

# Wentworth Estates

Community Development District

## *Financial Statements January 31, 2026*

*JPWard and Associates, LLC*  
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Fort Lauderdale, Florida 33308  
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## *Wentworth Estates Community Development District*

### *Monthly Financial Statements*

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**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending January 31, 2026**

Governmental Funds					
	Account Groups				Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund					
Trust Checking Account	\$ 417,826	\$ -	\$ -	\$ -	\$ 417,826
FMIT - Investment Account	1,577,547	-	-	-	1,577,547
Debt Service Fund					
Revenue Account	-	1,727,276	-	-	1,727,276
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	1,727,276	-	1,727,276
Amount to be Provided by Debt Service Funds	-	-	15,733,724	-	15,733,724
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,995,373	\$ 1,727,276	\$ 17,461,000	\$ 29,495,446	\$ 50,679,095
Liabilities					
Accounts Payable					
	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,298,000	-	1,298,000
Long Term	-	-	16,163,000	-	16,163,000
Total Liabilities	\$ -	\$ -	\$ 17,461,000	\$ -	\$ 17,461,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	29,495,446	29,495,446
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	1,341,756	-	-	1,341,756
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	104,145	-	-	-	104,145
Results from Current Operations	1,004,098	-	-	-	1,004,098
Total Fund Equity and Other Credits	\$ 1,995,373	\$ 1,727,276	\$ -	\$ 29,495,446	\$ 33,218,095
Total Liabilities, Fund Equity and Other Credits	\$ 1,995,373	\$ 1,727,276	\$ 17,461,000	\$ 29,495,446	\$ 50,679,095

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	-	\$ -	
<b>Interest</b>				
Interest - FMIT	4,456	8,617	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	102,263	1,923,922	2,192,934	88%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(87,717)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 106,719</b>	<b>1,932,538</b>	<b>\$ 2,105,217</b>	<b>92%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	-	1,800	6,000	30%
<b>Executive</b>				
Professional Management	4,988	19,950	59,850	33%
<b>Financial and Administrative</b>				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	7,000	21,000	33%
Assessment Roll Services	1,094	4,375	13,125	33%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	2,900	0%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	314	29,194	11,800	247%
Bank Service Charges	-	90	250	36%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	221	301	750	40%
Website Development	-	-	2,400	0%
<b>Insurance</b>	-	75,679	73,966	102%
<b>Printing &amp; Binding</b>	-	-	1,000	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	975	10,000	10%
<b>Other General Government Services</b>				
Engineering Services - General	1,266	1,372	10,000	14%
<b>Sub-Total:</b>	<b>9,632</b>	<b>146,610</b>	<b>223,457</b>	<b>66%</b>

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>				
Consumptive Use Permit Monitoring	-	8,000	20,160	40%
<b>Stormwater Management Services</b>				
<b>Professional Services</b>				
Asset Management	4,890	13,683	50,000	27%
Mitigation Monitoring	-	-	4,800	0%
<b>Utility Services</b>				
Electric - Aeration System	559	2,296	-	0%
<b>Repairs &amp; Maintenance</b>				
<b>Lake &amp; Wetland System</b>				
Aquatic Weed Control	22,505	45,011	87,000	52%
Lake Bank Maintenance	-	1,885	2,000	94%
Water Quality Testing	-	4,350	14,500	30%
Water Control Structures	-	-	34,000	0%
Aeration System	-	6,591	2,496	264%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	3,100	21,350	36,000	59%
<b>Preserves/Wetland System</b>				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	-	11,800	0%
<b>Capital Outlay</b>				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	-	81,250	0%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
<b>Road and Street Services</b>				
<b>Professional Management</b>				
Asset Management	3,319	7,630	30,000	25%
<b>Utility Services</b>				
<b>Electric</b>				
Southwest Blvd Street Lights	40	147	440	33%
Entrance/Fountain Landscape/Street Lights	881	3,012	8,221	37%
Entrance Bridge - Lights	469	1,572	3,515	45%

Prepared by:

