Rizzetta & Company

Wiregrass
Community Development District

Board of Supervisors' Meeting
August 28, 2026

District Office:
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544
813.994.1001

www.wiregrasscdd.org

Professionals in Community Management

WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors	Bill Porter	Chairman
	Haley Porter	Vice Chairman
	Korie Roberts	Assistant Secretary
	Mark A. Milone	Assistant Secretary
	Kyle Larsen	Assistant Secretary
District Manager	Sean Craft	Rizzetta & Company, Inc.
District Counsel	Lindsay Whelan	Kutak Rock
District Engineer	Nicole Lynn	Ardurra Group, Inc.

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE – Wesley Chapel, Florida (813) 994-1001
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, FL 33614
www.wiregrasscdd.org

August 20, 2026

Board of Supervisors
Wiregrass Community
Development District

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Wiregrass Community Development District will be held on **Friday, August 28, 2026 at 11:00 a.m.** at the offices of Rizzetta & Company Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The following is the agenda for this meeting:

BOS MEETING:

1. CALL TO ORDER

2. AUDIENCE COMMENTS

3. BUSINESS ITEMS

- **A.** Public Hearing on FY 2026-2027 Final Budget ..... Tab 1
  - i. Consideration of Resolution 2026-08; Adopting FY 2026-2027 Final Budget ..... Tab 2
- **B**. Public Hearing on FY 2026-2027 Assessments
  - i. Consideration of Resolution 2026-09; Levying O &M and Irrigation Assessments for Fiscal Year 2026-2027..... Tab 3
- **C**. Public Hearing on Rules of Procedure..... Tab 4
  - i. Consideration of Resolution 2026-10; Adopting Rules of Procedure ..... Tab 5
- **D.** Consideration of Resolution 2026-11; Setting the Meeting Schedule for Fiscal Year 2026-2027 ..... Tab 6
- **E.** Consideration of FY 2025-2026 Goals & Objectives ..... Tab 7
- **F.** Consideration of Resolution 2026-12; Declaring Board Seat Vacancy ..... Tab 8
- **G.** Ratification of FY 2024-2025 Final Audit ..... Tab 9
- **H.** Ratification of Street Lighting Agreement for Persimmon Park Phase 3 ..... Tab 10

4. STAFF REPORTS

- **A.** District Counsel
- **B.** District Engineer
- **C.** Construction Manager
- **D.** District Manager ..... Tab 11
  - i. Presentation of 2nd Quarter Website Compliance Audit Report . Tab 12
- **E.** Community Asset Management Report..... Tab 13
  - i. Landscaper Comments on Community Asset Management Report (Under Separate Cover)

5. BUSINESS ADMINISTRATION

A. Consideration of Minutes of Board of Supervisors Regular Meeting held on May 29, 2026 ..... Tab 14

B. Ratification of Operation & Maintenance Expenditures for May, June and July 2026 ..... Tab 15

6. SUPERVISOR REQUESTS

7. ADJOURNMENT

I look forward to seeing you at the meeting. In the meantime, if you have any questions, or to obtain a copy of the full agenda, please do not hesitate to contact Sean Craft at scraft@rizzetta.com.

Sincerely,

Sean Craft

Sean Craft
District Manager

Tab 1

Rizzetta & Company

Wiregrass
Community Development District

wiregrasscdd.org

Proposed Final Budget for Fiscal Year
2026-2027

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Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 07/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll*	$ 467,011	$ 467,011	$ 463,111	$ 3,900	$ 412,223	$ (50,888)	
6	Off Roll*	$ 22,679	$ 22,679	$ 22,679	$ (0)	$ -	$ (22,679)	
7								
8	**Assessment Revenue Subtotal**	**$ 489,690**	**$ 489,690**	**$ 485,790**	**$ 3,900**	**$ 412,223**	**$ (73,567)**	
9								
10	**OTHER REVENUES**							
11								
12	Balance Forward from Prior Year	$ -	$ -	$ 190,068	$ (190,068)	$ 190,068	$ -	63540 breaks even for O&M assessments
13	Interest Earnings	$ 31,352	$ 37,622	$ -	$ 37,622	$ -	$ -	
14	Interfund Transfer	$ (90)	$ (90)	$ -	$ -	$ -		
15								
16	**Other Revenue Subtotal**	**$ 31,262**	**$ 37,532**	**$ 190,068**	**$ (152,446)**	**$ 190,068**	**$ -**	
17								
18	**TOTAL REVENUES**	**$ 520,952**	**$ 527,222**	**$ 675,858**	**$ (148,546)**	**$ 602,291**	**$ (73,567)**	
19	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
20								
21	**EXPENDITURES - ADMINISTRATIVE**							
22								
23	***Legislative***							
24	Supervisor Fees	$ 1,000	$ 1,200	$ 2,400	$ 1,200	$ 2,400	$ -	1 BOS paid
25	***Financial & Administrative***							
26	Accounting Services	$ 11,810	$ 14,172	$ 14,172	$ -	$ 14,597	$ 425	Increase in costs for FY 26/27
27	Administrative Services	$ 2,953	$ 2,953	$ 3,543	$ 590	$ 3,649	$ 106	Increase in costs for FY 26/27
28	Arbitrage Rebate Calculation	$ 450	$ 450	$ 900	$ 450	$ 900	$ -	Series 2014 & 2016 Confirmed with AMTEC
29	Assessment Roll	$ 6,880	$ 6,880	$ 6,880	$ -	$ 7,086	$ 206	Increase in costs for FY 26/27
30	Auditing Services	$ 5,850	$ 5,850	$ 4,000	$ (1,850)	$ 4,000	$ -	

Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 07/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
31	Disclosure Report	$ 5,000	$ 5,000	$ 7,000	$ 2,000	$ 7,000	$ -	Same
32	District Engineer	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ -	
33	District Management	$ 13,377	$ 16,052	$ 16,052	$ (0)	$ 16,534	$ 482	Increase in costs for FY 26/27
34	Dues, Licenses & Fees	$ 1,375	$ 1,650	$ 425	$ (1,225)	$ 1,500	$ 1,075	Based on FY 25/26 costs
35	Financial & Revenue Collections	$ 3,440	$ 4,128	$ 4,128	$ -	$ 4,252	$ 124	Increase in costs for FY 26/27
36	Legal Advertising	$ 958	$ 1,150	$ 2,000	$ 850	$ 2,000	$ -	Same
37	Miscellaneous Mailings	$ -	$ -	$ 500	$ 500	$ 500	$ -	
38	Public Officials Liability Insurance	$ 3,058	$ 3,670	$ 3,246	$ (424)	$ 3,364	$ 118	Per EGIS estimate
39	Tax Collector /Property Appraiser Fees	$ 536	$ 643	$ 150	$ (493)	$ 150	$ -	
40	Trustees Fees	$ 12,257	$ 14,708	$ 9,000	$ (5,708)	$ 11,000	$ 2,000	Based on FY 25/26 costs
41	Website Hosting, Maintenance, Backup (and Email)	$ 2,637	$ 3,164	$ 4,096	$ 932	$ 4,400	$ 304	Increase in costs for FY 26/27
42	***Legal Counsel***							
43	District Counsel	$ 18,126	$ 21,751	$ 15,000	$ (6,751)	$ 15,000	$ -	Same
44								
45	**Administrative Subtotal**	**$ 89,707**	**$ 103,422**	**$ 108,492**	**$ 5,070**	**$ 113,332**	**$ 4,840**	
46								
47	**EXPENDITURES - FIELD OPERATIONS**							
48								
49	***Electric Utility Services***							
50	Street Lights	$ 99,785	$ 119,742	$ 177,000	$ 57,258	$ 177,000	$ -	Lights for Persimmon Park
51	Utility Bond	$ -	$ -	$ 2,500	$ 2,500	$ 8,000	$ 5,500	Bond for Persimmon Park + Landscape Performance Bond
52	Utility-Fountains	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	$ -	Fountains added to Persimmon Park
53	***Stormwater Control***							
54	Aquatic Maintenance	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	Same. Estimated $7500 for Stormwater System Analysis
55	Aquatic Plant Replacement	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	Same
56	Lake/Pond Bank Maintenance	$ -	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	Pond bank mowing
57	Wetland Monitoring & Maintenance	$ 8,000	$ 9,600	$ 25,000	$ 15,400	$ 25,000	$ -	Per contract Terra Crafters $6400 + additional services
58	***Other Physical Environment***							
59	General Liability Insurance	$ 3,737	$ 3,737	$ 3,966	$ 229	$ 4,111	$ 145	Per EGIS estimate
60	Landscape - Mulch	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ -	Trees along roadways/ponds

Proposed Budget
Wiregrass Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 07/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
61	Landscape Inspection Services	$ 11,250	$ 13,500	$ 8,400	$ (5,100)	$ 9,600	$ 1,200	Cost increase for FY 26/27
62	Landscape Maintenance	$ 128,408	$ 154,090	$ 180,000	$ 25,910	$ 138,748	$ (41,252)	Contracted Rate w/Juniper $132,748 + $6600 for Legacy Blvd.
63	Landscape Replacement Plants, Shrubs, Trees	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	Same
64	Lift Station Perimeter Maintenance	$ -	$ -	$ 9,000	$ 9,000	$ 9,000	$ -	Fencing & Gate repairs due to anticipated storm damages
65	Maintenance Bond	$ 85,822	$ 102,986	$ 55,000	$ (47,986)	$ 11,000	$ (44,000)	ROW Bond, PP Phase 3 Maintenance, PP Phase 3 ROW
66	***Road & Street Facilities***							
67	Sidewalk Repair & Maintenance	$ 4,554	$ 5,465	$ 5,000	$ (465)	$ 5,000	$ -	
68	***Contingency***							
69	Miscellaneous Contingency	$ 940	$ 1,128	$ 20,000	$ 18,872	$ 20,000	$ -	Anticipated increase in costs due to higher frequency of storms
70								
71	**Field Operations Subtotal**	**$ 342,496**	**$ 410,248**	**$ 567,366**	**$ 157,118**	**$ 488,959**	**$ (78,407)**	
72								
73	**TOTAL EXPENDITURES**	**$ 432,203**	**$ 513,670**	**$ 675,858**	**$ 162,188**	**$ 602,291**	**$ (73,567)**	
74								
75	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 88,749**	**$ 13,552**	**$ -**	**$ 13,642**	**$ -**	**$ -**	
76								

Proposed Budget

Wiregrass Community Development District

Irrigation Revenue Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 07/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll*	$ 708,553	$ 708,553	$ 702,642	$ 5,911	$ 738,643	$ 36,001	
6	Off Roll*	$ -	$ -	$ -	$ -	$ -	$ -	
7								
8	**Assessment Revenue Subtotal**	**$ 708,553**	**$ 708,553**	**$ 702,642**	**$ 5,911**	**$ 738,643**	**$ 36,001**	
9								
10	**OTHER REVENUES**							
11								
12	Balance Forward from Prior Year	$ -	$ -	$ 250	$ (250)	$ -	$ (250)	
13	Carry Over - The Ridge	$ -	$ -	$ -	$ -	$ 37,395	$ 37,395	
14	Interest Earnings	$ -	$ -	$ -	$ -	$ -	$ -	
15								
16	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ 250**	**$ (250)**	**$ 37,395**	**$ 37,145**	
17								
18	**TOTAL REVENUES**	**$ 708,553**	**$ 708,553**	**$ 702,892**	**$ 5,661**	**$ 776,038**	**$ 73,146**	
19	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
20								
21	**EXPENDITURES**							
22								
23	***Financial and Administrative***							
24	Assessment Roll	$ 1,720	$ 2,064	$ 1,720	$ (344)	$ 1,772	$ 52	Same
25	Reclaimed Accounting fee	$ 5,733	$ 6,880	$ 6,880	$ 0	$ 7,086	$ 206	Same
26	***Water-Sewer Combination Services***							
27	Utility - Reclaimed Irrigation	$ 484,753	$ 581,704	$ 694,292	$ 112,589	$ 767,180	$ 72,888	
28								
29	**TOTAL EXPENDITURES**	**$ 492,206**	**$ 590,647**	**$ 702,892**	**$ 112,245**	**$ 776,038**	**$ 73,146**	

