

Wentworth Estates

Community Development District

*Meeting Agenda
May 14, 2026*

*PFM Management Services LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900*

MEETING AGENDA

Board of Supervisors

Joe Newcomb, Chairman
Robert Cody, Vice-Chairman
Andrew Gasworth, Assistant Secretary
Suzanne Bertha, Assistant Secretary
Stephen Barger, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
wardj@pfm.com
Phone: (954) 658-4900

The Public is provided with two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m7da16948f11b3eeb9492c5beef6305cc>
✓ Phone: (408) 418-9388 Code: 2349 580 8175; Event Password: Jpward

MAY, 2026

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AGENDA

1. Call to Order & Roll Call
2. Notice of Advertisement of Public Hearings and Regular Meeting.
Pages 7-8
3. Minutes:
 - I. March 12, 2026 - Public Hearings and Regular Meeting.
Pages 9-19
4. **PUBLIC HEARINGS.**
 - a. **FISCAL YEAR 2027 BUDGET**
 - I. Public Comment and Testimony.
 - a) Resident Email Response
 - II. Board Comment and Consideration.
 - III. Consideration of **Resolution 2026-8**, a Resolution of the Board of Supervisors adopting the annual appropriation and Budget for Fiscal Year 2027.
 - b. **FISCAL YEAR 2027 IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**
 - I. Public Comment and Testimony.
 - II. Board Comment.
 - III. Consideration of **Resolution 2026-9**, a Resolution of the Board of Supervisors Imposing Special Assessments, Certifying an Assessment Roll; providing a severability clause; providing for conflict and providing an effective date.
Pages 20-47
5. Consideration of **Resolution 2026-10**, a Resolution of the Board of Supervisors adopting designating dates, time, and location for regular meeting of the Board of Supervisor's for Fiscal Year 2027.
Pages 48-49
6. Consideration of **Resolution 2026-11**, a Resolution of the Board of Supervisors Approving the agreements with PFM Management Services LLC, and PFM Financial Advisors LLC; Authorizing the Chairperson to execute the agreements; providing general authorization; and addressing conflicts, severability, and an effective date.
Pages 50-83
7. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Asset Manager
 - a) Asset Managers Report May 1, 2026.

AGENDA

IV. District Manager.

a) Supervisor of Elections Qualified Elector Report dated April 15, 2026.

b) **Important Meeting Dates for Fiscal Year 2026:**

- Next Meeting: Thursday June 11, 2026

- General Election qualifying period: June 8, 2026 - June 12, 2026 (Seat 1 & Seat 2).

- June/July - Look for Commission on Ethics email (Form 1 Financial Disclosure).

c) Financial Statements for the period ending March 31, 2026 (unaudited).

d) Financial Statements for the period ending April 30, 2026 (unaudited).

Pages 84-114

8. Supervisors Requests.

9. Public Comments for Non-Agenda items.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

10. Adjournment.

Meeting Schedule-FY 2026

Thursday, October 9, 2025

Thursday, November 13, 2025

Thursday, December 11, 2025

Thursday, January 8, 2026

Thursday, February 12, 2026

Thursday, March 12, 2026

Thursday, April 9, 2026

Thursday, May 14, 2026

Thursday, June 11, 2026

Thursday, July 9, 2026

Thursday, August 13, 2026

Thursday, September 10, 2026

AGENDA

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 3: Minutes - March 12, 2026 - Public Hearings and Regular Meeting.

Item 4: Are the two (2) required Public Hearings to consider the adoption of the District's Fiscal Year 2027 Budget, Assessments, General Fund Special Assessment Methodology.

The first Public Hearing deals with the adoption of the Fiscal Year 2027 Budget which includes both the General Fund operations and the Debt Service Fund for the Series 2021 Bonds. At the conclusion of the hearing, will be the consideration of **Resolution 2026-8**, which adopts the Fiscal Year 2027 Budget.

This second Public Hearing is a consequence of the Budget Adoption process and sets in place the required documents that are all contained in the Fiscal Year 2027 Budget. **Resolution 2026-9** does essentially two (2) things. First, it imposes the special assessments for the general fund; second, it arranges for the certification of an assessment roll by the Chairman or his designee, which in this case is the District Manager, to the Collier County Tax Collector and permits the District Manager to update the roll as it may be modified as limited by law subsequent to the adoption date of **Resolution 2026-9**.

Item 5: **Resolution 2026-10**, a Resolution of the Board of Supervisors setting the proposed meeting schedule for Fiscal Year 2027. As you may recall, to the extent that the District has a regular meeting schedule the District is required to advertise this schedule (legal advertisement) on a periodic basis at the beginning of the Fiscal Year. The proposed meeting schedule is for the second Thursday of each month at **8:30 A.M.** at the **Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113**.

The Fiscal Year 2027 scheduled is as follows:

Meeting Schedule - FY 2027	Thursday, October 8, 2026	Thursday, November 12, 2026
	Thursday, December 10, 2026	Thursday, January 14, 2027
	Thursday, February 11, 2027	Thursday, March 11, 2027
	Thursday, April 8, 2027	Thursday, May 13, 2027
	Thursday, June 10, 2027	Thursday, July 8, 2027
	Thursday, August 12, 2027	Thursday, September 9, 2027

AGENDA

- Item 6: **Resolution 2026-11**, a Resolution of the Board of Supervisors Approving the agreements with PFM Management Services LLC, and PFM Financial Advisors LLC; Authorizing the Chairperson to execute the agreements; providing general authorization; and addressing conflicts, severability, and an effective date.
- Item 6: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Katherine Selchan
James Ward
Wentworth Estates Ccd
2301 NE 37Th ST
Ft Lauderdale FL 33308-6242

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Naples Daily News, a newspaper published in Collier County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of , was published on the publicly accessible website of Collier and Lee Counties, Florida, or in a newspaper by print in the issues of, on:

NDN Naples Daily News 04/26/2026, 05/03/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 05/03/2026

Legal Clerk

Notary, State of WI, County of Brown

8 25 26

My commission expires

Publication Cost:	\$2090.58	
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MARIAH VERHAGEN
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State of Wisconsin

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

**NOTICE OF PUBLIC HEARING TO
CONSIDER THE ADOPTION OF
THE FISCAL YEAR 2027 BUDGET; AND NOTICE OF
REGULAR BOARD OF SUPERVISORS MEETING.**

The Board of Supervisors for the Wentworth Estates Community Development District will hold two public hearings and a regular meeting on **Thursday, May 14, 2026 at 8:30 a.m. at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113**. The meeting is being held for the necessary public purpose of considering such business as more fully identified in the meeting agenda, a copy of which will be posted on the District's website at www.Wentwortheastescdd.org.

The purpose of this meeting is for the Board to consider the adoption of the Proposed Budget ("Proposed Budget") of the District for the fiscal year ending September 30, 2027 ("Fiscal Year 2027"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o JP Ward and Associates, LLC, 2301 Northeast 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900 ("District Manager's Office"), during normal business hours.

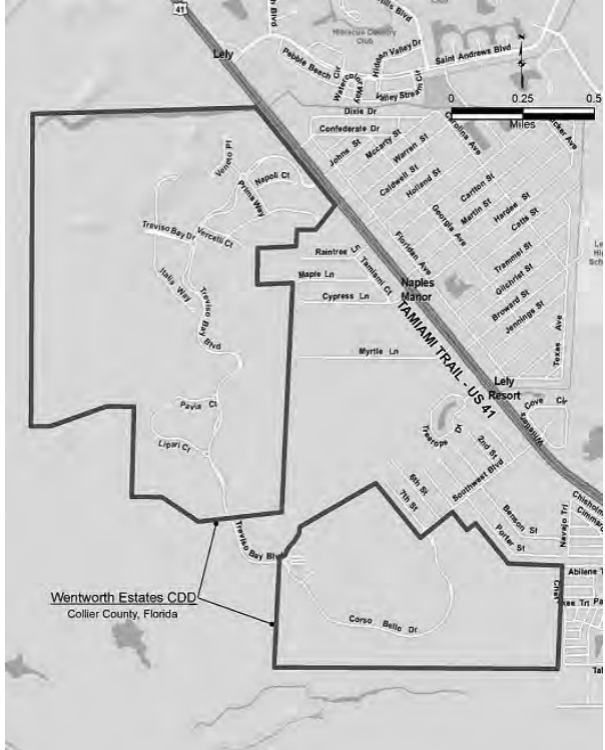
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodation at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager by telephone at (954) 658-4900 at least seven (7) days prior to the date of the particular meeting. Toward that end, anyone wishing to listen and participate in the meeting can do so by connecting to a link that will be posted on the District's web site: www.wentwortheastescdd.org.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**Wentworth Estates Community Development District
James P. Ward, District Manager**



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**MINUTES OF MEETING
WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Wentworth Estates Community
11 Development District was held on Thursday, March 12, 2026 at the Treviso Bay Clubhouse,
12 9800 Treviso Bay Boulevard, Naples, Florida 34113. It began at 8:30 a.m. and was presided
13 over by Mr. Joe Newcomb, Chairperson, and James P. Ward as Secretary.

14
15
16
17

Present and constituting a quorum:

18 Joe Newcomb	Chairperson
19 Robert Cody	Vice Chairperson
20 Steve Barger	Assistant Secretary
21 Suzanne Sadowski Bertha	Assistant Secretary
22 Andrew Gasworth	Assistant Secretary

23
24
25

Also present were:

26 James P. Ward	District Manager
27 Greg Urbancic	District Counsel
28 Richard Freeman	District Asset Manager

29
30

Audience:

31 Bruce Bernard
32 Philip Lowenhaupt

33 All residents' names were not included with the minutes. If a resident did not identify
34 themselves or the audio file did not pick up the name, the name was not recorded in
35 these minutes. Portions of these minutes may be transcribed in verbatim.

36
37

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

38 Mr. Ward called the meeting to order at approximately 8:30 a.m. He conducted roll call; all
39 Members of the Board were present, constituting a quorum. Mr. Newcomb was present via
40 video.

41
42

SECOND ORDER OF BUSINESS

Notice of Advertisement

43
44

Notice of Advertisement of Public Hearings and Regular Meeting

45
46

THIRD ORDER OF BUSINESS

Consideration of Minutes

47
48

December 11, 2025 - Regular Meeting Minutes

Mr. Ward asked if there were any additions, corrections, or deletions to the Minutes.

49 There was one correction; it was made.

50

51 Mr. Ward noted the items marked in red were responses to questions which arose at the last
52 Board meeting.

53

On MOTION made by Andrew Gasworth, seconded by Robert Cody, and with all in favor, the December 11, 2025 Regular Meeting Minutes were approved as corrected.

57

58

59 **FOURTH ORDER OF BUSINESS PUBLIC HEARINGS**

60

61 **RELATED TO THE ADOPTION OF REVISED RULES OF PROCEDURE**

62

63 *Mr. Ward: You had a rule in place from many years ago. Rules used to be done for CDDs*
64 *which outlined your procedures. Everything these days is codified in the statutes, and*
65 *sometimes these rules done many years ago conflict with the new provisions of statutes. The*
66 *rule you have before you today takes out all of the provisions which were in the old rule which*
67 *are now codified in the statute itself. Statute supersedes any rule you have in place. To make a*
68 *rule we have to go through the public hearing process. Enclosed in your Agenda Package is a*
69 *redline of the rule itself.*

70

71 **I. Public Comment**

72

73 Mr. Ward called for a motion to open the public hearing.

74

On MOTION made by Andrew Gasworth, seconded by Joe Newcomb, and with all in favor, the Public Hearing was opened.

78

79 Mr. Ward asked if there were any members of the public present in person or on audio or
80 video with any questions or comments; there were none. He called for a motion.

81

On MOTION made by Andrew Gasworth, seconded by Robert Cody, and with all in favor, the Public Hearing was closed.

85

86 **II. Board Comment and Consideration**

87

88 Mr. Ward asked if there were any questions from the Board; there were none.

89

90 **III. Consideration of Resolution 2026-4, a Resolution of the Board of Supervisors**
91 **Adopting Rules of Procedure; Providing for Severability, Conflicts and an Effective**
92 **Date**

93

94 Mr. Ward called for a motion.

95

96 **On MOTION made by Andrew Gasworth, seconded by Joe**
 97 **Newcomb, and with all in favor, Resolution 2026-4 was**
 98 **adopted, and the Chair was authorized to sign.**

99
 100
 101 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2026-5

102
 103 **Consideration of Resolution 2026-5, a Resolution of the Wentworth Estates Community**
 104 **Development District Amending the Fiscal Year 2026 Budget Which Began on October**
 105 **1, 2025, and Ends on September 30, 2026; Providing a Severability Clause; Providing**
 106 **for Conflict and Providing an Effective Date**

107
 108 Mr. Ward stated this Resolution was an amendment to the fiscal year 2026 budget. He noted
 109 the Board chose to add hog trapping to the budget at the last meeting. He explained the
 110 budget amendment simply added the line item for hog trapping; the line item was \$30,000
 111 dollars. He explained the CDD used \$25,000 dollars in interest income to cover most of the
 112 cost and the last \$5,000 dollars would be from a reduction in reserves. He asked if there were
 113 any questions; hearing none, he called for a motion.

114
 115 **On MOTION made by Robert Cody, seconded by Steve**
 116 **Barger, and with all in favor, Resolution 2026-5 was**
 117 **adopted, and the Chair was authorized to sign.**

118
 119
 120 **SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2026-6

121
 122 **Consideration of Resolution 2026-6, a Resolution of the Wentworth Estates Community**
 123 **Development District Approving a Proposed Budget for Fiscal Year 2027 and Setting a**
 124 **Public Hearing for Thursday, May 14, 2026, at 8:30 A.M. at the Treviso Bay Clubhouse,**
 125 **9800 Treviso Bay Boulevard, Naples, Florida 34113**

126
 127 Mr. Ward stated Resolution 2026-6 was the start of the fiscal year 2027 budget process. He
 128 stated the public hearing was scheduled for Thursday, May 14, 2026, at 8:30 A.M. at the
 129 Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113. He explained
 130 approval of the budget did not bind the Board to any of the costs in the budget itself; it
 131 simply set the maximum assessment rate. He said the assessment rate would be \$1,499.45
 132 this year, which was the same as last year (\$1,499.21 dollars). *Now that your reserves are up,*
 133 *we have started a program to invest your cash, so we expect around \$23,000 dollars a year on*
 134 *a going forward basis now that you will be able to have an interest income. In the context of*
 135 *this budget, it will be used to put extra money into your reserves. The assessment levels you*
 136 *have cover the operating expenses. The budget has not changed much over the past few*
 137 *years. The one item we've added to this budget in 2026 was hog trapping. The stormwater*
 138 *management budget is essentially the same as the current year. The capital elements included*
 139 *I wanted to point out, because we've had such a problem with the fountain/aerator issue, we*
 140 *do have \$30,000 dollars in here. It is labeled fountain and aerators. I am not going to*
 141 *recommend that we do fountains in fiscal year 2027. I think we should move over to the*
 142 *aerator/bubbler process for fiscal year 2027 just because of the issues we've had, not only in*

143 *Trevi, but we've had a few other comments from residents on the noise levels occurring*
144 *because of the fountains in the system. The aerators do a better job in terms of maintaining*
145 *water quality, so I think it will be a better use of our funds and assets. What are the locations of*
146 *the aerators that we plan?*

147
148 *Mr. Freeman: This year there was the lake by Aqua and Lipari (ph), I plan to put a fountain*
149 *there. I put a write up in the operations report asking the question whether we want to do a*
150 *fountain or aeration this year or move it over to next year. The capital plan has been in place*
151 *for a while, and about 2 or 3 years ago we did an oxygen study to determine which lakes were*
152 *low on dissolved oxygen and made an adjustment based off of that.*

153
154 *Mr. ____: So, this lake potentially has the lowest water quality?*

155
156 *Mr. Freeman: It's more stagnant, yes.*

157
158 *Mr. Ward: The only other item I want to mention is the lake bank restorations. It was originally*
159 *identified in here as a miscellaneous item that will be used for lake bank restorations within the*
160 *golf course only for fiscal year 2027. There are a number of lake banks in the golf course that*
161 *need lake bank restoration in 2027.*

162
163 *Mr. Freeman: Yes the golf course reached out to us and we went out there, rode the lakes with*
164 *them, and identified three lakes that we plan to do some lake bank restoration to while they*
165 *are redoing the golf course. Those lakes were lake 37, lake 42, and lake 33. This year we plan*
166 *to start our capital plan, and the capital plan was lake 42 on the residential side. We are going*
167 *to go ahead and make some repairs on lake 42. On lake 19 in Bella Firenze, there is an area*
168 *there we plan on doing some repairs, and there is an area on lake 7 where the Geotubes have*
169 *been exposed and look like they are failing, so we are going to try to repair those within this*
170 *year's budget.*

171
172 *Mr. ____: Are people still requesting fountains?*

173
174 *Mr. Ward: That's kind of faded away. We have not heard many requests for fountains, more*
175 *moaning about the fountain we have. I think the dissolved oxygen study we did a couple of*
176 *years ago will give us better information on how we can aerate these lakes to keep the water*
177 *quality up and the algae down. I think the use of these aerators and bubbler systems are a*
178 *better use for 2027. I think we should continue to evaluate that going forward.*

179
180 Discussion ensued regarding which residents were requesting fountains; and a resident who
181 offered to pay for the fountain if the CDD paid for installation.

182
183 Mr. Ward noted the next part of the budget was landscaping maintenance and capital. He
184 stated the CDD started a program a couple of years ago where it did around \$200,000
185 dollars in landscaping improvements that the landscaping architect recommended from US
186 41 to the guard house. He noted the CDD did not deal with US 41 at that time. He discussed
187 the improvements which were completed. He stated now the CDD was working on the US 41
188 buffer along Treviso Bay Blvd; trimming back overgrowth, material replacement, etc., so the
189 fiscal year 2027 budget included approximately \$100,000 dollars for additional landscaping
190 for the US 41 buffer. He stated the final item was the capital reserves; the CDD would add

191 roughly \$514,000 dollars to the reserves in fiscal year 2027 which was excellent. He noted by
192 end of fiscal year 2027 the CDD should have around \$1.6 million dollars in cash reserves in
193 total within the system; of that \$1.6 million dollars, the CDD needed roughly \$400,000 dollars
194 to operate from October to December, and the balance was the actual reserves. He
195 discussed the cost of hurricane repairs in some of his other CDDs and noted it was good
196 Wentworth Estates CDD had a good reserve account. He stated in fiscal year 2028 the CDD
197 would shift focus to how much was really needed in a reserve account for the CDD's assets.
198 He asked if there were any questions.

199
200 Discussion ensued regarding the assessment rate remaining the same; the growing reserve
201 account; the commercial car storage being built nearby; \$8,000 dollars to fence off the
202 commercial area being included in the budget just in case; and whether the commercial
203 parcel was required to put up a wall.

204
205 *Mr. Ward: It doesn't look like they will be putting up a wall. They have done some landscaping*
206 *and berming. We are filling in some landscaping on our side of that to try to minimize the*
207 *visual impact as you come into the community.*

208
209 Discussion continued regarding the berm and landscaping which would be between the
210 commercial development and Treviso Bay; and a potential landscaping barrier to block some
211 of the noise from the fire department.

212
213 Mr. Freeman stated the Ficus hedge was being replaced with a Calusia hedge which would
214 hopefully help with the noise.

215
216 Mr. _____ asked Mr. Freeman to connect with Mr. Tom Perrin (ph) about the potential to block
217 some of the noise.

218
219 Mr. Freeman indicated he would.

220
221 Mr. Bruce Bernard noted the CDD spent around \$300,000 dollars for landscaping and would
222 be spending another \$100,000 dollars plus more for lighting. He said this meant the CDD
223 would be spending more than double the amount of funds first discussed for this project. He
224 asked when the CDD would feel it was done with this project.

