

# Wentworth Estates

Community Development District

## *Financial Statements December 31, 2025*

*JPWard and Associates, LLC*  
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### *Monthly Financial Statements*

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**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending December 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	\$ 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	-	-	1,642,382	-	1,642,382
Amount to be Provided by Debt Service Funds	-	-	15,818,618	-	15,818,618
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196
Total Assets	\$ 1,984,047	\$ 1,642,382	\$ 17,461,000	\$ 31,238,196	\$ 52,325,626
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	\$ -	\$ -	\$ 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, 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	\$ 1,984,047	\$ 1,642,382	\$ -	\$ 31,238,196	\$ 34,864,626
Total Liabilities, Fund Equity and Other Credits	\$ 1,984,047	\$ 1,642,382	\$ 17,461,000	\$ 31,238,196	\$ 52,325,626

**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
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	-	\$ -	
<b>Interest</b>				
Interest - FMIT	2,158	4,161	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	937,535	1,821,658	2,192,934	83%
Special Assessments - Off-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(87,717)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 939,694</b>	<b>1,825,819</b>	<b>\$ 2,105,217</b>	<b>87%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	1,000	1,800	6,000	30%
<b>Executive</b>				
Professional Management	4,988	14,963	59,850	25%
<b>Financial and Administrative</b>				
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%
<b>Other Contractual Services</b>				
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%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	80	750	11%
Website Development	-	-	2,400	0%
<b>Insurance</b>	-	75,679	73,966	102%
<b>Printing &amp; Binding</b>	-	-	1,000	0%
<b>Subscription &amp; Memberships</b>	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	652	975	10,000	10%
<b>Other General Government Services</b>				
Engineering Services - General	106	106	10,000	1%
<b>Sub-Total:</b>	<b>15,289</b>	<b>136,978</b>	<b>223,457</b>	<b>61%</b>

**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
<b>Community Wide Irrigation System</b>				
Consumptive Use Permit Monitoring	3,200	8,000	20,160	40%
<b>Stormwater Management Services</b>				
<b>Professional Services</b>				
Asset Management	4,396	8,793	50,000	18%
Mitigation Monitoring	-	-	4,800	0%
<b>Utility Services</b>				
Electric - Aeration System	455	1,736	-	0%
<b>Repairs &amp; Maintenance</b>				
<b>Lake &amp; Wetland System</b>				
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%
<b>Preserves/Wetland System</b>				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	-	11,800	0%
<b>Capital Outlay</b>				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	-	81,250	0%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
<b>Road and Street Services</b>				
<b>Professional Management</b>				
Asset Management	221	4,311	30,000	14%
<b>Utility Services</b>				
<b>Electric</b>				
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%

Prepared by:

**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
<b>Repairs and Maintenance</b>				
<b>Treviso Bay Blvd &amp; Bridge</b>	-			
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%
<b>Entry Monument</b>				
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%
<b>Southwest Boulevard</b>				
Street Lighting	-	-	3,000	0%
<b>Contingencies</b>	-	-	4,085	0%
<b>Capital Outlay</b>				
Roadway and Bridge	-	95,904	191,250	50%
<b>Sub-Total:</b>	<b>89,622</b>	<b>235,811</b>	<b>798,217</b>	<b>30%</b>
<b>Landscaping Services</b>				
<b>Professional Management</b>				
Asset Management	2,671	5,631	40,000	14%
<b>Utility Services</b>				
Electric - Landscape Lighting	28	83	349	24%
Electric - Irrigation System	95	252	1,082	23%
Potable Water - Fountain	266	757	5,000	15%
<b>Repairs &amp; Maintenance</b>				
<b>Public Area Landscaping</b>				
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%

Prepared by:

Unaudited

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
<b>Contingencies</b>	159	159	34,171	0%
<b>Capital Outlay</b>				
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%
<b>Sub-Total:</b>	<b>139,015</b>	<b>356,112</b>	<b>774,963</b>	<b>46%</b>
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	25,715	77,145	308,580	25%
<b>Sub-Total:</b>	<b>25,715</b>	<b>77,145</b>	<b>308,580</b>	<b>25%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 269,641</b>	<b>806,046</b>	<b>\$ 2,105,217</b>	<b>38%</b>
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	
<b>Fund Balance - Ending</b>	<b>\$ 1,984,047</b>	<b>\$ 1,984,047</b>	<b>\$ 1,195,710</b>	

