

Wentworth Estates

Community Development District

*Financial Statements
November 30, 2025*

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

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Wentworth Estates Community Development District

Monthly Financial Statements

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Wentworth Estates Community Development District
Balance Sheet
for the Period Ending November 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	\$ 1,131,467	\$ -	\$ -	\$ -	\$ 1,131,467
FMIT - Investment Account	370,933	-	-	-	370,933
Debt Service Fund					
Reserve Account	-	-	-	-	-
Revenue	-	684,977	-	-	684,977
Prepayment Account	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	214,121	-	-	214,121
Debt Service Fund(s)	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	899,097	-	899,097
Amount to be Provided by Debt Service Funds	-	-	16,561,903	-	16,561,903
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196
Total Assets	\$ 1,502,400	\$ 899,097	\$ 17,461,000	\$ 31,238,196	\$ 51,100,694
Liabilities					
Accounts Payable					
	-	-	-	-	-
Due to Other Funds					
	-	-	-	-	-
General Fund	-	-	-	-	-
Debt Service Fund(s)	214,121	-	-	-	214,121
Bonds Payable					
	-	-	1,298,000	-	1,298,000
Current Portion (Due within 12 months)	-	-	16,163,000	-	16,163,000
Long Term	-	-	-	-	-
Total Liabilities	\$ 214,121	\$ -	\$ 17,461,000	\$ -	\$ 17,675,121
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	-	513,577	-	-	513,577
Unassigned					
	-	-	-	-	-
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Additions: Extraordinary Capital/Operation Reserve	51,430	-	-	-	51,430
Results from Current Operations	349,720	-	-	-	349,720
Total Fund Equity and Other Credits	\$ 1,288,280	\$ 899,097	\$ -	\$ 31,238,196	\$ 33,425,573
Total Liabilities, Fund Equity and Other Credits	\$ 1,502,400	\$ 899,097	\$ 17,461,000	\$ 31,238,196	\$ 51,100,694

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

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	716	2,003	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	863,616	884,123	2,192,934	40%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 864,332	886,126	\$ 2,105,217	42%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	800	6,000	13%
Executive				
Professional Management	4,988	9,975	59,850	17%
Financial and Administrative				
Audit Services	-	-	5,700	0%
Accounting Services	1,750	3,500	21,000	17%
Assessment Roll Services	1,094	2,188	13,125	17%
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	11,800	245%
Bank Service Charges	90	90	250	36%
Communications & Freight Services				
Postage, Freight & Messenger	-	80	750	11%
Website Development	-	-	2,400	0%
Insurance	-	75,679	73,966	102%
Printing & Binding	-	-	1,000	0%
Subscription & Memberships	175	175	175	100%
Emergency & Disaster Relief Services				
Legal Services				
Legal - General Counsel	323	323	10,000	3%
Other General Government Services				
Engineering Services - General	-	-	10,000	0%
Sub-Total:	8,419	121,689	223,457	54%

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

Description	November	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	4,800	4,800	20,160	24%
Stormwater Management Services				
Professional Services				
Asset Management	4,397	4,397	50,000	9%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	515	1,282	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	-	87,000	0%
Lake Bank Maintenance	1,885	1,885	2,000	94%
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	6,175	6,175	36,000	17%
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%
Road and Street Services				
Professional Management				
Asset Management	4,090	4,090	30,000	14%
Utility Services				
Electric				
Southwest Blvd Street Lights	36	71	440	16%
Entrance/Fountain Landscape/Street Lights	829	1,735	8,221	21%
Entrance Bridge - Lights	343	704	3,515	20%

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

Description	November	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay - Bridge				
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	3,700	3,700	3,700	100%
Bridge Repairs	-	18,113	8,000	226%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	-	5,000	0%
Electrical Equipment	3,335	3,335	35,000	10%
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	191,250	50%
Sub-Total:	30,105	146,189	798,217	18%
Landscaping Services				
Professional Management				
Asset Management	2,960	2,960	40,000	7%
Utility Services				
Electric - Landscape Lighting	28	55	349	16%
Electric - Irrigation System	75	157	1,082	15%
Potable Water - Fountain	151	491	5,000	10%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	24,788	173,910	14%
Southwest Boulevard	2,783	26,058	42,000	62%
Irrigation System	-	6,161	8,000	77%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	16,764	16,764	54,000	31%
Tree Trimming	-	-	26,250	0%
Fountains	1,100	3,196	25,000	13%
Annual Holiday Decorations	-	21,000	42,000	50%
Mulch	9,417	9,417	19,451	48%
Contingencies	-	-	34,171	0%

