

Wentworth Estates

Community Development District

*Meeting Agenda
September 10, 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://pfmcdd.webex.com/pfmcdd/j.php?MTID=md15503392fc2f2253e02b47386c91525>

✓ Phone: (844) 621-3956 Code: 2539 320 9041; Event Password: Jpward

SEPTEMBER, 2026

M	T	W	T	F	S	S
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28	29	30				

AGENDA

1. Call to Order & Roll Call.

2. Minutes:

I. July 30, 2026 - Regular Meeting.

Pages 7-10

3. Consideration of proposals for providing Audit Services to the District for the Fiscal Years 2027-2031.

Pages 11-119

4. Staff Reports.

I. District Attorney

II. District Engineer

III. District Asset Manager

a) Asset Manager's Report September 1, 2026.

IV. District Manager

a) Goals and Objectives Requirements for CDDs for 2026.

b) **Meeting Dates for Fiscal Year 2027:**

i. NEXT MEETING: **Thursday, October 8, 2026** - Regular Meeting.

c) Commission on Ethics required Annual Ethics Training Memorandum.

d) Financial Statements for the period ending July 31, 2026 (unaudited).

e) Financial Statements for the period ending August 31, 2026 (unaudited).

Pages 120-200

5. Supervisors' Requests.

6. 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.

7. Adjournment.

AGENDA

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

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 2: Minutes - July 30, 2026 - Regular Meeting.

Item 3: The third order of business is the consideration of the ranking of the Auditor Proposals that were received in response to the District's request for qualifications. There were two proposals received - one from the firm Grau & Associates and the second from Berger, Toombs, Elam, Gaines & Frank. The required procedure requires the Board to rank the proposals, (non-price-based proposals) based on each firm's qualifications, and an auditor ranking form has been enclosed herein for your use. The ranking form itself is NOT required, and you may use any procedure that you would like. Once ranked, then staff must negotiate a contract with the number one ranked firm, and that proposed agreement will then be brought before the Board.

To shorten the process somewhat, a form of auditor agreement that we will ask the Board to approve, subject only to non-substantive changes that may be needed once we review the agreement with the number one (1) ranked firm.

Item 4: 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.

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

Joe Newcomb	Chairperson
Robert Cody	Vice Chairperson
Steve Barger	Assistant Secretary
Suzanne Sadowski	Assistant Secretary
Bertha	Assistant Secretary
Andrew Gasworth	Assistant Secretary

James P. Ward	District Manager
Susan Singer	Senior Accountant w/PFM
Vivian Carvalho	Senior District Manager w/PFM
Racheal Meade	District Manager w/PFM
Greg Urbancic	District Attorney
Richard Freeman	District Engineer

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

Mr. Ward, District Manager, called the meeting to order at approximately 8:30 a.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

Notice of Advertisement of Public Hearings and Regular Meeting

May 14, 2026 - Regular Meeting Minutes

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

On MOTION made by Robert Cody, seconded by Joe Newcomb, and with all in favor, the May 14, 2026 Regular Meeting Minutes were approved.

Mr. Ward introduced Ms. Vivian Carvalho, Senior District Manager with PFM. He stated Ms. Carvalho would be taking over for him as he transitioned out of the community. He noted Ms. Carvalho had over 20 years of experience and extensive knowledge of CDD laws and regulations.

Ms. Vivian Carvalho greeted the Board.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2026-11

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 (Amortization Schedules Only); Authorizing the Chairperson to execute the agreements; providing general authorization; and addressing conflicts, severability, and an effective date

Mr. Ward stated Resolution 2026-11 transitioned the agreements with JP Ward & Associates, LLC over to PFM Management Services, LLC and PFM Financial Advisors, LLC. He explained there were two agreements with PFM due to SEC regulations as PFM was a global company. He noted there were some questions at the last meeting regarding the scope of services in the Financial Advisors Agreement; he spoke with PFM directly and PFM had no problem removing the Financial Advisors Agreement and just leaving the Management Agreement in place. *However, I would like to keep the Financial Services Agreement in place for purposes of being able to do amortization schedules on a periodic basis when we have to readvertise bonds. So, at the moment the agreement you have in the agenda only has the Financial Services Agreement doing the amortization schedules. It is under \$1,000 dollars, but once in a while when we have prepayments, I don't have time to come back and do a board meeting to get an agreement in place to do an amortization schedule. I would like to keep that piece of the Financial Services Agreement in place as we move forward.*

Mr. Steve Barger: *When do we need to do the re-amortizations?*

Mr. Ward: *For you all there is only one time when we have prepayments of assessments from bonds. The last time we did it was 2025, we had one prepayment. We have one every year or so that comes in. The other reason is, if we have any excess revenue we have in the account we can take that excess revenue, move it to the prepayment account, and call bonds at that point in time. To date, you have not had a lot of excess revenue in your bank account for this bond issue, but if we have it, it would be a good idea. In a normal course I go through the process of moving some of those funds over and re-amortizing the bonds at that point.*

Mr. Barger: *Would we use excess revenue at this interest rate? Why would you pay it early at this rate?*

Mr. Ward: The excess revenue either comes from interest earnings, because all the funds are invested, so we get interest earnings on the accounts on a yearly basis and depending upon when people pay your assessments, if you pay them a little in the January/February time, you get a little extra revenue in those periods because they don't get the full discount. But we do get a little bit of money coming in through interest income and through collections happening in January and February. That will give us a little bit of extra revenue that we can call a little bit of bonds on a periodic basis during the year. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Robert Cody, seconded by Andrew Gasworth, and with all in favor, Resolution 2026-11 was adopted, and the Chair was authorized to sign.

FIFTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

Mr. Greg Urbancic reminded the Board to finish the 2026 ethics training before the end of the calendar year.

Mr. Ward stated new links would be sent out for the ethics training in the next few weeks, as well as continual reminders.

II. District Engineer

No report.

III. District Asset Manager

a) Asset Managers Report May 1, 2026

b) Water Quality Report Treviso Bay June 2026

Mr. Richard Freeman stated holiday lighting would begin going up over the next few weeks; it would not be turned on until closer to the holidays. He reported in July one hog was trapped and removed; since hog trapping began approximately 59 hogs were trapped and removed.

Mr. Barger stated it was great to hear there was such a reduction in the number of hogs that only one was trapped this month. He asked if anyone heard complaints about hogs recently.

The Board agreed it had not heard any complaints about hogs recently.

Ms. Suzanne Bertha asked if the hogs were seasonal.

Mr. Freeman responded hogs were more often seen during the rainy season. He said, lastly, he was identifying uplighting on the oak trees which needed to be repaired or replaced.

Mr. Newcomb noted the golf course would close on March 1. He asked if the pond work on the golf course would be done while the golf course was closed.

Mr. Freeman indicated he coordinated with the golf course regarding any work which needed to be done on the golf course.

Mr. Ward asked what the golf course was doing.

Mr. Newcomb stated the golf course would be installing a new irrigation system, new turf, and doing some bridge repairs.

Mr. Ward stated the front entrance looked excellent; he was impressed with the work done this year on the landscaping program. He commended Mr. Freeman for his efforts.

Discussion ensued regarding the landscaping vendors used by the CDD and the HOA.

IV. District Manager

- a) **Discussion of Connection of Commercial Driveway into CDD road for access to Community; (Fence Access on CDD Property or leave access open)**
- b) **Important Meeting Dates for Fiscal Year 2026**
 - **Next Meeting: Thursday September 10, 2026**
- c) **Commission on Ethics required Annual Ethics Training Memorandum**
- d) **Financial Statements for period ending May 31, 2026 (unaudited)**
- e) **Financial Statements for period ending June 30, 2026 (unaudited)**

Mr. Ward stated the commercial driveway at the entrance was about to be connected to the community roadway. He explained the commercial driveway would remain closed until construction was completed and then it would be reopened. He said there would be traffic coming in via the commercial driveway once construction was completed and the driveway opened.

Ms. Bertha asked if the driveway would remain closed until the development was completed in full, including the two condo buildings and commercial buildings.

Mr. Ward responded he believed the developer would want to open it before then, but he would not agree to open it unless the developer pushed them to open it. *We've done a lot of work on that entrance. We've repaved all the roadways out front. I really, personally, do not want that construction traffic coming in through here, so we are going to try to leave it closed as much as we can.*

188 *Mr. Freeman: One other note. I'm looking at adding more shrubs along where you come*
189 *out. I'm worried that headlights at night are going to shine right into the townhomes. So,*
190 *I'm looking to do something to block that.*

191
192 *Mr. Barger: Could we consider putting up a gate there, so we have the option to open it*
193 *or close it? Does it have to be open?*

194
195 *Mr. Ward: No. It's your roadway. It doesn't have to be open. We could put up a gate if*
196 *needed and keep it open or closed as needed. I like that idea. I'm not a fan of keeping*
197 *that open. It's a little early for the gate, but we do have a chain link gate at the moment.*
198 *But Steve, I do like the idea of a fixed gate that we could control the opening and closing*
199 *on going forward.*

200
201 *Mr. Newcomb: As you said, there are more condos coming. It seems like they are*
202 *rushing to finish the one, get it open and sold. How much traffic can that really generate?*

203
204 Discussion continued regarding entrances, gates, the commercial development, and
205 installing a gate across the commercial driveway; and the commercial driveway not
206 being a road intended for public access.

207
208 Mr. Ward stated the ethics training links and reminders would be sent out on a going
209 forward basis until the end of the year.

210 211 212 **SIXTH ORDER OF BUSINESS**

Supervisor's Requests

213
214 Mr. Ward asked if there were any Supervisor's requests.

215
216 Mr. Barger asked if the accounting and such was transferred over to PFM; he did not receive
217 the agenda.

218
219 Mr. Ward explained his team was transitioned to PFM but was still working as it was before.
220 He stated in the calendar invite itself, there was a PDF attached which had the agenda. He
221 stated he would also send Mr. Barger a separate PDF as well.

222
223 Mr. Barger stated he might have missed it because he has been busy.

224
225 Mr. Ward indicated operations remained the same and the PDF should be attached to the
226 calendar invite, but he would double check to make sure Mr. Barger received it.

227
228 Mr. Barger asked when the next meeting would be held.

229
230 Mr. Ward stated the next meeting was scheduled for September, but he was unsure a
231 September meeting would be needed. He said the next meeting would be in the fall, most
232 likely.

233
234 Mr. Barger asked about the elections.

Mr. Ward stated the CDD had two seats up for election but there were no challengers, so Joe Newcomb and Andrew Gasworth would be on the CDD Board for another four years.

Ms. Vivian Carvalho stated she would be working with Mr. Ward over the next few months on the look of the agenda. She said starting in the fall the agenda would look a little different, but the processes would remain the same.

SEVENTH ORDER OF BUSINESS

Public Comments

Mr. Ward asked if there were any public comments; there were none.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 8:56 a.m.

On MOTION made by Joe Newcomb, 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

MEMO

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: Board of Supervisors

From: James P. Ward
District Manager

Subject: Audit Proposal

Attached please find the following for the selection of the auditor for Item 3 on the Agenda:

1. Analysis of Auditor Form;
2. Fee Structure for Auditors;
3. Bidders' List;
4. Request for Proposal Master Form;
5. Grau and Associates Proposal; and
6. Berger, Toombs, Elam, Gaines & Frank Proposal.

Be sure to fill out the audit analysis form before the meeting that will be used for the selection of the auditor.

Thank you. Should you have any questions, please do not hesitate to contact me at any time.

Wentworth Estates Community Development District

Analysis of Auditor Proposals

Firm Names:

Grau and
Associates

Berger,
Toombs,
Elam,
Gaines &
Frank

1. Mandatory Elements

a. The audit firm is independent and licensed to practice in Florida.

Y

Y

b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.

Y

Y

c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.

Y

Y

d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.

Y

Y

e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

Y

Y

Legend for Mandatory Elements:

Y = Meets Criteria

N = Does Not Meet Criteria

2. Technical Qualifications:

Point
Range

a. Expertise and Experience

(1)The firm's past experience and performance on comparable government engagements.

1-5

5

4

(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

1-5

5

4

(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)

1-5

5

5

b. Audit Approach

(1) Adequacy of proposed staffing plan for various segments of the engagement

1-5

5

4

(2) Adequacy of sampling techniques

1-5

5

5

(3) Adequacy of analytical procedures

1-5

5

5

Sub-Total: Technical

30

27

Total Points: Technical

30

27

3. Price:

1-5

5

4

2027

5000

5200

2028

5100

5200

2029

5200

5460

2030

5300

5620

2031

5400

5620

Sub-Total Points: Price

26000

27100

Total Points: Technical/Price:

35

31

Wentworth Estates Community Development District

Analysis of Auditor Proposals

Firm Names:		Grau and Associates	Berger, Toombs, Elam, Gaines & Frank				
1. Mandatory Elements							
a. The audit firm is independent and licensed to practice in Florida.							
b. The firm has no conflict of interest with regard to any other work performed by the firm for the District.							
c. The firm adheres to the instructions in the Request for Proposal on preparing and submitting the proposal.							
d. The firm submitted a copy of its last external quality control review report and the firm has a record of quality audit work.							
e. The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)							
Legend for Mandatory Elements: Y = Meets Criteria N = Does Not Meet Criteria							
2. Technical Qualifications:							
	Point Range						
a. Expertise and Experience							
(1)The firm's past experience and performance on comparable government engagements.	1-5						
(2)The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.	1-5						
(3)The firm provides information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years, as well as, an explanation of all pending litigation (including all accounts of Federal indictments)	1-5						
b. Audit Approach							
(1) Adequacy of proposed staffing plan for various segments of the engagement	1-5						
(2) Adequacy of sampling techniques	1-5						
(3) Adequacy of analytical procedures	1-5						
Sub-Total: Technical							
Total Points: Technical							
3. Price:		1-5					
Total Points: Price							
Total Points: Technical/Price:							

Wentworth Estates Community Development District Audit Fee Proposals						
Firm	2027	2028	2029	2030	2031	Total
Grau and Associates	\$ 5,000.00	\$ 5,100.00	\$ 5,200.00	\$ 5,300.00	\$ 5,400.00	\$ 26,000.00
Berger, Toombs	\$ 5,200.00	\$ 5,200.00	\$ 5,460.00	\$ 5,620.00	\$ 5,620.00	\$ 27,100.00

Bidders' List

Request for Proposals - Professional Audit Services For the Fiscal Years 2027-2031

Ms. Maritza Stonebraker
Berger, Toombs, Elam, Gaines & Frank
600 Citrus Avenue, Suite 200
Ft. Pierce, Florida 34950
Phone: 772-461-6120
mstonebraker@BTEF-CPAS.com

Mr. Antonio Grau
Grau and Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Phone: 561-994-9299
tgraujr@graucpa.com

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

**REQUEST FOR PROPOSALS FOR
PROFESSIONAL AUDITING SERVICES**

June 29, 2026

Prepared by:

***PFM Management Services LLC
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817***

***James P. Ward
District Manager***

E-mail: WardJ@pfm.com

Phone: (954) 658-4900

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WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
(Hereinafter called "DISTRICT")
REQUEST FOR PROPOSALS

I. PROPOSAL REQUIREMENTS

A. Legal Notice

The Wentworth Estates Community Development District is requesting proposals from qualified firms of certified public accountants, licensed to practice in the State of Florida, to audit its financial statements for the fiscal year ending **September 30, 2027**, and in the sole and absolute discretion of the DISTRICT for each fiscal year thereafter through **September 30, 2031**.

