

Wentworth Estates

Community Development District

Financial Statements
March 31, 2026

JPWard and Associates, LLC
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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 March 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	\$ 401,486	\$ -	\$ -	\$ -	\$ 401,486
FMIT - Investment Account	1,583,225	-	-	-	1,583,225
Debt Service Fund					
Revenue Account	-	1,826,074	-	-	1,826,074
Accounts Receivable	-	-	-	-	-
Prepaid Expenses	2,324	-	-	-	2,324
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	1,826,074	-	1,826,074
Amount to be Provided by Debt Service Funds	-	-	15,634,926	-	15,634,926
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,987,036	\$ 1,826,074	\$ 17,461,000	\$ 29,495,446	\$ 50,769,556
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	-	1,440,553	-	-	1,440,553
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	129,860	-	-	-	129,860
Results from Current Operations	970,046	-	-	-	970,046
Total Fund Equity and Other Credits	\$ 1,987,036	\$ 1,826,074	\$ -	\$ 29,495,446	\$ 33,308,556
Total Liabilities, Fund Equity and Other Credits	\$ 1,987,036	\$ 1,826,074	\$ 17,461,000	\$ 29,495,446	\$ 50,769,556

Prepared by:

JPWARD and Associates, LLC

Unaudited

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	897	14,294	25,850	0%
Special Assessment Revenue				
Special Assessments - On-Roll	43,645	2,036,433	2,192,934	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 44,543	2,050,727	\$ 2,131,067	96%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	1,000	2,800	6,000	47%
Executive				
Professional Management	4,988	29,925	59,850	50%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	10,500	21,000	50%
Assessment Roll Services	1,094	6,563	13,125	50%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	655	655	2,900	23%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	29,194	11,800	247%
Bank Service Charges	27	131	250	53%
Communications & Freight Services				
Postage, Freight & Messenger	-	301	750	40%
Website Development	-	1,200	2,400	50%
Insurance	-	75,679	73,966	102%
Printing & Binding	524	524	1,000	52%
Subscription & Memberships	-	175	175	100%
Rentals	-	120	-	0%
Legal Services				
Legal - General Counsel	814	2,183	10,000	22%
Other General Government Services				
Engineering Services - General	-	1,372	10,000	14%
Sub-Total:	10,850	167,021	223,457	75%

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	12,800	20,160	63%
Sub-Total:	-	12,800	20,160	63%
Stormwater Management Services				
Professional Services				
Asset Management	2,177	16,921	50,000	34%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	-	2,676	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	56,264	87,000	65%
Lake Bank Maintenance	5,500	7,385	2,000	369%
Water Quality Testing	-	4,350	14,500	30%
Water Control Structures	6,500	6,500	34,000	19%
Aeration System	520	10,056	2,496	403%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	4,390	28,870	36,000	80%
Wild Hog Removal	-	-	30,000	0%
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%
Sub-Total:	19,086	133,737	488,846	27%
Road and Street Services				
Professional Management				
Asset Management	3,914	16,390	30,000	55%
Utility Services				
Electric				
Southwest Blvd Street Lights	37	223	440	51%
Entrance/Fountain Landscape/Street Lights	-	3,824	8,221	47%
Entrance Bridge - Lights	-	1,935	3,515	55%

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

Description	March	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	-	47,462	35,000	136%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	2,403	12,305	8,000	154%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies				
	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	6,353	209,595	319,211	66%
Landscaping Services				
Professional Management				
Asset Management	2,503	16,525	40,000	41%
Utility Services				
Electric - Landscape Lighting	-	149	349	43%
Electric - Irrigation System	-	373	1,082	34%
Potable Water - Fountain	(2,324)	3,834	5,000	77%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	66,013	173,910	38%
Southwest Boulevard	2,783	39,975	42,000	95%
Irrigation System	-	11,459	8,000	143%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	870	18,684	54,000	35%
Tree Trimming	-	20,310	26,250	77%
Fountains	1,200	19,672	25,000	79%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	9,417	19,451	48%
Contingencies	-	159	34,171	0%

