# Wentworth Estates Community Development District

## September 2026 Financial Package

September 30, 2026

**PFM Management Services LLC**
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## Wentworth Estates Community Development District

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**Wentworth Estates Community Development District**
**Balance Sheet**
**Through September 30, 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 | $ 68,638 | $ - | $ - | $ - | $ 68,638 |
| FMIT - Investment Account | 1,404,937 | - | - | - | 1,404,937 |
| **Debt Service Fund** | | | | | |
| Revenue Account | - | 418,511 | - | - | 418,511 |
| **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** | - | - | 418,511 | - | 418,511 |
| **Amount to be Provided by Debt Service Funds** | - | - | 15,744,489 | - | 15,744,489 |
| **Investment in General Fixed Assets (net of depreciation)** | - | - | - | 27,752,695 | 27,752,695 |
| **Total Assets** | **$ 1,473,574** | **$ 418,511** | **$ 16,163,000** | **$ 27,752,695** | **$ 45,807,780** |
| **Liabilities** | | | | | |
| **Accounts Payable** | 5,603 | - | - | - | 5,603 |
| **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** | **$ 5,603** | **$ -** | **$ 16,163,000** | **$ -** | **$ 16,168,603** |
| **Fund Equity and Other Credits** | | | | | |
| **Investment in General Fixed Assets** | - | - | - | 27,752,695 | 27,752,695 |
| **Fund Balance** | | | | | |
| **Restricted** | | | | | |
| Beginning: October 1, 2025 (Unaudited) | - | 385,521 | - | - | 385,521 |
| Results from Current Operations | - | 32,990 | - | - | 32,990 |
| **Unassigned** | | | | | |
| Beginning: October 1, 2025 (Unaudited) | 887,130 | - | - | - | 887,130 |
| Fund Additions/(Expenditures) | 305,715 | - | - | - | 305,715 |
| Results from Current Operations | 275,127 | - | - | - | 275,127 |
| **Total Fund Equity and Other Credits** | **$ 1,467,972** | **$ 418,511** | **$ -** | **$ 27,752,695** | **$ 29,639,178** |
| **Total Liabilities, Fund Equity and Other Credits** | **$ 1,473,574** | **$ 418,511** | **$ 16,163,000** | **$ 27,752,695** | **$ 45,807,780** |

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

| Description | September | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | |
| **Interest** | | | | |
| Interest - FMIT | 1,085 | 36,006 | 25,850 | 139% |
| **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:** | **$ 1,085** | **2,153,442** | **$ 2,131,067** | **101%** |
| **Expenditures and Other Uses** | | | | |
| **Legislative** | | | | |
| Board of Supervisor's - Fees | 1,000 | 5,800 | 6,000 | 97% |
| **Executive** | | | | |
| Professional Management | 4,988 | 59,850 | 59,850 | 100% |
| **Financial and Administrative** | | | | |
| Audit Services | - | 5,700 | 5,700 | 100% |
| Accounting Services | 1,750 | 21,000 | 21,000 | 100% |
| Assessment Roll Services | 1,094 | 13,125 | 13,125 | 100% |
| Arbitrage Rebate Services | 500 | 500 | 500 | 100% |
| **Other Contractual Services** | | | | |
| Legal Advertising | 320 | 3,969 | 2,900 | 137% |
| Trustee Services | 4,256 | 4,256 | 4,041 | 105% |
| Property Appraiser/Tax Collector Fees | (1,418) | 27,801 | 11,800 | 236% |
| Bank Service Charges | 111 | 513 | 250 | 205% |
| **Communications & Freight Services** | | | | |
| Postage, Freight & Messenger | 200 | 811 | 750 | 108% |
| Website Development | - | 2,400 | 2,400 | 100% |
| **Insurance** | - | 75,679 | 73,966 | 102% |
| **Printing & Binding** | 648 | 1,331 | 1,000 | 133% |
| **Subscription & Memberships** | - | 175 | 175 | 100% |
| **Legal Services** | | | | |
| Legal - General Counsel | 7,618 | 12,013 | 10,000 | 120% |
| **Other General Government Services** | | | | |
| Engineering Services - General | - | 1,688 | 10,000 | 17% |
| **Sub-Total:** | **21,065** | **236,610** | **223,457** | **106%** |

