

# Wentworth Estates

Community Development District

*Meeting Agenda  
December 11, 2025*

*JPWard and Associates, LLC*  
2301 N.E. 37<sup>th</sup> 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. 37<sup>th</sup> Street**  
**Fort Lauderdale, Florida 33308**  
**JimWard@JPWardAssociates.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.*

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## DECEMBER, 2025

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# AGENDA

1. Call to Order & Roll Call

2. Minutes:

I. October 9, 2025 - Regular Meeting.

**Pages 6-10**

3. Consideration and Acceptance of the Audited Financial Statements for the Fiscal Year 2025.

**Pages 11-40**

4. Consideration of **Resolution 2026-2**, a Resolution of the Wentworth Estates Community Development District (The "District") Amending And Restating The Fiscal Year 2025 Budget which began on October 1, 2024, and ended on September 30, 2025; amending Resolution 2025-2 related to the annual appropriation and adopting the Budget for Fiscal Year 2026 beginning October 1, 2025 and ending September 30, 2026: providing a severability clause; providing for conflict and providing an effective date.

**Pages 41-46**

5. Consideration of **Resolution 2026-3**, a Resolution of the Wentworth Estates Community Development District to Designate Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date.

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6. Discussion of Trapping of Boars - USDA Cooperative Service Agreement.

**Pages 48-55**

7. Staff Reports.

I. District Attorney

II. District Engineer

III. District Asset Manager

a) Asset Managers Report December 1, 2025.

b) Water Quality Report October 2025.

IV. District Manager.

a) Landscape Proposal Review for the Board of Supervisors.

b) Annual Ethics Training Reminder - due before December 31, 2025.

c) Financial Statements for the period ending September 30, 2025 (unaudited).

d) Financial Statements for the period ending October 31, 2025 (unaudited).

e) Financial Statements for the period ending November 30, 2025 (unaudited).

**Pages 56-139**

8. Public Comments.

9. Adjournment.

# AGENDA

## Meeting Schedule-FY 2026

Thursday, October 9, 2025	Thursday, November 13, 2025
<u>Thursday, December 11, 2025</u>	Thursday, January 8, 2026
Thursday, February 12, 2026	Thursday, March 12, 2026
Thursday, April 9, 2026	Thursday, May 14, 2026
Thursday, June 11, 2026	Thursday, July 9, 2026
Thursday, August 13, 2026	Thursday, September 10, 2026

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 - October 9, 2025 - Regular Meeting.

Item 3: Consideration and acceptance of the Audited Financial Statements for Fiscal Year 2025, covering the period October 1, 2024, through September 30, 2025. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board.

Item 4: Consideration of **Resolution 2026-2**, a Resolution of the Wentworth Estates Community Development District (The "District") Amending And Restating The Fiscal Year 2025 Budget which began on October 1, 2024, and ended on September 30, 2025; amending Resolution 2025-2 related to the annual appropriation and adopting the Budget for Fiscal Year 2026 beginning October 1, 2025 and ending September 30, 2026: providing a severability clause; providing for conflict and providing an effective date.

Item 5: Consideration of **Resolution 2026-3**, a Resolution of the Wentworth Estates Community Development District to Designate Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and providing an effective date.

Item 6: Discussion of Trapping of Boars - USDA Cooperative Service Agreement.

Item 7: 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.

## AGENDA

One item of note is the Bidding Process for CDD Contracts. The threshold for a formal bid process is \$195K - which amount triggers a formal bid process under the Statute - this more formal process can be solely based on price (what is called a Request for Proposal) or one based on price and qualifications (what is called a Request for qualifications).

The CDD is below the \$195K threshold for this process under the Statute. And the CDD issues purchase orders for work.

To add more details, in July 2023, the District's contract for services was with Greenscape Landscaping (one year contract) at \$181K. In August 2024 (post Hurricane Debbie), the District requested proposals from vendors. Two proposals were received (Crawford Landscaping \$188,925 and Estate Landscaping \$176,461. Estate Landscaping was given a six (6) month contract/PO from 10/01/2024 to 04/01/2025, since the District had just implemented our landscape enhancement plan. After that six (6) month period, Estate Landscaping contract/PO was extended for the remaining six (6) month for a total over the one (1) year period of \$169K, ending September 30, 2025.

Beginning October 1, 2025 (FY2026) - the District issued a PO for a changed scope of service for \$157,682 and also changed the scope of service for SW Blvd for Shrub Trimming and utilizing a different vendor with more competitive pricing.

The Regular Meeting of the Board of Supervisors of the Wentworth Estates Community Development District was held on Thursday, October 9, 2025, 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. Robert Cody, Vice Chairperson, and James P. Ward as Secretary.

Robert Cody	Vice Chairperson
Steve Barger	Assistant Secretary
Suzanne Sadowski (Bertha)	Assistant Secretary
Andrew Gasworth	Assistant Secretary

James P. Ward	District Manager
Meagan Magaldi	District Counsel
Richard Freeman	Asset Manager

Bruce Bernard  
Bobby Choborr  
Mark Bartlett  
Tom McLaren  
Paul Esposito  
Sonny Beckley  
Kim  
Greg Snook  
Phil L  
Peter Foti  
Daniel Schaefer  
Donald P Carnaghi

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**SECOND ORDER OF BUSINESS****Consideration of Minutes****June 12, 2025 - Regular Meeting Minutes**

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

Mr. Gasworth stated on page 12, line 539, where it was marked "(indecipherable)," he believed the subject being discussed was the commercial property.

Mr. Ward made the amendment.

**On MOTION made by \_\_\_\_\_, seconded by \_\_\_\_\_, and with all in favor, the June 12, 2025 Regular Meeting Minutes were approved as amended.**

**THIRD ORDER OF BUSINESS****PUBLIC HEARINGS**

**Consideration of Resolution 2026-1, a Resolution of the Board of Supervisors amending the existing agreement with Calvin, Giordano & Associates, Inc.; with a revised Agreement for Asset Management Services by and between the District and Calvin, Giordano & Associates, Inc., to provide for an hourly rate basis for services; providing for conflict; providing for severability and providing an effective date**

Mr. Ward stated this Resolution amended the existing agreement with Calvin, Giordano & Associates, to change the way in which the CDD compensated Calvin, Giordano & Associates from an annual fixed fee to an hourly basis. He explained this would better allow him to identify the time worked and what was being done on a periodic basis. He noted the hourly rates were consistent with what he discussed during the budget process, and the rate schedule was attached. He noted the agreement itself was the same.

Mr. Gasworth asked whose idea it was to change to the hourly rate. He asked if Mr. Ward believed the CDD would save money this way.

Mr. Ward responded in the affirmative and indicated it was his idea to make this change.

Mr. Barger asked about how the firm was paid previously.

Mr. Ward explained in the past the CDD paid one annual fee. *What this does is identify the work being done. They will bill the CDD on an hourly rate basis and identify exactly what was done within the department structure within the budget. Stormwater will have its own asset management and hourly rate. It will allow me to better determine how the monies should be allocated correctly within the budget on a going forward basis. It will also allow me to identify specifically what is being done on a monthly basis within the project itself. They will bill us monthly.*

Mr. Barger: Their title is construction manager?

Mr. Ward: Yes. He asked if there were any additional questions; hearing none, he called for a motion.

**On MOTION made by Robert Cody, seconded by Steve Barger, and with all in favor, Resolution 2026-1 was adopted, and the Chair was authorized to sign.**

## **FOURTH ORDER OF BUSINESS**

## **Staff Reports**

### **I. District Attorney**

*Ms. Meagan Magaldi: Please remember to finish your ethics training before the end of the calendar year. You have about two months left to do that. If you need any additional information or links to training, we are happy to provide that.*

Discussion ensued regarding the ethics training requirement.

### **II. District Engineer**

Mr. Richard Freeman reported the annuals out front would be rotated soon; the plants would be removed, the soil would be allowed to rest for a couple of weeks, and then the new plants would be installed. He discussed the types of annuals which would be used noting the plants would be holiday themed. He indicated mulch would be added throughout the community. He discussed other landscaping improvements which would be made in the next few weeks. He said the motor in one of the fountains broke and he would be pricing a new fountain to replace it as it was an old fountain. He noted there were also plans to install a fountain in lake 22 (behind Aqua). He reported the paver seal and repairs were completed.

Mr. Gasworth stated there was a fountain at the entrance to the commercial property which looked exactly like the community fountains. He asked if the CDD maintained that fountain.

Mr. Freeman responded in the negative; that fountain was not CDD property.

Discussion ensued regarding the HOA's fountains; whether the HOA would ask the CDD to maintain the HOA's fountains; where the fountains were located; the difficulties keeping the fountains functional; and the cane toad program.

Mr. Freeman explained Wild Things was the cane toad vendor; Wild Things spent approximately 35 hours a week in the community skimming the ponds and capturing adult cane toads along the lake shores.

Discussion ensued regarding the problem with hogs in the community; how prolific hog reproduction was; and whether the CDD would need to implement a feral hog program.



Mr. Ward discussed the hog problem in one of his other CDDs and that CDD's feral hog mitigation program which began six months ago and captured 40 hogs so far.

Mr. Freeman discussed the feral hog program in which the government installed cameras and traps up in the preserve areas in an effort to mitigate the hog problem. He noted the CDD might want to consider implementing this program in the future.

Discussion continued regarding the feral hog problem in the community; the HOA managing the feral hogs; and whether there was enough money in the budget this year to mitigate the cane toads.

Mr. Freeman stated there were enough funds in the budget for the cane toad mitigation program.

### III. District Asset Manager

- a) **Asset Managers Report July 1, 2025**
- b) **Asset Managers Report August 1, 2025**
- c) **Asset Managers Report September 1, 2025**
- d) **Asset Managers Report October 1, 2025**

No report.

### IV. District Manager

- a) **Financial Statements for period ending June 30, 2025 (unaudited)**
- b) **Financial Statements for period ending July 31, 2025 (unaudited)**
- c) **Financial Statements for period ending August 31, 2025 (unaudited)**

*Mr. Ward: I just gave you the very preliminary September numbers. You came in a little under budget on the preliminary number. That is going to change once we get our final entries, but at the end of the day we came in right at budget for fiscal year 2026. You will get your final numbers once we finish the audit which will be late November or December time frame. We will finish the audit before the end of the calendar year.*

## FIFTH ORDER OF BUSINESS

### Public Comments

Mr. Ward asked if there were any public comments.

Mr. Greg Snook asked if there was a website to view the minutes and budget.

Mr. Ward responded in the affirmative; the website was [www.WentworthEstatesCDD.org](http://www.WentworthEstatesCDD.org). He noted there was a lot of information on the website.

Mr. Bruce Bernard discussed the broken fountain saying it was only four years old.

Mr. Freeman indicated he priced the cost of a new motor versus a new fountain and found a motor was \$8,000 dollars and a whole new fountain was only \$10,000 dollars, so he felt it would be better to just replace it.

Mr. Bernard noted the drive over the new pavers on the bridge was very rough. He said the pavers looked good, but should both look good and have drivability.

Discussion ensued regarding the pavers on the bridge and some residents liking the look and feel of the pavers.

Mr. Bernard stated the lights in the trees by the guardhouse were out. He noted landscaping had not been bid out in five years and he felt the CDD should bid out the job.

## SIXTH ORDER OF BUSINESS

### Supervisor's Requests

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

Mr. Steve Barger noted the CDD changed landscaping vendors in the past 5 years. He asked whether the work had been bid out.

*Mr. Ward: What Bruce is referring to is, there is a provision in the statute that if you spend more than \$195,000 dollars in any 12-month period on a particular project then you have to go through a more formal bidding process. I don't remember exactly how, but I do know we check on a regular basis that we are complying with the provisions of the statutes because it is an audit requirement that we check that. So, I know that we are doing it. I'd have to go back and look at the contracts to see exactly how we're doing it, but I looked after Mr. Bernard mentioned it at the last board meeting, and I know we are in compliance. But I will look again and let you know.*

## SEVENTH ORDER OF BUSINESS

### Adjournment

Mr. Ward adjourned the meeting at approximately 8:54 a.m.

**On MOTION made by Steve Barger, seconded by Andrew Gasworth, and with all in favor, the meeting was adjourned.**

Wentworth Estates Community  
Development District

James P. Ward, Secretary

Joe Newcomb, Chairman

**WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Wentworth Estates Community Development District  
Collier 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 Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2025, 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, 2025, 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 December 4, 2025, 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.

*Gran & Associates*

December 4, 2025

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Wentworth Estates Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$13,201,632.
- The change in the District's total net position in comparison with the prior fiscal year was (\$352,892), a decrease. The decrease is the result of depreciation expense recognized in the government-wide financial statements. Depreciation expense represents amortization of capital assets purchased by the District in prior fiscal years. It does not represent cash outflows of current year's program revenues. Since depreciation expense is not a cash outflow, it is not budgeted by the District. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,272,651, an increase of \$108,606 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows and liabilities and deferred inflows with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,			
	2025		2024
Current and other assets	\$ 1,272,651	\$	1,166,374
Capital assets, net of depreciation	29,495,446		31,238,196
Total assets	30,768,097		32,404,570
Deferred amount on refunding	52,098		56,834
Current liabilities	157,563		167,880
Long-term liabilities	17,461,000		18,739,000
Total liabilities	17,618,563		18,906,880
Net Position			
Net investment in capital assets	12,086,544		12,556,030
Restricted	227,958		183,489
Unrestricted	887,130		815,005
Total net position	\$ 13,201,632	\$	13,554,524

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 3,309,406	\$ 3,052,099
Operating grants and contributions	36,609	43,862
Unrestricted investment earnings	5,073	-
Total revenues	3,351,088	3,095,961
Expenses:		
General government	206,672	194,703
Maintenance and operations*	3,103,239	2,777,457
Interest	394,069	412,341
Total expenses	3,703,980	3,384,501
Change in net position	(352,892)	(288,540)
Net position - beginning	13,554,524	13,843,064
Net position - ending	\$ 13,201,632	\$ 13,554,524

\*Includes depreciation expense of \$1,742,750 for the current fiscal year and prior fiscal year.

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was \$3,703,980. The costs of the District's activities were primarily funded by program revenues. The majority of the increase in expenses is attributed to an increase in costs of landscape maintenance and repairs.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2025, the District had \$58,043,060 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$28,547,614 has been taken, which resulted in a net book value of \$29,495,446.

### Capital Debt

At September 30, 2025, the District had \$17,461,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in maintenance expenses for the subsequent fiscal year.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Wentworth Estates Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37<sup>th</sup> Street, Fort Lauderdale, Florida 33308, (954) 658-4900.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 368,199
Investments	518,931
Restricted assets:	
Investments	385,521
Capital assets:	
Nondepreciable	5,830,263
Depreciable, net	<u>23,665,183</u>
Total assets	<u>30,768,097</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding	<u>52,098</u>
Total deferred outflows of resources	<u>52,098</u>
 <b>LIABILITIES</b>	
Accrued interest payable	157,563
Non-current liabilities:	
Due within one year	1,298,000
Due in more than one year	<u>16,163,000</u>
Total liabilities	<u>17,618,563</u>
 <b>NET POSITION</b>	
Net investment in capital assets	12,086,544
Restricted for debt service	227,958
Unrestricted	<u>887,130</u>
Total net position	<u><u>\$ 13,201,632</u></u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
		Services	Grants and	Changes in Net
			Contributions	Position
				Governmental
				Activities
Primary government:				
Governmental activities:				
General government	\$ 206,672	\$ 206,672	\$ -	\$ -
Maintenance and operations*	3,103,239	1,420,894	-	(1,682,345)
Interest on long-term debt	394,069	1,681,840	36,609	1,324,380
Total governmental activities	3,703,980	3,309,406	36,609	(357,965)
General revenues:				
		Unrestricted investment earnings		5,073
		Total general revenues		5,073
		Change in net position		(352,892)
		Net position - beginning		13,554,524
		Net position - ending		\$ 13,201,632

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 368,199	\$ -	\$ 368,199
Investments	518,931	385,521	904,452
Total assets	<u>\$ 887,130</u>	<u>\$ 385,521</u>	<u>\$ 1,272,651</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances:			
Restricted for:			
Debt service	-	385,521	385,521
Unassigned	887,130	-	887,130
Total fund balances	<u>887,130</u>	<u>385,521</u>	<u>1,272,651</u>
Total liabilities and fund balances	<u>\$ 887,130</u>	<u>\$ 385,521</u>	<u>\$ 1,272,651</u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

Fund balance - governmental funds	\$	1,272,651
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	58,043,060	
Accumulated depreciation	<u>(28,547,614)</u>	29,495,446

Deferred amount on refunding of debt are not reported as assets in the governmental funds. The statements of net position includes these costs, net of amortization.	52,098
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(157,563)	
Bonds payable	<u>(17,461,000)</u>	<u>(17,618,563)</u>
Net position of governmental activities		<u>\$ 13,201,632</u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds		Total Governmental Funds
	General	Debt Service	
<b>REVENUES</b>			
Special assessments	\$ 1,627,566	\$ 1,681,840	\$ 3,309,406
Interest earnings	5,073	36,609	41,682
Total revenues	<u>1,632,639</u>	<u>1,718,449</u>	<u>3,351,088</u>
<b>EXPENDITURES</b>			
Current:			
General government	200,025	6,647	206,672
Maintenance and operations	1,360,489	-	1,360,489
Debt service:			
Principal	-	1,278,000	1,278,000
Interest	-	397,321	397,321
Total expenditures	<u>1,560,514</u>	<u>1,681,968</u>	<u>3,242,482</u>
Excess (deficiency) of revenues over (under) expenditures	72,125	36,481	108,606
Fund balances - beginning	<u>815,005</u>	<u>349,040</u>	<u>1,164,045</u>
Fund balances - ending	<u>\$ 887,130</u>	<u>\$ 385,521</u>	<u>\$ 1,272,651</u>

See notes to the financial statements

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	108,606
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Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		1,278,000
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Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(4,736)
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expenses in the statement of activities.		(1,742,750)
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The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.		7,988
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Change in net position of governmental activities	\$	(352,892)
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See notes to the financial statements



**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

The Wentworth Estates Community Development District (the "District") was created on June 14, 2004, by Ordinance 2004-37 (amended by Ordinance 2006-13) of Collier County, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Approving the hiring and firing of key personnel.
4. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

The District's Assessments are included on the property tax bill that all landowner's receive. The Florida Statutes provide that special assessments may be collected by using the Uniform Method. Under the Uniform Method, the District's Assessments will be collected together with County and other taxes. These Assessments will appear on a single tax bill issued to each landowner subject to such. The statutes relating to enforcement of County taxes provide that County taxes become due and payable on November 1 of the year when assessed or soon thereafter as the certified tax roll is received by the Tax Collector and constitute a lien upon the land from January 1 of such year until paid or barred by operation of law. Such taxes (together with any assessments, being collected by the Uniform Method) are to be billed, and landowners in the District are required to pay all such taxes and assessments, without preference in payment of any particular increment of the tax bill, such as the increment owing for the District's Assessments. Upon any receipt of moneys by the Tax Collector from the Assessments, such moneys will be delivered to the District.

All city, county, school and special district ad valorem taxes, non-ad valorem special assessments and voter-approved ad valorem taxes levied to pay principal of and interest on bonds, including the District Assessments, that are collected by the Uniform Method are payable at one time. If a taxpayer does not make complete payment of the total amount, he or she cannot designate specific line items on his or her tax bill as deemed paid in full and such partial payment is not to be accepted and is to be returned to the taxpayer, provided, however that a taxpayer may contest a tax assessment pursuant to certain conditions in Florida Statutes and other applicable law.

Under the Uniform Method, if the Assessments are paid during November when due or at any time within thirty (30) days after the mailing of the original tax notice or during the following three months, the taxpayer is granted a variable discount equal to 4% in November and decreasing one percentage point per month to 1% in February. March payments are without discount. Pursuant to Section 197.222, Florida Statutes, taxpayers may elect to pay estimated taxes, which may include non-ad valorem special assessments such as the District's Assessments in quarterly installments with a variable discount equal to 6% on June 30 decreasing to 3% on December 31, with no discount on March 31. All unpaid taxes and assessments become delinquent on April 1 of the year following assessment, and the Tax Collector is required to collect taxes prior to April 1 and after that date to institute statutory procedures upon delinquency to collect assessed taxes. Delay in the mailing of tax notices to taxpayers may result in a delay throughout this process.

Certain taxpayers that are entitled to claim homestead tax exemption under Section 196.031(1), Florida Statutes may defer payment of a portion of the taxes and non-ad valorem assessments and interest accumulated on a tax certificate, which may include non-ad valorem special assessments. Deferred taxes and assessments bear interest at a variable rate not to exceed 7%. The amount that may be deferred varies based on whether the applicant is younger than age 65 or is 65 years old or older; provided that applicants with a household income for the previous calendar year of less than \$10,000 or applicants with less than the designated amount for the additional homestead exemption under Section 196.075, Florida Statutes that are 65 years old or older may defer taxes and assessments in their entirety.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

#### Assessments (Continued)

Collection of Delinquent Assessments under the Uniform Method is, in essence, based upon the sale by the Tax Collector of "tax certificates" and remittance of the proceeds of such sale to the District for payment of the Assessments due.

The District reports the following major governmental funds:

#### General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

#### Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

#### Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District. The fund was closed out during the current fiscal year.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

#### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20-30
Improvements	10-20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Refunding's of Debt

For current refunding's and advance refunding's resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$4,736 was recognized as a component of interest expense in the current fiscal year.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriate fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

### NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, and in certain instances the District Manager.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

### NOTE 4 - DEPOSITS AND INVESTMENTS

#### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

#### Investments

The District's investments were held as follows at September 30, 2025:

	Amortized cost	Credit Risk	Maturities
US Bank Gcts 0490	\$ 385,521	N/A	N/A
Florida Municipal Investment Trust - Short-Term Bond Fund	518,931	Fitch Rating - AAAf	2.1 years
	<u>\$ 904,452</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – the bond indenture determines the allowable investments and maturities, while any surplus funds are covered by the alternative investment guidelines and are generally of a short duration thus limiting the District's exposure to interest rate risk.

## NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

The Bond Indenture limits the type of investments held using unspent proceeds. The District's investments listed above meet these requirements under the indenture.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 5,830,263	\$ -	\$ -	\$ 5,830,263
Total capital assets, not being depreciated	5,830,263	-	-	5,830,263
Capital assets, being depreciated				
Infrastructure	51,904,376	-	-	51,904,376
Improvements	308,421	-	-	308,421
Total capital assets, being depreciated	52,212,797	-	-	52,212,797
Less accumulated depreciation for:				
Infrastructure	26,496,443	1,742,750	-	28,239,193
Improvements	308,421	-	-	308,421
Total accumulated depreciation	26,804,864	1,742,750	-	28,547,614
Total capital assets, being depreciated, net	25,407,933	(1,742,750)	-	23,665,183
Governmental activities capital assets, net	\$ 31,238,196	\$ (1,742,750)	\$ -	\$ 29,495,446

Depreciation was charged to the maintenance and operations function.

## NOTE 6 - LONG TERM LIABILITIES

### Series 2021

On August 1, 2021, the District issued \$22,485,000 of Special Assessment Refunding Bonds, Series 2021 due on May 1, 2037, with interest rates ranging from 1.625% to 2.5%. The Bonds were issued to currently refund all the outstanding Series 2018 Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2022, through May 1, 2037.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2021 Bonds are not subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to bill special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

### Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2021	\$ 18,739,000	\$ -	\$ 1,278,000	\$ 17,461,000	\$ 1,298,000
Total	\$ 18,739,000	\$ -	\$ 1,278,000	\$ 17,461,000	\$ 1,298,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 1,298,000	\$ 378,151	\$ 1,676,151
2027	1,320,000	357,059	1,677,059
2028	1,344,000	333,959	1,677,959
2029	1,371,000	308,759	1,679,759
2030	1,399,000	281,339	1,680,339
2031-2035	7,479,000	934,424	8,413,424
2036-2037	3,250,000	122,375	3,372,375
	<u>\$ 17,461,000</u>	<u>\$ 2,716,066</u>	<u>\$ 20,177,066</u>

## NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

## NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.



**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts <u>Original &amp; Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 1,612,957	\$ 1,627,566	\$ 14,609
Interest earnings	-	5,073	5,073
Total revenues	<u>1,612,957</u>	<u>1,632,639</u>	<u>19,682</u>
EXPENDITURES			
Current:			
General government	216,825	200,025	16,800
Maintenance and operations	1,396,132	1,360,489	35,643
Total expenditures	<u>1,612,957</u>	<u>1,560,514</u>	<u>52,443</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	72,125	<u>\$ 72,125</u>
Fund balance - beginning		<u>815,005</u>	
Fund balance - ending		<u>\$ 887,130</u>	

See notes to required supplementary information

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT  
COLLIER COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	42
Employee compensation	\$0
Independent contractor compensation	\$1,546,960
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$1,148.65 Debt service - \$789.60 - \$3,606.25, plus \$37,782.00 for Commercial
Special assessments collected	\$3,309,406
Outstanding Bonds:	
Series 2021, due May 1, 2037	\$17,461,000



**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  
Wentworth Estates Community Development District  
Collier 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 Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 4, 2025.

**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.

*Gran & Associates*

December 4, 2025



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**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  
Wentworth Estates Community Development District  
Collier County, Florida

We have examined Wentworth Estates Community Development District, Collier 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, 2025. 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, 2025.

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 Wentworth Estates Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

December 4, 2025



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

To the Board of Supervisors  
Wentworth Estates Community Development District  
Collier County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Wentworth Estates Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated December 4, 2025.

**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 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 December 4, 2025, 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 Wentworth Estates Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Wentworth Estates Community Development District, Collier 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.

*Grau & Associates*

December 4, 2025

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

### **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.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

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, 2025.

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, 2025.

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, 2025. 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 23.



## **RESOLUTION 2026-2**

**THE RESOLUTION OF THE WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING AND RESTATING THE FISCAL YEAR 2025 BUDGET WHICH BEGAN ON OCTOBER 1, 2024, AND ENDED ON SEPTEMBER 30, 2025; AMENDING RESOLUTION 2025-2 RELATED TO THE ANNUAL APPROPRIATION AND ADOPTING THE BUDGET FOR FISCAL YEAR 2026 BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026: PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District previously adopted the Fiscal Year 2025 Budget on June 13, 2024; and

**WHEREAS**, the District desires to amend and restate the adopted Fiscal Year 2025 Budget to conform to actual expenditures in accordance with Exhibit A attached hereto; and

**WHEREAS**, the District previously adopted the Fiscal Year 2026 budget on June 12, 2025; and

**WHEREAS**, the District desires to amend and restate Section 3(b) of Resolution 2025-2 to the following:

"The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund as long as the total appropriations of the funds are not exceeded, or such expenditure is authorized by separate disbursement or spending resolution of the Board of Supervisors."

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

**SECTION 1. INCORPORATION OF RECITALS.** That the foregoing recitals are true and correct and incorporated herein as if written into this Section.

**SECTION 2. AMENDMENT AND RESTATEMENT OF FISCAL YEAR 2025 BUDGET.** The previously adopted Budget of the District is hereby amended to conform to actual expenditures in accordance with Exhibit A attached hereto and incorporated herein as if written into this Section.

**SECTION 3. AMENDMENT TO RESOLUTION 2025-2.** The previously adopted Resolution 2025-2, Section 3 (b) is hereby amended to read:

"The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund as long as the total appropriations of the funds are not exceeded, or such expenditure is authorized by separate disbursement or spending resolution of the Board of Supervisors."