225
226 Mr. Steve Barger stated landscaping in Florida never ended. He stated plants grew, died and
227 required changing; there was always something which needed to be done.

228
229 Discussion ensued regarding the landscaping projects; what the landscaping funds in the
230 fiscal year 2027 budget were intended for; the constant need to redo landscaping in the
231 community; how much it cost simply to maintain the landscaping at the entrance; the great
232 job done with the landscaping plan; and the CDD not spending money it did not need to
233 spend on landscaping.

234
235 Mr. Bernard stated the project presented in September was the project for the landscaping in
236 the front, and the next year was supposed to be US 41, and now another \$100,000 dollars
237 was being spent. He said the CDD should pick a number and stick with it.

238

239 Discussion continued regarding landscaping projects being ongoing; the landscape plan laid
240 out by the landscape architect; what the CDD had accomplished thus far in terms of
241 landscaping; calculating the funds needed for landscaping annually; and landscaping needs
242 changing annually.

243
244 Ms. _____ noted the entrance looked beautiful. She stated there were behind the scenes
245 which needed attention, such as the mudhole on Firenze (lake 19). She said she felt it was out
246 of sight, out of mind and needed to be addressed. She said every year it looked terrible when
247 water levels were low.

248
249 Mr. Freeman stated lake 11 was identified as a pond, but the area where Ms. _____ lived, the
250 lake coved and the water level receded severely due to the draught.

251
252 Ms. _____ stated this happened every year, not just this year. She said last year flowers were
253 planted, but it did not help. She suggested filling the lake.

254
255 Mr. _____ noted some of the lakes were designed for stormwater retention not beauty.

256
257 Mr. Bernard asked if lake 19 could be linked to lake 18 with an 8 inch pipe. He said if this
258 were done lake 19 could grow grass in the dry season.

259
260 Mr. Ward noted that was an interesting idea.

261
262 Discussion continued regarding the side of lake 19 which turned to mud every season.

263
264 *Mr. Ward: We live in Florida. Six months out of the year when there is no rain and these water*
265 *levels drop so low there is nothing you can do. The water levels are determined by what the*
266 *aquifer levels are, and they are so low there is nothing you can do. You can put water in it all*
267 *day long. You can continue to try to fill it but it's just going to go right into the aquifer. There is*
268 *no solution. We have this problem in another CDD, a much bigger area than you have, that's a*
269 *rock area almost and there is no solution.*

270
271 *Mr. _____: What about the extra plants that grow in there?*

272
273 *Mr. Ward: You can put them in there and when there is water in there they look great, and*
274 *then all of a sudden, when the water dries up, they turn brown and they sit that way for six*
275 *months.*

276
277 Mr. Bernard asked if the spike rush could be removed.

278
279 Mr. Freeman indicated the spike rush could be sprayed back. He explained the spike rush
280 was creeping out because it was trying to find water. He said he could get with the vendor
281 and have it sprayed back to an 8 foot section. He explained spike rush was a beneficial, so
282 removing it completely was not an option.

283
284 Mr. Ward reported the hog program was a tremendous success this year.

285

286 Mr. ____ agreed; he had not seen any hogs walking down his street and he used to see them
287 every evening.

288
289 Discussion ensued regarding the success of the hog program; and where the hog traps were
290 located.

291
292 Mr. Phil Lowenhaupt discussed the hog damage on his street, Casoria Court, which backed
293 up to the preserve area. He asked for the hogs in his area to be better addressed.

294
295 Mr. Ward stated he would take a look at it.

296
297 Mr. Freeman stated he would take a look at it also.

298
299 Mr. Lowenhaupt asked about the lakes in which the black sleeves (Geotubes) were being
300 exposed. He asked if these were being addressed.

301
302 Mr. Freeman indicated he was looking at a few areas where the Geotubes were being
303 exposed, due to erosion underneath the Geotubes, because the water levels were so low. He
304 said as he continued to do inspections he would find areas which needed attention. He
305 explained he was unsure exactly what would be done because the Geotubes were intact, but
306 he was working on a solution with the vendor.

307
308 Mr. Barger noted there was \$48,000 dollars in the budget for cane toads. and he believed
309 the CDD would spend more than that next year. He stated the CDD was going to spend more
310 than what was budgeted for the cane toad program this fiscal year. He asked how much the
311 CDD wanted to commit to cane toad removal.

312
313 Mr. Freeman stated the cane toad program was a balancing act; the more large live toads
314 caught now, the fewer tadpoles would need to be skimmed from the lakes later.

315
316 Mr. Ward discussed the evolution of the cane toad problem on the east coast of Florida. He
317 noted cane toads were a huge problem on the west coast of Florida and were becoming a
318 big problem on the east coast. He noted as such the budget expenditures were going up
319 simply to keep the problem under control. He said the CDD could reduce the number, but
320 that would exacerbate the problem. He noted ten years ago cane toads, midge flies and hogs
321 were not a problem at all.

322
323 Discussion ensued regarding where the midge flies were being found in the community; the
324 cane toads in the community; how much the CDD would spend on cane toads this year;
325 when iguanas would need to be addressed; the HOA being responsible for the iguanas; and
326 picking up frozen iguanas after a freeze.

327
328 **On MOTION made by Joe Newcomb, seconded by Robert**
329 **Cody, and with all in favor, Resolution 2026-6 was adopted,**
330 **and the Chair was authorized to sign.**

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SEVENTH ORDER OF BUSINESS Consideration of Resolution 2026-7

Consideration of Resolution 2026-7, a Resolution of the Wentworth Estates Community Development District Authorizing the Adoption of the Statewide Mutual Aid Agreement and Providing for an Effective Date

Mr. Ward stated Resolution 2026-7 was the mutual aid agreement. He explained this agreement would enable the CDD to potentially receive disaster relief funds following a hurricane or other natural disaster. He noted it was labor intensive and cumbersome to apply for the funds, but it would be good to have the agreement in place just in case.

Mr. Barger stated he did not see an upside or a downside to having this agreement in place.

Mr. Ward agreed but noted it would not be a bad idea to have the agreement in place.

Mr. Bernard indicated if the CDD had prepositioned vendors it would have a better chance of being reimbursed by FEMA.

Mr. Freeman reported the CDD had prepositioned vendors for landscaping but not for bridge repairs.

Mr. Ward stated a bridge repair vendor should be prepositioned.

On MOTION made by Robert Cody, seconded by Andrew Gasworth, and with all in favor, Resolution 2026-7 was adopted, and the Chair was authorized to sign.

EIGHTH ORDER OF BUSINESS Staff Reports

I. District Attorney

Mr. Greg Urbancic reported the legislative session was still wrapping up. He noted a bill passed which instituted a Supervisor recall provision for resident elected Supervisors. He noted there was a bill on the threshold which would change the limits of sovereign immunity.

II. District Engineer

No report.

III. District Asset Manager

- a) Asset Managers Report January 1, 2026**
- b) Asset Managers Report February 1, 2026**
- c) Water Quality Report January 2026**

No report.

382
383 Mr. Barger asked about the electrical equipment for one side of the fountain.

384
385 Mr. Freeman explained the electrical panel was replaced for the east side of the
386 fountain and most of the electrical equipment was replaced. He noted it was all
387 outdated. He said in fiscal year 2027 there was another \$30,000 to \$40,000 dollars'
388 worth of electrical work which would be done to bring the electrical up to date
389 including streetlights and landscape lighting. He said the west side of the fountain's
390 electrical equipment would also be replaced next fiscal year.

391
392 Mr. Barger asked if it was normal for the electrical equipment to need to be replaced.

393
394 Mr. Freeman responded in the affirmative; the electrical equipment was 25 years old.

395
396 Discussion ensued regarding how nice the new sod looked; installing new plants where
397 some of the older shrubs were looking poor; and thinning out the trees.

398

399 **IV. District Manager**

400

401 **a) Important Meeting Dates for Fiscal Year 2026**

402 **1. Next Meeting: Thursday May 14, 2026 - Public Hearing on proposed FY 2027**
403 **Budget**

404 **b) Financial Statements for period ending December 31, 2025 (unaudited)**

405 **c) Financial Statements for period ending January 31, 2026 (unaudited)**

406 **d) Financial Statements for period ending February 28, 2026 (unaudited)**

407
408 Mr. Ward noted the public hearing was May 14, 2026. He indicated calendar invites
409 would be sent out early.

410

411

412 **NINTH ORDER OF BUSINESS** **Supervisor's Requests**

413

414 Mr. Ward asked if there were any Supervisor's requests.

415

416 Mr. _____ noted there was a fence which ran between the homes and the preserves, and he
417 noticed there were some portions of the fence which were in disrepair. He asked if the CDD
418 or the HOA owned the fence.

419

420 Mr. Freeman indicated the perimeter fence was likely owned by the CDD.

421

422 Discussion ensued regarding the perimeter fence; the purpose of the perimeter fence; the
423 developer installed the perimeter fence; and the areas of disrepair along the fence.

424

425 Mr. Ward indicated he would look to see who owned the underlying fee title to the land the
426 perimeter fence was on and go from there.

427

428 Discussion continued regarding the perimeter fence and whether it was on CDD land or
429 residential property; potentially dedicating the fence to the CDD; and what to do if the fence
430 was on residential property.

431
432 Mr. Ward stated he was a little sensitive about working on private property. He asked the
433 Board to allow him to take a look at it and figure out the situation.

434
435 Mr. Robert Cody stated (indecipherable).

436
437 *Mr. Ward: This came up six months ago. Abelina (ph) the multifamily property, did some*
438 *restoration work or started to do some restoration work because they had a clogged drainage*
439 *pipe which went into the District's lake system, spent \$15,000 dollars before they called the*
440 *CDD and once we got involved we went in and repaired what they did. They wanted the*
441 *District to reimburse them for the \$15,000 dollar expenditure. I said no we would not do that. I*
442 *was comfortable with reimbursing them with what our normal cost would have been to repair*
443 *that, but not all \$15,000 dollars. My issue was not the number, my issue was the precedent*
444 *that it sets, that if somebody goes out and does something on our property, and all of a*
445 *sudden it's X dollars, then we now have set the precedent that we would pay for it. That's the*
446 *bigger issue. Their issue is they want it done. I don't really care, that's fine, but they want to sue*
447 *us and that's fine too. Let them sue us. But I think you have a big precedent issue here. I think*
448 *I'm comfortable saying we will reimburse them what we would normally have paid which is like*
449 *\$5,000 dollars or so.*

450
451 *Mr. Freeman: They were doing investigation work and all kinds of stuff trying to find a pipe*
452 *that didn't exist, so at the end of the day we went in and made the repair. They had a pipe over*
453 *our Geotube bag that we couldn't mow, so we went in and repaired it and did it properly and*
454 *put a drain there.*

455
456 *Mr. Cody: I think this is one of those cases where it's not (indecipherable).*

457
458 *Mr. Ward: I'm fine doing that. I made that offer to them in December. I actually talked to the*
459 *HOA President about it, and I said this is what we can do. Quite frankly I forgot about it after*
460 *that. I'm fine with still doing that if that's reasonable to them.*

461
462 Discussion continued regarding whether the residents would sue the CDD over \$15,000
463 dollars; and the residents being angry if the CDD did not accommodate them.

464
465 Mr. Ward stated he would reach out and offer to reimburse them for what the CDD would
466 have spent if the CDD had been contacted to fix the problem initially.

467
468 Mr. Barger asked what happened exactly.

469
470 *Mr. Freeman: They were having some issues with drainage. By the time the CDD got involved*
471 *they had already dug up a lot of our lake bank and all this stuff trying to find a pipe they*
472 *thought was there. They did eventually find a pipe. The CDD had no clue that pipe was there*
473 *to begin with, so basically when they found the pipe they tied in and ran a pipe over our*
474 *Geotube which was very unsightly and wasn't repaired correctly, so we came back and we*
475 *repaired it correctly and put a drain there.*

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Mr. ____: So, they dug up the lake bank that doesn't belong to them?

Mr. Ward: Right. I feel sorry for them because I think they got took by a vendor who just went out there and decided to charge them a ton of money because this is where he is and it's Treviso Bay and they got taken for all that work without picking up the phone and calling us.

TENTH ORDER OF BUSINESS Public Comments

Mr. Ward asked if there were any public comments.

ELEVENTH ORDER OF BUSINESS Adjournment

Mr. Ward adjourned the meeting at approximately 9:49 a.m.

On MOTION made by Steve Barger, seconded by Robert Cody, and with all in favor, the meeting was adjourned.

Wentworth Estates Community Development District

James P. Ward, Secretary

Joe Newcomb, Chairman

RESOLUTION 2026-8

THE ANNUAL APPROPRIATION RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2027 BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027.

RECITALS

WHEREAS, the District Manager has submitted to the Board of Supervisors (the "Board") a proposed budget for the current and next ensuing budget year along with an explanatory and complete financial plan for each fund of the Wentworth Estates Community Development District, pursuant to the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#); and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of [Section 190.008\(2\)\(b\), Florida Statutes](#); and

WHEREAS, the Board set May 14, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to [Section 190.008\(2\)\(a\), Florida Statutes](#); and

WHEREAS, [Section 190.008\(2\)\(a\), Florida Statutes](#), requires that, prior to October 1st of each year, the District Board by passage of an "Annual Appropriation Resolution" shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET.

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Adopted Budget, attached hereto as Exhibit “A,” as amended by the Board pursuant to the adoption of this Annual Appropriation Resolution (and as amended by the District Manager, as permitted), is hereby adopted in accordance with the provisions of [Section 190.008\(2\)\(a\), Florida Statutes](#), and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures and/or revised projections.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for Wentworth Estates Community Development District for the Fiscal Year 2027 ending September 30, 2027”, as adopted by the Board of Supervisors on May 14, 2026.

SECTION 2. APPROPRIATIONS. There is hereby appropriated out of the revenues of the Wentworth Estates Community Development District, for the Fiscal Year 2027 beginning October 1, 2026, and ending September 30, 2027, the sum of **\$4,019,700.00** to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND 2027	\$2,216,702.00
<u>DEBT SERVICE FUND - SERIES 2021</u>	\$1,802,998.00
TOTAL ALL FUNDS	\$4,019,700.00

SECTION 3. SUPPLEMENTAL APPROPRIATIONS. Pursuant to [Section 189.016, Florida Statutes](#), the District at any time within Fiscal Year 2026/2027 or within 60 days following the end of the Fiscal Year 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by the Board approving the expenditure.

- b. The District Manager or Treasurer may approve an expenditure that would increase a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed \$15,000 or 15% of the original appropriation item less than \$500 , or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida Law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Annual Appropriation Resolution shall not affect the validity or enforceability of the remaining portions of this Annual Appropriation Resolution, or any part thereof.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Annual Appropriation Resolution shall take effect upon the passage and adoption of this Annual Appropriation Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 14th day of May, 2026.

ATTEST:

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joe Newcomb, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Exhibit A

Fiscal Year 2027 Adopted Budget



Wentworth Estates

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

**Wentworth Estates
Community Development District**

**General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash from prior year to fund operations
Interest Income - General Account	\$ -	\$ 8,617	\$ 25,850	\$ 23,265	Cash investment earnings
Special Assessment Revenue					
Special Assessment - On-Roll	\$ 2,192,934	\$ 1,992,788	\$ 2,192,934	\$ 2,193,437	Assessments from Resident Owners
Total Revenue and Other Sources	\$ 2,192,934	\$ 2,001,404	\$ 2,218,784	\$ 2,216,702	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 6,000	\$ 1,800	\$ 6,000	\$ 6,000	Statutory Required Fees
Executive					
Professional Management	\$ 59,850	\$ 19,950	\$ 57,000	\$ 62,000	District Manager Contract
Financial and Administrative					
Audit Services	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,900	Statutory Required Audit Fees
Accounting Services	\$ 21,000	\$ 7,000	\$ 21,000	\$ 23,500	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 13,125	\$ 4,375	\$ 13,125	\$ 17,500	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 2,900	\$ -	\$ 3,000	\$ 3,000	Statutory Legal Advertising
Trustee Services	\$ 4,041	\$ -	\$ 4,256	\$ 4,256	Trustee Fees for Bonds
Prop. App/Tax Collector Services	\$ 11,800	\$ 29,194	\$ 29,194	\$ 28,000	Fees to place assessment on the tax bills
Bank Service Fees	\$ 250	\$ 90	\$ 540	\$ 600	Fees required to maintain bank account
Communications and Freight Services					
Postage, Freight & Messenger	\$ 750	\$ 301	\$ 1,400	\$ 1,500	Mailing and postage
Web Site Maintenance	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Site
Insurance	\$ 73,966	\$ 75,679	\$ 75,679	\$ 74,979	Liability, D&O and Property Insurance
Printing and Binding	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	Agenda books and copies
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Opportunity
Legal Services					
General Counsel	\$ 10,000	\$ 975	\$ 10,000	\$ 10,000	District Attorney
Other General Government Services					
Engineering Services - General	\$ 10,000	\$ 1,372	\$ 10,000	\$ 10,000	District Engineer
Sub-Total	\$ 223,457	\$ 146,610	\$ 242,968	\$ 253,310	

Community Wide Irrigation System

**Wentworth Estates
Community Development District**

**General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Professional Services					
Consumptive Use Permit Monitoring	\$ 20,160	\$ 8,000	\$ 23,100	\$ 24,255	SFWMD Permit compliance Requirements
Sub-Total	\$ 20,160	\$ 8,000	\$ 23,100	\$ 24,255	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 50,000	\$ 13,683	\$ 50,000	\$ 50,000	District Asset Manager
Mitigation Monitoring	\$ 4,800	\$ -	\$ 4,800	\$ 4,800	SFWMD Permit Requirement - Panther Habitat
Utility Services					
Electric - Aeration System	\$ -	\$ 2,296	\$ 6,887	\$ 7,232	Electric for Pumps
Repairs & Maintenance					
Lake & Wetland System					
Aquatic Weed Control	\$ 87,000	\$ 45,011	\$ 91,873	\$ 95,000	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 2,000	\$ 1,885	\$ 2,000	\$ 2,000	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,500	\$ 4,350	\$ 13,050	\$ 13,050	Required Water Quality Testing - Triannual
Water Control Structures	\$ 34,000	\$ -	\$ 30,000	\$ 34,000	Periodic Maintenance
Aeration System	\$ 2,496	\$ 6,591	\$ 12,556	\$ 6,000	Qtrly PM on fountain & aeration systems (FY26 Repairs Lakes 7, 26 &32)
Midge fly Treatment	\$ 10,000	\$ 716	\$ 4,293	\$ 4,500	Treatment for Midge Flies as needed
Cane Toad Removal	\$ 36,000	\$ 21,350	\$ 51,240	\$ 48,000	Skimming and removal of Cane Toads
Wild Hog Removal	\$ -	\$ -	\$ -	\$ 35,000	Continuing Removal of Wild Boars (USDA)
Preserves/Wetland System					
Routine Maintenance	\$ 48,000	\$ -	\$ 43,160	\$ 43,000	Permit Required Maintenance
Preserve Trail Material	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	Freshen Up Pathway Aggregate as Needed
Contingencies	\$ 11,800	\$ -	\$ 5,000	\$ 14,128	5.0% of Repairs and Maintenance
Capital Outlay					
Fountain/Aerators	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	See CIP Program
Littoral Shelf Planting	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	See CIP Program
Stormwater Drainage Pipes	\$ 35,000	\$ -	\$ 35,000	\$ -	See CIP Program
Lake Bank Restorations	\$ 81,250	\$ -	\$ 81,250	\$ 112,500	See CIP Program
Sub-Total	\$ 458,846	\$ 95,880	\$ 473,109	\$ 521,209	