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

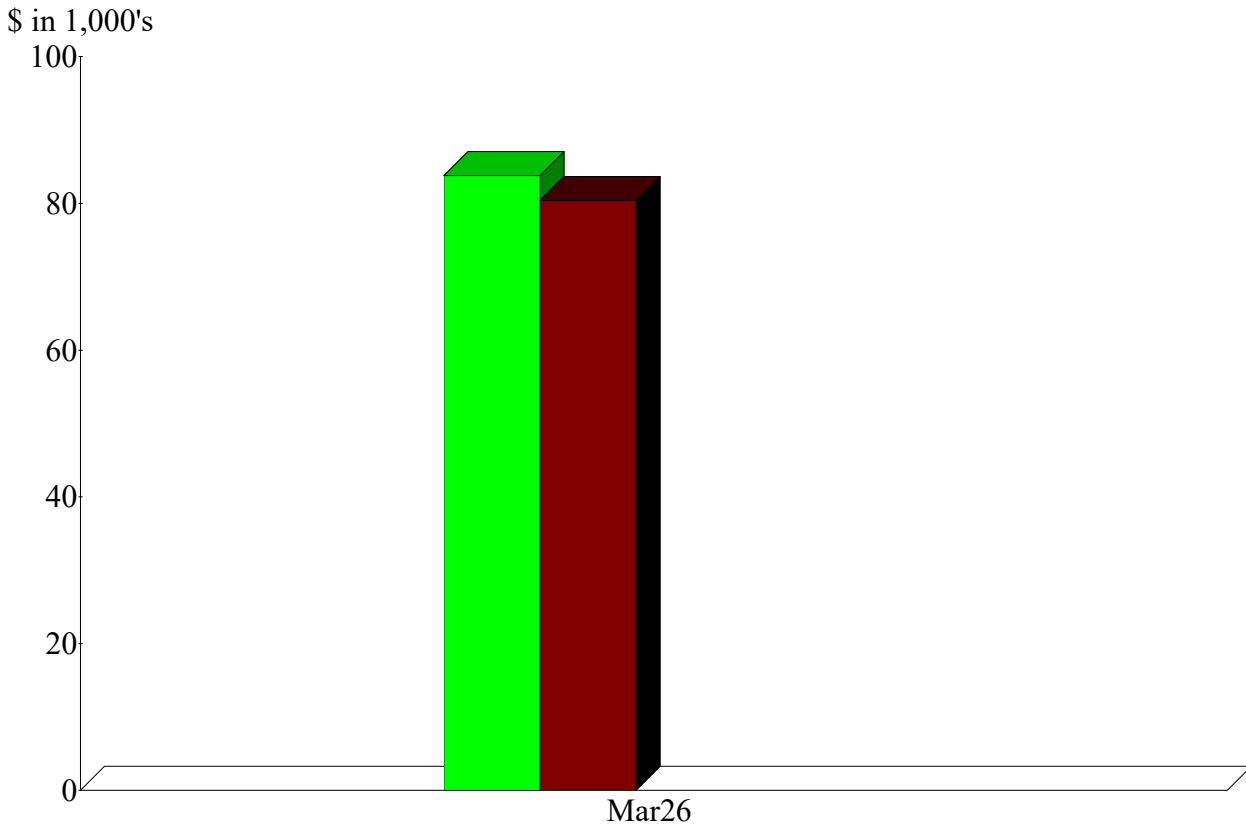
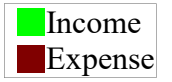
Description	March	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Treviso Bay Blvd-Entrance	625	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	2,000	47,750	4%
Sub-Total:	16,659	428,953	774,963	55%
Reserve Allocations				
Extraordinary Capital/Operations	-	128,575	304,430	42%
Sub-Total:	-	128,575	304,430	42%
Total Expenditures and Other Uses:	\$ 52,948	\$ 1,080,681	\$ 2,131,067	51%
Net Increase/ (Decrease) in Fund Balance	(8,406)	970,046	-	
Fund Balance - Beginning	1,995,442	887,130	887,130	
Extraordinary Capital/Operations Reserve	-	129,860	304,430	
Fund Balance - Ending	\$ 1,987,036	\$ 1,987,036	\$ 1,191,560	

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

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	4,677	17,194	44,522	39%
Special Assessment Revenue				
Special Assessments - On-Roll	34,558	1,612,434	1,783,584	90%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 39,235	\$ 1,629,629	\$ 1,711,423	95%
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	39,235	1,440,553	35,272	
Fund Balance - Beginning	1,786,839	385,521	385,521	
Fund Balance - Ending	\$ 1,826,074	\$ 1,826,074	\$ 420,793	

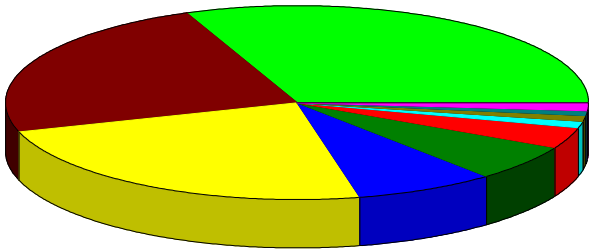
Wentworth Estates Community Development District

Income and Expense by Month March 2026



Expense Summary March 2026

9099000 · Reserve Allocations	31.25%
5380000 · Stormwater Management Service	23.74
5790000 · Landscaping Services	23.61
5410000 · Road and Street Facilities	7.90
5120000 · Executive	6.20
5130000 · Financial and Administrative	3.54
5110000 · Legislative	1.24
5140000 · Legal Services	1.01
5133400 · Other Contractual Services	0.85
5134700 · Printing & Binding	0.65
Total	\$80,394.91



By Account