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

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

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

**PASSED AND ADOPTED** by the Board of Supervisors of the Wentworth Estates Community Development District, Collier County, Florida on this 11th day of December 2025.

**ATTEST:**

**WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT**

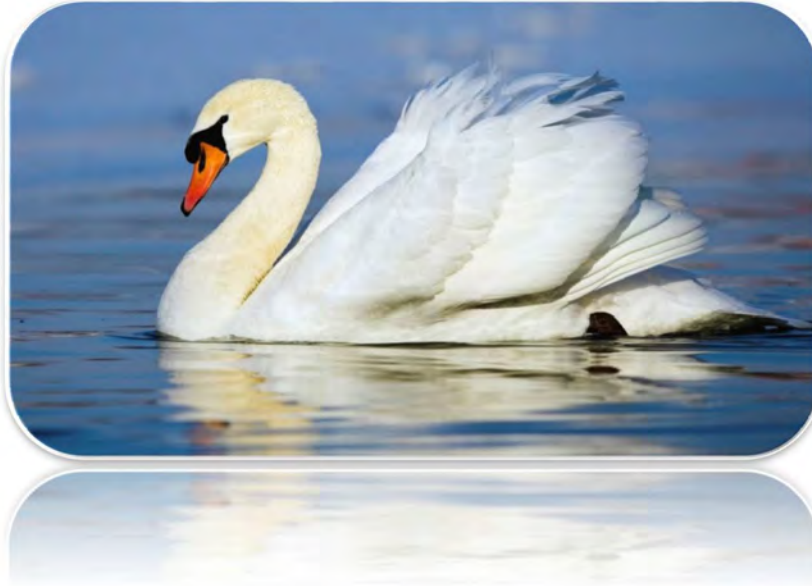
\_\_\_\_\_  
James P. Ward, Secretary

\_\_\_\_\_  
Joe Newcomb, Chairperson

**Exhibit A: Amended and Restated Adoption FY2025 Budget**

# **WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**

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## **ADOPTED BUDGET Proposed Amendment #1**

FISCAL YEAR 2025

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37 STREET, FT. LAUDERDALE, FL. 33308

T: 954-658-4900 E: [JimWard@JPWardAssociates.com](mailto:JimWard@JPWardAssociates.com)

**Wentworth Estates**  
**Community Development District**  
**General Fund Budget - Amendment #1**  
**Fiscal Year 2025**

Description	Adopted FY 2025 Budget	Amendment #1	Amended FY 2025 Budget	Notes
<b>Revenues and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	Cash from prior year to fund operations
Interest Income - General Account	\$ -	\$ 5,073	\$ 5,073	
<b>Special Assessment Revenue</b>				
Special Assessment - On-Roll	\$ 1,680,164	\$ 14,609	\$ 1,694,773	Assessments from Resident Owners
Special Assessment - Off-Roll	\$ -	\$ -	\$ -	Not Applicable
<b>Total Revenue &amp; Other Sources</b>	<b>\$ 1,680,164</b>	<b>\$ 19,682</b>	<b>\$ 1,699,846</b>	
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's Fees	\$ 6,000	\$ (3,000)	\$ 3,000	Statutory Required Fees
<b>Executive</b>				
Professional Management	\$ 57,000	\$ -	\$ 57,000	District Manager Contract
<b>Financial and Administrative</b>				
Audit Services	\$ 5,500	\$ -	\$ 5,500	Statutory Required Audit Fees
Accounting Services	\$ 20,000	\$ -	\$ 20,000	Accounting for all Funds - District Manager
Assessment Roll Preparation	\$ 12,500	\$ -	\$ 12,500	Statutory required maintenance of owner's par debt outstanding and yearly work with property appraiser
Arbitrage Rebate Fees	\$ 500	\$ -	\$ 500	IRS Required Calculation to insure interest on bond funds does
<b>Other Contractual Services</b>				
Legal Advertising	\$ 2,900	\$ 32	\$ 2,932	Statutory Legal Advertising
Trustee Services	\$ 8,400	\$ (4,144)	\$ 4,256	Trustee Fees for Bonds
Prop. App/Tax Collector Services	\$ 11,800	\$ (5,067)	\$ 6,733	Fees to place assessment on the tax bills
Bank Service Fees	\$ 250	\$ (250)	\$ -	Fees required to maintain bank account
<b>Communications and Freight Services</b>				
Postage, Freight & Messenger	\$ 300	\$ 1,023	\$ 1,323	Mailing and postage
Web Site Maintenance	\$ 1,750	\$ (550)	\$ 1,200	Statutory Maintenance of District Web Site
<b>Insurance</b>	\$ 72,000	\$ 1,266	\$ 73,266	Liability, D&O and Property Insurance
<b>Printing and Binding</b>	\$ 250	\$ 2,719	\$ 2,969	Agenda books and copies
<b>Subscriptions and Memberships</b>	\$ 175	\$ -	\$ 175	Statutory fee to Department of Economic Opportunity
<b>Legal Services</b>				
General Counsel	\$ 10,000	\$ (1,329)	\$ 8,671	District Attorney
<b>Other General Government Services</b>				
Engineering Services - General	\$ 7,500	\$ 2,708	\$ 10,208	District Engineer
<b>Sub-Total:</b>	<b>\$ 216,825</b>	<b>\$ (6,593)</b>	<b>\$ 210,233</b>	
<b>Emergency &amp; Disaster Relief Services</b>				
Hurricane Milton	\$ 31,509	\$ -	\$ 31,509	
<b>Stormwater Management Services</b>				
<b>Professional Services</b>				
Asset Management	\$ 42,000	\$ -	\$ 42,000	District Asset Manager
Mitigation Monitoring	\$ 4,800	\$ (4,800)	\$ -	SFWMD Permit Requirement - Panther Habitat Hendry County
NPDES Reporting	\$ 2,400	\$ (2,400)	\$ -	Required Reporting
<b>Utility Services</b>				
Electric - Aeration System	\$ -	\$ 2,783	\$ 2,783	
<b>Repairs &amp; Maintenance</b>				
<b>Lake &amp; Wetland System</b>				
Aquatic Weed Control	\$ 95,000	\$ 5,750	\$ 100,750	Periodic Spraying of Water Management System
Lake Bank Maintenance	\$ 2,000	\$ (2,000)	\$ -	Minor Repairs to Lake Banks
Water Quality Testing	\$ 14,500	\$ 6,350	\$ 20,850	Required Water Quality Testing
Water Control Structures	\$ 27,000	\$ (3,620)	\$ 23,380	Periodic Maintenance
Aeration System	\$ 1,000	\$ (100)	\$ 900	Added to FY 2025
Cane Toad Removal	\$ 3,100	\$ 28,100	\$ 31,200	Added to FY 2025

**Wentworth Estates**  
**Community Development District**  
**General Fund Budget - Amendment #1**  
**Fiscal Year 2025**

Description	Adopted FY 2025 Budget	Amendment #1	Amended FY 2025 Budget	Notes
Preserves/Wetland System				
Routine Maintenance	\$ 48,000	\$ (4,840)	\$ 43,160	Permit Required Maintenance
Water Quality Testing	\$ -	\$ -	\$ -	
Preserve Trail, Boardwalk and Lookout Maint.	\$ 9,000	\$ (9,000)	\$ -	Bi-Weekly Maint. (Spray, Blowoff, Pickup Palm Branches, Trim)
Pressure Clean Boardwalk and Lookout	\$ -	\$ -	\$ -	Pressure Clean and Waterproof Staining
Preserve Trail Material	\$ 4,000	\$ (4,000)	\$ -	Freshen Up Pathway Aggregate as Needed
Contingencies	\$ 15,270	\$ (14,376)	\$ 894	7.50% of Repairs and Maintenance
Capital Outlay				
Fountain/Aerators	\$ 35,000	\$ 25,715	\$ 60,715	See CIP Program
Lake Bank Restorations	\$ 59,360	\$ 32,130	\$ 91,490	See CIP Program
Littoral Shelf Planting	\$ 8,000	\$ 2,330	\$ 10,330	See CIP Program
Stormwater Drainage Pipes	\$ 30,000	\$ (30,000)	\$ -	See CIP Program
<b>Sub-Total:</b>	<b>\$ 400,430</b>	<b>\$ 28,022</b>	<b>\$ 428,452</b>	
<b>Community Wide Irrigation System</b>				
Professional Services				
Consumptive Use Permit Monitoring	\$ 38,000	\$ (24,500)	\$ 13,500	SFWMD Permit compliance Requirements
<b>Sub-Total:</b>	<b>\$ 38,000</b>	<b>\$ (24,500)</b>	<b>\$ 13,500</b>	
<b>Road and Street Services</b>				
Professional Management				
Asset Management	\$ 11,500	\$ (0)	\$ 11,500	District Asset Manager
Utility Services				
Electric				
Bridge Lighting	\$ 1,000	\$ 2,713	\$ 3,713	Treviso Bay Blvd - Bridge Lighting
Str Lts Entrance/Fountains	\$ 8,300	\$ (676)	\$ 7,624	Treviso Bay Blvd Ent. St. Lts. - to Guardhouse - Fountain Elec.
SW Blvd Street Lights	\$ 650	\$ (236)	\$ 414	Street Lights - SW Boulevard
Repairs and Maintenance				
Bridge - Treviso Bay Blvd				
Maintenance Services				
Sidewalk Repairs	\$ 1,000	\$ (695)	\$ 305	Misc Repairs
Bridge	\$ 8,000	\$ (8,000)	\$ -	Pressure Washing
Striping & Pavement Marking	\$ 3,500	\$ 200	\$ 3,700	Added to FY 2025 worksheet
Entry Monuments	\$ 5,000	\$ (2,460)	\$ 2,540	Pressure Washing/Painting
Entry Wall	\$ 5,000	\$ (1,512)	\$ 3,488	Pressure Washing/Painting
Street Lights/Directional Signs	\$ 7,000	\$ (7,000)	\$ -	Misc Repairs and Bulb Replacements
Brick Paver Repairs	\$ 8,000	\$ (3,000)	\$ 5,000	Misc Repairs as Needed
Curb & Gutter	\$ -	\$ 3,536	\$ 3,536	Misc Repairs as Needed
Miscellaneous Repairs	\$ 8,000	\$ (5,499)	\$ 2,501	As Needed Maintenance
Contingencies	\$ 4,913	\$ (2,708)	\$ 2,205	7.50% of Maintenance Services
Capital Outlay				
Roadway and Bridge	\$ 75,000	\$ (11,064)	\$ 63,936	See CIP for Detail
<b>Sub-Total:</b>	<b>\$ 146,863</b>	<b>\$ (36,401)</b>	<b>\$ 110,462</b>	
<b>Landscaping Services</b>				
Professional Management				
Asset Management	\$ 14,000	\$ -	\$ 14,000	District Asset Manager
Utility Services				
Electric - Landscape Lighting	\$ -	\$ 332	\$ 332	N/A for FY 2024
Irrigation Water - Landscaping	\$ -	\$ 1,019	\$ 1,019	Water for Landscaping from the Master Irrigation System
Potable Water - Meter (Entry Fountain)	\$ 0	\$ 3,773	\$ 3,773	Installation of Water Meter for Fountain
Potable Water - Fountain	\$ 4,500	\$ (4,500)	\$ -	Monthly County Water Charges
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	\$ 165,000	\$ (8,953)	\$ 156,047	Treviso Bay Boulevard
Southwest Boulevard	\$ 26,000	\$ (6,686)	\$ 19,314	Development Order Requirement for Maintenance
Irrigation System	\$ 5,200	\$ 6,748	\$ 11,948	Landscaping Irrigation - Treviso Bay Blvd.
Plant Replacement and Annuals	\$ 30,000	\$ 13,919	\$ 43,919	Plantings Replacement
Tree Trimming	\$ 25,000	\$ 20,025	\$ 45,025	Annual Thinning of Trees
Fountains	\$ 18,000	\$ 5,652	\$ 23,652	Weekly Service & Repairs
Annual Holiday Decorations	\$ 20,000	\$ 15,920	\$ 35,920	Holiday Decorations
Mulch	\$ 22,000	\$ (12,738)	\$ 9,262	Entrance Mulch - twice a year and once/year Touchup

**Wentworth Estates**  
**Community Development District**  
**General Fund Budget - Amendment #1**  
**Fiscal Year 2025**

Description	Adopted FY 2025 Budget	Amendment #1	Amended FY 2025 Budget	Notes
Contingencies	\$ 21,840	\$ (20,737)	\$ 1,103	7.5% of Repairs and Maintenance
Capital Outlay				
Fountain Pump House Const. & Landscaping	\$ -	\$ 31,070	\$ 31,070	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Landscaping	\$ 182,000	\$ 46,288	\$ 228,288	See CIP for Detail
Treviso Bay Blvd/US 41 Buffer - Lighting	\$ 50,000	\$ 27,312	\$ 77,312	See CIP for Detail
Fountain and Perimeter Wall - Painting	\$ 48,000	\$ 11,977	\$ 59,977	See CIP for Detail
Contingencies/CEI Services	\$ 21,300	\$ (16,900)	\$ 4,400	See CIP for Detail
Sub-Total:	\$ 652,840	\$ 113,519	\$ 766,359	

**Reserves**

Extraordinary Capital/Operations	\$ 158,000	\$ (85,876)	\$ 72,124	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset deterioration resulting in sufficient funds for major common area expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Sub-total:	\$ 158,000	\$ (85,876)	\$ 72,124	

**Other Fees and Charges**

Discount for Early Payment	\$ 67,207	\$ 0	\$ 67,207
Sub-Total:	\$ 67,207	\$ 0	\$ 67,207

<b>Total Expenditures and Other Uses</b>	<b>\$ 1,680,164</b>	<b>\$ (11,828)</b>	<b>\$ 1,699,846</b>
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Change from Current Year Operations	\$ -	\$ 31,509	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning	\$ 815,006		\$ 815,006	
Current Year Reserve Additions	\$ 158,000	\$ (85,876)	\$ 72,124	Long Term Capital Planning - Balance of Funds
Total Fund Balance - Ending	\$ 973,006	\$ (54,367)	\$ 887,130	

**Fund Balance - Beginning**

Extraordinary Capital/Operations	\$ 655,888		\$ 532,995	Long Term Capital Planning - Balance of Funds
1st Three (3) Months of Operations	\$ 317,118		\$ 354,135	Required to meet Cash Needs until Assessment Received
Total Fund Balance	\$ 973,006		\$ 887,130	

Assessment Comparison				
Description	Number of Units	FY 2025 Rate/Unit	FY 2025 Rate/Unit	
Residential	1432	\$ 1,148.65	\$ 1,162.11	Three 75' lots were combined to create 2 lots, 60581265346 and 60581265304, and are assessed as 1.5 units each.
Commercial	N/A	\$ 35,291.85	\$ 35,705.26	
CAP Rate (Residential)		\$ 1,148.76	\$ 1,148.76	Cap Rate (Residential)
CAP Rate (Commercial)		\$ 35,295.10	\$ 35,295.10	Cap Rate (Commercial)

**RESOLUTION NO. 2026-3**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
WENTWORTH ESTATES COMMUNITY DEVELOPMENT  
DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC  
HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF  
SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF  
PROCEDURE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Wentworth Estates Community Development District (the "**District**") is a community development district that was established by the Board of the Florida Land and Water Adjudicatory Commission in Collier County, Florida Chapter 42VV-1; and

**WHEREAS**, the Board of Supervisors of Wentworth Estates Community Development District (the "**Board**") is authorized by Section 190.011(5), Florida Statutes, to adopt rules and orders pursuant to Chapter 120, Florida Statutes.

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

**SECTION 1. FINDINGS.** The above recitals are true and correct and incorporated herein by this reference.

**SECTION 2. PUBLIC HEARING.** A Public Hearing will be held to adopt the District's Rules Relating to Procedure on March 12, 2026, at 8:30 a.m., at the Treviso Bay Clubhouse, 9800 Treviso Bay Boulevard, Naples, Florida 34113.

**SECTION 3. NOTICE.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, Florida Statutes.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall be effective immediately upon its adoption.

**PASSED AND ADOPTED** at a meeting of the Board of Supervisors of Wentworth Estates Community Development District, Collier County, Florida, this 11th day of December 2025.

**ATTEST:**

**WENTWORTH ESTATES COMMUNITY  
DEVELOPMENT DISTRICT**

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James P. Ward, Secretary

---

Joe Newcomb, Chairperson

WS Agreement Number:

WBS:

[optional] Cooperator PO: \_\_\_\_\_

**COOPERATIVE SERVICE AGREEMENT**  
**between**  
**WENTWORTH ESTATES**  
**and**  
**UNITED STATES DEPARTMENT OF AGRICULTURE**  
**ANIMAL AND PLANT HEALTH INSPECTION SERVICE (APHIS)**  
**WILDLIFE SERVICES (WS)**

**ARTICLE 1 – PURPOSE**

The purpose of this Cooperative Service Agreement is to assist the Wentworth Estates in controlling feral swine and other wildlife which cause property damage and pose a threat to human health & safety.

**ARTICLE 2 – AUTHORITY**

APHIS-WS has statutory authority under the Acts of March 2, 1931, 46 Stat. 1468-69, 7 U.S.C. §§ 8351-8352, as amended, and December 22, 1987, Public Law No. 100-202, § 101(k), 101 Stat. 1329-331, 7 U.S.C. § 8353, to cooperate with States, local jurisdictions, individuals, public and private agencies, organizations, and institutions while conducting a program of wildlife services involving mammal and bird species that are reservoirs for zoonotic diseases, or animal species that are injurious and/or a nuisance to, among other things, agriculture, horticulture, forestry, animal husbandry, wildlife, and human health and safety.

**ARTICLE 3 - MUTUAL RESPONSIBILITIES**

The cooperating parties mutually understand and agree to/that:

1. APHIS-WS shall perform services set forth in the Work Plan, which is attached hereto and made a part hereof. The parties may mutually agree in writing, at any time during the term of this agreement, to amend, modify, add or delete services from the Work Plan.
2. The Cooperator certifies that APHIS-WS has advised the Cooperator there may be private sector service providers available to provide wildlife damage management (WDM) services that the Cooperator is seeking from APHIS-WS.
3. There will be no equipment with a procurement price of \$5,000 or more per unit purchased directly with funds from the cooperator for use on this project. All other equipment purchased for the program is and will remain the property of APHIS-WS.



4. The cooperating parties agree to coordinate with each other before responding to media requests on work associated with this project.

#### **ARTICLE 4 - COOPERATOR RESPONSIBILITIES**

Cooperator agrees:

1. To designate the following as the authorized representative who shall be responsible for collaboratively administering the activities conducted in this agreement;

Wentworth Estates	Wentworth Estates
Robert Adams	Richard Freeman
CDD Asset Manager	CDD Asset Manager
(239)-484-4329	(954) 921-7781
<a href="mailto:roadams@cgsolutions.com">roadams@cgsolutions.com</a>	<a href="mailto:rfreeman@cgsolutions.com">rfreeman@cgsolutions.com</a>

James P. Ward – District Manager  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, FL 33308  
(954) 658-4900  
[jimward@jpwardassociates.com](mailto:jimward@jpwardassociates.com)

2. To authorize APHIS-WS to conduct direct control activities as defined in the Work Plan. APHIS-WS will be considered an invitee on the lands controlled by the Cooperator. Cooperator will be required to exercise reasonable care to warn APHIS-WS as to dangerous conditions or activities in the project areas.
3. To reimburse APHIS-WS for costs, not to exceed the annually approved amount specified in the Financial Plan. If costs are projected to exceed the amount reflected in the Financial Plan, the agreement with amended Work Plan and Financial Plan shall be formally revised and signed by both parties before services resulting in additional costs are performed. The Cooperator agrees to pay all costs of services submitted via an invoice from APHIS-WS within 30 days of the date of the submitted invoice(s). Late payments are subject to interest, penalties, and administrative charges and costs as set forth under the Debt Collection Improvement Act of 1996.
4. To provide a Tax Identification Number or Social Security Number in compliance with the Debt Collection Improvement Act of 1996.
5. As a condition of this agreement, the Cooperator ensures and certifies that it is not currently debarred or suspended and is free of delinquent Federal debt.
6. To notify APHIS-WS verbally or in writing as far in advance as practical of the date and time of any proposed meeting related to the program.
7. The Cooperator acknowledges that APHIS-WS shall be responsible for administration of APHIS-WS activities and supervision of APHIS-WS personnel.

8. The Cooperator will not be connected to the USDA APHIS computer network(s).

## **ARTICLE 5 – APHIS-WS RESPONSIBILITIES**

APHIS-WS Agrees:

1. To designate the following as the APHIS-WS authorized representative who shall be responsible for collaboratively administering the activities conducted in this agreement.

Parker Hall  
State Director  
USDA APHIS Wildlife Services  
2820 East University Ave.  
Gainesville, FL 32641  
352.448.2135  
[Parker.T.Hall@usda.gov](mailto:Parker.T.Hall@usda.gov)

2. To conduct activities at sites designated by Cooperator as described in the Work and Financial Plans. APHIS-WS will provide qualified personnel and other resources necessary to implement the approved WDM activities delineated in the Work Plan and Financial Plan of this agreement.
3. That the performance of wildlife damage management actions by APHIS-WS under this agreement is contingent upon a determination by APHIS-WS that such actions are in compliance with the National Environmental Policy Act, Endangered Species Act, and any other applicable federal statutes. APHIS-WS will not make a final decision to conduct requested wildlife damage management actions until it has made the determination of such compliance.
4. To invoice Cooperator quarterly for actual costs incurred by APHIS-WS during the performance of services agreed upon and specified in the Work Plan. Authorized auditing representatives of the Cooperator shall be accorded reasonable opportunity to inspect the accounts and records of APHIS-WS pertaining to such claims for reimbursement to the extent permitted by Federal law and regulations.

## **ARTICLE 6 – CONTINGENCY STATEMENT**

This agreement is contingent upon the passage by Congress of an appropriation from which expenditures may be legally met and shall not obligate APHIS-WS upon failure of Congress to so appropriate. This agreement may also be reduced or terminated if Congress only provides APHIS-WS funds for a finite period under a Continuing Resolution.

## **ARTICLE 7 – NON-EXCLUSIVE SERVICE CLAUSE**

Nothing in this agreement shall prevent APHIS-WS from entering into separate agreements with any other organization or individual for the purpose of providing wildlife damage management services exclusive of those provided for under this agreement.

## **ARTICLE 8 – CONGRESSIONAL RESTRICTIONS**

Pursuant to Section 22, Title 41, United States Code, no member of or delegate to Congress shall be admitted to any share or part of this agreement or to any benefit to arise therefrom.

## **ARTICLE 9 – LAWS AND REGULATIONS**

This agreement is not a procurement contract (31 U.S.C. 6303), nor is it considered a grant (31 U.S.C. 6304). In this agreement, APHIS-WS provides goods or services on a cost recovery basis to nonfederal recipients, in accordance with all applicable laws, regulations and policies.

## **ARTICLE 10 – LIABILITY**

APHIS-WS assumes no liability for any actions or activities conducted under this agreement except to the extent that recourse or remedies are provided by Congress under the Federal Tort Claims Act (28 U.S.C. 1346(b), 2401(b), and 2671-2680).

## **ARTICLE 11 – NON-DISCRIMINATION CLAUSE**

The United States Department of Agriculture prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. Not all prohibited bases apply to all programs.

## **ARTICLE 12 - DURATION, REVISIONS, EXTENSIONS, AND TERMINATIONS**

This agreement shall become effective on 01 January 2026 and shall continue through 31 December 2026, not to exceed five years. This Cooperative Service Agreement may be amended by mutual agreement of the parties in writing. The Cooperator must submit a written request to extend the end date at least 10 days prior to expiration of the agreement. Also, this agreement may be terminated at any time by mutual agreement of the parties in writing, or by one party provided that party notifies the other in writing at least 60 days prior to effecting such action. Further, in the event the Cooperator does not provide necessary funds, APHIS-WS is relieved of the obligation to provide services under this agreement.

In accordance with the Debt Collection Improvement Act of 1996, the Department of Treasury requires a Taxpayer Identification Number for individuals or businesses conducting business with the agency.

Cooperator's Tax ID No: 85-8013146849C-9  
APHIS-WS's Tax ID: 41-0696271

Cooperator:

James P. Ward – District Manager 2301 Northeast 37 <sup>th</sup> Street Fort Lauderdale, FL 33308 (954) 658-4900	_____
	Date

**UNITED STATES DEPARTMENT OF AGRICULTURE  
ANIMAL AND PLANT HEALTH INSPECTION SERVICE  
WILDLIFE SERVICES**

Parker Hall, State Director USDA, APHIS, WS 2820 East University Avenue Gainesville, FL 32641	_____
	Date

Keith Wehner Director, Eastern Region USDA, APHIS, WS 920 Main Campus Drive; Suite 200 Raleigh, NC 27606	_____
	Date

## **WORK PLAN**

In accordance with the Cooperative Service Agreement between Wentworth Estates and the United States Department of Agriculture (USDA), Animal and Plant Health Inspection Service (APHIS), Wildlife Services (WS), this Work Plan sets forth the objectives, activities and budget of this project during the period of this agreement.

### **Program Objective**

The purpose of this Cooperative Service Agreement is to assist the Wentworth Estates in controlling wildlife, especially feral swine which cause property damage and pose a threat to human health & safety

### **Plan of Action**

WS, through its local office, will provide a wildlife specialist to conduct wildlife management for the Wentworth Estates. In the beginning the primary focus will be feral hog damage management, but WS will be available to perform direct control and/or offer technical advice to Wentworth Estates with other wildlife species that may be causing problems or concerns.

The Primary tools WS will use for hog control will be live capture feral swine traps, trail cameras, night vision, thermal imagers, and suppressed firearms. The number of traps utilized on Wentworth Estates property will vary depending upon hog activity. Feral swine activity on any given property tends to have seasonality trends with certain times of the year having higher hog activity followed by lulls in activity. WS will keep 2 traps continuously on property but may increase that number up to 5 depending on what is needed to properly mitigate the swine population.

WS feral swine traps are operated with either a remote cellular camera and electronic gate latch or via conventional trip string and root stick methods. Agency policy requires all traps to be checked at minimum, every 24hrs; however, traps will be checked first thing in the morning either remotely (when applicable) or in person for conventional trap sets. If Wentworth Estates requests WS to assist with other wildlife species that cause damage, then other trap designs and control methods will be discussed with Wentworth Estates. Controlling different wildlife species requires different trap designs and control methods.

A baseline of 4 SD card trail cameras or cellular trail cameras will be deployed on Wentworth Estates property at any given time during this agreement. Cameras will be placed on game trails, wildlife corridors, bait stations, and corral traps in an effort to document feral swine activity for subsequent removal. The number of SD and/or cellular cameras on Wentworth Estates property will be 4 at minimum but may increase depending upon feral swine activity. Cellular cameras will be checked remotely, and SD card trail cameras will be checked on a weekly basis.