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Road and Street Services					
Professional Management					
Asset Management	\$ 30,000	\$ 7,630	\$ 30,000	\$ 25,000	District Asset Manager
Utility Services					
Electric					
Bridge Lighting	\$ 3,515	\$ 1,572	\$ 4,715	\$ 4,951	Treviso Bay Blvd - Bridge Lighting
Str Lts Entrance/Fountains	\$ 8,221	\$ 3,012	\$ 9,037	\$ 9,489	Treviso Bay Blvd Ent. St. Lts. - to Guardhouse - Fountain Elec.
SW Blvd Street Lights	\$ 440	\$ 147	\$ 441	\$ 463	Street Lights - SW Boulevard
Repairs and Maintenance					
Maintenance Services					
Bridge - Treviso Bay Blvd					
Sidewalk Repairs	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	Misc Repairs
Bridge Repairs	\$ 8,000	\$ 20,833	\$ 23,833	\$ 8,000	Pressure Washing
Striping & Pavement Marking	\$ 3,700	\$ 9,550	\$ 9,550	\$ 3,700	Reflective Pavement Markers
Entry Monuments					
Pressure Washing, Cleaning & Painting	\$ 5,000	\$ 1,170	\$ 4,000	\$ 5,000	Pressure Washing/Painting Electrical Equipment & Panel Upgrades (1st Side completed FY26/2nd side to be completed FY27)
Electrical Equipment	\$ 35,000	\$ 46,097	\$ 48,597	\$ 45,000	
Fence for Access Road	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	Chain Link Fence for Access Road
Brick Paver Repairs - Bridge	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Misc Repairs as Needed
Miscellaneous Repairs	\$ 8,000	\$ 7,532	\$ 8,532	\$ 8,000	As Needed Maintenance
Southwest Boulevard					
Street Lighting	\$ 3,000	\$ -	\$ 3,000	\$ 2,500	Repairs as needed
Contingencies	\$ 4,085	\$ -	\$ 4,000	\$ 4,560	5.0% of Maintenance Services
Capital Outlay					
Roadway and Bridge	\$ 191,250	\$ 95,904	\$ 95,904	\$ 46,250	See CIP for Detail (Bridge work complete for FY26)
Sub-Total	\$ 319,211	\$ 193,446	\$ 260,608	\$ 181,913	
Landscaping Services					
Professional Management					
Asset Management	\$ 40,000	\$ 10,079	\$ 40,000	\$ 45,000	District Asset Manager
Utility Services					
Electric - Landscape Lighting	\$ 349	\$ 116	\$ 348	\$ 366	Landscape lighting - Entrance
Electric - Irrigation System	\$ 1,082	\$ 283	\$ 849	\$ 891	Water for Landscaping from the Master Irrigation System
Potable Water - Fountain	\$ 5,000	\$ 3,423	\$ 8,770	\$ 9,208	Monthly County Water Charges

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Repairs & Maintenance					
Public Area Landscaping					
Treviso Bay Blvd - Entrance	\$ 173,910	\$ 44,009	\$ 147,026	\$ 165,000	Treviso Bay Boulevard
Southwest Boulevard	\$ 42,000	\$ 34,408	\$ 53,399	\$ 40,000	Development Order Requirement for Maintenance
Irrigation System	\$ 8,000	\$ 11,459	\$ 12,000	\$ 8,000	Landscaping Irrigation - Treviso Bay Blvd.
Aeration and Top dress	\$ 65,000	\$ -	\$ 45,000	\$ -	Entrance Zoysia
Plant Replacement and Annuals	\$ 54,000	\$ 17,239	\$ 60,000	\$ 54,000	Plantings Replacement
Tree Trimming	\$ 26,250	\$ 20,310	\$ 22,810	\$ 25,000	Annual Thinning of Trees
Fountains	\$ 25,000	\$ 10,108	\$ 19,200	\$ 25,000	Weekly Service & Repairs
Annual Holiday Decorations	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	Holiday Decorations
Mulch	\$ 19,451	\$ 9,417	\$ 20,834	\$ 18,500	Entrance Mulch - twice a year and once/year Touchup
Contingencies	\$ 34,171	\$ 159	\$ 20,000	\$ 28,313	7.5% of Repairs and Maintenance
Capital Outlay		\$ -			
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 100,000	\$ 89,111	\$ 100,000	\$ 100,000	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 10,000	\$ 420	\$ 10,000	\$ 10,000	See CIP for Detail
Treviso Bay Blvd Bridge - Planters	\$ -	\$ -	\$ -	\$ 30,000	See CIP for Detail
Diamond Brite/Replace Tile in Fountains	\$ 81,000	\$ 88,228	\$ 88,228	\$ -	See CIP for Detail
Contingencies/CEI Services	\$ 47,750	\$ 875	\$ 30,000	\$ 35,000	See CIP for Detail
Sub-Total	\$ 774,963	\$ 381,644	\$ 720,463	\$ 636,277	
Reserves					
Extraordinary Capital/Operations	\$ 308,580	\$ 128,575	\$ 305,580	\$ 514,480	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Sub-Total	\$ 308,580	\$ 128,575	\$ 305,580	\$ 514,480	
Other Fees and Charges					
Discount for Early Payment	\$ 87,717	\$ -	\$ 87,717	\$ 85,258	
Sub-Total	\$ 87,717	\$ -	\$ 87,717	\$ 85,258	
Total Expenditures and Other Uses	\$ 2,192,934	\$ 954,155	\$ 2,113,547	\$ 2,216,702	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 1,047,249	\$ 105,237	\$ -	Cash Over (Short) at Fiscal Year End

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Fund Balance - *Beginning	\$ 887,130		\$ 887,130	\$ 1,297,947	
Current Year Reserve Additions	\$ 308,580		\$ 305,580	\$ 514,480	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 1,195,710		\$ 1,297,947	\$ 1,812,427	
Fund Balance - Use of Funds					
1st 3 Months Operations Reserve	\$ 392,574		\$ 376,660	\$ 425,555	Required to meet Cash Needs until Assessment Received
Extraordinary Capital/Operations Reserve	\$ 803,136		\$ 921,287	\$ 1,386,871	Long Term Capital Planning - Balance of Funds
Total Fund Balance	\$ 1,195,710		\$ 1,297,947	\$ 1,812,427	

*Beginning Fund Balance at 10/1/2025 per audited financial statements

Description	Number of Units	Assessment Comparison		
		FY 2026 Rate/Unit	FY 2027 Rate/Unit	
Residential	1432	\$ 1,499.21	\$ 1,499.21	Three 75' lots were combined to create 2 lots, 60581265346 and 60581265304, and are assessed as 1.5 units each.
Commercial	N/A	\$ 46,062.58	\$ 46,561.83	
CAP Rate (Residential) (Current and Proposed)		\$ 1,799.05	\$ 1,799.06	Cap Rate (Residential)
CAP Rate (Commercial) (Current and Proposed)		\$ 55,275.10	\$ 55,874.19	Cap Rate (Commercial)

Wentworth Estates Community Development District
General Fund - Budget
Fiscal Year 2027
Capital Improvement Plan - Fiscal Year 2027 through FY 2031

Description of Capital Items	2027	2028	2029	2030	2031
Water Management System					
Fountain/Aerator/Bubbler Program for Lake System					
Lake 12 Avellino	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Lake 15 Trevi	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Lake 22 Aqua/Liparri	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 20 Bella Firenze	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 4 Via Vento	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 7 Napoli	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 24 Aqua	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Lake 18	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Lake 42 (2) Peninsula	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Lake 21 Cavia	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements for Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Sub-total	\$ 50,000	\$ 90,000	\$ 40,000	\$ 35,000	\$ 10,000
Preserves - Boardwalk and Lookout					
<i>Evaluation of Boardwalk and Lookout will be completed in a future year for a long term needs determination to be incorporated into future years budgets.</i>					
Stormwater Drainage Pipes					
Televise System/Repairs for damage (Every 5 Years)	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Sub-total	\$ -	\$ 30,000	\$ -	\$ -	\$ 20,000
Lakes Banks Erosion Restoration					
Giaveno	\$ -	\$ -	\$ -	\$ -	\$ -
Venezia	\$ -	\$ -	\$ -	\$ -	\$ -
Ponziane	\$ -	\$ -	\$ -	\$ -	\$ -
Acqua	\$ -	\$ -	\$ -	\$ -	\$ -
Lipari	\$ -	\$ -	\$ -	\$ -	\$ -
Bella Firenze	\$ -	\$ -	\$ -	\$ -	\$ -
Vercelli	\$ -	\$ -	\$ -	\$ -	\$ -
Dinapoli	\$ -	\$ -	\$ -	\$ -	\$ -
Via Veneto	\$ -	\$ -	\$ -	\$ -	\$ -
Piacere	\$ -	\$ -	\$ -	\$ -	\$ -
italiz	\$ -	\$ -	\$ -	\$ -	\$ -
Ponte Rialto	\$ -	\$ -	\$ -	\$ -	\$ -
Avellino	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$ -	\$ -	\$ -	\$ -	\$ -
Trevi	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Siracusa	\$ -	\$ -	\$ -	\$ -	\$ -
Pavia	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Overall Project Lake Bank Restoration	\$ -	\$ 15,000	\$ 40,000	\$ 40,000	\$ 40,000
Contingencies/CEI Services	\$ 32,500	\$ 43,750	\$ 20,000	\$ 18,750	\$ 17,500
Sub-total	\$ 112,500	\$ 98,750	\$ 60,000	\$ 58,750	\$ 57,500
Total: Stormwater Management System	\$ 162,500	\$ 218,750	\$ 100,000	\$ 93,750	\$ 87,500

Wentworth Estates Community Development District
General Fund - Budget
Fiscal Year 2027
Capital Improvement Plan - Fiscal Year 2027 through FY 2031

Description of Capital Items	2027	2028	2029	2030	2031
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, Signage					
Roadway and Bridge					
Brick Paver Replacement - Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Brick Paver - Roadways (Sand, Clean, Seal - Every 5 Years)	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
Street Lights/Fencing/Railing - Painting	\$ 17,000	\$ -	\$ -	\$ -	\$ -
Bridge - Painting	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Bridge - Inspection (every Three years)	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Bridge Repairs Allowance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Contingencies/CEI Services	\$ 9,250	\$ 31,250	\$ 7,500	\$ 25,000	\$ 5,000
Sub-total	\$ 46,250	\$ 156,250	\$ 37,500	\$ 125,000	\$ 25,000
Landscaping/Lighting - Treviso Bay Blvd./US 41 Buffer - Preserve Boardwalk					
Preserve Boardwalk	\$ -	\$ -	\$ -	\$ -	\$ -
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 100,000	\$ 75,000	\$ 75,000	\$ -	\$ -
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Treviso Bay Blvd Bridge - Planters	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Fountain and Perimeter Wall - Painting	\$ -	\$ -	\$ -	\$ -	\$ -
Diamond Brite/Replace Tile in Fountains	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain - Motor and Impeller Replacement	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Contingencies/CEI Services	\$ 35,000	\$ 21,250	\$ 21,250	\$ 10,000	\$ 2,500
Sub-total	\$ 175,000	\$ 106,250	\$ 106,250	\$ 50,000	\$ 12,500
Total: Treviso Bay Boulevard Entrance	\$ 221,250	\$ 262,500	\$ 143,750	\$ 175,000	\$ 37,500
Total Capital Improvements	\$ 383,750	\$ 481,250	\$ 243,750	\$ 268,750	\$ 125,000
Estimated Cost Per Residential Unit	\$ 286.74	\$ 359.59	\$ 182.13	\$ 200.81	\$ 93.40

**Wentworth Estates
Community Development District**

**Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget)
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				-
Special Assessment - On-Roll	\$ 1,783,584	\$ 1,577,876	\$ 1,783,584	1,782,795
Interest Income				
Revenue Account	\$ 44,522	\$ 7,483	\$ 22,448	\$ 20,203
Total Revenue and Other Sources	\$ 1,828,107	\$ 1,585,359	\$ 1,806,032	\$ 1,802,998
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 1,298,000	\$ -	\$ 1,298,000	\$ 1,320,000
Interest Expense				
Series A Bonds	\$ 378,151	\$ 189,076	\$ 378,151	\$ 357,059
Other Fees and Charges				
Discounts/Fees and Charges	\$ 116,683	\$ -	\$ 116,683	\$ 116,631
Total Expenditures and Other Uses	\$ 1,792,834	\$ 189,076	\$ 1,792,834	\$ 1,793,690
Net Increase/(Decrease) in Fund Balance	\$ 35,272	\$ 1,396,283	\$ 13,198	\$ 9,308
Fund Balance - Beginning	\$ 385,521	\$ 385,521	\$ 385,521	\$ 398,718
Fund Balance - Ending	\$ 420,793	\$ 1,781,804	\$ 398,718	\$ 408,026

Restricted Fund Balance:

Reserve Account Requirement

NONE

Restricted for November 1, 2027 Interest Payment

\$ 166,979

Total - Restricted Fund Balance:

\$ 166,979

Description	Number of Units	Assessment Rates	
		FY 2026	FY 2027
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	599	\$ 789.60	\$ 789.62
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
Total:	1428		

Prepared by:

JPWard and Associates, LLC

Wentworth Estates
Community Development District
Debt Service Fund - Series 2021 Amortization Schedule
Fiscal Year 2027

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued		\$ 22,485,000	Varies			
11/1/2021				\$ 74,885.02	\$ 74,885.02	\$ 22,485,000
5/1/2022		\$ 1,231,000	1.0625%	\$ 220,972.19		
11/1/2022				\$ 214,432.50	\$ 1,666,404.69	\$ 21,254,000
5/1/2023		\$ 1,245,000	1.1250%	\$ 214,432.50		
11/1/2023				\$ 207,429.38	\$ 1,666,861.88	\$ 20,009,000
5/1/2024	10000	\$ 1,260,000	1.3750%	\$ 207,429.38		
11/1/2024				\$ 198,660.63	\$ 1,676,090.01	\$ 18,739,000
5/1/2025		\$ 1,278,000	1.5000%	\$ 198,660.63		
11/1/2025				\$ 189,075.63	\$ 1,665,736.26	\$ 17,461,000
5/1/2026		\$ 1,298,000	1.6250%	\$ 189,075.63		
11/1/2026				\$ 178,529.38	\$ 1,665,605.01	\$ 16,163,000
5/1/2027		\$ 1,320,000	1.7500%	\$ 178,529.38		
11/1/2027				\$ 166,979.38	\$ 1,665,508.76	\$ 14,843,000
5/1/2028		\$ 1,344,000	1.8750%	\$ 166,979.38		
11/1/2028				\$ 154,379.38	\$ 1,665,358.76	\$ 13,499,000
5/1/2029		\$ 1,371,000	2.0000%	\$ 154,379.38		
11/1/2029				\$ 140,669.38	\$ 1,666,048.76	\$ 12,128,000
5/1/2030		\$ 1,399,000	2.1250%	\$ 140,669.38		
11/1/2030				\$ 125,805.00	\$ 1,665,474.38	\$ 10,729,000
5/1/2031		\$ 1,429,000	2.1250%	\$ 125,805.00		
11/1/2031				\$ 110,621.88	\$ 1,665,426.88	\$ 9,300,000
5/1/2032		\$ 1,461,000	2.2500%	\$ 110,621.88		
11/1/2032				\$ 94,185.63	\$ 1,665,807.51	\$ 7,839,000
5/1/2033		\$ 1,494,000	2.2500%	\$ 94,185.63		
11/1/2033				\$ 77,378.13	\$ 1,665,563.76	\$ 6,345,000
5/1/2034		\$ 1,529,000	2.3750%	\$ 77,378.13		
11/1/2034				\$ 59,221.25	\$ 1,665,599.38	\$ 4,816,000
5/1/2035		\$ 1,566,000	2.3750%	\$ 59,221.25		
11/1/2035				\$ 40,625.00	\$ 1,665,846.25	\$ 3,250,000
5/1/2036		\$ 1,605,000	2.5000%	\$ 40,625.00		
11/1/2036				\$ 20,562.50	\$ 1,666,187.50	\$ 1,645,000
5/1/2037		\$ 1,645,000	2.5000%	\$ 20,562.50		
11/1/2037					\$ 1,665,562.50	
		\$ 22,475,000		\$ 4,252,967.31	\$ 26,737,967.31	
Outstanding at September 30, 2027		\$ 14,843,000				

RESOLUTION 2026-9

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS, CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Wentworth Estates Community Development District (the "District") is a local unit of special-purpose government established pursuant to [Chapter 190, Florida Statutes](#) for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Collier County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and [Chapter 190, Florida Statutes](#); and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2027 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2027; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, [Chapter 190, Florida Statutes](#), provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, [Chapter 197, Florida Statutes](#), provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method") and the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A" the Budget; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance on platted lots in the amount contained in the budget; and

WHEREAS, the District desires to levy and directly collect on the certain lands special assessments reflecting their portion of the District's operations and maintenance budget; and

WHEREAS, the District Manager is authorized to prepare, certify and/or amend the Assessment Roll of the District to the County Tax Collector pursuant to the Uniform Method as authorized by Florida Law; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" the Budget confers a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in the Assessment Roll as certified to the Tax Collector, as may be amended from time to time is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in [Chapter 190, Florida Statutes](#), is hereby imposed and levied on benefitted lands within the District in accordance with Exhibit "A" the Budget. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. The collection of the previously levied debt service assessments and operation and maintenance special assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

Assessments directly collected by the District, if any due, may be paid in several partial, deferred payments as may be determined by the District Manager.

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

Direct Bill Assessments. Any operations and maintenance assessments, and debt service assessments, not being collected on the Tax Roll, if any, shall be collected directly by

the District. Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to a schedule to be established by the District Manager and set forth in the direct collection invoice. In the event that an assessment payment is not timely made, the whole assessment - including any remaining partial, deferred payments for Fiscal Year 2026/2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

Future Collection Methods. The decision to collect special assessments by any particular method - e.g., on the tax roll or by direct bill - does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, as authorized to be prepared by the District Manager is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Wentworth Estates Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 14th day of May 2026.