Proposed Budget

Wiregrass Community Development District

Irrigation Revenue Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 07/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
30								
31	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 216,347**	**$ 117,906**	**$ -**	**$ 117,906**	**$ -**	**$ -**	
32								

Wiregrass Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2025	Series 2016	Series 2024A-1	Series 2024A-2	Budget for 2026/2027
REVENUES					
Special Assessments					
Net Special Assessments [1]	$783,792.86	$593,936.54	$107,861.34	$125,493.08	$1,611,083.83
TOTAL REVENUES	**$783,792.86**	**$593,936.54**	**$107,861.34**	**$125,493.08**	**$1,611,083.83**
EXPENDITURES					
Administrative					
Debt Service Obligation	$783,792.86	$593,936.54	$107,861.34	$125,493.08	$1,611,083.83
Administrative Subtotal	**$783,792.86**	**$593,936.54**	**$107,861.34**	**$125,493.08**	**$1,611,083.83**
TOTAL EXPENDITURES	**$783,792.86**	**$593,936.54**	**$107,861.34**	**$125,493.08**	**$1,611,083.83**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Pasco County Collection Costs (2%) and Early Payment Discounts (4%):	6.0%
GROSS ASSESSMENTS	**$1,705,371.48**

Notes:

[1] Maximum Annual Debt Service less any Prepaid Assessments Received

Pasco County Collection Costs (2%) and Early Payment Discounts (4%) included in the Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Non-Residential					
Retail (Audi)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$92.50	$91.97	-$0.54	-0.58%
	Total	**$432.06**	**$338.63**	**-$93.44**	**-21.63%**
Hotel (Fairfield Inn)	Operations & Maintenance	$177.17	$128.70	-$48.47	-27.36%
	Irrigation	$46.40	$46.12	-$0.28	-0.60%
	Total	**$223.57**	**$174.82**	**-$48.75**	**-21.80%**
Industrial (Morningstar)	Operations & Maintenance	$250.98	$182.32	-$68.66	-27.36%
	Irrigation	$37.65	$37.25	-$0.40	-1.05%
	Total	**$288.63**	**$219.57**	**-$69.06**	**-23.93%**
Retail (Culvers)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$567.58	$567.04	-$0.54	-0.09%
	Total	**$907.14**	**$813.70**	**-$93.44**	**-10.30%**
Retail (Kiddie Academy)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$232.18	$231.65	-$0.54	-0.23%
	Total	**$571.74**	**$478.31**	**-$93.44**	**-16.34%**
Hospital (NTBH)	Series 2025 Debt Service	$756.04	$756.04	$0.00	0.00%
	Operations & Maintenance	$176.02	$127.87	-$48.15	-27.35%
	Irrigation	$58.62	$58.34	-$0.28	-0.47%
	Total	**$990.68**	**$942.25**	**-$48.43**	**-4.89%**
Reatil (7-11)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$454.33	$453.80	-$0.54	-0.12%
	Total	**$793.89**	**$700.46**	**-$93.44**	**-11.77%**
Reatil (Cooper's Hawk)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$614.97	$614.44	-$0.54	-0.09%
	Total	**$954.53**	**$861.10**	**-$93.44**	**-9.79%**
Retail (Parcel M14 B)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$357.45	$356.91	-$0.54	-0.15%
	Total	**$697.01**	**$603.57**	**-$93.44**	**-13.41%**
Office (Florida Cancer Specialists)	Operations & Maintenance	$250.98	$182.31	-$68.67	-27.36%
	Irrigation	$126.78	$126.39	-$0.40	-0.31%
	Total	**$377.76**	**$308.70**	**-$69.07**	**-18.28%**
Retail (Daybreak Market)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$770.21	$769.67	-$0.54	-0.07%
	Total	**$1,109.77**	**$1,016.33**	**-$93.44**	**-8.42%**
Retail (BayPaws)	Operations & Maintenance	$339.56	$246.66	-$92.90	-27.36%
	Irrigation	$254.35	$253.81	-$0.54	-0.21%
	Total	**$593.91**	**$500.47**	**-$93.44**	**-15.73%**

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Retail - Primrose	Operations & Maintenance	$0.00	$246.66	$246.66	N/A
	Irrigation	$0.00	$397.10	$397.10	N/A
	Total	**$0.00**	**$643.76**	**$643.76**	**N/A**
Office - Flagship	Operations & Maintenance	$0.00	$182.31	$182.31	N/A
	Irrigation	$0.00	$235.39	$235.39	N/A
	Total	**$0.00**	**$417.70**	**$417.70**	**N/A**

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Hospital - Encompass	Operations & Maintenance	$0.00	$127.87	$127.87	N/A
	Irrigation	$0.00	$135.87	$135.87	N/A
	Total	**$0.00**	**$263.74**	**$263.74**	**N/A**
Light Industrial - Cubesmart	Operations & Maintenance	$0.00	$182.31	$182.31	N/A
	Irrigation	$0.00	$55.28	$55.28	N/A
	Total	**$0.00**	**$237.59**	**$237.59**	**N/A**
Retail - Toscana Real Estate	Operations & Maintenance	$0.00	$246.66	$246.66	N/A
	Irrigation	$0.00	$0.00	$0.00	N/A
	Total	**$0.00**	**$246.66**	**$246.66**	**N/A**
Retail - Dagmar Vermissen	Operations & Maintenance	$0.00	$246.66	$246.66	N/A
	Irrigation	$0.00	$0.00	$0.00	N/A
	Total	**$0.00**	**$246.66**	**$246.66**	**N/A**
Retail-Ramesh Pershad	Operations & Maintenance	$0.00	$246.66	$246.66	N/A
	Irrigation	$0.00	$0.00	$0.00	N/A
	Total	**$0.00**	**$246.66**	**$246.66**	**N/A**
Residential					
Apartments (BH)	Operations & Maintenance	$73.82	$53.63	-$20.19	-27.35%
	Irrigation	$64.24	$64.12	-$0.12	-0.18%
	Total	**$138.06**	**$117.75**	**-$20.31**	**-14.71%**
Apartments (Altis)	Operations & Maintenance	$73.82	$53.63	-$20.19	-27.35%
	Irrigation	$63.90	$63.78	-$0.12	-0.18%
	Total	**$137.72**	**$117.41**	**-$20.31**	**-14.74%**
Apartments (Lantower)	Operations & Maintenance	$0.00	$53.63	$53.63	#DIV/0!
	Irrigation	$0.00	$0.00	$0.00	#DIV/0!
	Total	**$0.00**	**$53.63**	**$53.63**	**#DIV/0!**
The Arbors					
Townhome - Parcel M21	Series 2016 Debt Service	$797.19	$797.19	$0.00	0.00%
	Operations & Maintenance	$176.02	$127.87	-$48.15	-27.35%
	Irrigation	$390.49	$390.21	-$0.28	-0.07%
	Total	**$1,363.70**	**$1,315.27**	**-$48.43**	**-3.55%**
	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Single Family (30'-40') - Parcel M21	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$552.60	$552.13	-$0.47	-0.08%
	Total	**$2,255.02**	**$2,173.77**	**-$81.25**	**-3.60%**
Single Family (41'-50') - Parcel M21	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$594.47	$594.00	-$0.47	-0.08%
	Total	**$2,296.89**	**$2,215.64**	**-$81.25**	**-3.54%**
Single Family (51'-60') - Parcel M21	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$636.21	$635.75	-$0.47	-0.07%
	Total	**$2,338.63**	**$2,257.39**	**-$81.25**	**-3.47%**
Single Family (61'-70') - Parcel M21	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$677.96	$677.49	-$0.47	-0.07%
	Total	**$2,380.38**	**$2,299.13**	**-$81.25**	**-3.41%**
Single Family (71'-80') - Parcel M21	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$719.83	$719.37	-$0.47	-0.06%
	Total	**$2,422.25**	**$2,341.01**	**-$81.25**	**-3.35%**
Windermere					
Townhome	Series 2025 Debt Service	$666.69	$666.69	$0.00	0.00%
	Operations & Maintenance	$176.02	$127.87	-$48.15	-27.35%
	Irrigation	$307.92	$307.62	-$0.30	-0.10%
	Total	**$1,150.63**	**$1,102.18**	**-$48.45**	**-4.21%**

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
Ridge					
Single Family (30' - 40')	Series 2025 Debt Service	$1,066.71	$1,066.71	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$516.34	$456.82	-$59.52	-11.53%
	Total	**$1,878.32**	**$1,738.02**	**-$140.30**	**-7.47%**
Single Family (41' - 50')	Series 2025 Debt Service	$1,066.71	$1,066.71	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$558.21	$493.86	-$64.36	-11.53%
	Total	**$1,920.19**	**$1,775.06**	**-$145.14**	**-7.56%**
Single Family (51' - 60')	Series 2025 Debt Service	$1,066.71	$1,066.71	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$599.96	$530.78	-$69.18	-11.53%
	Total	**$1,961.94**	**$1,811.98**	**-$149.96**	**-7.64%**
Single Family (61' - 70')	Series 2025 Debt Service	$1,066.71	$1,066.71	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$641.70	$567.70	-$74.01	-11.53%
	Total	**$2,003.68**	**$1,848.90**	**-$154.79**	**-7.73%**
Single Family (71' - 80')	Series 2025 Debt Service	$1,066.71	$1,066.71	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$683.58	$604.73	-$78.84	-11.53%
	Total	**$2,045.56**	**$1,885.93**	**-$159.62**	**-7.80%**
Single Family (71' - 80') Plus	Series 2025 Debt Service	$1,066.71	$1,066.71	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$727.62	$643.68	-$83.93	-11.54%
	Total	**$2,089.60**	**$1,924.88**	**-$164.71**	**-7.88%**
Persimmon Park					
Single Family (30'-40') - Parcel M21 PP	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$491.96	$491.49	-$0.47	-0.09%
	Total	**$2,194.38**	**$2,113.13**	**-$81.25**	**-3.70%**
Single Family (41'-50') - Parcel M21 PP	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$533.83	$533.37	-$0.47	-0.09%
	Total	**$2,236.25**	**$2,155.01**	**-$81.25**	**-3.63%**
Single Family (51'-60') - Parcel M21 PP	Series 2016 Debt Service	$1,407.15	$1,407.15	$0.00	0.00%
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$575.58	$575.11	-$0.47	-0.08%
	Total	**$2,278.00**	**$2,196.75**	**-$81.25**	**-3.57%**
TH (Persimmon Place)	Series 2024A-1 Debt Service	$0.00	$837.17	$837.17	(1)
	Series 2024A-2 Debt Service	$0.00	$1,638.22	$1,638.22	(1)
	Operations & Maintenance	$176.02	$127.87	-$48.15	-27.35%
	Irrigation	$0.00	$334.94	$334.94	0.00%

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
	Total	**$176.02**	**$2,938.20**	**$2,762.18**	**(1)**
SF 30 - 40 (Persimmon Place)	Series 2024A-1 Debt Service	$0.00	$1,404.28	$1,404.28	(1)
	Series 2024A-2 Debt Service	$0.00	$2,723.88	$2,723.88	(1)
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$0.00	$546.77	$546.77	0.00%
	Total	**$295.27**	**$4,889.42**	**$4,594.15**	**(1)**

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2026/2027 O&M Budget		$412,223.00	**2025/2026 O&M Budget**	$485,790.00
Pasco County Collection Costs:	**2%**	$8,770.70	**2026/2027 O&M Budget**	$412,223.00
Early Payment Discount:	**4%**	$17,541.40		
2026/2027 Total:		**$438,535.11**	**Total Difference:**	**-$73,567.00**