Wildlife services will work up to approximately 607 hours to primarily reduce the number of feral hogs on Wentworth Estates property. Hours worked on site and charged to the agreement on a weekly/monthly basis will vary significantly and be dependent upon the feral swine activity on Wentworth Estates property. At minimum, WS will conduct a site visit to Wentworth Estates

property once per week to maintain trail cameras, scout for new hog damage, freshen bait stations, and maintain traps. Once hog numbers have been reduced to an acceptable level, WS personnel will continue to monitor the Wentworth Estates property periodically for the rest of the agreement or until the 607 hours is exhausted. WS personnel will be monitoring for any new hog activity or sign on Wentworth Estates property in an attempt to remove these new hogs before they have a chance to cause large amounts of property damage. If new hog activity is found, then WS will begin removal activities again. All monitoring activity will be reported to Wentworth Estates personnel. WS will provide a short quarterly report to Wentworth Estates personnel on: activities conducted during the previous month, recommendations concerning wildlife causing damage, and to note wildlife trends observed from removal efforts over time.

WS will work with the Wentworth Estates point of contact to field and respond to any resident reported hog damage. It is encouraged that residents reports all hog damage to Wentworth Estates and the CDD point of contact relays the report as soon as possible. At the discretion of the Wentworth Estates point of contact, the WS technician's phone number will also be available for direct communication with residents.

## FINANCIAL PLAN

Cost Element		Full Cost
Personnel Compensation		\$20,444.18
Travel		\$0.00
Vehicles		\$0.00
Other Services		\$50.00
Supplies and Materials		\$1,500.00
Equipment		\$1,600.00
Subtotal (Direct Charges)		\$23,594.18
Pooled Job Costs [for non-Over-the Counter projects]	11.00%	\$2,595.36
Indirect Costs	16.15%	\$3,810.46
Aviation Flat Rate Collection		
Agreement Total		\$30,000.00
The distribution of the budget from this Financial Plan may vary as necessary to accomplish the purpose of this agreement, but may not exceed \$30,000.00		

Financial Point of Contact/Billing Address [as appropriate]:

Cooperator Name, Address, Phone Number, Email

Wentworth Estates  
Robert Adams  
CDD Asset Manager  
roadams@cgasolutions.com  
(239) 484-4329

Wentworth Estates  
Richard Freeman  
CDD Asset Manager  
[rfreeman@cgasolutions.com](mailto:rfreeman@cgasolutions.com)  
(954) 921-7781

James P. Ward  
District Manager  
2301 Northeast 37<sup>th</sup> Street  
Fort Lauderdale, FL 33308  
[jimward@jpwardassociates.com](mailto:jimward@jpwardassociates.com)  
(954) 658-4900

APHIS-WS State Office Name, Address, Phone Number, Email

Vielka Dyer, Budget Analyst  
2820 East University Avenue  
Gainesville, FL 32641  
(352) 448-2137  
[vielka.g.dyer@usda.gov](mailto:vielka.g.dyer@usda.gov)

***WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT***

**Monthly Asset Manager's Report  
November 2025**

Prepared For:  
James Ward  
District Manager

Prepared By:  
Richard Freeman



Calvin, Giordano & Associates, Inc.

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**A SAFEbuilt® COMPANY**

**CGA Project No. 17-9809**

**December 1, 2025**



**WENTWORTH ESTATES  
COMMUNITY DEVELOPMENT DISTRICT**

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## **I. PURPOSE**

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

## **II. CURRENT ASSET UPDATES**

1. Landscaping & Entrance Maintenance
2. Aquatic Maintenance
3. Cane Toads
4. Hog Activity

## **III. LOCATION MAP**

## ***1. Landscaping & Entrance Maintenance***

- Holiday annuals were installed during the first week of November, including red and white impatiens placed throughout landscaped beds across the property.
- Holiday lighting was installed during the second week of November. Enhancements included additional palm trees wrapped with lights, along with garland and wreaths added to the monument signs.
- New pine straw mulch was installed during the first week of November.
- CDD staff met with the contractor constructing the car condos adjacent to CDD property. Permission was granted for the vendor to access the easement near the lift station to tie in their sewer line.
- The contractor has agreed to install construction fencing for the duration of the work.
- One oak trees will need to be removed due to trench depth and placement; the vendor will replant replacement trees.
- CDD staff will continue monitoring to ensure all commitments are met and the correct plantings are installed upon completion.
- New landscaping was installed along the west end of the perimeter wall on US 41 to match the existing design on the east end. New sod was added in several areas as needed.
- Oak trees along the west end of the US 41 perimeter wall are scheduled for trimming during the first or second week of December.
- One of the newly installed medjool date palms in the entrance median is showing signs of stress. CDD staff is working with the landscape vendor to identify corrective actions and develop a fertilization program to support recovery.



*Newly Installed Plantings*





*Newly Installed Holiday Lighting*



*Recent Hog Damanges*





*Preperation for New Plantings*

## **2. Aquatic Maintenance**

- The District corrected and restored an area at the Avelino lake bank that had been previously repaired incorrectly. The work included adding a bubble-up drainage structure tied into the existing downspout pipe to eliminate the unsightly repair.
- The total cost of this corrective work was \$1,800.
- **Shoreline Weeds:**
  - All CDD lakes were treated for torpedo grass, small cattails, vines, and other shoreline weeds.
  - In Lake 10, spikerush was physically removed in one section and treated with herbicides in another.
- **Algae:**
  - Surface algae was treated in Lakes 30, 32, and 42.
  - Planktonic algae was treated in Lake 21.

- **Submerged Vegetation:**
  - Submerged algae (Chara) was treated in Lakes 12 and 22.
  - One lake management visit remains scheduled for this month.
  - Lake dye was added to Lakes 1, 2, 4, 5, 6, 7, 8, 9, 16, and 17 to support submerged vegetation and algae control.

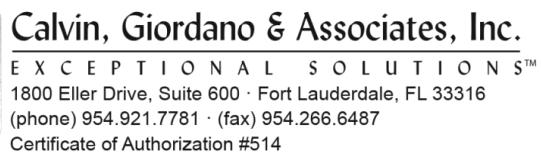
### 3. **Cane Toads**

- Toad Cane toad activity in November followed the expected seasonal decline. Early-month hatch levels were light, consisting of small egg strands and scattered tadpoles. A brief warm-up mid-month produced the final noticeable pulse of larvae and tadpoles before activity tapered off again.
- A cold period in mid-November, with nighttime lows in the 50s, temporarily halted movement before temperatures returned to normal. Adult toad counts have remained steady, even as breeding subsides. If trends match previous years, breeding activity is likely complete until mid to late January.
- Totals Through November 20 (Approx.):
  - Eggs removed: 35,000–65,000
  - Tadpoles removed: 27,000–32,000
  - Baby toads removed: 250–300
  - Adult toads removed: 212

### 4. **Hog Activity**

- Hog activity has increased significantly over the past two months, with damage observed in several areas throughout the community and on CDD property. In response, CDD staff contacted the USDA and obtained a proposal for year-round hog trapping and monitoring. This proposal will be presented at the upcoming board meeting.



[illegible]

Our ref: 11225022-22

November 6, 2025

Mr. Richard Freeman  
Calvin, Giordano & Associates, Inc.  
1800 Eller Drive, Suite 600  
Fort Lauderdale, FL 33316

## Wentworth Estates (Treviso Bay) Water Quality Monitoring Report – October 2025

Dear Mr. Freeman:

GHD Services Inc. (GHD) is pleased to present the results of the October 2025 water quality sampling services for Lakes 4, 5, 12, 14, 22, and 32 for Wentworth Esates, located within the Treviso Bay Golf Club.

### 1. Water Quality Sampling – October 2025

The October 8, 2025, sampling event consisted of the collection of six (6) surface water samples from six (6) different lakes within the Treviso Bay residential community, as identified in **Figure 1**.

Samples were collected using direct-dip sampling methods. Samples were collected at half the total depth at each sampling location to minimize sediment disruption. Where applicable, samples were collected near the outfall structure/weir, particularly if there is flow over the weir. If the water depth is too shallow near the outfall structure/weir, samples were collected using a long-reach sampling pole from the bank of the lake, to as far into the lake as possible. See **Figure 1** for locations of outfall structures/weirs. Of note, there is no visible outfall structure/weir in Lake 5.

Conductivity, dissolved oxygen (DO), pH, and temperature were measured in the field with a calibrated YSI Pro Plus multi-parameter water quality meter. Turbidity was also measured at each location. Surface Water Field Sheets are attached. Field data is summarized in the Table in the **Laboratory Data Compliance Memo**.

The collected samples were capped, labelled, packed on ice, and transported to Benchmark EnviroAnalytical, Inc., in North Port, Florida. Benchmark EnviroAnalytical, Inc. is certified by the State of Florida and NELAP (National Environmental Laboratory Accreditation Conference). Laboratory analyses were conducted for 5-day biochemical oxygen demand (BOD), total suspended solids (TSS), total nitrogen, nitrogen speciation (ammonia, total Kjeldahl nitrogen (TKN), and nitrate + nitrite), total phosphorus, ortho phosphorus, and chlorophyll-*a*.

All samples collected during the October 2025 sampling event were prepared and analyzed within the method-required holding times. The laboratory data has been reviewed with respect to authenticity, precision, limits of detection, and accuracy of the data. The laboratory analytical results are summarized in the attached **Laboratory Data Compliance Memo** and **Table 1**.



## 2. Analytical Summary

The October 2025 sampling event represents the third and final analysis for 2025. Laboratory results are displayed visually in the trend graphs enclosed.

All lakes' water levels were relatively normal during the October 2025 sampling event considering the time of year. All sample were collected from the bank of each respective lake as far into the pond as possible. No visual evidence of algae was observed at any sampling location.

It appears that between the prior sampling event in June 2025 and the recent sampling event conducted on October 8, 2025:

- BOD levels at Lake 14 have increased since the previous sampling event and were detected above the practical quantitation limit (PQL). For all other sampling locations, BOD levels remain consistent and were detected between the method detection limit (MDL) and PQL.
- The average chlorophyll-a concentration increased, from 6.01 mg/m<sup>3</sup> to 10.24 mg/m<sup>3</sup>.
- The average concentration of dissolved oxygen (%) slightly decreased, from 73.63% to 70.92%.
- The average concentration of total nitrogen slightly increased, from 0.610 mg/L to 0.646 mg/L.
- The average concentration of total phosphorus remained consistent, from 0.025 mg/L to 0.020 mg/L.
- The average turbidity slightly increased, from 2.68 NTU to 3.86 NTU.
- The average TSS increased, from 2.80 mg/L to 7.60 mg/L.
- The average conductivity increased, from 780.00 µS/cm to 1,183.50 µS/cm.
- The average pH decreased, from 8.10 SU to 7.56 SU.
- The average temperature decreased, from 32.25°C to 29.37°C.

The average pH decreased by about 0.54 SU and the temperature decreased by about 2.88°C. The highest pH was displayed at Lake 22 (8.17 SU) and the lowest was displayed at Lake 5 (7.04 SU). The highest temperature was displayed at Lake 32 (30.86°C), the lowest displayed at Lake 4 (28.17°C).

The BOD concentration displayed at Lake 14 was detected in excess of the PQL (4.54 mg/L). No other sampling location during the October 2025 sampling event resulted in BOD concentrations in exceedance of the PQL. BOD is a measure of oxygen content consumed by bacteria that decomposes organic material. Higher BOD levels generally infer more biological activity and, thus, higher algae levels. In general, BOD levels below 5.0 mg/L are ideal for freshwater lakes to support a healthy dissolved oxygen level within the water and, therefore, a healthy aquatic ecosystem. No sampling location exceeded this standard.

As noted above, no visual evidence of algae was observed at any sampling location. The average chlorophyll-a levels have increased since the previous sampling event. Chlorophyll-a concentrations increased at Lake 12, Lake 14, Lake 22, and Lake 32 and decreased at Lake 4 and Lake 5. In general, concentrations remain low. In general, chlorophyll-a levels below 10.0 mg/m<sup>3</sup> are ideal for freshwater lakes to support a healthy ecosystem. One (1) out of the six (6) locations slightly exceeded this standard: Lake 14 (25.2 mg/m<sup>3</sup>). This value represents an increase in chlorophyll-a concentration when compared to the previous June 2025 sampling event (6.27 mg/m<sup>3</sup>). Chlorophyll-a levels appear to display a cyclic trend, with increasing concentrations during the warmer months of the year, and decreasing concentrations in the cooler months, with lows recorded in January/February. GHD expects that the chlorophyll-a concentrations will decrease by the next sampling event, scheduled for February 2026.

The highest concentration of DO was observed at Lake 22 (85.5%), and the lowest was at Lake 4 (52.8%). Since the previous sampling event, the DO decreased at Lakes 4, 5, 12, and 14, and increased at Lakes 22 and 32. The action level for dissolved oxygen (%) is defined by the Florida Department of Environmental Protection (FDEP) for the Peninsula and Everglades bioregions as 38%. All sampling locations displayed DO concentrations far above this standard.

Given temperature and DO are inversely related, the concentration of DO is expected to fluctuate throughout the year, with the lakes displaying higher, more abundant concentrations in the colder months, and lower, more scarce concentrations in the warmer months. In addition, higher water levels typically

correspond with higher levels of DO, as there is more movement within and between lakes. GHD expects the concentration of DO to increase between now and the next sampling event.

Sampling location Lake 4 displayed the highest concentration of total nitrogen (0.902 mg/L) and TKN (0.806 mg/L), which is an increase compared to the previous sampling event. The total nitrogen concentration increased at Lakes 4 and 5 and decreased at Lakes 12, 14, 22, and 32. All results are within historical ranges. The TKN concentration trends follow similar patterns as the total nitrogen.

For the current sampling event, the highest concentration of total phosphorus was detected at Lakes 5 and 12 (0.024 mg/L), which is consistent with the previous sampling event for both locations. All sampling locations displayed consistent trends in total phosphorus, except for at Lake 22, where it decreased.

The concentration of ortho phosphorus has historically fluctuated. The concentration of ortho phosphorus increased at Lakes 4 and 14, remained consistent at Lakes 5, 12, and 22, and decreased at Lake 32.

The highest concentration of TSS was displayed at Lake 14 (12.4 mg/L), which represents an increase in concentration since the previous sampling event. All sampling locations displayed an increasing trend when compared to the previous sampling event. In correspondence, the highest level of turbidity was also recorded at Lake 14 (6.00 NTU), which increased since the previous sampling event. Since the previous sampling event the turbidity increased at all sampling locations, except for at Lake 4, where it decreased.

A Trophic State Index calculation (defined by FAC 62-303.200 and the Water Quality Assessment for the State of Florida 305(b) Report) was used to help classify the quality of water based on each water body's chlorophyll- $\alpha$ , total phosphorous, and total nitrogen concentration. A ratio of total nitrogen to total phosphorus was calculated for each water body to determine general conditions. For this sample event, the breakdown of the sample locations is:

- Nutrient Balanced ( $10 < \text{TN/TP} < 30$ ) – None
- Nitrogen Limited ( $\text{TN/TP} < 10$ ) – All sampling locations
- Phosphorus Limited ( $\text{TN/TP} > 30$ ) – None

A TSI value was calculated based on the TN/TP ratio for each location. A TSI value for lakes of 0-59 is “good”, a value of 60-69 is “fair”, and a value of 70+ is “poor”. Based on the results of this sampling event, each sampling location's calculated TSI value is:

Lake 4	Lake 5	Lake 12	Lake 14	Lake 22	Lake 32
49.2	49.9	42.8	56.0	49.2	43.7

As shown above, all sampling locations resulted in TSI values of “good” for the current sampling event, indicating that the chemical composition within the water is balanced.

### 3. Annual Summary

The table below displayed the averages in parameters over the sampling events conducted in 2025 (February, June, and October 2025) compared to those conducted in 2024 (February, June, and November 2024).

Parameter	Unit	2025 Average	2024 Average	Difference (2025-2024)
BOD	mg/L	1.89	1.03	0.855
Chlorophyll	mg/m3	7.40	11.07	-3.67
Dissolved oxygen	%	73.92	73.33	0.590
Total nitrogen	mg/L	0.623	0.940	-0.317
Total phosphorus	mg/L	0.020	0.040	-0.020
Ortho phosphorus	mg/L	0.012	0.010	0.002
Total suspended solids	mg/L	4.61	6.90	-2.29
Conductivity	umhos/cm	906.67	775.26	131.41
pH	SU	7.99	8.03	-0.044
Temperature	Deg C	29.09	26.91	2.18
Turbidity	NTU	3.15	4.82	-1.67

As seen in the table above, the average chlorophyll-*a*, total nitrogen, turbidity, and TSS concentration decreased between the 2024 and 2025 events. The average temperature, conductivity, and BOD between 2024 and 2025 increased. The remaining parameters display relatively consistent averages between years. Water quality conditions appear to remain relatively stable when compared to last year's results.

No evidence of algal growth was noted between February 2025 through October 2025. All lakes appear to be chemically balanced and in good health.

### 4. Conclusions and Recommendations

The TN/TP ratio of each location is nitrogen-limited, which is consistent with historical sampling events. This infers that additional inputs of nitrogen will result in elevated chlorophyll-*a* concentrations and could potentially lead to algae growth within the water body. As noted above, no evidence of algal growth or blooms was observed at the time of the sampling event.

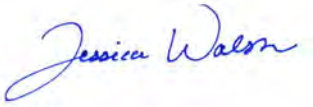
Water quality conditions within the Lake 14 sampling location appear to have degraded since the previous sampling event. This location displayed elevated levels of BOD and chlorophyll-*a*, indicating water quality concerns. The concentration of chlorophyll-*a* exceeded the standard of 10 mg/m<sup>3</sup>, however, the BOD concentration did not exceed its standard of 5.0 mg/L.

Chlorophyll-*a* levels appear to display a cyclic trend, with increasing concentrations during the warmer months of the year, with peaks recorded in October, and decreasing concentrations in the cooler months, with lows recorded in January/February. In addition, DO is expected to fluctuate throughout the year, with the lakes displaying a higher DO in the fall and winter, and a lower DO in the spring and summer.

There currently appears to be minor water quality concerns at Lake 14. GHD recommends that lake maintenance inspect this location and treat for algae as needed. There are no other water quality concerns at any of the sampling locations. Due to the apparent cyclic trend identified above for DO and nutrients, GHD recommends continued increased visual investigations by lake maintenance for algal growth during the warmer months of the year.

The next tri-annual sampling event is planned for February 2026. Please contact Jessica Walsh at the email or phone number below if you have questions or need additional information.

Sincerely,  
GHD



**Jessica Walsh, E.I.**  
Environmental Engineer  
Jessica.Walsh@ghd.com  
239-944-0709

Encl:           Figure  
                  Table  
                  Trend Graphs  
                  Laboratory Analytical Reports  
                  Surface Water Field Sheets

## Data Table

**Table 1**  
**Analytical Results Summary**  
**Surface Water Quality Monitoring**  
**Treviso Bay, Naples, Florida**  
**October 2025**

Sample Location/Sample ID:		Lake 4																	
Sample Date:		02/17/20	06/04/20	10/22/20	03/04/21	06/30/21	10/27/21	02/16/22	06/09/22	10/11/22	02/21/23	06/06/23	10/03/23	02/08/24	06/04/24	10/21/24	02/19/25	06/18/25	10/08/25
<b>Field Parameters</b>	<b>Units</b>																		
Total Water Depth	Feet	3	2.7	2.34	1.2	1.8	3.5	NM	NM	NM	NM	NM	NM	4	3	5	4	4	4
Sample Depth	Feet	1.5	1.5	1.5	0.5	1	1.5	1.5	outfall	outfall	1.5	1.5	1.5	2	1.5	2.5	2	2	2
Conductivity, field	umhos/cm	908	1129	514	666	755	646	634	563	448	766	656	582	634	749	418	679	636	1261
Dissolved oxygen (DO), field	mg/L	6.07	4.36	2.78	3.5	3.82	3.99	4.65	4.07	6.3	6.73	4.24	5.45	6.3	4.12	6.01	6.86	4.62	4.1
Dissolved oxygen (DO), field	%	70.6	56.4	34.7	41.7	49.3	50.6	50.8	54.3	80.1	80.7	54.2	68.8	70.7	54.2	74.9	83.7	62.2	52.8
pH, field	s.u.	7.27	8.4	7.79	8.04	7.9	7.59	7.65	8.04	7.27	7.62	7.67	7.55	7.75	7.15	7.85	6.87	8.04	7.41
Temperature, field	Deg C	22.68	29.1	26.8	24.3	28.6	27.5	19.5	30.4	27.7	24.6	29.8	28.3	21	29.5	26.6	25.34	30.97	28.17
Turbidity, field	NTU	1.02	2.33	1.84	2.7	2.91	1.24	1.76	0.54	0.5	0.1	1.36	0.09	1.24	2.47	2.07	3.26	2.89	2.26
<b>Wet Parameters</b>	<b>Units</b>																		
Ammonia-N	mg/L	0.010 I	0.008 U	0.181	0.008 U	0.084	0.083	0.008 U	0.062	0.038	0.008 U	0.008 U	0.008 U	0.008 U	0.061	0.095	0.009 I	0.019 I	0.186
Total kjeldahl nitrogen (TKN)	mg/L	0.651	0.812	1.19	0.87	0.431	0.668	0.588	0.776	0.495	1.12	0.739	0.529	0.633	1.33	0.725	0.51	0.671	0.806
Total nitrogen	mg/L	0.77	0.818	1.23	0.05 U	0.451	0.754	0.695	0.776	0.541	1.2	0.753	0.548	0.689	1.35	0.747	0.544	0.71	0.902
Nitrite/Nitrate	mg/L	0.119	0.006 I	0.043	0.13	0.020 I	0.086	0.107	0.006 U	0.046	0.078	0.014 I	0.019 I	0.056	0.023 I	0.022 I	0.034	0.039	0.096
Ortho phosphorus (Field Filtered)	mg/L	0.039	0.043	0.026	0.008	0.02	0.004 I	0.006 I	0.008	0.013	0.012	0.046	0.043	0.005 I	0.005 I	0.019	0.008	0.004 I	0.012
Total phosphorus	mg/L	0.046	0.045	0.024 I	0.084	0.022 I	0.015 I	0.024 I	0.058	0.041	0.013 I	0.112	0.12	0.026 I	0.013 I	0.020 I	0.013 I	0.026 I	0.020 I
Chlorophyll	mg/m3	4.58	10.4	4.87	18.4	7.73	3.57	2.04	5.13	3.78	3.57	3.11	4.89	2.44	23.2	11.9	11.4	6.65	5.54
Total suspended solids (TSS)	mg/L	1.75 I	3	2.20 I	0.570 U	1.93 I	0.667 I	1.33 I	3	0.570 U	1.60 I	1.76 I	3.33	4	4	2.00 I	3.2	2.8	6.4
Biochemical oxygen demand (total BOD5)	mg/L	1 U	1.0 U	1 U	1.08 I	1 U	1 U	1.77 I	1 U	1.62 I	1 U	1.6 I	1 U	1 U	1 U	1 U	2.19 I	1.26 I	2.69 I

Sample Location/Sample ID:		Lake 5																	
Sample Date:		02/17/20	06/04/20	10/22/20	03/04/21	06/30/21	10/27/21	02/16/22	06/09/22	10/11/22	02/21/23	06/06/23	10/03/23	02/08/24	06/04/24	10/21/24	02/19/25	06/18/25	10/08/25
<b>Field Parameters</b>	<b>Units</b>																		
Total Water Depth	Feet	7	7.5	7.5	6.2	NM	NM	NM	NM	NM	NM	NM	NM	4	4	3	3	3	3
Sample Depth	Feet	1.5	1.5	1.5	1.5	surface	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2	2	1.5	1.5	1.5	1.5
Conductivity, field	umhos/cm	405	630	561	284	389	308	310	311	335	344.4	306.2	278.2	349.2	299.4	299	346	426	1250
Dissolved oxygen (DO), field	mg/L	9.25	4.46	6.72	5.6	4.48	5.6	8.67	5.07	5.3	6.85	3.74	4.12	7.56	4.08	6.44	5.83	5.28	4.63
Dissolved oxygen (DO), field	%	107.9	59.3	83.9	67.5	59.4	72.5	96.5	68.1	67	82.1	50.4	53.1	85.1	54.5	80.6	71.2	72.4	60.5
pH, field	s.u.	7.61	7.78	8.61	8.71	8.26	8.62	8.49	8.37	6.8	6.74	7.5	7.7	8.26	8.14	7.16	7.9	7.34	7.04
Temperature, field	Deg C	22.95	30.1	27.2	25.1	30.2	28.8	20.7	30.8	27.6	24.6	29.8	28.7	21	30.3	26.9	25.45	31.95	29.01
Turbidity, field	NTU	1.36	2.45	3.54	6.43	1.94	4.53	5.34	--	0.9	0.85	1.34	0.5	0.02	3.32	1.51	1.19	2.28	4.53
<b>Wet Parameters</b>	<b>Units</b>																		
Ammonia-N	mg/L	0.008 U	0.009 I	0.030 I	0.008 U	0.053	0.085	0.008 U	0.073	0.032	0.008 U	0.008 U	0.008 U	0.008 U	0.08	0.035	0.014 I	0.055	0.171
Total kjeldahl nitrogen (TKN)	mg/L	0.654	0.75	1.04	0.828	0.638	0.91	1.41	0.954	0.462	0.884	0.707	0.682	0.763	0.974	0.653	0.488	0.586	0.677
Total nitrogen	mg/L	0.654	0.75	1.04	0.828	0.638	0.976	1.41	0.954	0.501	0.892	0.715	0.699	0.775	0.992	0.671	0.504	0.61	0.776
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.066	0.006 U	0.006 U	0.039	0.008 I	0.008 I	0.017 I	0.012 I	0.018 I	0.018 I	0.016 I	0.024	0.099
Ortho phosphorus (Field Filtered)	mg/L	0.024	0.053	0.026	0.007 I	0.002 U	0.02	0.005 I	0.007 I	0.006 I	0.002 U	0.008	0.002 I	0.002 U	0.002 U	0.003 I	0.003 I	0.004 I	0.003 U
Total phosphorus	mg/L	0.044	0.063	0.027 I	0.014 I	0.008 U	0.046	0.009 I	0.033	0.096	0.008 I	0.013 I	0.012 I	0.072	0.024 I	0.025 I	0.013 I	0.025 I	0.024 I
Chlorophyll	mg/m3	6.71	8.71	9.27	6.17	9.17	29.3	14.2	6.8	2.03	1.65	2.68	3.3	1.73	20.8	3.2	2.3	10.2	7.73
Total suspended solids (TSS)	mg/L	5	2.25 I	6.2	4.8	1.00 I	6.67	9.67	1.67 I	0.570 U	3.6	2.22 I	3.6	2.00 I	1.60 I	0.570 U	0.570 U	2.00 I	6.8
Biochemical oxygen demand (total BOD5)	mg/L	1.11 I	1.0 U	1.49 I	1.11 I	1 U	1.97 I	1.75 I	1.17 I	1 U	1 U	1.34 I	1 U	1 U	1 U	1 U	1.63 I	1.70 I	

**Table 1**  
**Analytical Results Summary**  
**Surface Water Quality Monitoring**  
**Treviño Bay, Naples, Florida**  
**October 2025**