ATTEST:

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joe Newcomb, Chairperson

Exhibit A: Fiscal Year 2027 Adopted Budget

Wentworth Estates

Community Development District

Proposed Budget Fiscal Year 2027

Prepared By:

JPWard and Associates, LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

Email: JimWard@JPWardAssociates.com

**Wentworth Estates
Community Development District**

**General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Revenues and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ -	Cash from prior year to fund operations
Interest Income - General Account	\$ -	\$ 8,617	\$ 25,850	\$ 23,265	Cash investment earnings
Special Assessment Revenue					
Special Assessment - On-Roll	\$ 2,192,934	\$ 1,992,788	\$ 2,192,934	\$ 2,193,437	Assessments from Resident Owners
Total Revenue and Other Sources	\$ 2,192,934	\$ 2,001,404	\$ 2,218,784	\$ 2,216,702	
Expenditures and Other Uses					
Legislative					
Board of Supervisor's Fees	\$ 6,000	\$ 1,800	\$ 6,000	\$ 6,000	Statutory Required Fees
Executive					
Professional Management	\$ 59,850	\$ 19,950	\$ 57,000	\$ 62,000	District Manager Contract
Financial and Administrative					
Audit Services	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,900	Statutory Required Audit Fees
Accounting Services	\$ 21,000	\$ 7,000	\$ 21,000	\$ 23,500	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 13,125	\$ 4,375	\$ 13,125	\$ 17,500	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	\$ 500	IRS Required Calculation to insure interest on bond funds does not exceed interest paid on bonds
Other Contractual Services					
Legal Advertising	\$ 2,900	\$ -	\$ 3,000	\$ 3,000	Statutory Legal Advertising
Trustee Services	\$ 4,041	\$ -	\$ 4,256	\$ 4,256	Trustee Fees for Bonds
Prop. App/Tax Collector Services	\$ 11,800	\$ 29,194	\$ 29,194	\$ 28,000	Fees to place assessment on the tax bills
Bank Service Fees	\$ 250	\$ 90	\$ 540	\$ 600	Fees required to maintain bank account
Communications and Freight Services					
Postage, Freight & Messenger	\$ 750	\$ 301	\$ 1,400	\$ 1,500	Mailing and postage
Web Site Maintenance	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	Statutory Maintenance of District Web Site
Insurance	\$ 73,966	\$ 75,679	\$ 75,679	\$ 74,979	Liability, D&O and Property Insurance
Printing and Binding	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	Agenda books and copies
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	Statutory fee to Department of Economic Opportunity
Legal Services					
General Counsel	\$ 10,000	\$ 975	\$ 10,000	\$ 10,000	District Attorney
Other General Government Services					
Engineering Services - General	\$ 10,000	\$ 1,372	\$ 10,000	\$ 10,000	District Engineer
Sub-Total	\$ 223,457	\$ 146,610	\$ 242,968	\$ 253,310	

Community Wide Irrigation System

**Wentworth Estates
Community Development District**

**General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Professional Services					
Consumptive Use Permit Monitoring	\$ 20,160	\$ 8,000	\$ 23,100	\$ 24,255	SFWMD Permit compliance Requirements
Sub-Total	\$ 20,160	\$ 8,000	\$ 23,100	\$ 24,255	
Stormwater Management Services					
Professional Services					
Asset Management	\$ 50,000	\$ 13,683	\$ 50,000	\$ 50,000	District Asset Manager
Mitigation Monitoring	\$ 4,800	\$ -	\$ 4,800	\$ 4,800	SFWMD Permit Requirement - Panther Habitat
Utility Services					
Electric - Aeration System	\$ -	\$ 2,296	\$ 6,887	\$ 7,232	Electric for Pumps
Repairs & Maintenance					
Lake & Wetland System					
Aquatic Weed Control	\$ 87,000	\$ 45,011	\$ 91,873	\$ 95,000	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 2,000	\$ 1,885	\$ 2,000	\$ 2,000	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,500	\$ 4,350	\$ 13,050	\$ 13,050	Required Water Quality Testing - Triannual
Water Control Structures	\$ 34,000	\$ -	\$ 30,000	\$ 34,000	Periodic Maintenance
Aeration System	\$ 2,496	\$ 6,591	\$ 12,556	\$ 6,000	Qtrly PM on fountain & aeration systems (FY26 Repairs Lakes 7, 26 &32)
Midge fly Treatment	\$ 10,000	\$ 716	\$ 4,293	\$ 4,500	Treatment for Midge Flies as needed
Cane Toad Removal	\$ 36,000	\$ 21,350	\$ 51,240	\$ 48,000	Skimming and removal of Cane Toads
Wild Hog Removal	\$ -	\$ -	\$ -	\$ 35,000	Continuing Removal of Wild Boars (USDA)
Preserves/Wetland System					
Routine Maintenance	\$ 48,000	\$ -	\$ 43,160	\$ 43,000	Permit Required Maintenance
Preserve Trail Material	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	Freshen Up Pathway Aggregate as Needed
Contingencies	\$ 11,800	\$ -	\$ 5,000	\$ 14,128	5.0% of Repairs and Maintenance
Capital Outlay					
Fountain/Aerators	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	See CIP Program
Littoral Shelf Planting	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	See CIP Program
Stormwater Drainage Pipes	\$ 35,000	\$ -	\$ 35,000	\$ -	See CIP Program
Lake Bank Restorations	\$ 81,250	\$ -	\$ 81,250	\$ 112,500	See CIP Program
Sub-Total	\$ 458,846	\$ 95,880	\$ 473,109	\$ 521,209	

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Road and Street Services					
Professional Management					
Asset Management	\$ 30,000	\$ 7,630	\$ 30,000	\$ 25,000	District Asset Manager
Utility Services					
Electric					
Bridge Lighting	\$ 3,515	\$ 1,572	\$ 4,715	\$ 4,951	Treviso Bay Blvd - Bridge Lighting
Str Lts Entrance/Fountains	\$ 8,221	\$ 3,012	\$ 9,037	\$ 9,489	Treviso Bay Blvd Ent. St. Lts. - to Guardhouse - Fountain Elec.
SW Blvd Street Lights	\$ 440	\$ 147	\$ 441	\$ 463	Street Lights - SW Boulevard
Repairs and Maintenance					
Maintenance Services					
Bridge - Treviso Bay Blvd					
Sidewalk Repairs	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	Misc Repairs
Bridge Repairs	\$ 8,000	\$ 20,833	\$ 23,833	\$ 8,000	Pressure Washing
Striping & Pavement Marking	\$ 3,700	\$ 9,550	\$ 9,550	\$ 3,700	Reflective Pavement Markers
Entry Monuments					
Pressure Washing, Cleaning & Painting	\$ 5,000	\$ 1,170	\$ 4,000	\$ 5,000	Pressure Washing/Painting Electrical Equipment & Panel Upgrades (1st Side completed FY26/2nd side to be completed FY27)
Electrical Equipment	\$ 35,000	\$ 46,097	\$ 48,597	\$ 45,000	
Fence for Access Road	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	Chain Link Fence for Access Road
Brick Paver Repairs - Bridge	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Misc Repairs as Needed
Miscellaneous Repairs	\$ 8,000	\$ 7,532	\$ 8,532	\$ 8,000	As Needed Maintenance
Southwest Boulevard					
Street Lighting	\$ 3,000	\$ -	\$ 3,000	\$ 2,500	Repairs as needed
Contingencies	\$ 4,085	\$ -	\$ 4,000	\$ 4,560	5.0% of Maintenance Services
Capital Outlay					
Roadway and Bridge	\$ 191,250	\$ 95,904	\$ 95,904	\$ 46,250	See CIP for Detail (Bridge work complete for FY26)
Sub-Total	\$ 319,211	\$ 193,446	\$ 260,608	\$ 181,913	
Landscaping Services					
Professional Management					
Asset Management	\$ 40,000	\$ 10,079	\$ 40,000	\$ 45,000	District Asset Manager
Utility Services					
Electric - Landscape Lighting	\$ 349	\$ 116	\$ 348	\$ 366	Landscape lighting - Entrance
Electric - Irrigation System	\$ 1,082	\$ 283	\$ 849	\$ 891	Water for Landscaping from the Master Irrigation System
Potable Water - Fountain	\$ 5,000	\$ 3,423	\$ 8,770	\$ 9,208	Monthly County Water Charges

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Repairs & Maintenance					
Public Area Landscaping					
Treviso Bay Blvd - Entrance	\$ 173,910	\$ 44,009	\$ 147,026	\$ 165,000	Treviso Bay Boulevard
Southwest Boulevard	\$ 42,000	\$ 34,408	\$ 53,399	\$ 40,000	Development Order Requirement for Maintenance
Irrigation System	\$ 8,000	\$ 11,459	\$ 12,000	\$ 8,000	Landscaping Irrigation - Treviso Bay Blvd.
Aeration and Top dress	\$ 65,000	\$ -	\$ 45,000	\$ -	Entrance Zoysia
Plant Replacement and Annuals	\$ 54,000	\$ 17,239	\$ 60,000	\$ 54,000	Plantings Replacement
Tree Trimming	\$ 26,250	\$ 20,310	\$ 22,810	\$ 25,000	Annual Thinning of Trees
Fountains	\$ 25,000	\$ 10,108	\$ 19,200	\$ 25,000	Weekly Service & Repairs
Annual Holiday Decorations	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	Holiday Decorations
Mulch	\$ 19,451	\$ 9,417	\$ 20,834	\$ 18,500	Entrance Mulch - twice a year and once/year Touchup
Contingencies	\$ 34,171	\$ 159	\$ 20,000	\$ 28,313	7.5% of Repairs and Maintenance
Capital Outlay		\$ -			
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 100,000	\$ 89,111	\$ 100,000	\$ 100,000	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 10,000	\$ 420	\$ 10,000	\$ 10,000	See CIP for Detail
Treviso Bay Blvd Bridge - Planters	\$ -	\$ -	\$ -	\$ 30,000	See CIP for Detail
Diamond Brite/Replace Tile in Fountains	\$ 81,000	\$ 88,228	\$ 88,228	\$ -	See CIP for Detail
Contingencies/CEI Services	\$ 47,750	\$ 875	\$ 30,000	\$ 35,000	See CIP for Detail
Sub-Total	\$ 774,963	\$ 381,644	\$ 720,463	\$ 636,277	
Reserves					
Extraordinary Capital/Operations	\$ 308,580	\$ 128,575	\$ 305,580	\$ 514,480	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Sub-Total	\$ 308,580	\$ 128,575	\$ 305,580	\$ 514,480	
Other Fees and Charges					
Discount for Early Payment	\$ 87,717	\$ -	\$ 87,717	\$ 85,258	
Sub-Total	\$ 87,717	\$ -	\$ 87,717	\$ 85,258	
Total Expenditures and Other Uses	\$ 2,192,934	\$ 954,155	\$ 2,113,547	\$ 2,216,702	
Fund Balances:					
Change from Current Year Operations	\$ -	\$ 1,047,249	\$ 105,237	\$ -	Cash Over (Short) at Fiscal Year End

**Wentworth Estates
Community Development District
General Fund - Budget
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget	Notes
Fund Balance - *Beginning	\$ 887,130		\$ 887,130	\$ 1,297,947	
Current Year Reserve Additions	\$ 308,580		\$ 305,580	\$ 514,480	Budgeted Funds for Long Term Capital Planning
Total Fund Balance	\$ 1,195,710		\$ 1,297,947	\$ 1,812,427	
Fund Balance - Use of Funds					
1st 3 Months Operations Reserve	\$ 392,574		\$ 376,660	\$ 425,555	Required to meet Cash Needs until Assessment Received
Extraordinary Capital/Operations Reserve	\$ 803,136		\$ 921,287	\$ 1,386,871	Long Term Capital Planning - Balance of Funds
Total Fund Balance	\$ 1,195,710		\$ 1,297,947	\$ 1,812,427	

*Beginning Fund Balance at 10/1/2025 per audited financial statements

Description	Number of Units	Assessment Comparison		
		FY 2026 Rate/Unit	FY 2027 Rate/Unit	
Residential	1432	\$ 1,499.21	\$ 1,499.21	Three 75' lots were combined to create 2 lots, 60581265346 and 60581265304, and are assessed as 1.5 units each.
Commercial	N/A	\$ 46,062.58	\$ 46,561.83	
CAP Rate (Residential) (Current and Proposed)		\$ 1,799.05	\$ 1,799.06	Cap Rate (Residential)
CAP Rate (Commercial) (Current and Proposed)		\$ 55,275.10	\$ 55,874.19	Cap Rate (Commercial)

Wentworth Estates Community Development District
General Fund - Budget
Fiscal Year 2027
Capital Improvement Plan - Fiscal Year 2027 through FY 2031

Description of Capital Items	2027	2028	2029	2030	2031
Water Management System					
Fountain/Aerator/Bubbler Program for Lake System					
Lake 12 Avellino	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Lake 15 Trevi	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Lake 22 Aqua/Liparri	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 20 Bella Firenze	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 4 Via Vento	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 7 Napoli	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 24 Aqua	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Lake 18	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Lake 42 (2) Peninsula	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Lake 21 Cavia	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements for Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf Plantings	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Sub-total	\$ 50,000	\$ 90,000	\$ 40,000	\$ 35,000	\$ 10,000
 Preserves - Boardwalk and Lookout					
<i>Evaluation of Boardwalk and Lookout will be completed in a future year for a long term needs determination to be incorporated into future years budgets.</i>					
Stormwater Drainage Pipes					
Televise System/Repairs for damage (Every 5 Years)	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Sub-total	\$ -	\$ 30,000	\$ -	\$ -	\$ 20,000
Lakes Banks Erosion Restoration					
Giaveno	\$ -	\$ -	\$ -	\$ -	\$ -
Venezia	\$ -	\$ -	\$ -	\$ -	\$ -
Ponziane	\$ -	\$ -	\$ -	\$ -	\$ -
Acqua	\$ -	\$ -	\$ -	\$ -	\$ -
Lipari	\$ -	\$ -	\$ -	\$ -	\$ -
Bella Firenze	\$ -	\$ -	\$ -	\$ -	\$ -
Vercelli	\$ -	\$ -	\$ -	\$ -	\$ -
Dinapoli	\$ -	\$ -	\$ -	\$ -	\$ -
Via Veneto	\$ -	\$ -	\$ -	\$ -	\$ -
Piacere	\$ -	\$ -	\$ -	\$ -	\$ -
italiz	\$ -	\$ -	\$ -	\$ -	\$ -
Ponte Rialto	\$ -	\$ -	\$ -	\$ -	\$ -
Avellino	\$ -	\$ -	\$ -	\$ -	\$ -
Casoria	\$ -	\$ -	\$ -	\$ -	\$ -
Trevi	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Siracusa	\$ -	\$ -	\$ -	\$ -	\$ -
Pavia	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Overall Project Lake Bank Restoration	\$ -	\$ 15,000	\$ 40,000	\$ 40,000	\$ 40,000
Contingencies/CEI Services	\$ 32,500	\$ 43,750	\$ 20,000	\$ 18,750	\$ 17,500
Sub-total	\$ 112,500	\$ 98,750	\$ 60,000	\$ 58,750	\$ 57,500
Total: Stormwater Management System	\$ 162,500	\$ 218,750	\$ 100,000	\$ 93,750	\$ 87,500

Wentworth Estates Community Development District
General Fund - Budget
Fiscal Year 2027
Capital Improvement Plan - Fiscal Year 2027 through FY 2031

Description of Capital Items	2027	2028	2029	2030	2031
Treviso Bay Boulevard - Entrance Fountain, Roadway, Lighting, Signage					
Roadway and Bridge					
Brick Paver Replacement - Bridge	\$ -	\$ -	\$ -	\$ -	\$ -
Brick Paver - Roadways (Sand, Clean, Seal - Every 5 Years)	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -
Street Lights/Fencing/Railing - Painting	\$ 17,000	\$ -	\$ -	\$ -	\$ -
Bridge - Painting	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Bridge - Inspection (every Three years)	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Bridge Repairs Allowance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Contingencies/CEI Services	\$ 9,250	\$ 31,250	\$ 7,500	\$ 25,000	\$ 5,000
Sub-total	\$ 46,250	\$ 156,250	\$ 37,500	\$ 125,000	\$ 25,000
Landscaping/Lighting - Treviso Bay Blvd./US 41 Buffer - Preserve Boardwalk					
Preserve Boardwalk	\$ -	\$ -	\$ -	\$ -	\$ -
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 100,000	\$ 75,000	\$ 75,000	\$ -	\$ -
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Treviso Bay Blvd Bridge - Planters	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Fountain and Perimeter Wall - Painting	\$ -	\$ -	\$ -	\$ -	\$ -
Diamond Brite/Replace Tile in Fountains	\$ -	\$ -	\$ -	\$ -	\$ -
Fountain - Motor and Impeller Replacement	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Contingencies/CEI Services	\$ 35,000	\$ 21,250	\$ 21,250	\$ 10,000	\$ 2,500
Sub-total	\$ 175,000	\$ 106,250	\$ 106,250	\$ 50,000	\$ 12,500
Total: Treviso Bay Boulevard Entrance	\$ 221,250	\$ 262,500	\$ 143,750	\$ 175,000	\$ 37,500
Total Capital Improvements	\$ 383,750	\$ 481,250	\$ 243,750	\$ 268,750	\$ 125,000
Estimated Cost Per Residential Unit	\$ 286.74	\$ 359.59	\$ 182.13	\$ 200.81	\$ 93.40

**Wentworth Estates
Community Development District**

**Debt Service Fund - Series 2021 Refunding Bonds (Amended Budget)
Fiscal Year 2027**

Description	Fiscal Year 2026 Adopted Budget	Actual at 02/10/2026	Anticipated FYE 09/30/2026	Fiscal Year 2027 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Special Assessment Revenue				-
Special Assessment - On-Roll	\$ 1,783,584	\$ 1,577,876	\$ 1,783,584	1,782,795
Interest Income				
Revenue Account	\$ 44,522	\$ 7,483	\$ 22,448	\$ 20,203
Total Revenue and Other Sources	\$ 1,828,107	\$ 1,585,359	\$ 1,806,032	\$ 1,802,998
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 1,298,000	\$ -	\$ 1,298,000	\$ 1,320,000
Interest Expense				
Series A Bonds	\$ 378,151	\$ 189,076	\$ 378,151	\$ 357,059
Other Fees and Charges				
Discounts/Fees and Charges	\$ 116,683	\$ -	\$ 116,683	\$ 116,631
Total Expenditures and Other Uses	\$ 1,792,834	\$ 189,076	\$ 1,792,834	\$ 1,793,690
Net Increase/(Decrease) in Fund Balance	\$ 35,272	\$ 1,396,283	\$ 13,198	\$ 9,308
Fund Balance - Beginning	\$ 385,521	\$ 385,521	\$ 385,521	\$ 398,718
Fund Balance - Ending	\$ 420,793	\$ 1,781,804	\$ 398,718	\$ 408,026

Restricted Fund Balance:

Reserve Account Requirement

NONE

Restricted for November 1, 2027 Interest Payment

\$ 166,979

Total - Restricted Fund Balance:

\$ 166,979

Description	Number of Units	Assessment Rates	
		FY 2026	FY 2027
50' Lot	111	\$ 1,653.89	\$ 1,653.89
50' Lot partial	1	\$ 1,200.10	\$ 1,200.10
60' Lot	75	\$ 1,754.52	\$ 1,754.52
60' Lot partial	1	\$ 1,327.19	\$ 1,327.19
75' Lot	205	\$ 2,112.87	\$ 2,112.87
100' Lot	17	\$ 3,006.43	\$ 3,006.43
100' Lot partial	10	\$ 2,552.90	\$ 2,552.90
150' Lot	10	\$ 3,606.25	\$ 3,606.25
150' Lot partial	1	\$ 3,152.72	\$ 3,152.72
Coach Homes	194	\$ 1,103.11	\$ 1,103.11
2 Story Condominiums	203	\$ 942.54	\$ 942.54
4 Story Condominiums	599	\$ 789.60	\$ 789.62
Commercial	1	\$ 37,782.00	\$ 37,782.00
Golf Course	0		
Total:	1428		

Prepared by:

JPWard and Associates, LLC

Wentworth Estates
Community Development District
Debt Service Fund - Series 2021 Amortization Schedule
Fiscal Year 2027

Description	Prepayments	Principal	Coupon Rate	Interest	Annual Debt Service	Par Debt Outstanding
Par Amount Issued		\$ 22,485,000	Varies			
11/1/2021				\$ 74,885.02	\$ 74,885.02	\$ 22,485,000
5/1/2022		\$ 1,231,000	1.0625%	\$ 220,972.19		
11/1/2022				\$ 214,432.50	\$ 1,666,404.69	\$ 21,254,000
5/1/2023		\$ 1,245,000	1.1250%	\$ 214,432.50		
11/1/2023				\$ 207,429.38	\$ 1,666,861.88	\$ 20,009,000
5/1/2024	10000	\$ 1,260,000	1.3750%	\$ 207,429.38		
11/1/2024				\$ 198,660.63	\$ 1,676,090.01	\$ 18,739,000
5/1/2025		\$ 1,278,000	1.5000%	\$ 198,660.63		
11/1/2025				\$ 189,075.63	\$ 1,665,736.26	\$ 17,461,000
5/1/2026		\$ 1,298,000	1.6250%	\$ 189,075.63		
11/1/2026				\$ 178,529.38	\$ 1,665,605.01	\$ 16,163,000
5/1/2027		\$ 1,320,000	1.7500%	\$ 178,529.38		
11/1/2027				\$ 166,979.38	\$ 1,665,508.76	\$ 14,843,000
5/1/2028		\$ 1,344,000	1.8750%	\$ 166,979.38		
11/1/2028				\$ 154,379.38	\$ 1,665,358.76	\$ 13,499,000
5/1/2029		\$ 1,371,000	2.0000%	\$ 154,379.38		
11/1/2029				\$ 140,669.38	\$ 1,666,048.76	\$ 12,128,000
5/1/2030		\$ 1,399,000	2.1250%	\$ 140,669.38		
11/1/2030				\$ 125,805.00	\$ 1,665,474.38	\$ 10,729,000
5/1/2031		\$ 1,429,000	2.1250%	\$ 125,805.00		
11/1/2031				\$ 110,621.88	\$ 1,665,426.88	\$ 9,300,000
5/1/2032		\$ 1,461,000	2.2500%	\$ 110,621.88		
11/1/2032				\$ 94,185.63	\$ 1,665,807.51	\$ 7,839,000
5/1/2033		\$ 1,494,000	2.2500%	\$ 94,185.63		
11/1/2033				\$ 77,378.13	\$ 1,665,563.76	\$ 6,345,000
5/1/2034		\$ 1,529,000	2.3750%	\$ 77,378.13		
11/1/2034				\$ 59,221.25	\$ 1,665,599.38	\$ 4,816,000
5/1/2035		\$ 1,566,000	2.3750%	\$ 59,221.25		
11/1/2035				\$ 40,625.00	\$ 1,665,846.25	\$ 3,250,000
5/1/2036		\$ 1,605,000	2.5000%	\$ 40,625.00		
11/1/2036				\$ 20,562.50	\$ 1,666,187.50	\$ 1,645,000
5/1/2037		\$ 1,645,000	2.5000%	\$ 20,562.50		
11/1/2037					\$ 1,665,562.50	
		\$ 22,475,000		\$ 4,252,967.31	\$ 26,737,967.31	
Outstanding at September 30, 2027		\$ 14,843,000				

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2027; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Wentworth Estates Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, in accordance with the provisions of Chapter 189.415, *Florida Statutes*, the District is required to file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and

WHEREAS, in accordance with the above referenced Statute, the District shall also publish quarterly, semiannually, or annually its regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located and shall appear in the legal notices section of the classified advertisements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF DATES, TIME, AND LOCATION OF REGULAR MEETINGS FOR FISCAL YEAR 2027.

