Wentworth Estates

Community Development District

Financial Statements
August 31, 2026

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

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Wentworth Estates Community Development District

Monthly Financial Statements

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

	Governmental Funds		Account Groups		
	General Fund	Debt Service Fund Series 2021	General Long Term Debt	Fixed Assets	Totals (Memorandum Only)
Assets					
Cash and Investments					
General Fund					
Truist Checking Account	$ 269,699	$ -	$ -	$ -	$ 269,699
FMIT - Investment Account	1,403,851	-	-	-	1,403,851
Debt Service Fund					
Revenue Account	-	417,272	-	-	417,272
Accounts Receivable	-	-	-	-	-
Due from Other Funds					
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Market Valuation Adjustments	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	417,272	-	417,272
Amount to be Provided by Debt Service Funds	-	-	15,745,728	-	15,745,728
Investment in General Fixed Assets (net of depreciation)	-	-	-	29,495,446	29,495,446
Total Assets	**$ 1,673,551**	**$ 417,272**	**$ 16,163,000**	**$ 29,495,446**	**$ 47,749,269**
Liabilities					
Accounts Payable	-	-	-	-	-
Due to Other Funds					-
General Fund	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-
Bonds Payable					-
Current Portion (Due within 12 months)	-	-	1,320,000	-	1,320,000
Long Term	-	-	14,843,000	-	14,843,000
Total Liabilities	**$ -**	**$ -**	**$ 16,163,000**	**$ -**	**$ 16,163,000**
Fund Equity and Other Credits					
Investment in General Fixed Assets	-	-	-	29,495,446	29,495,446
Fund Balance					
Restricted					
Beginning: October 1, 2025 (Unaudited)	-	385,521	-	-	385,521
Results from Current Operations	-	31,751	-	-	31,751
Unassigned					
Beginning: October 1, 2025 (Unaudited)	887,130	-	-	-	887,130
Fund Additions/(Expenditures)	280,593	-	-	-	280,593
Results from Current Operations	505,828	-	-	-	505,828
Total Fund Equity and Other Credits	**$ 1,673,551**	**$ 417,272**	**$ -**	**$ 29,495,446**	**$ 31,586,269**
Total Liabilities, Fund Equity and Other Credits	**$ 1,673,551**	**$ 417,272**	**$ 16,163,000**	**$ 29,495,446**	**$ 47,749,269**

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

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

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

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

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Repairs and Maintenance				
Treviso Bay Blvd & Bridge	-			
Sidewalk Repairs	-	-	1,000	0%
Striping & Pavement Marking	-	9,550	3,700	258%
Bridge Repairs	-	20,833	8,000	260%
Brick Paver Repairs	-	-	3,000	0%
Entry Monument				
Pressure Washing, Cleaning & Painting	-	1,170	5,000	23%
Electrical Equipment	-	53,956	35,000	154%
Fence for Access Road	-	-	15,000	0%
Miscellaneous Repairs	7,015	19,870	8,000	248%
Southwest Boulevard				
Street Lighting	-	-	3,000	0%
Contingencies	-	-	4,085	0%
Capital Outlay				
Roadway and Bridge	-	95,904	191,250	50%
Sub-Total:	**7,421**	**238,507**	**319,211**	**75%**
Landscaping Services				
Professional Management				
Asset Management	-	38,800	40,000	97%
Utility Services				
Electric - Landscape Lighting	33	312	349	89%
Electric - Irrigation System	92	842	1,082	78%
Potable Water - Fountain	2,256	10,498	5,000	210%
Repairs & Maintenance				
Public Area Landscaping				
Treviso Bay Blvd - Entrance	-	110,022	173,910	63%
Southwest Boulevard	-	61,692	42,000	147%
Irrigation System	-	12,649	8,000	158%
Aeration and Top Dress	-	-	65,000	0%
Plant Replacement and Annuals	-	39,313	54,000	73%
Tree Trimming	-	30,798	26,250	117%
Fountains	-	30,668	25,000	123%
Annual Holiday Decorations	-	42,000	42,000	100%
Mulch	-	18,808	19,451	97%
Contingencies	-	509	34,171	1%

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

Description	August	Year to Date	Total Annual Budget	% of Budget
Capital Outlay				
Treviso Bay Blvd/US 41 Buffer - Landscaping	-	89,111	100,000	89%
Treviso Bay Blvd/US 41 Buffer - Lighting	-	860	10,000	9%
Treviso Bay Blvd-Entrance	-	625	-	0%
Diamond Brite/Replace Foun Tile	-	88,228	81,000	109%
Contingencies/CEI Services	-	5,581	47,750	12%
Sub-Total:	**2,380**	**581,314**	**774,963**	**75%**
Reserve Allocations				
Extraordinary Capital/Operations	25,122	279,308	304,430	92%
Sub-Total:	**25,122**	**279,308**	**304,430**	**92%**
Total Expenditures and Other Uses:	**$ 54,572**	**$ 1,646,529**	**$ 2,131,067**	**77%**
Net Increase/ (Decrease) in Fund Balance	**(50,488)**	**505,828**	**-**	
Fund Balance - Beginning	1,698,916	887,130	887,130	
Extraordinary Capital/Operations Reserve	25,122	280,593	304,430	
Fund Balance - Ending	**$ 1,673,551**	**$ 1,673,551**	**$ 1,191,560**	