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

| Description | September | 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 | 16,586 | 42,670 | 50,000 | 85% |
| Mitigation Monitoring | - | 3,900 | 4,800 | 81% |
| **Utility Services** | | | | |
| Electric - Aeration System | 741 | 5,904 | - | 0% |
| **Repairs & Maintenance** | | | | |
| **Lake & Wetland System** | | | | |
| Aquatic Weed Control | 25,752 | 127,026 | 87,000 | 146% |
| Lake Bank Maintenance | - | 7,385 | 2,000 | 369% |
| Water Quality Testing | - | 13,050 | 14,500 | 90% |
| Water Control Structures | - | 40,750 | 34,000 | 120% |
| Aeration System | 1,011 | 12,063 | 2,496 | 483% |
| Midge Fly Treatment | - | 716 | 10,000 | 7% |
| Cane Toad Removal | 12,350 | 72,095 | 36,000 | 200% |
| Wild Hog Removal | 4,857 | 17,282 | 30,000 | 58% |
| **Preserves/Wetland System** | | | | |
| Routine Maintenance | 11,167 | 11,167 | 48,000 | 23% |
| 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:** | **72,463** | **383,516** | **488,846** | **78%** |
| **Road and Street Services** | | | | |
| **Professional Management** | | | | |
| Asset Management | 7,795 | 35,056 | 30,000 | 117% |
| **Utility Services** | | | | |
| **Electric** | | | | |
| Southwest Blvd Street Lights | 72 | 439 | 440 | 100% |
| Entrance/Fountain Landscape/Street Lights | 86 | 5,942 | 8,221 | 72% |
| Entrance Bridge - Lights | 687 | 4,429 | 3,515 | 126% |

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

| Description | September | 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 | - | 19,870 | 8,000 | 248% |
| **Southwest Boulevard** | | | | |
| Street Lighting | 3,585 | 3,585 | 3,000 | 120% |
| **Contingencies** | 3,496 | 3,496 | 4,085 | 86% |
| **Capital Outlay** | | | | |
| Roadway and Bridge | - | 95,904 | 191,250 | 50% |
| **Sub-Total:** | **15,720** | **254,228** | **319,211** | **80%** |
| **Landscaping Services** | | | | |
| **Professional Management** | | | | |
| Asset Management | 9,688 | 48,488 | 40,000 | 121% |
| **Utility Services** | | | | |
| Electric - Landscape Lighting | 65 | 377 | 349 | 108% |
| Electric - Irrigation System | 186 | 1,027 | 1,082 | 95% |
| Potable Water - Fountain | 2,855 | 13,353 | 5,000 | 267% |
| **Repairs & Maintenance** | | | | |
| **Public Area Landscaping** | | | | |
| Treviso Bay Blvd - Entrance | 22,004 | 132,026 | 173,910 | 76% |
| Southwest Boulevard | 5,567 | 67,258 | 42,000 | 160% |
| Irrigation System | - | 12,649 | 8,000 | 158% |
| Aeration and Top Dress | 49,578 | 49,578 | 65,000 | 76% |
| Plant Replacement and Annuals | - | 39,313 | 54,000 | 73% |
| Tree Trimming | - | 30,798 | 26,250 | 117% |
| Fountains | 7,224 | 37,892 | 25,000 | 152% |
| Annual Holiday Decorations | - | 42,000 | 42,000 | 100% |
| Mulch | - | 18,808 | 19,451 | 97% |
| Contingencies | - | 509 | 34,171 | 1% |

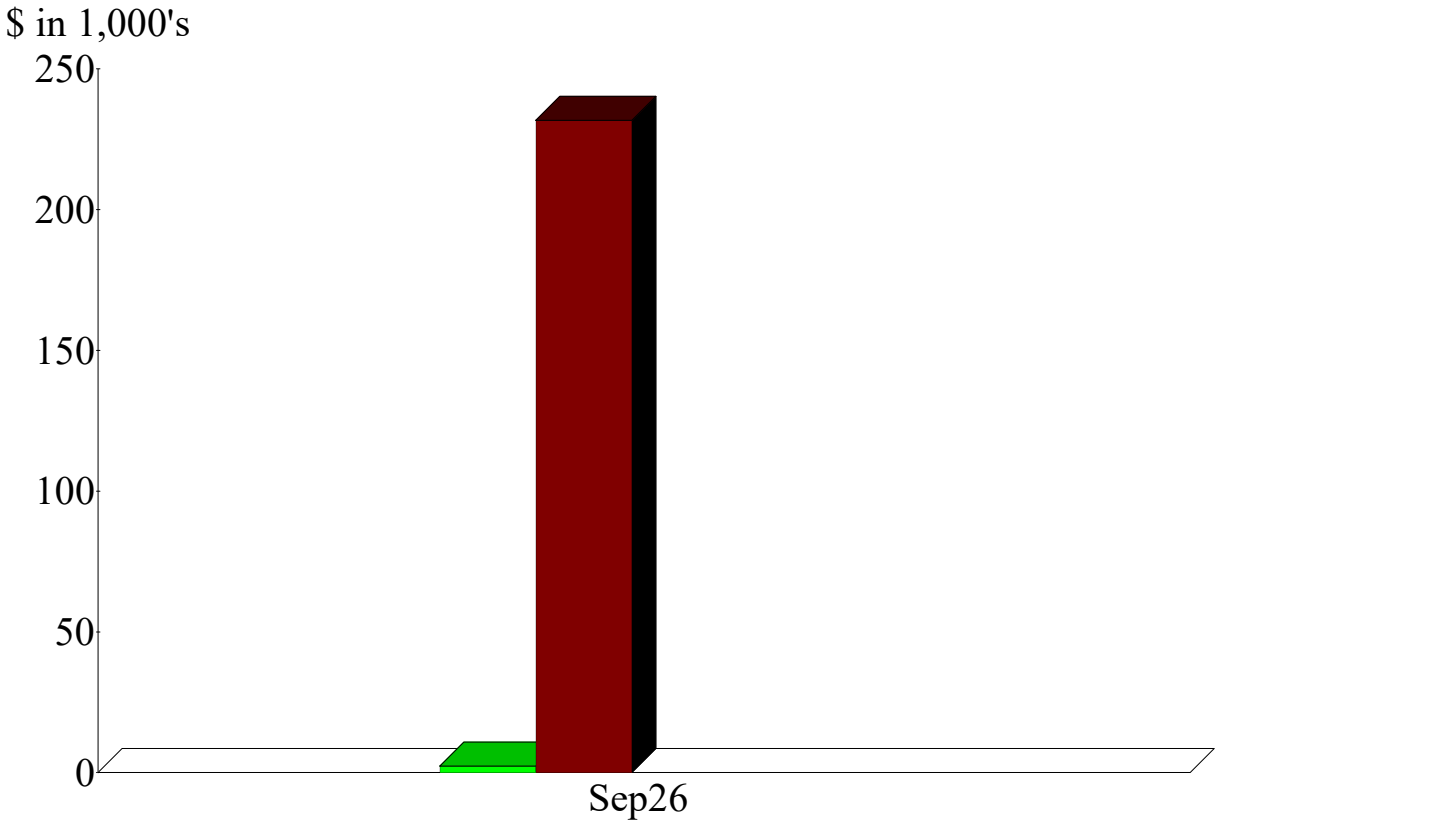
**Wentworth Estates Community Development District**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through September 30, 2026**

