

Wentworth Estates

Community Development District

*Financial Statements
January 31, 2026*

*JPWard and Associates, LLC
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Wentworth Estates Community Development District

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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							
Truist 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							
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		

Prepared by:

JPWARD and Associates, LLC

Unaudited

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**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
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	-
Interest				
Interest - FMIT	4,456	8,617	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	102,263	1,923,922	2,192,934	88%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 106,719	1,932,538	\$ 2,105,217	92%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	1,800	6,000	30%
Executive				
Professional Management	4,988	19,950	59,850	33%
Financial and Administrative				
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%
Other Contractual Services				
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%
Communications & Freight Services				
Postage, Freight & Messenger	221	301	750	40%
Website Development	-	-	2,400	0%
Insurance				
-	-	75,679	73,966	102%
Printing & Binding				
-	-	-	1,000	0%
Subscription & Memberships				
-	-	175	175	100%
Legal Services				
Legal - General Counsel	-	975	10,000	10%
Other General Government Services				
Engineering Services - General	1,266	1,372	10,000	14%
Sub-Total:	9,632	146,610	223,457	66%

Prepared by:

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**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
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	8,000	20,160	40%
Stormwater Management Services				
Professional Services				
Asset Management	4,890	13,683	50,000	27%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	559	2,296	-	0%
Repairs & Maintenance				
Lake & Wetland System				
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%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	-	11,800	0%
Capital Outlay				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	-	81,250	0%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
Road and Street Services				
Professional Management				
Asset Management	3,319	7,630	30,000	25%
Utility Services				
Electric				
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%

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**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
Repairs and Maintenance				
Treviso Bay Blvd & Bridge	-	-		
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%
Entry Monument				
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%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
	Sub-Total:	61,515	297,326	798,217
				37%
Landscaping Services				
Professional Management				
Asset Management	4,448	10,079	40,000	25%
Utility Services				
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%
Repairs & Maintenance				
Public Area Landscaping				
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%

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**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
Contingencies	-	159	34,171	0%
Capital Outlay				
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%
	Sub-Total:	25,531	381,644	774,963
				49%
Reserve Allocations				
Extraordinary Capital/Operations	25,715	102,860	308,580	33%
	Sub-Total:	25,715	102,860	308,580
				33%
	Total Expenditures and Other Uses:	\$ 122,393	928,440	\$ 2,105,217
				44%
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	
Fund Balance - Ending	\$ 1,994,088	\$ 1,994,088	\$ 1,195,710	

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

Prepared by:

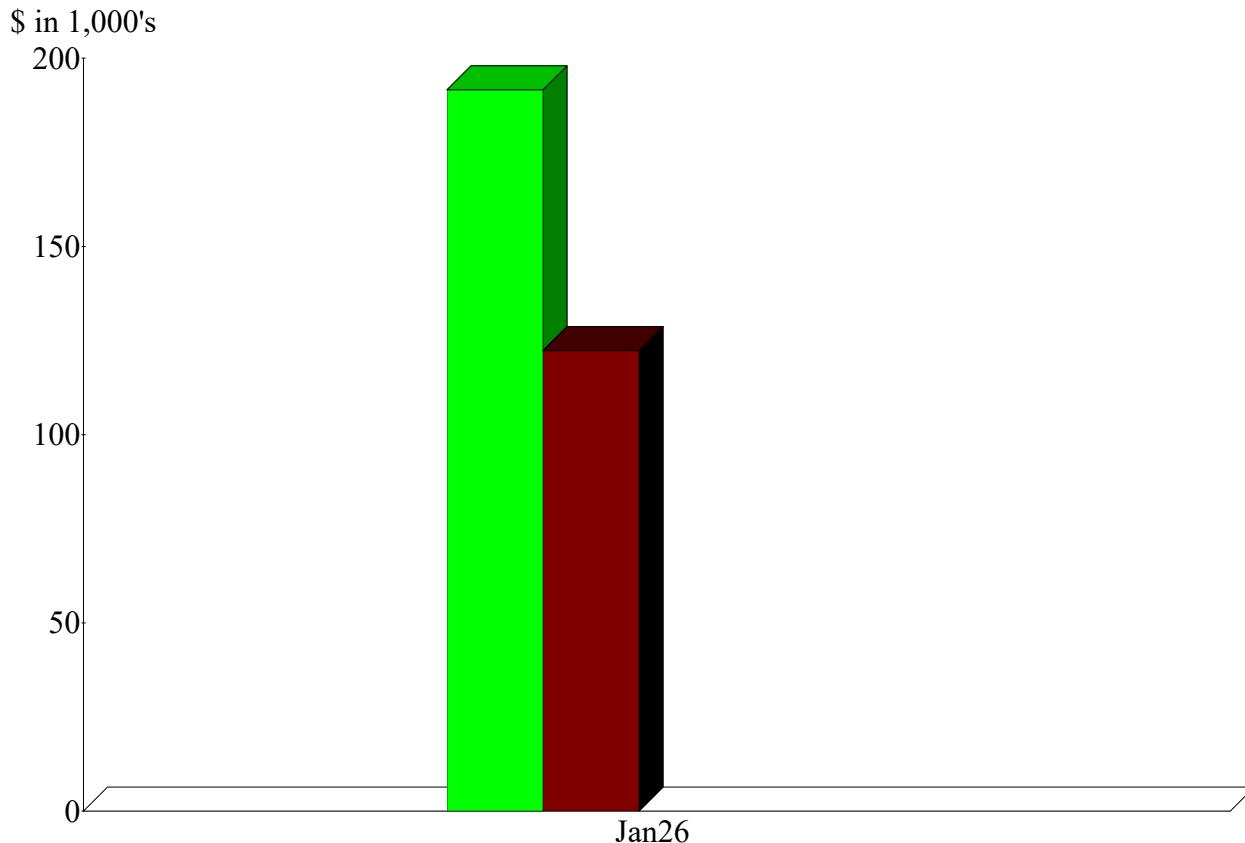
JPWARD and Associates, LLC

Wentworth Community Development District

Income and Expense by Month

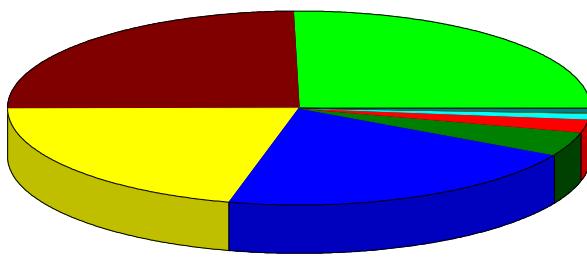
January 2026

Income
Expense



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