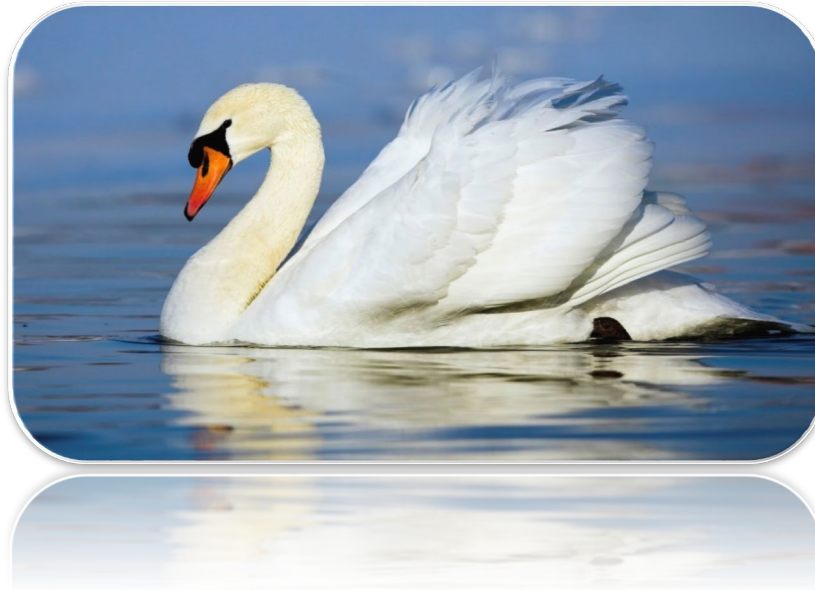


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2023

FISCAL YEAR 2024

PREPARED BY:

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

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

JPWard and Associates, LLC

Community Development District Advisors

Wentworth Estates Community Development District

Table of Contents

<i>Balance Sheet – All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-7</i>
<i>Debt Service Fund</i> <i>Series 2021</i>	<i>8</i>

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending October 31, 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	\$ 604,122	\$ -	\$ -	\$ -	\$ 604,122
General Fund - Hancock Bank					\$ -
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	304,239	-	-	304,239
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018	-	-	-	-	-
Due from Other Funds					
General Fund	-	21,185	-	-	21,185.23
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	-	-	-	20,009,000	20,009,000
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	45,257,809.00
Total Assets	\$ 604,122	\$ 325,425	\$ -	\$ 20,009,000	\$ 45,257,809
	\$ 66,196,355				\$ 66,196,355

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending October 31, 2023

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Account Groups				
		Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt	Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	\$ 2,518	\$ -	\$ -	\$ -	\$ -	2,518
Due to Other Funds						-
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	21,185	-	-	-	-	21,185
Loan - TB Master Turnover, Inc.	-	-	-	-	-	-
Due to Bondholders	-	-	-	-	-	-
Bonds Payable						-
Current Portion	-	-	-	-	-	-
Long Term	-	-	-	20,009,000	-	20,009,000
Matured Bonds Payable	-	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-	-
Total Liabilities	\$ 23,703	\$ -	\$ -	\$ 20,009,000	\$ -	\$ 20,032,703
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	45,257,809	45,257,809.00
Fund Balance						
Restricted						
Beginning: October 1, 2023 (Unaudited)	-	302,943	10,165	-	-	1,745,539.22
Results from Current Operations	-	22,482	(10,165)	-	-	(1,420,114.71)
Unassigned						
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	-	679,463.13
Results from Current Operations	(99,045)	-	-	-	-	(99,044.79)
Total Fund Equity and Other Credits	\$ 580,418	\$ 325,425	\$ 0	\$ -	\$ 45,257,809	\$ 46,163,652
Total Liabilities, Fund Equity and Other Credits	\$ 604,122	\$ 325,425	\$ 0	\$ 20,009,000	\$ 45,257,809	\$ 66,196,355

Prepared by:

JPWARD and Associates, LLC

Unaudited

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	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	17,083	1,400,266	1%
Special Assessments - Off-Roll	-	-	-	N/A
Miscellaneous Revenue	-	-	-	N/A
Intergovernmental Transfers In	-	-	-	
Total Revenue and Other Sources:	17,083	17,083	\$ 1,400,266	1%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	-	6,000	0%
Board of Supervisor's - Taxes	-	-	-	N/A
Executive				
Professional Management	4,375	4,375	525,000	1%
Financial and Administrative				
Audit Services	-	-	5,300	0%
Accounting Services	1,500	1,500	18,000	8%
Assessment Roll Services	833	833	10,000	8%
Assessment Methodology Services	-	-	-	N/A
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Recording and Transcription	-	-	-	N/A
Legal Advertising	-	-	2,900	0%
Trustee Services	-	-	8,400	0%
Dissemination	-	-	-	N/A