- a) **Date:** The second Thursday of each month for Fiscal Year 2027, which covers the period October 1, 2026 through September 30, 2027.

Meeting Schedule - FY 2027	Thursday, October 8, 2026	Thursday, November 12, 2026
	Thursday, December 10, 2026	Thursday, January 14, 2027
	Thursday, February 11, 2027	Thursday, March 11, 2027
	Thursday, April 8, 2027	Thursday, May 13, 2027
	Thursday, June 10, 2027	Thursday, July 8, 2027
	Thursday, August 12, 2027	Thursday, September 9, 2027

- b) **Time:** 8:30 A.M. (Eastern Standard Time)

- c) **Location:** Treviso Bay Clubhouse
9800 Treviso Bay Boulevard
Naples, Florida 34113

SECTION 2. SUNSHINE LAW AND MEETING CANCELATIONS AND CONTINUATIONS. The meetings of the Board of Supervisors are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The District by and through its District Manager may cancel any meeting of the Board of Supervisors and all meetings may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Wentworth Estates Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 14th day of May 2026.

ATTEST:

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joe Newcomb, Chairperson

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING THE AGREEMENTS WITH PFM MANAGEMENT SERVICES LLC, AND PFM FINANCIAL ADVISORS LLC; AUTHORIZING THE CHAIRPERSON TO EXECUTE THE AGREEMENTS; PROVIDING GENERAL AUTHORIZATION; AND ADDRESSING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Wentworth Estates Community Development District ("**District**") is a local unit of special-purpose government creating and existing pursuant to [Chapter 190, Florida Statutes](#), being situated entirely within Collier County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") has previously entered into that certain District Management Services Agreement, effective as of May 1, 2026 ("Agreement") between the District and J P Ward and Associates LLC, attached hereto as **Exhibit A**, for District Management Services; and

WHEREAS, effective as of May 1, 2026, JP Ward and Associates LLC, has been acquired by PFM Management Services LLC; and

WHEREAS, the District desires to approve the District Management Agreement with PFM Management Services LLC, attached hereto as **Exhibit B**, and the Financial Advisory Contract with PFM Financial Advisors LLC, Attached hereto as **Exhibit C**; and

WHEREAS, the District desires to authorize the Chairperson, in connection with the recommendation of District Staff, to finalize, and execute the District Management Agreement and the Financial Advisory Contract on the District's behalf.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. FINDINGS. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. EXECUTION OF AGREEMENT AND CONTRACT. The Chairperson is authorized to execute the District Management Agreement and the Financial Advisory Contract at a time to be determined by the Chairperson.

SECTION 3. CONFLICTS. If any provision of this Resolution is held to be in conflict with another resolution of the District, the resolutions shall be read to harmony to the extent possible,

and, otherwise, the terms of this Resolution shall control with respect to the subject matter addressed herein.

SECTION 4. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida, this 14th day of May, 2026.

ATTEST:

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Joe Newcomb, Chairman

- Exhibit A:** J P Ward and Associates LLC District Management Services Agreement
- Exhibit B:** PFM Management Services LLC District Management Agreement
- Exhibit C:** PFM Financial Advisors LLC Financial Advisory Contract

Exhibit A:

J P Ward and Associates LLC District Management Services Agreement

To Be Provided

Exhibit B:

PFM Management Services LLC District Management Agreement

DISTRICT MANAGEMENT

This District Management Agreement (this "Agreement"), made and entered into this 1st day of May 2026 (the "Effective Date") by and between **Wentworth Estates Community Development District** ("DISTRICT") and **PFM Management Services LLC** (hereinafter called the "MANAGER") sets forth the terms and conditions under which MANAGER shall provide services.

WHEREAS, the DISTRICT desires to obtain the services of a MANAGER to provide District Management Services; and

WHEREAS, MANAGER is capable of providing the necessary services.

NOW, THEREFORE, in consideration of the above mentioned premises and intending to be legally bound hereby, the DISTRICT and MANAGER agree as follows:

I. SCOPE OF SERVICES

MANAGER shall provide District Management Services as set forth in Exhibit A to this Agreement. Any material changes in or additions to the scope of services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement. Services provided by MANAGER which are not specifically referenced in the scope of services set forth in Exhibit A of this Agreement shall be completed as agreed in writing in advance between the DISTRICT and MANAGER. Upon request of DISTRICT, MANAGER or an affiliate of MANAGER may agree to additional services to be provided by MANAGER or an affiliate of MANAGER, by a separate agreement between the DISTRICT and MANAGER or its respective affiliate.

II. WORK SCHEDULE

The services of MANAGER are to commence as soon as practicable after the execution of this Agreement and a request by the DISTRICT for such service.

III. COMPENSATION

For the services provided under this Agreement, MANAGER's professional fees shall be paid as provided in Exhibit B to this Agreement and DISTRICT shall pay expenses and fees for other services not set forth in Exhibit A as provided below.

1. Reimbursable Expenses

In addition to fees for services, MANAGER will be reimbursed for necessary, reasonable, and documented out-of-pocket expenses incurred, including travel, meals, lodging, telephone, mail, and other ordinary cost and any actual extraordinary cost for graphics, printing, data processing and computer time which are incurred by MANAGER only as authorized by the DISTRICT's approved budget. Documentation of such expenses will be provided to the DISTRICT upon request.

2. Other Services

Any services which are not included in the scope of services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

IV. TERM AND TERMINATION

This Agreement shall be effective from the Effective Date and shall continue until terminated by either party as provided herein. The DISTRICT has the right to terminate this Agreement for "good cause" which shall include misfeasance, malfeasance, nonfeasance or dereliction of duties by the MANAGER which, in each case, the MANAGER fails to cure within 10 days of notice thereof. Termination for "good cause" shall be effected immediately by provision of written notice to MANAGER. Either party hereto shall have the right to terminate this Agreement, at any time and for any reason whatsoever, upon (i) the DISTRICT providing to the MANAGER a minimum of thirty (30) days advance written notice of its intention to terminate or (ii) the MANAGER providing to the DISTRICT a minimum of sixty (60) days advance written notice of its intention to terminate. All notices shall be mailed to the person and address specified for use in the giving of notice, in paragraph 10, hereof. Should the relationship be terminated, MANAGER will be paid for all services performed and costs and expenses incurred up to the termination date.

V. ASSIGNMENT

Neither party may assign this Agreement or its rights or obligations hereunder without the prior written consent of the other; provided, however, that MANAGER may, upon notice to the DISTRICT, assign MANAGER's rights and obligations under this Agreement to any subsidiary or affiliate of MANAGER or a successor of MANAGER in connection with the sale of all or substantially all of MANAGER's assets. Subject to the foregoing, this Agreement shall be binding on the parties hereto and their respective successors and assigns.

VI. OWNERSHIP OF INFORMATION, REPORTS, AND DATA

All information, data, reports, and records in the possession of the DISTRICT or any third party necessary for carrying out any services to be performed under this Agreement ("Data") shall be furnished to MANAGER. DISTRICT may rely on the Data in connection with its provision of the services under this Agreement and the provider thereof shall remain solely responsible for the adequacy, accuracy or completeness of such Data.

VII. NOTICES

All notices given under this Agreement shall be in writing, sent by certified mail, return receipt requested, or by nationally recognized courier, with written verification of receipt. Notices shall be addressed to the party for whom it is intended, at the designated addresses below. The parties designate the following as the respective places for giving notice, to-wit:

DISTRICT:

Wentworth Estates Community Development District
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
Attention: District Manager

With A Copy To:

Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
Attention: Gregory L. Urbancic, Esq.

MANAGER:

PFM Management Services LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817
Attention: Jennifer Walden

VIII. TITLE TRANSFER

All materials, except functioning or dynamic financial models, prepared by MANAGER pursuant exclusively to this Agreement shall be the property of the DISTRICT. Subject to the foregoing exception, upon termination of this Agreement, at DISTRICT's reasonable request no later than three (3) years after the termination of this Agreement MANAGER shall deliver to the DISTRICT copies of any and all materials or documents prepared, kept or maintained in accordance with this Agreement.

IX. MANAGER'S REPRESENTATIVES

1. Assignment of Named Individuals

The services set forth in this Agreement shall be provided by professional employees of MANAGER or affiliates of MANAGER in its sole discretion. The MANAGER may, from time to time, supplement or otherwise amend the team members.

2. Changes in Staff Requested by the DISTRICT

The DISTRICT has the right to request, for any reason, MANAGER to replace any member of the MANAGER staff. Should the DISTRICT make such a request, MANAGER shall promptly suggest a substitute for approval by the DISTRICT.

X. INSURANCE

MANAGER shall maintain insurance coverage with policy limits not less than as stated in Exhibit C.

XI. GENERAL PROVISIONS

1. MANAGER Not to Participate as Underwriter

The MANAGER is precluded from being an underwriter of any debt obligations issued by the DISTRICT and shall not participate, in any manner, in the initial offering for the issuance of any of the DISTRICT's debt obligations.

2. Limitation of Liability; Indemnification

To the extent not referenced herein, MANAGER shall not be responsible for the acts or omissions of any other contractor or any of its subcontractors, suppliers, or of any other individual or entity performing services which are not under the control or supervision of the MANAGER.

DISTRICT INDEMNIFICATION. To the extent allowable under applicable law (and only to the extent of the limitations of liability set forth in Section 768.28, Florida Statutes), and except and to the extent caused by the negligence or reckless and/or willful misconduct of the MANAGER, the DISTRICT agrees to indemnify, defend, and hold harmless the MANAGER and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that MANAGER may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the negligent or intentionally wrongful acts or omissions of the DISTRICT. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the MANAGER may be entitled and shall continue after the MANAGER has ceased to be engaged under this Agreement.

MANAGER INDEMNIFICATION. The MANAGER agrees to indemnify, defend, and hold harmless the DISTRICT and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that the DISTRICT may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the failure to perform under this Agreement or at law, or negligent, reckless, and/or intentionally wrongful acts or omissions of the MANAGER. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the DISTRICT may be entitled and shall continue after the MANAGER has ceased to be engaged under this Agreement.

SOVEREIGN IMMUNITY; INDEMNIFICATION OBLIGATIONS. Nothing herein shall be construed to waive or limit the DISTRICT'S sovereign immunity limitations of liability as provided in Section 768.28, Florida Statutes, or other applicable law. Indemnification obligations under this Agreement shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

3. Disclaimer of MANAGER

The DISTRICT acknowledges that the MANAGER is not an attorney and may not render legal advice or opinions. Although the MANAGER may participate in accumulating information necessary for documents required by the DISTRICT to finalize any particular financing, such information shall be verified by the DISTRICT as to its correctness; provided, however, that the DISTRICT shall not be required to verify the correctness of any information originated by the MANAGER or the correctness of any information originated by the MANAGER which the MANAGER has used to formulate its opinions and advice given to the DISTRICT.

4. Attorney Fees and Governing Law

MANAGER and the DISTRICT agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action. This Agreement shall be construed, enforced, and administered in accordance with the laws of the State of Florida. In the event either party is required to take any action to enforce this Agreement, the substantially prevailing party shall be entitled to attorney's fees and costs, including fees and costs incurred in determining entitlement to and reasonableness of such fees and costs.

5. Time of the Essence

The DISTRICT and the MANAGER agree that time is of the essence and that the services of the MANAGER shall be performed expeditiously.

6. Entire Agreement

This Agreement represents the entire agreement between DISTRICT and MANAGER for District Management Services contemplated hereby and supersedes all prior agreements, contracts, arrangements, or communications between the parties with respect to the subject matter addressed herein, whether oral or written. This Agreement may not be amended or modified except in writing signed by both parties. For the sake of clarity, any separate agreement between DISTRICT and MANAGER or any affiliate of MANAGER shall not in any way be deemed an amendment or modification of this Agreement. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

7. Authority to Execute and Counterparts

Each party to this Agreement represents, warrants, and covenants to the other that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party, that such party has the lawful authority to enter into this relationship, and that the governing or managing body of each party has approved this relationship and has similarly authorized the execution of this Agreement. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

8. Public Records Disclosure

MANAGER understands and agrees that all documents of any kind provided to the DISTRICT in connection with this Agreement may be public records, and, accordingly, MANAGER agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Consultant acknowledges that the designated public records custodian for the DISTRICT is PFM Management Services LLC

("Public Records Custodian"). Among other requirements and to the extent applicable by law, the MANAGER shall 1) keep and maintain public records required by the DISTRICT to perform the service; 2) upon request by the Public Records Custodian, provide the DISTRICT with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the MANAGER does not transfer the records to the Public Records Custodian of the DISTRICT; and 4) upon completion of the Agreement, transfer to the DISTRICT, at no cost, all public records in MANAGER's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the MANAGER, the MANAGER shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the DISTRICT in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE MANAGER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 723-5900, RECORDREQUEST@PFM.COM, OR 3501 QUADRANGLE BLVD., SUITE 270, ORLANDO, FLORIDA 32817.

9. E-Verify Requirements.

The Manager shall comply with and perform all applicable provisions of Section 448.095, Florida Statutes. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Manager shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Manager has knowingly violated Section 448.091, Florida Statutes. If the Manager anticipates entering into agreements with a subcontractor for the Services, Manager will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, Florida Statutes, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Manager shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, Florida Statutes, but the Manager has otherwise complied with its obligations hereunder, the District shall promptly notify the Manager.

The Manager agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Manager or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity. By entering into this Agreement, the Manager represents that no public employer has terminated a contract with the Manager under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement.

10. Anti-Human Trafficking Compliance.

In accordance with the requirements of Section 787.06(13), Florida Statutes, Manager shall be required to execute an Affidavit of compliance at the time of execution of this Agreement and any renewal hereof.

11. Independent Contractor

MANAGER, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of DISTRICT by virtue of this Agreement or any actions or services rendered under this Agreement. Nothing in this Agreement is intended or shall be construed to give any person, other than the Parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy or claim under or in respect of this Agreement or any provisions contained herein. In no event will MANAGER be liable for any act or omission of any third party or for any circumstances beyond MANAGER's reasonable control including, but not limited to, fire, flood, or other natural disaster, war, riot, strike, act of terrorism, act of civil or military authority, software and/or equipment failure, computer virus, or failure or interruption of electrical, telecommunications or other utility services.

In witness whereof, the parties hereto have executed this Agreement, in duplicate, as of the Effective Date above written.

Wentworth Estates Community Development District

Sign: _____
Print Name: Joe Newcomb
Title: Chairperson

Sign: _____
Print Name: James P. Ward
Title: Secretary

PFM Management Services LLC

Jennifer Walden, Senior District Manager

EXHIBIT A

SCOPE OF SERVICES

I. General Management Services

General Consultation, Meetings, and DISTRICT Representation

The Manager shall organize the DISTRICT meetings. This includes, but is not limited to, providing the agenda and Board packages, scheduling, notification, publication and related matters. The service to be provided shall also include, but not be limited to planning, scheduling, production and quality control, coordination, and administration of various professional service elements.

The manager shall prepare and submit to the DISTRICT's Board of Supervisors a proposed annual budget and administer the adopted budget of the DISTRICT.

As the DISTRICT's Manager, we will consult with the DISTRICT Board of Supervisors and its designated representatives, and when necessary, participate in such meetings, discussions, project site visits, workshops, and hearings as may pertain to the administration, accomplishment and fulfillment of the professional services with regard to the projects and general interest of the DISTRICT.

The Manager shall consult with and advise the DISTRICT on matters related to the operation and maintenance of the DISTRICT and assist the DISTRICT to ensure compliance with all statutes and applicable law affecting the DISTRICT. The Manager will facilitate contracting with a third party website provider and assist the website provider with the maintenance of the DISTRICT's website in compliance with applicable law. The Manager will also coordinate with the website provider to ensure an e-mail system is in place which provides a separate "CDD e-mail address" for all Board members with an archiving system which will allow the Manager to respond to public records requests and maintain e-mails in compliance with applicable records retention law.

II. Accounting Services

The Manager shall define and implement an integrated management reporting system which will allow the DISTRICT to represent fairly and with full disclosure the financial position of the DISTRICT. Monthly financial statements will be provided in addition to a year-end audited financial statement to be prepared by a certified public accounting firm selected by the DISTRICT. These services will be coordinated with the DISTRICT's auditors to assure a smooth and efficient audit of the DISTRICT's books.

III. Minutes and Records

The Manager shall define and implement a system of record management for the DISTRICT, including a concise and accurate record of the official actions of the Board of

Supervisors and any appointed boards or committees, and shall oversee the maintenance and disclosure of DISTRICT's records pursuant to Florida law.

IV. Annual Assessments, Lien Book Maintenance and Disclosure

The Manager will maintain the tax roll for the DISTRICT and coordinate and report to the Tax Assessor and Tax Collector for the jurisdiction in which the DISTRICT exists.

The Manager will administer the DISTRICT's assessment methodology during platting and maintain the DISTRICT's lien book and release of liens at closings.

The Manager will provide continuing disclosure filing coordination and assistance for DISTRICT debt issues on EMMA as required by the MSRB and other regulatory agencies.

V. Other Services

Other applicable services requested or required by the DISTRICT, including but not limited to, testifying in litigation, as requested by the DISTRICT (subject to review and approval), may be provided at the option of the Manager. If provided, such services shall be billed on a time and materials basis in accordance with Exhibit B or other arrangement mutually agreed upon by the DISTRICT and the Manager.

EXHIBIT B

COMPENSATION FOR SERVICES

MANAGER shall be compensated for the provision of the services described in Exhibit A based on the fee schedule below. The fees do not include *reimbursable expenses* (as described in Section III.1. herein) related to regularly scheduled DISTRICT Board meetings. Fees will be reviewed and may be adjusted annually as reflected in the DISTRICT’s approved budget.

<i>District Management*</i>	<i>Annual Fee</i>
Management/Administrative Services	\$59,850
Accounting Services	\$21,000
General Fund Assessment Administration	\$6,562.50
<i>Debt Issue Services</i>	<i>Annual Fee</i>
Assessment Administration	\$6,562.50 per Series
Continuing Disclosure Services	\$2,500 per Series
<i>Additional Services**</i>	<i>Cost of Issuance (per series of bonds)</i>
District Management Services Cost of Issuance	\$5,000
Disclosure Services Cost of Issuance	\$1,500

* Maximum of 12 District public meetings per year. Fee billed monthly in advance.

