

Wentworth Estates

Community Development District

Financial Statements
February 28, 2026

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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 February 28, 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	\$ 413,114	\$ -	\$ -	\$ -	\$ 413,114
FMIT - Investment Account	1,582,328	-	-	-	1,582,328
Debt Service Fund					
Revenue Account	-	1,786,839	-	-	1,786,839
Accounts Receivable					
	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Amount Available in Debt Service Funds					
	-	-	1,786,839	-	1,786,839
Amount to be Provided by Debt Service Funds					
	-	-	15,674,161	-	15,674,161
Investment in General Fixed Assets (net of depreciation)					
	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,995,442	\$ 1,786,839	\$ 17,461,000	\$ 29,495,446	\$ 50,738,727
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	-	1,401,318	-	-	1,401,318
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	129,860	-	-	-	129,860
Results from Current Operations	978,452	-	-	-	978,452
Total Fund Equity and Other Credits	\$ 1,995,442	\$ 1,786,839	\$ -	\$ 29,495,446	\$ 33,277,727
Total Liabilities, Fund Equity and Other Credits	\$ 1,995,442	\$ 1,786,839	\$ 17,461,000	\$ 29,495,446	\$ 50,738,727

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	4,781	13,397	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	68,866	1,992,788	2,192,934	91%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 73,646	2,006,185	\$ 2,105,217	95%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	1,800	6,000	30%
Executive				
Professional Management	4,988	24,938	59,850	42%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	8,750	21,000	42%
Assessment Roll Services	1,094	5,469	13,125	42%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	2,900	0%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	29,194	11,800	247%
Bank Service Charges	14	104	250	42%
Communications & Freight Services				
Postage, Freight & Messenger	-	301	750	40%
Website Development	1,200	1,200	2,400	50%
Insurance	-	75,679	73,966	102%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	-	175	175	100%
Rentals	120	120	176	68%
Legal Services				
Legal - General Counsel	395	1,370	10,000	14%
Other General Government Services				
Engineering Services - General	-	1,372	10,000	14%
Sub-Total:	9,560	156,170	223,633	70%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	4,800	12,800	20,160	63%
Stormwater Management Services				
Professional Services				
Asset Management	1,062	14,744	50,000	29%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	381	2,676	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	11,253	56,264	87,000	65%
Lake Bank Maintenance	-	1,885	2,000	94%
Water Quality Testing	-	4,350	14,500	30%
Water Control Structures	-	-	34,000	0%
Aeration System	2,946	9,537	2,496	382%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	3,130	24,480	36,000	68%
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	4,847	12,476	30,000	42%
Utility Services				
Electric				
Southwest Blvd Street Lights	39	186	440	42%
Entrance/Fountain Landscape/Street Lights	812	3,824	8,221	47%
Entrance Bridge - Lights	364	1,935	3,515	55%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay Blvd & Bridge				
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	9,550	3,700	258%
Bridge Repairs	-	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	1,170	5,000	23%
Electrical Equipment	1,365	47,462	35,000	136%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	2,370	9,902	8,000	124%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies				
	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	33,367	330,693	798,217	41%
Landscaping Services				
Professional Management				
Asset Management	3,944	14,022	40,000	35%
Utility Services				
Electric - Landscape Lighting	33	149	349	43%
Electric - Irrigation System	90	373	1,082	34%
Potable Water - Fountain	2,735	6,158	5,000	123%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	55,011	173,910	32%
Southwest Boulevard	2,783	37,191	42,000	89%
Irrigation System	-	11,459	8,000	143%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	576	17,814	54,000	33%
Tree Trimming	-	20,310	26,250	77%
Fountains	8,364	18,472	25,000	74%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	9,417	19,451	48%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Contingencies	-	159	34,171	0%
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	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	1,125	2,000	47,750	4%
Sub-Total:	30,651	412,295	774,963	53%
Reserve Allocations				
Extraordinary Capital/Operations	25,715	128,575	308,580	42%
Sub-Total:	25,715	128,575	308,580	42%
Total Expenditures and Other Uses:	\$ 99,293	1,027,732	\$ 2,105,393	49%
Net Increase/ (Decrease) in Fund Balance	(25,646)	978,452	(176)	
Fund Balance - Beginning	1,995,373	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,715	129,860	308,580	
Fund Balance - Ending	\$ 1,995,442	\$ 1,995,442	\$ 1,195,534	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through February 28, 2026

