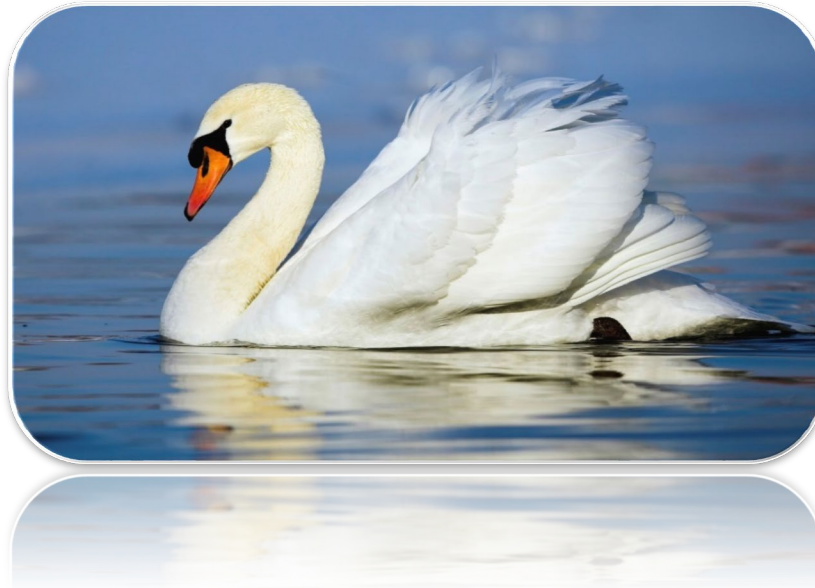


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2024

FISCAL YEAR 2024

PREPARED BY:

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

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Wentworth Estates Community Development District

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***The September 30, 2024 Financial Statements
are Subject to Audit .***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Invested Cash	\$ 862,536	\$ -	\$ -	\$ -	\$ 862,536
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	349,040	-	-	349,040
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	-	-	349,040	-	349,040
Amount to be Provided by Debt Service Funds	-	-	18,399,960	-	18,399,960
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 862,536	\$ 349,040	\$ 18,749,000	\$ 32,980,946	\$ 52,941,522

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	Account Groups		
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Loan - TB Master Turnover, Inc.	-	-	-	-	-
Due to Bondholders	-	-	-	-	-
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,278,000	-	1,278,000
Long Term	-	-	17,471,000	-	17,471,000
Total Liabilities	\$ -	\$ -	\$ 18,749,000	\$ -	\$ 18,749,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2023 (Unaudited)	-	302,943	-	-	1,735,375
Results from Current Operations	-	46,097	-	-	(1,386,335)
Unassigned					
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	679,463
Results from Current Operations	183,073	-	-	-	183,073
Total Fund Equity and Other Credits	\$ 862,536	\$ 349,040	\$ -	\$ 32,980,946	\$ 34,192,522
Total Liabilities, Fund Equity and Other Credits	\$ 862,536	\$ 349,040	\$ 18,749,000	\$ 32,980,946	\$ 52,941,522