There is no expressed or implied obligation for the DISTRICT to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Sealed technical and dollar cost proposals will be received by the District Manager's office until **12:00 p.m., Friday, July 31, 2026**, located at **2301 Northeast 37th Street, Fort Lauderdale, Florida 33308**. Proposals received after this time will be returned unopened.

The Proposer shall submit a sealed and clearly marked envelope that includes both a pdf file along with seven (7) printed Technical and Dollar Cost Proposals to be marked as follows: **"Wentworth Estates Community Development District, Professional Auditing Services Proposal."**

The Technical and Dollar Cost Proposal will be opened in the Office of the District Manager at **12:00 p.m., on Friday, July 31, 2026**.

Proposals submitted will be evaluated by a five (5) member Auditor Selection Committee, ("Selection Committee"). The Audit Selection Committee consists of the five (5) members' of the Board of Supervisors, who will review submissions.

The DISTRICT reserves the right to retain all proposals submitted and to use, without compensation, any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the DISTRICT of and the firm selected.

The DISTRICT reserves the right to reject any or all proposals submitted or to retain all proposals submitted and to use without compensation any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of all of the conditions contained in this Request for Proposal.

B. General Information

During the evaluation process, the Selection Committee and the DISTRICT reserve the right, where it may serve the DISTRICT best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the DISTRICT or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

It is anticipated the selection of a firm will be completed no later than September 2026. Following the notification of the selected firm, it is expected a contract will be executed by the end of September 2026.

C. Subcontracting

No subcontracting will be permitted. Any firm who submits a proposal, which contains any subcontracting work, shall be considered non-responsive and the DISTRICT will not give any further consideration to the proposal.

D. Insurance Requirements

Worker's Compensation – Statutory Limits of Florida Statutes.

Commercial General Liability – Occurrence Form patterned after the current I.S.O. form with no limiting endorsements. Bodily Injury & Property Damage at \$1,000,000 single limit per occurrence

Automobile Liability - \$500,000 each Occurrence Owned/Non-owned/Hired Automobile Included.

The DISTRICT, its agents and employee's must be named as "ADDITIONAL INSURED" on the insurance Certificate for Commercial General Liability.

Errors and Omissions - \$5,000,000 single limit per occurrence.

Proposer warrants that it is willing and able to obtain insurance coverage throughout the entire term of the contract and any renewals thereof.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

The DISTRICT desires the AUDITOR to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The DISTRICT also desires the AUDITOR to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The AUDITOR shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

B. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following standards:

- 1) Generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants.
- 2) The standards for financial audits set forth in the most current applicable U.S. General Accounting Office's (GAO) Government Auditing Standards.
- 3) The most current applicable provisions of the Federal Single Audit Act of 1984 (as amended).
- 4) The most current applicable provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments.
- 5) The most current applicable Codification of Governmental Accounting and Financial Reporting Standards as promulgated by the Governmental Accounting Standards Board The most current applicable Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.
- 6) The most current applicable Government Auditing Standards published by the Comptroller General of the United States.
- 7) The most current applicable Audit and Accounting Guide-Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.
- 8) The most current applicable Statements and interpretations issued by the Financial Accounting Standards Board.
- 9) Applicable Florida Statutes.
- 10) Regulations of the State of Florida Department of Financial Services
- 11) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits)
- 12) Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the AUDITOR shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.
3. A Management Letter Report.

In the required report(s) on compliance and internal controls, the AUDITOR shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. No reportable conditions discovered by the AUDITORS shall be reported to management.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Irregularities and illegal acts. AUDITORS shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the Board of Supervisors, the District Manager and a copy to the District Attorney.

D. Special Considerations

1. The DISTRICT currently may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the AUDITOR'S report thereon. The AUDITOR shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the AUDITOR and any necessary "comfort letters."
2. The DISTRICT retains the right to use any audited financial statements in any Official Statement issued by the DISTRICT without the express consent of the AUDITOR.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the AUDITOR'S expense, for a minimum of three (3) years, unless the firm is notified in writing by the DISTRICT of the need to extend the retention period.

THE AUDITOR SHALL PROVIDE A COMPLETE ELECTRONIC COPY OF THE WORKING PAPERS TO THE DISTRICT MANAGER AT THE COMPLETION OF THE AUDIT, PRIOR TO THE FINAL PAYMENT OF THE AUDITING FEES, BY THE DISTRICT.

The electronic copy shall be in Microsoft Word or Excel.

In addition, the firm shall respond to the reasonable inquiries of successor AUDITORS and allow successor AUDITORS to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons/Location of Offices

The AUDITOR'S principal contact with the DISTRICT will be James P. Ward, District Manager or a designated representative, who will coordinate the assistance to be provided by the DISTRICT to the AUDITOR.

B. Background Information

A copy of the DISTRICT'S Budget for the audit period and the Audited Financial Statements for the prior Fiscal Year is available by contacting the District Manager.

C. Budgetary Basis of Accounting

The DISTRICT prepares its budgets on a basis consistent with generally accepted accounting principles.

D. Pension Plans - NONE

E. Blended Component Units - NONE

The DISTRICT is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, there are no blended component units included in the DISTRICT financial statements.

F. Joint Ventures - NONE

IV. TIME REQUIREMENTS

A. Date Audit May Commence

The DISTRICT will have all records ready for audit by October 15th of each Fiscal Year.

B. Schedule for each Fiscal Year Audit

Each of the following should be completed by the AUDITOR, no later than the dates indicated.

1. Fieldwork

The AUDITOR shall complete all fieldwork by November 30th of each year.

2. Draft Reports

The AUDITOR shall have drafts of the audit report[s] and recommendations to management available for review by December of each year.

C. Date Final Report is Due - 1 business day from Management Approval

The AUDITOR shall prepare draft financial statements, notes and all required supplementary information.

The final report should be delivered to the **District Manager at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.**

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Assistance during Audit

The DISTRICT staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of DISTRICT and provided to the AUDITOR to transmit. In addition, any required hours of clerical support will be made available to the AUDITOR for the preparation of routine letters and memoranda.

B. Information Solutions (IS) Assistance

The District Manager also be available to provide systems documentation and explanations. The AUDITOR will be provided computer time and limited read only access to the use of the DISTRICT computer hardware and software.

C. Statements and Schedules to be Prepared by the DISTRICT

Statement or Schedule

Bank Confirmations
Construction in Progress
GFA Roll Forward
Contract/Retainage Payable
Accounts Payable
Accounts Receivable
Investments/Accrued Interest Receivable
Operating Transfers
Equity Accounts Detail
Bond Reserve Requirements
Amortization/Depreciation Schedules
Interest Expense
Debt Amortization Schedules

D. AUDITOR Work Location

All work must be handled at the office of the AUDITOR and the DISTRICT will provide all files to the AUDITOR electronically and the AUDITOR will be provided limited read only access to the DISTRICT'S electronic system.

E. Report Preparation

Report preparation and editing shall be the responsibility of the AUDITOR and the AUDITOR shall deliver 1 printed original of the Audited Financial Statements and one (1) electronic file in word and one (1) electronic file in pdf format.

VI. PROPOSAL REQUIREMENTS

A. Technical and Dollar Cost Proposal

1. General Requirements

The purpose of the Technical and Dollar Cost Proposal is to demonstrate the qualifications, competence and capability of the firms seeking to undertake an independent audit of the DISTRICT in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical and Dollar Cost Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical and Dollar Cost Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of the DISTRICT as defined by generally accepted auditing standards/the most current applicable U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of the DISTRICT as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the DISTRICT for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the DISTRICT written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition,

the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm shall also provide information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the DISTRICT. However, in either case, the DISTRICT retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the DISTRICT, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the DISTRICT

List separately all engagements within the last five years, ranked on the basis of total staff hours, by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was

performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as DISTRICT'S budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the DISTRICT'S internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the DISTRICT .

10. Report Format

The proposal should include sample formats for required reports.

B. Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be proposal is to contain all direct and indirect costs including all out-of-pocket expenses.

The DISTRICT will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the DISTRICT.
- c. A Total All-Inclusive Maximum Price for the Audited Financial Statements for each Fiscal Year.

2. Out-of-pocket Expenses must be included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates in Florida Statutes.

3. Manner of Payment

Progress payments will be made in accordance with the Florida Prompt Payment Act.

VII. EVALUATION PROCEDURES

A. Review of Proposals

The SELECTION COMMITTEE will evaluate and rank the proposals. Each member of the SELECTION COMMITTEE will evaluate and rank each technical proposal by each of the criteria described in Section VII B below.

After the rankings for the firms have been established, the sealed dollar cost proposal will be opened and will be utilized for the ranking of the firms.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals ranked for both technical qualifications. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the DISTRICT
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

2. Technical Qualifications

- a. Expertise and Experience
 - (1) The firm's past experience and performance on comparable government engagements.
 - (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - (3) The firm provides information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm provides information on the circumstances and status of any disciplinary action taken or

pending against the firm during the past three (3) years, with state regulatory bodies or professional organizations, as well as, an explanation of all pending litigation against governmental entities, including all accounts of Federal indictments for any civil or criminal matters for which the firm has been charged. The firm also provides information as to any and all litigation or arbitration in Florida within the last three (3) years, in which the firm is or was a Defendant.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures

Proposals shall be ranked on the basis of their Technical Qualifications by each member of the SELECTION COMMITTEE who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the highest rated proposal and five (5) signifying the lowest rated proposal.

3. Price:

Proposals shall be ranked on the basis of their price by the SELECTION COMMITTEE, who will assign each of the top five proposals a number of one (1) through five (5), with one (1) signifying the lowest price and five (5) signifying the highest price.

Upon reconciliation of the weighted scores defined above, the proposal with the lowest average ranking score will be ranked one (1), the proposal with the second lowest average ranking score will be ranked two (2), and so on until all proposals are scored and ranked. The proposal ranked one (1), in the ranking form provided in the attachment (Appendix C), will be recommended by the SELECTION COMMITTEE to the DISTRICT for award of the contract.

C. Oral Presentations

During the evaluation process, the SELECTION COMMITTEE may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the SELECTION COMMITTEE may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the DISTRICT and the firm selected. The DISTRICT reserves the right to reject any or all proposals.

VIII. ADDITIONAL AGREEMENTS

A. E-Verify

AUDITOR shall comply with all applicable requirements of Section 448.095, Florida Statutes. AUDITOR shall register with and use the U.S. Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. If AUDITOR enters into a contract with a subcontractor relating to the services under this Agreement, the subcontractor must register with and use the E-Verify system and provide AUDITOR with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. AUDITOR shall maintain a copy of said affidavit for the duration of the contract with the subcontractor and provide a copy to the DISTRICT upon request. For purposes of this section, the term "subcontractor" shall have such meaning as provided in Section 448.095(1)(j), Florida Statutes and the term "unauthorized alien" shall have such meaning as provided in Section 448.095(k), Florida Statutes.

If AUDITOR has a good faith belief that a subcontractor with which it is contracting has knowingly violated Section 448.095, Florida Statutes, then AUDITOR shall terminate the contract with such person or entity. Further, if DISTRICT has a good faith belief that a subcontractor of AUDITOR knowingly violated Section 448.095, Florida Statutes, but AUDITOR otherwise complied with its obligations hereunder, DISTRICT shall promptly notify the AUDITOR and upon said notification, AUDITOR shall immediately terminate its contract with the subcontractor.

Notwithstanding anything else in this Agreement to the contrary, DISTRICT may immediately terminate this Agreement for cause if there is a good faith belief that AUDITOR knowingly violated the provisions of Section 448.095, Florida Statutes, and any termination thereunder shall in no event be considered a breach of contract by DISTRICT.

By entering into this Agreement, AUDITOR represents that no public employer has terminated a contract with AUDITOR under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement. DISTRICT has materially relied on this representation in entering into this Agreement with AUDITOR.

B. Public Records

The AUDITOR understands and agrees that all documents of any kind provided to the DISTRICT in connection with this Agreement may be public records, and, accordingly, the AUDITOR agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. The Contractor acknowledges that the designated public records custodian for the DISTRICT is James P. Ward ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the AUDITOR shall 1) keep and maintain public records required by the DISTRICT to perform the Oversight Services; 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 AUDITOR 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 the AUDITOR'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 AUDITOR, the AUDITOR 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. Failure of AUDITOR to comply with Section 119.0701, Florida Statutes may subject the AUDITOR to penalties under Section 119.10, Florida Statutes. Further, in the event the AUDITOR fails to comply with this Section or Section 119.0701, Florida Statutes, DISTRICT shall be entitled to any and all remedies at law or in equity. The following statement is required to be included in this Agreement pursuant to Section 119.0701(2), Florida Statutes:

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT JAMES P. WARD, TELEPHONE: (954) 658-4900, EMAIL: WARDJ@PFM.COM, AND MAILING ADDRESS: 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308.