**Additional Services - District Management Services Cost of Issuance. These fees are applicable for any bond or debt issued by the District and payable at closing as part of the Cost of Issuance. These fees are not related to the Operating & Maintenance Budget for the District.

The fees outlined above may be increased or otherwise amended annually as reflected in the adopted Budget for the District. New fees will become effective on October 1 of the applicable budget year.

Any services provided by the MANAGER that has not been outlined in “Exhibit B” above or via separate agreement, will be billed on a time and material basis pursuant to the MANAGER’s hourly fee schedule set forth below.

The MANAGER’s prevailing hourly rates are as follows:

Title	Hourly Rate
Managing Director	\$ 325
Director / Senior District Manager/ Senior District Accountant	\$ 275
Senior Analyst / District Manager/ District Accountant	\$ 150
Assistant District Manager	\$ 100
Administrative Assistant / Bookkeeper	\$ 50

INSURANCE

PFM Management Services LLC ("PFM") acting as MANAGER shall provide and maintain the following levels of insurance coverage at all times subsequent to the execution of this Agreement:

PFM Management Services LLC ("PFM") has a complete insurance program, including property, casualty, general liability, automobile liability and workers compensation. PFM maintains Professional (E&O)/Cyber Liability coverage which total \$5 million single loss/aggregate.

Our Professional/Cyber Liability policies are a "claims made" policy and our General Liability policy claims would be made by occurrence.

Deductibles/SIR:

Automobile \$100 comprehensive & \$1,000 collision

General Liability \$0

Professional (E&O)/ Cyber Liability \$250,000

Crime \$50,000

Insurance Company & AM Best Rating

Professional Liability (E&O)..... AIG Specialty Insurance Company; (A; Stable)

Cyber Liability.AIG Specialty Insurance Company (A; Stable)

Crime.....Berkley Regional Insurance Company; (A+; Stable)

General Liability.The Phoenix Insurance Company; (A++ Stable)

Automobile Liability.....St. Paul Protective Insurance Company; (A++ Stable)

Excess /Umbrella Liability.....Travelers Property Casualty Company of America;
(A++ Stable)

Workers Compensation.....Travelers Casualty Ins Co of America; (A++ Stable)
& Employers Liability

**DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER
IMPORTANT MUNICIPAL ADVISORY INFORMATION
PFM Financial Advisors LLC**

I. Introduction

PFM Financial Advisors LLC and PFM Swap Advisors LLC (hereinafter, referred to as “We,” “Us,” or “Our”) are registered municipal advisors with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. In accordance with MSRB rules, this disclosure statement is provided by Us to each client prior to the execution of its advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c) (ii). We employ a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein. We do not provide legal, tax, or accounting advice.

How We Identify and Manage Conflicts of Interest

Code of Ethics. The Code requires that all employees conduct all aspects of Our business with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee’s independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and Our clients.

Policies and Procedures. We have adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allows Us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to Our analysis of potential conflicts of interest.

Supervisory Structure. We have both a compliance and supervisory structure in place that enables Us to identify and monitor employees’ activities, both on a transaction and Firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client’s interests, the proposed engagement, Our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows Us to evaluate any situations that may be an actual or potential conflict of interest.

Disclosures. We will disclose to clients those situations that We believe would create a material conflict of interest, such as: 1) any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work We perform for such client; 2) any payment made to obtain or retain a municipal advisory engagement with a client; 3) any fee-splitting arrangement with any provider of an investment or services to a client; 4) any conflict that may arise from the type of compensation arrangement We may have with a client; and 5) any other actual or potential situation that We are or become aware of that might constitute a material conflict of interest that could reasonably expect to impair Our ability to provide advice to or on behalf of clients consistent with regulatory requirements. If We identify such situations or circumstances, We will prepare meaningful disclosure that will describe the implications of the situation and how We intend to manage the situation. We will also disclose any legal or disciplinary events that are material to a client’s evaluation or the integrity of Our management or advisory personnel. We will provide this disclosure (or a means to access this information) in writing prior to starting Our proposed engagement, and will provide such additional information or clarification as the client may request. We will also advise Our clients in writing of any subsequent material conflict of interest that may arise, as well as the related implications, Our plan to manage that situation, and any additional information such client may require.

II. General Conflict of Interest Disclosures

Disclosure of Conflicts Concerning the Firm’s Affiliates

Our affiliates offer a wide variety of financial services, and Our clients may be interested in pursuing services separately provided by an affiliate. The affiliate’s business with the client could create an incentive for Us to recommend a course of

action designed to increase the level of the client's business activities with the affiliate or to recommend against a course of action that would reduce the client's business activities with the affiliate. In either instance, We may be perceived as recommending services for a client that are not in the best interests of Our clients, but rather are in Our interests or the interests of Our affiliates. Accordingly, We mitigate any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances. Further, We receive no compensation from Our affiliates with respect to a client introduction or referral. If a client chooses to work with an affiliate, We require that the client consult and enter into a separate agreement for services, so that the client can make an independent, informed, evaluation of the services offered.

Disclosure of Conflicts Related to the Firm's Compensation

From time to time, We may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product or the complexity of the municipal securities transaction or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since We may appear to have an incentive to recommend to the client a transaction that is larger in size or more complex than is necessary. Further, We may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest, if the transaction requires more work than contemplated and We are perceived as recommending a less time consuming alternative contrary to the client's best interest so as not to sustain a loss. Finally, We may contract with clients on an hourly fee basis. If We do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as We would not have a financial incentive to recommend an alternative that would result in fewer hours. We manage and mitigate all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Disclosure of Conflicts Related to the Firm's Compensation Structure for Our Registered Advisors.

Pursuant to various employee compensation structures, from time to time We offer certain of Our registered municipal advisors ("Registered Advisors") financial benefits based on his or her business plan, client base, performance, and/or transactions closed. This provides an incentive for such Registered Advisors to seek to retain additional clients and/or transactions or services from clients. While this form of compensation may be customary in some segments of the municipal advisory market, provision of such financial benefits may be deemed to present a conflict of interest. We manage and mitigate these types of conflicts by Registered Advisor's adherence to Our Code of Ethics and Policies and Procedures, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients

We regularly provide financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While Our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of Our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees Our engagement with any other particular client as a conflict, We will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes an "Informational Bubble" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the course of work performed; and 4) in the rare event that a conflict cannot be resolved, We will withdraw from the engagement.

Disclosure Concerning Provision of Services by Our Registered Advisors Dually through the Firm and the Firm's Affiliates.

Our affiliates offer a wide variety of financial services, and Our clients may be interested in pursuing services separately provided by an affiliate. From time to time, We may have registered municipal advisors ("Registered Advisors") that may provide services to a Municipal Entity client on behalf of, and under a separate written client agreement with, both Us and one or more of Our affiliates. In such cases, the individual will act solely on behalf of Us or the applicable Affiliate, respectively,

that is a party to the specific agreement governing the respective services. For example, if a Municipal Entity client engages Us for municipal advisory services and separately engages an affiliate of Ours for consulting or other non-municipal advisory services, the same individual may serve under both engagements – as a Registered Advisor under the client agreement with Us and as an individual service provider under the client agreement with Our affiliate. Such circumstance could be perceived as a conflict of interest considering the individual’s dual service role and involvement, as well as differing duties owed to the client. Accordingly, We mitigate any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client’s needs, objectives and financial circumstances. If a client chooses to obtain services of an affiliate, even if the affiliate’s services are provided by a Registered Advisor, not in their municipal advisory representative capacity but as an individual service provider acting solely on behalf of the applicable affiliate, We require that the client consult and enter into a separate agreement for such services, so that the client can make an independent, informed, evaluation of the services offered.

Disclosure of Conflicts Related to the Firm’s Affiliate’s Channel Partner Arrangement

Our affiliate, PFM Solutions LLC d/b/a Synario (“Synario”), a Software-as-a-Service (“SaaS”) company has entered into a channel partner arrangement with Fifth Asset, Inc. d/b/a DebtBook (“DebtBook”), a SaaS company that delivers an integrated, purpose-built financial management, treasury, and liquidity software platform for government and nonprofit organizations. As part of the arrangement, We have agreed to introduce clients to Synario for the purpose of Synario referring the client to utilize DebtBook products (the “Purpose”). A percentage of fees received from successful referrals that become clients of DebtBook will be paid by DebtBook to Synario in consideration for the referral. Additionally, individual members of Ours, solely in their personal capacity and independent of Us or any of Our affiliates, hold passive, minority, investment interests in DebtBook, that, in the aggregate, represent less than one percent (1%) of DebtBook’s fully diluted shares, which shares are not publicly traded. The referral and corresponding referral fee compensation together with these de minimis personal ownership interests create a material conflict of interest as they provide Us with an incentive introduce clients to Our affiliate for the Purpose. Accordingly, We mitigate conflicts of interest arising in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client’s needs, objectives and financial circumstances. The channel partner arrangement does not cause an increase in the municipal advisory fees charged to you. If you choose to obtain services of DebtBook, you must make an independent, informed, evaluation of the services offered and enter into a separate agreement for such services directly with DebtBook.

Disclosure Related to Legal and Disciplinary Events

As registered municipal advisors with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, Our legal, disciplinary and judicial events are required to be disclosed on Our forms MA and MA-I filed with the SEC, in ‘**Item 9 Disclosure Information**’ of form MA, ‘**Item 6 Disclosure Information**’ of form MA-I, and if applicable, the corresponding disclosure reporting page(s) (“DRP”). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access PFM Financial Advisors LLC filed forms MA and MA-I on the SEC’s Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed, at:

PFM Financial Advisors LLC –

<https://www.sec.gov/cgi-bin/browse-edgar?action=getcompany&CIK=0001669517&owner=include&count=40>

III. Specific Conflicts of Interest Disclosures – WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT 2026 CONTRACT

To Our knowledge, following reasonable inquiry, we are not aware of any other actual or potential conflict of interest that could reasonably be anticipated to impair Our ability to provide advice to or on behalf of the client in accordance with applicable standards of conduct of MSRB Rule G-42.

IV. Municipal Advisory Complaint and Client Education Disclosure

The MSRB protects state and local governments and other municipal entities and the public interest by promoting fair and efficient municipal securities markets. To that end, MSRB rules are designed to govern the professional conduct of brokers, dealers, municipal securities dealers and municipal advisors. Accordingly, if you as municipal advisory customer have a complaint about any of these financial professionals, please contact the MSRB's website at www.msrb.org, and consult the MSRB's Municipal Advisory Client brochure. The MSRB's Municipal Advisory Client brochure describes the protections available to municipal advisory clients under MSRB rules, and describes the process for filing a complaint with the appropriate regulatory authority.

PFM's Financial Advisory services are provided by PFM Financial Advisors LLC. PFM's Swap Advisory services are provided by PFM Swap Advisors LLC. Both entities are registered municipal advisors with the MSRB and SEC under the Dodd Frank Act of 2010.

Exhibit C:

PFM Financial Advisors LLC Financial Advisory Contract

PFM FINANCIAL ADVISORS LLC
AGREEMENT FOR FINANCIAL ADVISORY SERVICES

This agreement (“Agreement”), made and entered into this ___ day of _____, 2026, by and between **Wentworth Estates Community Development District** (“DISTRICT”) and PFM Financial Advisors LLC (hereinafter called “PFM”), sets forth the terms and conditions under which PFM shall provide services.

WHEREAS, DISTRICT desires to obtain the services of a financial advisor to develop and assist in implementing DISTRICT’s strategies to meet its current and long-term operations, financial obligations, capital financing needs and render assistance in respect to debt transactions; and

WHEREAS, PFM is capable of providing the necessary financial advisory services.

NOW, THEREFORE, in consideration of the above-mentioned premises and intending to be legally bound hereby, DISTRICT and PFM agree as follows:

I. SCOPE OF SERVICES

PFM shall provide, upon request of the DISTRICT, services related to financial planning, budget and strategic advice and planning, policy development and services related to debt issuance, as applicable and set forth in Exhibit A to this Agreement. In addition, upon the DISTRICT’s request, PFM may, under separate writing, including separate scope and fees, provide services related to Structured Products transactions (e.g. services related to the investment of bond proceeds, including, but not limited to, the design and competitive procurement of structured investments and fixed-income portfolios), and Investor Relations Advisory services (e.g. services related to assisting the DISTRICT with optimizing their investor outreach efforts, including, but not limited to, support with investor communications, transaction information evaluation using proprietary analytics and maintaining investor database). The DISTRICT acknowledges and agrees that PFM does not provide legal, tax, or accounting advice in connection with the services. The DISTRICT is solely responsible for obtaining its own legal, tax, or accounting advice with respect to the Services and any related matter(s).

The DISTRICT acknowledges and agrees that most tasks requested by The DISTRICT will not require all services provided for in Exhibit A and as such the specific scope of services for such task shall be limited to just those services required to complete the task. Any material changes in or additions to the scope of services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement, or applicable separate agreement with the DISTRICT for Structured Products or Investor Relations Advisory services. Upon the request of The DISTRICT, an affiliate of PFM or a third party referred or otherwise introduced by PFM and/or designated by the DISTRICT may provide additional services to The DISTRICT under a separate writing, including separate scope and compensation, between the DISTRICT and such affiliate or third party. The DISTRICT acknowledges that, in certain circumstances, the same individual may provide services to the DISTRICT on behalf of both PFM and one or more of its affiliates. For example, The DISTRICT may elect to engage PFM for municipal advisory services

and separately engage an affiliate of PFM for consulting or other non-municipal advisory services, where the same individual will serve under both engagements. In such cases, the services shall be provided strictly in accordance with the terms of the respective agreements between The DISTRICT and PFM and/or the applicable Affiliate. The provision of services by an individual in such dual roles shall not alter or affect the separate legal responsibilities, obligations, or liabilities of PFM and its affiliates under their respective agreements with DISTRICT.

II. WORK SCHEDULE

The services of PFM are to commence as soon as practicable after the execution of this Agreement and a request by the DISTRICT for such service.

III. REGISTERED MUNICIPAL ADVISOR; REQUIRED DISCLOSURES

1. PFM is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. If DISTRICT has designated PFM as its independent registered municipal advisor ("IRMA") for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA exemption"), then services provided pursuant to such designation shall be the services described in Exhibit A hereto, subject to any agreed upon limitations. Verification of independence (as is required under the IRMA exemption) shall be the responsibility of such third party seeking to rely on such IRMA exemption. PFM shall have the right to review and approve in advance any representation of PFM's role as IRMA to The DISTRICT.

2. MSRB Rules require that municipal advisors make written disclosures to their clients of all material conflicts of interest, certain legal or disciplinary events and certain regulatory requirements. Such disclosures are provided in PFM's Disclosure Statement delivered to The DISTRICT prior to or together with this Agreement.

IV. FINANCIAL ADVISORY COMPENSATION; REIMBURSEMENT OF EXPENSES

For the services provided under this Agreement, PFM's professional fees shall be paid as provided in Exhibit B to this Agreement and The DISTRICT shall pay expenses and fees for other services not set forth in Exhibit A as provided below.

All fees shall be due to PFM within thirty (30) days of the date of invoice.

1. Reimbursable Expenses

In addition to fees for services, PFM will be reimbursed for necessary, reasonable, and out-of-pocket expenses incurred, including, but not limited to, travel, meals, lodging, telephone, mail, and other ordinary or extraordinary costs such as for graphics, printing, document production (including as required by a subpoena or other legal document or order), data processing and computer time which are incurred by PFM. Upon request of The DISTRICT, documentation of such expenses will be provided.

2. Other Services

Any services which are not included in the scope of services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

V. TERMS AND TERMINATION

This Agreement shall be effective from May 1, 2026 until May 1, 2031 (the “Initial Term”) and shall automatically renew for additional one (1) year periods (each a “Renewal Term” and together with the Initial Term, the “Term”, unless earlier terminated in writing by either party upon thirty (30) days written notice to the other party.

Upon any such termination, PFM will be paid for all services performed and costs and expenses incurred up to the termination date.

VI. ASSIGNMENT

PFM shall not assign or transfer any interest in this Agreement or subcontract any of the work performed under the Agreement without the prior written consent of the DISTRICT; provided that PFM retains the right to enter into a sale, merger, acquisition, internal reorganization, or similar transaction involving PFM’s business without any such consent.

VII. INFORMATION TO BE FURNISHED TO PFM

All information, data, reports, and records in the possession of the DISTRICT or any third party necessary for carrying out any services to be performed under this Agreement (“Data”) shall be furnished to PFM. PFM may rely on the Data in connection with its provision of the services under this Agreement and the provider thereof shall remain solely responsible for the adequacy, accuracy and completeness of such Data. DISTRICT acknowledges that from time-to-time PFM may utilize third-party data in the provision of services to DISTRICT, including, without limitation, CUSIPs, ratings information, pricing information and other market or reference data, for which data fees or charges may be payable by DISTRICT.

VIII. NOTICES

All notices and other communication required under this Agreement shall be in writing and may be sent by certified mail, return receipt requested, by nationally recognized courier, with written verification of receipt, or by electronic mail. Notices shall be sent to the parties at the following addresses, or to such other address as a party may furnish to the other party:

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817
Attention: District Manager

PFM FINANCIAL ADVISORS LLC

200 South Orange Avenue, Suite 760
Orlando, FL 32801
Attention: D. Brent Wilder, Managing Director

IX. TITLE TRANSFER

All materials, except functioning or dynamic financial models, prepared by PFM pursuant exclusively to this Agreement shall be the property of the DISTRICT. Subject to the exception described above, upon termination of this Agreement, at DISTRICT's reasonable request no later than three (3) years after the termination of this Agreement, PFM shall deliver to the DISTRICT copies of any deliverables pertaining to this Agreement.

X. PFM'S REPRESENTATIVES

1. Advisory Team

The employees of PFM set forth below will provide the services set forth in this Agreement; provided that PFM may, from time to time, supplement or otherwise amend the advisory team members set forth below.

A. Professional Staff

- D. Brent Wilder, Managing Director
- Kevin Plenzler, Director
- Michael Dennis, Senior Managing Consultant

B. Administrative and Support Staff

- Cynthia Silva
- Dorrena Davis

2. Changes in Advisory Team Requested by the DISTRICT

The DISTRICT has the right to request, for any reason, that PFM replace any member of the advisory team. Should the DISTRICT make such a request, PFM shall promptly suggest a substitute for approval by the DISTRICT.

XI. INSURANCE

PFM shall maintain insurance coverage with policy limits not less than as stated in Exhibit C.

XII. LIMITATION OF LIABILITY

Except to the extent caused by its willful misconduct, bad faith, gross negligence or reckless disregard of its obligations or duties, PFM shall have no liability to any party under this Agreement.

XIII. INDEPENDENT CONTRACTOR; NO THIRD-PARTY BENEFICIARY

PFM, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of DISTRICT by virtue of this Agreement or any actions or services rendered under this Agreement. Nothing in this Agreement is intended or shall be construed to give any person, other than the parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy or claim under or in respect of this Agreement or any provisions contained herein. In no event will PFM be liable for any act or omission of any third party or for any circumstances beyond PFM's reasonable control including, but not limited to, fire, flood, or other natural disaster, war, riot, strike, act of terrorism, act of civil or military authority, software and/or equipment failure, computer virus, or failure or interruption of electrical, telecommunications or other utility services.

XIV. APPLICABLE LAW

This Agreement shall be construed, enforced, and administered according to the laws of the State of Florida. PFM and the DISTRICT agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action.