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024**

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	17,083	438,680	711,783	45,513	61,242	26,759	32,448	11,322	13,703	72	-	-	1,358,604	1,400,266	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Miscellaneous Revenue															
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intergovernmental Transfers In															
Intergovernmental Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 17,083	\$ 438,680	\$ 711,783	\$ 45,513	\$ 61,242	\$ 26,759	\$ 32,448	\$ 11,322	\$ 13,703	\$ 72	\$ -	\$ -	\$ 1,358,604	\$ 1,400,266	97%
Expenditures and Other Uses															
Legislative															
Board of Supervisor's - Fees	-	-	-	-	600	-	800	-	1,000	-	-	1,000	3,400	6,000	57%
Board of Supervisor's - Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive															
Professional Management	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	4,375	52,500	52,500	100%
Financial and Administrative															
Audit Services	-	-	2,000	3,300	-	-	-	-	-	-	-	-	5,300	5,300	100%
Accounting Services	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000	100%
Assessment Roll Services	833	833	833	833	833	833	833	833	833	833	833	833	10,000	10,000	100%
Assessment Methodology Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	500	500	100%
Other Contractual Services															
Recording and Transcription	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Advertising	-	-	-	-	-	-	-	-	3,077	-	-	-	3,077	2,900	106%
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	4,041	4,041	8,400	48%
Dissemination	-	-	-	-	-	-	-	-	-	100	-	-	100	-	N/A
Property Appraiser/Tax Collector Fees	11,466	-	243	-	-	-	20	-	-	(6,348)	-	-	5,381	3,000	179%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	400	0%
Travel and Per Diem															
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services															
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Postage, Freight & Messenger	-	21	14	-	152	-	83	-	350	77	-	76	773	200	386%
Insurance															
Insurance	70,519	-	-	-	-	-	-	-	-	-	-	-	70,519	55,000	128%
Printing & Binding															
Printing & Binding	-	-	-	-	232	-	471	-	247	-	-	-	950	250	380%
Website Development															
Website Development	-	-	-	-	-	300	-	-	-	-	-	300	600	1,750	34%
Subscription & Memberships															
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	1,838	525	-	565	2,267	-	501	1,281	1,675	-	457	9,108	10,000	91%
Legal - Foreclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Tax Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services - General	-	-	375	-	-	4,595	1,383	-	-	3,118	-	-	9,470	7,500	126%
Engineering Services - Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Study Report	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Contingencies	-	-	-	-	-	-	-	-	300	-	-	-	300	-	N/A
Sub-Total:	88,693	8,742	9,865	10,008	8,258	13,870	9,464	7,209	12,964	5,331	6,708	13,082	194,194	181,875	107%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System															
Consumptive Use Permit Monitoring	-	-	-	-	-	-	3,200	-	-	-	-	3,200	6,400	-	N/A
Stormwater Management Services															
Professional Services															
Asset Management	-	4,650	3,175	3,535	4,240	3,175	3,175	3,690	4,723	3,175	3,175	3,175	39,888	38,100	105%
Mitigation Monitoring	-	-	200	-	-	-	3,900	-	-	-	-	-	4,100	4,800	85%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services															
Electric - Aeration System	-	-	-	-	-	-	-	-	-	-	14	-	14	-	N/A
Repairs & Maintenance															
Lake & Wetland System															
Aquatic Weed Control	6,932	14,465	6,932	7,620	6,932	5,000	5,688	5,000	-	5,000	10,688	5,000	79,258	71,000	112%
Lake Bank Maintenance	-	-	-	-	-	1,932	1,932	1,932	-	1,932	3,865	1,932	13,526	2,300	588%
Water Quality Testing	-	-	-	-	-	-	4,450	-	-	-	4,800	14,050	23,300	14,500	161%
Water Control Structures	-	-	-	6,180	-	15,450	-	-	-	-	-	-	21,630	27,000	80%
Grass Carp Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Aeration System	-	-	270	600	-	-	600	-	-	-	600	-	2,070	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cane Toad Removal	-	-	-	-	-	-	-	-	-	-	3,200	3,100	6,300	-	N/A
Lake & Wetland System - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Preserves/Wetland System															
Routine Maintenance	-	15,775	-	10,375	-	-	12,475	-	-	-	10,375	-	49,000	40,000	123%
Water Quality Testing	-	-	-	-	-	-	-	-	-	5,500	-	-	5,500	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	-	1,710	1,710	3,420	1,710	1,710	-	-	-	-	10,260	18,000	57%
Pressure Clean Boardwalk & Lookout	-	-	-	-	-	-	1,500	-	13,800	-	-	-	15,300	22,000	70%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	3,021	-	-	-	-	-	-	-	-	-	3,021	14,910	20%
Capital Outlay															
Aeration System	-	-	-	-	-	-	-	-	-	200	-	-	200	-	N/A
Littoral Shelf Planting	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Lake Bank Restoration	-	750	-	500	58,495	25,305	900	800	300	40,765	9,966	12,832	150,613	144,880	104%
Stormwater Drainage Pipes	-	-	-	200	-	475	-	-	-	-	-	-	15,750	16,425	55%
Erosion Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,500	1,500	-	-	200	9,716	1,200	9,780	800	36,547	62,843	40,000	157%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Road and Street Services															
Professional Management															
Asset Management	-	825	825	825	825	825	825	825	825	825	825	825	9,075	9,900	92%
Bridge Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Utility Services															
Electric															
Southwest Blvd Street Lights	51	50	43	42	39	38	34	-	89	514	32	34	966	12,000	8%
Entrance/Fountain Landscape/Street Lights	547	352	536	918	786	752	588	-	3,216	718	474	612	9,501	-	N/A
Entrance Bridge - Lights	56	83	107	85	69	75	73	-	136	68	61	61	873	1,800	49%
Repairs and Maintenance															
Sidewalk Repairs	-	-	-	-	950	-	-	-	-	-	-	-	950	-	N/A
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Striping & Pavement Marking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Bridge Repairs	-	-	-	-	-	-	-	-	-	2,795	-	-	2,795	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	1,888	-	-	-	-	-	-	-	-	-	4,067	5,955	5,000	119%
Street Lights (Trevisio Bay Blvd)	-	6,198	-	-	-	-	-	-	-	-	-	-	6,198	7,000	N/A
Brick Paver Repairs	-	-	3,400	-	-	-	-	-	-	-	4,200	-	7,600	8,000	95%
Annual Holiday Decorations	9,450	9,450	-	-	-	-	-	-	-	-	-	-	18,900	20,000	N/A
Miscellaneous Repairs	-	-	490	-	398	-	-	-	-	-	-	-	888	8,000	11%
Contingencies	-	-	-	-	-	2,616	2,616	-	-	-	-	-	5,233	4,650	113%
Capital Outlay															
Entrance Lights (Trevisio Bay Boulevard)	-	-	2,678	-	2,320	11,573	12,686	-	-	1,251	-	-	30,507	-	N/A
Sub-Total:	17,036	56,086	23,176	34,090	76,764	70,637	56,554	23,673	24,289	72,523	53,075	101,185	609,088	568,240	107%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Landscaping Services															
Professional Management															
Asset Management	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000	12,000	92%
Water Quality Monitoring	-	-	-	4,450	-	4,800	-	-	-	-	-	-	9,250	10,000	93%
Utility Services															
Electric - Landscape Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Potable Water - Fountain	4	276	422	444	947	947	2,117	-	1,679	46	57	57	6,995	6,000	117%
Repairs & Maintenance															
Public Area Landscaping															
Treviso Bay Blvd - Entrance	8,061	8,061	-	11,000	11,000	22,800	11,000	11,000	12,550	11,710	11,710	3,588	122,479	90,000	136%
Southwest Boulevard	2,333	2,333	-	2,000	4,263	4,000	2,000	2,000	3,000	3,000	3,000	5,382	33,312	26,000	128%
Irrigation System	-	679	-	-	176	296	304	264	1,851	282	1,069	551	5,472	5,200	105%
Well System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	-	-	7,132	-	6,357	-	-	-	-	4,873	18,362	55,000	33%
Tree Trimming	-	-	11,760	9,240	4,820	-	-	-	4,620	-	-	5,400	35,840	10,000	358%
Fountains	-	500	1,000	1,000	-	290	3,000	1,000	1,310	1,000	1,360	3,380	13,840	18,000	77%
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Supplies															
Mulch	-	8,922	-	-	-	-	-	-	8,922	-	-	-	17,845	27,000	66%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	17,340	0%
Capital Outlay															
Fountain Pump House Construction & Landscaping	-	39,626	2,466	34,806	-	-	-	-	10,870	-	-	-	87,768	77,600	113%
Landscape Renewal & Replacement	-	-	487	1,400	-	-	-	-	-	-	-	8,200	10,087	40,000	25%
Engineering - Fountain Mechanical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Sub-Total:	10,398	61,397	17,135	65,340	29,338	34,133	25,778	15,264	45,802	17,039	18,195	32,430	372,249	394,140	94%
Reserves															
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	0%
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	56,011	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	256,011	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 50,176	\$ 109,438	\$ 114,360	\$ 118,640	\$ 91,796	\$ 46,147	\$ 83,054	\$ 94,892	\$ 77,978	\$ 146,697	\$ 1,175,532	\$ 1,400,266	84%
Net Increase/ (Decrease) in Fund Balance	(99,045)	312,454	661,607	(63,926)	(53,118)	(91,880)	(59,348)	(34,825)	(69,352)	(94,821)	(77,978)	(146,697)	183,073	-	
Fund Balance - Beginning	679,463	580,418	892,873	1,554,480	1,490,554	1,437,436	1,345,556	1,286,208	1,251,383	1,182,032	1,087,211	1,009,233	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	\$ 1,554,480	\$ 1,490,554	\$ 1,437,436	\$ 1,345,556	\$ 1,286,208	\$ 1,251,383	\$ 1,182,032	\$ 1,087,211	\$ 1,009,233	\$ 862,536	\$ 862,536	\$ 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, 2024