C. Affidavit Of Compliance with Anti-Human Trafficking Laws

State of _____

County of _____

In accordance with Section 787.06 (13), Florida Statutes, the undersigned, on behalf of _____ (the "AUDITOR"), hereby attests under penalty of perjury that, the AUDITOR, to the best of my knowledge and reasonable belief, does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

The undersigned is authorized to execute this affidavit on behalf of the AUDITOR.

Signature
Printed Name: _____
Title: _____
Auditor: _____
Date: _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2026, by _____, as _____ of _____, who is ☐ personally known to me or who produced ☐ _____ as identification.

Notary Public

(Notary Seal)

D. Affidavit Of Non-Collusion

State of _____

County of _____

BEFORE ME, the undersigned authority, personally appeared _____,
who, after being by me first duly sworn, deposes and says of his/her personal knowledge that:

1. He/she is _____ of _____, the
Proposer that has submitted a proposal to perform Professional Auditing Services.

2. He/she is fully informed respecting the preparation and contents of the attached Proposal
and of all pertinent circumstances respecting such Proposal;

3. Such Proposal is genuine and is not a collusive or sham Proposal;

4. Neither the said Proposer nor any of its officers, partners, owners, agents,
representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired,
connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or
sham Proposal in connection with the Agreement for which the attached Proposal has been submitted or
to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly,
sought by agreement or collusion or communication or conference with any other Proposer, firm or
person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead,
profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure
through any collusion, conspiracy, connivance or unlawful agreement any advantage against the
Town/City/County of or any person interested in the proposed Agreement: and;

5. The price or prices quoted in the attached Proposal are fair and proper and are not tainted
by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its
agents, representatives, owners, employees, or parties in interest, including this affiant.

Dated this _____ day of _____ 2026.

Signature by authorized representative of Proposer

State of _____

County of _____

The foregoing instrument was sworn to and subscribed before me by means of ____ physical presence or ____ online notarization this ____ day of _____ 2026, by _____, of the _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Signature of Notary taking acknowledgment

E. Anti-Kickback Affidavit

State of _____

County of _____

BEFORE ME, the undersigned authority, personally appeared _____, who, after being duly sworn by me first, deposes and says:

1. I am _____ of _____, the proposer that has submitted a proposal to perform Professional Auditing Services.

2. I, the undersigned, hereby depose and say that no portion of the sum proposal in connection with the work to be performed at the property identified above will be paid to any employee of the DISTRICT or, Public Officer as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

Dated this _____ day of _____ 2026.

Signature by authorized representative of Proposer

State of _____

County of _____

The foregoing instrument was sworn to and subscribed before me by means of ____ physical presence or ____ online notarization this ____ day of _____ 2026, by _____, of the _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Signature of Notary taking acknowledgment

F. Sworn Statement Regarding Public Crimes

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to _____
(print name of public entity)

By _____
(print individual's name and title)

for _____
(print name of entity submitting sworn statement)

2. Whose address is:

and (if applicable) its federal Employer Identification Number (FEIN) is _____
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:

_____.

3. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision or any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

4. I understand that "convicted" or "conviction" as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial or entry of a plea of guilty or nolo contendere.

5. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a) Florida Statutes, means:

- i. A predecessor or successor of a person convicted of a public entity crime; or
- ii. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, members, and agents who

are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling equipment or income among persons when not for fair market value under an arm's length agreement shall be prima facie case that one person controls another person. A person knowing enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

6. I understand that a "person" as defined in Paragraph 287.133(1)(e) Florida Statutes, means any natural person entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, members, and agents who are active in the management of an entity.

7. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

____ Neither the entity submitting this sworn statement, or one of its officers, directors, executives, partners, shareholders, members, and agents, who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY, AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

(Signature)

State of _____

County of _____

The foregoing instrument was sworn to and subscribed before me by means of ____ physical presence or ____ online notarization this ____ day of _____ 2026, by _____, of the _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Signature of Notary

(Notary Seal)

G. Sworn Statement Regarding Contracting with Scrutinized Companies

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO AND MINISTER OATHS.

1. This sworn statement is submitted to _____
[print name of the public entity]
By _____
[print individual's name and title]
For _____
[print name of entity submitting sworn
statement]

whose business address is

and (if applicable) its Federal Employer Identification Number (FEIN) is _____

(If the entity has no FEIN, include the Social Security Number of the individual signing this
sworn statement: _____.)

2. I understand that, subject to limited exemptions, Section 287.135, Florida Statutes, declares a company that at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with a local governmental entity for goods or services of \$1 million or more
3. Based on information and belief, at the time the entity submitting this sworn statement submits its proposal to the DISTRICT, neither the entity, nor any of its officers, directors, executives, partners, shareholders, members, or agents, is listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.
4. If awarded the Contract, the entity will immediately notify the DISTRICT in writing if either the entity, or any of its officers, directors, executives, partners, shareholders, members, or agents, is

placed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

(Signature)

State of _____

County of _____

The foregoing instrument was sworn to and subscribed before me by means of ____ physical presence or ____ online notarization this ____ day of _____ 2026, by _____, of the _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Signature of Notary

(Notary Seal)

APPENDIX A

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

AUDITED FINANCIAL STATEMENTS

Fee shall include all services, including but not limited to Out-of-Pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax, copies.

Fiscal Year 2027	_____
Fiscal Year 2028	_____
Fiscal Year 2029	_____
Fiscal Year 2030	_____
Fiscal Year 2031	_____
TOTAL ALL YEARS	_____

APPENDIX B

AUDITOR RANKING FORM

INCLUDED AT END OF RFP

APPENDIX C

Agreement for Auditing Services

**AGREEMENT
BETWEEN THE
WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
AND

FOR
PROFESSIONAL AUDITING SERVICES**

This Agreement, is made and entered into the ____ day of _____, 2026 by and between the Wentworth Estates Community Development District , a Florida municipal corporation, ("DISTRICT"), and _____ ("AUDITOR") for the audit of the DISTRICT'S financial statements for the fiscal year ending September 30, 2027 and for each fiscal year thereafter through September 30, 2031.

WITNESSETH:

WHEREAS, the DISTRICT and Section 218.39, Florida Statutes, require that the DISTRICT shall provide annually for an audit of the financial statements of the DISTRICT; and

WHEREAS, the DISTRICT, undertook a selection process in seeking a firm to perform the required financial audit; and

WHEREAS, proposals were evaluated and ranked by an Auditor Selection Committee; and

WHEREAS, the DISTRICT has selected the AUDITOR upon the recommendation of the Auditor Selection Committee to audit the DISTRICT'S financial statements for the Fiscal Year ending September 2027 and for each fiscal year thereafter through September 30, 2031, provided that the District Manager renews this Agreement for each subsequent fiscal year; and

WHEREAS, DISTRICT and AUDITOR desire to enter into an Agreement whereby the duties and obligations each to the other are set forth.

IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS HEREIN EXPRESSED AND THE FAITHFUL PERFORMANCE OF ALL SUCH COVENANTS AND CONDITIONS, THE PARTIES AGREE AS FOLLOWS:

SECTION 1. SCOPE OF AUDIT

1.1 The audit must meet the requirements identified in the Request for Proposals for Professional Auditing Services dated June 29, 2026, ("RFP") is attached hereto and made a part hereof, as Exhibit "A," and the AUDITOR'S Technical Proposal and the Sealed Dollar Cost Proposal are attached hereto and made a part hereof as Exhibit "B." AUDITOR shall perform the scope of work, issue reports, comply with the Special Considerations and follow the auditing standards, as described in Exhibit "A," Section II, Nature of Services Required.

1.2 AUDITOR shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of, to the District Manager and the District Attorney.

1.3 AUDITOR agrees that certain books and records may be made available prior to the time when others may be made available, and certain funds may be audited and such audit for those funds completed prior to the time that other funds are so audited and completed. It is contemplated that those funds audited separately and reported separately will be completed and the audit report furnished as soon as possible. In any event, the final audit report shall be furnished to the DISTRICT no later than January 31st of each fiscal year. The DISTRICT agrees that all records, documentation, and information requested in connection with the audit will be made available, that all material information will be disclosed, and that the AUDITOR will have the full cooperation of the DISTRICT and the DISTRICT'S agents. As required by generally accepted auditing standards, the AUDITOR will make specific inquiries of the DISTRICT about the representations embodied in the financial statements, the effectiveness of the internal control structure, the DISTRICT'S compliance with certain laws and regulations, and obtain a representation letter from the DISTRICT about these matters. The responses to the AUDITOR'S inquiries, the written representations and the results of audit tests comprise the evidential matter that will be relied upon in forming an opinion on the financial statements.

1.4 AUDITOR agrees and acknowledges that AUDITOR is prohibited from exempting provisions in the RFP or in this Agreement in any of AUDITOR'S reports prepared pursuant to this Agreement.

1.5 AUDITOR agrees and acknowledges that District Attorney shall review and approve of the litigation section of the Audited Financial Statements prior to its publication.

1.6 AUDITOR agrees and acknowledges that upon execution of this Agreement, AUDITOR shall provide in writing to the District Manager, AUDITOR'S contact person, who shall be responsible for the DISTRICT'S audit.

SECTION 2. TERM

2.1 The term of this Agreement shall begin on the date it is fully executed by both parties and shall extend to the completion and delivery to the DISTRICT of the audited financial statements for the Fiscal Year ending September 30, 2031, subject to the termination provisions contained herein.

2.2 The DISTRICT'S fiscal year is from October 1 through September 30. The audit field work should be substantially completed no later than November 30th of each fiscal year and the financial statements and the final signed report delivered to the DISTRICT by January 15th of each fiscal year. Time shall be deemed to be of the essence in performing the duties obligations and responsibilities required by this Agreement, however these dates may be changed each year by the DISTRICT and AUDITOR. AUDITOR shall comply with all dates as described in Exhibit "A" and with the time schedules for subsequent audit years.

SECTION 3. COMPENSATION

3.1 DISTRICT agrees to pay AUDITOR, the agreed to amount, as set forth in Exhibits "A", which amount shall be accepted by AUDITOR as full compensation for all such work, which shall include provisions for out-of-pocket expenses. It is acknowledged and agreed by AUDITOR that these amounts are the maximum payable and constitute a limitation upon DISTRICT'S obligation to compensate AUDITOR for its services related to this Agreement. This maximum amount, however, does not constitute a limitation of any sort, upon AUDITOR'S obligation to perform all items of work required by or which can be reasonably inferred from the Scope of Services.

3.2. AUDITOR may submit an invoice for compensation, developed and agreed upon by the District Manager and AUDITOR, no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed. An original invoice plus one copy are due within fifteen (15) days of the end of the month except the final invoice which must be received no later than sixty (60) days after this Agreement expires. Invoices shall designate the nature of the services performed and shall also show a summary of fees and expenses with accrual of the total and credits for portions paid previously and shall allocate the billing costs to the appropriate fund or combination of funds. Each statement shall show the proportion of the guaranteed maximum payment that has been expended through previous billings.

3.3. DISTRICT shall pay AUDITOR within thirty (30) calendar days of receipt of AUDITOR'S proper statement. To be deemed proper, all invoices must comply with the requirements set forth in this Agreement and must be submitted on the form and pursuant to instructions prescribed by the District Manager. AUDITOR shall provide a complete copy of the working papers to DISTRICT at the completion of the audit, prior to the final payment of the auditing fees by the DISTRICT. DISTRICT shall withhold ten percent (10%) from each billing pending delivery of the AUDITOR'S final reports. Additionally, payment may be withheld by the District Manager, for failure of AUDITOR to comply with a term, condition or requirement of this Agreement.

3.4 Notwithstanding any provision of this Agreement to the contrary, District Manager, may withhold, in whole or in part, payment (in addition to the ten percent (10%) described above) to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to District Manager. The amount withheld shall not be subject to payment of interest by DISTRICT.

3.5 Payment shall be made to AUDITOR at:

3.6 AUDITOR agrees to keep such records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged and any expenses for which AUDITOR receives reimbursement for a period of at least three years after completion of the work provided for in this Agreement. Such books and records shall be available at all reasonable times for examination and audit by DISTRICT.

3.7 If it should become necessary for DISTRICT to request AUDITOR to render any additional services to either supplement the services described in the RFP or to perform additional work as a result of the specific recommendations included in any report issued pursuant to this Agreement, such additional work shall be performed only if set forth in an addendum to this Agreement. Any such additional work agreed to by both parties shall be performed at the same rate in the schedule of fees and expenses included in the sealed dollar cost bid, or if in subsequent fiscal years, at the agreed upon schedule.

SECTION 4. TERMINATION

4.1 This Agreement may be terminated by the DISTRICT for any reason upon not less than ten (10) days written notice to AUDITOR in accordance with the Notices section of this Agreement.

4.4 In the event this Agreement is terminated, AUDITOR shall be paid for any services performed to the date the Agreement is terminated; however, upon being notified of DISTRICT'S election to terminate, AUDITOR shall refrain from performing further services or incurring additional expenses under the terms of this Agreement. AUDITOR acknowledges and agrees that Ten Dollars (\$10.00) of the compensation to be paid by DISTRICT, the adequacy of which is hereby acknowledged by AUDITOR, is given as specific consideration to AUDITOR for DISTRICT'S right to terminate this Agreement for convenience.

4.5 In the event this Agreement is terminated, any compensation payable by DISTRICT shall be withheld until all documents are provided to DISTRICT pursuant to Section 7.2 of this Agreement.

