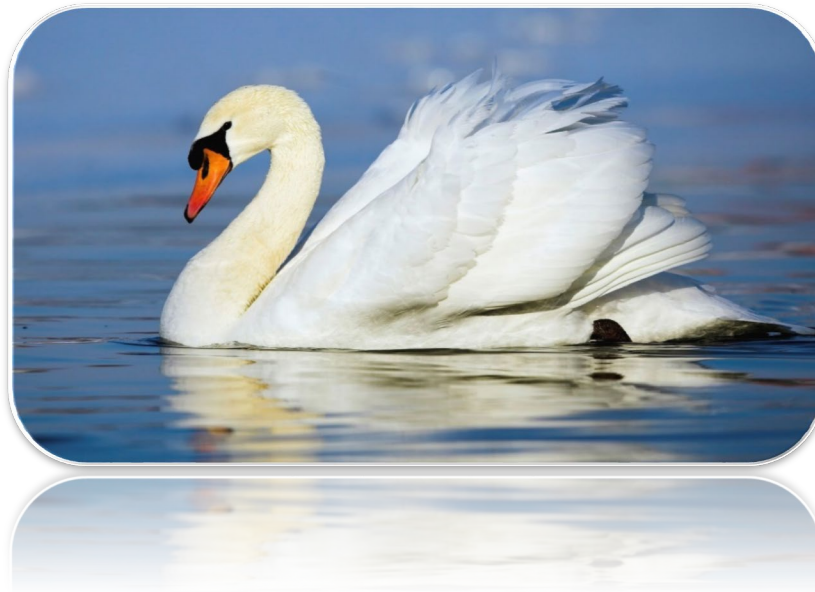


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 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 November 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	\$ 892,873	\$ -	\$ -	\$ -	\$ 892,873
General Fund - Hancock Bank					\$ -
Construction Account	-	-	-	-	-
Costs of Issuance Account	-	-	-	-	-
Debt Service Fund					
Interest Account	-	-	-	-	-
Sinking Account	-	-	-	-	-
Reserve Account	-	-	-	-	-
Revenue	-	663,403	-	-	663,403
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	-	-	-	20,009,000	20,009,000
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	45,257,809.00
Total Assets	\$ 892,873	\$ 663,403	\$ -	\$ 20,009,000	\$ 45,257,809
					\$ 66,823,085

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

	Governmental Funds					Totals (Memorandum Only)
	General Fund	Account Groups			Fixed Assets	
		Debt Service Fund Series 2021	Capital Projects Fund Series 2021	General Long Term Debt		
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	-	-	-	-	-	-
Long Term	-	-	-	20,009,000	-	20,009,000
Matured Bonds Payable	-	-	-	-	-	-
Matured Interest Payable	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ 20,009,000	\$ -	\$ 20,009,000
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	-	360,460	(10,165)	-	-	(1,082,136.12)
Unassigned						
Beginning: October 1, 2023 (Unaudited)	679,463	-	-	-	-	679,463.13
Results from Current Operations	213,409	-	-	-	-	213,409.41
Total Fund Equity and Other Credits	\$ 892,873	\$ 663,403	\$ 0	\$ -	\$ 45,257,809	\$ 46,814,085
Total Liabilities, Fund Equity and Other Credits	\$ 892,873	\$ 663,403	\$ 0	\$ 20,009,000	\$ 45,257,809	\$ 66,823,085

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	October	November	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	455,763	1,400,266	33%
Special Assessments - Off-Roll	-	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	N/A
Intergovernmental Transfers In	-	-	-	-	
Total Revenue and Other Sources:	17,083	438,680	455,763	\$ 1,400,266	33%
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	8,750	525,000	2%
Financial and Administrative					
Audit Services	-	-	-	5,300	0%
Accounting Services	1,500	1,500	3,000	18,000	17%
Assessment Roll Services	833	833	1,667	10,000	17%
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 November 30, 2023