Sample Location/Sample ID:		Lake 12																	
Sample Date:		02/17/20	06/04/20	10/22/20	03/04/21	06/30/21	10/27/21	02/16/22	06/09/22	10/11/22	02/21/23	06/06/23	10/03/23	02/08/24	06/04/24	10/21/24	02/19/25	06/18/25	10/08/25
Field Parameters	Units																		
Total Water Depth	Feet	1	1.95	2.3	2	2.24	2	NM	NM	NM	NM	NM	NM	3	3	2	5	3	3
Sample Depth	Feet	overflow	surface	overflow	1.5	1.5	1.5	1.5	outfall	1.5	1.5	1.5	1.5	1.5	1.5	1	2.5	1.5	1.5
Conductivity, field	umhos/cm	959	1382	658	583	817	777	713	769	974	1095	897	846	907	802	1082	1080	1033	1242
Dissolved oxygen (DO), field	mg/L	10.03	5.25	2.69	5.69	8.65	2.84	4.22	1.72	6.77	5.41	7.01	2.5	6.7	3.13	7.89	7.05	5.88	4.98
Dissolved oxygen (DO), field	%	116.7	69	33.1	66.2	40.9	35.5	45.5	61.7	87.5	65.1	93.1	32.5	77.5	44.6	101.8	85.8	81.7	66.9
pH, field	s.u.	7.54	8.31	7.74	8.63	8.65	7.58	7.9	7.97	7.92	8.14	8.08	7.8	8.28	7.93	7.94	8.67	8.15	7.57
Temperature, field	Deg C	22.43	29.2	25.8	23.1	28.1	26.9	19.1	30.4	27.9	24.2	30.1	28.8	22.1	31.6	28.7	25.15	32.64	29.45
Turbidity, field	NTU	1.75	1.46	0.58	5.48	1.32	1.66	8.64	1.86	2.97	1.5	3.34	1.24	2.32	3.12	2.3	2.85	1.45	3.01
Wet Parameters	Units																		
Ammonia-N	mg/L	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.032	0.008 U	0.078	0.073	0.008 U	0.008 U	0.008 U	0.008 U	0.051	0.115	0.008 U	0.012 I	0.029 I
Total kjeldahl nitrogen (TKN)	mg/L	0.708	0.71	0.927	1.85	0.57	0.446	1.68	1.05	0.802	2.49	0.926	0.6	0.942	1.05	0.752	0.75	0.516	0.495
Total nitrogen	mg/L	0.708	0.71	0.927	1.86	0.57	0.446	1.68	1.05	0.838	2.53	0.932	0.623	0.954	1.05	0.805	0.763	0.525	0.519
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.008 I	0.006 U	0.006 U	0.006 U	0.006 U	0.036	0.043	0.006 I	0.023 I	0.012 I	0.006 U	0.053	0.013 I	0.009 I	0.024
Ortho phosphorus (Field Filtered)	mg/L	0.012	0.034	0.005 I	0.002 I	0.002 U	0.002 I	0.002 I	0.016	0.018	0.01	0.015	0.004 I	0.009	0.002 U	0.004 I	0.01	0.002 U	0.005 I
Total phosphorus	mg/L	0.020 I	0.04	0.011 I	0.047	0.008 U	0.019 I	0.020 I	0.061	0.038	0.014 I	0.026 I	0.016 I	0.015 I	0.013 I	0.019 I	0.016 I	0.015 I	0.024 I
Chlorophyll	mg/m3	5.55	5.55	2.19	34.9	10.3	5.44	19.9	5.43	13.7	7.74	4.18	5.46	5.91	1.56	10.4	7.11	1.91	5.21
Total suspended solids (TSS)	mg/L	1.25 I	1.50 I	0.769 I	124	0.570 U	1.00 I	42.7	4.33	6	19	5.25	2.20 I	7.6	2.4	2.8	4.4	1.20 I	4
Biochemical oxygen demand (total BOD5)	mg/L	1 U	1.0 U	1 U	4.07	1 U	1 U	1.62 I	1.01 I	1.05 I	1.36 I	1.4 I	1 U	1 U	1 U	1.04 I	1.70 I	1 U	1.96 I

Sample Location/Sample ID:		Lake 14																	
Sample Date:		02/17/20	06/04/20	10/22/20	03/04/21	06/30/21	10/27/21	02/16/22	06/09/22	10/11/22	02/21/23	06/06/23	10/03/23	02/08/24	06/04/24	10/21/24	02/19/25	06/18/25	10/08/25
Field Parameters	Units																		
Total Water Depth	Feet	2.5	2.41	2.81	2.2	1.83	2.3	NM	NM	NM	NM	NM	NM	3	3	4	5	3	3
Sample Depth	Feet	1.5	1.5	1.5	1.5	1	1.5	1.5	outfall	1.5	1.5	1.5	1.5	1.5	1.5	2	2.5	1.5	1.5
Conductivity, field	umhos/cm	14.67	2066	999	967	1223	1119	1032	1041	1384	2049	1898	1721	1753	1712	1609	1421	1470	1043
Dissolved oxygen (DO), field	mg/L	5.79	4.36	5.45	4.13	4.31	4.92	6.89	5.67	3.74	5.53	6.21	6.44	6.06	3.7	7.45	6.17	6.02	6.16
Dissolved oxygen (DO), field	%	66.7	57.6	67.8	48.8	54.1	63.7	74.9	74.2	47.7	65.5	84.1	84.2	72	51.2	94.7	65.4	84	81.1
pH, field	s.u.	7.71	8.33	8.44	8.55	8.28	8.43	8.49	8.53	7.97	8.33	8.18	8.15	8.41	8.23	8.11	8.9	8.54	7.78
Temperature, field	Deg C	22.04	29.6	26.4	23.7	28.6	28.2	19.4	30.7	27.7	24.6	30.7	29	23.1	32	27.5	25.29	32.96	29.01
Turbidity, field	NTU	2.07	7.06	3.44	2.83	2.6	3.8	9.41	2.04	2.77	1.58	3.81	3.09	12.3	2.96	4.1	5.18	3.45	6
Wet Parameters	Units																		
Ammonia-N	mg/L	0.008 U	0.008 U	0.008 U	0.008 U	0.008 U	0.041	0.008 U	0.063	0.019 I	0.008 U	0.008 U	0.016 I	0.008 U	0.064	0.029 I	0.010 I	0.012 I	0.020 I
Total kjeldahl nitrogen (TKN)	mg/L	0.816	0.926	1.35	0.908	0.75	0.738	1.17	1.24	0.756	1.82	0.819	0.837	0.974	1.15	0.772	0.76	0.684	0.619
Total nitrogen	mg/L	0.816	0.926	1.35	0.908	0.75	0.738	1.17	1.24	0.766	1.83	0.831	0.86	0.988	1.17	0.787	0.773	0.697	0.632
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.010 I	0.013 I	0.012 I	0.023 I	0.014 I	0.015 I	0.015 I	0.013 I	0.013 I	0.013 I
Ortho phosphorus (Field Filtered)	mg/L	0.007 I	0.031	0.004 I	0.002 U	0.002 U	0.007 I	0.002 U	0.003 I	0.009	0.002 U	0.01	0.009	0.023	0.004 I	0.007 I	0.01	0.002 U	0.014
Total phosphorus	mg/L	0.029 I	0.044	0.025 I	0.020 I	0.008 U	0.011 I	0.035	0.041	0.038	0.020 I	0.012 I	0.009 I	0.029 I	0.084	0.020 I	0.016 I	0.014 I	0.015 I
Chlorophyll	mg/m3	8.51	10.3	11.7	5.95	16	20	9.84	10.2	19.7	7.12	11.6	21.8	19.3	16.7	23.2	8.95	6.27	25.2
Total suspended solids (TSS)	mg/L	4.5	3.75	7.5	4.4	3.6	6	7	5.33	6.4	19	7.33	3.85	15.2	6.4	5.2	6	4.8	12.4
Biochemical oxygen demand (total BOD5)	mg/L	1.55 I	1.0 U	2.32 I	1.59 I	1.03 I	1.61 I	1 U	1.81 I	1.69 I	1.98 I	1.75 I	1 U	1.33 I	1 U	1.10 I	2.37 I	1.93 I	4.54

**Table 1**  
**Analytical Results Summary**  
**Surface Water Quality Monitoring**  
**Treviño Bay, Naples, Florida**  
**October 2025**

Sample Location/Sample ID:		Lake 22																	
Sample Date:		02/17/20	06/04/20	10/22/20	03/04/21	06/30/21	10/27/21	02/16/22	06/09/22	10/11/22	02/21/23	06/06/23	10/03/23	02/08/24	06/04/24	10/21/24	02/19/25	06/18/25	10/08/25
Field Parameters	Units																		
Total Water Depth	Feet	3	2.27	2.74	2.6	3.58	3.5	NM	NM	NM	NM	NM	NM	3	4	4	3	4	2
Sample Depth	Feet	1.5	surface	overflow	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2	2	1.5	2	1
Conductivity, field	umhos/cm	656	1057	453	450	978	462	449	475	766	1007	881	755	732	707	514	571	599	1261
Dissolved oxygen (DO), field	mg/L	8.62	5.96	4.2	5.14	3.83	8.24	6.25	6.06	4.76	6.61	5.02	3.75	8.01	3.16	7.7	6.16	5.71	6.37
Dissolved oxygen (DO), field	%	99.6	52.6	54	61	45.7	105.8	68.9	80.2	61	80.1	63.2	49	91.5	43.2	98.1	75.3	79.5	85.5
pH, field	s.u.	7.73	8.28	8.27	8.76	7.98	8.5	8.38	8.1	8.03	8.52	7.99	7.95	8.64	7.9	8.48	8.85	8.44	8.17
Temperature, field	Deg C	22.42	29.9	26.8	24.4	28.1	28.3	20	30	28.1	24.7	29.7	29	21.7	31.3	27.9	25.47	32.77	29.72
Turbidity, field	NTU	1.17	1.06	1.52	1.38	2.21	1.75	1.77	0.81	1.04	9.39	3.77	6.63	33.3	6.22	2.51	3	3.1	3.62
Wet Parameters	Units																		
Ammonia-N	mg/L	0.008 U	0.008 U	0.026 I	0.008 U	0.008 U	0.036	0.008 U	0.066	0.019 I	0.008 U	0.008 U	0.008 U	0.008 U	0.079	0.039	0.011 I	0.012 I	0.022 I
Total kjeldahl nitrogen (TKN)	mg/L	0.648	1.05	1.23	0.807	0.678	0.499	0.689	0.952	0.578	1.36	0.939	0.656	0.866	1.37	0.562	0.678	0.615	0.606
Total nitrogen	mg/L	0.648	1.05	1.23	0.807	0.678	0.499	0.689	0.952	0.601	1.37	0.939	0.678	0.877	1.38	0.58	0.689	0.625	0.617
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.023 I	0.012 I	0.006 U	0.022 I	0.011 I	0.014 I	0.018 I	0.011 I	0.010 I	0.011 I
Ortho phosphorus (Field Filtered)	mg/L	0.005 I	0.019	0.007 I	0.002 U	0.002 U	0.002 I	0.002 U	0.004 I	0.005 I	0.008	0.008	0.011	0.005 I	0.009	0.005 I	0.011	0.005 I	0.005 I
Total phosphorus	mg/L	0.024 I	0.027 I	0.030 I	0.008 U	0.008 U	0.021 I	0.028 I	0.023 I	0.023 I	0.148	0.014 I	0.014 I	0.016 I	0.042	0.166	0.022 I	0.049	0.020 I
Chlorophyll	mg/m3	4.31	5	6.48	2.34	4.06	3.35	1.81	4.19	2.76	10.9	4.12	10.7	3.5	14.3	8.92	3.88	6.34	9.87
Total suspended solids (TSS)	mg/L	1.00 I	3	2.25 I	1.60 I	0.570 U	1.67 I	0.570 U	1.41 I	1.20 I	34.8	10	5.71	6	9.2	2.4	3.2	4.8	10.4
Biochemical oxygen demand (total BOD5)	mg/L	1 U	3	1	1 U	1 U	1 U	1.29 I	1 U	1 U	1.87 I	1.25 I	1 U	1 U	1 U	1 U	1.29 I	1.09 I	2.82 I

Sample Location/Sample ID:		Lake 32																	
Sample Date:		02/17/20	06/04/20	10/22/20	03/04/21	06/30/21	10/27/21	02/16/22	06/09/22	10/11/22	02/21/23	06/06/23	10/03/23	02/08/24	06/04/24	10/21/24	02/19/25	06/18/25	10/08/25
Field Parameters	Units																		
Total Water Depth	Feet	3	3.28	3.87	2.3	2.98	1.9	NM	NM	NM	NM	NM	NM	3	3	3	5	3	3
Sample Depth	Feet	1.5	1.5	1.5	1.5	1.5	1	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.5	1.5	1.5
Conductivity, field	umhos/cm	426	680	298	296	508	298	289	324	391	459.4	468	43.2	512	491	385	442	516	1044
Dissolved oxygen (DO), field	mg/L	8.4	4.27	6.44	5.08	5.71	5.54	6.25	1.37	5.55	6.42	4.8	3.58	6.74	4.15	6.93	6.5	4.5	5.88
Dissolved oxygen (DO), field	%	99.5	56.3	80.3	61	71.8	71.8	69.6	18.1	71.3	77.4	67.1	47	78.1	57.2	90	81.9	62	78.7
pH, field	s.u.	8.15	8.15	8.16	8.49	8.27	8.72	8.28	7.24	7.82	8.53	7.6	7.96	8.21	7.96	8.19	8.62	8.07	7.38
Temperature, field	Deg C	23.8	29.7	27	24.7	29.1	28.7	20.5	29.8	28.4	24.6	30.4	29.5	22.5	31.8	28.8	27.15	32.21	30.86
Turbidity, field	NTU	0.47	2.75	3.31	9.56	3.28	3.18	1.62	1.71	0.54	9.71	2.54	4.05	1.24	2.92	2.84	2.07	2.88	3.74
Wet Parameters	Units																		
Ammonia-N	mg/L	0.008 U	0.008 U	0.045	0.008 U	0.008 U	0.028 I	0.008 U	0.094	0.017 I	0.008 U	0.008 U	0.008 U	0.027 I	0.045	0.056	0.012 I	0.029 I	0.024 I
Total kjeldahl nitrogen (TKN)	mg/L	0.483	0.897	1.65	0.791	0.639	0.05 U	0.514	0.872	0.573	0.934	0.687	0.691	0.813	1.14	1.11	0.382	0.479	0.415
Total nitrogen	mg/L	0.483	0.897	1.67	0.791	0.639	0.05 U	0.514	0.872	0.813	0.941	0.696	0.712	0.845	1.15	1.17	0.4	0.494	0.43
Nitrite/Nitrate	mg/L	0.006 U	0.006 U	0.018 I	0.006 U	0.006 U	0.006 U	0.006 U	0.006 U	0.24	0.007 I	0.009 I	0.021 I	0.032	0.011 I	0.059	0.018 I	0.015 I	0.015 I
Ortho phosphorus (Field Filtered)	mg/L	0.018	0.035	0.008	0.002 I	0.002 U	0.008	0.002 U	0.007 I	0.008	0.002 U	0.01	0.006 I	0.074	0.002 U	0.006 I	0.006 I	0.008	0.004 I
Total phosphorus	mg/L	0.022 I	0.058	0.041	0.010 I	0.013 I	0.014 I	0.027 I	0.044	0.016 I	0.012 I	0.012 I	0.013 I	0.083	0.027 I	0.106	0.010 I	0.021 I	0.015 I
Chlorophyll	mg/m3	2	7.08	7.29	3.73	11.8	16.1	2.54	7.42	3.26	1.96	4.8	9.47	4.35	19.5	8.32	2.01	4.7	7.88
Total suspended solids (TSS)	mg/L	0.750 I	5.25	4	1.20 I	3.4	3.67	2.67	3.67	0.570 U	1.60 I	4.85	2.55	25.2	2.8	3.2	3.2	1.20 I	5.6
Biochemical oxygen demand (total BOD5)	mg/L	1 U	1.0 U	1.25 I	1 U	1 U	1.23 I	1 U	1.32 I	1 U	1 U	1 U	1 U	1 U	1 U	1 U	1 U	1 U	2.76 I

Notes:

- U - Not detected at the associated reporting limit
- I - Reported value is between method detection limit and the practical quantitation limit
- NS - Not sampled during noted event
- \* DO values at or above 100% are possible super-saturation conditions due to high water temperatures and/or high volume of algae.
- NM - Not Measured



**Figure**



NOTE: LAKE 5 DOES NOT HAVE AN ABOVE WATER LEVEL OUTFALL STRUCTURE/WEIR.



WATER QUALITY SAMPLING REPORT  
LAKES 4, 5, 12, 14, 22, AND 32 - TREVISO BAY  
NAPLES, COLLIER COUNTY, FLORIDA

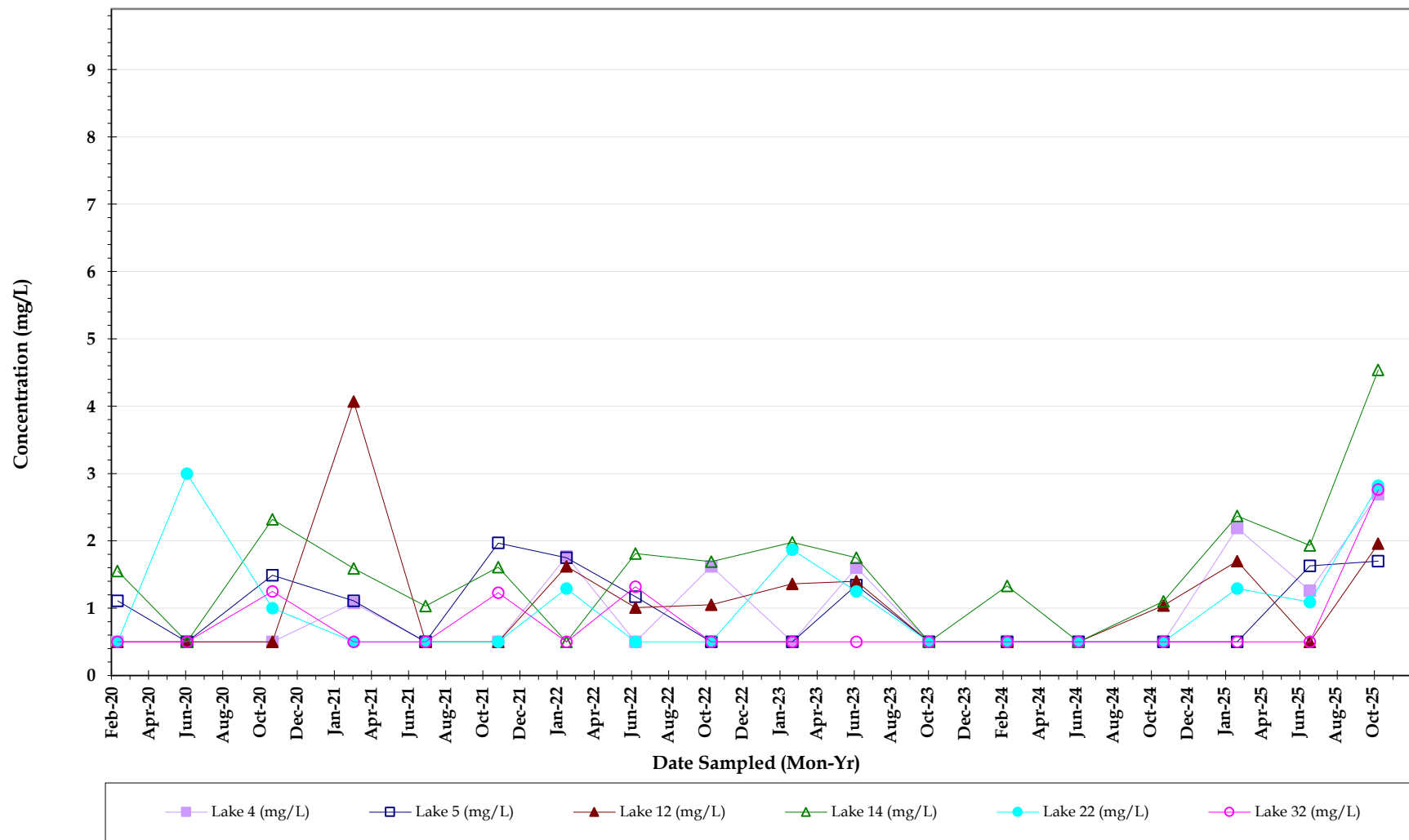
11225022-01

30-June-21

## SAMPLE LOCATION MAP

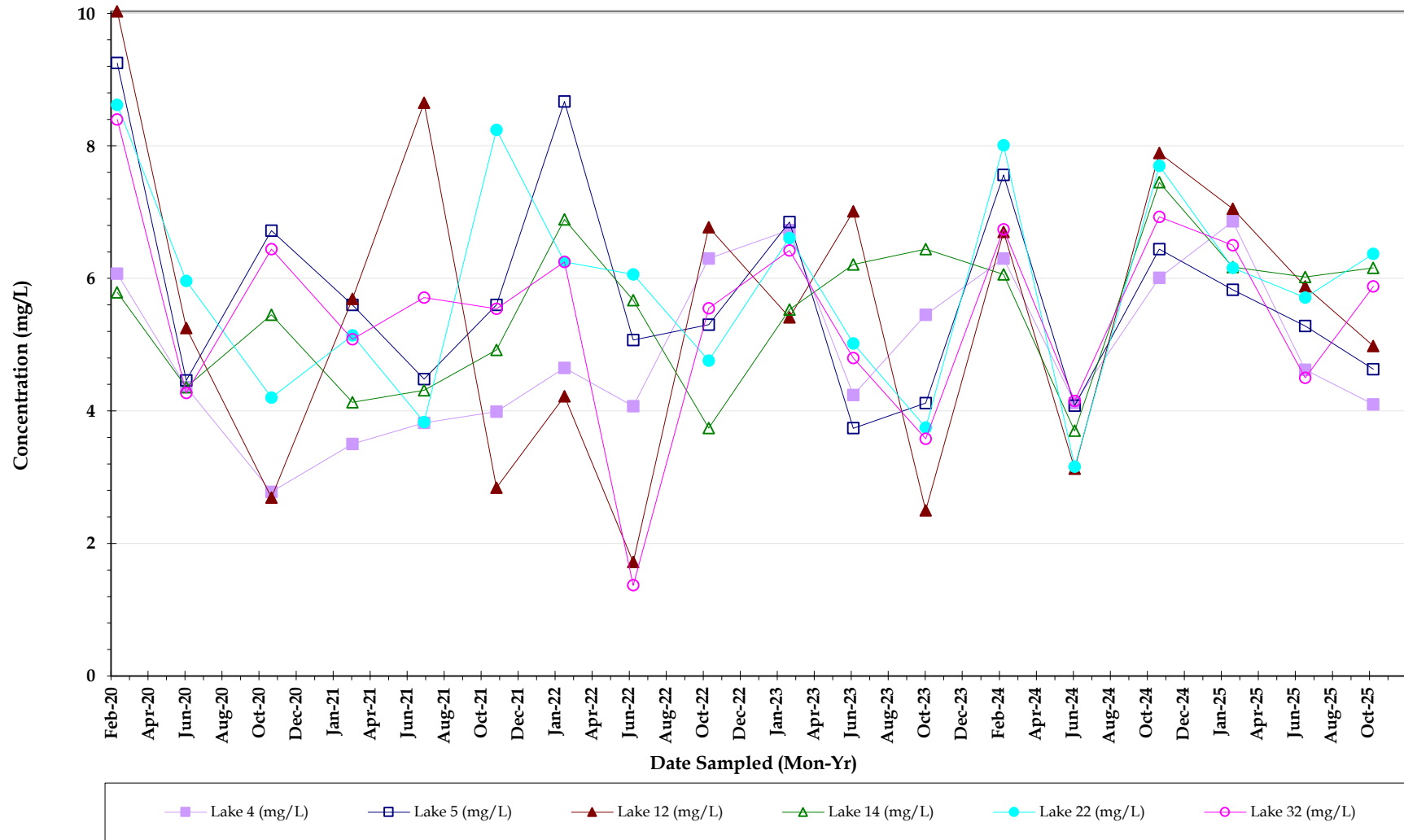
FIGURE NO. 1

## Trend Graphs



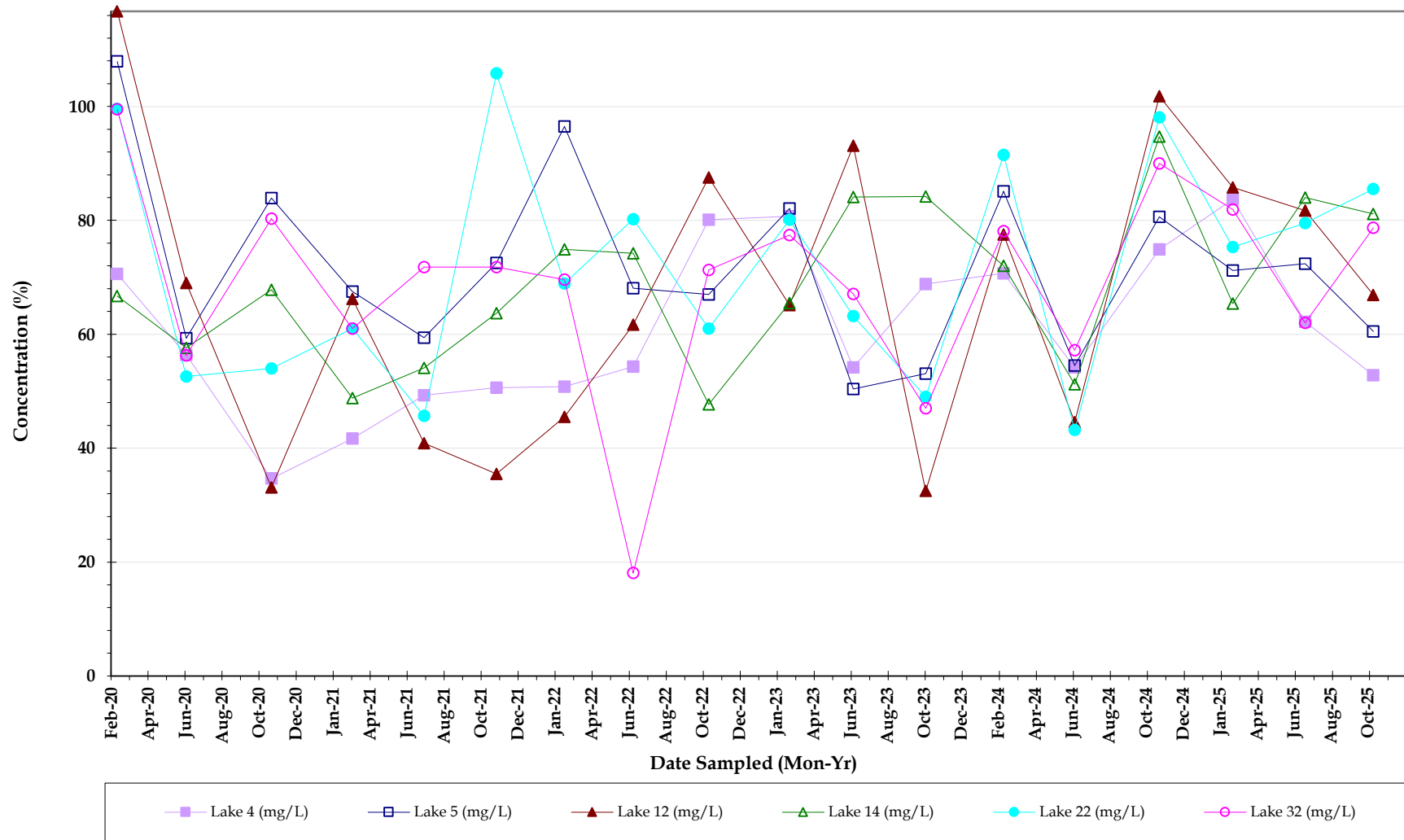
## Biochemical Oxygen Demand

*Treviso Bay*  
 Water Quality Surface Water Sample results  
 OCTOBER 2025



Dissolved Oxygen (mg/L)

Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025

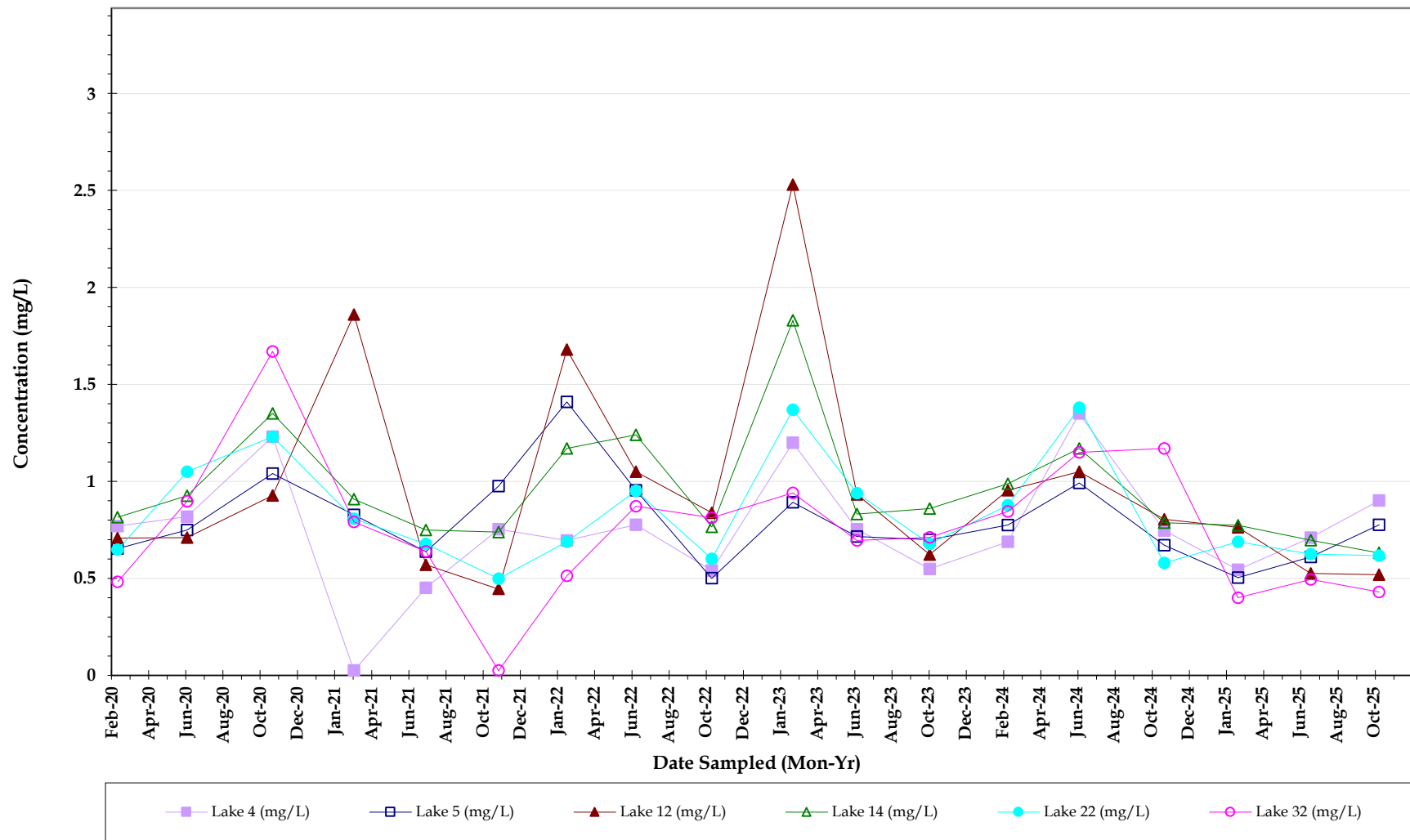


Dissolved Oxygen (%)



Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025

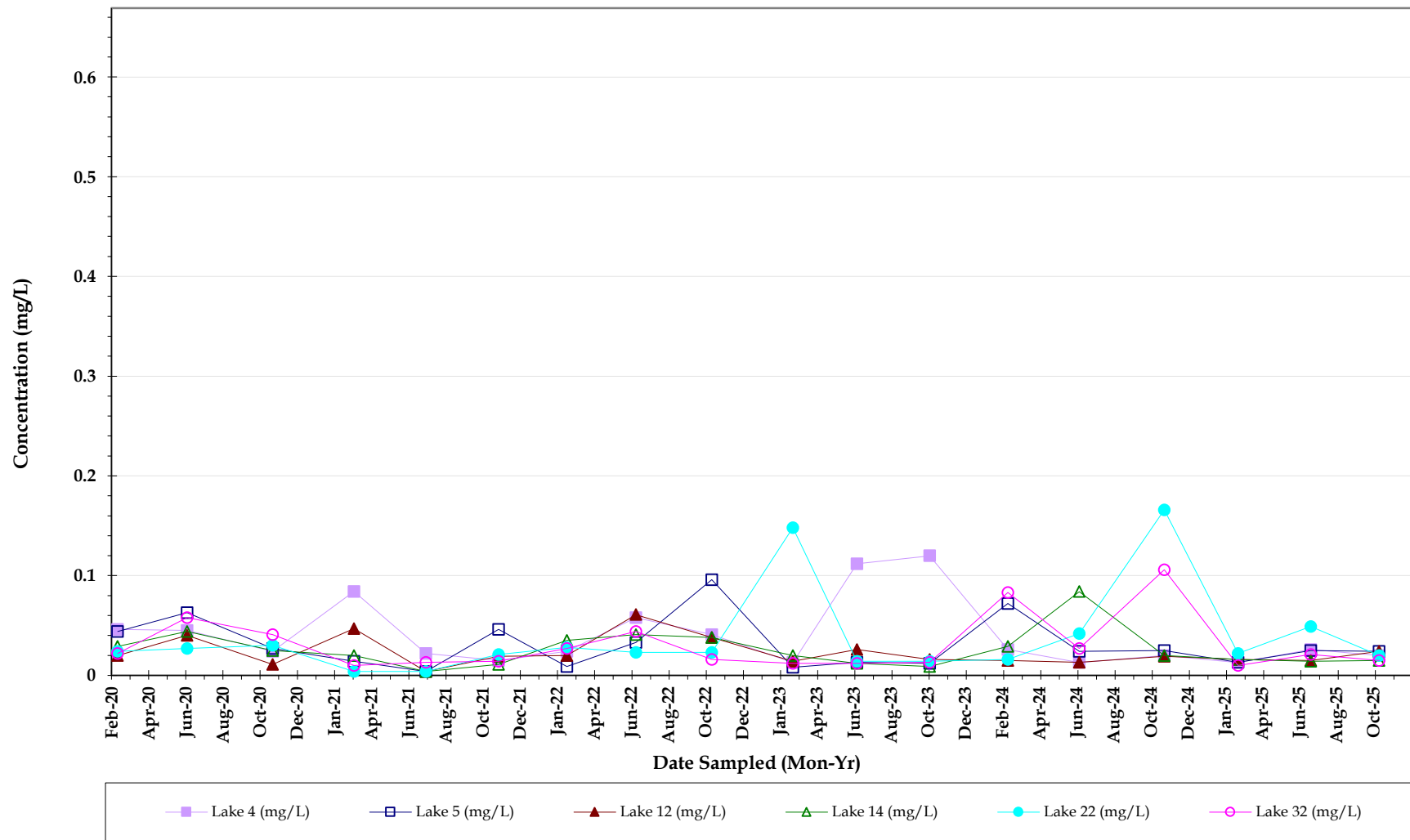




Total Nitrogen



Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025

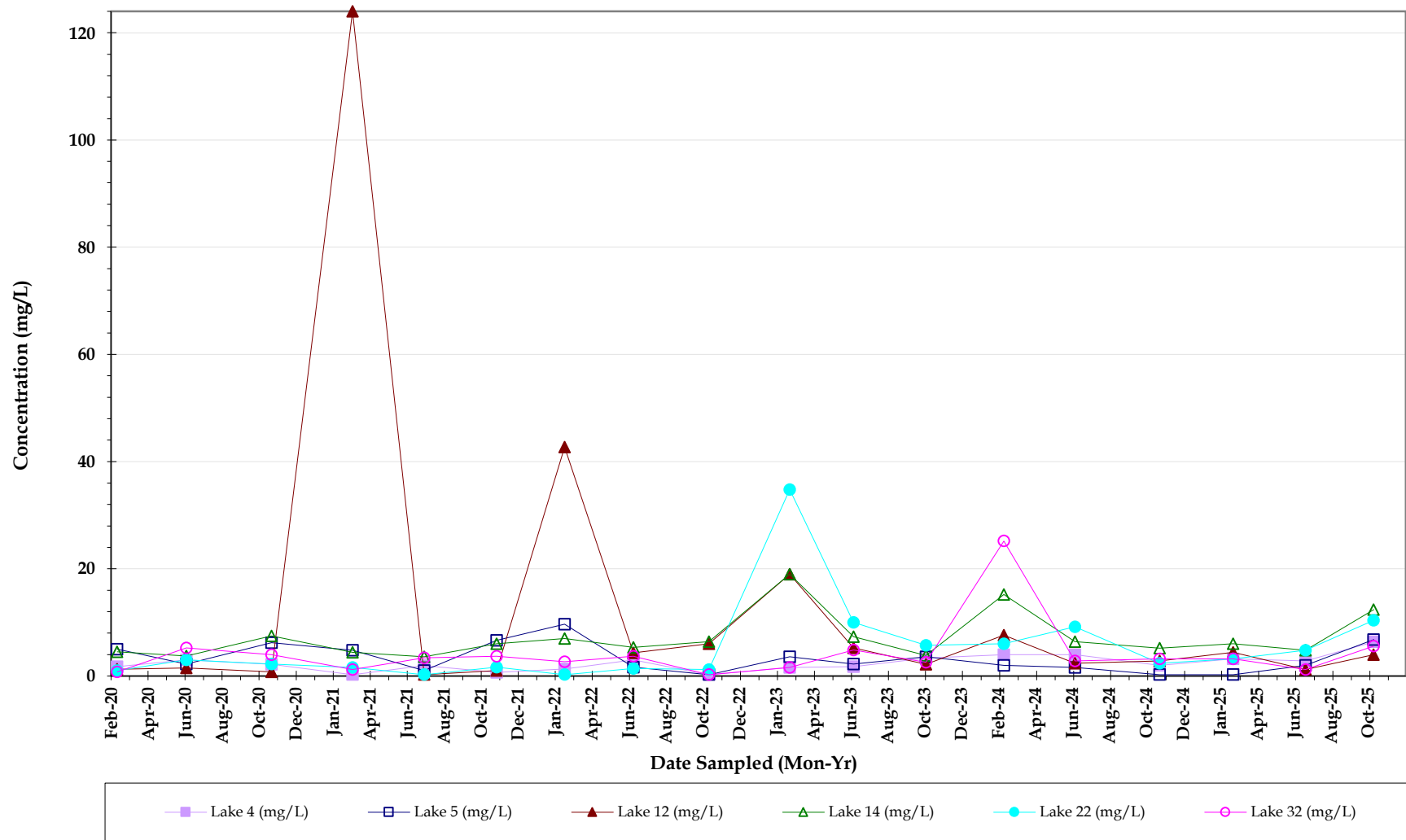


**Total Phosphorus**



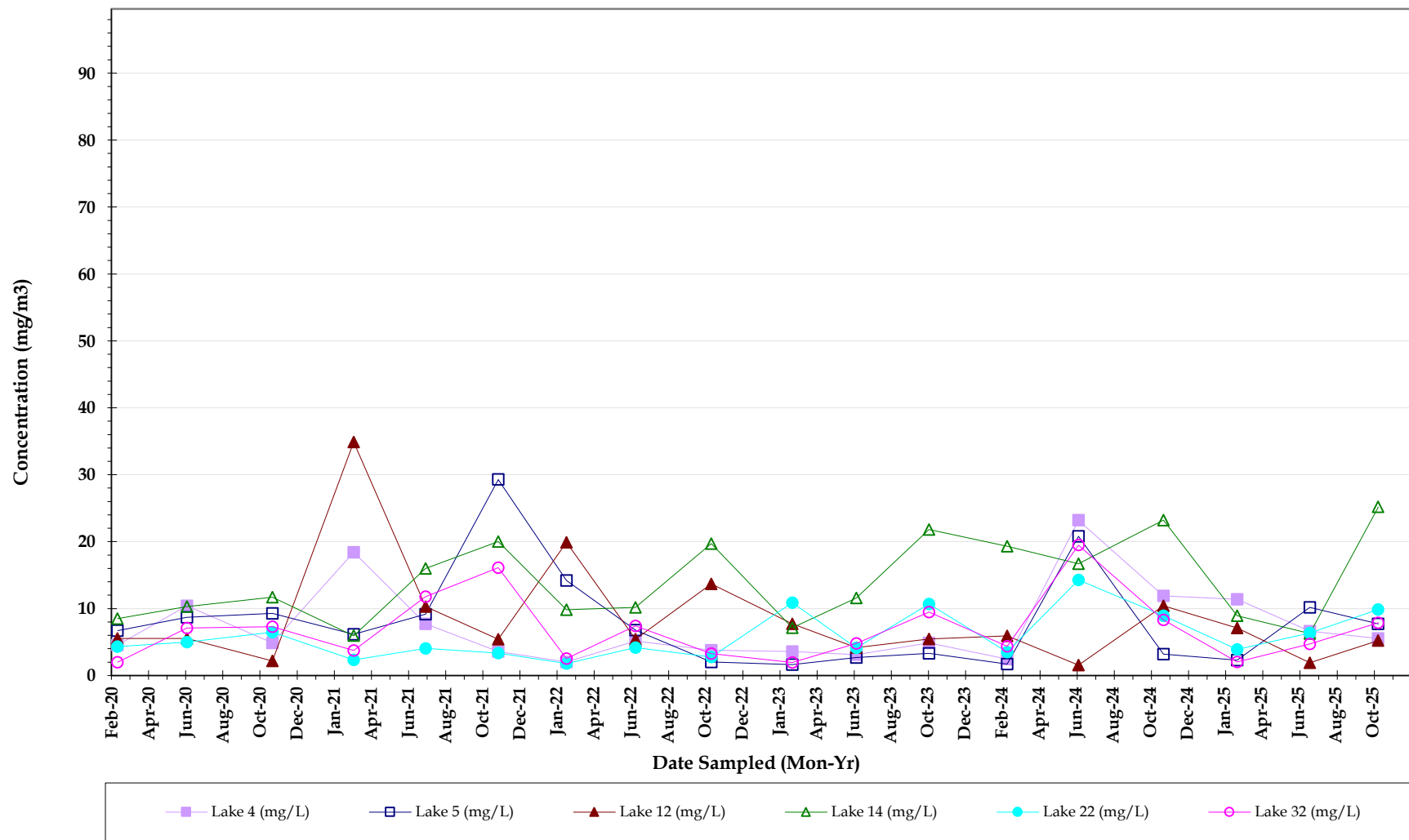
*Treviso Bay*  
*Water Quality Surface Water Sample results*  
**OCTOBER 2025**





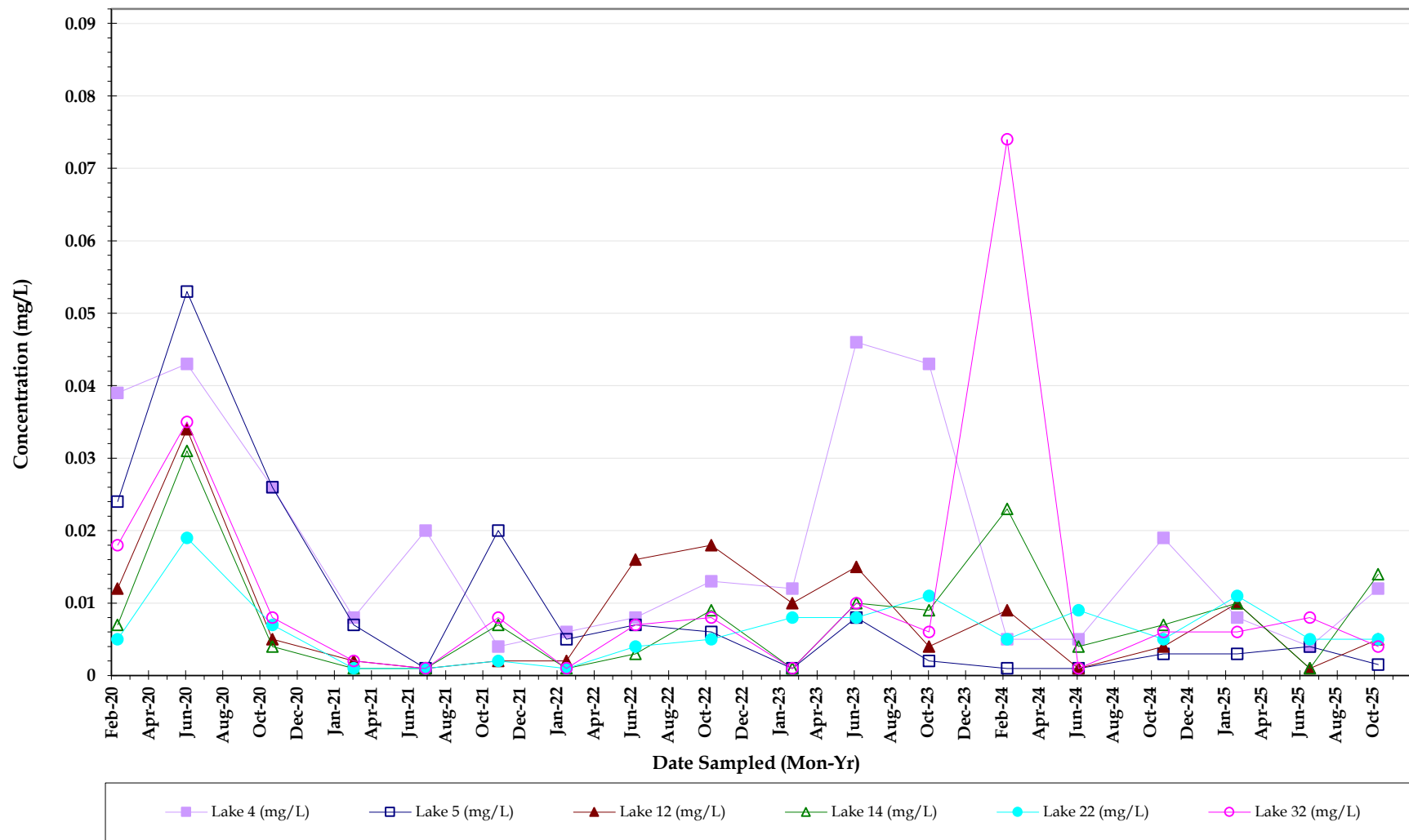
**Total Suspended Solids**





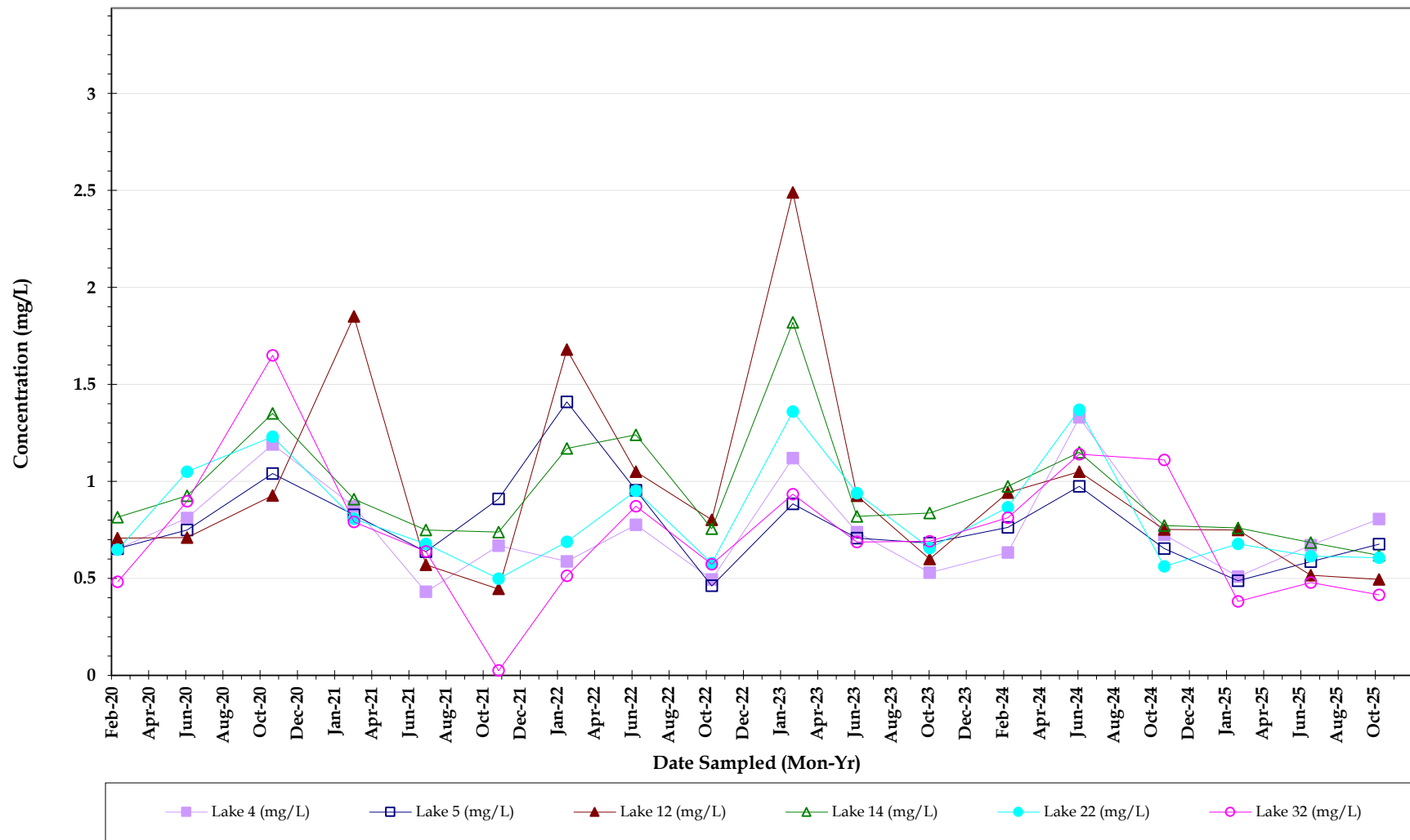
Chlorophyll *a*

Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025



Orthophosphate

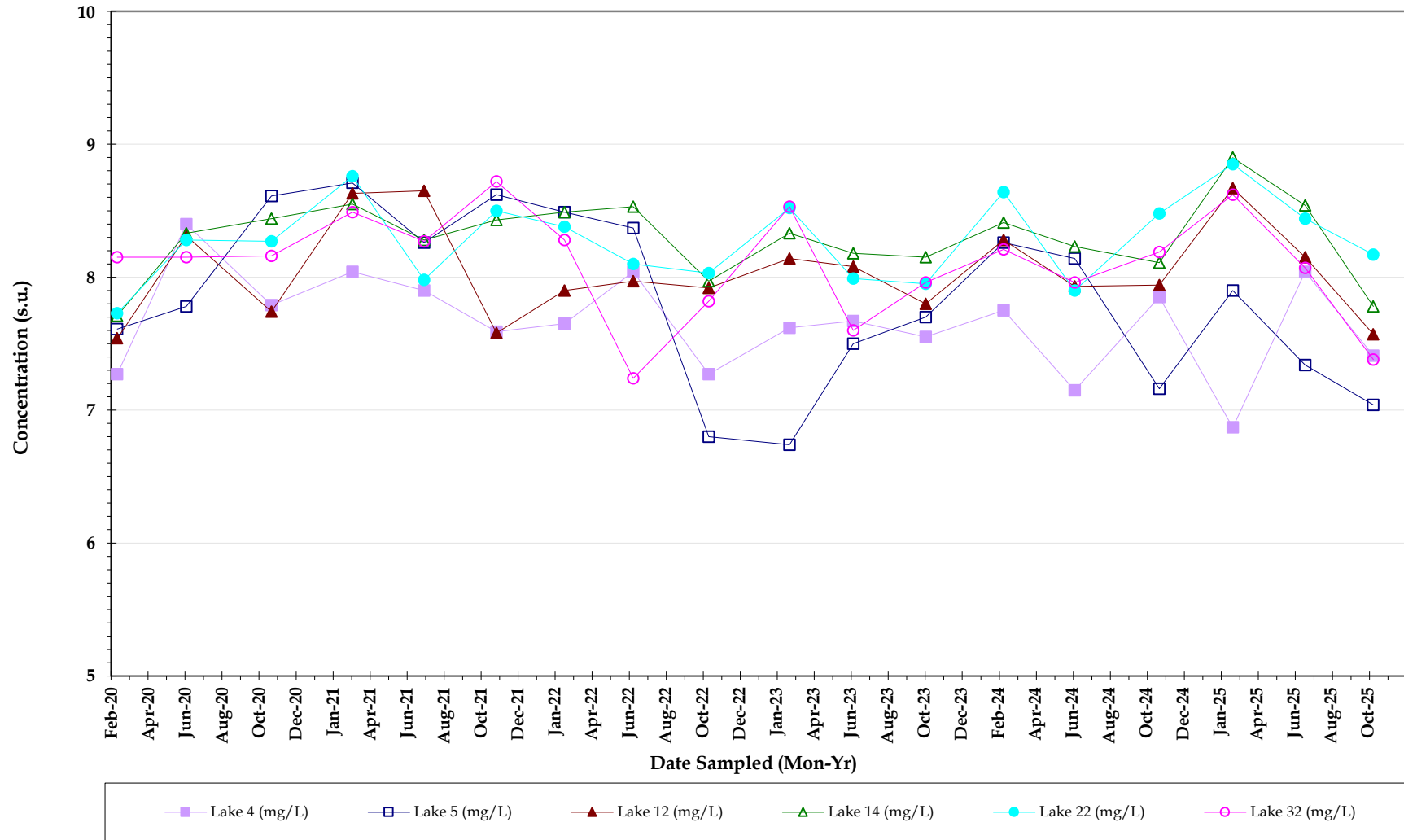
Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025



Total kjeldahl nitrogen (TKN)