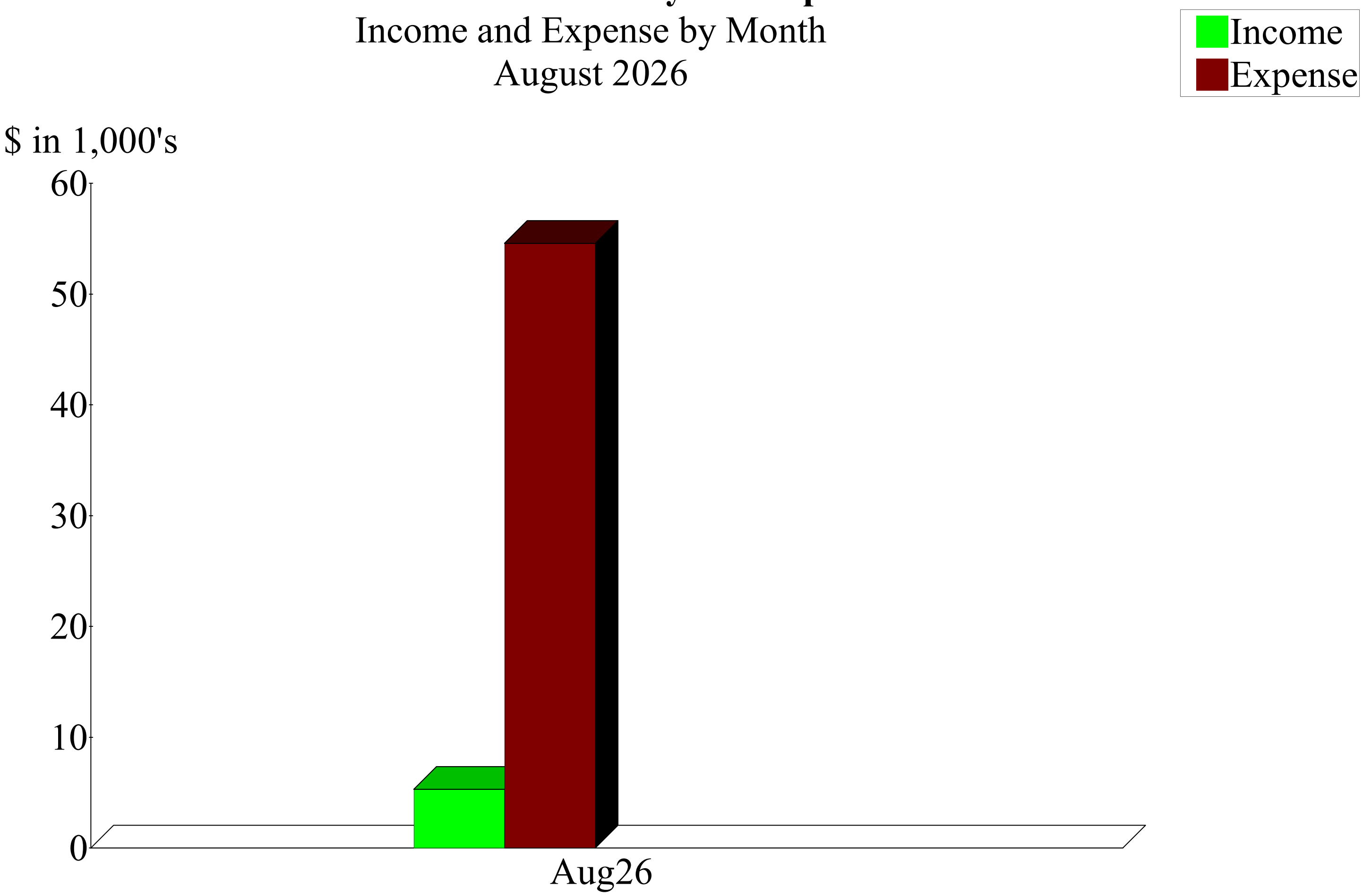
Wentworth Estates Community Development District
Debt Service Fund - Series 2021
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2026

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

Wentworth Estates Community Development District

Income and Expense by Month

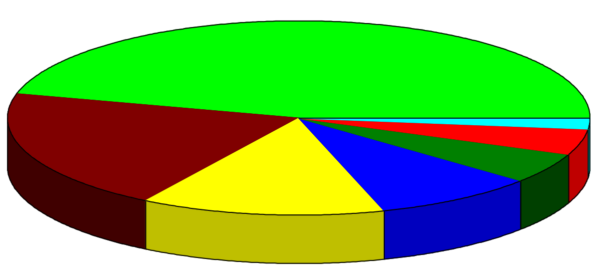
August 2026



Expense Summary

August 2026

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



By Account