - General	-	-	-	1,988	-	2,028	-	-	488	443	-	188	5,133	10,000	51%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Reserve Study Report	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	9,463	59,771	7,149	13,944	6,635	10,789	9,402	9,630	11,437	6,661	7,955	10,999	163,836	190,935	86%
Stormwater Management Services															
Professional Services															
Asset Management	-	4,808	3,658	3,658	-	7,317	-	7,954	3,658	3,658	3,658	3,658	42,029	43,900	96%
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	-	8,300	-	40,628	76,000	53%
Lake Bank Maintenance	-	-	-	-	-	3,300	-	-	-	-	2,945	-	6,245	2,000	312%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	14,200	0%
Water Control Structures	-	-	-	-	-	6,000	-	-	5,400	-	9,130	2,800	23,330	26,000	90%
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	-	-	8,399	-	51,546	39,500	130%
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	-	-	-	-	-	-	-	-	-	-	4,400	400	4,800	8,000	60%
Lake Bank Restoration	-	-	600	-	-	55,656	-	79,337	24,418	18,652	-	1,950	180,612	164,200	110%
Stormwater Drainage Pipes	-	-	-	650	-	-	-	-	-	-	-	-	650	-	N/A
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	-	-	-	175	750	-	3,535	3,510	1,750	17,500	600	27,820	6,000	464%
Contingencies/Inspection Services	-	-	300	400	-	-	-	-	-	-	-	-	700	-	N/A
Road and Street Services															
Professional Management															
Asset Management	-	333	333	333	-	667	-	667	333	333	333	333	3,667	4,000	92%
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services															
Electric															
Southwest Blvd Street Lights	34	-	70	43	-	72	-	98	56	-	109	54	536	9,800	5%
Entrance/Fountain Landscape/Street Lights	-	446	490	1,270	-	460	-	1,195	802	-	1,286	506	6,454	-	N/A
Entrance Bridge - Lights	-	62	70	209	-	130	-	148	505	-	136	56	1,316	1,200	110%
Repairs and Maintenance															
Sidewalk Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	-	-	3,266	-	3,266	-	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	-	-	2,800	4,540	5,000	N/A
Brick Paver Repairs	-	-	-	-	-	-	-	-	-	-	-	4,600	4,600	8,000	58%
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 (Trevisio Bay Boulevard)	-	-	-	-	-	-	-	-	-	-	-	-	-	88,500	0%
Sub-Total:	7,534	40,796	22,645	11,340	175	95,731	10,049	110,823	42,141	24,394	59,463	17,757	442,849	546,430	81%
Landscaping Services															
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asset Management	-	542	542	542	-	1,083	-	1,083	542	542	542	548	5,964	6,500	92%
Water Quality Monitoring	-	-	-	-	-	-	-	4,450	-	4,450	-	4,450	13,350	10,000	134%
Utility Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric - Landscape Lighting	-	-	-	-	-	448	-	-	-	-	-	-	448	4,500	10%
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	1,097	98	-	1,195	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	-	142	226	477	209	26	44	298	-	200	200	55	1,878	1,500	125%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Area Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trevisio Bay Blvd - Entrance	-	9,093	-	-	16,355	5,452	5,452	16,355	-	5,960	5,728	6,469	70,862	83,000	85%
Southwest Boulevard	-	1,918	1,918	1,918	-	3,836	1,918	3,836	-	1,918	1,918	7,370	26,550	24,500	108%
Irrigation System	-	747	296	701	-	5,468	-	-	-	2,187	-	200	9,600	3,800	253%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	4,733	324	12,400	2,255	8,393	36,608	24,421	-	3,108	-	92,241	40,000	231%
Tree Trimming	-	-	-	-	-	-	-	-	-	-	-	4,350	4,350	7,800	56%
Fountains	-	805	1,075	-	-	3,276	1,000	-	500	500	2,566	635	10,357	16,500	63%
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	-	-	-	9,700	14,835	11,550	55,390	88,500	63%
Landscape Renewal & Replacement	-	-	-	-	-	-	-	-	-	625	-	-	625	-	N/A
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	22,158	-	-	950	-	-	-	2,590	-	-	-	-	25,698	-	N/A
Sub-Total:	26,186	19,747	17,109	4,912	29,849	31,022	16,807	65,219	25,463	27,179	28,995	35,626	328,113	308,800	106%
Reserves															
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	0%
Total Expenditures and Other Uses:	\$ 43,183	\$ 120,314	\$ 46,904	\$ 30,196	\$ 36,659	\$ 137,542	\$ 36,258	\$ 185,672	\$ 79,041	\$ 58,235	\$ 96,412	\$ 64,383	\$ 934,798	\$ 1,131,165	83%

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Net Increase/ (Decrease) in Fund Balance	(32,778)	179,031	625,733	13,234	8,596	(120,141)	279	(180,162)	(70,997)	(58,167)	(94,910)	(64,383)	205,335	-	
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	950,510	892,343	797,433	527,715	27,882	
Fund Balance - Ending	\$ 494,937	\$ 673,968	\$ 1,299,701	\$ 1,312,935	\$ 1,321,531	\$ 1,201,390	\$ 1,201,669	\$ 1,021,507	\$ 950,510	\$ 892,343	\$ 797,433	\$ 733,050	733,050	\$ 27,882	

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward															-
Interest Income															
Revenue Account	2	2	1	1	26	358	503	4,203	820	867	962	1,269	9,013	-	N/A
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	15,330	441,058	991,070	63,989	66,679	25,639	53,834	8,119	11,853	100	2,213	-	1,679,884	1,666,901	101%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Discounts on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Proceeds from Refunding Bonds															
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 15,332	\$ 441,060	\$ 991,071	\$ 63,990	\$ 66,705	\$ 25,997	\$ 54,337	\$ 12,322	\$ 12,673	\$ 967	\$ 3,175	\$ 1,269	\$ 1,688,897	\$ 1,666,901	N/A
Expenditures and Other Uses															
Property Appraiser/Tax Collector Fees															
Debt Service															
Principal Debt Service - Mandatory															
Series 2021 Bonds	-	-	-	-	-	-	-	1,245,000	-	-	-	-	1,245,000	1,245,000	100%
Principal Debt Service - Prepayments															
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2021 Bonds	-	214,433	-	-	-	-	-	214,433	-	-	-	-	428,865	428,865	100%
Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Property Appraiser & Tax Collector	4,106	-	-	-	-	-	-	-	-	-	-	-	4,106	-	N/A
Pymt to Refunded Bonds Escrow Agent															
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 4,106	\$ 214,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,459,433	\$ -	\$ -	\$ -	\$ -	\$ 1,677,971	\$ 1,673,865	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	967	3,175	1,269	10,926	(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	297,532	298,499	301,673	292,016	-	
Fund Balance - Ending	\$ 303,243	\$ 529,870	\$ 1,520,941	\$ 1,584,931	\$ 1,651,636	\$ 1,677,633	\$ 1,731,970	\$ 284,859	\$ 297,532	\$ 298,499	\$ 301,673	\$ 302,943	\$ 302,943	\$ (6,964)	