XV. ENTIRE AGREEMENT; SEVERABILITY

This Agreement represents the entire agreement between DISTRICT and PFM and may not be amended or modified except in writing signed by both parties. For the sake of clarity, any separate agreement between DISTRICT and an affiliate of PFM or any third party referred or introduced by PFM and/or designated by DISTRICT shall not in any way be deemed an amendment or modification of this Agreement. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

XVI. EXECUTION; COUNTERPARTS

Each party to this Agreement represents and warrants that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party, and that the execution and delivery of this Agreement has been duly authorized by all necessary governance, corporate, or other entity actions including, where applicable, approval by its applicable governing board. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

IN WITNESS WHEREOF, DISTRICT and PFM have executed this Agreement as of the day and year herein above written.

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT

By: _____

Name: Joe Newcomb

Title: Chairman

By: _____

Name: James P. Ward

Title: Secretary

PFM FINANCIAL ADVISORS LLC

By: _____

Name: D. Brent Wilder

Title: Managing Director

EXHIBIT A
SCOPE OF SERVICES

1. Services related to the Financial Planning and Policy Development upon request of the DISTRICT:

- Assist with the formulation of the DISTRICT's special assessment methodology or similar security for debt issuance in consultation with the DISTRICT's counsel, consulting engineer, bond counsel, and other consultants and professionals.
- Assist the DISTRICT in the formulation of Financial and Debt Policies and Administrative Procedures.
- Review current debt structure, identifying strengths and weaknesses of structure so that future debt issues can be designed to maximize ability to finance future capital needs. This will include, but not be limited to, reviewing existing debt for the possibility of refunding that debt to provide the DISTRICT with savings.
- Analyze future debt capacity to determine the DISTRICT's ability to raise future debt capital.
- Assist the DISTRICT in the development of the DISTRICT's Capital Improvement Program by identifying sources of capital funding.
- Assist the DISTRICT with the development of the DISTRICT's financial planning efforts and process by assessing capital needs, identifying potential revenue sources, analyze financing alternatives such as pay-as-you-go, lease/purchasing, short-term vs. long-term financings, assessments, user fees, impact fees, developer contributions, public/private projects, and grants and provide analysis of each alternative as required as to the budgetary and financial impact.
- Review the reports of accountants, independent engineers and other project feasibility consultants to ensure that such studies adequately address technical, economic, and financial risk factors affecting the marketability of any proposed revenue debt issues; provide bond market assumptions necessary for financial projections included in these studies; attend all relevant working sessions regarding the preparations, review and completion of such independent studies; and provide written comments and recommendations regarding assumptions, analytic methods, and conclusions contained therein.
- Develop, manage and maintain computer models for long-term capital planning which provide for inputs regarding levels of ad valorem and non-ad valorem taxation, growth rates by operating revenue and expenditure item, timing, magnitude and cost of debt issuance, and project operating and capital balances, selected operating and debt ratios and other financial performance measures as may be determined by the DISTRICT.
- Conduct strategic modeling and planning and related consulting.

- Attend meetings with DISTRICT's staff, consultants and other professionals and the DISTRICT.
- Undertake financial planning and policy development assignments made by the DISTRICT regarding financings, and financial policy including budget, tax, cash management issues and related fiscal policy and programs.
- Assist the DISTRICT in preparing financial presentations for public hearings and/or referendums.
- Provide special financial services as requested by the DISTRICT.

2. Services Related to Debt Transactions (Includes short term financings, notes, loans, letters of credit, line of credit and bonds); provided that if the transaction is competitive, the services of the financial advisor will be modified in advance in writing to reflect that process. Upon the request of the DISTRICT:

- Analyze financial and economic factors to determine if the issuance of bonds is appropriate.
- Develop a financing plan in concert with DISTRICT's staff which would include recommendations as to the timing and number of series of bonds to be issued.
- Assist the DISTRICT by recommending the best method of sale, either as a negotiated sale, private placement or a public sale. In a public sale, make recommendation as to the determination of the best bid. In the event of a negotiated sale, assist in the solicitation, review and evaluation of any investment banking proposals, and provide advice and information necessary to aid in such selection.
- Advise as to the various financing alternatives available to the DISTRICT.
- Develop alternatives related to debt transaction including evaluation of revenues available, maturity schedule and cash flow requirements.
- Evaluate benefits of bond insurance and/or security insurance for debt reserve fund.
- If appropriate, develop credit rating presentation and coordinate with the DISTRICT the overall presentation to rating agencies.
- Review underwriter's proposals and submit a written analysis of same to the DISTRICT.
- Assist the DISTRICT in the procurement of other services relating to debt issuance such as printing, paying agent, registrar, etc.
- Identify key bond covenant features and advise as to the financial consequences of provisions to be included in bond indentures, resolutions or other governing

documents regarding security, creation of reserve funds, flow of funds, redemption provisions, additional parity debt tests, etc.; review and comment on successive drafts of bond governing documents.

- Review the requirements and submit analysis to bond insurers, rating agencies and other professionals as they pertain to the DISTRICT's obligation.
- Review the terms, conditions and structure of any proposed debt offering undertaken by the DISTRICT and provide suggestions, modifications and enhancements where appropriate and necessary to reflect the constraints or current financial policy and fiscal capability.
- Coordinate with DISTRICT's staff and other advisors as respects the furnishing of data for offering documents, it being specifically understood that PFM is not responsible for the inclusion or omission of any material in published offering documents.
- As applicable, advise the DISTRICT on the condition of the bond market at the time of sale, including volume, timing considerations, competing offerings, and general economic considerations.
- Assist and advise the DISTRICT in negotiations with investment banking groups regarding fees, pricing of the bonds and final terms of any security offering, and make recommendations regarding a proposed offering to obtain the most favorable financial terms based on existing market conditions.
- Arrange for the closing of the transaction including, but not limited, to bond printing, signing and final delivery of the bonds.
- Assist and advise the DISTRICT with investment of proceeds of debt offerings.

3. Special Services. Upon request of the DISTRICT:

PFM may provide other services which shall include, but not be limited to, the following:

1. Impact fee financial analysis
2. Rate analysis
3. Management analysis
4. Referendum assistance
5. Legislative initiatives
6. Project assessment analysis
7. Implementation of revenue enhancement programs
8. Investment of bond proceeds
9. Financial analysis of projects being developed by engineer/architect studies
10. Negotiate on behalf of the DISTRICT for proposed projects
11. Preparation of amortization schedules
12. Preparation of Statement of Estimated Regulatory Costs
13. Development of operation and maintenance assessment methodologies

EXHIBIT B
COMPENSATION FOR SERVICES (NEGOTIOABLE)

Description	Unit Price
--------------------	-------------------

The flat fee for Financial Advisory Services (which includes Assessment Methodology services associated with debt issuance) shall be \$45,000 per transaction. This includes public bond issuances (competitive or negotiated) and bank loans.

1. Hourly Project Fees (Non-Transaction Related)

PFM will not charge for general advice between financings. In the event the DISTRICT requests that PFM perform significant special projects (capital planning, creation of new financing programs like the installment sale concept, etc.), fees will be negotiated in advance of the project generally based upon the following hourly rates for the indicated levels of experience or their equivalents will apply. Additionally, in the event a financing is started, but cancelled at the DISTRICT's request, accrued time will be billed as follows:

<u>Experience Level</u>	<u>Hourly Rate</u>
Managing Director	\$325.00
Director/ Senior Managing Consultant	\$275.00
Senior Analyst (Analyst)	\$150.00
Administrative Support	\$0.00

2. Expenses

Not Exceed	<u>\$2,000.00</u> per Issue*
Travel	At Cost
Lodging	At Cost
Meals	At Cost
Postage	At Cost
Telephone	At Cost
Copies	0.10 Black & White; 0.50 for Color
Printing	0.10 Black & White; 0.50 for Color

*PFM also offers a flat "overhead" fee of \$2,000 per financing. Note that the \$2,000 flat "overhead" fee of \$2,000 per financing excludes expenses for out of state travel. In addition to the out-of-pocket expenses listed above, PFM may charge data recovery expenses of \$0.05 per par amount of bonds issued. The data recovery expense will be capped at a maximum of \$5,000.00 per transaction. On bank loan transactions, the data recovery expense will be charged at 50%, capped at a maximum of \$2,500.00 per transaction.

NON-TRANSACTIONAL FEE SCHEDULE

A. Assessment Methodology Services

Assessment methodology services associated with debt issuances are included under the Financial Advisory Services fee and subject to negotiation with the District on a deal-by-deal basis. A flat fee for assessment consultant expenses of \$500 will be included as part of each transaction.

As requested, Assessment methodology services not associated with the issuance of District debt will have a minimum fee of \$25,000 and subject to negotiation with the District on a deal-by-deal basis. A flat fee for assessment consultant expenses of \$500 will be included as part of the methodology preparation.

The fee for the preparation of an O&M assessment methodology is \$7,500.

The fee for the preparation of a Statement of Estimated Regulatory Costs (SERC) is \$2,500.

B. Re-amortization Schedules

Reamortization schedules for debt issues are included under Exhibit A, Section 3. Special Services and are subject to the following fee schedule.

<u>Bond Size Call Amount</u>	<u>Fee per Amortization Schedule</u>
\$25,000 or less	\$250
\$25,001 - \$100,000	\$350
\$100,001 or greater	\$500

Other Services

In addition to advising on bond transactions, PFM is often called upon to perform many additional duties. These may include structuring and implementation of the refunding escrow, debt service reserve and debt service payment fund investment structuring, interest rate swap pricing and implementation, and other related services. These services may be provided through a PFM affiliate or third party referred by PFM via separate agreement between DISTRICT and such affiliate or third party.

EXHIBIT C
INSURANCE

Insurance Statement

PFM Financial Advisors LLC (“PFM”) has a complete insurance program, including property, casualty, general liability, automobile liability and workers compensation. PFM maintains Professional (E&O)/Cyber Liability coverage which total \$5 million single loss/ aggregate.

Our Professional/Cyber Liability policies are a “claims made” policy and our General Liability policy claims would be made by occurrence.

Deductibles/SIR:

Automobile \$100 comprehensive & \$1,000 collision
General Liability \$0
Professional (E&O)/ Cyber Liability \$250,000
Crime \$50,000

Insurance Company & AM Best Rating

Professional Liability (E&O)..... AIG Specialty Insurance Company; (A; Stable)
Cyber Liability..... AIG Specialty Insurance Company (A; Stable)
Crime..... Berkley Regional Insurance Company; (A+; Stable)
General Liability..... The Phoenix Insurance Company; (A++ Stable)
Automobile Liability..... St. Paul Protective Insurance Company (A++ Stable)
Excess /Umbrella Liability..... Travelers Property Casualty Company of America;
(A++ Stable)

Workers Compensation..... Travelers Casualty Ins Co of America; (A++ Stable)
& Employers Liability

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

**Monthly Asset Manager's Report
April 2026**

Prepared For:
James Ward
District Manager

Prepared By:
Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbuilt® COMPANY

CGA Project No. 17-9809

May 1, 2026

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

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I. PURPOSE

The purpose of this report is to provide the District Manager with an update on recent inspection-related activities. We will continue to provide updated monthly inspection reports on the status of ongoing field activities.

II. CURRENT ASSET UPDATES

1. Landscaping & Entrance Maintenance

2. Aquatic Maintenance

3. Cane Toads

4. Hog Activity

III. LOCATION MAP

1. Landscaping & Entrance Maintenance

- All Royal Palms were injected for lethal yellowing and whitefly control
- Front entrance turf is scheduled for verticutting, cutting, and sanding toward the end of May (timed with the rainy season)
- Second application of pine straw mulch is scheduled for the second week of May
- Both fountain bowls were pressure cleaned
- The east fountain circulation pump was removed and rebuilt during the third week of April
- Construction of the car condos at the front entrance has begun
- District staff is actively coordinating with contractors to ensure quality and compliance



New annuals



Fountain Bowls being Cleaned



Completed Cleaning



Completed Cleaning

2. Aquatic Maintenance

Shoreline Weeds

- Torpedo grass and shoreline vegetation were treated in Lakes 1–20 and 26–42.

Algae Control

- Submerged chara algae was treated in Lakes 1, 2, 4, 5, 7, 8, 9, 15, 16, 20, 21, 22, 24, and 25.
- **Submerged Vegetation:**
 - Illinois pondweed treated in Lakes 13, 14, and 26
 - Slender spikerush treated in Lake 19
 - Hydrilla treated in Lake 22A

- **Additional Treatments:**
 - One additional service visit is scheduled for April 28
 - Lake dye was applied to Lakes 1, 2, 5, 6, 7, 8, 16, 17, 20, 22A, 24, and 32 to assist with algae control and improve aesthetics
 - All preserve and wetland areas were treated for exotic and nuisance species
- FY26 Lake Bank Restoration is scheduled to begin in early May
 - Lakes scheduled for repair: 7, 19, and 42



Current Lake Conditions on Lake 19



Current Lake Conditions Lake 7

3. **Cane Toads**

- Cane toad activity increased during April, with continued breeding observed across multiple lakes.
- Larvae strands were located and removed. Tadpole populations increased compared to March, with consistent shoreline activity requiring ongoing removal efforts. Adult cane toad activity also increased throughout the development.

- **April Totals:**
 - Larvae Strands Removed: 18
 - Tadpoles Removed: ~50,000+
 - Adult Toads Removed: ~290–310

4. **Hog Activity**

Overall Summary

Objective:

The objective is to identify and mitigate damage caused by feral swine by attracting them to strategically placed bait and trap locations along the outer edges of the property. Trap placement is based on active damage and positioned to minimize public interaction. The property is surveyed 1–2 times per week for activity.

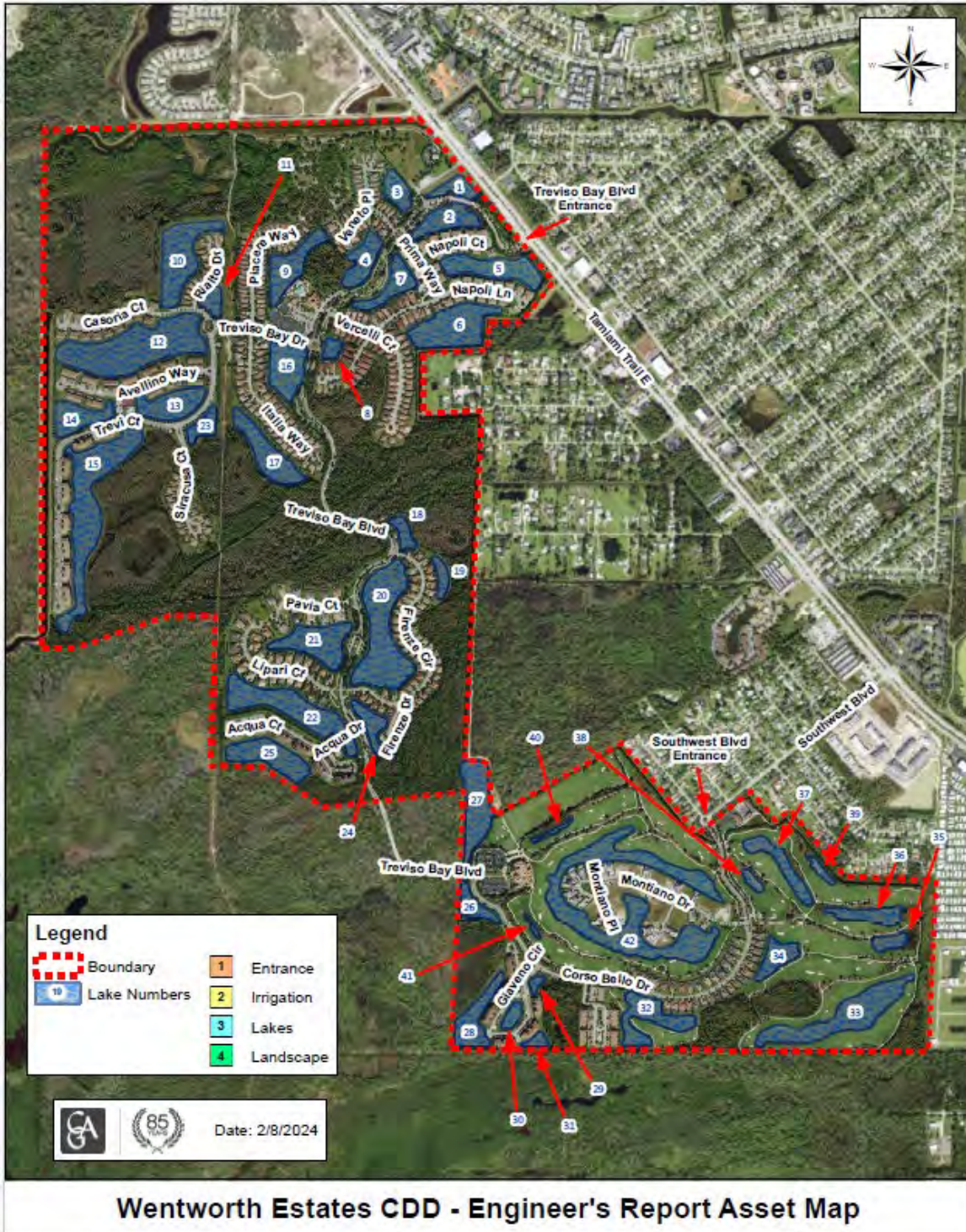
- **Trap Location 1 – Boundary Line (26.07496, -81.74382)**
 - Total Removed: 27
 - Status: No current damage observed
 - Notes: Previously active travel corridor from Rookery Bay Preserve; trap and camera have been removed
 - Action Plan: Continue monitoring and respond if activity resumes
- **Trap Location 2 – Golf Course (26.06618, -81.72838)**
 - Total Removed: 18
 - Status: Damage has ceased
 - Action Plan: Continue monitoring; coordination ongoing with affected homeowner
- **Trap Location 3 – Giaveno Circle (26.06618, -81.73509)**
 - Total Removed: 13
 - Status: Prior damage in mulched and turf areas near apartments
 - Notes: One boar and a group of hogs removed; no reported residential yard damage
 - Action Plan: Continue monitoring; all hogs currently on camera have been removed

- **Trap Location 4 – Siracusa Court / Preserve Road (26.08278, -81.74366)**
 - Total Removed: 1
 - Status: Widespread yard damage previously caused by a single boar (removed 4/16)
 - Action Plan: Bait site established for proactive control

Monthly Update

- Total Removed (April): 12 hogs
 - 11 from Location #3 (Giaveno Circle)
 - 1 from Location #4 (Siracusa Court)
- No current hog activity observed on cameras
- Trap from Location #1 has been relocated to Location #4
- Total active traps on site: 3

IV. LOCATION MAP



Calvin, Giordano & Associates, Inc.
 EXCEPTIONAL SOLUTIONS™
 1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316
 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514



COLLIER COUNTY SUPERVISOR OF ELECTIONS

April 15, 2026

Mr. Cori Dissinger
Wentworth Estates CDD
2301 Northeast 37th St
Ft Lauderdale FL 33308

Dear Mr. Dissinger,

In compliance with Florida Statute 190.006, this letter is to inform you that the official records of the Collier County Supervisor of Elections office indicate that 1,025 active registered voters reside in the Wentworth Estates CDD as of April 15, 2026.

Should you have any questions regarding election services for this district, please feel free to contact our office.

Sincerely,
Madelyn Harper Minton

Administrative Services Manager
239-252-6216
Madelyn.Minton@colliervotes.gov



Collier County Supervisor of Elections Office
Rev Dr Martin Luther King Jr Building
3750 Enterprise Ave, Naples FL 34104
Phone: 239-252-8683
Fax: 239-774-9468
Email: Supervisor.Elections@CollierVotes.gov
Website: www.colliervotes.gov

Special District candidates must file their qualifying paperwork with the **Collier County Supervisor of Elections office** any time between **Noon on Monday, June 8, 2026 and Noon on Friday, June 12, 2026**. All qualifying fees and paperwork must be completed and received by the Supervisor of Elections office before the end of qualifying period, **Noon on Friday, June 12, 2026**, at the following address:

Collier County Supervisor of Elections
Dr Rev Martin Luther King Jr Building
3750 Enterprise Ave
Naples FL 34104

The Supervisor of Elections office will begin accepting pre-qualifying documents and fees on **Tuesday, May 26, 2026** (*Offices will be closed on May 25 for Memorial Day*). Qualifying documents **cannot be accepted** prior to the beginning of pre-qualifying.