2026/2027 Irrigation Budget		$738,643.00	**2025/2026 Irrigation Budget**	$702,642.00
Pasco County Collection Costs:	**2%**	$15,715.81	**2026/2027 Irrigation Budget**	$738,643.00
Early Payment Discount:	**4%**	$31,431.62		
2026/2027 Total:		**$785,790.43**	**Total Difference:**	**$36,001.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	*2026/2027*	*$*	*%*
SF 51 - 60 (Persimmon Place)	Series 2024A-1 Debt Service	$0.00	$0.00	$0.00	(1)
	Series 2024A-2 Debt Service	$0.00	$0.00	$0.00	(1)
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$0.00	$630.39	$630.39	0.00%
	Total	**$295.27**	**$844.88**	**$549.61**	**(1)**
SF 61 - 70 (Persimmon Place)	Series 2024A-1 Debt Service	$0.00	$1,404.28	$1,404.28	(1)
	Series 2024A-2 Debt Service	$0.00	$2,723.88	$2,723.88	(1)
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$0.00	$672.13	$672.13	0.00%
	Total	**$295.27**	**$5,014.78**	**$4,719.51**	**(1)**
SF 80+ (Persimmon Place)	Series 2024A-1 Debt Service	$0.00	$1,404.28	$1,404.28	(1)
	Operations & Maintenance	$295.27	$214.49	-$80.78	-27.36%
	Irrigation	$0.00	$758.05	$758.05	0.00%
	Total	**$295.27**	**$2,376.82**	**$2,081.55**	**(1)**

[(1)] FY 2026-2027 will be the first year of levied Series 2024 Debt Service Assessments

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$412,223.00**
COLLECTION COSTS @	**2.0%**	**$8,770.70**
EARLY PAYMENT DISCOUNT @	**4.0%**	**$17,541.40**
TOTAL O&M ASSESSMENT		**$438,535.11**

UNITS ASSESSED							ALLOCATION OF O&M ASSESSMENT				SERIES 2025 DEBT SERVICE ASSESSMENT	SERIES 2016 DEBT SERVICE ASSESSMENT	SERIES 2024A-1 DEBT SERVICE ASSESSMENT	SERIES 2024A-2 DEBT SERVICE ASSESSMENT	PER UNIT ANNUAL ASSESSMENT					
PRODUCT TYPE	O&M	SERIES 2025 DEBT SERVICE [1]	SERIES 2016 DEBT SERVICE [1]	SERIES 2024A-1 DEBT SERVICE [1]	SERIES 2024A-2 DEBT SERVICE [1]		EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET					O&M	SERIES 2025 DEBT SERVICE [2]	SERIES 2016 DEBT SERVICE [2]	SERIES 2024A-1 DEBT SERVICE [2]	SERIES 2024A-2 DEBT SERVICE [2]	TOTAL [3]
Non-Residential																				
Retail	144.40	0	0	0	0	1kSqFt	1.15	166.06	8.12%	$35,617.69	$0.00	$0.00	$0.00	$0.00	**$246.66**	$0.00	$0.00	$0.00	$0.00	**$246.66**
Hotel	92	0	0	0	0	Rooms	0.6	55.20	2.70%	$11,839.59	$0.00	$0.00	$0.00	$0.00	**$128.70**	$0.00	$0.00	$0.00	$0.00	**$128.70**
Light Industrial	204	0	0	0	0	1kSqFt	0.85	173.39	8.48%	$37,188.85	$0.00	$0.00	$0.00	$0.00	**$182.32**	$0.00	$0.00	$0.00	$0.00	**$182.32**
Office	103	0	0	0	0	1kSqFt	0.85	87.18	4.26%	$18,697.80	$0.00	$0.00	$0.00	$0.00	**$182.32**	$0.00	$0.00	$0.00	$0.00	**$182.32**
Hospital	203	123	0	0	0	Beds	0.6	121.02	5.92%	$25,956.86	$92,992.92	$0.00	$0.00	$0.00	**$127.87**	**$756.04**	$0.00	$0.00	$0.00	**$883.91**
Residential																				
Apartments	842	0	0	0	0	Lots	0.25	210.50	10.30%	$45,149.18	$0.00	$0.00	$0.00	$0.00	**$53.63**	$0.00	$0.00	$0.00	$0.00	**$53.63**
The Arbors																				
TH - Parcel M21	160	0	160	0	0	Units	0.60	95.38	4.67%	$20,458.61	$0.00	$127,550.40	$0.00	$0.00	**$127.87**	$0.00	**$797.19**	$0.00	$0.00	**$925.06**
SF 30 - 40 - Parcel M21	23	0	23	0	0	Lots	1.00	23.00	1.12%	$4,933.16	$0.00	$32,364.45	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
SF 41 - 50 - Parcel M21	1	0	1	0	0	Lots	1.00	1.00	0.05%	$214.49	$0.00	$1,407.15	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
SF 51 - 60 - Parcel M21	1	0	1	0	0	Lots	1.00	1.00	0.05%	$214.49	$0.00	$1,407.15	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
SF 61 - 70 - Parcel M21	3	0	3	0	0	Lots	1.00	3.00	0.15%	$643.46	$0.00	$4,221.45	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
SF 71 - 80 - Parcel M21	1	0	1	0	0	Lots	1.00	1.00	0.05%	$214.49	$0.00	$1,407.15	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
Windermere																				
TH (Active)	220	220	0	0	0	Units	0.60	131.15	6.41%	$28,130.58	$146,671.80	$0.00	$0.00	$0.00	**$127.87**	**$666.69**	$0.00	$0.00	$0.00	**$794.56**
Ridge																				
SF 30 - 40	14	13	0	0	0	Lots	1.00	14.00	0.68%	$3,002.80	$13,867.23	$0.00	$0.00	$0.00	**$214.49**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,281.20**
SF 41 - 50	163	162	0	0	0	Lots	1.00	163.00	7.97%	$34,961.12	$172,807.02	$0.00	$0.00	$0.00	**$214.49**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,281.20**
SF 51 - 60	194	193	0	0	0	Lots	1.00	194.00	9.49%	$41,610.17	$205,875.03	$0.00	$0.00	$0.00	**$214.49**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,281.20**
SF 61 - 70	47	46	0	0	0	Lots	1.00	47.00	2.30%	$10,080.81	$49,068.66	$0.00	$0.00	$0.00	**$214.49**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,281.20**
SF 71 - 80	85	83	0	0	0	Lots	1.00	85.00	4.16%	$18,231.26	$88,536.93	$0.00	$0.00	$0.00	**$214.49**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,281.20**
SF 71 - 80 Plus	61	60	0	0	0	Lots	1.00	61.00	2.98%	$13,083.61	$64,002.60	$0.00	$0.00	$0.00	**$214.49**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,281.20**
Persimmon Park																				
SF - Parcel M21 (PP) - 30 - 40	159	0	159	0	0	Lots	1.00	159.00	7.78%	$34,103.18	$0.00	$223,736.85	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
SF - Parcel M21 (PP) - 41 - 50	153	0	153	0	0	Lots	1.00	153.00	7.48%	$32,816.27	$0.00	$215,293.95	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
SF - Parcel M21 (PP) - 51 - 60	18	0	17	0	0	Lots	1.00	18.00	0.88%	$3,860.74	$0.00	$23,921.55	$0.00	$0.00	**$214.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$1,621.64**
TH (Persimmon Place)	75	0	0	75	50	Lots	0.60	44.71	2.19%	$9,589.97	$0.00	$0.00	$62,787.75	$81,911.00	**$127.87**	$0.00	$0.00	**$837.17**	**$1,638.22**	**$2,603.26**
SF 30 - 40 (Persimmon Place)	32	0	0	32	12	Lots	1.00	32.00	1.57%	$6,863.53	$0.00	$0.00	$44,936.96	$32,686.56	**$214.49**	$0.00	$0.00	**$1,404.28**	**$2,723.88**	**$4,342.65**
SF 51 - 60 (Persimmon Place)	1	0	0	1	1	Lots	1.00	1.00	0.05%	$214.49	$0.00	$0.00	$1,404.28	$2,723.88	**$214.49**	$0.00	$0.00	**$1,404.28**	**$2,723.88**	**$4,342.65**
SF 61 - 70 (Persimmon Place)	3	0	0	3	3	Lots	1.00	3.00	0.15%	$643.46	$0.00	$0.00	$4,212.84	$8,171.64	**$214.49**	$0.00	$0.00	**$1,404.28**	**$2,723.88**	**$4,342.65**
SF 80+ (Persimmon Place)	1	0	0	1	0	Lots	1.00	1.00	0.05%	$214.49	$0.00	$0.00	$1,404.28	$0.00	**$214.49**	$0.00	$0.00	**$1,404.28**	**$0.00**	**$1,618.77**
Total District	**3003**	**900**	**518**	**112**	**66**			**2044.59**	**100%**	**$438,535.11**	**$833,822.19**	**$631,310.10**	**$114,746.11**	**$125,493.08**						
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):										**($26,312.11)**	**($50,029.33)**	**($37,373.56)**	**($6,884.77)**	**$0.00**						
Net Revenue to be Collected										**$412,223.00**	**$783,792.86**	**$593,936.54**	**$107,861.34**	**$125,493.08**						

(1) **Reflects the number of total lots with Series 2016, Series 2024, and Series 2025 debt outstanding.**

(2) **Annual debt service assessment per lot adopted in connection with the Series 2016, Series 2024, and Series 2025 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.**

(3) **Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.**

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 IRRIGATION ASSESSMENT SCHEDULE

TOTAL IRRIGATION BUDGET		**$738,643.00**
COLLECTION COSTS @	**2.0%**	**$15,715.81**
EARLY PAYMENT DISCOUNT @	**4.0%**	**$31,431.62**
TOTAL IRRIGATION ASSESSMENT	**6.00%**	**$785,790.43**

