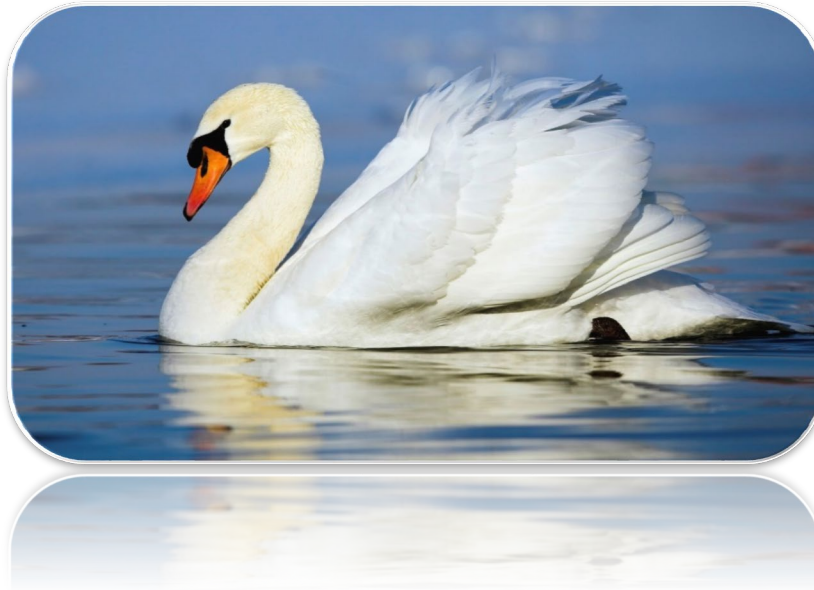


# **WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS - AUGUST 2025**

FISCAL YEAR 2025

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**PREPARED BY:**

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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***Wentworth Estates Community Development District***

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***JPWard & Associates, LLC***

**2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308**

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 2025**

Governmental Funds						
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)	
			General Long Term Debt	Fixed Assets		
Assets						
Cash and Investments						
General Fund - Hancock Bank	\$ 573,448	\$ -	\$ -	\$ -	\$ 573,448	
FMIT - Investment Account	516,701	-	-	-	516,701	
Construction Account	-	-	-	-	-	
Costs of Issuance Account	-	-	-	-	-	
Debt Service Fund						
Interest Account	-	-	-	-	-	
Sinking Account	-	-	-	-	-	
Reserve Account	-	-	-	-	-	
Revenue	-	384,137	-	-	384,137	
Prepayment Account	-	-	-	-	-	
Deferred Cost Account	-	-	-	-	-	
Capital Project Fund - Series 2018	-	-	-	-	-	
Due from Other Funds						
General Fund	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	
Market Valuation Adjustments						
Accrued Interest Receivable	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	
Prepaid Expenses	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	384,137	-	384,137	
Amount to be Provided by Debt Service Funds	-	-	17,076,863	-	17,076,863	
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196	
Total Assets	\$ 1,090,149	\$ 384,137	\$ 17,461,000	\$ 31,238,196	\$ 50,173,482	

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending August 31, 2025**

Governmental Funds					
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	-	-	-	-	-
Due to Other Funds					-
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Loan - TB Master Turnover, Inc.	-	-	-	-	-
Due to Bondholders	-	-	-	-	-
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	-	-	-	31,238,196	31,238,196
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	-	349,040	-	-	1,781,472
Results from Current Operations	-	35,097	-	-	(1,397,335)
Unassigned					-
Beginning: October 1, 2024 (Unaudited)	815,006	-	-	-	815,006
Results from Current Operations	275,144	-	-	-	275,144
Total Fund Equity and Other Credits	\$ 1,090,149	\$ 384,137	\$ -	\$ 31,238,196	\$ 32,712,482
Total Liabilities, Fund Equity and Other Credits	\$ 1,090,149	\$ 384,137	\$ 17,461,000	\$ 31,238,196	\$ 50,173,482