SECTION 5. INDEMNIFICATION

AUDITOR shall at all times hereafter indemnify, hold harmless and, at DISTRICT'S option, pay for an attorney selected by the DISTRICT, after consultation with AUDITOR, to defend DISTRICT, its officers, agents servants, and employees against any and all claims, losses, liabilities, and expenditures of any kind, including attorney fees, court costs, and expenses, caused by negligent act or omission of AUDITOR, its employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, demands or causes of action of any nature whatsoever resulting from injuries or damages sustained by any person or property. The provisions of this section shall survive the expiration or earlier termination of this Agreement. To the extent considered necessary by the District Manager and the District Attorney, any sums due AUDITOR under this Agreement may be retained by DISTRICT until all of DISTRICT'S claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by DISTRICT.

SECTION 6. INSURANCE

6.1 In order to ensure the indemnification obligation contained above, AUDITOR shall, as a minimum, provide, pay for, and maintain in force at all times during the term of this Agreement, the

insurance coverages and any renewals thereof, as required by the Request for Qualifications.

6.2 AUDITOR shall furnish to the District Manager, Certificates of Insurance or endorsements evidencing the insurance coverages specified by the DISTRICT, and DISTRICT shall approve such certificates prior to beginning performance of work under this Agreement.

6.3 Coverage is not to cease and is to remain in force (subject to cancellation notice) until all performance required of AUDITOR is completed. All policies must be endorsed to provide DISTRICT with at least thirty (30) days' notice of cancellation and/or material changes. If any of the insurance coverages expire prior to the completion of the work, copies of renewal policies shall be furnished at least thirty (30) days prior to the date of their expiration.

SECTION 7. MISCELLANEOUS

7.1 Copies of Report. AUDITOR agrees to furnish DISTRICT with copies of the Audited Financial Statements identified in the Request for Proposals.

7.2 Ownership Of Documents. Unless otherwise provided by law, any and all reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of DISTRICT. In the event of termination of this Agreement, any reports, photographs, surveys and other data and documents prepared by AUDITOR, whether finished or unfinished, shall become the property of DISTRICT and shall be delivered by AUDITOR to the District Manager within seven (7) days of termination of this Agreement by either party. Any compensation due to AUDITOR shall be withheld until all documents are received as provided herein.

7.3 Audit And Inspection Rights And Retention Of Records. DISTRICT shall have the right to audit the books, records and accounts of AUDITOR that are related to this Project. AUDITOR shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project.

AUDITOR shall preserve and make available, at reasonable times for examination and audit by DISTRICT, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement, unless AUDITOR is notified in writing by DISTRICT of the need to extend the retention period. Such retention of such records and documents shall be at AUDITOR'S expense. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by DISTRICT to be applicable to AUDITOR'S records, AUDITOR shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by AUDITOR. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for DISTRICT'S disallowance and recovery of any payment upon such entry.

In addition, AUDITOR shall respond to the reasonable inquiries of successor AUDITORS and allow successor AUDITORS to review working papers relating to matters of continuing accounting significance.

In addition, AUDITOR shall provide a complete copy of all working papers to the DISTRICT, prior to final payment by the DISTRICT, in accordance with the RFP for AUDITOR services.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

7.4 Policy of Non-Discrimination. AUDITOR shall not discriminate against any person in its operations, activities or delivery of services under this Agreement.

AUDITOR shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws.

7.5 Public Entity Crime Act. AUDITOR represents that the execution of this Agreement will not violate the Public Entity Crime Act (Section 287.133, Florida Statutes), which essentially provides that a person or affiliate who is an AUDITOR, consultant or other provider and who has been placed on the convicted vendor list following a conviction for a Public Entity Crime may not submit a bid on a contract to provide any goods or services to DISTRICT, may not submit a bid on a contract with DISTRICT for the construction or repair of a public building or public work, may not submit bids on leases of real property to DISTRICT, may not be awarded or perform work as a AUDITOR, supplier, subcontractor, or consultant under a contract with DISTRICT, and may not transact any business with DISTRICT in excess of the threshold amount provided in Section 287.017, Florida Statutes, for category two purchases for a period of thirty six (36) months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Agreement and recovery of all monies paid hereto, and may result in debarment from DISTRICT'S competitive procurement activities.

In addition to the foregoing. AUDITOR further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether AUDITOR has been placed on the convicted vendor list.

7.6 Independent Contractor. AUDITOR is an independent contractor under this Agreement. Services provided by AUDITOR pursuant to this Agreement shall be subject to the supervision of AUDITOR. In providing such services, neither AUDITOR nor its agents shall act as officers, employees or agents of the DISTRICT. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures applicable to services rendered under this Agreement shall be those of AUDITOR. This Agreement shall not constitute or make the parties a partnership or joint venture.

7.7 Third Party Beneficiaries. Neither AUDITOR nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of them based upon this Agreement the parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.

7.8 Notices. Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail postage prepaid return receipt requested or by hand delivery with a request for a written receipt of acknowledgment of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set

forth herein until changed in writing in the manner provided in this section for the present, the parties designate the following:

As to District:

Wentworth Estates Community Development District
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Attention: James P. Ward, District Manager

With a Copy to:

Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, Florida 34103
Attention: Mr. Greg Urbancic, District Attorney

As to Auditor:

7.9 Assignment And Performance. Neither this Agreement nor any interest herein shall be assigned, transferred, or encumbered by either party. In addition, AUDITOR shall not subcontract any portion of the work required by this Agreement.

AUDITOR represents that all persons delivering the services required by this Agreement have the knowledge and skills, either by training, experience, education, or a combination thereof, to adequately and competently perform the duties, obligations, and services set forth in Exhibit "F" and to provide and perform such services to DISTRICT'S satisfaction for the agreed compensation.

AUDITOR shall perform its duties, obligations and services under this Agreement in a skillful and respectable manner. The quality of AUDITOR'S performance and all interim and final product(s) provided to or on behalf of DISTRICT shall be comparable to the best local and national standards.

7.10 Conflicts. Neither AUDITOR nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with AUDITOR'S loyal and conscientious exercise of judgment related to its performance under this Agreement.

AUDITOR agrees that none of its officers or employees shall, during the term of this Agreement, serve as an expert witness against DISTRICT in any legal or administrative proceeding in which he or she is not a party, unless compelled by court process. Further, AUDITOR agrees that such persons shall not give sworn testimony or issue a report or writing, as an expression of his or her expert opinion, which is adverse or prejudicial to the interests of DISTRICT in connection with any such pending or threatened legal or administrative proceeding. The limitations of this section shall not preclude AUDITOR or any other persons

from representing themselves in any action or in any administrative or legal proceeding.

In the event AUDITOR is permitted to utilize subcontractors to perform any services required by this Agreement, AUDITOR agrees to prohibit such subcontractors, by written contract, from having any conflicts within the meaning of this section.

7.11 Contingency Fee. AUDITOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for AUDITOR, any fee, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For a breach or violation of this provision, DISTRICT shall have the right to terminate this Agreement without liability at its discretion or to deduct from the Agreement price or otherwise recover the full amount of such fee, percentage, gift or consideration.

7.12 Materiality And Waiver Of Breach. DISTRICT and AUDITOR agree that each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement and, therefore, is a material term hereof.

DISTRICT'S failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

7.13 Compliance With Laws. AUDITOR shall comply with all federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

7.14 Severance. In the event a portion of this Agreement is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless DISTRICT or AUDITOR elects to terminate this Agreement. An election to terminate this Agreement based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

7.15 Joint Preparation. The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

7.16 Priority Of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 7 of this Agreement shall prevail and be given effect.

7.17 Applicable Law And Venue. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights

hereunder shall be submitted to the jurisdiction of the courts in Collier County, Florida.

7.18 Amendments. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement.

7.19 Drug-Free Workplace. AUDITOR shall maintain a Drug Free Workplace.

7.20 Prior Agreements. This Agreement and its attachments constitute the entire agreement between AUDITOR and DISTRICT, and this document incorporates and includes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that no modification, amendment or alteration in the terms or conditions contained herein shall be effective unless set forth in writing in accordance with Section 7.18 above.

7.21 Incorporation By Reference. The truth and accuracy of each "Whereas" clause set forth above is acknowledged by the parties. The attached Exhibits "A" and "B" are incorporated hereto and made a part of this Agreement.

7.22 Multiple Originals. This Agreement may be fully executed in FIVE (5) copies by all parties each of which, bearing original signatures, shall have the force and effect of an original document.

7.23 Headings. Headings are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

7.24 Binding Authority. Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

7.25 Survival Of Provisions. Any terms or conditions of this Agreement that require acts beyond the date of its termination shall survive the termination of this Agreement, shall remain in full force and effect unless and until the terms of conditions are completed, and shall be fully enforceable by either party.

AGREEMENT BETWEEN THE DISTRICT AND _____ FOR PROFESSIONAL AUDITING SERVICES.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: the DISTRICT signing by and through its Chairman, authorized to execute same by action on the ____ day of _____, 2026; and _____ authorized to execute same, through its _____.

**WENTWORTH ESTATES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

By: _____
Joe Newcomb, Chairman

James P. Ward, Secretary

____ day of _____, 2026

WITNESS:

AUDITOR

Print Name

Print Name

By: _____
Print Name: _____
Title: _____
day of _____, 2026



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WENTWORTH ESTATES

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 31, 2026
12:00PM

Submitted to:

Wentworth Estates
Community Development District
c/o District Manager
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 31, 2026

Wentworth Estates Community Development District
c/o District Manager
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2027, and in the sole and absolute discretion of the District for each fiscal year thereafter through September 30, 2031.

Grau & Associates (Grau) welcomes the opportunity to respond to the Wentworth Estates Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing Your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

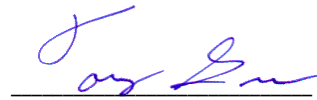
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

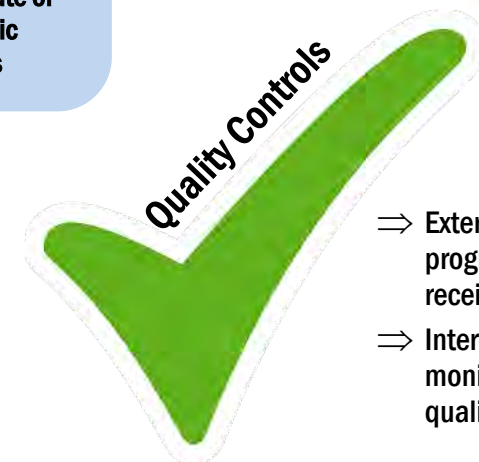
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

Independence

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the District.

Grau & Associates has not had professional relationships involving the District since its inception; furthermore, we shall give the District written notice of any professional relationships entered into during the period of this agreement, which could pose a potential conflict of interest.

License to Practice in Florida

Grau & Associates is a properly registered/licensed State of Florida professional corporation. All assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

Firm Qualifications and Experience

Grau & Associates is a professionally licensed local corporation in Florida certified by the State of Florida as a Minority Business Enterprise (MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services.

Office Location & Staff

Your audit will be performed out of our headquarters located at 1001 Yamato Road, Suite 301, Boca Raton, Florida 33431. We have a total of 18 employees, including 3 Partners, 11 professionals and 2 administrative professionals. The numbers of professional staff by employee classification are as follows:

Employee Classification	Government Auditors	No. of C.P.A.s
Partners	3	3
Managers	2	2
Supervisor / Seniors	4	3
Staff Accountants	5	1
Total	14	9

Results of State and Federal Reviews

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

Disciplinary Action

During the last three (3) years, Grau & Associates has not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

Litigation Status

There is no current or pending litigation or proceeding. Additionally, during the last three (3) years, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality review can be found below.



Peer Review
Program

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

119.5 Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org



PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 228-6091
FAX: (813) 228-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/summary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

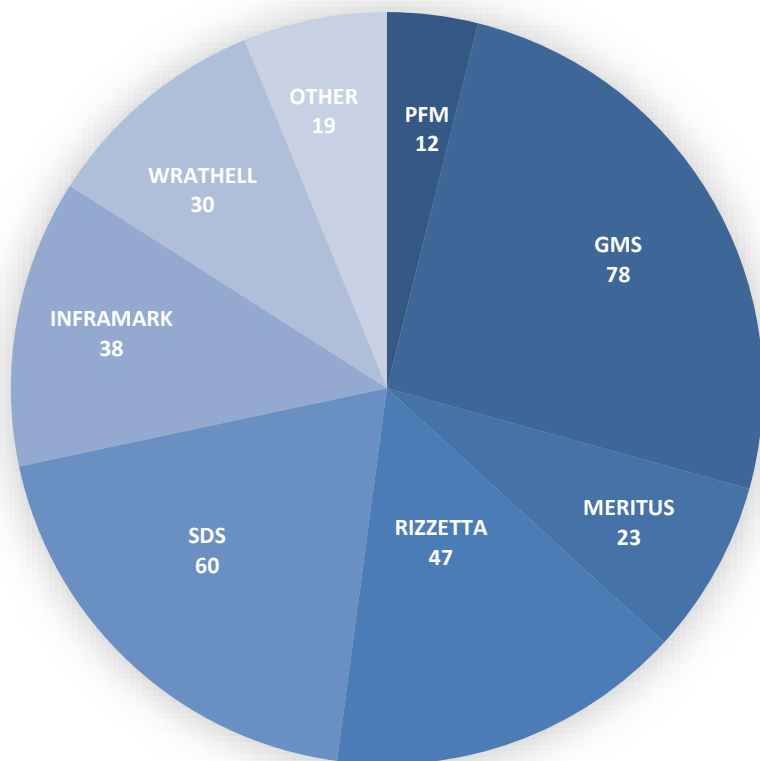
In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

**GRAU AND ASSOCIATES COMMUNITY
DEVELOPMENT DISTRICT EXPERIENCE
BY MANAGEMENT COMPANY**



Profile Briefs:

**Antonio J GRAU, CPA
(Partner)**

*Years Performing Audits: 30+
CPE (last 3 years):
Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 69 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Ben Steets, CPA
(Partner)**

*Years Performing Audits: 10+
CPE (last 3 years):
Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- Ben Steets



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last three years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

40
69
109 (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
CareSource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verona Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	<u>88</u>
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Prior Engagements with the District

Grau & Associates is the current Auditor for the District.

