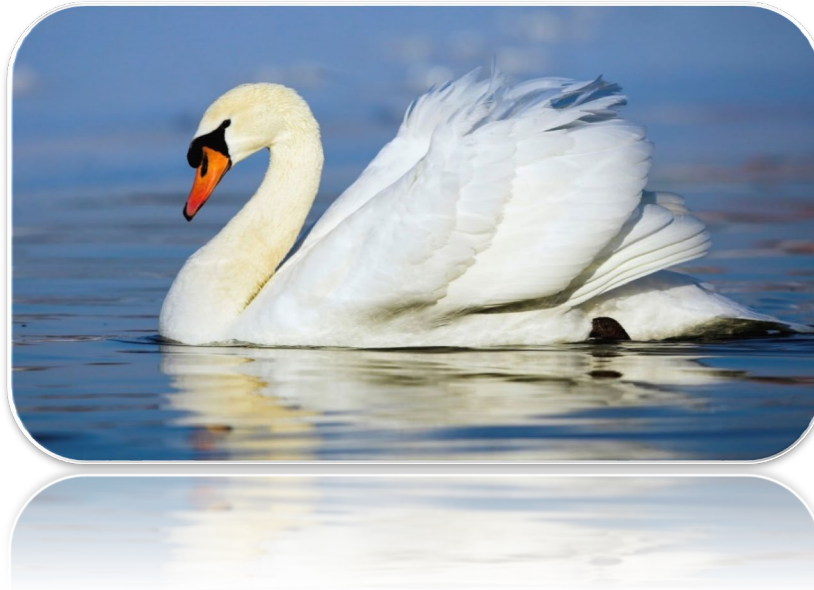


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2024

FISCAL YEAR 2025

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 October 31, 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	\$ 756,917	\$ -	\$ -	\$ -	\$ 756,917
General Fund - Hancock Bank					-
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	350,483	-	-	350,483
Prepayment Account	-	-	-	-	-
Deferred Cost Account	-	-	-	-	-
Capital Project Fund - Series 2018	-	-	-	-	-
Due from Other Funds					
General Fund	-	21,877	-	-	21,877
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
Accrued Interest Receivable					
Assessments Receivable					
Prepaid Expenses					
Amount Available in Debt Service Funds	-	-	372,360	-	372,360
Amount to be Provided by Debt Service Funds	-	-	18,376,640	-	18,376,640
Investment in General Fixed Assets (net of depreciation)	-	-	-	32,980,946	32,980,946
Total Assets	\$ 756,917	\$ 372,360	\$ 18,749,000	\$ 32,980,946	\$ 52,859,223

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending October 31, 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)	21,877	-	-	-	21,877
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	\$ 21,877	\$ -	\$ 18,749,000	\$ -	\$ 18,770,877
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	32,980,946	32,980,946
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	-	349,040	-	-	1,781,472
Results from Current Operations	-	23,320	-	-	(1,409,112)
Unassigned					
Beginning: October 1, 2024 (Unaudited)	817,334	-	-	-	817,334
Results from Current Operations	(82,293)	-	-	-	(82,293)
Total Fund Equity and Other Credits	\$ 735,041	\$ 372,360	\$ -	\$ 32,980,946	\$ 34,088,347
Total Liabilities, Fund Equity and Other Credits	\$ 756,917	\$ 372,360	\$ 18,749,000	\$ 32,980,946	\$ 52,859,223

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024**

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	21,171	21,171	1,680,164	1%
Special Assessments - Off-Roll	-	-	-	N/A
Miscellaneous Revenue				
	-	-	-	N/A
Intergovernmental Transfers In				
	-	-	-	
Total Revenue and Other Sources:	\$ 21,171	\$ 21,171	\$ 1,680,164	1%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	-	6,000	0%
Board of Supervisor's - Taxes	-	-	-	N/A
Executive				
Professional Management	4,750	4,750	57,000	8%
Financial and Administrative				
Audit Services	-	-	5,500	0%
Accounting Services	1,667	1,667	20,000	8%
Assessment Roll Services	1,042	1,042	12,500	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
Property Appraiser/Tax Collector Fees	6	6	11,800	0%
Bank Service Charges	-	-	250	0%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024**

