

Wentworth Estates

Community Development District

Financial Statements May 31, 2026

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

TABLE OF CONTENTS

Wentworth Estates Community Development District

Monthly Financial Statements

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

Wentworth Estates Community Development District
Balance Sheet
Through May 31, 2026

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	General Long Term Debt	Fixed Assets	
Assets					
Cash and Investments					
General Fund					
Truist Checking Account	\$ 239,609	\$ -	\$ -	\$ -	\$ 239,609
FMIT - Investment Account	1,592,060	-	-	-	1,592,060
Debt Service Fund					
Revenue Account	-	392,183	-	-	392,183
Accounts Receivable					
	-	-	-	-	-
Prepaid Expenses					
	1,698	-	-	-	1,698
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments					
	-	-	-	-	-
Accrued Interest Receivable					
	-	-	-	-	-
Assessments Receivable					
	-	-	-	-	-
Amount Available in Debt Service Funds					
	-	-	392,183	-	392,183
Amount to be Provided by Debt Service Funds					
	-	-	15,770,817	-	15,770,817
Investment in General Fixed Assets (net of depreciation)					
	-	-	-	29,495,446	29,495,446
Total Assets	\$ 1,833,367	\$ 392,183	\$ 16,163,000	\$ 29,495,446	\$ 47,883,996
Liabilities					
Accounts Payable					
	-	-	-	-	-
Due to Other Funds					
	-	-	-	-	-
Bonds Payable					
Current Portion (Due within 12 months)	-	-	1,320,000	-	1,320,000
Long Term	-	-	14,843,000	-	14,843,000
Total Liabilities	\$ -	\$ -	\$ 16,163,000	\$ -	\$ 16,163,000
Fund Equity and Other Credits					
Investment in General Fixed Assets					
	-	-	-	29,495,446	29,495,446
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	6,662	-	-	6,662
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	205,226	-	-	-	205,226
Results from Current Operations	741,011	-	-	-	741,011
Total Fund Equity and Other Credits	\$ 1,833,367	\$ 392,183	\$ -	\$ 29,495,446	\$ 31,720,996
Total Liabilities, Fund Equity and Other Credits	\$ 1,833,367	\$ 392,183	\$ 16,163,000	\$ 29,495,446	\$ 47,883,996

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	-	\$ -	
Interest				
Interest - FMIT	3,937	23,129	25,850	0%
Special Assessment Revenue				
Special Assessments - On-Roll	11,604	2,090,172	2,192,934	95%
Other Fees and Charges				
Discounts for Early Payment	-	-	(87,717)	0%
Total Revenue and Other Sources:	\$ 15,540	2,113,301	\$ 2,131,067	99%
Expenditures and Other Uses				
Legislative				
Board of Supervisor's - Fees	1,000	3,800	6,000	63%
Executive				
Professional Management	4,988	39,900	59,850	67%
Financial and Administrative				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	14,000	21,000	67%
Assessment Roll Services	1,094	8,750	13,125	67%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	1,129	1,784	2,900	62%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	29,219	11,800	248%
Bank Service Charges	32	193	250	77%
Communications & Freight Services				
Postage, Freight & Messenger	-	409	750	55%
Website Development	1,200	2,400	2,400	100%
Insurance				
	-	75,679	73,966	102%
Printing & Binding				
	-	524	1,000	52%
Subscription & Memberships				
	-	175	175	100%
Legal Services				
Legal - General Counsel	-	2,776	10,000	28%
Other General Government Services				
Engineering Services - General	-	1,477	10,000	15%
Sub-Total:	11,193	186,786	223,457	84%