Description	October	November	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	-	21	21	200	11%
Insurance	70,519	-	70,519	55,000	128%
Printing & Binding	-	-	-	250	0%
Website Development	-	-	-	1,750	0%
Subscription & Memberships	-	175	175	175	100%
Legal Services					
Legal - General Counsel	-	1,838	1,838	10,000	18%
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	8,742	97,436	654,375	15%
Stormwater Management Services					
Professional Services					
Asset Management	-	4,650	4,650	38,100	12%
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 November 30, 2023

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Repairs & Maintenance					
Lake & Wetland System					
Aquatic Weed Control	6,932	24,840	31,772	71,000	45%
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	-	5,400	5,400	40,000	14%
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	-	750	750	144,880	1%
Stormwater Drainage Pipes	-	-	-	30,000	0%
Erosion Restoration	-	-	-	-	N/A
Fountain Replacement (in Lakes)	-	1,600	1,600	40,000	4%
Contingencies/Inspection Services	-	-	-	-	N/A
Road and Street Services					
Professional Management					
Asset Management	-	825	825	9,900	8%
Bridge Inspections	-	-	-	-	N/A
Utility Services					

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Electric					
Southwest Blvd Street Lights	51	50	101	12,000	1%
Entrance/Fountain Landscape/Street Lights	547	352	899	-	N/A
Entrance Bridge - Lights	56	83	139	1,800	8%
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)	-	1,888	1,888	5,000	38%
Street Lights (Trevisio Bay Blvd)	-	6,198	6,198	7,000	N/A
Brick Paver Repairs	-	-	-	8,000	0%
Annual Holiday Decorations	9,450	9,450	18,900	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	56,086	73,123	568,240	13%
Landscaping Services					
Professional Management					
Asset Management	-	1,000	1,000	12,000	8%
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	276	280	6,000	5%
Repairs & Maintenance					
Public Area Landscaping					

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Treviso Bay Blvd - Entrance	-	8,061	8,061	90,000	9%
Southwest Boulevard	10,394	2,333	12,727	26,000	49%
Irrigation System	-	679	679	5,200	13%
Well System	-	-	-	-	N/A
Plant Replacement and Annuals	-	-	-	55,000	0%
Tree Trimming	-	-	-	10,000	0%
Fountains	-	500	500	18,000	3%
Other Current Charges	-	-	-	-	N/A
Operating Supplies					
Mulch	-	8,922	8,922	27,000	33%
Contingencies	-	-	-	17,340	0%
Capital Outlay					
Fountain Pump House Construction & Landscaping	-	39,626	39,626	77,600	51%
Landscape Renewal & Replacement	-	-	-	4,000	0%
Engineering - Fountain Mechanical	-	-	-	-	N/A
Lighting - Fixtures/Installation	-	-	-	-	N/A
Sub-Total:	10,398	61,397	71,795	358,140	20%
Reserves					
Operations	-	-	-	-	N/A
Storm Events/Unforeseen Capital/Reserves	-	-	-	200,000	0%
Sub-Total:	-	-	-	200,000	0%
Total Expenditures and Other Uses:	\$ 116,128	\$ 126,226	\$ 242,353	\$ 1,780,755	14%
Net Increase/ (Decrease) in Fund Balance	(99,045)	312,454	213,409	(380,489)	
Fund Balance - Beginning	679,463	580,418	679,463	27,882	
Fund Balance - Ending	\$ 580,418	\$ 892,873	892,873	\$ (352,607)	

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

Description	October	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward				-	
Interest Income					
Revenue Account	1,296	1,382	2,679	-	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	565,211	1,783,584	32%
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	\$ 545,408	\$ 567,890	\$ 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	-	207,429	207,429	414,859	50%
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:	\$ -	\$ 207,429	\$ 207,429	\$ 1,674,859	N/A
Net Increase/ (Decrease) in Fund Balance	22,482	337,979	360,460	108,725	
Fund Balance - Beginning	302,943	325,425	302,943	-	
Fund Balance - Ending	\$ 325,425	\$ 663,403	\$ 663,403	\$ 108,725	

Prepared by:
JPWARD and Associates, LLC