

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2025

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

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Wentworth Estates Community Development District

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***The September 30, 2025 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 2025

	Governmental Funds			Account Groups		Totals			
	General Fund	Debt Service Fund Series 2021		General Long Term Debt	Fixed Assets	(Memorandum Only)			
Assets									
Cash and Investments									
General Fund - Hancock Bank	\$ 368,199	\$ -	\$ -	\$ -	\$ -	\$ 368,199			
FMIT - Investment Account	518,931	- -	- -	- -	- -	518,931			
Construction Account	- -	- -	- -	- -	- -	- -			
Costs of Issuance Account	- -	- -	- -	- -	- -	- -			
Debt Service Fund									
Interest Account	- -	- -	- -	- -	- -	- -			
Sinking Account	- -	- -	- -	- -	- -	- -			
Reserve Account	- -	- -	- -	- -	- -	- -			
Revenue	- -	385,521	- -	- -	- -	385,521			
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				385,521			385,521		
Amount to be Provided by Debt Service Funds				17,075,479			17,075,479		
Investment in General Fixed Assets (net of depreciation)				- -	31,238,196		31,238,196		
Total Assets	\$ 887,130	\$ 385,521	\$ 17,461,000	\$ 31,238,196		\$ 49,971,846			

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 2025

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	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	-	36,481	-	-	(1,395,951)
 Unassigned					-
Beginning: October 1, 2024 (Unaudited)	815,006	-	-	-	815,006
Results from Current Operations	72,124	-	-	-	72,124
Total Fund Equity and Other Credits	\$ 887,130	\$ 385,521	\$ 31,238,196	\$ 32,510,846	
Total Liabilities, Fund Equity and Other Credits	\$ 887,130	\$ 385,521	\$ 17,461,000	\$ 31,238,196	\$ 49,971,846

Prepared by:

JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund**
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget	
Revenue and Other Sources																
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Interest																
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest - FMIT	-	-	-	-	-	-	-	-	-	-	2,843	2,230	5,073	-	0%	
Special Assessment Revenue																
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%	
Other Fees and Charges																
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	(67,206)	0%	
Intergovernmental Transfers In																
Total Revenue and Other Sources:	\$ 21,171	\$ 360,721	\$ 1,028,031	\$ 63,889	\$ 57,433	\$ 23,219	\$ 49,832	\$ 10,204	\$ 12,990	\$ 77	\$ 2,843	\$ 2,230	1,632,639	\$ 1,612,958	101%	
Expenditures and Other Uses																
Legislative																
Board of Supervisor's - Fees	-	-	-	-	-	1,000	-	1,000	-	1,000	-	-	-	3,000	6,000	50%
Executive																
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	57,000	57,000	100%	
Financial and Administrative																
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	1,667	20,000	20,000	100%	
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	1,041	12,500	12,500	100%	
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	-	500	500	100%	
Other Contractual Services																
Legal Advertising	-	-	-	-	-	-	-	-	2,613	-	-	320	2,932	2,900	101%	
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%	
Travel and Per Diem																
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	-	-	-	-	-	-	-	900	1,200	1,750	69%
Subscription & Memberships				175	-	-	-	-	-	-	-	-	175	175	100%	
Emergency & Disaster Relief Services																
Hurricane Milton	-	1,723	22,740	7,047	-	-	-	-	-	-	-	-	-	31,509	-	
Legal Services																
Legal - General Counsel	-	-	677	722	-	4,396	237	-	790	-	593	1,257	8,671	10,000	87%	
Other General Government Services																
Engineering Services - General	-	-	6,110	-	1,375	505	-	-	1,918	300	-	-	10,208	7,500	136%	
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-Total:	80,730	15,797	37,259	21,027	10,222	12,468	11,191	7,458	14,980	7,870	12,307	10,434	241,742	216,825	111%	

**Wentworth Estates Community Development District
General Fund**
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget	
Community Wide Irrigation System																
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	-	-	-	-	3,900	-	-	13,500	38,000	36%	
Stormwater Management Services																
Professional Services																
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	7,000	3,500	-	7,000	7,000	42,000	42,000	100%	
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	0%	
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%	
Utility Services																
Electric - Aeration System	-	-	-	-	-	477	208	126	14	480	934	543	2,783	-	-	
Repairs & Maintenance																
Lake & Wetland System																
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	22,968	-	-	15,759	18,254	100,750	95,000	106%	
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%	
Water Quality Testing	-	-	-	-	-	4,450	-	4,200	-	8,000	4,200	-	20,850	14,500	144%	
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	5,900	31,200	3,100	1006%	
Preserves/Wetland System																
Routine Maintenance	-	10,790	-	10,790	-	-	-	10,790	-	-	10,790	-	43,160	48,000	90%	
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	0%	
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%	
Contingencies	-	-	-	-	420	-	-	-	-	-	-	-	474	894	15,270	
Capital Outlay																
Littoral Shelf Planting	-	-	2,880	-	3,500	-	-	-	3,950	-	-	-	-	10,330	8,000	129%
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road and Street Services																
Professional Management																
Asset Management	-	958	958	958	958	958	-	1,917	958	-	1,917	1,917	11,500	11,500	100%	
Utility Services																
Electric																
Southwest Blvd Street Lights	33	-	69	37	-	73	34	34	-	33	67	34	414	650	64%	
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	633	-	643	1,130	631	7,624	8,300	92%	
Entrance Bridge - Lights	63	-	69	686	-	669	379	365	-	375	720	386	3,713	1,000	371%	
Repairs and Maintenance													-	-	-	
Sidewalk Repairs	-	-	-	-	-	305	-	-	-	-	-	-	305	1,000	30%	
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	-	-	3,536	3,500	101%	
Striping & Pavement Marking	-	-	3,700	-	-	-	-	-	-	-	-	-	-	3,700	-	-
Bridge Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%	
Entry Monument (Treviso Bay Blvd)	-	-	1,888	1,600	-	-	-	-	-	-	-	-	-	3,488	5,000	70%
Entry Wall (Treviso 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	-	-	-	-	-	-	-	-	-	-	-	-	2,205	2,205	4,913	45%
Capital Outlay																
Roadway and Bridge	-	-	-	-	-	-	-	-	-	-	-	-	63,936	63,936	75,000	85%
Sub-Total:	3,116	23,082	41,535	48,224	49,823	17,823	5,412	54,383	46,232	16,930	144,573	101,281	552,413	585,293	94%	