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Community Wide Irrigation System				
Consumptive Use Permit Monitoring	-	20,800	20,160	103%
Sub-Total:	-	20,800	20,160	103%
Stormwater Management Services				
Professional Services				
Asset Management	1,808	21,689	50,000	43%
Mitigation Monitoring	-	3,900	4,800	81%
Utility Services				
Electric - Aeration System	-	3,630	-	0%
Repairs & Maintenance				
Lake & Wetland System				
Aquatic Weed Control	33,758	90,022	87,000	103%
Lake Bank Maintenance	-	7,385	2,000	369%
Water Quality Testing	-	8,700	14,500	60%
Water Control Structures	-	40,750	34,000	120%
Aeration System	-	10,056	2,496	403%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	6,175	41,220	36,000	115%
Wild Hog Removal	-	6,445	30,000	21%
Preserves/Wetland System				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	-	-	11,800	0%
Capital Outlay				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	-	-	81,250	0%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
Sub-Total:	41,741	234,512	488,846	48%
Road and Street Services				
Professional Management				
Asset Management	5,431	24,292	30,000	81%
Utility Services				
Electric				
Southwest Blvd Street Lights	37	296	440	67%
Entrance/Fountain Landscape/Street Lights	-	5,675	8,221	69%
Entrance Bridge - Lights	-	2,651	3,515	75%

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay Blvd & Bridge				
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	9,550	3,700	258%
Bridge Repairs	-	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	1,170	5,000	23%
Electrical Equipment	-	47,462	35,000	136%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	-	12,855	8,000	161%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies				
	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	5,468	220,686	319,211	69%
Landscaping Services				
Professional Management				
Asset Management	4,166	26,507	40,000	66%
Utility Services				
Electric - Landscape Lighting	-	214	349	61%
Electric - Irrigation System	-	558	1,082	52%
Potable Water - Fountain	-	4,460	5,000	89%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	11,002	88,017	173,910	51%
Southwest Boulevard	13,367	56,125	42,000	134%
Irrigation System	370	12,649	8,000	158%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	28,111	54,000	52%
Tree Trimming	-	20,310	26,250	77%
Fountains	2,000	26,072	25,000	104%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	9,391	18,808	19,451	97%
Contingencies	-	159	34,171	0%

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

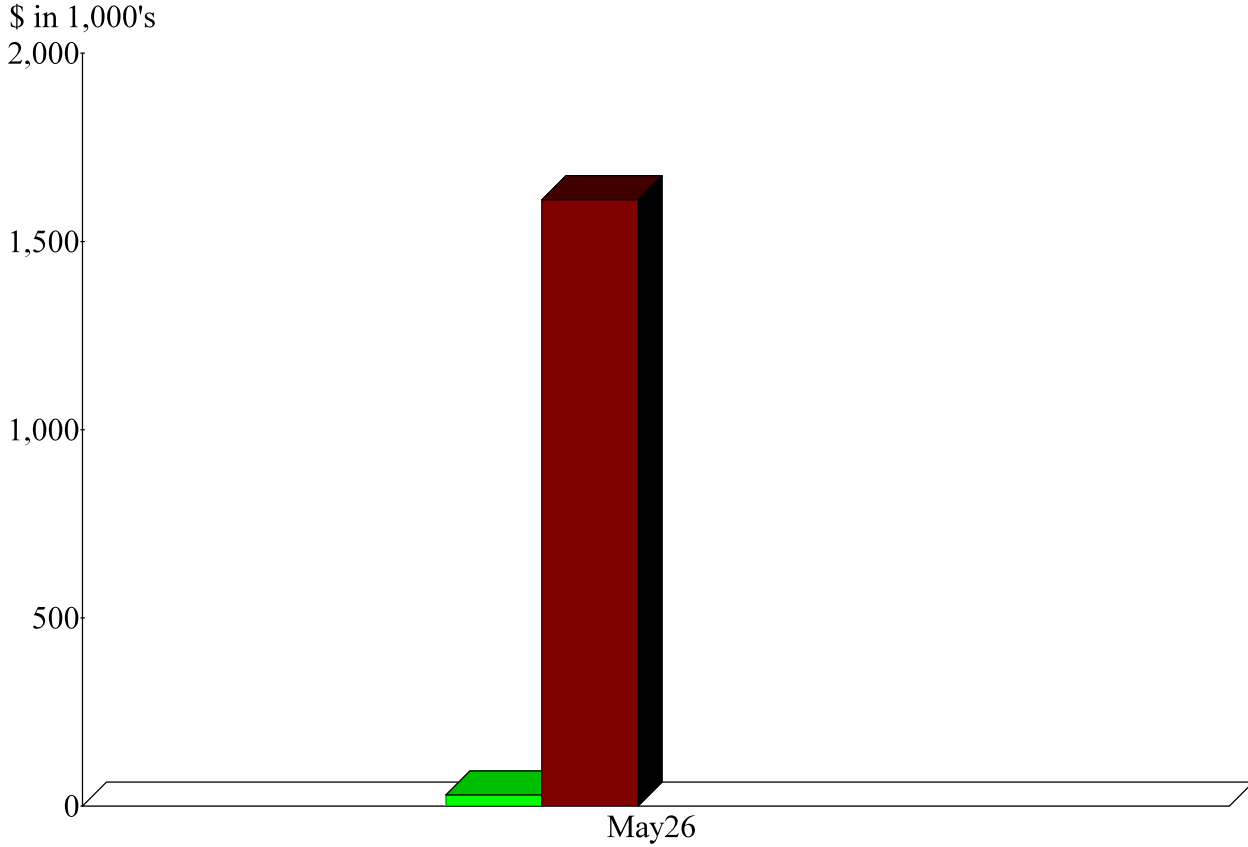
Description	May	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	440	860	10,000	9%
Treviso Bay Blvd-Entrance	-	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	2,750	47,750	6%
Sub-Total:	40,736	505,564	774,963	65%
Reserve Allocations				
Extraordinary Capital/Operations	25,122	203,941	304,430	67%
Sub-Total:	25,122	203,941	304,430	67%
Total Expenditures and Other Uses:	\$ 124,260	\$ 1,372,290	\$ 2,131,067	64%
Net Increase/ (Decrease) in Fund Balance	(108,719)	741,011	-	
Fund Balance - Beginning	1,891,842	887,130	887,130	
Extraordinary Capital/Operations Reserve	-	205,226	304,430	
Fund Balance - Ending	\$ 1,783,123	\$ 1,833,367	\$ 1,191,560	