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
<b>Interest</b>														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest - FMIT	-	-	-	-	-	-	-	-	-	-	2,843	2,843	-	100%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	49,832	10,204	12,990	77	-	1,627,566	1,680,164	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	(67,206)	0%
<b>Intergovernmental Transfers In</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 21,171</b>	<b>\$ 360,721</b>	<b>\$ 1,028,031</b>	<b>\$ 63,889</b>	<b>\$ 57,433</b>	<b>\$ 23,219</b>	<b>\$ 49,832</b>	<b>\$ 10,204</b>	<b>\$ 12,990</b>	<b>\$ 77</b>	<b>\$ 2,843</b>	<b>1,630,409</b>	<b>\$ 1,680,164</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>														
<b>Legislative</b>														
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	-	1,000	-	-	3,000	6,000	50%
<b>Executive</b>														
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	52,250	57,000	92%
<b>Financial and Administrative</b>														
Audit Services	-	-	-	5,500	-	-	-	-	-	-	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	18,333	20,000	92%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,043	1,042	11,459	12,500	92%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	0%
<b>Other Contractual Services</b>														
Legal Advertising	-	-	-	-	-	-	-	-	2,613	-	-	2,613	2,900	90%
Trustee Services	-	-	-	-	-	-	-	-	-	-	4,256	4,256	8,400	51%
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	-	21	-	-	-	-	6,733	11,800	57%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	250	0%

Wentworth Estates Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Communications & Freight Services														
Postage, Freight & Messenger	-	9	-	-	-	109	1,086	-	8	111	-	1,323	300	441%
Insurance	73,266	-	-	-	-	-	-	-	-	-	-	73,266	72,000	102%
Printing & Binding	-	-	-	-	388	-	1,388	-	1,193	-	-	2,969	250	1187%
Website Development	-	-	-	300	-	-	-	-	-	-	-	300	1,750	17%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Emergency & Disaster Relief Services														
Hurricane Milton	-	1,723	22,740	7,047	-	-	-	-	-	-	-	31,509	-	0%
Legal Services														
Legal - General Counsel	-	-	677	722	-	4,396	237	-	790	-	593	7,414	10,000	74%
Other General Government Services														
Engineering Services - General	-	-	6,110	-	1,375	505	-	-	1,918	300	-	10,208	7,500	136%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sub-Total:	80,730	15,797	37,259	21,027	10,222	12,468	11,191	7,458	14,980	7,870	12,307	231,308	216,825	107%

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>														
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	4,450	-	-	-	3,900	-	17,950	38,000	47%
<b>Stormwater Management Services</b>														
Professional Services														
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	7,000	3,500	-	7,000	35,000	42,000	83%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services														
Electric - Aeration System	117	-	-	-	-	477	208	126	14	480	934	2,357	-	0%
Repairs & Maintenance														
Lake & Wetland System														
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	22,968	-	-	15,759	82,496	95,000	87%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	-	-	4,200	-	8,000	4,200	16,400	14,500	113%
Water Control Structures	-	-	-	-	-	6,000	-	-	16,100	-	1,280	23,380	27,000	87%
Aeration System	-	-	-	600	-	-	-	450	-	-	(150)	900	1,000	90%
Cane Toad Removal	-	-	-	-	-	-	4,100	5,900	5,900	3,500	5,900	25,300	3,100	816%
Preserves/Wetland System														
Routine Maintenance	-	10,790	-	10,790	-	-	-	10,790	-	-	10,790	43,160	48,000	90%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	-	-	-	-	-	420	15,270	3%
Capital Outlay														
Littoral Shelf Planting	-	-	2,880	-	3,500	-	-	-	3,950	-	-	10,330	8,000	129%
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	91,490	91,490	59,360	154%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	-	-	15,810	-	-	60,715	35,000	173%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>														
Professional Management														
Asset Management	-	958	958	958	958	958	-	1,917	958	-	1,917	9,583	11,500	83%
Utility Services														
Electric														
Southwest Blvd Street Lights	33	-	69	37	-	73	34	34	-	33	67	380	650	58%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	633	-	643	1,130	6,993	8,300	84%
Entrance Bridge - Lights	63	-	69	686	-	669	379	365	-	375	720	3,327	1,000	333%
Repairs and Maintenance													-	
Sidewalk Repairs	-	-	-	-	-	305	-	-	-	-	-	305	1,000	30%
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	3,536	3,536	3,500	101%
Striping & Pavement Marking	-	-	3,700	-	-	-	-	-	-	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	-	-	-	-	-	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	-	-	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	-	-	-	-	-	-	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	-	-	-	-	-	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	4,913	0%
Capital Outlay														
Roadway and Bridge	-	-	-	-	-	-	-	-	-	-	-	-	75,000	0%
<b>Sub-Total:</b>	<b>3,234</b>	<b>23,082</b>	<b>41,535</b>	<b>48,224</b>	<b>49,823</b>	<b>17,823</b>	<b>5,412</b>	<b>54,383</b>	<b>46,232</b>	<b>16,930</b>	<b>144,573</b>	<b>451,250</b>	<b>585,293</b>	<b>77%</b>