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	1,296	1,382	563	5,522	6,996	6,819	7,638	7,611	1,466	1,474	1,550	1,544	43,862	-	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	21,185	544,026	882,713	56,443	75,949	33,186	40,240	14,041	16,993	89	-	-	1,684,864	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	8,631	-	-	-	-	8,631	-	N/A
Discounts on Bonds															
Proceeds from Refunding Bonds															
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)															
Total Revenue and Other Sources:	\$ 22,482	\$ 545,408	\$ 883,276	\$ 61,964	\$ 82,946	\$ 40,004	\$ 47,878	\$ 30,283	\$ 18,459	\$ 1,563	\$ 1,550	\$ 1,544	\$ 1,737,357	\$ 1,783,584	97%
Expenditures and Other Uses															
Property Appraiser/Tax Collector Fees															
Debt Service															
Principal Debt Service - Mandatory															
Series 2021 Bonds	-	-	-	-	-	-	-	1,260,000	-	-	-	-	1,260,000	1,260,000	100%
Principal Debt Service - Prepayments															
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	N/A
Interest Expense															
Series 2021 Bonds	-	207,429	-	-	-	-	-	207,429	-	-	53	-	414,912	414,859	100%
Foreclosure Counsel															
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent															
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Fees and Charges															
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	116,683	0%
Intragovernmental Transfers Out															
Total Expenditures and Other Uses:	\$ -	\$ 207,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,429	\$ -	\$ 6,348	\$ 10,053	\$ -	\$ 1,691,260	\$ 1,791,542	94%
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	883,276	61,964	82,946	40,004	47,878	(1,437,146)	18,459	(4,785)	(8,503)	1,544	46,097	(7,958)	
Fund Balance - Beginning	302,943	325,425	663,403	1,546,679	1,608,643	1,691,589	1,731,593	1,779,471	342,325	360,784	355,999	347,496	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 1,546,679	\$ 1,608,643	\$ 1,691,589	\$ 1,731,593	\$ 1,779,471	\$ 342,325	\$ 360,784	\$ 355,999	\$ 347,496	\$ 349,040	\$ 349,040	\$ (7,958)	