UNITS ASSESSED			TOTAL IRRIGATION BUDGET	TOTAL IRRIGATION CREDIT	TOTAL IRRIGATION ASSESSMENT	PER UNIT ANNUAL ASSESSMENT		
PRODUCT TYPE	**# OF UNITS**	**UNIT TYPE**				**IRRIGATION [1]**		**UNIT TYPE**
Non-Residential								
Retail - Audi	60	1kSqFt	$5,517.92	$0.00	$5,517.92	**$91.97**	/	1kSqFt
Hotel - Fairfield Inn	92	Rooms	$4,243.42	$0.00	$4,243.42	**$46.12**	/	Room
Light Industrial - Morningstar	100	1kSqFt	$3,724.97	$0.00	$3,724.97	**$37.25**	/	1kSqFt
Retail - Culvers	4.44	1kSqFt	$2,519.37	$0.00	$2,519.37	**$567.04**	/	1kSqFt
Retail - Kiddie Academy	10	1kSqFt	$2,316.48	$0.00	$2,316.48	**$231.65**	/	1kSqFt
Hospital - NTBH	123	Beds	$7,176.06	$0.00	$7,176.06	**$58.34**	/	Bed
Retail - 7-11	4.48	1kSqFt	$2,033.01	$0.00	$2,033.01	**$453.80**	/	1kSqFt
Retail - Cooper's Hawk	10.52	1kSqFt	$6,465.11	$0.00	$6,465.11	**$614.44**	/	1kSqFt
Retail - Parcel M14 B	7.57	1kSqFt	$2,701.84	$0.00	$2,701.84	**$356.91**	/	1kSqFt
Office - Florida Cancer Specialists	56.56	1kSqFt	$7,148.29	$0.00	$7,148.29	**$126.39**	/	1kSqFt
Retail - Daybreak Market	4.87	1kSqFt	$3,750.61	$0.00	$3,750.61	**$769.67**	/	1kSqFt
Retail - BayPaws	15.00	1kSqFt	$3,807.15	$0.00	$3,807.15	**$253.81**	/	1kSqFt
Retail - Primrose	13.59	1kSqFt	$5,395.00	$0.00	$5,395.00	**$397.10**	/	1kSqFt
Office - Flagship	46.00	1kSqFt	$10,828.12	$0.00	$10,828.12	**$235.39**	/	1kSqFt
Hospital - Encompass	80.00	Beds	$10,869.83	$0.00	$10,869.83	**$135.87**	/	Bed
Light Industrial - Cubesmart	103.98	1kSqFt	$5,748.24	$0.00	$5,748.24	**$55.28**	/	1kSqFt
Residential								
Apartments - BH	100	Lots	$6,411.97	$0.00	$6,411.97	**$64.12**	/	Lot
Apartments - Altis	392	Lots	$25,002.61	$0.00	$25,002.61	**$63.78**	/	Unit
The Arbors								
TH - Parcel M21	160	Units	$62,434.13	$0.00	$62,434.13	**$390.21**	/	Lot
SF 30 - 40 - Parcel M21	23	Lots	$12,699.02	$0.00	$12,699.02	**$552.13**	/	Lot
SF 41 - 50 - Parcel M21	1	Lots	$594.00	$0.00	$594.00	**$594.00**	/	Lot
SF 51 - 60 - Parcel M21	1	Lots	$635.75	$0.00	$635.75	**$635.75**	/	Lot
SF 61 - 70 - Parcel M21	3	Lots	$2,032.48	$0.00	$2,032.48	**$677.49**	/	Lot
SF 71 - 80 - Parcel M21	1	Lots	$719.37	$0.00	$719.37	**$719.37**	/	Lot
Windermere								
TH (Active)	220	Units	$67,675.87	$0.00	$67,675.87	**$307.62**	/	Unit
Ridge								
SF 30 - 40	14	Lots	$7,222.26	($826.75)	$6,395.52	**$456.82**	/	Lot
SF 41 - 50	163	Lots	$90,912.98	($10,414.39)	$80,498.59	**$493.86**	/	Lot
SF 51 - 60	194	Lots	$116,301.65	($13,330.90)	$102,970.75	**$530.78**	/	Lot
SF 61 - 70	47	Lots	$30,138.17	($3,456.38)	$26,681.80	**$567.70**	/	Lot
SF 71 - 80	85	Lots	$58,064.35	($6,662.19)	$51,402.17	**$604.73**	/	Lot
SF 71 - 80 Plus	61	Lots	$44,356.31	($5,091.56)	$39,264.75	**$643.68**	/	Lot
Persimmon Park								
SF - Parcel M21 (PP) - 30 - 40	159	Lots	$78,147.39	$0.00	$78,147.39	**$491.49**	/	Lot
SF - Parcel M21 (PP) - 41 - 50	153	Lots	$81,604.90	$0.00	$81,604.90	**$533.37**	/	Lot
SF - Parcel M21 (PP) - 51 - 60	18	Lots	$10,351.98	$0.00	$10,351.98	**$575.11**	/	Lot
TH (Persimmon Place)	75	Lots	$25,120.25	$0.00	$25,120.25	**$334.94**	/	Lot
SF 30 - 40 (Persimmon Place)	32	Lots	$17,496.63	$0.00	$17,496.63	**$546.77**	/	Lot
SF 51 - 60 (Persimmon Place)	1	Lots	$630.39	$0.00	$630.39	**$630.39**	/	Lot
SF 61 - 70 (Persimmon Place)	3	Lots	$2,016.39	$0.00	$2,016.39	**$672.13**	/	Lot
SF 80+ (Persimmon Place)	1	Lots	$758.05	$0.00	$758.05	**$758.05**	/	Lot
Total District	**2639**		**$825,572.32**	**($39,782.16)**	**$785,790.16**			
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):			**($49,534.34)**	**$2,386.93**	**($47,147.41)**			
Net Revenue to be Collected			**$776,037.98**	**($37,395.23)**	**$738,642.75**			

(1) **Annual assessment that will appear on November 2026 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.**

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$412,223.00**
COLLECTION COSTS @	**2.0%**	**$8,770.70**
EARLY PAYMENT DISCOUNT @	**4.0%**	**$17,541.40**
TOTAL O&M ASSESSMENT		**$438,535.11**

TOTAL IRRIGATION BUDGET		**$738,643.00**
COLLECTION COSTS @	**2.0%**	**$15,715.81**
EARLY PAYMENT DISCOUNT @	**4.0%**	**$31,431.62**
TOTAL IRRIGATION ASSESSMENT		**$785,790.43**

UNITS ASSESSED								ALLOCATION OF O&M ASSESSMENT				TOTAL	PER UNIT ANNUAL ASSESSMENT								
PRODUCT TYPE	O&M	IRRIGATION	SERIES 2025 DEBT SERVICE [1]	SERIES 2016 DEBT SERVICE [1]	SERIES 2024A-1 DEBT SERVICE [1]	SERIES 2024A-2 DEBT SERVICE [1]	UNIT TYPE	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	IRRIGATION BUDGET	O&M	IRRIGATION	SERIES 2025 DEBT SERVICE [2]	SERIES 2016 DEBT SERVICE [2]	SERIES 2024A-1 DEBT SERVICE [2]	SERIES 2024A-2 DEBT SERVICE [2]	TOTAL [3]		UNIT TYPE
Non-Residential																					
Retail - Audi	60.00	60.00	0	0	0	0	1kSqFt	1.15	69.00	3.37%	$14,799.49	$5,517.92	**$246.66**	**$91.97**	$0.00	$0.00	$0.00	$0.00	**$338.63**	/	1kSqFt
Hotel - Fairfield Inn	92.00	92.00	0	0	0	0	Rooms	0.6	55.20	2.70%	$11,839.59	$4,243.42	**$128.70**	**$46.12**	$0.00	$0.00	$0.00	$0.00	**$174.82**	/	Room
Light Industrial - Morningstar	100.00	100.00	0	0	0	0	1kSqFt	0.85	85.00	4.16%	$18,231.26	$3,724.97	**$182.32**	**$37.25**	$0.00	$0.00	$0.00	$0.00	**$219.57**	/	1kSqFt
Retail - Culvers	4.44	4.44	0	0	0	0	1kSqFt	1.15	5.11	0.25%	$1,095.90	$2,519.37	**$246.66**	**$567.04**	$0.00	$0.00	$0.00	$0.00	**$813.70**	/	1kSqFt
Retail - Kiddie Academy	10.00	10.00	0	0	0	0	1kSqFt	1.15	11.50	0.56%	$2,466.58	$2,316.48	**$246.66**	**$231.65**	$0.00	$0.00	$0.00	$0.00	**$478.31**	/	1kSqFt
Hospital - NTBH	123.00	123.00	123	0	0	0	Beds	0.60	73.33	3.59%	$15,727.55	$7,176.06	**$127.87**	**$58.34**	**$756.04**	$0.00	$0.00	$0.00	**$942.25**	/	Bed
Retail - 7-11	4.48	4.48	0	0	0	0	1kSqFt	1.15	5.15	0.25%	$1,105.03	$2,033.01	**$246.66**	**$453.80**	$0.00	$0.00	$0.00	$0.00	**$700.46**	/	1kSqFt
Retail - Cooper's Hawk	10.52	10.52	0	0	0	0	1kSqFt	1.15	12.10	0.59%	$2,595.34	$6,465.11	**$246.66**	**$614.44**	$0.00	$0.00	$0.00	$0.00	**$861.10**	/	1kSqFt
Retail - Parcel M14 B	7.57	7.57	0	0	0	0	1kSqFt	1.15	8.71	0.43%	$1,867.20	$2,701.84	**$246.66**	**$356.91**	$0.00	$0.00	$0.00	$0.00	**$603.57**	/	1kSqFt
Office - Florida Cancer Specialists	56.56	56.56	0	0	0	0	1kSqFt	0.85	48.08	2.35%	$10,311.42	$7,148.29	**$182.31**	**$126.39**	$0.00	$0.00	$0.00	$0.00	**$308.70**	/	1kSqFt
Retail - Daybreak Market	4.87	4.87	0	0	0	0	1kSqFt	1.15	5.60	0.27%	$1,201.97	$3,750.61	**$246.66**	**$769.67**	$0.00	$0.00	$0.00	$0.00	**$1,016.33**	/	1kSqFt
Retail - BayPaws	15.00	15.00	0	0	0	0	1kSqFt	1.15	17.25	0.84%	$3,699.87	$3,807.15	**$246.66**	**$253.81**	$0.00	$0.00	$0.00	$0.00	**$500.47**	/	1kSqFt
Retail - Primrose	13.59	13.59	0	0	0	0	1kSqFt	1.15	15.62	0.76%	$3,351.10	$5,395.00	**$246.66**	**$397.10**	$0.00	$0.00	$0.00	$0.00	**$643.76**	/	1kSqFt
Office - Flagship	46.00	46.00	0	0	0	0	1kSqFt	0.85	39.10	1.91%	$8,386.38	$10,828.12	**$182.31**	**$235.39**	$0.00	$0.00	$0.00	$0.00	**$417.70**	/	1kSqFt
Hospital - Encompass	80.00	80.00	0	0	0	0	Beds	0.60	47.69	2.33%	$10,229.30	$10,869.83	**$127.87**	**$135.87**	$0.00	$0.00	$0.00	$0.00	**$263.74**	/	Bed
Light Industrial - Cubesmart	103.98	103.98	0	0	0	0	1kSqFt	0.85	88.39	4.32%	$18,957.59	$5,748.24	**$182.31**	**$55.28**	$0.00	$0.00	$0.00	$0.00	**$237.59**	/	1kSqFt
Retail - Toscana Real Estate	1.927	0	0	0	0	0	1kSqFt	1.15	2.22	0.11%	$475.31	$0.00	**$246.66**	$0.00	$0.00	$0.00	$0.00	$0.00	**$246.66**	/	1kSqFt
Retail - Dagmar Vermissen	6	0	0	0	0	0	1kSqFt	1.15	6.90	0.34%	$1,479.95	$0.00	**$246.66**	$0.00	$0.00	$0.00	$0.00	$0.00	**$246.66**	/	1kSqFt
Retail-Ramesh Pershad	6	0	0	0	0	0	1kSqFt	1.15	6.90	0.34%	$1,479.95	$0.00	**$246.66**	$0.00	$0.00	$0.00	$0.00	$0.00	**$246.66**	/	1kSqFt
Residential																					
Apartments - BH	100	100	0	0	0	0	Lots	0.25	25.00	1.22%	$5,362.13	$6,411.97	**$53.63**	**$64.12**	$0.00	$0.00	$0.00	$0.00	**$117.75**	/	Lot
Apartments - Altis	392	392	0	0	0	0	Lots	0.25	98.00	4.79%	$21,019.57	$25,002.61	**$53.63**	**$63.78**	$0.00	$0.00	$0.00	$0.00	**$117.41**	/	Unit
Aoartments - Lantower	350	0	0	0	0	0	Lots	0.25	87.50	4.28%	$18,767.47	$0.00	**$53.63**	$0.00	$0.00	$0.00	$0.00	$0.00	**$53.63**	/	Unit
The Arbors																					
TH - Parcel M21	160	160	0	160	0	0	Units	0.60	95.38	4.67%	$20,458.61	$62,434.13	**$127.87**	**$390.21**	$0.00	**$797.19**	$0.00	$0.00	**$1,315.27**	/	Lot
SF 30 - 40 - Parcel M21	23	23	0	23	0	0	Lots	1.00	23.00	1.12%	$4,933.16	$12,699.02	**$214.49**	**$552.13**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,173.77**	/	Lot
SF 41 - 50 - Parcel M21	1	1	0	1	0	0	Lots	1.00	1.00	0.05%	$214.49	$594.00	**$214.49**	**$594.00**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,215.64**	/	Lot
SF 51 - 60 - Parcel M21	1	1	0	1	0	0	Lots	1.00	1.00	0.05%	$214.49	$635.75	**$214.49**	**$635.75**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,257.39**	/	Lot
SF 61 - 70 - Parcel M21	3	3	0	3	0	0	Lots	1.00	3.00	0.15%	$643.46	$2,032.48	**$214.49**	**$677.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,299.13**	/	Lot
SF 71 - 80 - Parcel M21	1	1	0	1	0	0	Lots	1.00	1.00	0.05%	$214.49	$719.37	**$214.49**	**$719.37**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,341.01**	/	Lot
Windermere																					
TH (Active)	220	220	220	0	0	0	Units	0.60	131.15	6.41%	$28,130.58	$67,675.87	**$127.87**	**$307.62**	**$666.69**	$0.00	$0.00	$0.00	**$1,102.18**	/	Unit
Ridge																					
SF 30 - 40	14	14	13	0	0	0	Lots	1.00	14.00	0.68%	$3,002.80	$6,395.52	**$214.49**	**$456.82**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,738.02**	/	Lot
SF 41 - 50	163	163	162	0	0	0	Lots	1.00	163.00	7.97%	$34,961.12	$80,498.59	**$214.49**	**$493.86**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,775.06**	/	Lot
SF 51 - 60	194	194	193	0	0	0	Lots	1.00	194.00	9.49%	$41,610.16	$102,970.75	**$214.49**	**$530.78**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,811.98**	/	Lot
SF 61 - 70	47	47	46	0	0	0	Lots	1.00	47.00	2.30%	$10,080.81	$26,681.80	**$214.49**	**$567.70**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,848.90**	/	Lot
SF 71 - 80	85	85	83	0	0	0	Lots	1.00	85.00	4.16%	$18,231.26	$51,402.17	**$214.49**	**$604.73**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,885.93**	/	Lot
SF 71 - 80 Plus	61	61	60	0	0	0	Lots	1.00	61.00	2.98%	$13,083.61	$39,264.75	**$214.49**	**$643.68**	**$1,066.71**	$0.00	$0.00	$0.00	**$1,924.88**	/	Lot
Persimmon Park																					
SF - Parcel M21 (PP) - 30 - 40	159	159	0	159	0	0	Lots	1.00	159.00	7.78%	$34,103.17	$78,147.39	**$214.49**	**$491.49**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,113.13**	/	Lot
SF - Parcel M21 (PP) - 41 - 50	153	153	0	153	0	0	Lots	1.00	153.00	7.48%	$32,816.26	$81,604.90	**$214.49**	**$533.37**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,155.01**	/	Lot
SF - Parcel M21 (PP) - 51 - 60	18	18	0	17	0	0	Lots	1.00	18.00	0.88%	$3,860.74	$10,351.98	**$214.49**	**$575.11**	$0.00	**$1,407.15**	$0.00	$0.00	**$2,196.75**	/	Lot
TH (Persimmon Place)	75	75	0	0	75	50	Lots	0.60	44.71	2.19%	$9,590.01	$25,120.25	**$127.87**	**$334.94**	$0.00	$0.00	**$837.17**	**$1,638.22**	**$2,938.20**	/	Lot
SF 30 - 40 (Persimmon Place)	32	32	0	0	32	12	Lots	1.00	32.00	1.57%	$6,863.53	$17,496.63	**$214.49**	**$546.77**	$0.00	$0.00	**$1,404.28**	**$2,723.88**	**$4,889.42**	/	Lot
SF 51 - 60 (Persimmon Place)	1	1	0	0	1	1	Lots	1.00	1.00	0.05%	$214.49	$630.39	**$214.49**	**$630.39**	$0.00	$0.00	**$1,404.28**	**$2,723.88**	**$4,973.04**	/	Lot
SF 61 - 70 (Persimmon Place)	3	3	0	0	3	3	Lots	1.00	3.00	0.15%	$643.46	$2,016.39	**$214.49**	**$672.13**	$0.00	$0.00	**$1,404.28**	**$2,723.88**	**$5,014.78**	/	Lot
SF 80+ (Persimmon Place)	1	1	0	0	1	0	Lots	1.00	1.00	0.05%	$214.49	$758.05	**$214.49**	**$758.05**	$0.00	$0.00	**$1,404.28**	**$0.00**	**$2,376.82**	/	Lot
Total District	**3003**	**2639**	**900**	**518**	**112**	**66**			**2044.59**	**100%**	**$438,535.11**	**$785,790.16**									

