

# Wentworth Estates

Community Development District

## *Financial Statements* *June 30, 2026*

*PFM Management Services, LLC*  
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**Wentworth Estates Community Development District**  
**Balance Sheet**  
**Through June 30, 2026**

	Governmental Funds		Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Fund Series 2021	General Long Term Debt	Fixed Assets	
<b>Assets</b>					
<b>Cash and Investments</b>					
<b>General Fund</b>					
Truist Checking Account	\$ 173,916	\$ -	\$ -	\$ -	\$ 173,916
FMIT - Investment Account	1,594,232	-	-	-	1,594,232
<b>Debt Service Fund</b>					
Revenue Account	-	414,842	-	-	414,842
<b>Accounts Receivable</b>	-	-	-	-	-
<b>Due from Other Funds</b>					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
<b>Market Valuation Adjustments</b>	-	-	-	-	-
<b>Accrued Interest Receivable</b>	-	-	-	-	-
<b>Assessments Receivable</b>	-	-	-	-	-
<b>Amount Available in Debt Service Funds</b>	-	-	414,842	-	414,842
<b>Amount to be Provided by Debt Service Funds</b>	-	-	15,748,158	-	15,748,158
<b>Investment in General Fixed Assets (net of depreciation)</b>	-	-	-	29,495,446	29,495,446
<b>Total Assets</b>	<b>\$ 1,768,148</b>	<b>\$ 414,842</b>	<b>\$ 16,163,000</b>	<b>\$ 29,495,446</b>	<b>\$ 47,841,436</b>
<b>Liabilities</b>					
<b>Accounts Payable</b>	-	-	-	-	-
<b>Due to Other Funds</b>					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
<b>Bonds Payable</b>					
Current Portion (Due within 12 months)	-	-	1,320,000	-	1,320,000
Long Term	-	-	14,843,000	-	14,843,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,163,000</b>	<b>\$ -</b>	<b>\$ 16,163,000</b>
<b>Fund Equity and Other Credits</b>					
<b>Investment in General Fixed Assets</b>	-	-	-	29,495,446	29,495,446
<b>Fund Balance</b>					
<b>Restricted</b>					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	29,321	-	-	29,321
<b>Unassigned</b>					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	230,349	-	-	-	230,349
Results from Current Operations	650,670	-	-	-	650,670
<b>Total Fund Equity and Other Credits</b>	<b>\$ 1,768,148</b>	<b>\$ 414,842</b>	<b>\$ -</b>	<b>\$ 29,495,446</b>	<b>\$ 31,678,436</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 1,768,148</b>	<b>\$ 414,842</b>	<b>\$ 16,163,000</b>	<b>\$ 29,495,446</b>	<b>\$ 47,841,436</b>

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	-	\$ -	
<b>Interest</b>				
Interest - FMIT	2,172	25,301	25,850	0%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	27,203	2,117,375	2,192,934	97%
<b>Other Fees and Charges</b>				
Discounts for Early Payment	-	-	(87,717)	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 29,375</b>	<b>2,142,676</b>	<b>\$ 2,131,067</b>	<b>101%</b>
<b>Expenditures and Other Uses</b>				
<b>Legislative</b>				
Board of Supervisor's - Fees	-	3,800	6,000	63%
<b>Executive</b>				
Professional Management	4,988	44,888	59,850	75%
<b>Financial and Administrative</b>				
Audit Services	-	5,700	5,700	100%
Accounting Services	1,750	15,750	21,000	75%
Assessment Roll Services	1,094	9,844	13,125	75%
Arbitrage Rebate Services	-	-	500	0%
<b>Other Contractual Services</b>				
Legal Advertising	1,195	2,979	2,900	103%
Trustee Services	-	-	4,041	0%
Property Appraiser/Tax Collector Fees	-	29,219	11,800	248%
Bank Service Charges	43	236	250	94%
<b>Communications &amp; Freight Services</b>				
Postage, Freight & Messenger	113	522	750	70%
Website Development	-	2,400	2,400	100%
<b>Insurance</b>				
	-	75,679	73,966	102%
<b>Printing &amp; Binding</b>				
	159	683	1,000	68%
<b>Subscription &amp; Memberships</b>				
	-	175	175	100%
<b>Legal Services</b>				
Legal - General Counsel	-	2,776	10,000	28%
<b>Other General Government Services</b>				
Engineering Services - General	-	1,477	10,000	15%
<b>Sub-Total:</b>	<b>9,341</b>	<b>196,127</b>	<b>223,457</b>	<b>88%</b>