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Property Appraiser/Tax Collector Fees	11,466	11,466	3,000	382%
Bank Service Charges	-	-	400	0%
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Telephone	-	-	-	N/A
Postage, Freight & Messenger	-	-	200	0%
Insurance	70,519	70,519	55,000	128%
Printing & Binding	-	-	250	0%
Website Development	-	-	1,750	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	10,000	0%
Legal - Foreclosure Counsel	-	-	-	N/A
Legal - Tax Counsel	-	-	-	N/A
Legal - Bond/Disclosure Counsel	-	-	-	N/A
Other General Government Services				
Engineering Services - General	-	-	7,500	0%
Engineering Services - Assets	-	-	-	N/A
Reserve Study Report	-	-	-	N/A
Stormwater Needs Analysis	-	-	-	N/A
Contingencies	-	-	-	N/A
Sub-Total:	88,693	88,693	654,375	14%
Stormwater Management Services				
Professional Services				
Asset Management	-	-	38,100	0%
Mitigation Monitoring	-	-	4,800	0%
NPDES Reporting	-	-	2,400	0%
Utility Services				
Electric - Aeration System	-	-	-	N/A

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	6,932	6,932	71,000	10%
Lake Bank Maintenance	-	-	2,300	0%
Water Quality Testing	-	-	14,500	0%
Water Control Structures	-	-	27,000	0%
Grass Carp Installation	-	-	-	N/A
Aeration System	-	-	-	N/A
Littoral Shelf Barrier/Replant	-	-	-	N/A
Cane Toad Removal	-	-	-	N/A
Preserves/Wetland System				
Routine Maintenance	-	-	40,000	0%
Water Quality Testing	-	-	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	18,000	0%
Pressure Clean Boardwalk & Lookout	-	-	22,000	0%
Preserve Trail Material	-	-	4,000	0%
Contingencies	-	-	14,910	0%
Capital Outlay				
Aeration System	-	-	-	N/A
Littoral Shelf Planting	-	-	4,000	0%
Lake Bank Restoration	-	-	144,880	0%
Stormwater Drainage Pipes	-	-	30,000	0%
Erosion Restoration	-	-	-	N/A
Fountain Replacement (in Lakes)	-	-	40,000	0%
Contingencies/Inspection Services	-	-	-	N/A
Road and Street Services				
Professional Management				
Asset Management	-	-	9,900	0%
Bridge Inspections	-	-	-	N/A
Utility Services				

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Electric				
Southwest Blvd Street Lights	51	51	12,000	0%
Entrance/Fountain Landscape/Street Lights	547	547	-	N/A
Entrance Bridge - Lights	56	56	1,800	3%
Repairs and Maintenance			-	N/A
Sidewalk Repairs	-	-	-	N/A
Curb & Gutter	-	-	-	N/A
Striping & Pavement Marking	-	-	-	N/A
Bridge Repairs	-	-	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	6,000	0%
Entry Wall (Trevisio Bay Blvd)	-	-	5,000	0%
Street Lights (Trevisio Bay Blvd)	-	-	7,000	N/A
Brick Paver Repairs	-	-	8,000	0%
Annual Holiday Decorations	9,450	9,450	20,000	N/A
Miscellaneous Repairs	-	-	8,000	0%
Contingencies	-	-	4,650	0%
Capital Outlay				
Entrance Lights (Treviso Bay Boulevard)	-	-	-	N/A
Sub-Total:	17,036	17,036	568,240	3%
Landscaping Services				
Professional Management				
Asset Management	-	-	12,000	0%
Water Quality Monitoring	-	-	10,000	0%
Utility Services				
Electric - Landscape Lighting	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	N/A
Potable Water - Fountain	4	4	6,000	0%
Repairs & Maintenance				
Public Area Landscaping				

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Treviso Bay Blvd - Entrance	-	-	90,000	0%
Southwest Boulevard	10,394	10,394	26,000	40%
Irrigation System	-	-	5,200	0%
Well System	-	-	-	N/A
Plant Replacement and Annuals	-	-	55,000	0%
Tree Trimming	-	-	10,000	0%
Fountains	-	-	18,000	0%
Other Current Charges	-	-	-	N/A
Operating Supplies				
Mulch	-	-	27,000	0%
Contingencies	-	-	17,340	0%
Capital Outlay				
Fountain Pump House Construction & Landscaping	-	-	77,600	0%
Landscape Renewal & Replacement	-	-	4,000	0%
Engineering - Fountain Mechanical	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	N/A
Sub-Total:	10,398	10,398	358,140	3%
Reserves				
Operations	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	200,000	0%
Sub-Total:	-	-	200,000	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 116,128	\$ 1,780,755	7%
Net Increase/ (Decrease) in Fund Balance	(99,045)	(99,045)	(380,489)	
Fund Balance - Beginning	679,463	679,463	27,882	
Fund Balance - Ending	\$ 580,418	580,418	\$ (352,607)	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2023

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward			-	
Interest Income				
Revenue Account	1,296	1,296	-	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	21,185	1,783,584	1%
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:	\$ 22,482	\$ 22,482	\$ 1,783,584	N/A
Expenditures and Other Uses				
Property Appraiser/Tax Collector Fees		-	\$ -	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	-	-	1,260,000	0%
Principal Debt Service - Prepayments				
Series 2021 Bonds	-	-	-	N/A
Interest Expense				
Series 2021 Bonds	-	-	414,859	0%
Foreclosure Counsel				
	-	-	-	N/A
Property Appraiser & Tax Collector				
	-	-	-	N/A
Pymt to Refunded Bonds Escrow Agent				
2021 Refinance (2018 Bonds)	-	-	-	N/A
Intragovernmental Transfers Out				
	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 1,674,859	N/A
Net Increase/ (Decrease) in Fund Balance	22,482	22,482	108,725	
Fund Balance - Beginning	302,943	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 325,425	\$ 108,725	

Prepared by:
JPWARD and Associates, LLC