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):	**($26,312.11)**	**($47,147.41)**
Net Revenue to be Collected	**$412,223.00**	**$738,642.75**

[1] **Reflects the number of total lots with Series 2016, Series 2024, and Series 2015 debt outstanding.**

[2] **Annual debt service assessment per lot adopted in connection with the Series 2016, Series 2024, and Series 2025 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.**

[3] **Annual assessment that will appear on November 2026 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.**

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of $200.00 maximum per meeting within an annual cap of $4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Utilities Maintenance Bond: The District may get a utility maintenance bond to provide a financial guarantee ensuring a payment for utilities on time in lieu of a paying a deposit.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Lift Station Perimeter Maintenance: The District may incur maintenance and repair expenses for lift station fencing and gates.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

IRRIGATION REVENUE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Irrigation Revenue Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

EXPENDITURES:

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Tab 2

RESOLUTION 2026-08

THE ANNUAL APPROPRIATION RESOLUTION OF WIREGRASS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Wiregrass Community Development District ("**District**") prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET.

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Wiregrass Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS.

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS.

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Adopted Budget, including preparing the Proposed Budget and setting, noticing, and all other actions required for the public hearing on the Proposed Budget, are hereby ratified, approved, and confirmed in all respects.

SECTION 5. SEVERABILITY; EFFECTIVE DATE. 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF AUGUST 2026.

ATTEST:

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair / Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

EXHIBIT A

FY 2027 BUDGET

Tab 3

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Wiregrass Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Pasco County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance, irrigation program administration, and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. Benefit Findings. The provision of the services, facilities, operations, and irrigation program administration as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. O&M and Irrigation Assessment Imposition. Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance and a special assessment for irrigation program administration ("**O&M and Irrigation Assessment(s)**") are hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M and Irrigation Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

c. Maximum Rate. Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2027 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M and Irrigation Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

a. Tax Roll Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M and Irrigation Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. Direct Bill Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M and Irrigation Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in

Exhibit B shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

i. *Due Date (O&M and Irrigation Assessments).* O&M and Irrigation Assessments directly collected by the District shall be due and payable in full on December 1, 2026; provided, however, that, to the extent permitted by law, the O&M and Irrigation Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027.

ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on December 1, 2026; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2026, 25% due no later than February 1, 2027 and 25% due no later than May 1, 2027.

iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

c. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

7. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF AUGUST 2026.

ATTEST:

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Exhibit A

Adopted Budget

Exhibit B

Assessment Roll

Tab 4

RULES OF PROCEDURE
WIREGRASS
COMMUNITY DEVELOPMENT DISTRICT
RULE NO. 26-01

EFFECTIVE AS OF AUGUST 28, 2026

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Rule 1.0 General.

(1) The Wiregrass Community Development District (the "**District**") was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the "**Rules**") is to describe the general operations of the District.

(2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.

(3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

(1) Board of Supervisors. The Board of Supervisors of the District (the "**Board**") shall consist of five (5) members. Members of the Board ("**Supervisors**") appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.

(a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.

(b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.

(c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.

(d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.

(2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.

(a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District's behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

(b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.

(c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

(f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

(g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.

(3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.

(4) Record Book. The Board shall keep a permanent record book entitled "**Record of Proceedings**," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.

(5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.

(6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.

(7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "**voting conflict of interest**" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.

(a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

(b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.

(c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.

(d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

(1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:

(a) Agenda packages for prior 24 months and next meeting;

(b) Official minutes of meetings, including adopted resolutions of the Board;

(c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;

(d) Adopted engineer's reports;

(e) Adopted assessment methodologies/reports;

(f) Adopted disclosure of public financing;

(g) Limited Offering Memorandum for each financing undertaken by the District;

(h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;

(i) District policies and rules;

(j) Fiscal year end audits; and

(k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

(2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

(3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

(4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of $0.15 per page for one-sided copies and $0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar ($1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars ($25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

(5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.

(6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.

(7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

(1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:

(a) The date, time and place of the meeting, hearing or workshop;

(b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;

(c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and

(d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."

(e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

(f) The following or substantially similar language: "The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record."

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District's website at least seven (7) days prior to such meeting, hearing, or workshop.

(2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.

(3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as "meeting materials" shall not convert such materials into "meeting materials." For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

Call to order
Roll call
Public comments
Organizational matters
Review of minutes
Specific items of old business
Specific items of new business
Staff reports
    (a) District Counsel
    (b) District Engineer
    (c) District Manager
        1. Financial Report
        2. Approval of Expenditures
Supervisor's requests and comments

Adjournment

(4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.

(5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.

(6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.

(7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.

(8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

(9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

(10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.

(11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.

(12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:

(a) The Board identifies on the record at the original meeting a reasonable need for a continuance;

(b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and

(c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

(13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

(14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

(1) Internal Controls. The District shall establish and maintain internal controls designed to:

(a) Prevent and detect "**fraud**," "**waste**" and "**abuse**" as those terms are defined in section 11.45(1),

(b) Florida Statutes; and

(c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and

(d) Support economical and efficient operations; and

(e) Ensure reliability of financial records and reports; and

(f) Safeguard assets.

(2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

(1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A "**rule**" is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

(2) Requirements of a Rule. All District rules as drafted shall:

(a) Contain only one subject;

(b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;

(c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and

(d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

(3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs ("**SERC**") based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of $200,000 in the aggregate in the state within one (1) year after implementation of the rule.

(4) Notice of Rule Development.

(a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule ("**Notice of Rule Development**") setting forth the following:

(i) the subject area to be addressed by rule development;

(ii) A short, plain explanation of the purpose and effect of the proposed rule;

(iii) The grant of rulemaking authority for the proposed rule;

(iv) The law being implemented;

(v) The proposed rule number; and

(vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.

(b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

(a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the "**Notice of Rulemaking**") setting forth the following:

(i) A short, plain explanation of the purpose and effect of the proposed rule;

(ii) The proposed rule number;

(iii) A summary of the proposed rule or amendment;

(v) The grant of rulemaking authority for the proposed rule;

(vi) The law being implemented or interpreted;

(vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

(viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;

(ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;

(x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;

(xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;

(x) The date, time, and location of the public hearing on the proposed rule;

(xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and

(xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.

(b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.

(d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.

(6) Modification of Rules.

(a) Technical Changes.

(i) Prior to rule adoption, the District shall publish a notice of correction ("**Notice of Correction**") if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.

(ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.

(b) Substantive Changes.

(i) Prior to rule adoption, the District shall publish a notice of change ("**Notice of Change**") if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests

of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;

2. In response to written materials submitted to the District; or

3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

(a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.

(b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) In the event of a withdrawal of a proposed rule, the District shall publish a notice ("**Notice of Rule Withdrawal**") in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.

(d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

(a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.

(b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.

(c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:

(i) The place, date, and time of the workshop;

(ii) The subject area that will be addressed; and

(iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

(a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.

(b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

(c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.

(i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the "**Notice of Denial of Rulemaking Petition**"). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

(a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing ("**Notice of Public Hearing**") in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the

scheduled public hearing. The Notice of Public Hearing shall include the following information:

(i) The date, time, and location of the public hearing; and

(ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

(a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.

(b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the "**Notice of Emergency Rule**") which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:

(i) The full text of the rule(s); and

(ii) The District's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.

(c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

(i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the "**Notice of Renewal of Emergency Rule**") shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.

(ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.

(d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.

(e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.

(f) The District may repeal an emergency rule before it expires by publishing a notice ("**Notice of Repeal of Emergency Rule**") in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:

(i) The full text of the emergency rule and a summary thereof;

(ii) The rule number; and

(iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.

(12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

(13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record ("**Rulemaking Record**") which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:

(a) A copy of the rule;

(b) Any material incorporated by reference in the rule;

(c) A detailed written statement of the facts and circumstances justifying the proposed rule;

(d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;

(e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;

(f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and

(g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(14) Petitions to Challenge Rules.

(a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.

(i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.

(ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.

(b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation

of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

(c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

(d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:

(i) Administer oaths and affirmations;

(ii) Rule upon offers of proof and receive relevant evidence;

(iii) Regulate the course of the hearing, including any pre-hearing matters;

(iv) Enter orders; and

(v) Make or receive offers of settlement, stipulation, and adjustment.

(f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.

(15) Variances and Waivers. A "**variance**" means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A "**waiver**" means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:

(a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "**substantial hardship**" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "**principles of fairness**" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

(b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:

(i) The rule from which a variance or waiver is requested;

(ii) The type of action requested;

(iii) The specific facts that would justify a waiver or variance for the petitioner; and

(iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

(c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.
Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

(1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.

(3) Definitions.

(a) "**Competitive Solicitation**" means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.

(b) "**Continuing Contract**" means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars ($2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars ($200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.

(c) "**Contractual Service**" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.

(d) "**Design-Build Contract**" means a single contract with a Design-Build Firm for the design and construction of a public construction project.