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Community Wide Irrigation System</b>				
Consumptive Use Permit Monitoring	-	20,800	20,160	103%
<b>Sub-Total:</b>	<b>-</b>	<b>20,800</b>	<b>20,160</b>	<b>103%</b>
<b>Stormwater Management Services</b>				
<b>Professional Services</b>				
Asset Management	4,396	26,084	50,000	52%
Mitigation Monitoring	-	3,900	4,800	81%
<b>Utility Services</b>				
Electric - Aeration System	1,003	4,633	-	0%
<b>Repairs &amp; Maintenance</b>				
<b>Lake &amp; Wetland System</b>				
Aquatic Weed Control	11,253	101,274	87,000	116%
Lake Bank Maintenance	-	7,385	2,000	369%
Water Quality Testing	-	8,700	14,500	60%
Water Control Structures	-	40,750	34,000	120%
Aeration System	-	10,056	2,496	403%
Midge Fly Treatment	-	716	10,000	7%
Cane Toad Removal	6,175	47,395	36,000	132%
Wild Hog Removal	-	6,445	30,000	21%
<b>Preserves/Wetland System</b>				
Routine Maintenance	-	-	48,000	0%
Preserve Trail Material	-	-	2,000	0%
Contingencies	891	891	11,800	8%
<b>Capital Outlay</b>				
Littoral Shelf Planting	-	-	10,000	0%
Lake Bank Restoration	23,925	23,925	81,250	29%
Stormwater Drainage Pipes	-	-	35,000	0%
Fountain/Aerators	-	-	30,000	0%
<b>Sub-Total:</b>	<b>47,642</b>	<b>282,155</b>	<b>488,846</b>	<b>58%</b>
<b>Road and Street Services</b>				
<b>Professional Management</b>				
Asset Management	1,419	25,711	30,000	86%
<b>Utility Services</b>				
<b>Electric</b>				
Southwest Blvd Street Lights	35	331	440	75%
Entrance/Fountain Landscape/Street Lights	133	5,808	8,221	71%
Entrance Bridge - Lights	733	3,384	3,515	96%

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Repairs and Maintenance</b>				
<b>Treviso Bay Blvd &amp; Bridge</b>				
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	9,550	3,700	258%
Bridge Repairs	-	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
<b>Entry Monument</b>				
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%
<b>Southwest Boulevard</b>				
Street Lighting	-	-	3,000	0%
<b>Contingencies</b>				
	-	-	4,085	0%
<b>Capital Outlay</b>				
Roadway and Bridge	-	95,904	191,250	50%
<b>Sub-Total:</b>	<b>2,320</b>	<b>223,006</b>	<b>319,211</b>	<b>70%</b>
<b>Landscaping Services</b>				
<b>Professional Management</b>				
Asset Management	4,628	31,135	40,000	78%
<b>Utility Services</b>				
Electric - Landscape Lighting	65	279	349	80%
Electric - Irrigation System	191	749	1,082	69%
Potable Water - Fountain	3,783	8,243	5,000	165%
<b>Repairs &amp; Maintenance</b>				
<b>Public Area Landscaping</b>				
Treviso Bay Blvd - Entrance	11,002	99,020	173,910	57%
Southwest Boulevard	2,783	58,908	42,000	140%
Irrigation System	-	12,649	8,000	158%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	28,111	54,000	52%
Tree Trimming	10,488	30,798	26,250	117%
Fountains	2,000	28,072	25,000	112%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	18,808	19,451	97%
Contingencies	350	509	34,171	1%

Prepared by:

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

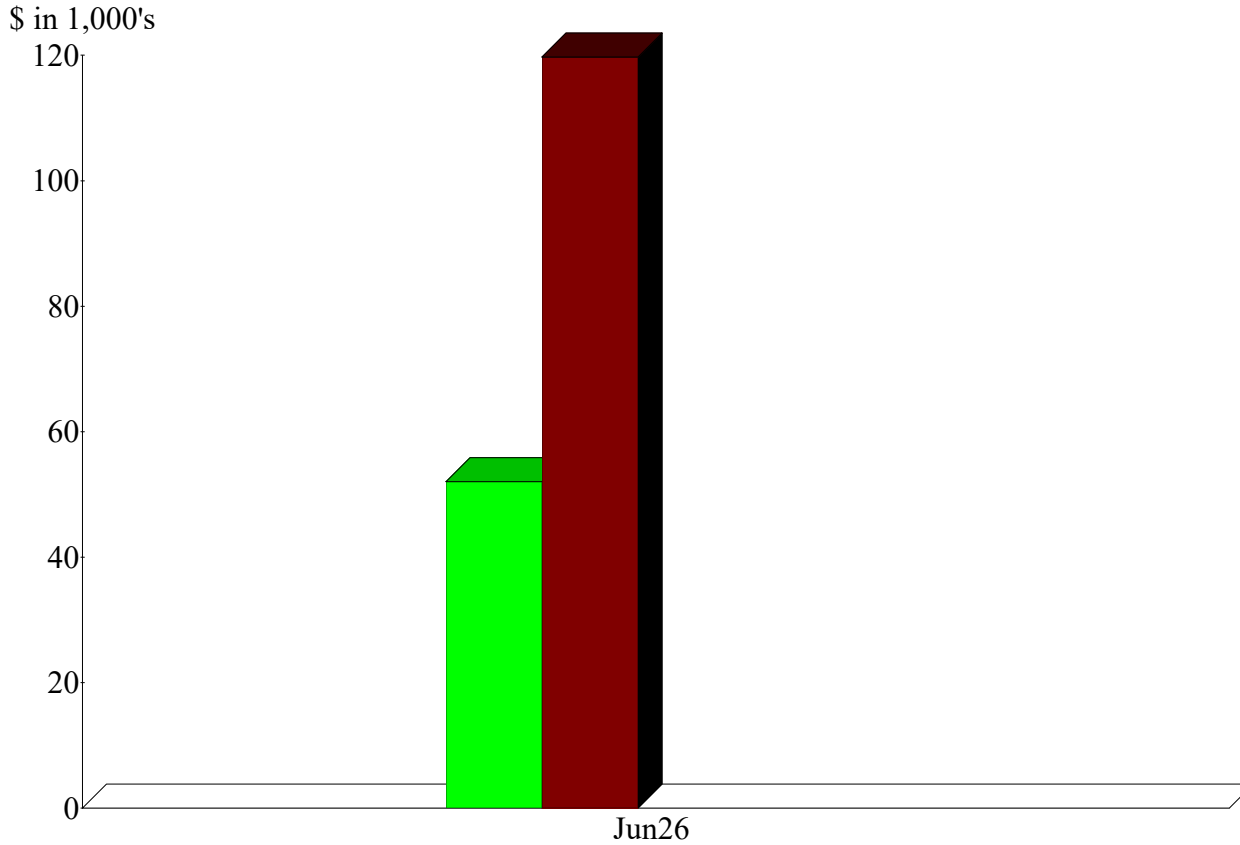
Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Capital Outlay</b>				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	860	10,000	9%
Treviso Bay Blvd-Entrance	-	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	2,750	47,750	6%
<b>Sub-Total:</b>	<b>35,291</b>	<b>540,855</b>	<b>774,963</b>	<b>70%</b>
<b>Reserve Allocations</b>				
Extraordinary Capital/Operations	25,122	229,064	304,430	75%
<b>Sub-Total:</b>	<b>25,122</b>	<b>229,064</b>	<b>304,430</b>	<b>75%</b>
<b>Total Expenditures and Other Uses:</b>	<b>\$ 119,716</b>	<b>\$ 1,492,006</b>	<b>\$ 2,131,067</b>	<b>70%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>(90,341)</b>	<b>650,670</b>	<b>-</b>	
Fund Balance - Beginning	1,833,367	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,122	230,349	304,430	
<b>Fund Balance - Ending</b>	<b>\$ 1,768,148</b>	<b>\$ 1,768,148</b>	<b>\$ 1,191,560</b>	

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

Description	June	Year to Date	Total Annual Budget	% of Budget
<b>Revenue and Other Sources</b>				
Carryforward	\$ -	\$ -	\$ -	
<b>Interest Income</b>				
Revenue Account	1,120	28,948	44,522	65%
<b>Special Assessment Revenue</b>				
Special Assessments - On-Roll	21,539	1,676,524	1,783,584	94%
<b>Other Fees and Charges</b>				
Discounts/Fees and Charges	-	-	(116,683)	0%
Intragovernmental Transfers In	-	-	-	0%
<b>Total Revenue and Other Sources:</b>	<b>\$ 22,659</b>	<b>\$ 1,705,472</b>	<b>\$ 1,711,423</b>	<b>100%</b>
<b>Expenditures and Other Uses</b>				
<b>Debt Service</b>				
<b>Principal Debt Service - Mandatory</b>				
Series 2021 Bonds	-	1,298,000	1,298,000	100%
<b>Interest Expense</b>				
Series 2021 Bonds	-	378,151	378,151	100%
Intragovernmental Transfers Out	-	-	-	0%
<b>Total Expenditures and Other Uses:</b>	<b>\$ -</b>	<b>\$ 1,676,151</b>	<b>\$ 1,676,151</b>	<b>100%</b>
<b>Net Increase/ (Decrease) in Fund Balance</b>	<b>22,659</b>	<b>29,321</b>	<b>35,272</b>	
Fund Balance - Beginning	392,183	385,521	385,521	
<b>Fund Balance - Ending</b>	<b>\$ 414,842</b>	<b>\$ 414,842</b>	<b>\$ 420,793</b>	

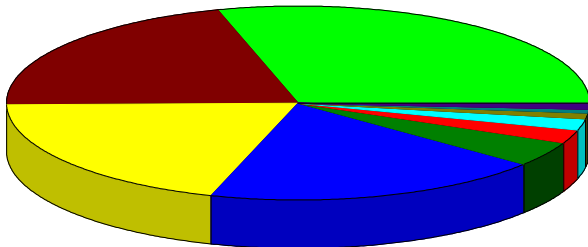
# Wentworth Estates Community Development District

## Income and Expense by Month June 2026



### Expense Summary June 2026

5790000 · Landscaping Services	29.48%
9099000 · Reserve Allocations	20.98
5386000 · Capital Outlay	19.98
5380000 · Stormwater Management Service	19.07
5120000 · Executive	4.17
5130000 · Financial and Administrative	2.38
5410000 · Road and Street Facilities	1.94
5133400 · Other Contractual Services	1.03
5384660 · Preserves/Wetland System	0.74
5134700 · Printing & Binding	0.13
5134100 · Communications & Freight Serv.	0.09
<b>Total</b>	<b>\$119,715.99</b>



By Account