



Wentworth Estates

Community Development District

Financial Statements *October 31, 2025*

JPWard and Associates, LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

TABLE OF CONTENTS

Wentworth Estates Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1-2
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	3-6
Debt Service Fund Series 2021	7
Income & Expense Graph – All Funds	8

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

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 - Hancock Bank	\$ 152,771	\$ -	\$ -	\$ -	\$ 152,771	
FMIT - Investment Account	370,218	-	-	-	370,218	
Debt Service Fund						
Reserve Account	-	-	-	-	-	
Revenue	-	386,823	-	-	386,823	
Prepayment Account	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	
Due from Other Funds						
General Fund	-	16,237	-	-	16,237	
Debt Service Fund(s)	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	403,060	-	403,060	
Amount to be Provided by Debt Service Funds	-	-	17,057,940	-	17,057,940	
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196	
Total Assets	\$ 522,989	\$ 403,060	\$ 17,461,000	\$ 31,238,196	\$ 49,625,245	
Liabilities						
Accounts Payable						
	-	-	-	-	-	
Due to Other Funds						
General Fund	-	-	-	-	-	
Debt Service Fund(s)	16,237	-	-	-	16,237	
Bonds Payable						
Current Portion (Due within 12 months)	-	-	1,298,000	-	1,298,000	
Long Term	-	-	16,163,000	-	16,163,000	
Total Liabilities	\$ 16,237	\$ -	\$ 17,461,000	\$ -	\$ 17,477,237	
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	31,238,196	31,238,196	
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521	
Results from Current Operations	-	17,539	-	-	17,539	
Unassigned						
Beginning: October 1, 2025 (Unaudited)	815,006	-	-	-	815,006	
Extraordinary Capital/Operations Reserve	97,839	-	-	-	97,839	
Results from Current Operations	(406,093)	-	-	-	(406,093)	
Total Fund Equity and Other Credits	\$ 506,752	\$ 403,060	\$ -	\$ 31,238,196	\$ 32,148,008	
Total Liabilities, Fund Equity and Other Credits	\$ 522,989	\$ 403,060	\$ 17,461,000	\$ 31,238,196	\$ 49,625,245	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	1,287	1,287	-	100%
Special Assessment Revenue				
Special Assessments - On-Roll	20,507	20,507	2,192,934	1%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 21,794	21,794	\$ 2,105,217	1%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	800	800	6,000	13%
Executive				
Professional Management	4,988	4,988	59,850	8%
Financial and Administrative				
Audit Services	-	-	5,700	0%
Accounting Services	1,750	1,750	21,000	8%
Assessment Roll Services	1,094	1,094	13,125	8%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	2,900	0%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	28,880	28,880	11,800	245%
Bank Service Charges	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	80	80	750	11%
Website Development	-	-	2,400	0%
Insurance	75,679	75,679	73,966	102%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	-	-	175	0%
Emergency & Disaster Relief Services				
Legal Services				
Legal - General Counsel	-	-	10,000	0%
Other General Government Services				
Engineering Services - General	-	-	10,000	0%
Sub-Total:	113,270	113,270	223,457	51%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	-	20,160	0%
Stormwater Management Services				
Professional Services				
Asset Management	-	-	50,000	0%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	767	767	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	-	87,000	0%
Lake Bank Maintenance	-	-	2,000	0%
Water Quality Testing	-	-	14,500	0%
Water Control Structures	-	-	34,000	0%
Aeration System	-	-	2,496	0%
Midge Fly Treatment	-	-	10,000	0%
Cane Toad Removal	-	-	36,000	0%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	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%
Road and Street Services				
Professional Management				
Asset Management	-	-	30,000	0%
Utility Services				
Electric				
Southwest Blvd Street Lights	35	35	440	8%
Entrance/Fountain Landscape/Street Lights	905	905	8,221	11%
Entrance Bridge - Lights	361	361	3,515	10%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Sidewalk Repairs	-	-	1,000	0%
Treviso Bay - Bridge	-	-	8,000	0%
Striping & Pavement Marking	-	-	3,700	0%
Bridge Repairs	18,113	18,113	-	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	-	5,000	0%
Electrical Equipment	-	-	35,000	0%
Fence for Access Road	-	-	15,000	0%
Brick Paver Repairs	-	-	3,000	0%
Miscellaneous Repairs	-	-	8,000	0%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	95,904	95,904	191,250	50%
Sub-Total:	116,084	116,084	798,217	15%
Landscaping Services				
Professional Management				
Asset Management	-	-	40,000	0%
Utility Services				
Electric - Landscape Lighting	28	28	349	8%
Electric - Irrigation System	82	82	1,082	8%
Potable Water - Fountain	340	340	5,000	7%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	13,785	13,785	173,910	8%
Southwest Boulevard	23,275	23,275	42,000	55%
Irrigation System	6,161	6,161	8,000	77%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	-	54,000	0%
Tree Trimming	-	-	26,250	0%
Fountains	2,096	2,096	25,000	8%
Annual Holiday Decorations	21,000	21,000	42,000	50%
Mulch	-	-	19,451	0%
Contingencies	-	-	34,171	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Pump House Construction & Landscaping	17,402	17,402	-	0%
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	-	100,000	0%
Treviso Bay Blvd/US 41 Buffer - Lighting	420	420	10,000	4%
Fountain and Perimeter Wall - Painting	-	-	-	0%
Diamond Brite/Replace Foun Tile	88,228	88,228	81,000	109%
Contingencies/CEI Services	-	-	47,750	0%
Sub-Total:	172,818	172,818	774,963	22%
Reserve Allocations				
Extraordinary Capital/Operations	25,715	25,715	308,580	8%
Sub-Total:	25,715	25,715	308,580	8%
Total Expenditures and Other Uses:	\$ 427,887	427,887	\$ 2,105,217	20%
Net Increase/ (Decrease) in Fund Balance	(406,093)	(406,093)	-	
Fund Balance - Beginning	815,006	815,006	815,006	
Extraordinary Capital/Operations Reserve	25,715	25,715	308,580	
Fund Balance - Ending	\$ 408,913	408,913	\$ 815,006	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	1,302	1,302	44,522	3%
Reserve Account	-	-	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	16,237	16,237	1,783,584	1%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 17,539	\$ 17,539	\$ 1,711,423	1%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	-	-	1,298,000	0%
Principal Debt Service - Prepayments				
Series 2021 Bonds	-	-	-	0%
Interest Expense				
Series 2021 Bonds	-	-	378,151	0%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ -	\$ 1,676,151	0%
Net Increase/ (Decrease) in Fund Balance	17,539	17,539	35,272	
Fund Balance - Beginning	385,521	385,521	385,521	
Fund Balance - Ending	\$ 403,060	\$ 403,060	\$ 420,793	