**Wentworth Estates Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Through August 31, 2025**

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping Services</b>														
Professional Management														
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	1,167	1,167	-	2,333	10,500	14,000	75%
Water Quality Monitoring	-	-	-	-	-	-	-	1,167	-	-	-	1,167	-	0%
Utility Services														
Electric - Landscape Lighting	-	-	28	28	28	55	28	28	-	28	55	277	-	0%
Electric - Irrigation System	-	-	82	180	-	155	91	88	-	74	181	853	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	266	-	153	318	3,646	4,500	81%
Repairs & Maintenance														
Public Area Landscaping														
Treviso Bay Blvd - Entrance	-	-	-	33,639	10,396	-	15,000	-	30,000	16,200	15,000	120,235	165,000	73%
Southwest Boulevard	-	-	-	10,134	3,500	-	1,642	-	3,283	1,642	1,642	21,842	26,000	84%
Irrigation System	-	3,159	-	-	-	890	3,421	-	293	-	-	7,762	5,200	149%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	4,005	-	-	518	19,560	2,440	43,919	30,000	146%
Tree Trimming	-	2,500	-	-	12,940	5,180	-	-	-	13,450	-	34,070	25,000	136%
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	1,438	2,644	1,100	1,100	18,319	18,000	102%
Annual Holiday Decorations	15,000	-	20,395	525	-	-	-	-	-	-	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	-	-	-	-	-	-	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	-	-	-	-	-	-	1,103	21,840	5%
Capital Outlay														
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	30,378	-	-	-	-	225,138	182,000	124%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	-	-	-	-	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	5,800	-	8,047	-	-	-	59,977	48,000	125%
Contingencies/CEI Services	-	-	-	-	800	-	-	-	3,600	-	-	4,400	21,300	21%
<b>Sub-Total:</b>	<b>19,500</b>	<b>39,607</b>	<b>187,349</b>	<b>91,248</b>	<b>126,048</b>	<b>27,843</b>	<b>52,131</b>	<b>12,199</b>	<b>41,505</b>	<b>52,206</b>	<b>23,070</b>	<b>672,707</b>	<b>652,840</b>	<b>103%</b>