If you are a candidate who is attempting to qualify for office AND you do not currently hold a public position that requires financial disclosure, please go to the Florida Commission on Ethics Electronic Financial Disclosure Management System <https://disclosure.floridaethics.gov/Account/Login> and click on the **I am a Candidate** box.

These forms must be completed and received by the Supervisor of Elections office no later than **noon on Friday - June 12, 2026**.

Wentworth Estates

Community Development District

Financial Statements
March 31, 2026

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

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Wentworth Estates Community Development District
Balance Sheet
for the Period Ending March 31, 2026

	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					
Truist Checking Account	\$ 401,486	\$ -	\$ -	\$ -	\$ 401,486
FMIT - Investment Account	1,583,225	-	-	-	1,583,225
Debt Service Fund					
Revenue Account	-	1,826,074	-	-	1,826,074
Accounts Receivable					
	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	1,826,074	-	1,826,074
Amount to be Provided by Debt Service Funds	-	-	15,634,926	-	15,634,926
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,984,712	\$ 1,826,074	\$ 17,461,000	\$ 29,495,446	\$ 50,767,231
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	-	-	-	29,495,446	29,495,446
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	1,440,553	-	-	1,440,553
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	129,860	-	-	-	129,860
Results from Current Operations	967,722	-	-	-	967,722
Total Fund Equity and Other Credits	\$ 1,984,712	\$ 1,826,074	\$ -	\$ 29,495,446	\$ 33,306,231
Total Liabilities, Fund Equity and Other Credits	\$ 1,984,712	\$ 1,826,074	\$ 17,461,000	\$ 29,495,446	\$ 50,767,231

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	897	14,294	25,850	0%
Special Assessment Revenue				
Special Assessments - On-Roll	43,645	2,036,433	2,192,934	93%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 44,543	2,050,727	\$ 2,131,067	96%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	1,000	2,800	6,000	47%
Executive				
Professional Management	4,988	29,925	59,850	50%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	10,500	21,000	50%
Assessment Roll Services	1,094	6,563	13,125	50%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	655	655	2,900	23%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	29,194	11,800	247%
Bank Service Charges	27	131	250	53%
Communications & Freight Services				
Postage, Freight & Messenger	-	301	750	40%
Website Development	-	1,200	2,400	50%
Insurance				
	-	75,679	73,966	102%
Printing & Binding				
	524	524	1,000	52%
Subscription & Memberships				
	-	175	175	100%
Rentals				
	-	120	-	0%
Legal Services				
Legal - General Counsel	814	2,183	10,000	22%
Other General Government Services				
Engineering Services - General	-	1,372	10,000	14%
Sub-Total:	10,850	167,021	223,457	75%

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	12,800	20,160	63%
Sub-Total:	-	12,800	20,160	63%
Stormwater Management Services				
Professional Services				
Asset Management	2,177	16,921	50,000	34%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	-	2,676	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	56,264	87,000	65%
Lake Bank Maintenance	5,500	7,385	2,000	369%
Water Quality Testing	-	4,350	14,500	30%
Water Control Structures	6,500	6,500	34,000	19%
Aeration System	520	10,056	2,496	403%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	4,390	28,870	36,000	80%
Wild Hog Removal	-	-	30,000	0%
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%
Sub-Total:	19,086	133,737	488,846	27%
Road and Street Services				
Professional Management				
Asset Management	3,914	16,390	30,000	55%
Utility Services				
Electric				
Southwest Blvd Street Lights	37	223	440	51%
Entrance/Fountain Landscape/Street Lights	-	3,824	8,221	47%
Entrance Bridge - Lights	-	1,935	3,515	55%

Prepared by:

JWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay Blvd & Bridge	-			
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	9,550	3,700	258%
Bridge Repairs	-	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	1,170	5,000	23%
Electrical Equipment	-	47,462	35,000	136%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	2,403	12,305	8,000	154%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies				
	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	6,353	209,595	319,211	66%
 Landscaping Services				
Professional Management				
Asset Management	2,503	16,525	40,000	41%
Utility Services				
Electric - Landscape Lighting	-	149	349	43%
Electric - Irrigation System	-	373	1,082	34%
Potable Water - Fountain	-	6,158	5,000	123%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	66,013	173,910	38%
Southwest Boulevard	2,783	39,975	42,000	95%
Irrigation System	-	11,459	8,000	143%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	870	18,684	54,000	35%
Tree Trimming	-	20,310	26,250	77%
Fountains	1,200	19,672	25,000	79%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	9,417	19,451	48%
Contingencies	-	159	34,171	0%

Prepared by:

JPWARD and Associates, LLC

Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

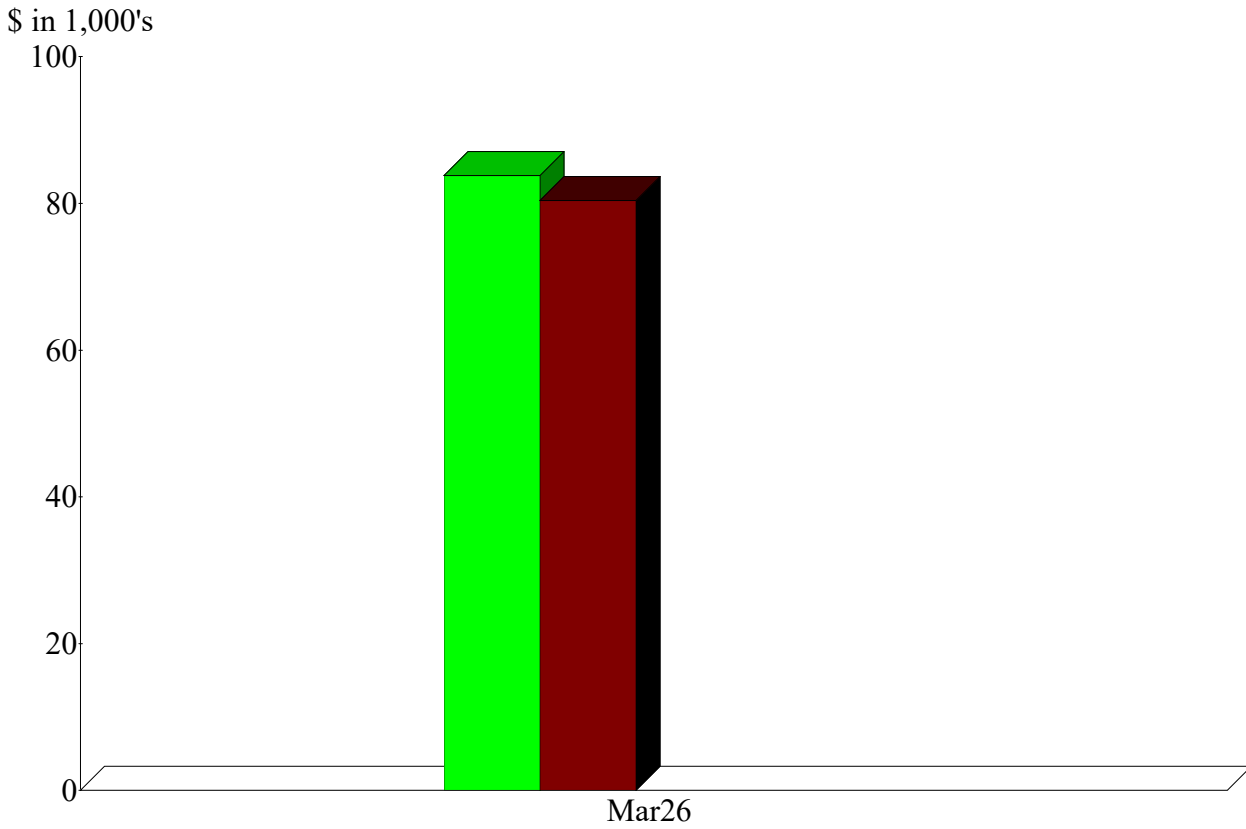
Description	March	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Treviso Bay Blvd-Entrance	625	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	2,000	47,750	4%
Sub-Total:	18,983	431,277	774,963	56%
Reserve Allocations				
Extraordinary Capital/Operations	-	128,575	304,430	42%
Sub-Total:	-	128,575	304,430	42%
Total Expenditures and Other Uses:	\$ 55,273	\$ 1,083,005	\$ 2,131,067	51%
Net Increase/ (Decrease) in Fund Balance	(10,730)	967,722	-	
Fund Balance - Beginning	1,995,442	887,130	887,130	
Extraordinary Capital/Operations Reserve	-	129,860	304,430	
Fund Balance - Ending	\$ 1,984,712	\$ 1,984,712	\$ 1,191,560	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	4,677	17,194	44,522	39%
Special Assessment Revenue				
Special Assessments - On-Roll	34,558	1,612,434	1,783,584	90%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 39,235	\$ 1,629,629	\$ 1,711,423	95%
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	39,235	1,440,553	35,272	
Fund Balance - Beginning	1,786,839	385,521	385,521	
Fund Balance - Ending	\$ 1,826,074	\$ 1,826,074	\$ 420,793	

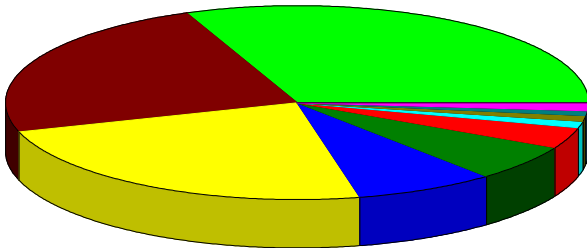
Wentworth Estates Community Development District

Income and Expense by Month March 2026



Expense Summary March 2026

9099000 · Reserve Allocations	31.25%
5380000 · Stormwater Management Service	23.74
5790000 · Landscaping Services	23.61
5410000 · Road and Street Facilities	7.90
5120000 · Executive	6.20
5130000 · Financial and Administrative	3.54
5110000 · Legislative	1.24
5140000 · Legal Services	1.01
5133400 · Other Contractual Services	0.85
5134700 · Printing & Binding	0.65
Total	\$80,394.91



By Account

Wentworth Estates

Community Development District

Financial Statements
April 30, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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Wentworth Estates Community Development District

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Wentworth Estates Community Development District
Balance Sheet
Through April 30, 2026

	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					
Truist Checking Account	\$ 360,505	\$ -	\$ -	\$ -	\$ 360,505
FMIT - Investment Account	1,588,123	-	-	-	1,588,123
Debt Service Fund					
Revenue Account	-	1,831,446	-	-	1,831,446
Accounts Receivable	-	-	-	-	-
Prepaid Expenses	1,698	-	-	-	1,698
Due from Other Funds					
General Fund	-	33,362	-	-	33,362
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	1,864,808	-	1,864,808
Amount to be Provided by Debt Service Funds	-	-	15,596,192	-	15,596,192
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,950,326	\$ 1,864,808	\$ 17,461,000	\$ 29,495,446	\$ 50,771,581
Liabilities					
Accounts Payable					
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	33,362	-	-	-	33,362
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,298,000	-	1,298,000
Long Term	-	-	16,163,000	-	16,163,000
Total Liabilities	\$ 33,362	\$ -	\$ 17,461,000	\$ -	\$ 17,494,362
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	29,495,446	29,495,446
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	1,479,287	-	-	1,479,287
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	180,104	-	-	-	180,104
Results from Current Operations	849,730	-	-	-	849,730
Total Fund Equity and Other Credits	\$ 1,916,964	\$ 1,864,808	\$ -	\$ 29,495,446	\$ 33,277,218
Total Liabilities, Fund Equity and Other Credits	\$ 1,950,326	\$ 1,864,808	\$ 17,461,000	\$ 29,495,446	\$ 50,771,581

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	4,898	19,193	25,850	0%
Special Assessment Revenue				
Special Assessments - On-Roll	42,135	2,078,568	2,192,934	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 47,033	2,097,761	\$ 2,131,067	98%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	2,800	6,000	47%
Executive				
Professional Management	4,988	34,913	59,850	58%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	12,250	21,000	58%
Assessment Roll Services	1,094	7,656	13,125	58%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	655	2,900	23%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	26	29,219	11,800	248%
Bank Service Charges	29	161	250	64%
Communications & Freight Services				
Postage, Freight & Messenger	108	409	750	55%
Website Development	-	1,200	2,400	50%
Insurance				
	-	75,679	73,966	102%
Printing & Binding				
	-	524	1,000	52%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	593	2,776	10,000	28%
Other General Government Services				
Engineering Services - General	106	1,477	10,000	15%
Sub-Total:	8,693	175,593	223,457	79%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	8,000	20,800	20,160	103%
Sub-Total:	8,000	20,800	20,160	103%
Stormwater Management Services				
Professional Services				
Asset Management	2,960	19,881	50,000	40%
Mitigation Monitoring	3,900	3,900	4,800	81%
Utility Services				
Electric - Aeration System	954	3,630	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	56,264	87,000	65%
Lake Bank Maintenance	-	7,385	2,000	369%
Water Quality Testing	4,350	8,700	14,500	60%
Water Control Structures	34,250	40,750	34,000	120%
Aeration System	-	10,056	2,496	403%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	6,175	35,045	36,000	97%
Wild Hog Removal	6,445	6,445	30,000	21%
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%
Sub-Total:	59,034	192,771	488,846	39%
Road and Street Services				
Professional Management				
Asset Management	2,471	18,861	30,000	63%
Utility Services				
Electric				
Southwest Blvd Street Lights	37	260	440	59%
Entrance/Fountain Landscape/Street Lights	1,851	5,675	8,221	69%
Entrance Bridge - Lights	715	2,651	3,515	75%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay Blvd & Bridge				
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	9,550	3,700	258%
Bridge Repairs	-	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	1,170	5,000	23%
Electrical Equipment	-	47,462	35,000	136%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	550	12,855	8,000	161%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies				
	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	5,624	215,219	319,211	67%
 Landscaping Services				
Professional Management				
Asset Management	5,817	22,341	40,000	56%
Utility Services				
Electric - Landscape Lighting	65	214	349	61%
Electric - Irrigation System	186	558	1,082	52%
Potable Water - Fountain	626	4,460	5,000	89%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	77,015	173,910	44%
Southwest Boulevard	2,783	42,758	42,000	102%
Irrigation System	700	12,279	8,000	153%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	9,426	28,111	54,000	52%
Tree Trimming	-	20,310	26,250	77%
Fountains	4,400	24,072	25,000	96%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	9,417	19,451	48%
Contingencies	-	159	34,171	0%

**Wentworth Estates Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Treviso Bay Blvd-Entrance	-	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	750	2,750	47,750	6%
Sub-Total:	35,755	464,828	774,963	60%
Reserve Allocations				
Extraordinary Capital/Operations	25,122	178,819	304,430	59%
Sub-Total:	25,122	178,819	304,430	59%
Total Expenditures and Other Uses:	\$ 142,227	\$ 1,248,030	\$ 2,131,067	59%
Net Increase/ (Decrease) in Fund Balance	(95,194)	849,730	-	
Fund Balance - Beginning	1,961,914	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,122	180,104	304,430	
Fund Balance - Ending	\$ 1,891,842	\$ 1,916,964	\$ 1,191,560	

Wentworth Estates Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026

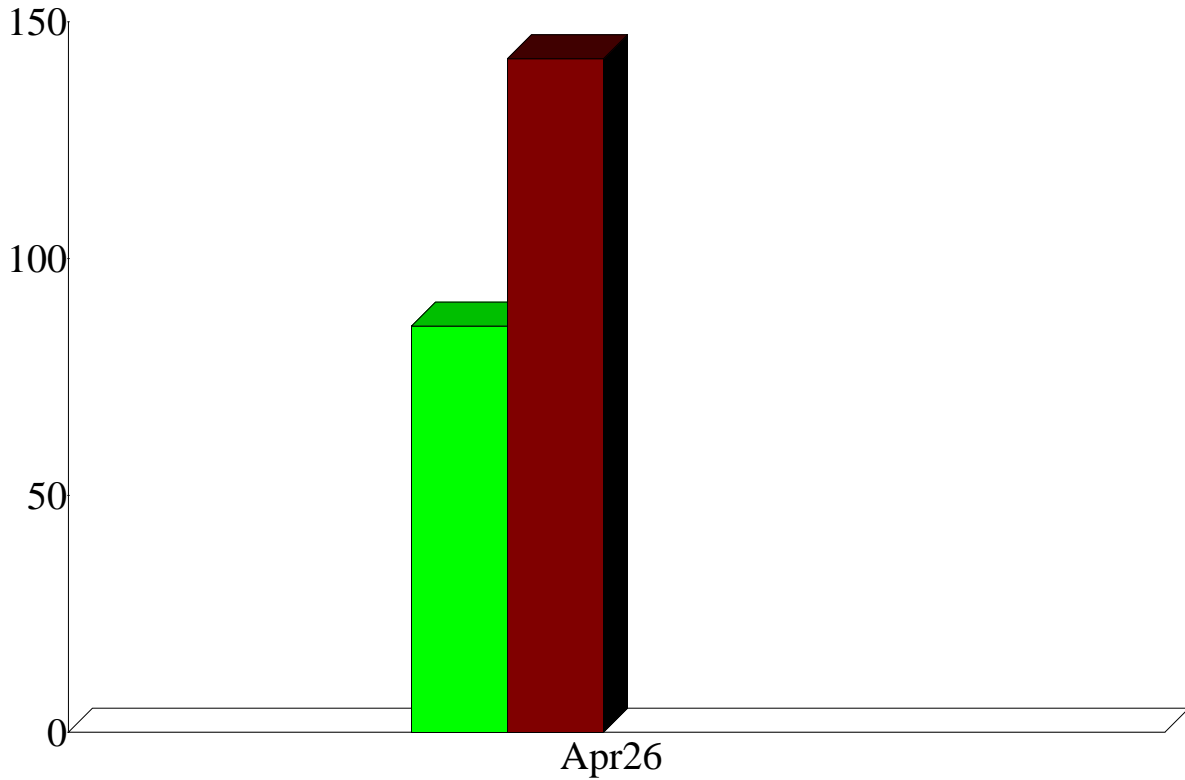
Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	5,372	22,566	44,522	51%
Special Assessment Revenue				
Special Assessments - On-Roll	33,362	1,645,797	1,783,584	92%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 38,734	\$ 1,668,363	\$ 1,711,423	97%
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	38,734	1,479,287	35,272	
Fund Balance - Beginning	1,826,074	385,521	385,521	
Fund Balance - Ending	\$ 1,864,808	\$ 1,864,808	\$ 420,793	

Wentworth Estates Community Development District

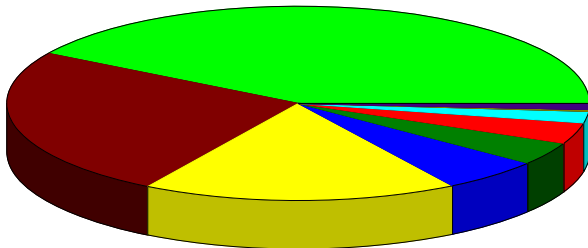
Income and Expense by Month April 2026



\$ in 1,000's



Expense Summary April 2026



5380000 · Stormwater Manage	41.51%
5790000 · Landscaping Services	25.14
9099000 · Reserve Allocations	17.66
5370000 · Community Wide Irriga	5.62
5410000 · Road and Street Faciliti	3.95
5120000 · Executive	3.51
5130000 · Financial and Administr	2.00
5140000 · Legal Services	0.42
5134100 · Communications & Fre	0.08
5190000 · Other General Governm	0.07
5133400 · Other Contractual Servi	0.04
Total	\$142,227.29

By Account