Similar Engagements with other Government Entities

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Total Hours	56
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Total Hours	36
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Total Hours	20
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

A. Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

- Is the recommendation cost effective?
- Is the recommendation the simplest to effectuate in order to correct a problem?
- Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?
- Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

B. Level of staff and number of hours to be assigned to each proposed segment of the engagement

	Partners	Seniors	Total
Preliminary Planning	2	4	6
Perform Audit Plan	-	20	20
Completion and Delivery	4	4	8
Total	6	28	34

C. Sample size and the extent to which statistical sampling is to be used in the engagement

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit.

Audit Sampling: Grau uses a nonstatistical approach to sampling and follows the guidance of the AICPA on the use of sampling in governmental audit engagements. In applying these AICPA pronouncements, we would first consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine what areas sampling is deemed appropriate and includes assessing inherent risk, control risk, and combined audit risk.

D. Extent of use of EDP software in the engagement

Automated Workpapers

Our firm utilizes ProSystem fx Engagement electronic software, which allows us to conduct a true paperless audit.

Communications

Our clients are able to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability.

This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Accounting Research

We utilize Accounting Research Manager by Wolters Kluwers, which is a comprehensive online database providing leading industry guidance on analytical accounting and auditing. It includes full publications from the Governmental Accounting Standards Board, the Financial Accounting Standards Board, Emerging Issues Task Force, GAO, AICPA and International Accounting Standards Board. In addition, Accounting Research Manager provides intelligent links to the original source documents.

E. Type and extent of Analytical Procedures to be used in the engagement

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the District. The full extent to which analytical procedures are utilized is based upon the auditor's professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

Audit Planning

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if assessment rates increase, we would expect that revenues would also increase.

Fieldwork

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork, we utilize analytical procedures to support the results of our other audit procedures.

Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

F. Approach to be taken to gain and document an understanding of the District's internal control structure

Control activities are procedures and policies that help ensure that management's directives are being carried out and the District's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested for operating effectiveness. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures.

This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

We will document our understanding using memos, checklists, flowcharts, District manuals, etc., and store all information electronically.

G. Approach to be taken in determining laws and regulations that will be subject to audit test work

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of contracts
- Inquires of management and staff
- Review of resolutions and policies
- Review of grant agreements
- Review of debt covenants
- Review of prior financial statements
- Review of internal controls over compliance

H. Approach to be taken in drawing audit samples for purposes of tests of compliance

Once significant laws and regulations that affect the District are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.

Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with District staff, as well as our analysis of the District's internal control structure, to ensure completeness of our population.

Identification of Anticipated Potential Audit Problems

Grau & Associates is aware of the uniqueness of the District and will address issues in their early stages. We do not anticipate any potential audit problems. We want to help you solve problems before they become critical and this is why we will be involved throughout the entire year, at no extra cost, providing assistance in current and new issues.

Report Format

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
XXX Community Development District
XXX County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund, of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 20xx, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated XXXX, 20xx, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

XXXX, 20xx

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
XXX Community Development District
XXX County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated XXXX, 20xx.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

XXXX, 20xx

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
XXX Community Development District
XXX County, Florida

We have examined XXX Community Development District, XXX County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 20xx. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 20xx.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

XXXX, 20xx

**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
XXX Community Development District
XXX County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of XXX Community Development District, XXX County, Florida ("District") as of and for the fiscal year ended September 30, 20xx, and have issued our report thereon dated XXXX, 20xx.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated XXXX, 20xx, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of XXX Community Development District, XXX County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank XXX Community Development District, XXX County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

XXXX, 20xx

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Not applicable. First year Audit.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 20xx.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 20xx.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 20xx. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page xx.

Cost of Services

Grau & Associates - Total All-Inclusive Maximum Price

Our proposed all-inclusive fee for the financial audit for the fiscal years ended September 30, 2027-2031 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2027	\$5,000
2028	\$5,100
2029	\$5,200
2030	\$5,300
2031	<u>\$5,400</u>
TOTAL (2027-2031)	<u>\$26,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

We certify that Antonio J. Grau is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District.

Forms

C. Affidavit Of Compliance with Anti-Human Trafficking Laws

State of Florida

County of Palm Beach

In accordance with Section 787.06 (13), Florida Statutes, the undersigned, on behalf of Grau & Associates (the "AUDITOR"), hereby attests under penalty of perjury that, the AUDITOR, to the best of my knowledge and reasonable belief, does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

The undersigned is authorized to execute this affidavit on behalf of the AUDITOR.

Ben Steets

Signature

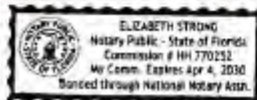
Printed Name: Ben Steets

Title: Partner

Auditor: Grau & Associates

Date: 7/27/26

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this 27 day of July, 2026, by Ben Steets, as Partner of Grau & Associates, who is ☒ personally known to me or who produced ☐ as identification.



Elizabeth Strong
Notary Public

(Notary Seal)

D. Affidavit Of Non-Collusion

State of Florida

County of Palm Beach

BEFORE ME, the undersigned authority, personally appeared Ben Steets, who, after being by me first duly sworn, deposes and says of his/her personal knowledge that:

1. He/she is Partner of Grau & Associates, the Proposer that has submitted a proposal to perform Professional Auditing Services.
2. He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
3. Such Proposal is genuine and is not a collusive or sham Proposal;
4. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Proposer, firm or person to submit a collusive or sham Proposal in connection with the Agreement for which the attached Proposal has been submitted or to refrain from bidding in connection with such Agreement, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the Town/City/County of or any person interested in the proposed Agreement: and;
5. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Dated this 27 day of July 2026.

Ben Steets

Signature by authorized representative of Proposer

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of X physical presence or _____ online notarization this 27 day of July 2026, by Ben Steets of the Grau & Associates, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.



Elizabeth Strong

Signature of Notary taking acknowledgment

E. Anti-Kickback Affidavit

State of Florida

County of Palm Beach

BEFORE ME, the undersigned authority, personally appeared Ben Steets, who, after being duly sworn by me first, deposes and says:

1. I am Partner of Grau & Associates, the proposer that has submitted a proposal to perform Professional Auditing Services.

2. I, the undersigned, hereby depose and say that no portion of the sum proposal in connection with the work to be performed at the property identified above will be paid to any employee of the DISTRICT or, Public Officer as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

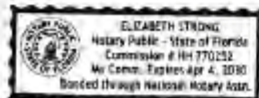
Dated this 27 day of July 2026.

Ben Steets
Signature by authorized representative of Proposer

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of X physical presence or _____ online notarization this 27 day of July 2026, by Ben Steets, of the Grau & Associates, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.



Elizabeth Strong
Signature of Notary taking acknowledgment

F. Sworn Statement Regarding Public Crimes

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Wentworth Estates CDD
(print name of public entity)

By Ben Steets - Partner
(print individual's name and title)

for Grau & Associates
(print name of entity submitting sworn statement)

2. Whose address is:

1001 W. Yamato Road, Suite 301 Boca Raton, FL 33431

and (if applicable) its federal Employer Identification Number (FEIN) is 20-2067322
(if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement:

3. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision or any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

4. I understand that "convicted" or "conviction" as defined in paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial or entry of a plea of guilty or nolo contendere.

5. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a) Florida Statutes, means:

- i. A predecessor or successor of a person convicted of a public entity crime; or
- ii. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, members, and agents who

are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling equipment or income among persons when not for fair market value under an arm's length agreement shall be prima facie case that one person controls another person. A person knowing enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

6. I understand that a "person" as defined in Paragraph 287.133(1)(e) Florida Statutes, means any natural person entity organized under the laws of any state or the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, members, and agents who are active in the management of an entity.

7. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies.)

☒ Neither the entity submitting this sworn statement, or one of its officers, directors, executives, partners, shareholders, members, and agents, who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, members, and agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order)

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY, AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Ben Steets
(Signature)

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization this 27 day of July, 2026, by Ben Steets, of the Grau & Associates, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.



Elizabeth Strong
Signature of Notary

(Notary Seal)

G. Sworn Statement Regarding Contracting with Scrutinized Companies

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO AND MINISTER OATHS.

1. This sworn statement is submitted to Wentworth Estates CDD
[print name of the public entity]

By Ben Steets - Partner
[print individual's name and title]

For Grau & Associates
[print name of entity submitting sworn statement]

whose business address is

1001 W. Yamato Road, Suite 301 Boca Raton, FL 33431

and (if applicable) its Federal Employer Identification Number (FEIN) is 20-2067322

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)

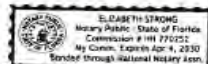
2. I understand that, subject to limited exemptions, Section 287.135, Florida Statutes, declares a company that at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with a local governmental entity for goods or services of \$1 million or more
3. Based on information and belief, at the time the entity submitting this sworn statement submits its proposal to the DISTRICT, neither the entity, nor any of its officers, directors, executives, partners, shareholders, members, or agents, is listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.
4. If awarded the Contract, the entity will immediately notify the DISTRICT in writing if either the entity, or any of its officers, directors, executives, partners, shareholders, members, or agents, is

Ben Steets
(Signature)

State of Florida

County of Palm Beach

The foregoing instrument was sworn to and subscribed before me by means of ☒ physical presence or ☐ online notarization this 27 day of July, 2026, by Ben Steets of the Grau & Associates, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.



Elizabeth Strong
Signature of Notary

(Notary Seal)

Supplemental Information**PARTIAL LIST OF CLIENTS**

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current
Arbitrage
Calculations

We look forward to providing Wentworth Estates Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For more information on Grau & Associates please visit us on www.graucpa.com.

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

July 31, 2026

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

July 31, 2026

Wentworth Estates Community Development District
PFM Management Services LLC
2301 Northeast 37th Street
Fort Lauderdale, FL 33308

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Wentworth Estates Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Wentworth Estates Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Wentworth Estates Community Development District
July 31, 2026

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Wentworth Estates Community Development District.

Very truly yours,



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Wentworth Estates Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Gateway Services Community
Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community
Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$5,200 for the years ending September 30, 2027 and 2028, \$5,460 for the year ending September 30, 2029 and \$5,620 for the years ending September 30, 2030 and 2031. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Wentworth Estates Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Wentworth Estates Community Development District as of September 30, 2027, 2028, 2029, 2030 and 2031. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience
--

Matthew Gonano, CPA

Director – 14 years total experience

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Director – 10 years

Education

- ♦ Indian River State College, B.S. – Accounting

Registrations

- ♦ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ♦ Member of the American Institute of Certified Public Accountants
- ♦ Member of the Florida Institute of Certified Public Accountants
- ♦ Affiliate of the Government Finance Officers Association

Professional Experience

- ♦ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ♦ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ♦ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jonathan Herman, CPA

Director – 12 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience
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David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience
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Paul Daly

Senior Accountant – 14 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Bryan Snyder

Manager – 11 years

Education

- ♦ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ♦ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ♦ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ♦ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ♦ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

- ♦ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- ♦ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
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Dylan Dixon

Senior Accountant – 4 years

Education

- ♦ Indian River State College, B.S. – Accounting
- ♦ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

- ♦ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Dixon is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Brennen Moore

Staff Accountant – 3 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 2 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 2 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.



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Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry



WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT

Monthly Asset Manager's Report

August 2026

Prepared For:

James Ward

District Manager

Prepared By:

Richard Freeman



Calvin, Giordano & Associates, Inc.

A SAFEbUILT COMPANY

CGA Project No. 17-9809

September 1, 2026

**WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

TABLE OF CONTENTS

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WENTWORTH ESTATES
COMMUNITY DEVELOPMENT DISTRICT

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. Entrance and Landscape Maintenance
2. Aquatic Maintenance
3. Cane Toad
4. Hog Activity

1. Entrance and Landscape Maintenance

- Annuals that were recently installed were pinched back to help prevent them from leaning over and becoming too tall, while encouraging fuller, healthier growth.
- FPL had been utilizing the access gate off of Treviso Bay Boulevard to access its easement facilities. District staff is working with the Cardno vendor to restrict access from this roadway and have FPL utilize the construction-site access instead.
- A few areas along US 41 are showing brown spots in the turf. District staff is working with the landscape maintenance vendor to evaluate irrigation coverage and make any necessary adjustments.
- District staff coordinated with the County on the installation of a water meter at the far eastern property line along US 41. Staff is now working with a plumber to install approximately a 1½-inch water line to the eastern fountain. This will allow the fountain to utilize domestic water rather than irrigation water.
- All oak and palm trees scheduled to receive holiday lighting have been trimmed, including the trees near the guard house.
- The holiday lighting vendor has begun installing lights on the oak and palm trees. Installation of the garland and wreaths will follow in early November.



Treviso Bay entrance fountain and monument.



Entrance crosswalk paving and landscape beds.

- The Fiscal Year 2027 Capital Budget includes funding for decorative planter/fountain bowls. District staff is currently exploring options to have the bowls prefabricated during September so they can be ready for installation beginning in October and into November, in coordination with the installation of holiday annuals and seasonal plant material.
- The planter bowls would provide an additional decorative landscape feature at selected locations throughout the community and could be updated seasonally with different annuals and plant material.
- District staff has included several AI-generated conceptual renderings to provide the Board with a visual representation of what the proposed planter bowls may look like at various locations throughout the community.



Conceptual rendering – decorative planter bowl at front entrance.



Conceptual rendering – decorative planter bowl at entry staircase.