Description	October	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	N/A
Communications & Freight Services				
Telephone	-	-	-	N/A
Postage, Freight & Messenger	-	-	300	0%
Insurance	73,266	73,266	72,000	102%
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:	80,730	80,730	216,825	37%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	-	38,000	0%
Stormwater Management Services				
Professional Services				
Asset Management	-	-	42,000	0%
Mitigation Monitoring	-	-	4,800	0%
NPDES Reporting	-	-	2,400	0%
Utility Services				
Electric - Aeration System	117	117	-	N/A
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	-	95,000	0%
Lake Bank Maintenance	-	-	2,000	0%
Water Quality Testing	-	-	14,500	0%
Water Control Structures	-	-	27,000	0%
Grass Carp Installation	-	-	-	N/A
Aeration System	-	-	1,000	0%
Littoral Shelf Barrier/Replant	-	-	-	N/A
Cane Toad Removal	-	-	3,100	0%
Lake & Wetland System - Other	-	-	-	N/A
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Water Quality Testing	-	-	-	N/A
Preserve Trail, Boardwalk, Lookout	-	-	9,000	0%
Pressure Clean Boardwalk & Lookout	-	-	-	N/A
Preserve Trail Material	-	-	4,000	0%
Contingencies	-	-	15,270	0%
Capital Outlay				
Aeration System	-	-	-	N/A
Littoral Shelf Planting	-	-	8,000	0%
Lake Bank Restoration	-	-	59,360	0%
Stormwater Drainage Pipes	-	-	30,000	0%
Erosion Restoration	-	-	-	N/A
Fountain Replacement (in Lakes)	-	-	35,000	0%
Contingencies/Inspection Services	-	-	-	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, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Road and Street Services				
Professional Management				
Asset Management	-	-	11,500	0%
Bridge Inspections	-	-	-	N/A
Utility Services				
Electric				
Southwest Blvd Street Lights	33	33	8,300	0%
Entrance/Fountain Landscape/Street Lights	480	480	-	N/A
Entrance Bridge - Lights	63	63	650	10%
Bridge Lighting	-	-	1,000	0%
Repairs and Maintenance			-	
Sidewalk Repairs	-	-	1,000	N/A
Curb & Gutter	-	-	3,500	N/A
Striping & Pavement Marking	-	-	-	N/A
Bridge Repairs	-	-	8,000	N/A
Entry Monument (Trevisio Bay Blvd)	-	-	5,000	0%
Entry Wall (Trevisio Bay Blvd)	-	-	5,000	0%
Street Lights (Trevisio Bay Blvd)	2,540	2,540	7,000	N/A
Brick Paver Repairs	-	-	8,000	0%
Annual Holiday Decorations	15,000	15,000	20,000	N/A
Miscellaneous Repairs	-	-	8,000	0%
Contingencies	-	-	4,913	0%
Capital Outlay				
Roadway and Bridge	-	-	75,000	0%
Entrance Lights (Trevisio Bay Boulevard)	-	-	-	N/A
Sub-Total:	18,234	18,234	605,293	3%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Landscaping Services				
Professional Management				
Asset Management	-	-	14,000	0%
Water Quality Monitoring	-	-	-	N/A
Utility Services				
Electric - Landscape Lighting	-	-	-	N/A
Irrigation Water - Landscaping	-	-	-	N/A
Potable Water - Meter (Entry Fountain)	-	-	-	N/A
Potable Water - Fountain	-	-	4,500	0%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	-	-	165,000	0%
Southwest Boulevard	-	-	26,000	0%
Irrigation System	-	-	5,200	0%
Well System	-	-	-	N/A
Plant Replacement and Annuals	-	-	30,000	0%
Tree Trimming	-	-	25,000	0%
Fountains	-	-	18,000	0%
Other Current Charges	-	-	-	N/A
Operating Supplies				
Mulch	-	-	22,000	0%
Contingencies	-	-	21,840	0%
Capital Outlay				
Fountain Pump House Construction & Landscaping	4,500	4,500	-	N/A
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	-	182,000	0%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	50,000	0%
Fountain and Perimeter Wall - Painting	-	-	48,000	0%
Contingencies/CEI Services	-	-	21,300	0%
Landscape Renewal & Replacement	-	-	-	N/A
Engineering - Fountain Mechanical	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	N/A
Sub-Total:	4,500	4,500	632,840	1%

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**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024**

Description	October	Year to Date	Total Annual Budget	% of Budget
Reserves				
Operations	-	-	-	N/A
Extraordinary Capital/Operations	-	-	158,000	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	67,206	0%
Sub-Total:	-	-	225,206	0%
Total Expenditures and Other Uses:	\$ 103,464	\$ 103,464	\$ 1,680,164	6%
Net Increase/ (Decrease) in Fund Balance	(82,293)	(82,293)	-	
Fund Balance - Beginning	817,334	817,334	985,092	
Fund Balance - Ending	\$ 735,041	\$ 735,041	\$ 985,092	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	1,443	1,443	35,000	4%
Reserve Account	-	-	-	N/A
Prepayment Account	-	-	-	N/A
Interest Account	-	-	-	N/A
Sinking Fund Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	21,877	21,877	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:	\$ 23,320	\$ 23,320	\$ 1,818,584	1%
Expenditures and Other Uses				
Property Appraiser/Tax Collector Fees	-	-	-	N/A
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	-	-	1,278,000	0%
Principal Debt Service - Prepayments				
Series 2021 Bonds	-	-	-	N/A
Interest Expense				
Series 2021 Bonds	-	-	397,534	0%
Foreclosure Counsel	-	-	-	N/A
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				
	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 1,792,217	0%
Net Increase/ (Decrease) in Fund Balance	23,320	23,320	26,367	
Fund Balance - Beginning	349,040	349,040	217,292	
Fund Balance - Ending	\$ 372,360	\$ 372,360	\$ 243,659	