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Repairs and Maintenance</b>				
<b>Treviso Bay Blvd &amp; Bridge</b>	-			
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	5,850	9,550	3,700	258%
Bridge Repairs	2,720	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
<b>Entry Monument</b>				
Pressure Washing, Cleaning & Painting	-	1,170	5,000	23%
Electrical Equipment	9,899	46,097	35,000	132%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	7,282	7,532	8,000	94%
<b>Southwest Boulevard</b>				
Street Lighting	-	-	3,000	0%
<b>Contingencies</b>	-	-	4,085	0%
<b>Capital Outlay</b>				
Roadway and Bridge	-	95,904	191,250	50%
<b>Sub-Total:</b>	<b>61,515</b>	<b>297,326</b>	<b>798,217</b>	<b>37%</b>
<b>Landscaping Services</b>				
<b>Professional Management</b>				
Asset Management	4,448	10,079	40,000	25%
<b>Utility Services</b>				
Electric - Landscape Lighting	33	116	349	33%
Electric - Irrigation System	31	283	1,082	26%
Potable Water - Fountain	2,666	3,423	5,000	68%
<b>Repairs &amp; Maintenance</b>				
<b>Public Area Landscaping</b>				
Treviso Bay Blvd - Entrance	11,002	44,009	173,910	25%
Southwest Boulevard	2,783	34,408	42,000	82%
Irrigation System	-	11,459	8,000	143%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	17,239	54,000	32%
Tree Trimming	-	20,310	26,250	77%
Fountains	3,500	10,108	25,000	40%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	9,417	19,451	48%

Prepared by:

Unaudited

**JWARD and Associates, LLC**

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

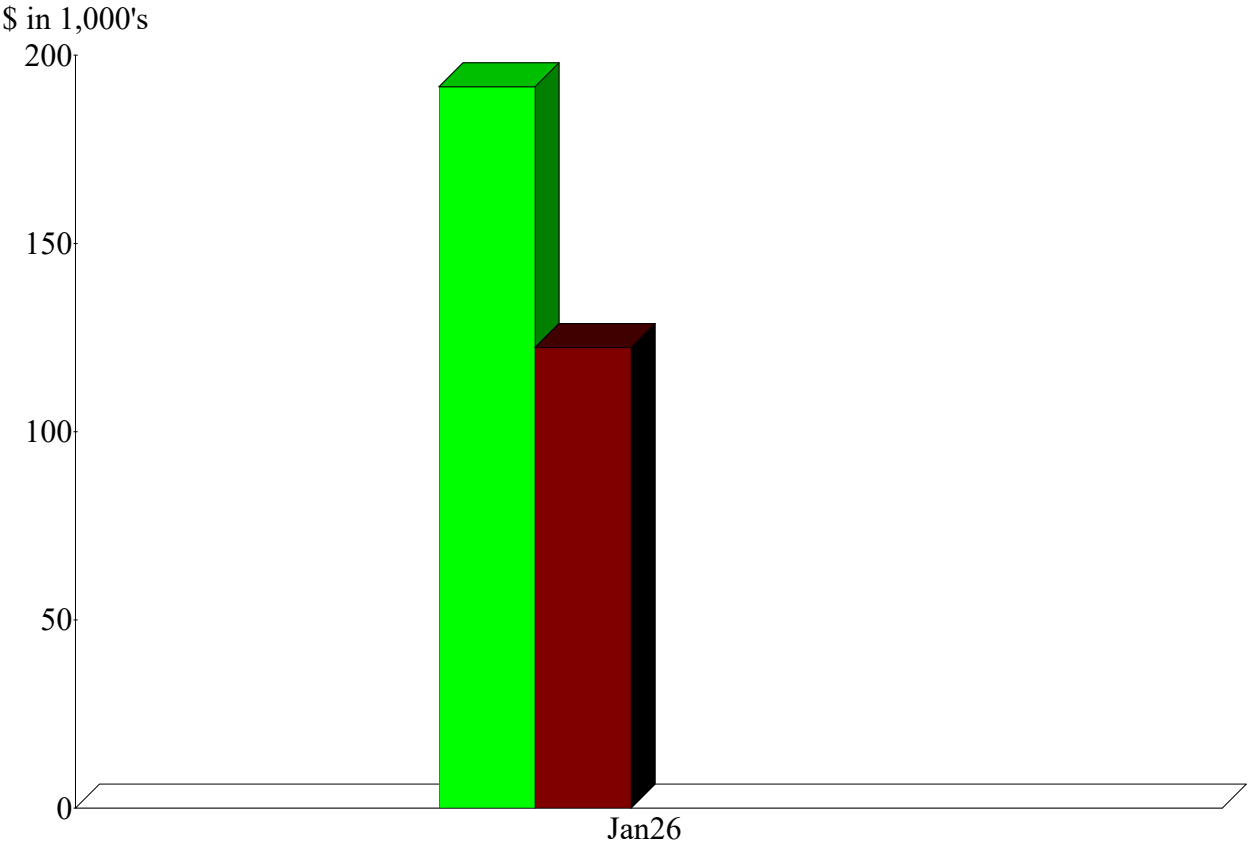
Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Contingencies</b>	-	159	34,171	0%
<b>Capital Outlay</b>				
Treviso Bay Blvd/US 41 Buffer - Landscaping	1,068	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	875	47,750	2%
<b>Sub-Total:</b>	<b>25,531</b>	<b>381,644</b>	<b>774,963</b>	<b>49%</b>
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	25,715	102,860	308,580	33%
<b>Sub-Total:</b>	<b>25,715</b>	<b>102,860</b>	<b>308,580</b>	<b>33%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 122,393</b>	<b>928,440</b>	<b>\$ 2,105,217</b>	<b>44%</b>
Net Increase/ (Decrease) in Fund Balance	(15,674)	1,004,098	-	
Fund Balance - Beginning	1,984,047	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,715	102,860	308,580	
<b>Fund Balance - Ending</b>	<b>\$ 1,994,088</b>	<b>\$ 1,994,088</b>	<b>\$ 1,195,710</b>	