Description	February	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	5,035	12,518	44,522	28%
Special Assessment Revenue				
Special Assessments - On-Roll	54,528	1,577,876	1,783,584	88%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 59,563	\$ 1,590,394	\$ 1,711,423	93%
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	59,563	1,401,318	35,272	
Fund Balance - Beginning	1,727,276	385,521	385,521	
Fund Balance - Ending	\$ 1,786,839	\$ 1,786,839	\$ 420,793	

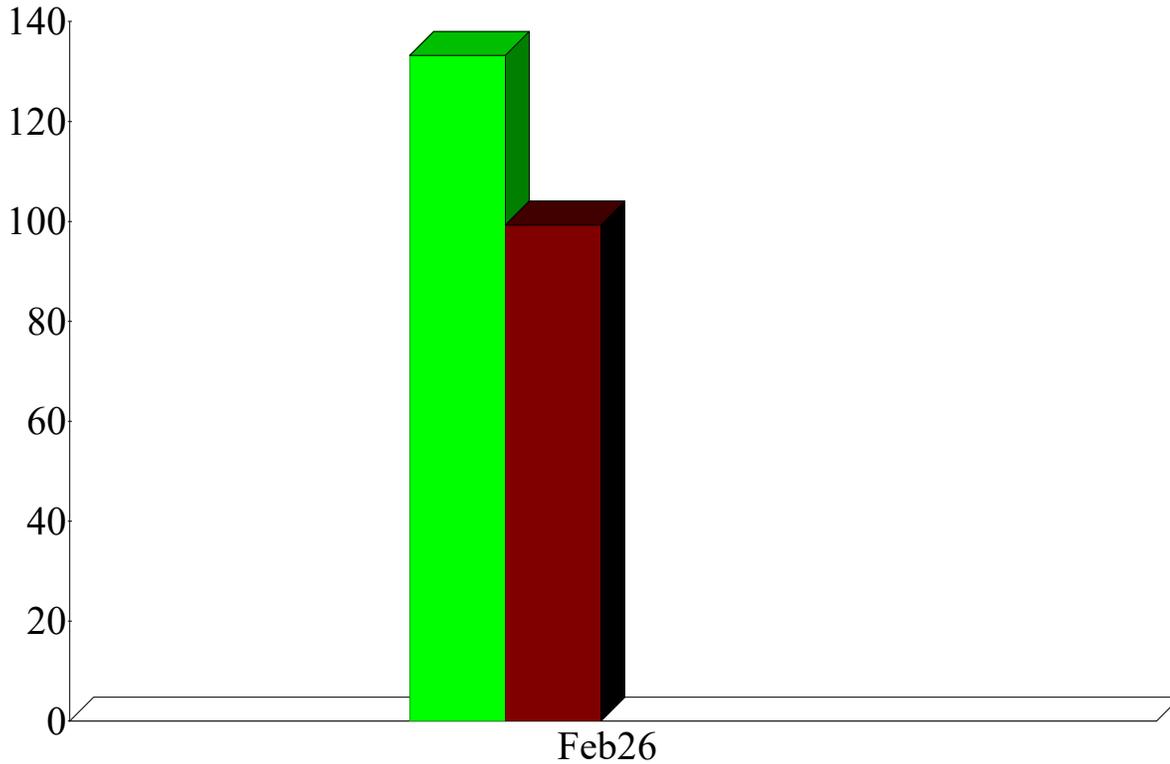
Wentworth Estates Community Development District

Income and Expense by Month

February 2026

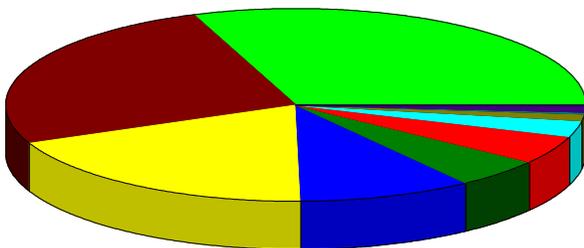


\$ in 1,000's



Expense Summary February 2026

5790000 · Landscaping Service	30.87%
9099000 · Reserve Allocations	25.90
5380000 · Stormwater Managem	18.90
5410000 · Road and Street Faciliti	9.87
5120000 · Executive	5.02
5370000 · Community Wide Irrigat	4.83
5130000 · Financial and Administ	2.86
5134100 · Communications & Fre	1.21
5140000 · Legal Services	0.40
5134400 · Rentals & Leases	0.12
5133400 · Other Contractual Serv	0.01
Total	\$99,292.70



By Account