(e) "**Design-Build Firm**" means a partnership, corporation or other legal entity that:

(i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or

(ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

(f) "**Design Criteria Package**" means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District's Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.

(g) "**Design Criteria Professional**" means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

(h) "**Emergency Purchase**" means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

(i) "**Invitation to Bid**" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.

(j) "**Invitation to Negotiate**" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.

(k) "**Negotiate**" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.

(l) "**Professional Services**" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.

(m) "**Proposal (or Reply or Response) Most Advantageous to the District**" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:

(i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;

(ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

(iii) For a cost to the District deemed by the Board to be reasonable.

(n) "**Purchase**" means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

(o) "**Request for Proposals**" or "**RFP**" is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

(p) "**Responsive and Responsible Bidder**" means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. "Responsive and Responsible Vendor" means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:

(i) The ability and adequacy of the professional personnel employed by the entity/individual;

(ii) The past performance of the entity/individual for the District and in other professional employment;

(iii) The willingness of the entity/individual to meet time and budget requirements;

(iv) The geographic location of the entity's/individual's headquarters or office in relation to the project;

(v) The recent, current, and projected workloads of the entity/individual;

(vi) The volume of work previously awarded to the entity/individual;

(vii) Whether the cost components of the bid or proposal are appropriately balanced; and

(viii) Whether the entity/individual is a certified minority business enterprise.

(q) "**Responsive Bid**," "**Responsive Proposal**," "**Responsive Reply**," and "**Responsive Response**" all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

(1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "**Project**" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

(2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:

(a) Hold all required applicable state professional licenses in good standing;

(b) Hold all required applicable federal licenses in good standing, if any;

(c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and

(d) Meet any qualification requirements set forth in the District's Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

(3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

(a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:

(i) The ability and adequacy of the professional personnel employed by each consultant;

(ii) Whether a consultant is a certified minority business enterprise;

(iii) Each consultant's past performance;

(iv) The willingness of each consultant to meet time and budget requirements;

(v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;

(vi) The recent, current, and projected workloads of each consultant; and

(vii) The volume of work previously awarded to each consultant by the District.

(b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.

(c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

(a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.

(b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that "wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting." In addition, any professional service contract under which such a certificate is required, shall contain a provision that "the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs."

(c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.

(d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.

(8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. "**Auditing Services**" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

(1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("**Committee**"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

(2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and

(iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

(i) Ability of personnel;

(ii) Experience;

(iii) Ability to furnish the required services; and

(iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

(3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

(4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals ("**RFP**"). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

(5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.

(6) Board Selection of Auditor.

(a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

(7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services;

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;

(c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;

(d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.

(e) Provisions required by law that require the auditor to comply with public records laws.

(8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

(1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.

(2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:

(a) The Board shall cause to be prepared a Notice of Invitation to Bid.

(b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.

(c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.

(d) Bids shall be opened at the time and place noted in the Invitation to Bid.

(e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.

(f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.

(g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

(h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

(1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:

(a) The Board shall cause to be prepared a Request for Qualifications.

(b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.

(c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars ($250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars ($250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars ($500,000).

(d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.

(e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

(g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.

(h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

(i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.

(ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.

(iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.

(iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

(v) The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

(vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.

(vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.

(viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.

(ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.

(x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.

(xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.

(xii) The vendor or affiliate(s) has been convicted of a contract crime.

1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.

2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

(b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

(c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.

(d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.

(e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

(i) Impacts on project schedule, cost, or quality of work;

(ii) Unsafe conditions allowed to exist;

(iii) Complaints from the public;

(iv) Delay or interference with the bidding process;

(v) The potential for repetition;

(vi) Integrity of the public contracting process;

(vii) Effect on the health, safety, and welfare of the public.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

(1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.

(i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

(k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(l) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.

(6) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

(1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:

(2) Procedure.

(a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.

(b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.

(c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.

(i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.

(ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.

2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:

    a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;

    b. Hold all required applicable federal licenses in good standing, if any;

    c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;

    d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

    Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.

5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.

6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.

9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.

10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

(3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

(5) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

(1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

(2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of $200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

(3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding $200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

(1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of "**goods, supplies, and materials**" do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

(3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.

(4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.

(5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

(1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be

entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.

(3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.

(5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.

Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

(1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

(2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

(a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

(d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.

(3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.

(4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:

(a) Administer oaths and affirmations;

(b) Rule upon offers of proof and receive relevant evidence;

(c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

(5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.

(6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.

(7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 120.69(2)(a), 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective August 28, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Tab 5

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Wiregrass Community Development District (the "**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, *Florida Statutes*.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall supersede any rules of procedure previously adopted by the District and remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 28th day of August, 2026.

ATTEST:	**WIREGRASS COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary / Assistant Secretary	Chair / Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A

RULES OF PROCEDURE

Tab 6

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF WIREGRASS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Wiregrass Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WIREGRASS COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as **Exhibit A**.

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Pasco County, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 28TH DAY OF AUGUST, 2026.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

_____

CHAIR / VICE CHAIR

ATTEST:

_____

SECRETARY / ASSISTANT SECRETARY

EXHIBIT "A"

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING DATES
FOR FISCAL YEAR 2026/2027

October 23, 2026
November 20, 2026* Adjusted due to Holiday
December 18, 2026* Adjusted due to Holiday
January 22, 2027
February 26, 2027
March 26, 2027
April 23, 2027
May 28, 2027
June 25, 2027
July 23, 2027
August 27, 2027
September 24, 2027

All meetings will convene at 11:00 a.m., at the offices of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.

Tab 7

Wiregrass Community Development District Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. Financial Transparency

Goal 1.1: Annual Budget Preparation

Objective: Commit regularly to the financial reporting of the district.

Measurement: Proposed Budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records .

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

2. Administrative Goals and Objectives

Goal 2.1: Website Maintenance

Objective: Ensure that the district's website is up to date and in compliance with Florida Statute 189.069

Measurement: District Management updates the website as needed when new Board members are elected or appointed, the Board provides direction to post announcements affecting residents of the community, or other updates to the website as required.

Standard: Quarterly website compliance updates are conducted by a third party and results shared with the Board at the next scheduled meeting. Additionally, CDD websites contains 100% of the following information: Most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____ Date:_____

Print Name: William H. Porter

Wiregrass Community Development District

District Manager: _____ Date:_____

Print Name: Sean Craft

Wiregrass Community Development District

Tab 8

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEATS ONE AND FOUR OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Wiregrass Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, on November 3, 2026, three (3) members of the Board of Supervisors (the "Board") are to be elected by the "Qualified Electors" of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for two (2) of the seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the remaining seats vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seats available for election as vacant.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT:

1. DECLARATION OF VACANT BOARD SUPERVISOR SEATS. The following seats are hereby declared vacant effective as of November 17, 2026:

Seat #1 (currently held by Bill Porter)
Seat #4 (currently held by Kyle Larson)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancies declared in Section 1 above, the incumbent Board Supervisors shall remain in office.

3. 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.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 28th day of August, 2026.

ATTEST:

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

Tab 9

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Wiregrass Community Development District
Pasco County, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Wiregrass Community Development District, Pasco County, Florida ("District") as of and for the 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 for the 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 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

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 26, 2026, on our consideration of the Wiregrass Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 26, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 26, 2026

Our discussion and analysis of Wiregrass Community Development District, Pasco County, Florida ("District") financial performance provides an 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 of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $1,228,443.

- The change in the District's total net position in comparison with the prior fiscal year was $280,399, an increase. 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 $3,110,412. A portion of fund balance is non-spendable for prepaid items, restricted for debt service, assigned to capital reserves 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 is 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 and liabilities, with the difference between the two 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 developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

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.

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 individual governmental funds for external reporting. Information is presented 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 funds are 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 exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 3,791,710	$ 3,598,589
Capital assets	21,966,676	17,421,181
Total assets	25,758,386	21,019,770
Deferred amount on refunding	363,175	-
Current liabilities	1,718,118	973,789
Long-term liabilities	23,175,000	19,097,937
Total liabilities	24,893,118	20,071,726
Net position		
Net invested in capital assets	(1,986,947)	(647,759)
Restricted for debt service	1,456,607	572,606
Restricted for capital projects	621,037	-
Unrestricted	1,137,746	1,023,197
Total net position	$ 1,228,443	$ 948,044

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

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

Change in Net Position

	2025	2024
Program revenues	$ 3,772,618	$ 2,761,135
General revenues	21,160	156,432
Total revenues	3,793,778	2,917,567
Expenses		
General government	96,573	94,052
Maintanance and operations	1,896,343	1,089,369
Transportation	-	549,216
Interest on long-term debt	933,448	1,053,795
Cost of issuance	587,015	-
Total expenses	3,513,379	2,786,432
Change in net position	280,399	131,135
Net position - beginning of year	948,044	816,909
Net position - end of year	$ 1,228,443	$ 948,044

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $3,513,380, which consisted of cost of issuance, interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

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.

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $21,966,676 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2025 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $23,696,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, 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 Wiregrass Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	$ 1,105,943
Deposits	5,200
Due from developer	576,287
Prepaid items	87,103
Restricted assets:	
Investments	2,017,177
Capital assets:	
Non-depreciable	8,208,076
Depreciable	13,758,600
TOTAL ASSETS	25,758,386
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	$ 363,175
LIABILITIES	
Accounts payable and accrued expenses	$ 475,171
Accrued interest payable	515,820
Retainage payable	206,127
Bonds payable, due within one year	521,000
Bonds payable, due in more than one year	23,175,000
TOTAL LIABILITIES	24,893,118
NET POSITION	
Net investment in capital assets	(1,986,947)
Restricted for:	
Debt service	1,456,607
Capital projects	621,037
Unrestricted	1,137,746
TOTAL NET POSITION	$ 1,228,443

The accompanying notes are an integral part of this financial statement

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental activities					
General government	$ 96,573	$ 96,573	$ -	$ -	$ -
Maintanance and operations	1,896,343	1,098,228	-	649,216	(148,899)
Interest on long-term debt	933,448	1,806,229	122,372	-	995,153
Cost of issuance	587,015	-	-	-	(587,015)
Total governmental activities	$ 3,513,379	$ 3,001,030	$ 122,372	$ 649,216	259,239
General revenues:					
Unrestricted investment earnings					21,160
Total general revenues					21,160
Change in net position					280,399
Net position - October 1, 2024					948,044
Net position - September 30, 2025					$ 1,228,443

The accompanying notes are an integral part of this financial statement

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
ASSETS				
Cash and cash equivalents	$ 1,105,943	$ -	$ -	$ 1,105,943
Investments	-	1,972,427	44,750	2,017,177
Deposits	5,200	-	-	5,200
Due from developer	-	-	576,287	576,287
Prepaid items	87,103	-	-	87,103
TOTAL ASSETS	$ 1,198,246	$ 1,972,427	$ 621,037	$ 3,791,710
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 60,500	$ -	$ 414,671	$ 475,171
Retainage payable	-	-	206,127	206,127
TOTAL LIABILITIES	60,500	-	620,798	681,298
FUND BALANCES				
Nonspendable:				
Prepaid items	92,303	-	-	92,303
Restricted for:				
Debt service	-	1,972,427	-	1,972,427
Capital projects	-	-	239	239
Unassigned	1,045,443	-	-	1,045,443
TOTAL FUND BALANCES	1,137,746	1,972,427	239	3,110,412
TOTAL LIABILITIES AND FUND BALANCES	$ 1,198,246	$ 1,972,427	$ 621,037	$ 3,791,710

The accompanying notes are an integral part of this financial statement

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 3,110,412
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	27,315,696
Less accumulated depreciation	(5,349,020)
Deferred amount on refunding are not current financial uses, and therefore are not reported at the fund level.	363,175
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(515,820)
Governmental bonds payable	(23,696,000)
Net Position of Governmental Activities	$ 1,228,443