**Wentworth Estates Community Development District**  
**Debt Service Fund - Series 2021 Bonds**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through January 31, 2026**

Description	January	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	3,922	7,483	44,522	17%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	80,971	1,523,349	1,783,584	85%
<b>Other Fees and Charges</b>				
Discounts/Fees and Charges	-	-	(116,683)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 84,894</b>	<b>\$ 1,530,831</b>	<b>\$ 1,711,423</b>	<b>89%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021 Bonds	-	-	1,298,000	0%
<b>Interest Expense</b>				
Series 2021 Bonds	-	189,076	378,151	50%
<b>Intragovernmental Transfers Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 189,076</b>	<b>\$ 1,676,151</b>	<b>11%</b>
Net Increase/ (Decrease) in Fund Balance	84,894	1,341,756	35,272	
Fund Balance - Beginning	1,642,382	385,521	385,521	
<b>Fund Balance - Ending</b>	<b>\$ 1,727,276</b>	<b>\$ 1,727,276</b>	<b>\$ 420,793</b>	

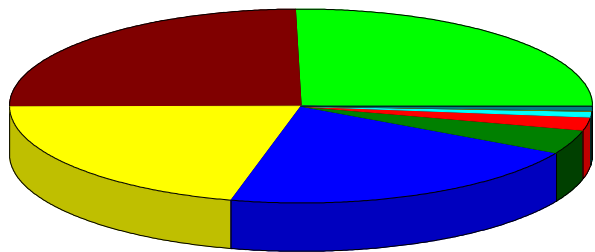
# Wentworth Community Development District

Income and Expense by Month  
January 2026



Expense Summary  
January 2026

5380000 · Stormwater Management Servi	25.37%
5410000 · Road and Street Facilities	24.89
9099000 · Reserve Allocations	21.01
5790000 · Landscaping Services	20.86
5120000 · Executive	4.07
5130000 · Financial and Administrative	2.32
5190000 · Other General Government Serv.	1.03
5133400 · Other Contractual Services	0.26
5134100 · Communications & Freight Serv.	0.18
Total	\$122,393.37



By Account