

Wentworth Estates

Community Development District

Financial Statements
April 30, 2026

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Wentworth Estates Community Development District

Monthly Financial Statements

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Wentworth Estates Community Development District
Balance Sheet
Through April 30, 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 | \$ 360,505 | \$ - | \$ - | \$ - | \$ 360,505 |
| FMIT - Investment Account | 1,588,123 | - | - | - | 1,588,123 |
| Debt Service Fund | | | | | |
| Revenue Account | - | 1,831,446 | - | - | 1,831,446 |
| Accounts Receivable | - | - | - | - | - |
| Prepaid Expenses | 1,698 | - | - | - | 1,698 |
| Due from Other Funds | | | | | |
| General Fund | - | 33,362 | - | - | 33,362 |
| Debt Service Fund(s) | - | - | - | - | - |
| Market Valuation Adjustments | - | - | - | - | - |
| Accrued Interest Receivable | - | - | - | - | - |
| Assessments Receivable | - | - | - | - | - |
| Amount Available in Debt Service Funds | - | - | 1,864,808 | - | 1,864,808 |
| Amount to be Provided by Debt Service Funds | - | - | 15,596,192 | - | 15,596,192 |
| Investment in General Fixed Assets (net of depreciation) | - | - | - | 29,495,446 | 29,495,446 |
| Total Assets | \$ 1,950,326 | \$ 1,864,808 | \$ 17,461,000 | \$ 29,495,446 | \$ 50,771,581 |
| Liabilities | | | | | |
| Accounts Payable | | | | | |
| Due to Other Funds | | | | | |
| General Fund | - | - | - | - | - |
| Debt Service Fund(s) | 33,362 | - | - | - | 33,362 |
| Bonds Payable | | | | | |
| Current Portion (Due within 12 months) | - | - | 1,298,000 | - | 1,298,000 |
| Long Term | - | - | 16,163,000 | - | 16,163,000 |
| Total Liabilities | \$ 33,362 | \$ - | \$ 17,461,000 | \$ - | \$ 17,494,362 |
| 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 | - | 1,479,287 | - | - | 1,479,287 |
| Unassigned | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 887,130 | - | - | - | 887,130 |
| Fund Additions/(Expenditures) | 180,104 | - | - | - | 180,104 |
| Results from Current Operations | 849,730 | - | - | - | 849,730 |
| Total Fund Equity and Other Credits | \$ 1,916,964 | \$ 1,864,808 | \$ - | \$ 29,495,446 | \$ 33,277,218 |
| Total Liabilities, Fund Equity and Other Credits | \$ 1,950,326 | \$ 1,864,808 | \$ 17,461,000 | \$ 29,495,446 | \$ 50,771,581 |

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

| Description | April | Year to Date | Total Annual Budget | % of Budget |
|--|------------------|------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | - | \$ - | |
| Interest | | | | |
| Interest - FMIT | 4,898 | 19,193 | 25,850 | 0% |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | 42,135 | 2,078,568 | 2,192,934 | 95% |
| Other Fees and Charges | | | | |
| Discounts for Early Payment | - | - | (87,717) | 0% |
| Total Revenue and Other Sources: | \$ 47,033 | 2,097,761 | \$ 2,131,067 | 98% |
| Expenditures and Other Uses | | | | |
| Legislative | | | | |
| Board of Supervisor's - Fees | - | 2,800 | 6,000 | 47% |
| Executive | | | | |
| Professional Management | 4,988 | 34,913 | 59,850 | 58% |
| Financial and Administrative | | | | |
| Audit Services | - | 5,700 | 5,700 | 100% |
| Accounting Services | 1,750 | 12,250 | 21,000 | 58% |
| Assessment Roll Services | 1,094 | 7,656 | 13,125 | 58% |
| Arbitrage Rebate Services | - | - | 500 | 0% |
| Other Contractual Services | | | | |
| Legal Advertising | - | 655 | 2,900 | 23% |
| Trustee Services | - | - | 4,041 | 0% |
| Property Appraiser/Tax Collector Fees | 26 | 29,219 | 11,800 | 248% |
| Bank Service Charges | 29 | 161 | 250 | 64% |
| Communications & Freight Services | | | | |
| Postage, Freight & Messenger | 108 | 409 | 750 | 55% |
| Website Development | - | 1,200 | 2,400 | 50% |
| Insurance | | | | |
| | - | 75,679 | 73,966 | 102% |
| Printing & Binding | | | | |
| | - | 524 | 1,000 | 52% |
| Subscription & Memberships | | | | |
| | - | 175 | 175 | 100% |
| Legal Services | | | | |
| Legal - General Counsel | 593 | 2,776 | 10,000 | 28% |
| Other General Government Services | | | | |
| Engineering Services - General | 106 | 1,477 | 10,000 | 15% |
| Sub-Total: | 8,693 | 175,593 | 223,457 | 79% |

