

Wentworth Estates

Community Development District

*Financial Statements
December 31, 2025*

*JPWard and Associates, LLC
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TABLE OF CONTENTS

Wentworth Estates Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1
Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	2-5
Debt Service Fund	
Series 2021	6
Income & Expense Graph – All Funds	7

Wentworth Estates Community Development District
Balance Sheet
for the Period Ending December 31, 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	\$ 410,956	\$ -	\$ -	\$ -	\$ -	\$ 410,956						
FMIT - Investment Account	1,573,092	- -	- -	- -	- -	1,573,092						
Debt Service Fund												
Revenue Account	- -	1,642,382	- -	- -	- -	1,642,382						
Accounts Receivable												
Due from Other Funds												
General Fund	- -	- -	- -	- -	- -	- -						
Debt Service Fund(s)	- -	- -	- -	- -	- -	- -						
Amount Available in Debt Service Funds												
Amount to be Provided by Debt Service Funds												
General Fund	- -	- -	1,642,382	- -	- -	1,642,382						
Debt Service Fund(s)	- -	- -	15,818,618	- -	- -	15,818,618						
Investment in General Fixed Assets (net of depreciation)												
General Fund	- -	- -	- -	31,238,196	- -	31,238,196						
Total Assets	<u>\$ 1,984,047</u>	<u>\$ 1,642,382</u>	<u>\$ 17,461,000</u>	<u>\$ 31,238,196</u>	<u>\$ 52,325,626</u>							
Liabilities												
Accounts Payable												
Due to Other Funds												
General Fund	- -	- -	- -	- -	- -	- -						
Debt Service Fund(s)	- -	- -	- -	- -	- -	- -						
Bonds Payable												
Current Portion (Due within 12 months)	- -	- -	1,298,000	- -	- -	1,298,000						
Long Term	- -	- -	16,163,000	- -	- -	16,163,000						
Total Liabilities	<u>\$ - -</u>	<u>\$ - -</u>	<u>\$ 17,461,000</u>	<u>\$ - -</u>	<u>\$ 17,461,000</u>							
Fund Equity and Other Credits												
Investment in General Fixed Assets												
Fund Balance												
 Restricted												
Beginning: October 1, 2025 (Unaudited)	- -	385,521	- -	- -	- -	385,521						
Results from Current Operations	- -	1,256,862	- -	- -	- -	1,256,862						
 Unassigned												
Beginning: October 1, 2025 (Unaudited)	887,130	- -	- -	- -	- -	887,130						
Additions: Extraordinary Capital/Operation Reserve	77,145	- -	- -	- -	- -	77,145						
Results from Current Operations	1,019,773	- -	- -	- -	- -	1,019,773						
Total Fund Equity and Other Credits	<u>\$ 1,984,047</u>	<u>\$ 1,642,382</u>	<u>\$ - -</u>	<u>\$ 31,238,196</u>	<u>\$ 34,864,626</u>							
Total Liabilities, Fund Equity and Other Credits	<u>\$ 1,984,047</u>	<u>\$ 1,642,382</u>	<u>\$ 17,461,000</u>	<u>\$ 31,238,196</u>	<u>\$ 52,325,626</u>							

Prepared by:

JPWARD and Associates, LLC

Unaudited

1

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	-
Interest				
Interest - FMIT	2,158	4,161	-	0%
Special Assessment Revenue				
Special Assessments - On-Roll	937,535	1,821,658	2,192,934	83%
Special Assessments - Off-Roll	-	-	-	0%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 939,694	1,825,819	\$ 2,105,217	87%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	1,000	1,800	6,000	30%
Executive				
Professional Management	4,988	14,963	59,850	25%
Financial and Administrative				
Audit Services	5,700	5,700	5,700	100%
Accounting Services	1,750	5,250	21,000	25%
Assessment Roll Services	1,094	3,281	13,125	25%
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	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	100%
Legal Services				
Legal - General Counsel	652	975	10,000	10%
Other General Government Services				
Engineering Services - General	106	106	10,000	1%
Sub-Total:	15,289	136,978	223,457	61%

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JPWARD and Associates, LLC

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	3,200	8,000	20,160	40%
Stormwater Management Services				
Professional Services				
Asset Management	4,396	8,793	50,000	18%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	455	1,736	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	22,505	22,505	87,000	26%
Lake Bank Maintenance	-	1,885	2,000	94%
Water Quality Testing	4,350	4,350	14,500	30%
Water Control Structures	-	-	34,000	0%
Aeration System	6,591	6,591	2,496	264%
Midge Fly Treatment	716	716	10,000	7%
Cane Toad Removal	12,075	18,250	36,000	51%
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	221	4,311	30,000	14%
Utility Services				
Electric				
Southwest Blvd Street Lights	37	107	440	24%
Entrance/Fountain Landscape/Street Lights	396	2,131	8,221	26%
Entrance Bridge - Lights	399	1,103	3,515	31%