The accompanying notes are an integral part of this financial statement

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Developer contributions	$ -	$ -	$ 576,287	$ 576,287
Assessments	1,194,801	1,806,229	-	3,001,030
Investment earnings	21,160	122,372	72,929	216,461
TOTAL REVENUES	1,215,961	1,928,601	649,216	3,793,778
EXPENDITURES				
General government	96,573	-	-	96,573
Maintanance and operations	1,004,839	-	-	1,004,839
Capital outlay	-	-	5,437,000	5,437,000
Debt				
Principal	-	585,000	-	585,000
Interest expense	-	840,438	-	840,438
Bond issuance costs	-	-	587,015	587,015
Payment to refunded escrow agent from other sources	-	2,092,960	-	2,092,960
TOTAL EXPENDITURES	1,101,412	3,518,398	6,024,015	10,643,825
EXCESS REVENUES OVER (UNDER) EXPENDITURES	114,549	(1,589,797)	(5,374,799)	(6,850,047)
OTHER SOURCES (USES)				
Payment to refunded escrow account	-	(9,632,490)	-	(9,632,490)
Transfers in (out)	-	5,778	(5,778)	-
Bond proceeds	-	10,655,184	5,380,816	16,036,000
TOTAL OTHER SOURCES (USES)	-	1,028,472	5,375,038	6,403,510
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	114,549	(561,325)	239	(446,537)
FUND BALANCE				
Beginning of year	1,023,197	2,533,752	-	3,556,949
End of year	$ 1,137,746	$ 1,972,427	$ 239	$ 3,110,412

The accompanying notes are an integral part of this financial statement

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ (446,537)
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(16,036,000)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	5,437,000
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:	
Payments on long-term debt	585,000
Governmental funds report amounts transferred to the escrow agent in connection with the issuance of refunding Bonds as a financing use, whereas these amounts are eliminated in the statement of activities and reduce long-term liabilities in the statement of net position.	11,725,450
Deferred amount on refunding is amortized over the life of the debt as interest expense. This is the current year amount amortized.	(9,338)
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(891,504)
Change in accrued interest payable	(83,672)
Change in Net Position of Governmental Activities	$ 280,398

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Wiregrass Community Development District ("District") was established on October 22, 2009 by Rule 42MMM-1 of the Florida Land and Water Adjudicatory Commission as a Community Development District 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 on an at large basis by the owners of the property 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. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. 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 Board of Supervisors 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 B - 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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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.

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 economic 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

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Assessments (continued)

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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.

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.

Debt Service Fund

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to 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).

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

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. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

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 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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:

Assets	Years
Infrastructure	15 - 25

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.

Refundings of Debt

For current refundings and advance refundings 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 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, $372,513 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 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 uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

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.

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 that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating 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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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 C - 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) Public hearings are 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.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, 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:

Investment	Fair Value	Credit Risk	Maturities
US Bank Gcts 0490	$ 2,017,177	N/A	N/A
Total Investments	$ 2,017,177		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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.

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

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 E - CAPITAL ASSETS

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

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 2,771,076	$ -	$ -	$ 2,771,076
Construction in progress	-	5,437,000	-	5,437,000
Total capital assets, not being depreciated	2,771,076	5,437,000	-	8,208,076
Capital assets, being depreciated				
Infrastructure	11,635,168	-	-	11,635,168
Stormwater infrastructure	7,472,452	-	-	7,472,452
Total capital assets, being depreciated	19,107,620	-	-	19,107,620
Less accumulated depreciation for:				
Infrastructure	2,963,025	592,606	-	3,555,631
Stormwater infrastructure	1,494,491	298,898	-	1,793,389
Total accumulated depreciation	4,457,516	891,504	-	5,349,020
Total capital assets, being depreciated - net	14,650,104	(891,504)	-	13,758,600
Governmental activities capital assets - net	$ 17,421,180	$ 4,545,496	$ -	$21,966,676

Depreciation expense of $891,504 was charged to maintenance and operations.

NOTE F – LONG-TERM LIABILITIES

$13,620,000 Capital Improvement Revenue Bonds, Series 2014 – On September 12, 2014, the District issued $13,620,000 in Capital Improvement Revenue Bonds, Series 2014. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2045. The Bonds bear interest ranging from 5.375% to 5.625% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2016. The Series 2014 Bonds were paid off during the fiscal year ended September 30, 2025. Accordingly, the Series 2014 Bonds are no longer outstanding.

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

$9,430,000 Capital Improvement Revenue Bonds, Series 2016 – On March 24, 2016, the District issued $9,430,000 in Capital Improvement Revenue Bonds, Series 2016. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2047. The Bonds bear interest ranging from 3.625% to 5% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2018.

$1,575,000 Capital Improvement Revenue Bonds, Series 2024A-1 – On November 25, 2024, the District issued $1,575,000 in Capital Improvement Revenue Bonds, Series 2024A-1. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2056. The Bonds bear interest ranging from 4.45% to 5.45% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2027.

$4,260,000 Capital Improvement Revenue Bonds, Series 2024A-2 – On November 25, 2024, the District issued $4,260,000 in Capital Improvement Revenue Bonds, Series 2024A-1. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2035. The Bonds bear interest at 5.25% payable semi-annually on the first day of each May and November.

$10,201,000 Capital Improvement Revenue Bonds, Series 2025 – On March 31, 2025, the District issued $10,201,000 in Capital Improvement Revenue Bonds, Series 2025. The Bonds refund the District's outstanding Capital Improvement Revenue Bonds, Series 2014. The Bonds are payable through May 2045. The Bonds bear interest at 4.65% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2026.

The 2016, 2024 and 2025 Bonds are subject to redemption at the option of the District prior to maturity. The 2016, 2024 and 2025 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture has 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The District refunded the Special Assessment Revenue Bonds, Series 2014, which had an outstanding balance of $11,410,000 at the time of the current refunding with the proceeds from the Series 2025 Bonds. The refunding was a current refunding and resulted in a difference in cash flows required to pay the respective debt service of approximately $1,309,591. The refunding resulted in an economic gain of approximately $521,438. The refunded Bonds have been paid off as of September 30, 2025.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Capital Improvement Revenue Bonds, Series 2014	$ 11,410,000	$ -	$11,410,000	$ -	$ -
Capital Improvement Revenue Bonds, Series 2016	8,245,000	-	325,000	7,920,000	205,000
Capital Improvement Revenue Bonds, Series 2024A-1	-	1,575,000	-	1,575,000	-
Capital Improvement Revenue Bonds, Series 2024A-2	-	4,260,000	260,000	4,000,000	-
Capital Improvement Revenue Bonds, Series 2025	-	10,201,000	-	10,201,000	316,000
	19,655,000	16,036,000	11,995,000	23,696,000	521,000
Unamortized bond discount	(57,063)	-	(57,063)	-	-
	$ 19,597,937	$16,036,000	$11,937,937	$ 23,696,000	$ 521,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

September 30,	Principal	Interest	Total
2026	$ 521,000	$ 1,199,819	$ 1,720,819
2027	571,000	1,135,309	1,706,309
2028	597,000	1,108,325	1,705,325
2029	624,000	1,080,107	1,704,107
2030	656,000	1,050,613	1,706,613
2031-2035	7,790,000	4,755,508	12,545,508
2036-2040	4,811,000	2,708,559	7,519,559
2041-2045	6,126,000	1,432,172	7,558,172
2046-2050	1,460,000	288,832	1,748,832
2051-2055	435,000	101,644	536,644
2056	105,000	5,722	110,722
	$ 23,696,000	$ 14,866,610	$ 38,562,610

NOTE G – PROMISSORY NOTE TO DEVELOPER

In prior years beginning 2010, the District executed a series of promissory notes payable to the Developer. Outstanding promissory notes as of the year-ended September 30, 2025, were $43,455,005 (principal portion) with interest accruing at 7.5%. The District has promised to pay the Developer in a single installment which is due and payable when and if the District, in its sole discretion, issues a future series of bonds or other indebtedness. The proceeds of such indebtedness must be legally available for the payment of such principal and interest under the terms of the indenture and the law. These notes were given to finance the purchase price of certain improvements and facilities described in the individual promissory notes. The District is under no obligation to issue such Bonds at any time and the Developer shall have no right to compel the District to issue such Bonds or to pay principal or interest from any other source of funds.

During 2019, the District assigned impact fee credits to the Developer totaling $5,414,537 which reduced the notes payable to the Developer for the stated amount, including accrued interest.

NOTE H – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the debt service funds include the assessments levied on those lots owned by the Developer.

NOTE I - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory 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.

NOTE J - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial coverage during the last three years.

NOTE K - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Assessments	$ 1,184,812	$ 1,194,801	$ 9,989
Investment earnings	-	21,160	21,160
TOTAL REVENUES	1,184,812	1,215,961	31,149
EXPENDITURES			
Current			
General government	106,012	96,573	9,439
Maintanance and operations	1,113,050	1,004,839	108,211
Transportation	10,000	-	10,000
TOTAL EXPENDITURES	1,229,062	1,101,412	127,650
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(44,250)	114,549	158,799
OTHER FINANCING SOURCES (USES)			
Fund balance carryforward	44,250	-	(44,250)
TOTAL OTHER FINANCING SOURCES (USES)	44,250	-	(44,250)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES (USES)	$ -	114,549	$ 114,549
FUND BALANCES			
Beginning of year		1,023,197	
End of year		$ 1,137,746	

* Original and final budget.

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).

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.

The variance between budgeted and actual general fund revenues is not significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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 Directors
Wiregrass Community Development District
Pasco County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Wiregrass Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise the Wiregrass Community Development District's basic financial statements and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, 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 over financial reporting.

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 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 26, 2026

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 Directors
Wiregrass Community Development District
Pasco County, Florida

We have examined Wiregrass Community Development District, Pasco 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 Wiregrass Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 26, 2026

Auditor's Management Letter Required by Chapter 10.550, Florida Statutes

To the Board of Supervisors
Wiregrass Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of the Wiregrass Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 26, 2026.

Auditors' 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 Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' 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 June 26, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Initial year audit, there were no findings in the prior year.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate with in the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Wiregrass Community Development District reported:

a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 1.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $1,599,758.
e. The District does not have any construction projects with a total cost of at least $65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Wiregrass Community Development District reported:

a. The rate or rates of non-ad valorem special assessments imposed by the District range from $75 to $1,407 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as $3,001,030.
c. The total amount of outstanding bonds issued by the District as $23,696,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 26, 2026

Tab 10

Account No. 2281504

STREET/OUTDOOR LIGHTING AGREEMENT
(New Lighting)

THIS STREET/OUTDOOR LIGHTING AGREEMENT (together with any and all appendices, addenda, exhibits and schedules attached hereto, this "Agreement"), effective as of the 4th day of August 2026, by and between **Withlacoochee River Electric Cooperative, Inc.**, a non-profit Florida corporation, with a principal place of business at PO Box 278, Dade City, Florida 33526-0278 ("WREC"), and Wiregrass CDD , whose address is 3434 Colwell Ave., Suite 200 Tampa, FL 33614.Customer").

WITNESSETH:

WHEREAS, Customer is in possession of the real property located at Persimmon Park Phase 3 and more particularly described in Exhibit A attached hereto (the "Property"); and

WHEREAS, Customer desires WREC to construct, maintain and operate a street lighting system as more particularly described in Exhibit B attached hereto (the "System") on the Property.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. SCOPE OF SERVICES

(a) Pursuant to the terms of this Agreement and WREC's current rules and regulations, WREC shall construct, maintain, and operate the System as shown on the maps, drawings and specifications attached hereto in Exhibit B and furnish all of the electric power and energy necessary for the operation of the System on the Property.

(b) WREC, whenever it shall find it necessary for the purpose of making repairs upon or improvements in any part of its electric transmission or distribution lines or equipment, shall have the right to suspend temporarily service to the System, but in all such cases reasonable notice thereof shall be given to the Customer, if circumstances permit, and the making of repairs and improvements shall be prosecuted as rapidly as may be practicable.

(c) The Customer shall grant to WREC all permits, franchises, or authority including a free and continuous right-of-way, necessary to construct, operate, and maintain the System in the streets of or upon the Property.

(d) The Customer shall become a member of WREC, shall pay the membership fee and be bound by the provisions of the Articles of Incorporation and By-laws of WREC and by such rules and regulations as may from time to time be adopted by WREC. In the event there is a conflict between the terms and conditions of this Agreement and WREC's By-laws or any rule or regulation adopted by WREC, the term and conditions of this Agreement shall prevail.