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

| Description | April | Year to Date | Total Annual Budget | % of Budget |
|---|---------------|----------------|---------------------|-------------|
| Community Wide Irrigation System | | | | |
| Consumptive Use Permit Monitoring | 8,000 | 20,800 | 20,160 | 103% |
| Sub-Total: | 8,000 | 20,800 | 20,160 | 103% |
| Stormwater Management Services | | | | |
| Professional Services | | | | |
| Asset Management | 2,960 | 19,881 | 50,000 | 40% |
| Mitigation Monitoring | 3,900 | 3,900 | 4,800 | 81% |
| Utility Services | | | | |
| Electric - Aeration System | 954 | 3,630 | - | 0% |
| Repairs & Maintenance | | | | |
| Lake & Wetland System | | | | |
| Aquatic Weed Control | - | 56,264 | 87,000 | 65% |
| Lake Bank Maintenance | - | 7,385 | 2,000 | 369% |
| Water Quality Testing | 4,350 | 8,700 | 14,500 | 60% |
| Water Control Structures | 34,250 | 40,750 | 34,000 | 120% |
| Aeration System | - | 10,056 | 2,496 | 403% |
| Midge Fly Treatment | - | 716 | 10,000 | 7% |
| Cane Toad Removal | 6,175 | 35,045 | 36,000 | 97% |
| Wild Hog Removal | 6,445 | 6,445 | 30,000 | 21% |
| 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: | 59,034 | 192,771 | 488,846 | 39% |
| Road and Street Services | | | | |
| Professional Management | | | | |
| Asset Management | 2,471 | 18,861 | 30,000 | 63% |
| Utility Services | | | | |
| Electric | | | | |
| Southwest Blvd Street Lights | 37 | 260 | 440 | 59% |
| Entrance/Fountain Landscape/Street Lights | 1,851 | 5,675 | 8,221 | 69% |
| Entrance Bridge - Lights | 715 | 2,651 | 3,515 | 75% |

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

| Description | April | 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 | 550 | 12,855 | 8,000 | 161% |
| Southwest Boulevard | | | | |
| Street Lighting | - | - | 3,000 | 0% |
| Contingencies | | | | |
| | - | - | 4,085 | 0% |
| Capital Outlay | | | | |
| Roadway and Bridge | - | 95,904 | 191,250 | 50% |
| Sub-Total: | 5,624 | 215,219 | 319,211 | 67% |
| Landscaping Services | | | | |
| Professional Management | | | | |
| Asset Management | 5,817 | 22,341 | 40,000 | 56% |
| Utility Services | | | | |
| Electric - Landscape Lighting | 65 | 214 | 349 | 61% |
| Electric - Irrigation System | 186 | 558 | 1,082 | 52% |
| Potable Water - Fountain | 626 | 4,460 | 5,000 | 89% |
| Repairs & Maintenance | | | | |
| Public Area Landscaping | | | | |
| Treviso Bay Blvd - Entrance | 11,002 | 77,015 | 173,910 | 44% |
| Southwest Boulevard | 2,783 | 42,758 | 42,000 | 102% |
| Irrigation System | 700 | 12,279 | 8,000 | 153% |
| Aeration and Top Dress | - | - | 65,000 | 0% |
| Plant Replacement and Annuals | 9,426 | 28,111 | 54,000 | 52% |
| Tree Trimming | - | 20,310 | 26,250 | 77% |
| Fountains | 4,400 | 24,072 | 25,000 | 96% |
| 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 April 30, 2026**

| Description | April | 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 | - | 0% |
| Diamond Brite/Replace Foun Tile | - | 88,228 | 81,000 | 109% |
| Contingencies/CEI Services | 750 | 2,750 | 47,750 | 6% |
| Sub-Total: | 35,755 | 464,828 | 774,963 | 60% |
| Reserve Allocations | | | | |
| Extraordinary Capital/Operations | 25,122 | 178,819 | 304,430 | 59% |
| Sub-Total: | 25,122 | 178,819 | 304,430 | 59% |
| Total Expenditures and Other Uses: | \$ 142,227 | \$ 1,248,030 | \$ 2,131,067 | 59% |
| Net Increase/ (Decrease) in Fund Balance | (95,194) | 849,730 | - | |
| Fund Balance - Beginning | 1,961,914 | 887,130 | 887,130 | |
| Extraordinary Capital/Operations Reserve | 25,122 | 180,104 | 304,430 | |
| Fund Balance - Ending | \$ 1,891,842 | \$ 1,916,964 | \$ 1,191,560 | |