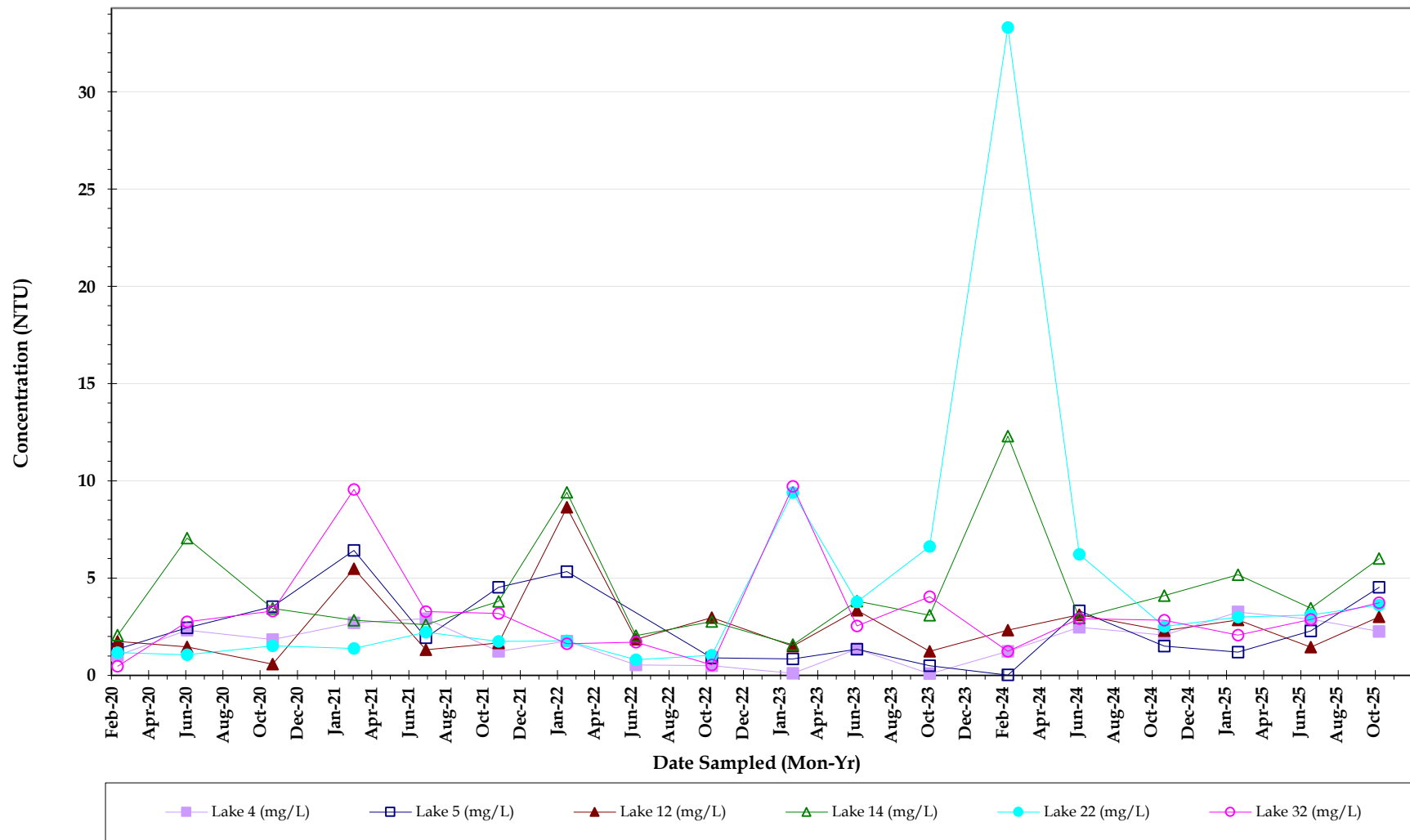


Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025



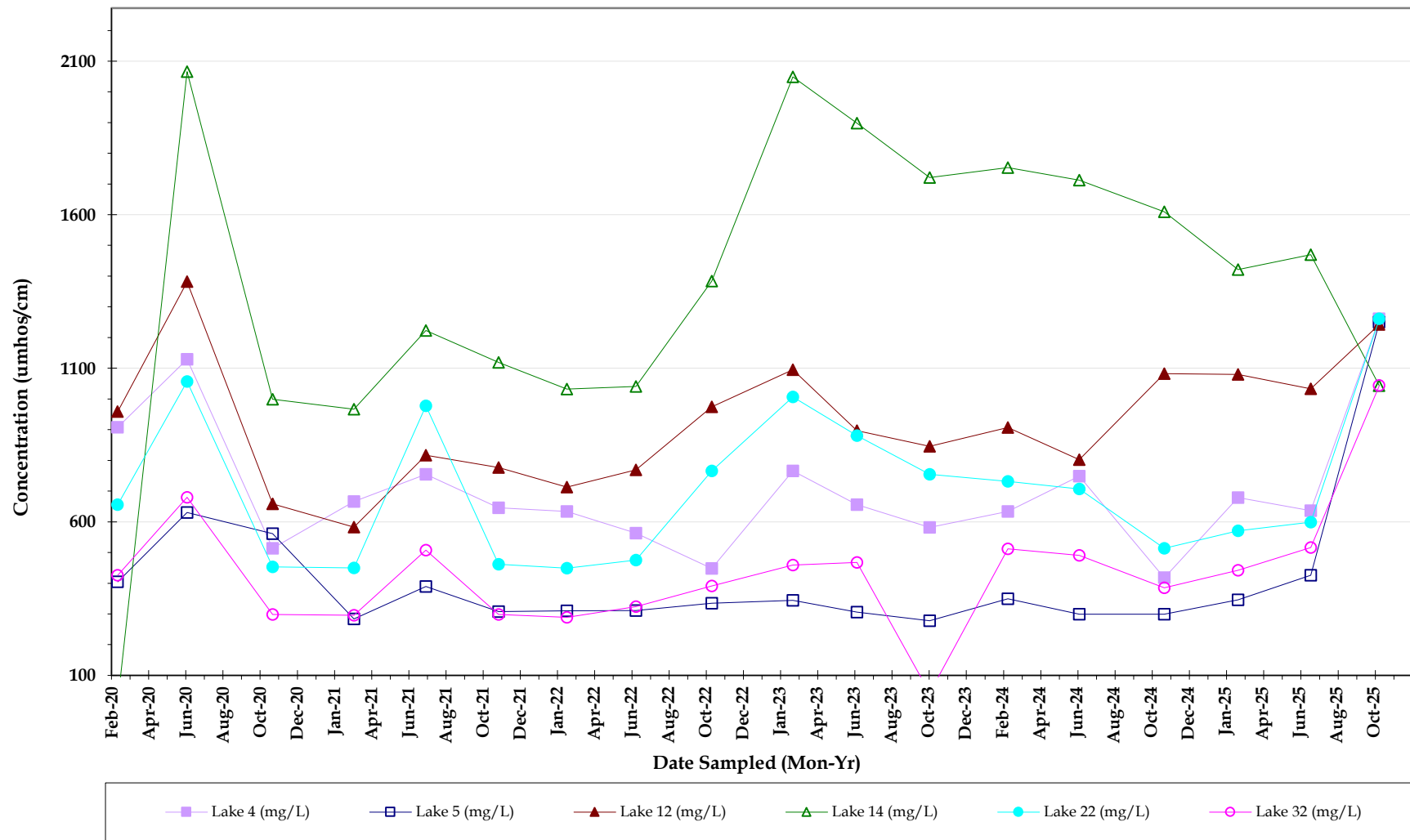
pH, Field

Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025



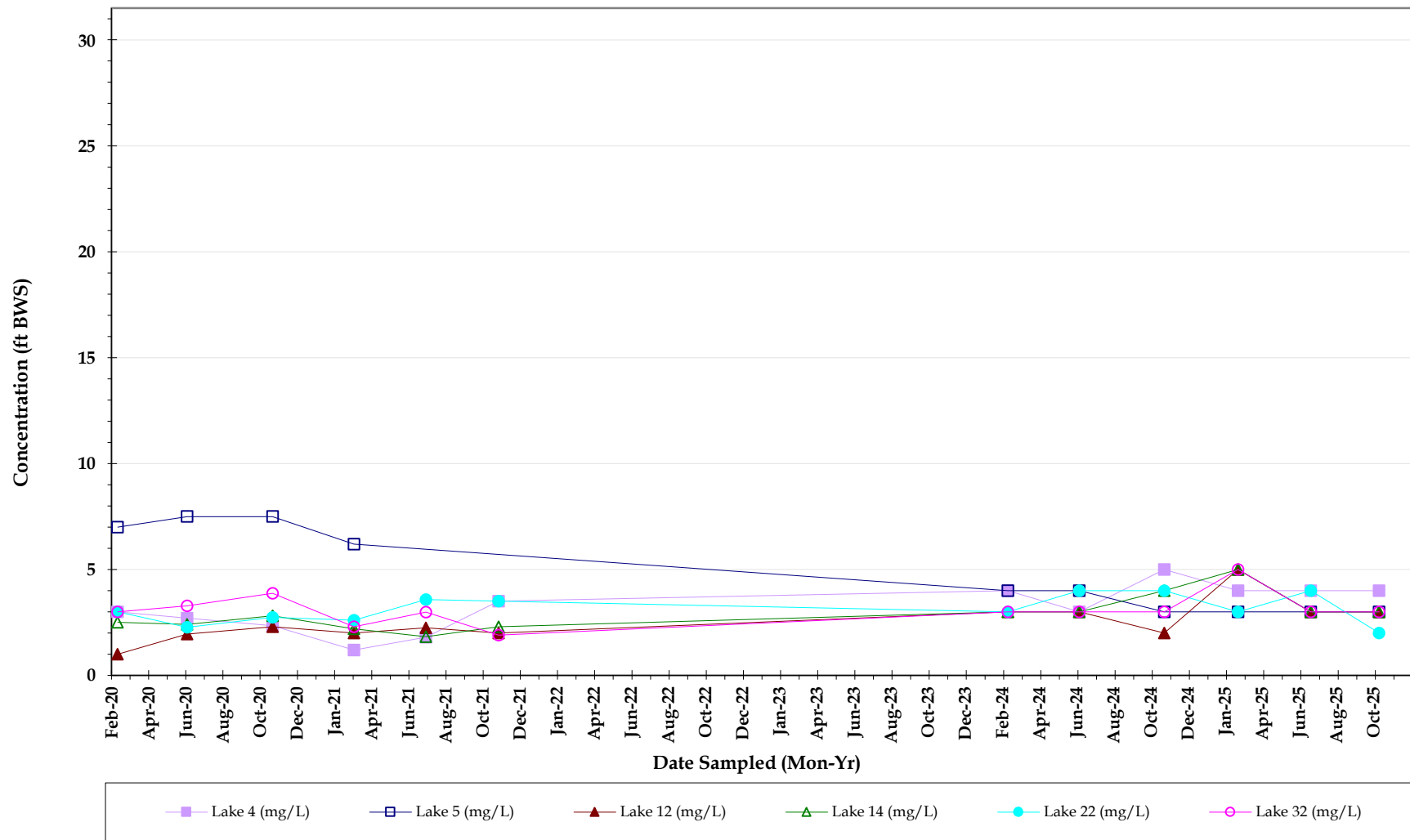
**Turbidity**

*Treviso Bay*  
*Water Quality Surface Water Sample results*  
**OCTOBER 2025**



Conductivity

Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025



Water Depth

Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025





Temperature, sample



Treviso Bay  
Water Quality Surface Water Sample results  
OCTOBER 2025

# Laboratory Analytical Report

## ANALYTICAL TEST REPORT

### THESE RESULTS MEET NELAC STANDARDS

**Submission Number :** 25100510

G H D Services, Inc.  
2675 Winkler Ave., Ste.180  
Fort Myers, FL 33901

**Project Name :** TREVISO BAY WQM

**Date Received :** 10/09/2025

**Time Received :** 15:43

**Submission Number:** 25100510

**Sample Number:** 001

**Sample Description:** LAKE 5

**Sample Date:** 10/08/2025

**Sample Time:** 09:05

**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.171	MG/L	0.008	0.032	350.1	10/20/2025 13:06	KT/LM
TOTAL KJELDAHL NITROGEN	0.677	MG/L	0.05	0.20	351.2	10/14/2025 13:18	JS
ORTHO PHOSPHORUS AS P	0.003 U	MG/L	0.003	0.012	365.3	10/09/2025 16:44	LM
TOTAL PHOSPHORUS AS P	0.024 I	MG/L	0.008	0.032	365.3	10/10/2025 15:37	KT/LM
CHLOROPHYLL A	7.73	MG/M3	0.25	1.00	445.0	10/15/2025 10:50	KG
TOTAL SUSPENDED SOLIDS	6.80	MG/L	0.570	2.280	SM2540D	10/13/2025 09:51	IR
BIOCHEMICAL OXYGEN DEMAND	1.70 I	MG/L	1	4	SM5210B	10/09/2025 16:53	LD/LD
NITRATE+NITRITE AS N	0.099	MG/L	0.006	0.024	SYSTEAS EASY	10/13/2025 13:03	SN
TOTAL NITROGEN	0.776	MG/L	0.05	0.20	SYSTEAS+351	10/14/2025 13:18	JS/SN

**Submission Number:** 25100510

**Sample Number:** 002

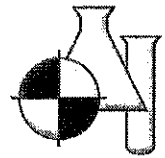
**Sample Description:** LAKE 4

**Sample Date:** 10/08/2025

**Sample Time:** 09:25

**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.186	MG/L	0.008	0.032	350.1	10/20/2025 13:10	KT/LM
TOTAL KJELDAHL NITROGEN	0.806	MG/L	0.05	0.20	351.2	10/14/2025 13:25	JS
ORTHO PHOSPHORUS AS P	0.012	MG/L	0.003	0.012	365.3	10/09/2025 17:55	LM
TOTAL PHOSPHORUS AS P	0.020 I	MG/L	0.008	0.032	365.3	10/10/2025 15:38	KT/LM
CHLOROPHYLL A	5.54	MG/M3	0.25	1.00	445.0	10/15/2025 10:50	KG
TOTAL SUSPENDED SOLIDS	6.40	MG/L	0.570	2.280	SM2540D	10/13/2025 09:51	IR
BIOCHEMICAL OXYGEN DEMAND	2.89 I	MG/L	1	4	SM5210B	10/09/2025 16:53	LD/LD
NITRATE+NITRITE AS N	0.096	MG/L	0.006	0.024	SYSTEAS EASY	10/13/2025 14:33	SN
TOTAL NITROGEN	0.902	MG/L	0.05	0.20	SYSTEAS+351	10/14/2025 13:25	JS/SN



**Submission Number:** 25100510  
**Sample Number:** 003  
**Sample Description:** LAKE 12

**Sample Date:** 10/08/2025  
**Sample Time:** 09:50  
**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.029 l	MG/L	0.008	0.032	350.1	10/20/2025 13:11	KT/LM
TOTAL KJELDAHL NITROGEN	0.495	MG/L	0.05	0.20	351.2	10/14/2025 13:26	JS
ORTHO PHOSPHORUS AS P	0.005 l	MG/L	0.003	0.012	365.3	10/09/2025 17:57	LM
TOTAL PHOSPHORUS AS P	0.024 l	MG/L	0.008	0.032	365.3	10/10/2025 15:39	KT/LM
CHLOROPHYLL A	5.21	MG/M3	0.25	1.00	445.0	10/15/2025 10:50	KG
TOTAL SUSPENDED SOLIDS	4.00	MG/L	0.570	2.280	SM2540D	10/13/2025 09:51	IR
BIOCHEMICAL OXYGEN DEMAND	1.96 l	MG/L	1	4	SM5210B	10/09/2025 16:53	LD/LD
NITRATE+NITRITE AS N	0.024	MG/L	0.006	0.024	SYSTEAS EASY	10/13/2025 14:41	SN
TOTAL NITROGEN	0.519	MG/L	0.05	0.20	SYSTEAS+351	10/14/2025 13:26	JS/SN

**Submission Number:** 25100510  
**Sample Number:** 004  
**Sample Description:** LAKE 14

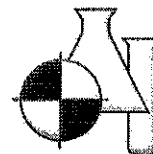
**Sample Date:** 10/08/2025  
**Sample Time:** 10:20  
**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.020 l	MG/L	0.008	0.032	350.1	10/20/2025 13:13	KT/LM
TOTAL KJELDAHL NITROGEN	0.619	MG/L	0.05	0.20	351.2	10/14/2025 13:28	JS
ORTHO PHOSPHORUS AS P	0.014	MG/L	0.003	0.012	365.3	10/09/2025 17:56	LM
TOTAL PHOSPHORUS AS P	0.015 l	MG/L	0.008	0.032	365.3	10/10/2025 15:40	KT/LM
CHLOROPHYLL A	25.2	MG/M3	0.25	1.00	445.0	10/15/2025 10:50	KG
TOTAL SUSPENDED SOLIDS	12.4	MG/L	0.570	2.280	SM2540D	10/13/2025 09:51	IR
BIOCHEMICAL OXYGEN DEMAND	4.54	MG/L	1	4	SM5210B	10/09/2025 16:53	LD/LD
NITRATE+NITRITE AS N	0.013 l	MG/L	0.006	0.024	SYSTEAS EASY	10/13/2025 13:05	SN
TOTAL NITROGEN	0.632	MG/L	0.05	0.20	SYSTEAS+351	10/14/2025 13:28	JS/SN

**Submission Number:** 25100510  
**Sample Number:** 005  
**Sample Description:** LAKE 22

**Sample Date:** 10/08/2025  
**Sample Time:** 10:50  
**Sample Method:** Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.022 l	MG/L	0.008	0.032	350.1	10/20/2025 13:15	KT/LM
TOTAL KJELDAHL NITROGEN	0.806	MG/L	0.05	0.20	351.2	10/14/2025 13:29	JS
ORTHO PHOSPHORUS AS P	0.005 l	MG/L	0.003	0.012	365.3	10/09/2025 17:59	LM
TOTAL PHOSPHORUS AS P	0.020 l	MG/L	0.008	0.032	365.3	10/10/2025 15:41	KT/LM
CHLOROPHYLL A	9.87	MG/M3	0.25	1.00	445.0	10/15/2025 10:50	KG
TOTAL SUSPENDED SOLIDS	10.4	MG/L	0.570	2.280	SM2540D	10/13/2025 09:51	IR
BIOCHEMICAL OXYGEN DEMAND	2.82 l	MG/L	1	4	SM5210B	10/09/2025 16:53	LD/LD



NITRATE+NITRITE AS N	0.011 I	MG/L	0.006	0.024	SYSTEAS EASY	10/13/2025 13:06	SN
TOTAL NITROGEN	0.617	MG/L	0.05	0.20	SYSTEAS+351	10/14/2025 13:29	JS/SN

Submission Number: 25100510

Sample Date: 10/08/2025

Sample Number: 006

Sample Time: 11:20

Sample Description: LAKE 32

Sample Method: Grab

Parameter	Result	Units	MDL	PQL	Procedure	Analysis Date/Time	Analyst
AMMONIA NITROGEN	0.024 I	MG/L	0.008	0.032	350.1	10/20/2025 13:17	KT/LM
TOTAL KJELDAHL NITROGEN	0.415	MG/L	0.05	0.20	351.2	10/14/2025 13:31	JS
ORTHO PHOSPHORUS AS P	0.004 I	MG/L	0.003	0.012	365.3	10/09/2025 18:01	LM
TOTAL PHOSPHORUS AS P	0.015 I	MG/L	0.008	0.032	365.3	10/10/2025 15:42	KT/LM
CHLOROPHYLL A	7.88	MG/M3	0.25	1.00	445.0	10/15/2025 10:50	KG
TOTAL SUSPENDED SOLIDS	5.60	MG/L	0.570	2.280	SM2540D	10/13/2025 09:51	IR
BIOCHEMICAL OXYGEN DEMAND	2.76 I	MG/L	1	4	SM5210B	10/09/2025 16:53	LD/LD
NITRATE+NITRITE AS N	0.015 I	MG/L	0.006	0.024	SYSTEAS EASY	10/13/2025 13:06	SN
TOTAL NITROGEN	0.430	MG/L	0.05	0.20	SYSTEAS+351	10/14/2025 13:31	JS/SN

10/22/2025

Date

Dr. Dale D. Dixon Laboratory Director

Haley Richardson QC Manager / Leah Lepore

QC Officer

**DATA QUALIFIERS THAT MAY APPLY:**

A = Value reported is an average of two or more determinations.

B = Results based upon colony counts outside the ideal range.

H = Value based on field kit determination. Results may not be accurate.

I = Reported value is between the laboratory MDL and the PQL.

J1 = Estimated value. Surrogate recovery limits exceeded.

J2 = Estimated value. No quality control criteria exists for component.

J3 = Estimated value. Quality control criteria for precision or accuracy not met.

J4 = Estimated value. Sample matrix interference suspected.

J5 = Estimated value. Data questionable due to improper lab or field protocols.

K = Off-scale low. Value is known to be &lt; the value reported.

L = Off-scale high. Value is known to be &gt; the value reported.

N = Presumptive evidence of presence of material.

O = Sampled, but analysis lost or not performed.

Q = Sample held beyond accepted hold time.

T = Value reported is &lt; MDL. Reported for informational purposes only and shall not be used in statistical analysis.

U = Analyte analyzed but not detected at the value indicated.

V = Analyte detected in sample and method blank. Results for this analyte in associated samples may be biased high. Standard, Duplicate and Spike values are within control limits. Reported data are usable.

Y = Analysis performed on an improperly preserved sample. Data may be inaccurate.

Z = Too many colonies were present (TNTC). The numeric value represents the filtration volume.

! = Data deviate from historically established concentration ranges.

? = Data rejected and should not be used. Some or all of QC data were outside criteria, and the presence or absence of the analyte cannot be determined from the data.

\* = Not reported due to interference.

Oil &amp; Grease - If client does not send sufficient sample quantity for spike evaluation surface water samples are supplied by the laboratory.

**NOTES:**

MBAS calculated as LAS; molecular weight = 340.

PQL = 4xMDL.

ND = Not detected at or above the adjusted reporting limit.

G1 = Accuracy standard does not meet method control limits, but does meet lab control limits that are in agreement with USEPA generated data. USEPA letter available upon request.

G2 = Accuracy standard exceeds acceptable control limits. Duplicate and spike values are within control limits. Reported data are usable.

**COMMENTS:**

Chlorophyll a was lab filtered at E85086 on 10/9/25 at 08:27

For questions or comments regarding these results, please contact us at (941) 723-9986.

Results relate only to the samples.





EnviroAnalytical, Inc.

NELAP Certification #E84167

Submission Number: 25100510  
Project Name: TREVISO BAY WQM

## QC REPORT

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
25100567 - 005	824500	350.1	AMMONIA NITROGEN	10/20/2025 15:24	LR		0.045	0.048	4.14		
		350.1	AMMONIA NITROGEN	10/20/2025 16:26	MB		0.000				
25100511 - 007	824394	350.1	AMMONIA NITROGEN	10/20/2025 13:26	SPK	1.00	0.000			0.971	97.1
		350.1	AMMONIA NITROGEN	10/20/2025 17:34	STD	1.00	1.020				102.0
25100462 - 001	824261	351.2	TOTAL KJELDAHL NITROGEN	10/14/2025 12:35	LR		42.800	43.900	1.75		
		351.2	TOTAL KJELDAHL NITROGEN	10/14/2025 12:23	MB		0.000				
25100464 - 001	824265	351.2	TOTAL KJELDAHL NITROGEN	10/14/2025 12:32	SPK	2.00	0.910			2.820	95.3
		351.2	TOTAL KJELDAHL NITROGEN	10/14/2025 16:07	STD	2.50	2.580				103.0
25100510 - 001	824382	365.3	ORTHO PHOSPHORUS AS P	10/09/2025 17:44	LR		0.000	0.000	0.00		
		365.3	ORTHO PHOSPHORUS AS P	10/09/2025 17:45	MB		0.000				
25100511 - 007	824394	365.3	ORTHO PHOSPHORUS AS P	10/09/2025 17:52	SPK	0.20	0.000			0.191	95.7
		365.3	ORTHO PHOSPHORUS AS P	10/09/2025 17:47	STD	0.20	0.182				91.1
25100488 - 002	824302	365.3	TOTAL PHOSPHORUS AS P	10/10/2025 16:25	LR		1.950	2.460	2.02		
		365.3	TOTAL PHOSPHORUS AS P	10/10/2025 15:19	MB		0.000				
25100486 - 002	824299	365.3	TOTAL PHOSPHORUS AS P	10/10/2025 15:49	SPK	0.20	0.282			0.486	102.0
		365.3	TOTAL PHOSPHORUS AS P	10/10/2025 15:35	STD	0.20	0.181				90.5
25100510 - 001	824382	445.0	CHLOROPHYLL A	10/15/2025 10:50	LR		7.729	7.140	5.63		
		445.0	CHLOROPHYLL A	10/15/2025 10:50	MB		0.000				
		445.0	CHLOROPHYLL A	10/15/2025 10:50	STD	58.44	59.928				102.6
25100543 - 001	824447	SM2540D	TOTAL SUSPENDED SOLIDS	10/13/2025 09:51	LR		268.000	268.000	0.00		
		SM2540D	TOTAL SUSPENDED SOLIDS	10/13/2025 09:51	MB		0.000				
		SM2540D	TOTAL SUSPENDED SOLIDS	10/13/2025 09:51	STD	825.00	804.000				97.5
25100478 - 001	824284	SM5210B	BIOCHEMICAL OXYGEN DEMAND	10/09/2025 16:53	LR		570.600	646.600	8.83		
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	10/09/2025 16:53	MB		0.000				
		SM5210B	BIOCHEMICAL OXYGEN DEMAND	10/09/2025 16:53	STD	198.00	201.660				101.8

QC FLAGS: MB or BLK = METHOD BLANK LR = LAB REPLICATE MSD = MATRIX SPIKE DUPLICATE STD or LCS = STANDARD SPK or MS = MATRIX SPIKE

SUBMISSION NUMBER	SAMPLE NUMBER	METHOD	ANALYTE	ANALYSIS DATE/TIME	QC FLAG	QC VALUE	SAMPLE RESULT	LR RESULT	LR %RSD	SPK RESULT	STD-SPK %REC
25100510 - 001	824382	SYSTEAS EASY	NITRATE+NITRITE AS N	10/13/2025 13:03	LR		0.310	0.296	3.31		
		SYSTEAS EASY	NITRATE+NITRITE AS N	10/13/2025 13:00	MB		0.000				
25100510 - 001	824382	SYSTEAS EASY	NITRATE+NITRITE AS N	10/13/2025 13:03	SPK	0.20	0.099			0.310	105.0
		SYSTEAS EASY	NITRATE+NITRITE AS N	10/13/2025 13:01	STD	0.25	0.249				99.4

Comments:



# Surface Water Field Sheets

## Field Instrument Calibration Records

INSTRUMENT (MAKE/MODEL#) YSI Pro PlusINSTRUMENT # 5254☒ pH

STANDARDS: [Specify the type(s) of standards used for calibration, the origin of the standards, the standard values, and the date the standards were prepared or purchased]

Standard A 4.0 SUStandard B 7.0 SU

Standard C \_\_\_\_\_

DATE (yy/mm/dd)	TIME (hr:min)	STD (A, B, C)	STD VALUE	INSTRUMENT RESPONSE	% DEV	CALIBRATED (YES, NO)	TYPE (INIT, CONT)	SAMPLER INITIALS
10/8/25	854	A	4	3.99	0.3	yes	init	zw
	856	B	7	7.07	1	yes	init	
	1127	A	4	4.04	1	no	cont	
	1129	B	7	6.92	1.1	no	cont	

☒ CONDUCTIVITY

STANDARDS: [Specify the type(s) of standards used for calibration, the origin of the standards, the standard values, and the date the standards were prepared or purchased]