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

Description	May	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	
Interest Income				
Revenue Account	5,263	27,829	44,522	63%
Special Assessment Revenue				
Special Assessments - On-Roll	9,188	1,654,985	1,783,584	93%
Other Fees and Charges				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
Total Revenue and Other Sources:	\$ 14,450	\$ 1,682,813	\$ 1,711,423	98%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2021 Bonds	1,298,000	1,298,000	1,298,000	100%
Interest Expense				
Series 2021 Bonds	189,076	378,151	378,151	100%
Intragovernmental Transfers Out	-	-	-	0%
Total Expenditures and Other Uses:	\$ 1,487,076	\$ 1,676,151	\$ 1,676,151	100%
Net Increase/ (Decrease) in Fund Balance	(1,472,625)	6,662	35,272	
Fund Balance - Beginning	1,864,808	385,521	385,521	
Fund Balance - Ending	\$ 392,183	\$ 392,183	\$ 420,793	

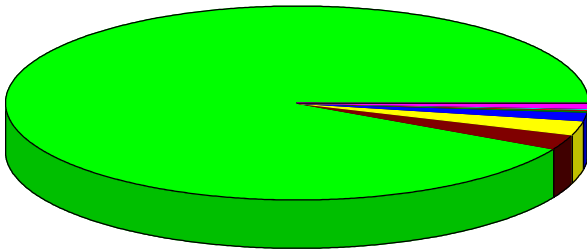
Wentworth Estates Community Development District

Income and Expense by Month
May 2026



Expense Summary
May 2026

5170000 · Debt Service	92.29%
5380000 · Stormwater Management Services	2.59
5790000 · Landscaping Services	2.53
9099000 · Reserve Allocations	1.56
5410000 · Road and Street Facilities	0.34
5120000 · Executive	0.31
5130000 · Financial and Administrative	0.18
5134100 · Communications & Freight Serv.	0.07
5133400 · Other Contractual Services	0.07
5110000 · Legislative	0.06
Total	\$1,611,335.24



By Account