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

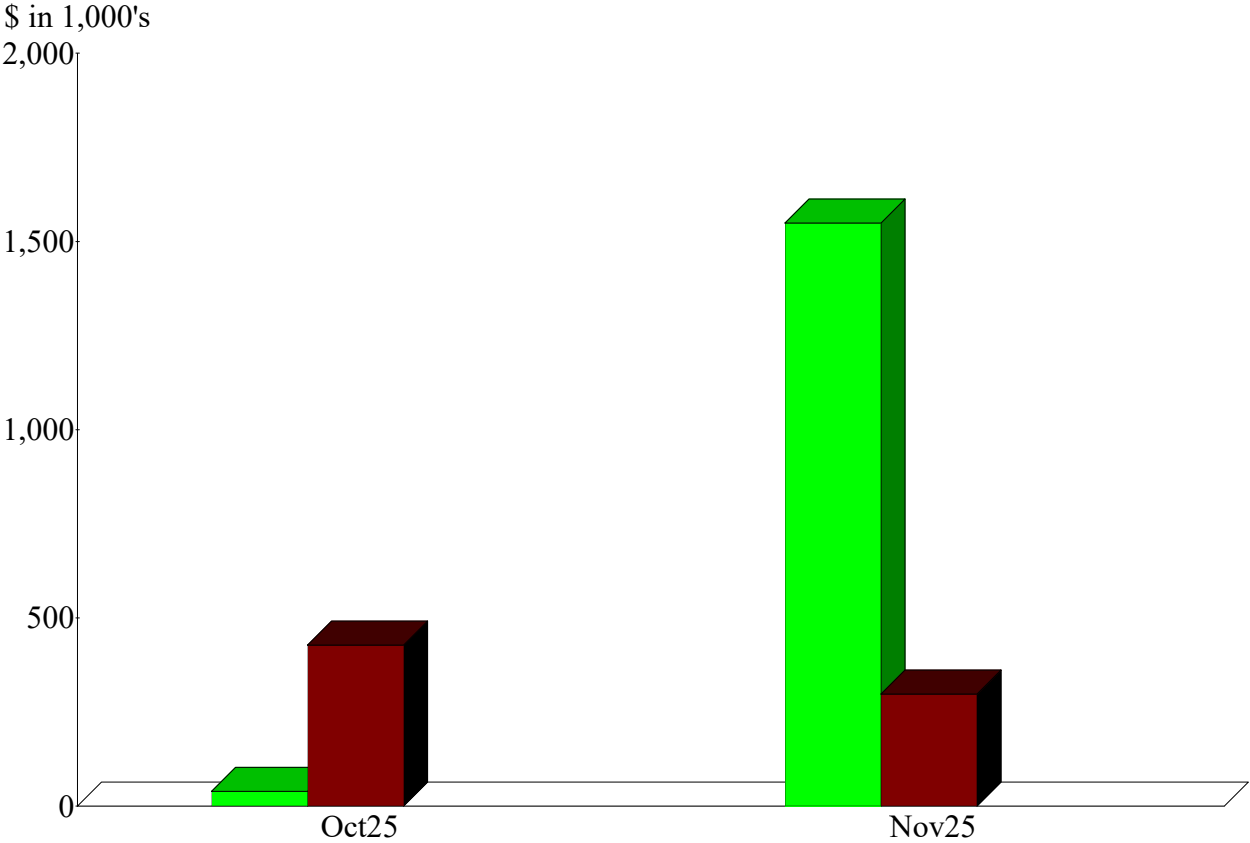
Description	November	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Pump House Construction & Landscaping	-	17,402	-	0%
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	-	100,000	0%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Fountain and Perimeter Wall - Painting	-	-	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	-	47,750	0%
Sub-Total:	44,280	217,097	774,963	28%
Reserve Allocations				
Extraordinary Capital/Operations	25,715	51,430	308,580	17%
Sub-Total:	25,715	51,430	308,580	17%
Total Expenditures and Other Uses:	\$ 108,519	536,406	\$ 2,105,217	25%
Net Increase/ (Decrease) in Fund Balance	755,813	349,720	-	
Fund Balance - Beginning	506,752	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,715	51,430	308,580	
Fund Balance - Ending	\$ 1,288,280	\$ 1,288,280	\$ 1,195,710	

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

Description	November	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	1,308	2,609	44,522	6%
Reserve Account	-	-	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	683,806	700,043	1,783,584	39%
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:	\$ 685,113	\$ 702,652	\$ 1,711,423	41%
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	189,076	189,076	378,151	50%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ 189,076	\$ 189,076	\$ 1,676,151	11%
Net Increase/ (Decrease) in Fund Balance	496,037	513,577	35,272	
Fund Balance - Beginning	403,060	385,521	385,521	
Fund Balance - Ending	\$ 899,097	\$ 899,097	\$ 420,793	

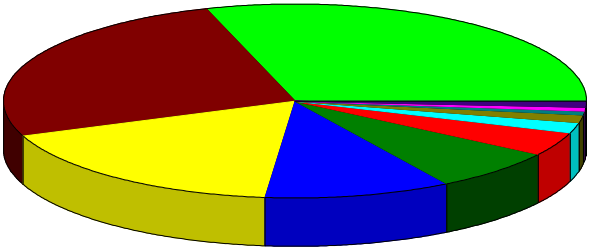
Wentworth Community Development District

Income and Expense by Month
October through November 2025



Expense Summary
October through November 2025

5790000 · Landscaping Services	29.92%
5170000 · Debt Service	26.06
5410000 · Road and Street Facilities	17.60
5134500 · Insurance	10.43
9099000 · Reserve Allocations	7.09
5133400 · Other Contractual Services	3.99
5380000 · Stormwater Management Services	1.89
5120000 · Executive	1.37
5130000 · Financial and Administrative	0.78
5370000 · Community Wide Irrigation Syst	0.66
Other	0.19
Total	\$725,481.14



By Account