Wentworth Estates Community Development District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Reserves</b>														
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 103,464</b>	<b>\$ 78,486</b>	<b>\$ 266,143</b>	<b>\$ 160,499</b>	<b>\$ 186,093</b>	<b>\$ 58,134</b>	<b>\$ 68,734</b>	<b>\$ 74,040</b>	<b>\$ 102,717</b>	<b>\$ 77,006</b>	<b>\$ 179,950</b>	<b>1,355,265</b>	<b>\$ 1,612,958</b>	<b>84%</b>
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	(18,902)	(63,837)	(89,727)	(76,929)	(177,107)	275,144	67,206	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	1,551,566	1,516,651	1,497,749	1,433,913	1,344,185	1,267,256	815,006	815,006	
<b>Fund Balance - Ending</b>	<b>\$ 732,712</b>	<b>\$ 1,014,948</b>	<b>\$ 1,776,835</b>	<b>\$ 1,680,226</b>	<b>\$ 1,551,566</b>	<b>\$ 1,516,651</b>	<b>\$ 1,497,749</b>	<b>\$ 1,433,913</b>	<b>\$ 1,344,185</b>	<b>\$ 1,267,256</b>	<b>\$ 1,090,149</b>	<b>1,090,149</b>	<b>\$ 882,212</b>	

Wentworth Estates Community Development District  
Debt Service Fund - Series 2021 Bonds  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Through August 31, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Interest Income</b>														
Revenue Account	1,443	1,409	760	3,657	5,738	5,594	6,324	6,320	1,304	1,297	1,380	35,225	35,000	101%
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>														
Special Assessments - On-Roll	21,877	372,750	1,062,313	66,020	59,348	23,993	51,494	10,544	13,423	79	-	1,681,840	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>														
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	(116,683)	0%
<b>Proceeds from Refunding Bonds</b>														
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers In (From Other Funds)</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 23,320</b>	<b>\$ 374,159</b>	<b>\$ 1,063,072</b>	<b>\$ 69,677</b>	<b>\$ 65,086</b>	<b>\$ 29,587</b>	<b>\$ 57,817</b>	<b>\$ 16,864</b>	<b>\$ 14,727</b>	<b>\$ 1,376</b>	<b>\$ 1,380</b>	<b>\$ 1,717,065</b>	<b>\$ 1,701,901</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>														
Proprety Appraiser/Tax Collector Fees	-	6,647	-	-	-	-	-	-	-	-	-	6,647	-	0%
<b>Debt Service</b>														
<b>Principal Debt Service - Mandatory</b>														
Series 2021 Bonds	-	-	-	-	-	-	-	1,278,000	-	-	-	1,278,000	1,278,000	100%
<b>Principal Debt Service - Prepayments</b>														
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Interest Expense</b>														
Series 2021 Bonds	-	198,661	-	-	-	-	-	198,661	-	-	-	397,321	397,534	100%
<b>Foreclosure Counsel</b>														
Property Appraiser & Tax Collector	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Pynt to Refunded Bonds Escrow Agent</b>														
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfers Out</b>														
	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 205,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,476,661</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,681,968</b>	<b>\$ 1,675,534</b>	<b>100%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>23,320</b>	<b>168,851</b>	<b>1,063,072</b>	<b>69,677</b>	<b>65,086</b>	<b>29,587</b>	<b>57,817</b>	<b>(1,459,797)</b>	<b>14,727</b>	<b>1,376</b>	<b>1,380</b>	<b>35,097</b>	<b>26,367</b>	
<b>Fund Balance - Beginning</b>	<b>349,040</b>	<b>372,360</b>	<b>541,211</b>	<b>1,604,283</b>	<b>1,673,960</b>	<b>1,739,046</b>	<b>1,768,633</b>	<b>1,826,450</b>	<b>366,653</b>	<b>381,381</b>	<b>382,757</b>	<b>349,040</b>	<b>349,040</b>	
<b>Fund Balance - Ending</b>	<b>\$ 372,360</b>	<b>\$ 541,211</b>	<b>\$ 1,604,283</b>	<b>\$ 1,673,960</b>	<b>\$ 1,739,046</b>	<b>\$ 1,768,633</b>	<b>\$ 1,826,450</b>	<b>\$ 366,653</b>	<b>\$ 381,381</b>	<b>\$ 382,757</b>	<b>\$ 384,137</b>	<b>\$ 384,137</b>	<b>\$ 375,407</b>	