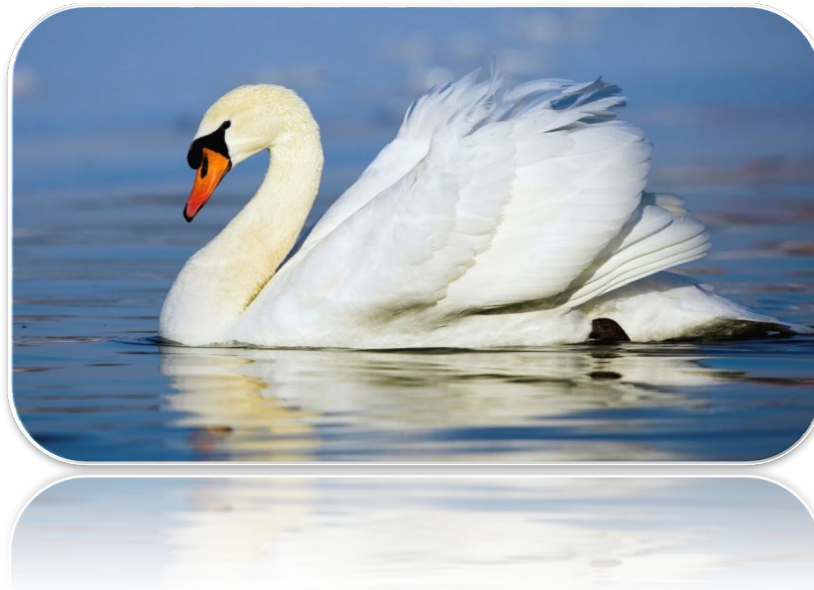


WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2025

FISCAL YEAR 2025

Preliminary Financial Statements - Subject to Change

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						
	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	\$ 421,199	\$ -	\$ -	\$ -	\$ 421,199	
FMIT - Investment Account	518,149	-	-	-	518,149	
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	\$ 939,348	\$ 385,521	\$ 17,461,000	\$ 31,238,196	\$ 50,024,065	

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending September 30, 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	-	36,481	-	-	(1,395,951)
Unassigned					-
Beginning: October 1, 2024 (Unaudited)	815,006	-	-	-	815,006
Results from Current Operations	124,343	-	-	-	124,343
Total Fund Equity and Other Credits	\$ 939,348	\$ 385,521	\$ -	\$ 31,238,196	\$ 32,563,065
Total Liabilities, Fund Equity and Other Credits	\$ 939,348	\$ 385,521	\$ 17,461,000	\$ 31,238,196	\$ 50,024,065

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest - FMIT	-	-	-	-	-	-	-	-	-	-	2,843	1,448	4,291	-	100%
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
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	\$ 1,448	1,631,857	\$ 1,680,164	97%
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	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%

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
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	-	-	-	-	-	-	-	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	-	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	9,177	240,485	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	3,500	38,500	42,000	92%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services															
Electric - Aeration System	-	-	-	-	-	477	208	126	14	480	934	543	2,783	-	0%
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	-	-	-	-	-	474	894	15,270	6%
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 September 30, 2025

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Road and Street Services															
Professional Management															
Asset Management	-	958	958	958	958	958	-	1,917	958	-	1,917	958	10,542	11,500	92%
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	-	3,536	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	-	-	-	-	-	-	-	-	-	-	-	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	96,822	547,955	585,293	94%

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	1,167	12,833	14,000	92%
Water Quality Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Utility Services															
Electric - Landscape Lighting	27	-	28	28	28	55	28	28	-	28	55	28	332	-	0%
Electric - Irrigation System	90	-	82	180	-	155	91	88	-	74	181	76	1,019	-	0%
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	-	-	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	4,233	22,552	18,000	125%
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	33,528	-	-	-	-	-	228,288	182,000	125%
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%
Sub-Total:	19,617	39,607	187,349	91,248	126,048	27,843	52,131	12,199	41,505	52,206	23,070	46,250	719,074	652,840	110%

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
Reserves															
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
Sub-Total:	-	-	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
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	\$ 152,249	1,507,514	\$ 1,612,958	93%
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)	(150,801)	124,343	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	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	\$ 939,348	939,348	\$ 882,212	

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	-	-	-	-	-	-	-	-	-	-	6,647	-	0%
Debt Service															
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	