Prepared by:
JPWARD and Associates, LLC

**Wentworth Estates Community Development District
General Fund**
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget	
Landscaping Services																
Professional Management																
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	2,333	1,167	-	2,333	2,333	14,000	14,000	100%	
Water Quality Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility Services																
Electric - Landscape Lighting	27	-	28	28	28	55	28	28	-	28	55	28	332	-	-	
Electric - Irrigation System	90	-	82	180	-	155	91	88	-	74	181	76	1,019	-	-	
Potable Water - Fountain	-	81	136	153	684	1,728	127	266	-	153	318	127	3,773	4,500	84%	
Repairs & Maintenance																
Public Area Landscaping																
Treviso Bay Blvd - Entrance	-	-	-	38,035	11,812	-	15,000	-	30,000	16,200	15,000	30,000	156,047	165,000	95%	
Southwest Boulevard	-	-	-	5,738	2,084	-	1,642	-	3,283	1,642	1,642	3,283	19,314	26,000	74%	
Irrigation System	-	3,159	-	-	-	890	271	-	293	-	-	7,336	11,948	5,200	230%	
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	-	10,955	45,025	25,000	180%	
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	1,438	2,644	1,100	1,100	5,333	23,652	18,000	131%	
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																
Fountain Pump House Construction & Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	31,070	31,070	-	
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	33,528	-	-	-	-	-	-	228,288	182,000	125%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	-	-	-	-	-	-	2,994	77,312	50,000	155%
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%	
Sub-Total:	19,617	39,607	187,349	91,248	126,048	27,843	52,131	12,199	41,505	52,206	23,070	93,535	766,359	652,840	117%	
Reserves																
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	72,124	72,124	158,000	46%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	72,124	72,124	158,000	46%
Total Expenditures and Other Uses:	\$ 103,464	\$ 78,486	\$ 266,143	\$ 160,499	\$ 186,093	\$ 58,134	\$ 68,734	\$ 74,040	\$ 102,717	\$ 77,006	\$ 179,950	\$ 277,374	1,632,639	\$ 1,612,958	101%	
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)	-	-	-	
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	1,090,149	815,006	815,006		
Fund Balance - Ending	\$ 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	\$ 1,090,149	\$ 887,130	887,130	\$ 973,006		

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget	
Revenue and Other Sources																
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Interest Income																
Revenue Account	1,443	1,409	760	3,657	5,738	5,594	6,324	6,320	1,304	1,297	1,380	1,384	36,609	35,000	105%	
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Special Assessment Revenue																
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%	
Other Fees and Charges																
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	(116,683)	0%	
Proceeds from Refunding Bonds																
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Operating Transfers In (From Other Funds)															0%	
Total Revenue and Other Sources:	\$ 23,320	\$ 374,159	\$ 1,063,072	\$ 69,677	\$ 65,086	\$ 29,587	\$ 57,817	\$ 16,864	\$ 14,727	\$ 1,376	\$ 1,380	\$ 1,384	\$ 1,718,449	\$ 1,701,901	101%	
Expenditures and Other Uses																
Property Appraiser/Tax Collector Fees														6,647	-	0%
Debt Service														6,647	-	0%
Principal Debt Service - Mandatory																
Series 2021 Bonds	-	-	-	-	-	-	-	-	1,278,000	-	-	-	-	1,278,000	1,278,000	100%
Principal Debt Service - Prepayments																
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Expense																
Series 2021 Bonds	-	198,661	-	-	-	-	-	-	198,661	-	-	-	-	397,321	397,534	100%
Foreclosure Counsel														-	-	0%
Property Appraiser & Tax Collector														-	-	0%
Pymt to Refunded Bonds Escrow Agent																
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Intragovernmental Transfers Out														-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 205,308	\$ -	\$ -	\$ 1,476,661	\$ -	\$ -	\$ -	\$ -	\$ 1,681,968	\$ 1,675,534	100%				
Net Increase/(Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	(1,459,797)	14,727	1,376	1,380	1,384	36,481	26,367		
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	1,673,960	1,739,046	1,768,633	1,826,450	366,653	381,381	382,757	384,137	349,040	349,040		
Fund Balance - Ending	\$ 372,360	\$ 541,211	\$ 1,604,283	\$ 1,673,960	\$ 1,739,046	\$ 1,768,633	\$ 1,826,450	\$ 366,653	\$ 381,381	\$ 382,757	\$ 384,137	\$ 385,521	\$ 385,521	\$ 375,407		

Prepared by:
JPWARD and Associates, LLC