Standard A 1413 umhos/cm

Standard B \_\_\_\_\_

Standard C \_\_\_\_\_

DATE (yy/mm/dd)	TIME (hr:min)	STD (A, B, C)	STD VALUE	INSTRUMENT RESPONSE	% DEV	CALIBRATED (YES, NO)	TYPE (INIT, CONT)	SAMPLER INITIALS
10/8/25	850	A	1413	1415	0.1	yes	init	zw
	1131	A	1413	1502	6.3	no	cont	

☒ DO

STANDARDS: [Specify the type(s) of standards used for calibration, the origin of the standards, the standard values, and the date the standards were prepared or purchased]

Standard A Saturated Air Chamber/100%

Standard B \_\_\_\_\_

Standard C \_\_\_\_\_

DATE (yy/mm/dd)	TIME (hr:min)	STD (A, B, C)	STD VALUE	INSTRUMENT RESPONSE	% DEV	CALIBRATED (YES, NO)	TYPE (INIT, CONT)	SAMPLER INITIALS
10/8/25	848	A	100	95.2	4.6	yes	init	zw
	1125	A	100	103.3	3.3	no	cont	

[illegible]



**SURFACE WATER FIELD SHEET**  
Station Information

*Travis Bay*

STATION ID:

*Lake 5*

LOCATION:

*off of S bank*

DATE/TIME:

*10/8/25 905*

ALL TIMES ARE:

☒ ETZ or CTZ  
(circle one)

WATERBODY TYPE:  
(Circle One)

☒ Small Lake (>4 and <10HA)  
(collect samples in middle of open water)

Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream  
(collect samples in representative area)

Large River  
(collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH:

*3* (feet)

Sample Depth:

*1.5* (feet)

(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable)

No Flow

☒ Flow within Banks

Flood Conditions

WATER LEVEL: (Circle One)

Low

☒ Normal

High

WATER SAMPLE COLLECTION DEVICE  
(Circle One)

Van Dorn

Direct Grab with Sample Bottle

☒ Dipper Other

**Field Measurements**

Meter ID#

*5254*

**Field Measurements**

Read By: (initials)

*W*

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<i>905</i>	<i>1.5</i>	<i>7.04</i>	<i>4.63</i>	<i>60.5</i>	<i>29.01</i>	<i>1250</i>	<i>4.53</i>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

☒ Yes ☐ No

WEATHER CONDITIONS: (circle) raining, ☒ clear, partly cloudy, windy

PERSONNEL ON SITE:

*Jessica Wilson*

REMARKS:

**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID:

Lake 21

LOCATION:

off of weir

DATE/TIME:

10/8/25 925

ALL TIMES ARE:

ETZ or CTZ  
(circle one)

WATERBODY TYPE:  
(Circle One)

Small Lake (>4 and <10HA)  
(collect samples in middle of open water)

Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream  
(collect samples in representative area)

Large River  
(collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH:

4

(feet)

Sample Depth:

2

(feet)

(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable)

No Flow

Flow within Banks

Flood Conditions

WATER LEVEL: (Circle One)

Low

Normal

High

WATER SAMPLE COLLECTION DEVICE  
(Circle One)

Van Dom

Direct Grab with  
Sample Bottle

Dipper

Other

**Field Measurements**

Meter ID#

5254

Field Measurements  
Read By: (initials)

W

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg/L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>925</u>	<u>2</u>	<u>7.41</u>	<u>4.10</u>	<u>52.8</u>	<u>28.17</u>	<u>1261</u>	<u>2.26</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg/L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE:

W

REMARKS:



**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID:	<u>Lake 12</u>
LOCATION:	<u>OFF OF N bank</u>
DATE/TIME:	<u>10/8/25 950</u>
ALL TIMES ARE:	<u>ETZ</u> or CTZ (circle one)

WATERBODY TYPE: (Circle One)	<del>Small Lake (&gt;4 and &lt;10HA) (collect samples in middle of open water)</del>	Large Lake (>10HA) (collect samples at selected location point)
	Small Stream (collect samples in representative area)	Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: (Average of 2 measurements)	<u>3</u> (feet)	Sample Depth:	<u>1.5</u> (feet)
STREAM FLOW: (Circle One if applicable)	No Flow	<u>Flow within Banks</u>	Flood Conditions
WATER LEVEL: (Circle One)	Low	<u>Normal</u>	High
WATER SAMPLE COLLECTION DEVICE (Circle One)	Van Dorn	Direct Grab with Sample Bottle	<u>Dipper</u> Other _____

Field Measurements		Meter ID# <u>5254</u>			Field Measurements Read By: (initials) <u>an</u>		
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>950</u>	<u>1.5</u>	<u>7.57</u>	<u>4.98</u>	<u>66.9</u>	<u>24.45</u>	<u>1242</u>	<u>3.01</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: an

REMARKS:

**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID: Lake 12

LOCATION: OFF OF W bank

DATE/TIME: 10/8/25 1020

ALL TIMES ARE: ETZ or CTZ  
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)  
(collect samples in middle of open water)

Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream  
(collect samples in representative area)

Large River  
(collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 3 (feet) Sample Depth: 1.5 (feet)  
(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other

**Field Measurements**

Meter ID# 5254

**Field Measurements**

Read By: (initials) 20

Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg/L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1020</u>	<u>1.5</u>	<u>7.78</u>	<u>6.16</u>	<u>81.1</u>	<u>29.01</u>	<u>1043</u>	<u>6.00</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg/L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: 20

REMARKS:



**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID: Lake 22

LOCATION: OFF OF S bank

DATE/TIME: 10/8/25 1050

ALL TIMES ARE: ETZ or CTZ  
(circle one)

WATERBODY TYPE: (Circle One)

Small Lake (>4 and <10HA)  
(collect samples in middle of open-water)

Large Lake (>10HA)  
(collect samples at selected location point)

Small Stream  
(collect samples in representative area)

Large River  
(collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: 2 (feet) Sample Depth: 1 (feet)  
(Average of 2 measurements)

STREAM FLOW: (Circle One if applicable) No Flow Flow within Banks Flood Conditions

WATER LEVEL: (Circle One) Low Normal High

WATER SAMPLE COLLECTION DEVICE (Circle One) Van Dorn Direct Grab with Sample Bottle Dipper Other

Field Measurements		Meter ID# <u>5254</u>		Field Measurements Read By: (initials) <u>zw</u>			
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
<u>1050</u>	<u>1</u>	<u>8.17</u>	<u>6.37</u>	<u>85.5</u>	<u>24.72</u>	<u>1261</u>	<u>3.62</u>
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
							<u>3.62</u>

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: zw

REMARKS:



**SURFACE WATER FIELD SHEET**  
Station Information

STATION ID:	Lake 32
LOCATION:	OFF OF N bank
DATE/TIME:	10/8/25 1120
ALL TIMES ARE:	<u>ETZ</u> or CTZ (circle one)

WATERBODY TYPE: (Circle One)	<input checked="" type="radio"/> Small Lake (>4 and <10HA) (collect samples in middle of open water)	<input type="radio"/> Large Lake (>10HA) (collect samples at selected location point)
	<input type="radio"/> Small Stream (collect samples in representative area)	<input type="radio"/> Large River (collect samples in representative area)

**Water Characteristics**

TOTAL WATER DEPTH: (Average of 2 measurements)	3	(feet)	Sample Depth:	1.5	(feet)
STREAM FLOW: (Circle One if applicable)	No Flow	<input checked="" type="radio"/> Flow within Banks	Flood Conditions		
WATER LEVEL: (Circle One)	Low	<input checked="" type="radio"/> Normal	High		
WATER SAMPLE COLLECTION DEVICE (Circle One)	Van Dorn	Direct Grab with Sample Bottle	<input checked="" type="radio"/> Dipper	Other _____	

Field Measurements		Meter ID# 52521		Field Measurements Read By: (initials) <u>jm</u>			
Time (24 hr.)	Surface Depth Collected (feet)	pH* (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)
1120	1.5	7.38	5.88	78.7	30.86	1044	3.74
Time (24 hr.)	Bottom Depth Collected (feet)	pH (SU)	D.O.(mg./L)	D.O. (%)	Temp (°C)	Conductivity (µmhos/cm)	Turbidity (NTU)

\*pH of preserved sample: number of drops of sulfuric acid added in field to achieve pH of less than 2:

Samples immediately placed on ice?

Yes No

WEATHER CONDITIONS: (circle) raining, clear, partly cloudy, windy

PERSONNEL ON SITE: jm

REMARKS: \_\_\_\_\_

**Benchmark EA South**  
1001 Corporate Avenue, Suite 102  
North Port, FL 34289  
(941) 625-3137 / (800) 736-9986  
(941) 423-7336 fax  
Sample Temperature checked upon receipt at  
BEAS with Temperature Gun ID #7

**Benchmark EA, Inc.**  
1711 12<sup>th</sup> St. East  
Palmetto, FL 34221  
(941) 723-9986 / (800) 736-9986  
(941) 723-6061-fax  
Sample Temperature checked upon receipt at  
BEA with Temperature Gun ID #258

**Client: GHD Services, Inc. (HSA ENG)**  
2675 Winkler Ave. Suite 180  
FL Myers FL 33901  
Erik Isern (239) 215-3914  
Shannon Tucker 239-210-8653  
Email EDD Reports to: Connor.Haydon@ghd.com

Kit Shipped to client via UPS Standard in 1 large cooler

**Chain of Custody Form: Treviso Lakes WQM**  
Project Number: 11225022-09

Profile: 840, QC Report

Laboratory Submission #:

Station ID	Sample Type <sup>1</sup>	Sample Matrix <sup>2</sup>	Parameters: Preservative <sup>3</sup> , Container Type <sup>4</sup> / Total # of Containers = 24				Laboratory Submission #
			Unique bottle ID 1A	Unique bottle ID 1B	Unique bottle ID 1C	Unique bottle ID 1D	
Lake 5	Grab	SW	NO <sub>3</sub> -NO <sub>2</sub> (Syntra easy) TKN (3512) NH <sub>3</sub> (350.1) TP (365.3) T-N (Calc.)	BOD <sub>5</sub> (SM3210B) TSS (SM2540D)	Ortho-Phos (Lab Filtered) (365.3)	Chlorophyll a (445.0)	
Lake 4	Grab	SW	1.1mL 1:4 H <sub>2</sub> SO <sub>4</sub> pH<2 □ Lot # 25-09	Plain	Plain	Plain	
Lake 12	Grab	SW	1 x 1/2 Pint Plastic	1 x 2 Quart Plastic	1 x 1/2 Pint Plastic	1 x 500mL Opaque Plastic	
Lake 14	Grab	SW	Date/Time: 10/8/25	905			
Lake 22	Grab	SW	Date/Time: 925				
Lake 32	Grab	SW	Date/Time: 950				
	Grab	SW	Date/Time: 1020				
	Grab	SW	Date/Time: 1050				
	Grab	SW	Date/Time: 1120				

**Notes:**  
1. "Sample Type" is used to indicate whether the sample was a grab (G) or whether it was a composite (C).  
2. "Sample Matrix" is used to indicate whether the sample is being discharged to drinking water (DW), groundwater (GW), surface water (SW), fresh surface water (FSW), saline surface water (SSW), soil, sediment (SDMNT), or sludge (SLDG).  
3. "Container Type" is used to indicate whether the container is plastic (P) or glass (G).  
4. Sample must be refrigerated or stored in coolers after collection. The temperature during storage should be less than or equal to 6°C (43°F).  
5. Under "Preservative", list any preservatives that were added to the sample container. List Number of preservative used is specific to the bottles included in the kit. Na<sub>2</sub>SO<sub>4</sub>, H<sub>2</sub>SO<sub>4</sub>, and HNO<sub>3</sub> do not have expiration dates per the manufacturer. Micro bottles are pre-preserved at manufacturing stage. 60mL vials are pre-preserved at manufacturing stage.

**Instructions:**  
1. Each bottle has a label identifying sample ID, preservative contained in the bottle, sample type, client ID, and parameters for analysis.  
2. The following information should be added to each bottle label after collection with permanent black ink: date and time of collection, sampler's name or initials, and any field number or ID.  
3. All bottles not containing preservative must be rinsed with appropriate sample prior to use.  
4. The client is responsible for documentation of the collection and storage of the sample.  
5. Sample kit has been created by BEA using only certified bottles unless otherwise noted.

Laboratory Sample Acceptability:  
pH < 2 : 0 BEA Temperature:

1	Collector & Affiliation: (Print & Sign) Jessica Walton GHD	Date: 10/8/25	Time: 1348	Received By & Affiliation: (Print & Sign) Sydney Bailey	Date: 10/8/25	Time:
2	Relinquished By & Affiliation: (Print & Sign) Sydney Bailey	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
3	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
4	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:
5	Relinquished By & Affiliation: (Print & Sign)	Date:	Time:	Received By & Affiliation: (Print & Sign)	Date:	Time:

# Laboratory Data Compliance Memo



# Data Compliance Report

November 5, 2025

<b>To</b>	Mr. Richard Freeman Manager of Field Operations Calvin, Giordano & Associates, Inc. 1800 Eller Drive, Suite 600 Fort Lauderdale, FL 33316	<b>Contact No.</b>	954-644-9630
<b>Copy to</b>	File	<b>Email</b>	Sheri.Finn@ghd.com
<b>From</b>	Sheri Finn/cs/55	<b>Project No.</b>	11225022
<b>Project Name</b>	Wentworth Estates (Treviso Bay) Surface Water Sampling		
<b>Subject</b>	Analytical Results Compliance Report Surface Water Quality Monitoring Wentworth Estates (Treviso Bay) Naples, Florida October 2025		

*The services undertaken by GHD in connection with preparing this report were limited to those specifically detailed in the report and are subject to the scope limitations set out in the report.*

## 1. Compliance Review

Samples were collected in October 2025 in support of the Wentworth Estates (Treviso Bay) Surface Water Quality Monitoring sampling. The analytical results are summarized in Table 1. All samples were prepared and analyzed within the method required holding times. The method blank results were non-detect. All reported laboratory control sample (LCS) analyses demonstrated acceptable accuracy. Laboratory duplicate analyses were performed for some analytes. All results were acceptable, indicating good analytical precision. The matrix spike (MS) results were evaluated per the laboratory limits. The MS analyses performed were acceptable, demonstrating good analytical accuracy.

Based on this compliance review, the results in Table 1 are acceptable for use.

Regards,

**Sheri Finn**  
Analyst



**To: Board of Supervisors**  
**From: James P. Ward**  
**Date: October 15, 2025**  
**Re: Commission on Ethics required Annual Ethics Training**

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**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 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 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, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

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 the 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.**

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

**2. 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.

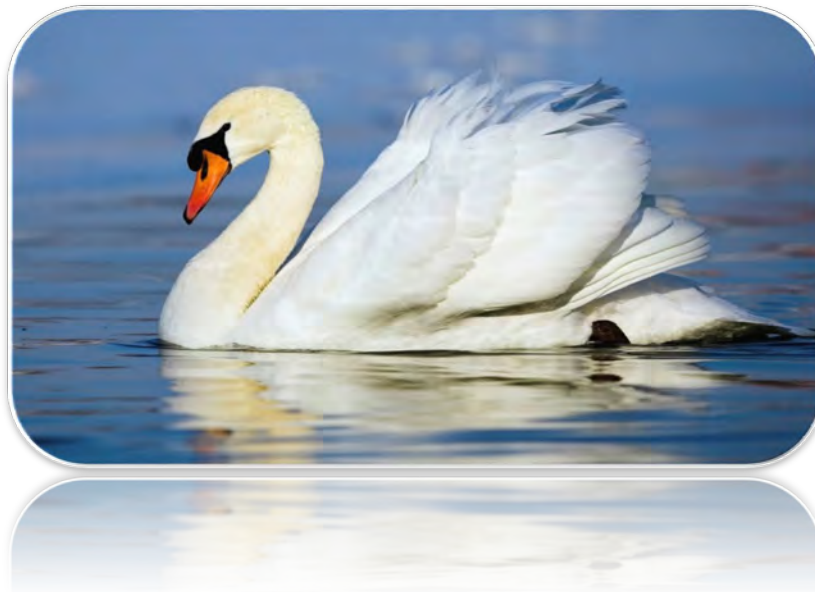
- a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**  
*Note: Google Chrome web browser will not open – use another web browser.*  
[Video Tutorial](#)
- b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation – 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. Ethics law, Sunshine law, and Public Records law – 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.  
[FLC Mandated Ethics Workshop](#)

### 3. 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 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.
  - [www.floridaethics.org/courses/florida-ethics-law-4-hour-course](http://www.floridaethics.org/courses/florida-ethics-law-4-hour-course)

# **WENTWORTH ESTATES COMMUNITY DEVELOPMENT DISTRICT**

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## **FINANCIAL STATEMENTS – SEPTEMBER 2025**

FISCAL YEAR 2025

Preliminary Financial Statements - Subject to Change

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PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37<sup>TH</sup> STREET, FORT LAUDERDALE, FL 33308

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*Wentworth Estates Community Development District*

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***The September 30, 2025 Financial Statements  
are Subject to Audit.***

*JPWard & Associates, LLC*

2301 NORTHEAST 37 STREET  
FORT LAUDERDALE,  
FLORIDA 33308



**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending September 30, 2025**

Governmental Funds						
			Account Groups			Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	General Long Term Debt	Fixed Assets		
Assets						
Cash and Investments						
General Fund - Hancock Bank	\$ 421,199	\$ -	\$ -	\$ -	\$	421,199
FMIT - Investment Account	518,149	-	-	-		518,149
Construction Account	-	-	-	-		-
Costs of Issuance Account	-	-	-	-		-
Debt Service Fund						
Interest Account	-	-	-	-		-
Sinking Account	-	-	-	-		-
Reserve Account	-	-	-	-		-
Revenue	-	385,521	-	-		385,521
Prepayment Account	-	-	-	-		-
Deferred Cost Account	-	-	-	-		-
Capital Project Fund - Series 2018	-	-	-	-		-
Due from Other Funds						
General Fund	-	-	-	-		-
Debt Service Fund(s)	-	-	-	-		-
Market Valuation Adjustments						
Accrued Interest Receivable	-	-	-	-		-
Assessments Receivable	-	-	-	-		-
Prepaid Expenses	-	-	-	-		-
Amount Available in Debt Service Funds	-	-	385,521	-		385,521
Amount to be Provided by Debt Service Funds	-	-	17,075,479	-		17,075,479
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196		31,238,196
Total Assets	\$ 939,348	\$ 385,521	\$ 17,461,000	\$ 31,238,196	\$	50,024,065

**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending September 30, 2025**

Governmental Funds					
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)
			General Long Term Debt	Fixed Assets	
Liabilities					
Accounts Payable & Payroll Liabilities	-	-	-	-	-
Due to Other Funds					-
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Loan - TB Master Turnover, Inc.	-	-	-	-	-
Due to Bondholders	-	-	-	-	-
Bonds Payable					-
Current Portion (Due within 12 months)	-	-	1,298,000	-	1,298,000
Long Term	-	-	16,163,000	-	16,163,000
Total Liabilities	\$ -	\$ -	\$ 17,461,000	\$ -	\$ 17,461,000
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	31,238,196	31,238,196
Fund Balance					
Restricted					
Beginning: October 1, 2024 (Unaudited)	-	349,040	-	-	1,781,472
Results from Current Operations	-	36,481	-	-	(1,395,951)
Unassigned					-
Beginning: October 1, 2024 (Unaudited)	815,006	-	-	-	815,006
Results from Current Operations	124,343	-	-	-	124,343
Total Fund Equity and Other Credits	\$ 939,348	\$ 385,521	\$ -	\$ 31,238,196	\$ 32,563,065
Total Liabilities, Fund Equity and Other Credits	\$ 939,348	\$ 385,521	\$ 17,461,000	\$ 31,238,196	\$ 50,024,065

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
<b>Interest</b>															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest - FMIT	-	-	-	-	-	-	-	-	-	-	2,843	1,448	4,291	-	100%
<b>Special Assessment Revenue</b>															
Special Assessments - On-Roll	21,171	360,721	1,028,031	63,889	57,433	23,219	49,832	10,204	12,990	77	-	-	1,627,566	1,680,164	97%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	(67,206)	0%
<b>Intergovernmental Transfers In</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 21,171</b>	<b>\$ 360,721</b>	<b>\$ 1,028,031</b>	<b>\$ 63,889</b>	<b>\$ 57,433</b>	<b>\$ 23,219</b>	<b>\$ 49,832</b>	<b>\$ 10,204</b>	<b>\$ 12,990</b>	<b>\$ 77</b>	<b>\$ 2,843</b>	<b>\$ 1,448</b>	<b>1,631,857</b>	<b>\$ 1,680,164</b>	<b>97%</b>
<b>Expenditures and Other Uses</b>															
<b>Legislative</b>															
Board of Supervisor's - Fees	-	-	-	-	1,000	-	1,000	-	1,000	-	-	-	3,000	6,000	50%
<b>Executive</b>															
Professional Management	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	57,000	57,000	100%
<b>Financial and Administrative</b>															
Audit Services	-	-	-	5,500	-	-	-	-	-	-	-	-	5,500	5,500	100%
Accounting Services	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	20,000	100%
Assessment Roll Services	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,043	1,042	1,041	12,500	12,500	100%
Arbitrage Rebate Services	-	-	-	-	-	-	-	-	-	-	-	500	500	500	100%
<b>Other Contractual Services</b>															
Legal Advertising	-	-	-	-	-	-	-	-	2,613	-	-	320	2,932	2,900	101%
Trustee Services	-	-	-	-	-	-	-	-	-	-	4,256	-	4,256	8,400	51%
Property Appraiser/Tax Collector Fees	6	6,432	273	-	-	-	21	-	-	-	-	-	6,733	11,800	57%
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	250	0%

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Travel and Per Diem</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Communications &amp; Freight Services</b>															
Postage, Freight & Messenger	-	9	-	-	-	109	1,086	-	8	111	-	-	1,323	300	441%
<b>Insurance</b>	73,266	-	-	-	-	-	-	-	-	-	-	-	73,266	72,000	102%
<b>Printing &amp; Binding</b>	-	-	-	-	388	-	1,388	-	1,193	-	-	-	2,969	250	1187%
<b>Website Development</b>	-	-	-	300	-	-	-	-	-	-	-	900	1,200	1,750	69%
<b>Subscription &amp; Memberships</b>	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
<b>Emergency &amp; Disaster Relief Services</b>															
Hurricane Milton	-	1,723	22,740	7,047	-	-	-	-	-	-	-	-	31,509	-	0%
<b>Legal Services</b>															
Legal - General Counsel	-	-	677	722	-	4,396	237	-	790	-	593	-	7,414	10,000	74%
<b>Other General Government Services</b>															
Engineering Services - General	-	-	6,110	-	1,375	505	-	-	1,918	300	-	-	10,208	7,500	136%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Sub-Total:</b>	<b>80,730</b>	<b>15,797</b>	<b>37,259</b>	<b>21,027</b>	<b>10,222</b>	<b>12,468</b>	<b>11,191</b>	<b>7,458</b>	<b>14,980</b>	<b>7,870</b>	<b>12,307</b>	<b>9,177</b>	<b>240,485</b>	<b>216,825</b>	<b>111%</b>

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>															
Consumptive Use Permit Monitoring	-	-	-	4,800	4,800	-	-	-	-	3,900	-	-	13,500	38,000	36%
<b>Stormwater Management Services</b>															
Professional Services															
Asset Management	-	3,500	3,500	3,500	3,500	3,500	-	7,000	3,500	-	7,000	3,500	38,500	42,000	92%
Mitigation Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	0%
NPDES Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	0%
Utility Services															
Electric - Aeration System	-	-	-	-	-	477	208	126	14	480	934	543	2,783	-	0%
Repairs & Maintenance															
Lake & Wetland System															
Aquatic Weed Control	-	7,834	7,805	20,922	7,210	-	-	22,968	-	-	15,759	18,254	100,750	95,000	106%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	0%
Water Quality Testing	-	-	-	-	-	4,450	-	4,200	-	8,000	4,200	-	20,850	14,500	144%
Water Control Structures	-	-	-	-	-	6,000	-	-	16,100	-	1,280	-	23,380	27,000	87%
Aeration System	-	-	-	600	-	-	-	450	-	-	(150)	-	900	1,000	90%
Cane Toad Removal	-	-	-	-	-	-	4,100	5,900	5,900	3,500	5,900	5,900	31,200	3,100	1006%
Preserves/Wetland System															
Routine Maintenance	-	10,790	-	10,790	-	-	-	10,790	-	-	10,790	-	43,160	48,000	90%
Water Quality Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	0%
Preserve Trail Material	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	0%
Contingencies	-	-	-	420	-	-	-	-	-	-	-	474	894	15,270	6%
Capital Outlay															
Littoral Shelf Planting	-	-	2,880	-	3,500	-	-	-	3,950	-	-	-	10,330	8,000	129%
Lake Bank Restoration	-	-	-	-	-	-	-	-	-	-	91,490	-	91,490	59,360	154%
Stormwater Drainage Pipes	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	0%
Fountain/Aerators	-	-	19,250	-	25,655	-	-	-	15,810	-	-	-	60,715	35,000	173%
Contingencies/Inspection Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Road and Street Services</b>															
Professional Management															
Asset Management	-	958	958	958	958	958	-	1,917	958	-	1,917	958	10,542	11,500	92%
Utility Services															
Electric															
Southwest Blvd Street Lights	33	-	69	37	-	73	34	34	-	33	67	34	414	650	64%
Entrance/Fountain Landscape/Street Lights	480	-	616	1,410	-	1,390	691	633	-	643	1,130	631	7,624	8,300	92%
Entrance Bridge - Lights	63	-	69	686	-	669	379	365	-	375	720	386	3,713	1,000	371%
Repairs and Maintenance														-	
Sidewalk Repairs	-	-	-	-	-	305	-	-	-	-	-	-	305	1,000	30%
Curb & Gutter	-	-	-	-	-	-	-	-	-	-	3,536	-	3,536	3,500	101%
Striping & Pavement Marking	-	-	3,700	-	-	-	-	-	-	-	-	-	3,700	-	0%
Bridge Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	0%
Entry Monument (Trevisio Bay Blvd)	-	-	1,888	1,600	-	-	-	-	-	-	-	-	3,488	5,000	70%
Entry Wall (Trevisio Bay Blvd)	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	0%
Street Lights/Directional Signs	2,540	-	-	-	-	-	-	-	-	-	-	-	2,540	7,000	36%
Brick Paver Repairs	-	-	800	-	4,200	-	-	-	-	-	-	-	5,000	8,000	63%
Miscellaneous Repairs	-	-	-	2,501	-	-	-	-	-	-	-	-	2,501	8,000	31%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	2,205	2,205	4,913	45%
Capital Outlay															
Roadway and Bridge	-	-	-	-	-	-	-	-	-	-	-	63,936	63,936	75,000	85%
<b>Sub-Total:</b>	<b>3,116</b>	<b>23,082</b>	<b>41,535</b>	<b>48,224</b>	<b>49,823</b>	<b>17,823</b>	<b>5,412</b>	<b>54,383</b>	<b>46,232</b>	<b>16,930</b>	<b>144,573</b>	<b>96,822</b>	<b>547,955</b>	<b>585,293</b>	<b>94%</b>