| Description | September | 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 | 250 | 5,831 | 47,750 | 12% |
| **Sub-Total:** | **97,416** | **678,731** | **774,963** | **88%** |
| **Reserve Allocations** | | | | |
| Extraordinary Capital/Operations | 25,122 | 304,430 | 304,430 | 100% |
| **Sub-Total:** | **25,122** | **304,430** | **304,430** | **100%** |
| **Total Expenditures and Other Uses:** | **$ 231,786** | **$ 1,878,315** | **$ 2,131,067** | **88%** |
| **Net Increase/ (Decrease) in Fund Balance** | **(230,701)** | **275,127** | **-** | |
| Fund Balance - Beginning | 1,673,551 | 887,130 | 887,130 | |
| Extraordinary Capital/Operations Reserve | 25,122 | 305,715 | 304,430 | |
| **Fund Balance - Ending** | **$ 1,467,972** | **$ 1,467,972** | **$ 1,191,560** | |

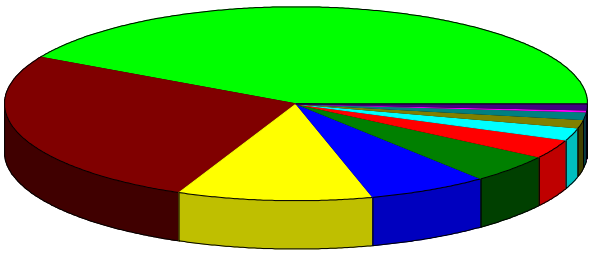
**Wentworth Estates Community Development District**
**Debt Service Fund - Series 2021**
**Statement of Revenues, Expenditures and Changes in Fund Balance**
**Through September 30, 2026**

| Description | September | Year to Date | Total Annual Budget | % of Budget |
|---|---|---|---|---|
| **Revenue and Other Sources** | | | | |
| **Carryforward** | $ - | $ - | $ - | |
| **Interest Income** | | | | |
| Revenue Account | 1,239 | 32,569 | 44,522 | 73% |
| **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:** | **$ 1,239** | **$ 1,709,141** | **$ 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** | **1,239** | **32,990** | **35,272** | |
| Fund Balance - Beginning | 417,272 | 385,521 | 385,521 | |
| **Fund Balance - Ending** | **$ 418,511** | **$ 418,511** | **$ 420,793** | |

**Wentworth Estates Community Development District**
Income and Expense by Month
September 2026




Expense Summary
September 2026



| | |
|---|---|
| 5790000 · Landscaping Servic | 42.03% |
| 5380000 · Stormwater Managem | 26.45 |
| 9099000 · Reserve Allocations | 10.84 |
| 5410000 · Road and Street Faciliti | 6.78 |
| 5384660 · Preserves/Wetland Syst | 4.82 |
| 5140000 · Legal Services | 3.29 |
| 5120000 · Executive | 2.15 |
| 5130000 · Financial and Administ | 1.44 |
| 5133400 · Other Contractual Serv | 1.41 |
| 5110000 · Legislative | 0.43 |
| Other | 0.37 |
| Total | $231,786.13 |

By Account