Conceptual rendering – decorative planter bowl near tower/light location

2. Aquatic Maintenance

- Our team has been working to clean up several significant issues as we began management of the lakes at Wentworth Estates CDD. Lake 42, the lake behind the clubhouse that wraps around The Peninsula, is one example — it had massive algae mats growing over mats of Chara and southern naiad that had not previously been treated. We treated by boat and saw almost immediate improvement; however, as the Chara and southern naiad finish dying and decomposing, the nutrient release may cause additional algae growth.
- We also found other submersed weed species and treated them appropriately, including Hydrilla, Bladderwort, Illinois Pondweed, and Slender Pondweed.
- Grasses were not in particularly bad shape, but our team started spraying the worst areas. Some of the lakes were in good shape and only required inspection at this time.
- Our plan going forward is to utilize Sonar herbicide when treating submersed weeds on this property; however, we started with high water levels and flow, which does not allow Sonar to work effectively. We are confident we will achieve very good control with the treatments we are performing, and when it comes time to treat these issues again, we will have the option to use a product that allows for longer-term control.



Algae in lake 26 needs to be treated.



Lake behind lake 15 showing algae coverage.

August 2026 Quality Control Lake Report

Lake #	Treatment or Inspection Performed	Target	Treatment Date	Observations	Additional Tasks
Lake 1	Inspected				
Lake 2	Inspected				
Lake 3	Inspected				
Lake 4	Inspected				
Lake 5	Inspected				
Lake 6	Inspected				
Lake 7	Treated	Algae, Chara & Hydrilla	08/11/2026		
Lake 8	Treated	Algae, Chara & Hydrilla	08/11/2026		
Lake 9	Inspected				
Lake 10	Treated	Algae, Chara & Hydrilla	08/11/2026		
Lake 11	Treated	Algae, Chara & Hydrilla	08/11/2026		
Lake 12	Treated	Torpedo grass, Algae, Chara & Pondweed	08/04/2026		
Lake 13	Treated	Pondweed, Algae, Chara & Hydrilla	07/23/2026, 08/11/2026		
Lake 14	Inspected				
Lake 15	Treated	Algae, Chara & Hydrilla	08/11/2026		
Lake 16	Inspected				
Lake 17	Inspected				
Lake 18	Treated	Algae & Bladderwort	07/23/2026		
Lake 19	Inspected				
Lake 20	Treated	Algae, Bladderwort & Chara	07/23/2026, 08/04/2026, 08/11/2026		
Lake 21	Treated	Algae, Bladderwort, Chara & Hydrilla	07/23/2026, 08/04/2026, 08/11/2026		
Lake 22	Treated	Torpedo grass, Algae & Chara	08/04/2026		
Lake 23	Treated	Algae, Chara & Hydrilla	08/11/2026		
Lake 24	Inspected				
Lake 25	Treated	Torpedo grass, Algae, Chara & Hydrilla	08/04/2026		
Lake 26	Treated	Algae & Torpedo grass	07/28/2026		
Lake 27	Treated	Algae & Torpedo grass	07/28/2026		
Lake 28	Inspected				

Lake 29	Inspected				
Lake 30	Inspected				
Lake 31	Inspected				
Lake 32	Inspected				
Lake 33	Inspected				
Lake 34	Treated	Algae & Torpedo grass	07/28/2026		
Lake 35	Treated	Algae & Torpedo grass	07/28/2026		
Lake 36	Treated	Algae & Torpedo grass	07/28/2026		
Lake 37	Treated	Algae & Torpedo grass	07/28/2026		
Lake 38 (Littoral)	Treated	Algae & Torpedo grass	07/28/2026		
Lake 39 (Littoral)	Treated	Algae & Torpedo grass	07/28/2026		
Lake 40 (Littoral)	Inspected				
Lake 41 (Littoral)	Inspected				
Lake 42	Treated	Algae, Chara & Naiad	07/23/2026, 08/11/2026	Looked better as of 7/28 from previous week's treatment	

3. Cane Toad

- Cane toad activity stayed consistent through August at summer levels. All lakes were inspected during the monthly rotation. Larvae strands and tadpoles were removed as we came across them, spread out across most of the lakes rather than sitting in just a few.
- The biggest concentration of adults was in the back near the country club, which produced the strongest counts of the month. Movement there stayed heavy across the turf and landscaped areas well after dark. Male toads were calling at multiple lakes during inspections.

August Totals:

- Larvae Strands Removed: 24
- Tadpoles Removed: ~70,000+
- Adult Toads Removed: ~300-320

4. Hog Activity

Trap locations and traps remained the same during August, and all feral hog activity has been controlled or mitigated.

Trap Location 1 – Boundary Line

- Total Hogs Removed: 27
- No active property damage is occurring at this location.
- Following removal efforts, pig activity has significantly declined. The trap and camera have been removed, and staff will continue periodic monitoring for future activity.

Trap Location 2 – Golf Course

- Total Hogs Removed: 18
- Hog damage along the golf course has ceased following removals.
- District staff remains in communication with affected homeowners and will continue monitoring the area for new activity.

Trap Location 3 – Giaveno Circle

- Total Hogs Removed: 13
- Property damage has subsided.
- All hogs previously identified on camera have been captured and removed. The trap remains active and continuously baited to address any future activity.

Trap Location 4 – Siracusa Court / Preserve Road

- Total Hogs Removed: 1
- Damage previously experienced by several neighboring properties was attributed to a single hog, which has been successfully removed.
- A new hog had entered the area in July; however, flooding at the time limited trapping efforts. No hogs were removed in July, and none were on camera at that location as of the last update.
- A bait site remains established, and staff will continue monitoring and trapping activities to prevent additional damage to adjacent residential properties.

IV. LOCATION MAP

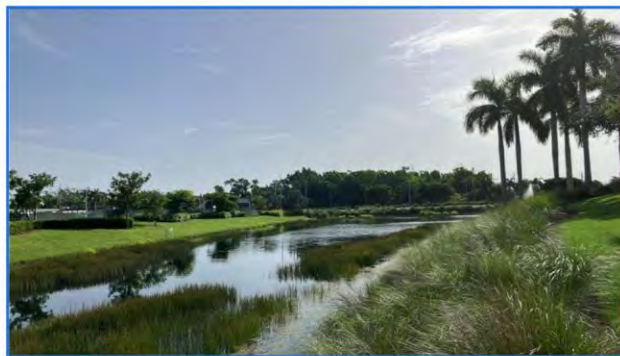


Calvin, Giordano & Associates, Inc.
 EXCEPTIONAL SOLUTIONS™
 1800 Eller Drive, Suite 600 · Fort Lauderdale, FL 33316
 (phone) 954.921.7781 · (fax) 954.266.6487
 Certificate of Authorization #514