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3

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay Blvd & Bridge	-			
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	3,700	3,700	100%
Bridge Repairs	-	18,113	8,000	226%
Brick Paver Repairs	-	-	3,000	0%
Miscellaneous Repairs	250	250	8,000	3%
Entry Monument				
Pressure Washing, Cleaning & Painting	1,170	1,170	5,000	23%
Electrical Equipment	32,863	36,198	35,000	103%
Fence for Access Road	-	-	15,000	0%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
	Sub-Total:	89,622	235,811	798,217
				30%
Landscaping Services				
Professional Management				
Asset Management	2,671	5,631	40,000	14%
Utility Services				
Electric - Landscape Lighting	28	83	349	24%
Electric - Irrigation System	95	252	1,082	23%
Potable Water - Fountain	266	757	5,000	15%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	33,007	173,910	19%
Southwest Boulevard	2,783	31,625	42,000	75%
Irrigation System	5,298	11,459	8,000	143%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	475	17,239	54,000	32%
Tree Trimming	20,310	20,310	26,250	77%
Fountains	3,412	6,608	25,000	26%
Annual Holiday Decorations	21,000	42,000	42,000	100%
Mulch	-	9,417	19,451	48%

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4

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Contingencies	159	159	34,171	0%
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	70,641	88,043	100,000	88%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	875	875	47,750	2%
	Sub-Total:	139,015	356,112	774,963
				46%
Reserve Allocations				
Extraordinary Capital/Operations	25,715	77,145	308,580	25%
	Sub-Total:	25,715	77,145	308,580
				25%
	Total Expenditures and Other Uses:	\$ 269,641	\$ 806,046	\$ 2,105,217
				38%
Net Increase/ (Decrease) in Fund Balance	670,053	1,019,773	-	
Fund Balance - Beginning	1,288,280	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,715	77,145	308,580	
Fund Balance - Ending	\$ 1,984,047	\$ 1,984,047	\$ 1,195,710	

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

Description	December	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	-
Interest Income				
Revenue Account	951	3,560	44,522	8%
Special Assessment Revenue				
Special Assessments - On-Roll	742,335	1,442,377	1,783,584	81%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 743,285	\$ 1,445,937	\$ 1,711,423	84%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	-	-	1,298,000	0%
Interest Expense				
Series 2021 Bonds	-	189,076	378,151	50%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 189,076	\$ 1,676,151	11%
Net Increase/ (Decrease) in Fund Balance	743,285	1,256,862	35,272	
Fund Balance - Beginning	899,097	385,521	385,521	
Fund Balance - Ending	\$ 1,642,382	\$ 1,642,382	\$ 420,793	

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Wentworth Community Development District

Income and Expense by Month

December 2025

Income
Expense

\$ in 1,000's

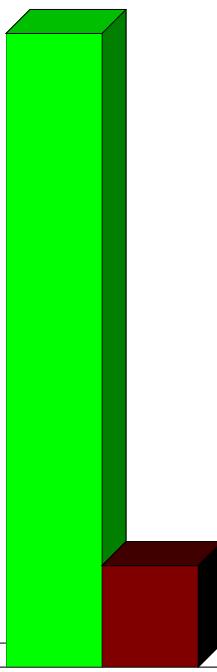
2,000

1,500

1,000

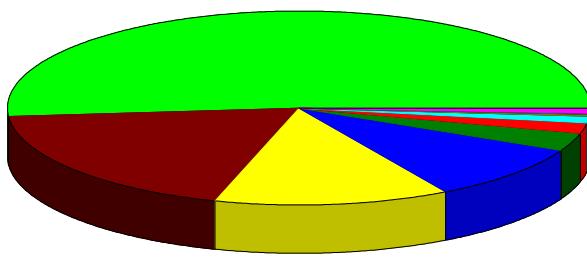
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Expense Summary December 2025

5790000 · Landscaping Services	51.56%
5380000 · Stormwater Management Service	18.95
5410000 · Road and Street Facilities	13.10
9099000 · Reserve Allocations	9.54
5130000 · Financial and Administrative	3.17
5120000 · Executive	1.85
5370000 · Community Wide Irrigation Syst	1.19
5110000 · Legislative	0.37
5140000 · Legal Services	0.24
5190000 · Other General Government Serv.	0.04
Total	\$269,640.88



By Account