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

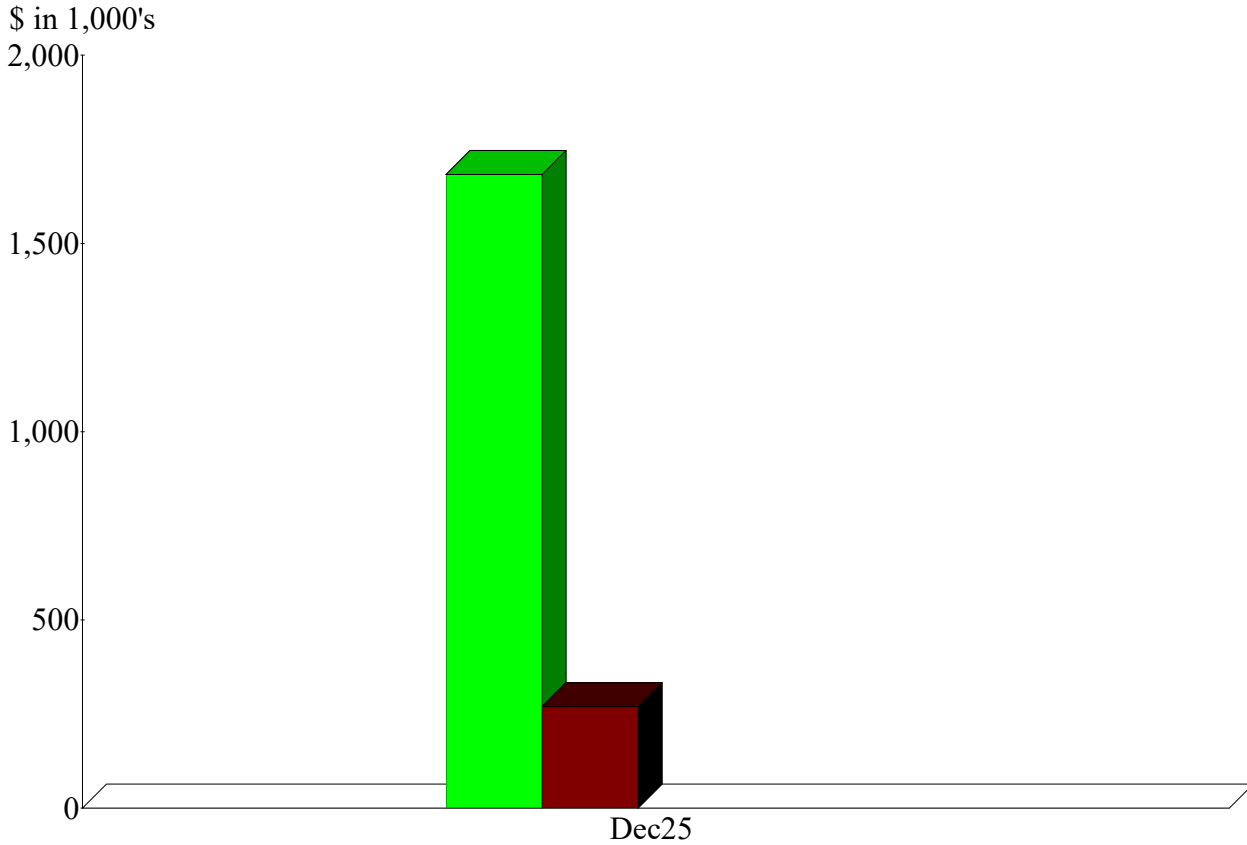
Description	December	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	951	3,560	44,522	8%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	742,335	1,442,377	1,783,584	81%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



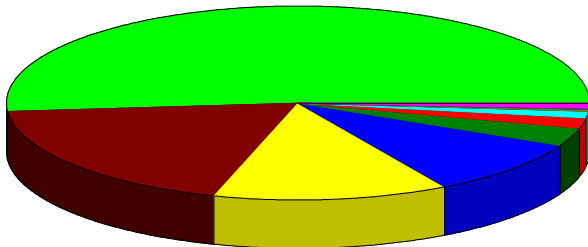
# Wentworth Community Development District

Income and Expense by Month  
December 2025

Income  
Expense



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