Wentworth CDD
Aquatic System
July 2026



Lake 1



Lake 2



Lake 3



Lake 4



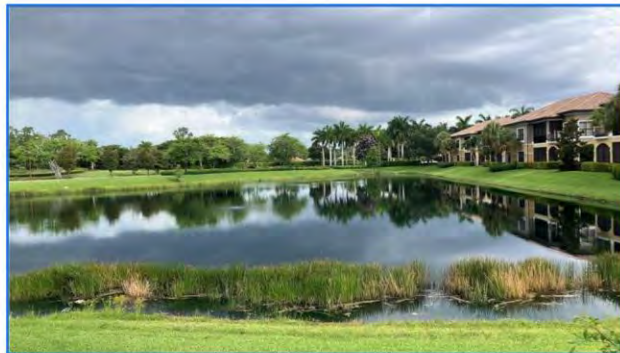
Lake 5



Lake 6



Lake 7





Lake 8

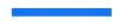


Lake 9





Lake 10



Lake 11



Lake 12



Lake 13



Lake 14



Lake 15



Lake 16



Lake 17



Lake 18



Lake 19



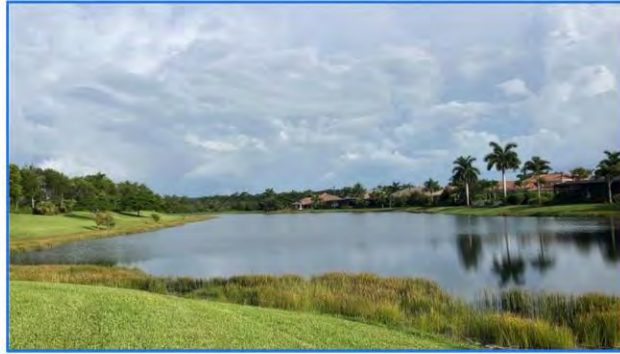
Lake 20



Lake 21



Lake 22



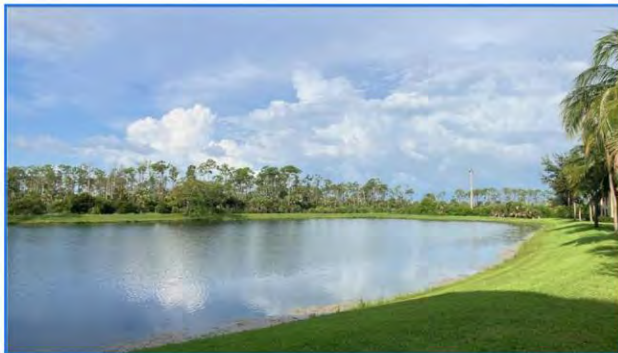
Lake 23



Lake 24



Lake 25



Lake 26



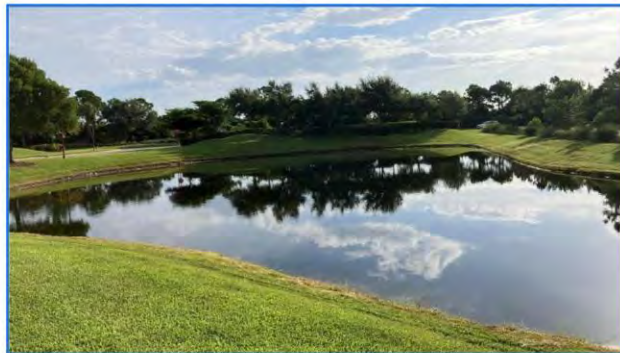
Lake 27



Lake 28



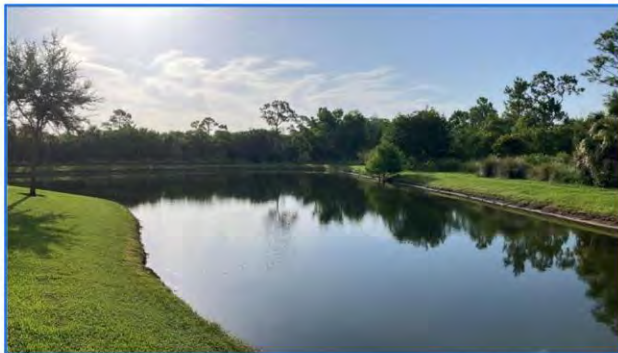
Lake 29



Lake 30



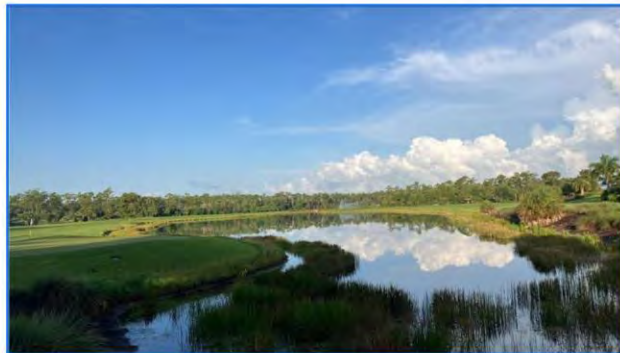
Lake 31



Lake 32



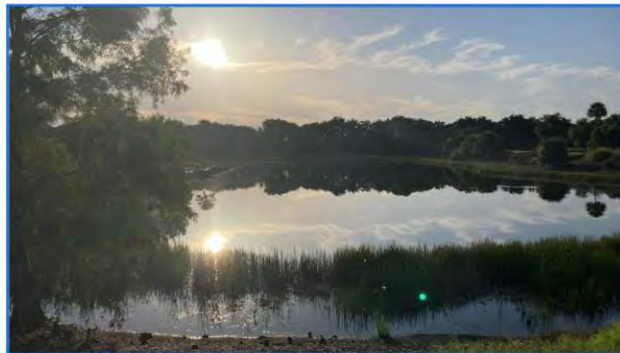
Lake 33



Lake 34



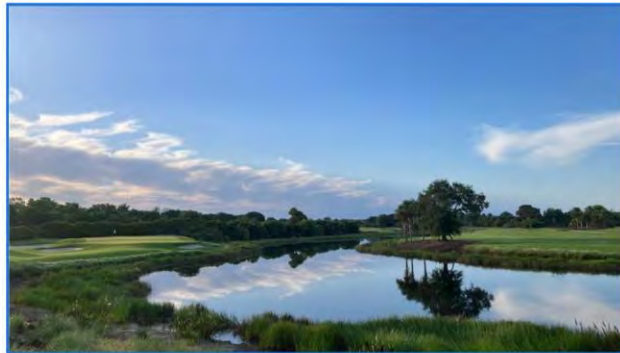
Lake 35



Lake 36



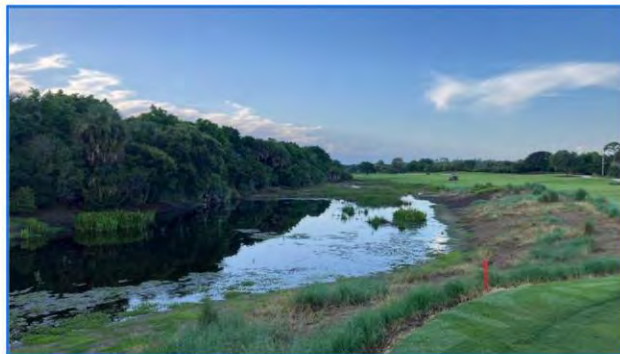
Lake 37



Lake 38



Lake 39



Lake 40



Lake 41



Lake 42



V. AQUATIC SYSTEM – AUGUST 2026

Wentworth CDD Aquatic System August 2026



Lake 1



Lake 2



Lake 3



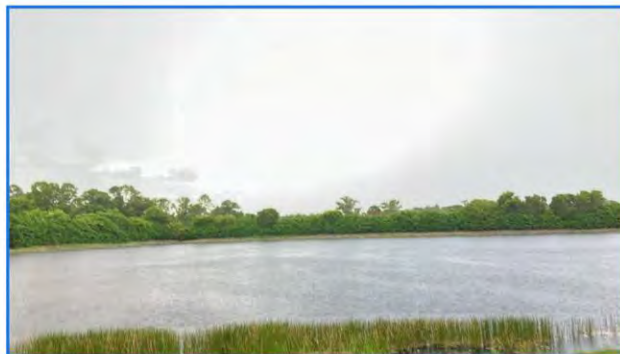
Lake 4



Lake 5



Lake 6



Lake 7



Lake 8



Lake 9



Lake 10



Lake 11



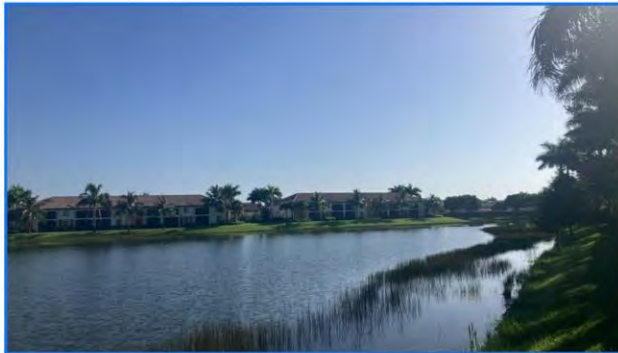
Lake 12



Lake 13



Lake 14



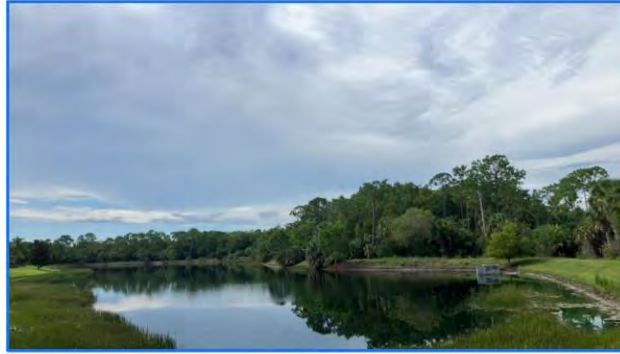
Lake 15



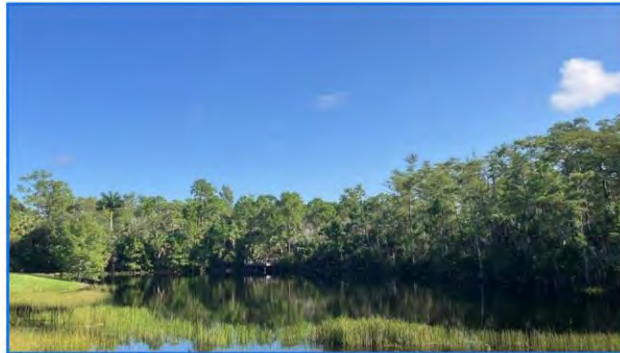
Lake 16



Lake 17



Lake 18



Lake 19



Lake 20



Lake 21



Lake 22



Lake 23



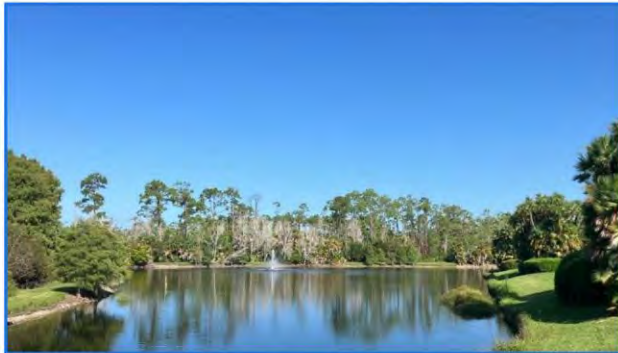
Lake 24



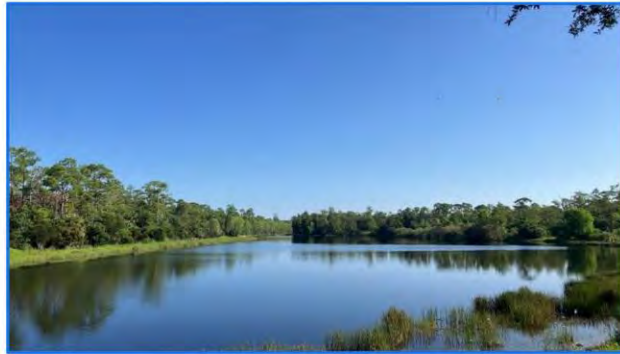
Lake 25



Lake 26



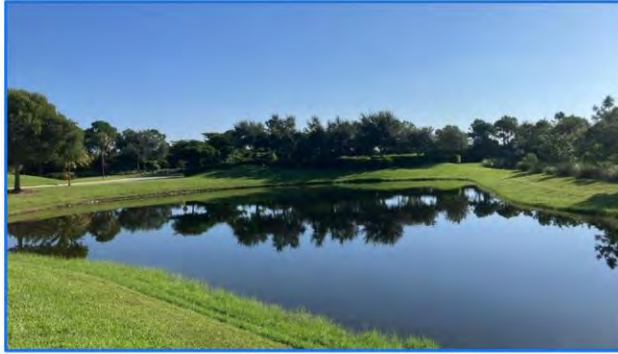
Lake 27



Lake 28



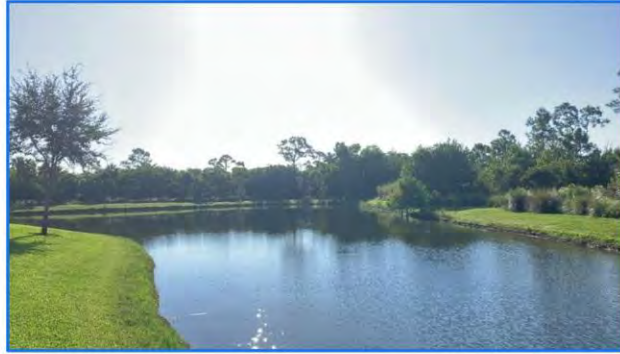
Lake 29



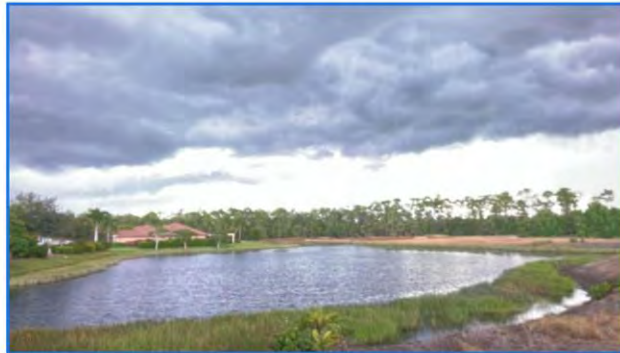
Lake 30



Lake 31



Lake 32



Lake 33



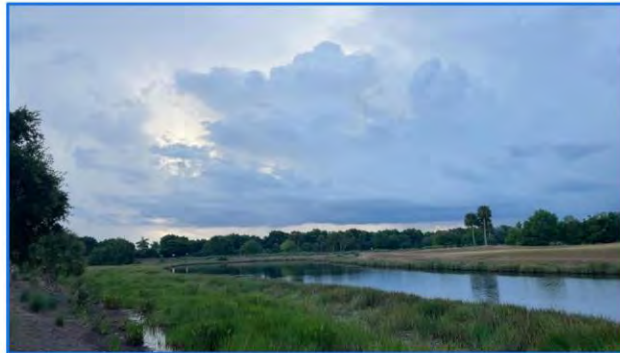
Lake 34



Lake 35



Lake 36



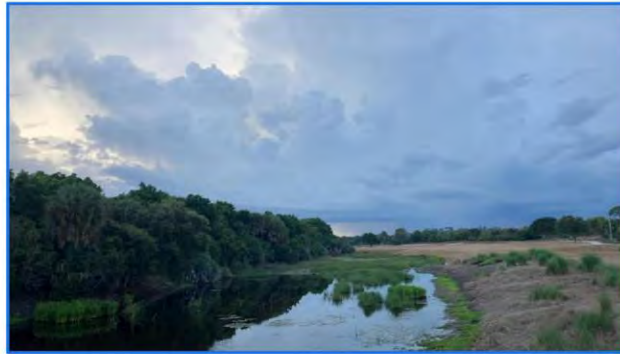
Lake 37



Lake 38



Lake 39



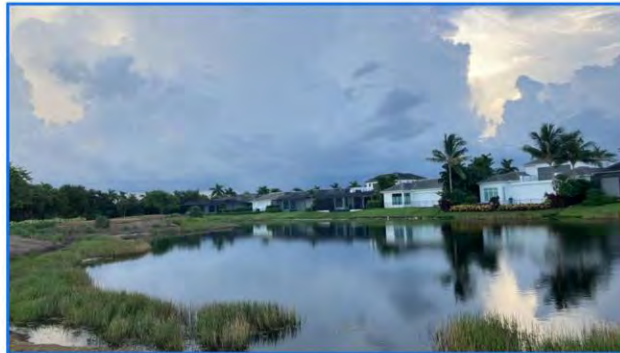
Lake 40



Lake 41



Lake 42



To: Board of Supervisors

From: District Manager

RE: 2024 Florida Statutes (including 2025C)
Section 189.0694 Special Districts; Performance Measures and Standards

Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. Additionally, by December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination; and (b) Any goals or objectives the district failed to achieve.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached hereto as **Exhibit A** to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance and further enhance their commitment to the accountability and transparency of the District.

WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 - September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☒ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☒ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Exhibit A - Goals, Objectives and Annual Reporting Form

Measurement: Monthly website reviews will be completed to ensure meeting minutes, and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☒ No ☐

2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 2.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☒ No ☐

Goal 2.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Exhibit A - Goals, Objectives and Annual Reporting Form

Achieved: Yes ☒ No ☐

Goal 2.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☒ No ☐

James P. Ward, District Manager

_____, Chairman

Date

Date

MEMO

District Manager: James P. Ward
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Phone: 954.658.4900
Email: Wardj@pfm.com

To: Board of Supervisors
From: James P. Ward
Date: August 5, 2026
Re: Commission on Ethics Electronic Financial Disclosure Management System (EFDMS), Financial Disclosure Forms and Required Ethics Training

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a Community Development District organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2026 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2027 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. *ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2026 FOR THE FORM 1 THAT IS FILED IN 2027.*

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) – to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/ethics/training)

MEMO

1. Free Training Programs:

Ethics law – The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours” in the category of ethics law are required annually. Pursuant to CEO 13-15, “hours” may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**

Note: Google Chrome web browser will not open – use another web browser.

[Video Tutorial](#)

b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**

[23-page presentation - no audio](#)

c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**

[Audio presentation - no video](#)

d. **The Florida League of Cities** offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.

[Florida League of Cities Website](#)

[FLC Future Ethics Workshop Dates:](#)

[10/14/2026: 10 am - 3:30 pm](#)

[12/16/2026: 10 am - 3:30 pm](#)

2. Other Training Programs

a. **Florida State University’s Florida Institute of Government** offers a “4-Hour Ethics Course” which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.

- [4-Hour Ethics Course](#)

b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class which satisfies the state’s annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida’s ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.

- [Home - Florida Ethics Institute](#)

Wentworth Estates

Community Development District

Financial Statements July 31, 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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Statement of Revenue, Expenditures and Changes in Fund Balance	
General Fund	2-5
Debt Service Fund Series 2021	6
Income & Expense Graph – All Funds	7

Wentworth Estates Community Development District
Balance Sheet
Through July 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	\$ 99,149	\$ -	\$ -	\$ -	\$ 99,149
FMIT - Investment Account	1,599,768	-	-	-	1,599,768
Debt Service Fund					
Revenue Account	-	416,037	-	-	416,037
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	416,037	-	416,037
Amount to be Provided by Debt Service Funds	-	-	15,746,963	-	15,746,963
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,698,916	\$ 416,037	\$ 16,163,000	\$ 29,495,446	\$ 47,773,399
Liabilities					
Accounts Payable					
Due to Other Funds	-	-	-	-	-
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Bonds Payable	-	-	-	-	-
Current Portion (Due within 12 months)	-	-	1,320,000	-	1,320,000
Long Term	-	-	14,843,000	-	14,843,000
Total Liabilities	\$ -	\$ -	\$ 16,163,000	\$ -	\$ 16,163,000
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	-	30,516	-	-	30,516
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	255,471	-	-	-	255,471
Results from Current Operations	556,316	-	-	-	556,316
Total Fund Equity and Other Credits	\$ 1,698,916	\$ 416,037	\$ -	\$ 29,495,446	\$ 31,610,399
Total Liabilities, Fund Equity and Other Credits	\$ 1,698,916	\$ 416,037	\$ 16,163,000	\$ 29,495,446	\$ 47,773,399

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	5,536	30,837	25,850	119%
Special Assessment Revenue				
Special Assessments - On-Roll	61	2,117,436	2,192,934	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 5,597	2,148,273	\$ 2,131,067	101%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	1,000	4,800	6,000	80%
Executive				
Professional Management	4,988	49,875	59,850	83%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	17,500	21,000	83%
Assessment Roll Services	1,094	10,938	13,125	83%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	2,979	2,900	103%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	29,219	11,800	248%
Bank Service Charges	75	311	250	124%
Communications & Freight Services				
Postage, Freight & Messenger	89	611	750	81%
Website Development	-	2,400	2,400	100%
Insurance	-	75,679	73,966	102%
Printing & Binding	-	683	1,000	68%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	1,620	4,395	10,000	44%
Other General Government Services				
Engineering Services - General	211	1,688	10,000	17%
Sub-Total:	10,825	206,952	223,457	93%

Prepared by:

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	20,800	20,160	103%
Sub-Total:	-	20,800	20,160	103%
Stormwater Management Services				
Professional Services				
Asset Management	-	26,084	50,000	52%
Mitigation Monitoring	-	3,900	4,800	81%
Utility Services				
Electric - Aeration System	-	4,633	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	101,274	87,000	116%
Lake Bank Maintenance	-	7,385	2,000	369%
Water Quality Testing	-	8,700	14,500	60%
Water Control Structures	-	40,750	34,000	120%
Aeration System	995	11,051	2,496	443%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	6,175	53,570	36,000	149%
Wild Hog Removal	5,981	12,426	30,000	41%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	4,693	5,584	11,800	47%
Capital Outlay				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	23,925	81,250	29%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
Sub-Total:	17,844	299,999	488,846	61%
Road and Street Services				
Professional Management				
Asset Management	1,551	27,261	30,000	91%
Utility Services				
Electric				
Southwest Blvd Street Lights	36	367	440	83%
Entrance/Fountain Landscape/Street Lights	-	5,808	8,221	71%
Entrance Bridge - Lights	-	3,384	3,515	96%

Prepared by:

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

Description	July	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	6,494	53,956	35,000	154%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	-	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:	8,080	231,086	319,211	72%
Landscaping Services				
Professional Management				
Asset Management	7,665	38,800	40,000	97%
Utility Services				
Electric - Landscape Lighting	-	279	349	80%
Electric - Irrigation System	-	749	1,082	69%
Potable Water - Fountain	-	8,243	5,000	165%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	110,022	173,910	63%
Southwest Boulevard	2,783	61,692	42,000	147%
Irrigation System	-	12,649	8,000	158%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	11,202	39,313	54,000	73%
Tree Trimming	-	30,798	26,250	117%
Fountains	2,596	30,668	25,000	123%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	18,808	19,451	97%
Contingencies	-	509	34,171	1%

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

Description	July	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	-	860	10,000	9%
Treviso Bay Blvd-Entrance	-	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	2,831	5,581	47,750	12%
Sub-Total:	38,079	578,934	774,963	75%
Reserve Allocations				
Extraordinary Capital/Operations	25,122	254,186	304,430	83%
Sub-Total:	25,122	254,186	304,430	83%
Total Expenditures and Other Uses:	\$ 99,951	\$ 1,591,957	\$ 2,131,067	75%
Net Increase/ (Decrease) in Fund Balance	(94,354)	556,316	-	
Fund Balance - Beginning	1,768,148	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,122	255,471	304,430	
Fund Balance - Ending	\$ 1,698,916	\$ 1,698,916	\$ 1,191,560	

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

Description	July	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	1,147	30,095	44,522	68%
Special Assessment Revenue				
Special Assessments - On-Roll	49	1,676,572	1,783,584	94%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,195	\$ 1,706,668	\$ 1,711,423	100%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	-	1,298,000	1,298,000	100%
Interest Expense				
Series 2021 Bonds	-	378,151	378,151	100%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 1,676,151	\$ 1,676,151	100%
 Net Increase/ (Decrease) in Fund Balance	 1,195	 30,516	 35,272	
Fund Balance - Beginning	414,842	385,521	385,521	
Fund Balance - Ending	\$ 416,037	\$ 416,037	\$ 420,793	

Wentworth Estates Community Development District

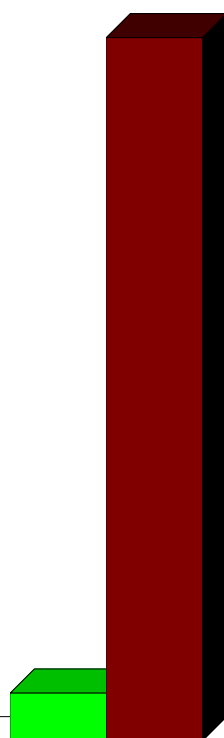
Income and Expense by Month

July 2026



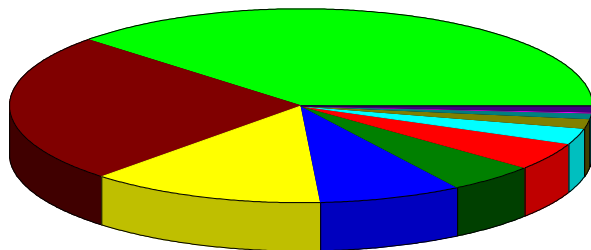
\$ in 1,000's

100
80
60
40
20
0



Jul26

Expense Summary July 2026



5790000 · Landscaping Service	38.10%
9099000 · Reserve Allocations	25.13
5380000 · Stormwater Managem	13.16
5410000 · Road and Street Faciliti	8.08
5120000 · Executive	4.99
5384660 · Preserves/Wetland Syst	4.70
5130000 · Financial and Administ	2.85
5140000 · Legal Services	1.62
5110000 · Legislative	1.00
5190000 · Other General Governn	0.21
Other	0.16
Total	\$99,950.98

By Account

Wentworth Estates

Community Development District

Financial Statements August 31, 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
Balance Sheet
Through August 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	\$ 269,699	\$ -	\$ -	\$ -	\$ 269,699
FMIT - Investment Account	1,403,851	-	-	-	1,403,851
Debt Service Fund					
Revenue Account	-	417,272	-	-	417,272
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	417,272	-	417,272
Amount to be Provided by Debt Service Funds	-	-	15,745,728	-	15,745,728
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,673,551	\$ 417,272	\$ 16,163,000	\$ 29,495,446	\$ 47,749,269
Liabilities					
Accounts Payable					
Due to Other Funds	-	-	-	-	-
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,320,000	-	1,320,000
Long Term	-	-	14,843,000	-	14,843,000
Total Liabilities	\$ -	\$ -	\$ 16,163,000	\$ -	\$ 16,163,000
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	-	31,751	-	-	31,751
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	280,593	-	-	-	280,593
Results from Current Operations	505,828	-	-	-	505,828
Total Fund Equity and Other Credits	\$ 1,673,551	\$ 417,272	\$ -	\$ 29,495,446	\$ 31,586,269
Total Liabilities, Fund Equity and Other Credits	\$ 1,673,551	\$ 417,272	\$ 16,163,000	\$ 29,495,446	\$ 47,749,269

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	4,084	34,920	25,850	135%
Special Assessment Revenue				
Special Assessments - On-Roll	-	2,117,436	2,192,934	97%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 4,084	2,152,357	\$ 2,131,067	101%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	-	4,800	6,000	80%
Executive				
Professional Management	4,988	54,863	59,850	92%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	19,250	21,000	92%
Assessment Roll Services	1,094	12,031	13,125	92%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	670	3,649	2,900	126%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees		29,219	11,800	248%
Bank Service Charges	91	402	250	161%
Communications & Freight Services				
Postage, Freight & Messenger	-	611	750	81%
Website Development	-	2,400	2,400	100%
Insurance	-	75,679	73,966	102%
Printing & Binding	-	683	1,000	68%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	4,395	10,000	44%
Other General Government Services				
Engineering Services - General	-	1,688	10,000	17%
Sub-Total:	8,593	215,545	223,457	96%

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	20,800	20,160	103%
Sub-Total:	-	20,800	20,160	103%
Stormwater Management Services				
Professional Services				
Asset Management	-	26,084	50,000	52%
Mitigation Monitoring	-	3,900	4,800	81%
Utility Services				
Electric - Aeration System	530	5,163	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	101,274	87,000	116%
Lake Bank Maintenance	-	7,385	2,000	369%
Water Quality Testing	4,350	13,050	14,500	90%
Water Control Structures	-	40,750	34,000	120%
Aeration System	-	11,051	2,496	443%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	6,175	59,745	36,000	166%
Wild Hog Removal	-	12,426	30,000	41%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	5,584	11,800	47%
Capital Outlay				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	23,925	81,250	29%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
Sub-Total:	11,055	311,053	488,846	64%
Road and Street Services				
Professional Management				
Asset Management	-	27,261	30,000	91%
Utility Services				
Electric				
Southwest Blvd Street Lights	-	367	440	83%
Entrance/Fountain Landscape/Street Lights	48	5,856	8,221	71%
Entrance Bridge - Lights	358	3,742	3,515	106%

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

Description	August	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	-	53,956	35,000	154%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	7,015	19,870	8,000	248%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	7,421	238,507	319,211	75%
Landscaping Services				
Professional Management				
Asset Management	-	38,800	40,000	97%
Utility Services				
Electric - Landscape Lighting	33	312	349	89%
Electric - Irrigation System	92	842	1,082	78%
Potable Water - Fountain	2,256	10,498	5,000	210%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	-	110,022	173,910	63%
Southwest Boulevard	-	61,692	42,000	147%
Irrigation System	-	12,649	8,000	158%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	39,313	54,000	73%
Tree Trimming	-	30,798	26,250	117%
Fountains	-	30,668	25,000	123%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	18,808	19,451	97%
Contingencies	-	509	34,171	1%

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

Description	August	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	-	860	10,000	9%
Treviso Bay Blvd-Entrance	-	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	5,581	47,750	12%
Sub-Total:	2,380	581,314	774,963	75%
Reserve Allocations				
Extraordinary Capital/Operations	25,122	279,308	304,430	92%
Sub-Total:	25,122	279,308	304,430	92%
Total Expenditures and Other Uses:	\$ 54,572	\$ 1,646,529	\$ 2,131,067	77%
Net Increase/ (Decrease) in Fund Balance	(50,488)	505,828	-	
Fund Balance - Beginning	1,698,916	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,122	280,593	304,430	
Fund Balance - Ending	\$ 1,673,551	\$ 1,673,551	\$ 1,191,560	

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	1,235	31,330	44,522	70%
Special Assessment Revenue				
Special Assessments - On-Roll	-	1,676,572	1,783,584	94%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 1,235	\$ 1,707,903	\$ 1,711,423	100%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	-	1,298,000	1,298,000	100%
Interest Expense				
Series 2021 Bonds	-	378,151	378,151	100%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ -	\$ 1,676,151	\$ 1,676,151	100%
 Net Increase/ (Decrease) in Fund Balance	 1,235	 31,751	 35,272	
Fund Balance - Beginning	416,037	385,521	385,521	
Fund Balance - Ending	\$ 417,272	\$ 417,272	\$ 420,793	

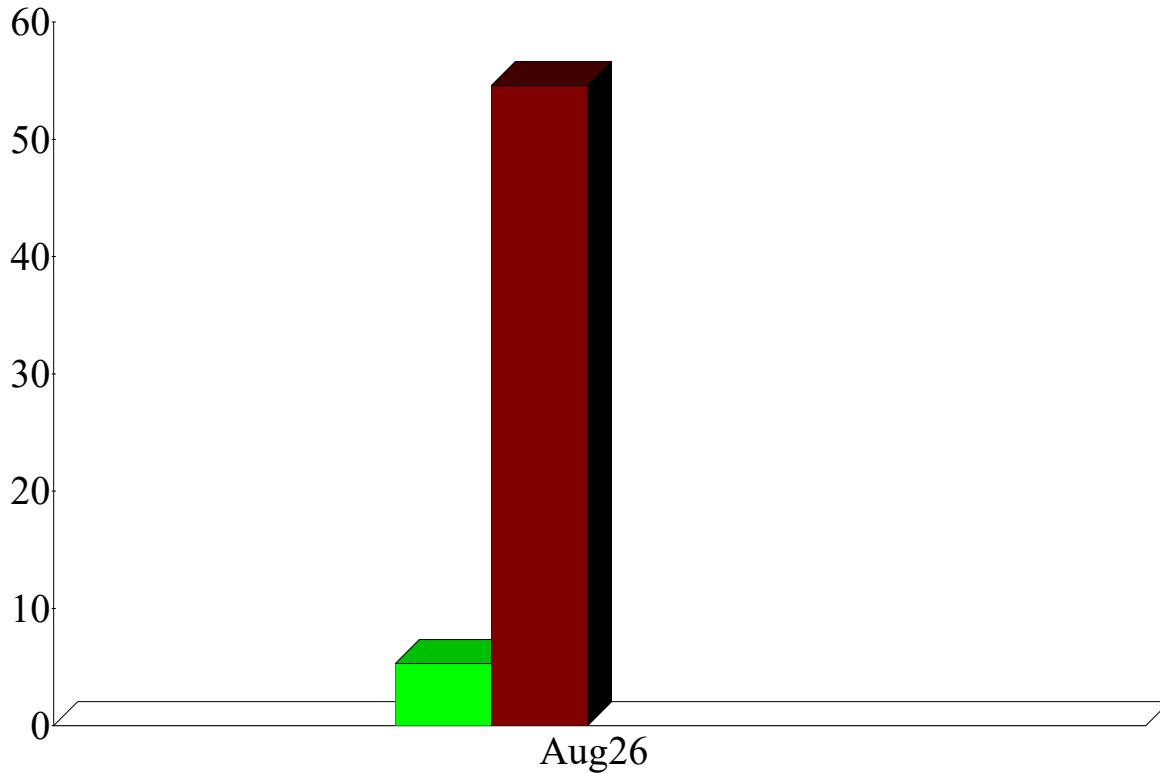
Wentworth Estates Community Development District

Income and Expense by Month

August 2026

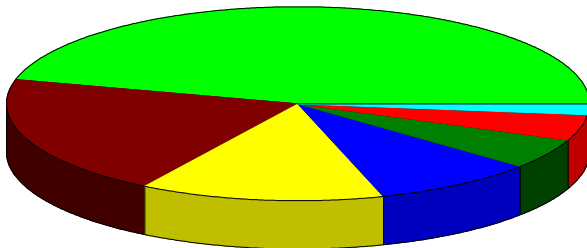


\$ in 1,000's



Expense Summary August 2026

9099000 · Reserve Allocations	46.04%
5380000 · Stormwater Managem	20.26
5410000 · Road and Street Facili	13.60
5120000 · Executive	9.14
5130000 · Financial and Administ	5.21
5790000 · Landscaping Services	4.36
5133400 · Other Contractual Serv	1.40
Total	\$54,571.62



By Account