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Landscaping Services</b>															
Professional Management															
Asset Management	-	1,167	1,167	1,167	1,167	1,167	-	2,333	1,167	-	2,333	1,167	12,833	14,000	92%
Water Quality Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Utility Services															
Electric - Landscape Lighting	27	-	28	28	28	55	28	28	-	28	55	28	332	-	0%
Electric - Irrigation System	90	-	82	180	-	155	91	88	-	74	181	76	1,019	-	0%
Potable Water - Fountain	-	81	136	153	684	1,728	127	266	-	153	318	127	3,773	4,500	84%
Repairs & Maintenance															
Public Area Landscaping															
Treviso Bay Blvd - Entrance	-	-	-	38,035	11,812	-	15,000	-	30,000	16,200	15,000	30,000	156,047	165,000	95%
Southwest Boulevard	-	-	-	5,738	2,084	-	1,642	-	3,283	1,642	1,642	3,283	19,314	26,000	74%
Irrigation System	-	3,159	-	-	-	890	271	-	293	-	-	7,336	11,948	5,200	230%
Plant Replacement and Annuals	-	-	14,172	1,742	1,482	4,005	-	-	518	19,560	2,440	-	43,919	30,000	146%
Tree Trimming	-	2,500	-	-	12,940	5,180	-	-	-	13,450	-	-	34,070	25,000	136%
Fountains	-	1,000	4,520	2,740	1,100	1,233	1,444	1,438	2,644	1,100	1,100	4,233	22,552	18,000	125%
Annual Holiday Decorations	15,000	-	20,395	525	-	-	-	-	-	-	-	-	35,920	20,000	180%
Mulch	-	-	-	-	9,262	-	-	-	-	-	-	-	9,262	22,000	42%
Contingencies	-	-	-	1,103	-	-	-	-	-	-	-	-	1,103	21,840	5%
Capital Outlay															
Treviso Bay Blvd/US 41 Buffer - Landscaping	4,500	31,700	81,057	31,313	38,559	7,631	33,528	-	-	-	-	-	228,288	182,000	125%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	-	65,793	8,525	-	-	-	-	-	-	-	-	74,318	50,000	149%
Fountain and Perimeter Wall - Painting	-	-	-	-	46,130	5,800	-	8,047	-	-	-	-	59,977	48,000	125%
Contingencies/CEI Services	-	-	-	-	800	-	-	-	3,600	-	-	-	4,400	21,300	21%
<b>Sub-Total:</b>	<b>19,617</b>	<b>39,607</b>	<b>187,349</b>	<b>91,248</b>	<b>126,048</b>	<b>27,843</b>	<b>52,131</b>	<b>12,199</b>	<b>41,505</b>	<b>52,206</b>	<b>23,070</b>	<b>46,250</b>	<b>719,074</b>	<b>652,840</b>	<b>110%</b>

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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Reserves</b>															
Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Extraordinary Capital/Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
<b>Sub-Total:</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	158,000	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 103,464</b>	<b>\$ 78,486</b>	<b>\$ 266,143</b>	<b>\$ 160,499</b>	<b>\$ 186,093</b>	<b>\$ 58,134</b>	<b>\$ 68,734</b>	<b>\$ 74,040</b>	<b>\$ 102,717</b>	<b>\$ 77,006</b>	<b>\$ 179,950</b>	<b>\$ 152,249</b>	<b>1,507,514</b>	<b>\$ 1,612,958</b>	<b>93%</b>
Net Increase/ (Decrease) in Fund Balance	(82,293)	282,235	761,888	(96,610)	(128,660)	(34,915)	(18,902)	(63,837)	(89,727)	(76,929)	(177,107)	(150,801)	124,343	67,206	
Fund Balance - Beginning	815,006	732,712	1,014,948	1,776,835	1,680,226	1,551,566	1,516,651	1,497,749	1,433,913	1,344,185	1,267,256	1,090,149	815,006	815,006	
<b>Fund Balance - Ending</b>	<b>\$ 732,712</b>	<b>\$ 1,014,948</b>	<b>\$ 1,776,835</b>	<b>\$ 1,680,226</b>	<b>\$ 1,551,566</b>	<b>\$ 1,516,651</b>	<b>\$ 1,497,749</b>	<b>\$ 1,433,913</b>	<b>\$ 1,344,185</b>	<b>\$ 1,267,256</b>	<b>\$ 1,090,149</b>	<b>\$ 939,348</b>	<b>939,348</b>	<b>\$ 882,212</b>	



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

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>															
<b>Carryforward</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Interest Income</b>															
Revenue Account	1,443	1,409	760	3,657	5,738	5,594	6,324	6,320	1,304	1,297	1,380	1,384	36,609	35,000	105%
Reserve Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Special Assessment Revenue</b>															
Special Assessments - On-Roll	21,877	372,750	1,062,313	66,020	59,348	23,993	51,494	10,544	13,423	79	-	-	1,681,840	1,783,584	94%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Other Fees and Charges</b>															
Discounts/Fees and Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	(116,683)	0%
<b>Proceeds from Refunding Bonds</b>															
2018 Refinance (2006 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Operating Transfers In (From Other Funds)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 23,320</b>	<b>\$ 374,159</b>	<b>\$ 1,063,072</b>	<b>\$ 69,677</b>	<b>\$ 65,086</b>	<b>\$ 29,587</b>	<b>\$ 57,817</b>	<b>\$ 16,864</b>	<b>\$ 14,727</b>	<b>\$ 1,376</b>	<b>\$ 1,380</b>	<b>\$ 1,384</b>	<b>\$ 1,718,449</b>	<b>\$ 1,701,901</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>															
<b>Property Appraiser/Tax Collector Fees</b>	-	6,647	-	-	-	-	-	-	-	-	-	-	6,647	-	0%
<b>Debt Service</b>															
Principal Debt Service - Mandatory															
Series 2021 Bonds	-	-	-	-	-	-	-	1,278,000	-	-	-	-	1,278,000	1,278,000	100%
Principal Debt Service - Prepayments															
Series 2021 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Interest Expense</b>															
Series 2021 Bonds	-	198,661	-	-	-	-	-	198,661	-	-	-	-	397,321	397,534	100%
<b>Foreclosure Counsel</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Property Appraiser &amp; Tax Collector</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Pymt to Refunded Bonds Escrow Agent</b>															
2021 Refinance (2018 Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Intragovernmental Transfers Out</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 205,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,476,661</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,681,968</b>	<b>\$ 1,675,534</b>	<b>100%</b>
Net Increase/ (Decrease) in Fund Balance	23,320	168,851	1,063,072	69,677	65,086	29,587	57,817	(1,459,797)	14,727	1,376	1,380	1,384	36,481	26,367	
Fund Balance - Beginning	349,040	372,360	541,211	1,604,283	1,673,960	1,739,046	1,768,633	1,826,450	366,653	381,381	382,757	384,137	349,040	349,040	
Fund Balance - Ending	<b>\$ 372,360</b>	<b>\$ 541,211</b>	<b>\$ 1,604,283</b>	<b>\$ 1,673,960</b>	<b>\$ 1,739,046</b>	<b>\$ 1,768,633</b>	<b>\$ 1,826,450</b>	<b>\$ 366,653</b>	<b>\$ 381,381</b>	<b>\$ 382,757</b>	<b>\$ 384,137</b>	<b>\$ 385,521</b>	<b>\$ 385,521</b>	<b>\$ 375,407</b>	



# Wentworth Estates

Community Development District

*Financial Statements*  
*October 31, 2025*

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

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**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending October 31, 2025**

Governmental Funds						
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)	
			General Long Term Debt	Fixed Assets		
Assets						
Cash and Investments						
General Fund - Hancock Bank	\$ 152,771	\$ -	\$ -	\$ -	\$ 152,771	
FMIT - Investment Account	370,218	-	-	-	370,218	
Debt Service Fund						
Reserve Account	-	-	-	-	-	
Revenue	-	386,823	-	-	386,823	
Prepayment Account	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	
Due from Other Funds						
General Fund	-	16,237	-	-	16,237	
Debt Service Fund(s)	-	-	-	-	-	
Amount Available in Debt Service Funds	-	-	403,060	-	403,060	
Amount to be Provided by Debt Service Funds	-	-	17,057,940	-	17,057,940	
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196	
Total Assets	\$ 522,989	\$ 403,060	\$ 17,461,000	\$ 31,238,196	\$ 49,625,245	
Liabilities						
Accounts Payable						
	-	-	-	-	-	
Due to Other Funds						
General Fund	-	-	-	-	-	
Debt Service Fund(s)	16,237	-	-	-	16,237	
Bonds Payable						
Current Portion (Due within 12 months)	-	-	1,298,000	-	1,298,000	
Long Term	-	-	16,163,000	-	16,163,000	
Total Liabilities	\$ 16,237	\$ -	\$ 17,461,000	\$ -	\$ 17,477,237	
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	31,238,196	31,238,196	
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521	
Results from Current Operations	-	17,539	-	-	17,539	
Unassigned						
Beginning: October 1, 2025 (Unaudited)	815,006	-	-	-	815,006	
Extraordinary Capital/Operations Reserve	97,839	-	-	-	97,839	
Results from Current Operations	(406,093)	-	-	-	(406,093)	
Total Fund Equity and Other Credits	\$ 506,752	\$ 403,060	\$ -	\$ 31,238,196	\$ 32,148,008	
Total Liabilities, Fund Equity and Other Credits	\$ 522,989	\$ 403,060	\$ 17,461,000	\$ 31,238,196	\$ 49,625,245	

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	-	\$ -	
<b>Interest</b>				
Interest - FMIT	1,287	1,287	-	100%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	20,507	20,507	2,192,934	1%
Special Assessments - Off-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(87,717)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 21,794</b>	<b>21,794</b>	<b>\$ 2,105,217</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	800	800	6,000	13%
<b>Executive</b>				
Professional Management	4,988	4,988	59,850	8%
<b>Financial and Administrative</b>				
Audit Services	-	-	5,700	0%
Accounting Services	1,750	1,750	21,000	8%
Assessment Roll Services	1,094	1,094	13,125	8%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	2,900	0%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	28,880	28,880	11,800	245%
Bank Service Charges	-	-	250	0%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	80	80	750	11%
Website Development	-	-	2,400	0%
<b>Insurance</b>	75,679	75,679	73,966	102%
<b>Printing &amp; Binding</b>	-	-	1,000	0%
<b>Subscription &amp; Memberships</b>	-	-	175	0%
<b>Emergency &amp; Disaster Relief Services</b>				
<b>Legal Services</b>				
Legal - General Counsel	-	-	10,000	0%
<b>Other General Government Services</b>				
Engineering Services - General	-	-	10,000	0%
<b>Sub-Total:</b>	<b>113,270</b>	<b>113,270</b>	<b>223,457</b>	<b>51%</b>

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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>				
Consumptive Use Permit Monitoring	-	-	20,160	0%
<b>Stormwater Management Services</b>				
Professional Services				
Asset Management	-	-	50,000	0%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	767	767	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	-	87,000	0%
Lake Bank Maintenance	-	-	2,000	0%
Water Quality Testing	-	-	14,500	0%
Water Control Structures	-	-	34,000	0%
Aeration System	-	-	2,496	0%
Midge Fly Treatment	-	-	10,000	0%
Cane Toad Removal	-	-	36,000	0%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail, Boardwalk, Lookout	-	-	-	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	-	11,800	0%
Capital Outlay				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	-	81,250	0%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
<b>Road and Street Services</b>				
Professional Management				
Asset Management	-	-	30,000	0%
Utility Services				
Electric				
Southwest Blvd Street Lights	35	35	440	8%
Entrance/Fountain Landscape/Street Lights	905	905	8,221	11%
Entrance Bridge - Lights	361	361	3,515	10%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Sidewalk Repairs	-	-	1,000	0%
Treviso Bay - Bridge	-	-	8,000	0%
Striping & Pavement Marking	-	-	3,700	0%
Bridge Repairs	18,113	18,113	-	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	-	5,000	0%
Electrical Equipment	-	-	35,000	0%
Fence for Access Road	-	-	15,000	0%
Brick Paver Repairs	-	-	3,000	0%
Miscellaneous Repairs	-	-	8,000	0%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	95,904	95,904	191,250	50%
<b>Sub-Total:</b>	<b>116,084</b>	<b>116,084</b>	<b>798,217</b>	<b>15%</b>
<b>Landscaping Services</b>				
Professional Management				
Asset Management	-	-	40,000	0%
Utility Services				
Electric - Landscape Lighting	28	28	349	8%
Electric - Irrigation System	82	82	1,082	8%
Potable Water - Fountain	340	340	5,000	7%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	13,785	13,785	173,910	8%
Southwest Boulevard	23,275	23,275	42,000	55%
Irrigation System	6,161	6,161	8,000	77%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	-	54,000	0%
Tree Trimming	-	-	26,250	0%
Fountains	2,096	2,096	25,000	8%
Annual Holiday Decorations	21,000	21,000	42,000	50%
Mulch	-	-	19,451	0%
Contingencies	-	-	34,171	0%

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Pump House Construction & Landscaping	17,402	17,402	-	0%
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	-	100,000	0%
Treviso Bay Blvd/US 41 Buffer - Lighting	420	420	10,000	4%
Fountain and Perimeter Wall - Painting	-	-	-	0%
Diamond Brite/Replace Foun Tile	88,228	88,228	81,000	109%
Contingencies/CEI Services	-	-	47,750	0%
<b>Sub-Total:</b>	<b>172,818</b>	<b>172,818</b>	<b>774,963</b>	<b>22%</b>
Reserve Allocations				
Extraordinary Capital/Operations	25,715	25,715	308,580	8%
<b>Sub-Total:</b>	<b>25,715</b>	<b>25,715</b>	<b>308,580</b>	<b>8%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 427,887</b>	<b>427,887</b>	<b>\$ 2,105,217</b>	<b>20%</b>
Net Increase/ (Decrease) in Fund Balance	(406,093)	(406,093)	-	
Fund Balance - Beginning	815,006	815,006	815,006	
Extraordinary Capital/Operations Reserve	25,715	25,715	308,580	
<b>Fund Balance - Ending</b>	<b>\$ 408,913</b>	<b>408,913</b>	<b>\$ 815,006</b>	



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

Description	October	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	1,302	1,302	44,522	3%
Reserve Account	-	-	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	16,237	16,237	1,783,584	1%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts/Fees and Charges	-	-	(116,683)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 17,539</b>	<b>\$ 17,539</b>	<b>\$ 1,711,423</b>	<b>1%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021 Bonds	-	-	1,298,000	0%
<b>Principal Debt Service - Prepayments</b>				
Series 2021 Bonds	-	-	-	0%
<b>Interest Expense</b>				
Series 2021 Bonds	-	-	378,151	0%
<b>Intragovernmental Transfers Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,676,151</b>	<b>0%</b>
Net Increase/ (Decrease) in Fund Balance	17,539	17,539	35,272	
Fund Balance - Beginning	385,521	385,521	385,521	
<b>Fund Balance - Ending</b>	<b>\$ 403,060</b>	<b>\$ 403,060</b>	<b>\$ 420,793</b>	

# Wentworth Estates Community Development District

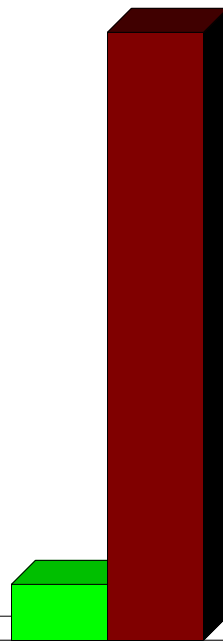
## Income and Expense by Month

October 2025



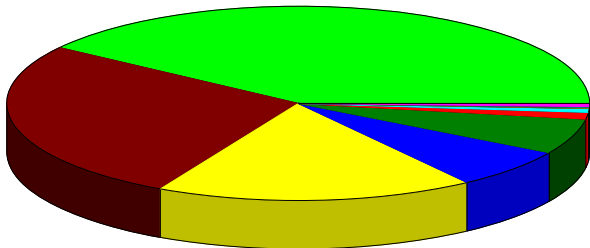
\$ in 1,000's

500  
400  
300  
200  
100  
0



Oct25

## Expense Summary October 2025



5790000 · Landscaping Service	40.39%
5410000 · Road and Street Facili	26.95
5134500 · Insurance	17.69
5133400 · Other Contractual Servi	6.75
9099000 · Reserve Allocations	6.01
5120000 · Executive	1.17
5130000 · Financial and Administ	0.66
5110000 · Legislative	0.19
5380000 · Stormwater Manageme	0.18
5134100 · Communications & Fre	0.02
Total	\$427,886.56

By Account



# Wentworth Estates

Community Development District

*Financial Statements  
November 30, 2025*

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

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**Wentworth Estates Community Development District**  
**Balance Sheet**  
**for the Period Ending November 30, 2025**

Governmental Funds					
	General Fund	Debt Service Fund Series 2021	Account Groups		Totals (Memorandum Only)
			General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund - Hancock Bank	\$ 1,131,467	\$ -	\$ -	\$ -	\$ 1,131,467
FMIT - Investment Account	370,933	-	-	-	370,933
Debt Service Fund					
Reserve Account	-	-	-	-	-
Revenue	-	684,977	-	-	684,977
Prepayment Account	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	214,121	-	-	214,121
Debt Service Fund(s)	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	899,097	-	899,097
Amount to be Provided by Debt Service Funds	-	-	16,561,903	-	16,561,903
Investment in General Fixed Assets (net of depreciation)	-	-	-	31,238,196	31,238,196
Total Assets	\$ 1,502,400	\$ 899,097	\$ 17,461,000	\$ 31,238,196	\$ 51,100,694
Liabilities					
Accounts Payable					
	-	-	-	-	-
Due to Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	214,121	-	-	-	214,121
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,298,000	-	1,298,000
Long Term	-	-	16,163,000	-	16,163,000
Total Liabilities	\$ 214,121	\$ -	\$ 17,461,000	\$ -	\$ 17,675,121
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	31,238,196	31,238,196
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	513,577	-	-	513,577
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Additions: Extraordinary Capital/Operation Reserve	51,430	-	-	-	51,430
Results from Current Operations	349,720	-	-	-	349,720
Total Fund Equity and Other Credits	\$ 1,288,280	\$ 899,097	\$ -	\$ 31,238,196	\$ 33,425,573
Total Liabilities, Fund Equity and Other Credits	\$ 1,502,400	\$ 899,097	\$ 17,461,000	\$ 31,238,196	\$ 51,100,694

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

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	-	\$ -	
<b>Interest</b>				
Interest - FMIT	716	2,003	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	863,616	884,123	2,192,934	40%
Special Assessments - Off-Roll	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(87,717)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 864,332</b>	<b>886,126</b>	<b>\$ 2,105,217</b>	<b>42%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	-	800	6,000	13%
<b>Executive</b>				
Professional Management	4,988	9,975	59,850	17%
<b>Financial and Administrative</b>				
Audit Services	-	-	5,700	0%
Accounting Services	1,750	3,500	21,000	17%
Assessment Roll Services	1,094	2,188	13,125	17%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	-	-	2,900	0%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	28,880	11,800	245%
Bank Service Charges	90	90	250	36%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	-	80	750	11%
Website Development	-	-	2,400	0%
<b>Insurance</b>	-	75,679	73,966	102%
<b>Printing &amp; Binding</b>	-	-	1,000	0%
<b>Subscription &amp; Memberships</b>	175	175	175	100%
<b>Emergency &amp; Disaster Relief Services</b>				
<b>Legal Services</b>				
Legal - General Counsel	323	323	10,000	3%
<b>Other General Government Services</b>				
Engineering Services - General	-	-	10,000	0%
<b>Sub-Total:</b>	<b>8,419</b>	<b>121,689</b>	<b>223,457</b>	<b>54%</b>

Prepared by:

Unaudited

JPWARD and Associates, LLC

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

Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>				
Consumptive Use Permit Monitoring	4,800	4,800	20,160	24%
<b>Stormwater Management Services</b>				
Professional Services				
Asset Management	4,397	4,397	50,000	9%
Mitigation Monitoring	-	-	4,800	0%
Utility Services				
Electric - Aeration System	515	1,282	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	-	-	87,000	0%
Lake Bank Maintenance	1,885	1,885	2,000	94%
Water Quality Testing	-	-	14,500	0%
Water Control Structures	-	-	34,000	0%
Aeration System	-	-	2,496	0%
Midge Fly Treatment	-	-	10,000	0%
Cane Toad Removal	6,175	6,175	36,000	17%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	-	11,800	0%
Capital Outlay				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	-	81,250	0%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
<b>Road and Street Services</b>				
Professional Management				
Asset Management	4,090	4,090	30,000	14%
Utility Services				
Electric				
Southwest Blvd Street Lights	36	71	440	16%
Entrance/Fountain Landscape/Street Lights	829	1,735	8,221	21%
Entrance Bridge - Lights	343	704	3,515	20%

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

Description	November	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay - Bridge				
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	3,700	3,700	3,700	100%
Bridge Repairs	-	18,113	8,000	226%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	-	5,000	0%
Electrical Equipment	3,335	3,335	35,000	10%
Fence for Access Road	-	-	15,000	0%
Brick Paver Repairs	-	-	3,000	0%
Miscellaneous Repairs	-	-	8,000	0%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
<b>Sub-Total:</b>	<b>30,105</b>	<b>146,189</b>	<b>798,217</b>	<b>18%</b>
<b>Landscaping Services</b>				
Professional Management				
Asset Management	2,960	2,960	40,000	7%
Utility Services				
Electric - Landscape Lighting	28	55	349	16%
Electric - Irrigation System	75	157	1,082	15%
Potable Water - Fountain	151	491	5,000	10%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	24,788	173,910	14%
Southwest Boulevard	2,783	26,058	42,000	62%
Irrigation System	-	6,161	8,000	77%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	16,764	16,764	54,000	31%
Tree Trimming	-	-	26,250	0%
Fountains	1,100	3,196	25,000	13%
Annual Holiday Decorations	-	21,000	42,000	50%
Mulch	9,417	9,417	19,451	48%
Contingencies	-	-	34,171	0%



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

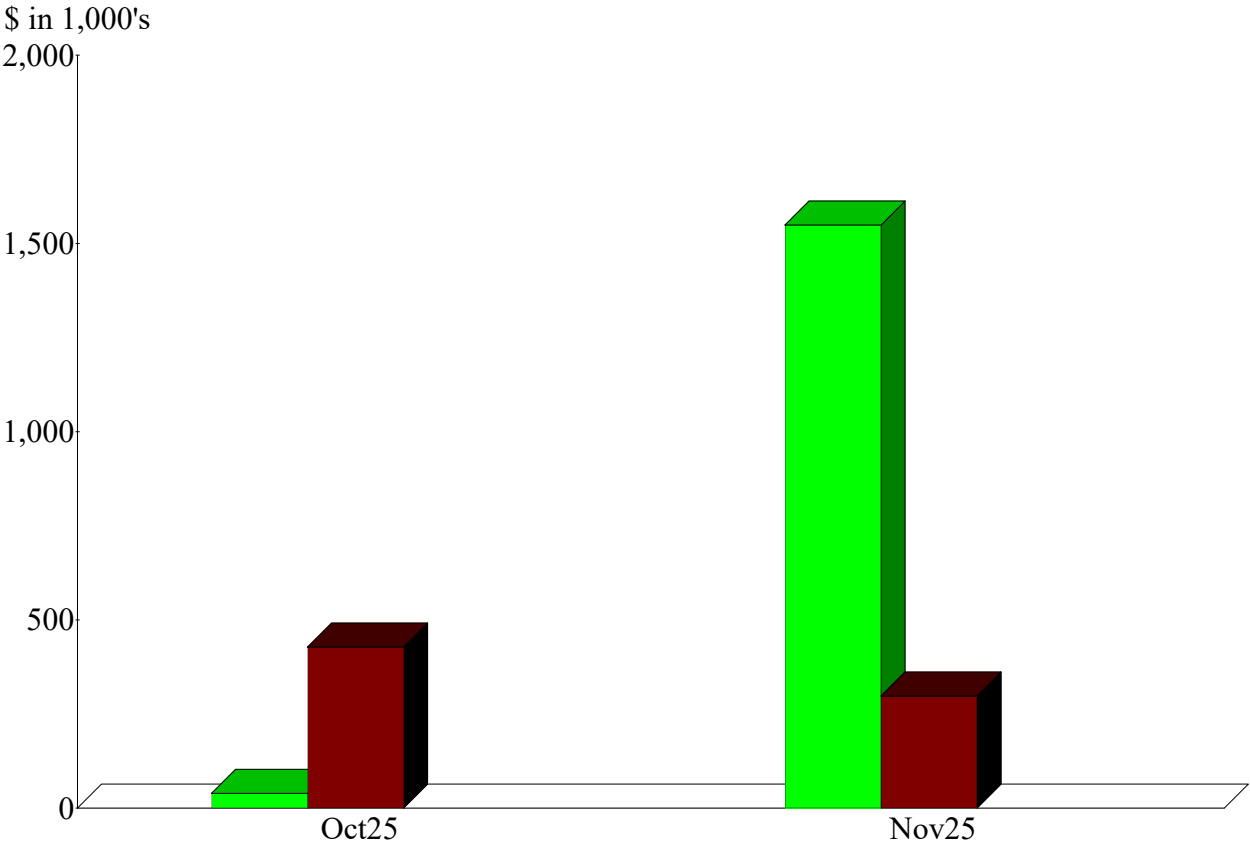
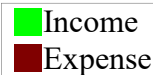
Description	November	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Fountain Pump House Construction & Landscaping	-	17,402	-	0%
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	-	100,000	0%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	420	10,000	4%
Fountain and Perimeter Wall - Painting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

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

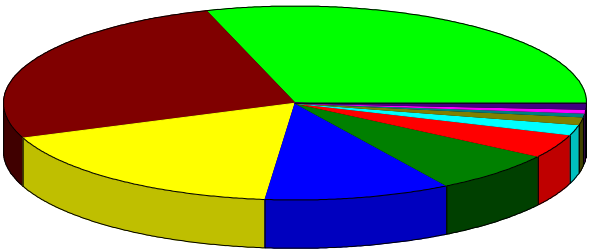
Description	November	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
<b>Carryforward</b>	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	1,308	2,609	44,522	6%
Reserve Account	-	-	-	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	683,806	700,043	1,783,584	39%
Special Assessments - Off-Roll	-	-	-	0%
Special Assessments - Prepayments	-	-	-	0%
<b>Other Fees and Charges</b>				
Discounts/Fees and Charges	-	-	(116,683)	0%
<b>Intragovernmental Transfers In</b>	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 685,113</b>	<b>\$ 702,652</b>	<b>\$ 1,711,423</b>	<b>41%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021 Bonds	-	-	1,298,000	0%
<b>Principal Debt Service - Prepayments</b>				
Series 2021 Bonds	-	-	-	0%
<b>Interest Expense</b>				
Series 2021 Bonds	189,076	189,076	378,151	50%
<b>Intragovernmental Transfers Out</b>	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ 189,076</b>	<b>\$ 189,076</b>	<b>\$ 1,676,151</b>	<b>11%</b>
Net Increase/ (Decrease) in Fund Balance	496,037	513,577	35,272	
Fund Balance - Beginning	403,060	385,521	385,521	
<b>Fund Balance - Ending</b>	<b>\$ 899,097</b>	<b>\$ 899,097</b>	<b>\$ 420,793</b>	

# Wentworth Community Development District

Income and Expense by Month  
October through November 2025



Expense Summary  
October through November 2025



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

By Account