Wentworth Estates Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

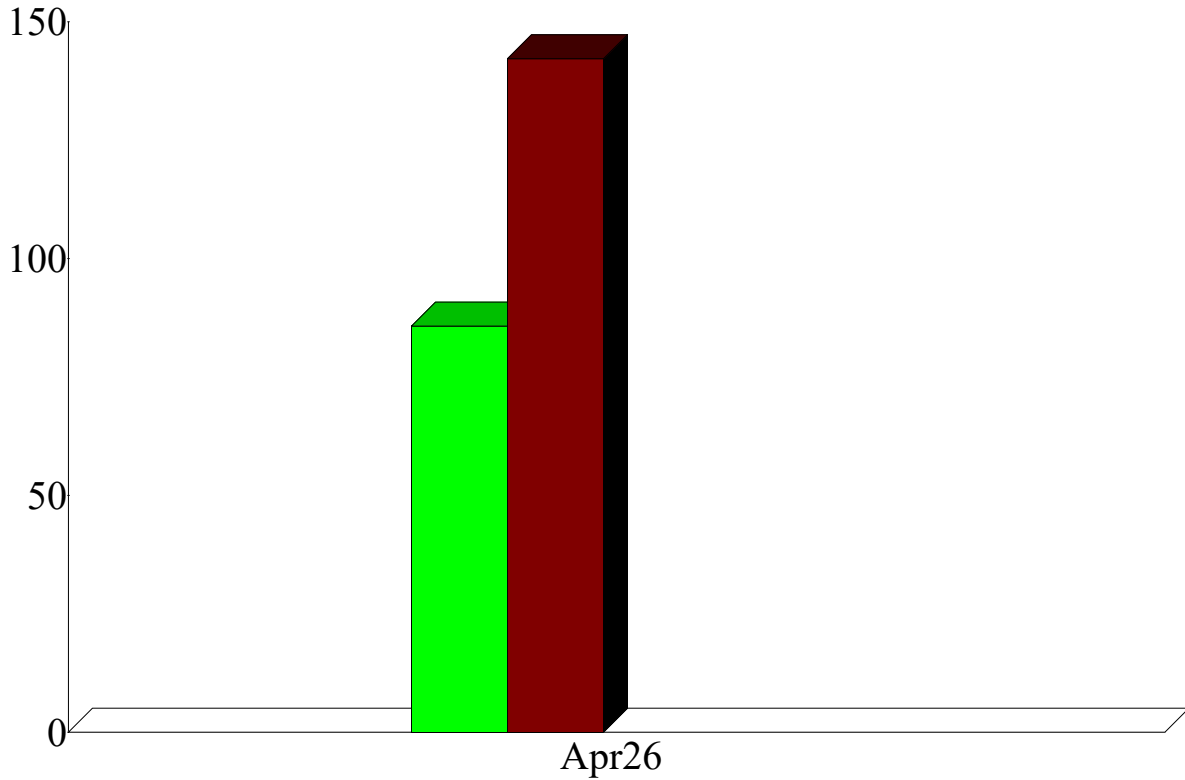
| Description | April | Year to Date | Total Annual Budget | % of Budget |
|---|---------------------|---------------------|---------------------|-------------|
| Revenue and Other Sources | | | | |
| Carryforward | \$ - | \$ - | \$ - | |
| Interest Income | | | | |
| Revenue Account | 5,372 | 22,566 | 44,522 | 51% |
| Special Assessment Revenue | | | | |
| Special Assessments - On-Roll | 33,362 | 1,645,797 | 1,783,584 | 92% |
| Other Fees and Charges | | | | |
| Discounts/Fees and Charges | - | - | (116,683) | 0% |
| Intragovernmental Transfers In | - | - | - | 0% |
| Total Revenue and Other Sources: | \$ 38,734 | \$ 1,668,363 | \$ 1,711,423 | 97% |
| 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 | 38,734 | 1,479,287 | 35,272 | |
| Fund Balance - Beginning | 1,826,074 | 385,521 | 385,521 | |
| Fund Balance - Ending | \$ 1,864,808 | \$ 1,864,808 | \$ 420,793 | |

Wentworth Estates Community Development District

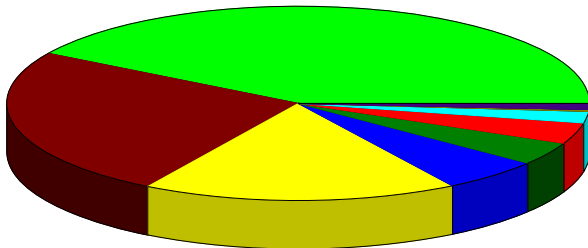
Income and Expense by Month April 2026



\$ in 1,000's



Expense Summary April 2026



| | | |
|---------|----------------------------|--------------|
| 5380000 | · Stormwater Manage | 41.51% |
| 5790000 | · Landscaping Services | 25.14 |
| 9099000 | · Reserve Allocations | 17.66 |
| 5370000 | · Community Wide Irriga | 5.62 |
| 5410000 | · Road and Street Faciliti | 3.95 |
| 5120000 | · Executive | 3.51 |
| 5130000 | · Financial and Administ | 2.00 |
| 5140000 | · Legal Services | 0.42 |
| 5134100 | · Communications & Fre | 0.08 |
| 5190000 | · Other General Governn | 0.07 |
| 5133400 | · Other Contractual Servi | 0.04 |
| Total | | \$142,227.29 |

By Account