Wentworth Estates Community Development District

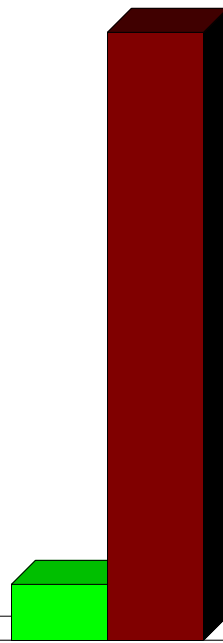
Income and Expense by Month

October 2025



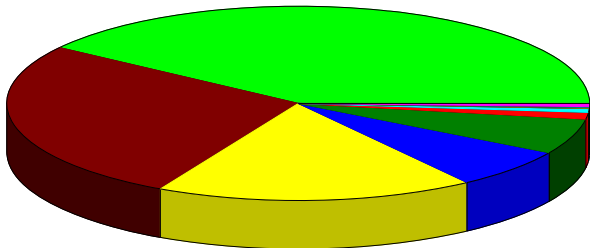
\$ in 1,000's

500
400
300
200
100
0



Oct25

Expense Summary October 2025



5790000 · Landscaping Service	40.39%
5410000 · Road and Street Facili	26.95
5134500 · Insurance	17.69
5133400 · Other Contractual Servi	6.75
9099000 · Reserve Allocations	6.01
5120000 · Executive	1.17
5130000 · Financial and Administ	0.66
5110000 · Legislative	0.19
5380000 · Stormwater Manageme	0.18
5134100 · Communications & Fre	0.02
Total	\$427,886.56

By Account