2. TERM; TERMINATION

(a) This Agreement shall become effective on the date first written above and shall remain in effect until five (5) years following the start of the initial billing period and thereafter until terminated by either party giving to the other twelve (12) months' notice in writing. In addition, WREC shall have the right to terminate this Agreement pursuant to WREC's Service Rules and Regulations and WREC's Articles of Organization and By-laws.

(b) Upon termination of this Agreement in any manner, WREC shall have the right to remove from the Property any equipment which WREC may have installed to provide service hereunder.

3. SYSTEM MALFUNCTIONS

(a) It shall be the Customer's responsibility to notify WREC in the event of failure of a lighting unit within the System. WREC assumes no responsibility to inspect any lighting units within the System to determine whether they were properly functioning until after such time that WREC has been notified that a unit has malfunctioned. Moreover, if an alleged outage notification is not logged into WREC's reporting registry, it is presumed that no call was ever placed by the Customer and that no outage report was received by WREC.

(b) WREC will normally repair a malfunctioning or inoperative streetlight or lighting unit within 60 days of receiving notification that the light has malfunctioned. However, the repair may take up to 180 days, and may take longer than 180 days if the customer causes a delay. Further, WREC may require 365 days or longer to repair or to replace the light in the event of a declared state of emergency or natural disaster.

4. DISCLAIMER; LIMITATION OF LIABILITY; INDEMNIFICATION

(a) WREC shall use reasonable diligence to provide a constant and uninterrupted supply of electric power and energy hereunder. If the supply of electric power and energy shall fail or be interrupted, or become defective through act of God, governmental authority, action of the elements, public enemy, accident, strikes, labor trouble, required maintenance work, inability to secure right-of-way, or any other cause beyond the reasonable control of WREC, WREC shall not be liable for damages caused thereby.

(b) The Customer is responsible for all aspects of the design of the System's lighting plan. WREC has not conducted any study regarding the application of a particular lighting unit for the Customer's lighting needs and WREC assumes no responsibility for the adequacy or appropriateness of the System's lighting unit. Furthermore, WREC makes no warranties as to the adequacy, sufficiency or appropriateness of the System's lighting for purposes of safety, security or other illumination. It is the Customer's responsibility to select the size, style and location of the lighting units and to monitor whether the lighting units that they have requested from WREC are adequate for the Customer's particular needs. It also is the Customer's responsibility to request that WREC change any aspect of the lighting unit within the System if the unit is not adequate for the Customer's needs. The Customer must pay for any appropriate charges and fees for any requested changes.

(c) WREC does not guarantee continuous lighting within the System and will not be liable to any person or entity for damages related to any interruption, deficiency or failure of a light. WREC will use normal industry practices to attempt to furnish reliable electrical energy to the System and will repair the System after notification, but WREC does not and cannot guarantee 100% reliability. WREC reserves the right to interrupt service to the System or a lighting unit within the System at any time for necessary repairs to lines or equipment.

(d) Customer herewith indemnifies and holds harmless WREC from any and all liability or damage that WREC or any other person or entity may suffer as a result of, or in any way relating to or arising out of, the design or operation of the System, including, but not limited to, the appropriateness of the System or the illumination of any lighting unit within the System to provide safety or security to third parties.

5. TERMS OF PAYMENT

(a) The initial billing period shall start when the Customer begins using electric power and energy, or ten (10) days after WREC notifies the Customer in writing that the System is available hereunder, whichever shall occur first.

(b) The Customer shall pay WREC pursuant to WREC's current rules and regulations adopted by WREC for the System and all electricity furnished hereunder. If the Customer shall fail to make any such payment within the time period provided in WREC's current rules and regulations, WREC may discontinue service to the Customer upon giving ten (10) days' written notice to the Customer of its intention so to do, provided, however, that nothing herein contained shall relieve the Customer of its obligation to receive electrical service in accordance with the provisions of this Agreement.

(c) The Customer agrees that the rates charged for street lighting shall be those rates specified in the WREC's Rate Schedule "AL" attached hereto as Exhibit C, which may be adjusted from time to time in WREC's sole and absolute discretion. Such adjusted rate schedules shall be on file with the Florida Public Service Commission. Customer shall provide WREC with cash, a bond or letter of credit to secure the payment of the total amount of fixture and pole charges that remain owed to WREC in the event this Agreement is terminated within five (5) years of the start of Customer's initial billing period.

(d) Transfer of fixtures from one location to another on the Property at the request of the Customer shall be at the expense of the Customer. All charges hereunder are subject to Florida State Sales Tax unless Customer is exempt therefrom. Replacement of lamps, glassware and accessory equipment willfully or maliciously broken by persons unknown shall be paid for by the Customer at WREC's replacement cost.

6. ASSIGNMENT

No party may assign this Agreement or any of its rights and obligations hereunder without the prior written consent of the other party; any such attempted assignment shall be null and void.

7. SUCCESSORS

This Agreement binds the heirs, executors, administrators, successors and assigns of the respective parties with respect to all covenants herein, and cannot be changed except by written agreement signed by both parties.

8. SURVIVAL

The provisions of this Agreement which by their nature are intended to survive, shall survive completion, expiration, recession or termination of this Agreement.

9. GOVERNING LAW

The validity of this Agreement, the construction and enforcement of its terms and the interpretation of the rights and duties of the parties hereto shall be governed by the laws of the State of Florida, without regard to its conflict of laws principles.

10. SEVERABILITY

In the event any one or more of the provisions of this Agreement shall for any reason be held to be invalid, illegal or unenforceable, the remaining provisions of this Agreement shall be unimpaired, and the invalid, illegal or unenforceable provision(s) shall be replaced by a mutually acceptable provision(s), which being valid, legal and enforceable, comes closest to the intention of the parties underlying the invalid, illegal or unenforceable provision(s).

11. HEADINGS

The headings in this Agreement are for purposes of reference only and shall not in any way limit or otherwise affect the meaning or interpretation of any of the terms hereof.

12. COUNTERPARTS

This Agreement may be executed in several counterparts, each of which shall be deemed to be an original, and all of which, when taken together, shall constitute one and the same instrument.

13. MODIFICATION, AMENDMENT, SUPPLEMENT OR WAIVER

(a) No modification, amendment, supplement to or waiver of this Agreement or any of its provisions shall be binding upon the parties hereto unless made in writing and duly signed by the party against whom enforcement thereof is sought.

(b) A failure or delay of any party to this Agreement to enforce at any time any of the provisions of this Agreement or to exercise any option which is herein provided, or to require at any time performance of any of the provisions hereof, shall in no way be construed to be a waiver of such provisions of this Agreement.

14. ENTIRETY OF AGREEMENT

This Agreement together with all appendices, exhibits, schedules, attachments and addenda attached hereto constitute the entire agreement between the parties and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, between the parties with respect to the subject matter hereof.

IN WITNESS WHEREOF, the parties hereto, through their duly authorized officers, have executed this Agreement as of the day and year first set forth above.

CUSTOMER

William H. Porter
Signature

William H. Porter
Printed Name of Customer

Chairman
Title

8/5/26
Date

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Adam Stapleton
Signature

Adam Stapleton Engineer Tech
Printed Name and Title

EXHIBIT A

Legal Description

19-26-20-0130-49900-00A0

Assessed in Section 19, Township 26 South, Range 20 East
of Pasco County, Florida

Persimmon Park Phase 3 PB 100 PG 117 TRACT A

EXHIBIT B

Type	Description	Quantity
212	100W Equiv. Classic LED	14
960	12’ Wadsworth Pole	14

EXHIBIT C

Type	Description	Rate
212	100W Equiv. Classic LED	$21.62
960	12’ Wadsworth Pole	$10.50

Tab 11

Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** September 25th, 2026 @ 11:00 AM

WIREGRASS CDD

District Manager's Report

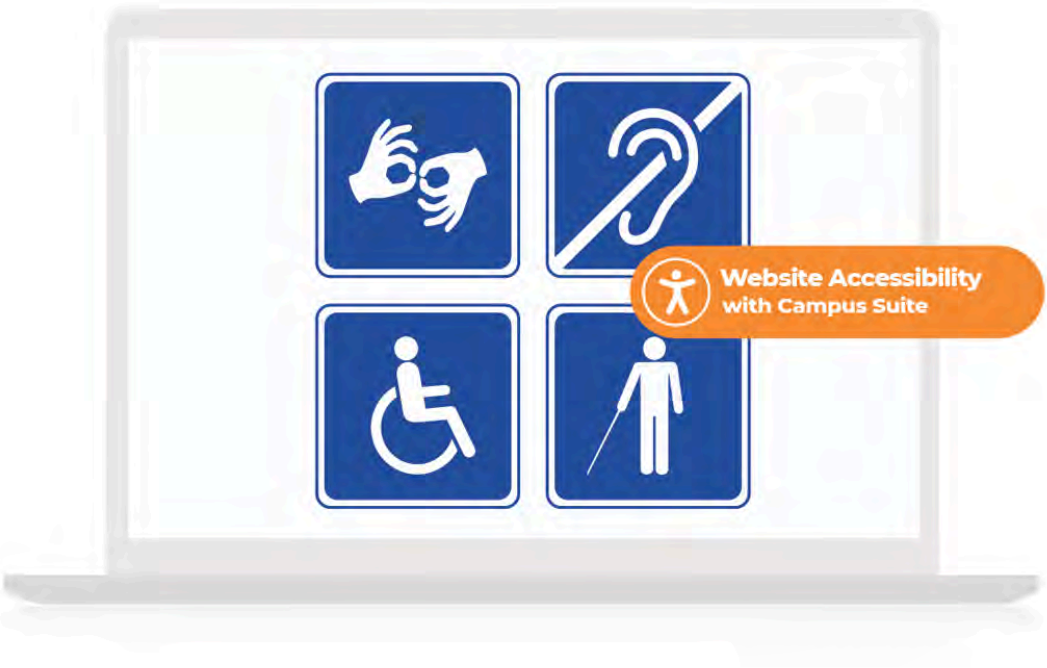
August 28

2026

FINANCIAL SUMMARY	7/31/2026
General Fund Cash & Investment Balance:	$775,422
Irrigation Fund Cash & Investment Balance:	$666,363
Reserve Fund Cash & Investment Balance:	$45,401
Debt Service Fund Investment Balance:	$3,369,888
Total Cash and Investment Balances:	**$4,857,074**

General Fund Expense Variance: $144,704 Under Budget

Tab 12



Quarterly Compliance Audit Report

Wiregrass

Date: June 2026 - 2nd Quarter
Prepared for: Matthew Huber
Developer: Rizzetta
Insurance agency:

Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in Florida Statute Chapter 189.069.



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – WCAG 2.1, which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. 189.069, every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the WCAG 2.1 levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE**: Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

Passed	Description
Passed	**Website errors*** **0** WCAG 2.1 errors appear on website pages causing issues**
Passed	**Keyboard navigation** The ability to navigate website without using a mouse
Passed	**Website accessibility policy** A published policy and a vehicle to submit issues and resolve issues
Passed	**Color contrast** Colors provide enough contrast between elements
Passed	**Video captioning** Closed-captioning and detailed descriptions
Passed	**PDF accessibility** Formatting PDFs including embedded images and non-text elements
Passed	**Site map** Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing
**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: PASSED

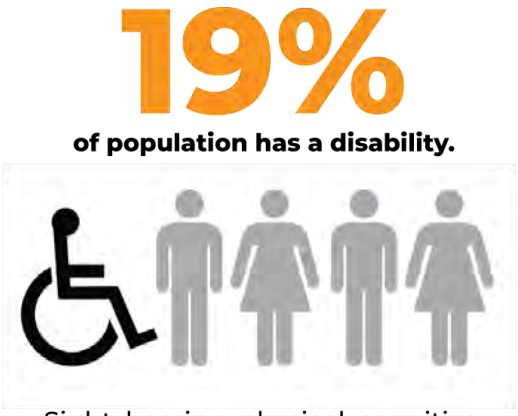
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: *http://webaim.org/resources/contrastchecker*



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: *http://webaim.org/techniques/alttext*



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a

website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
Helpful article: *http://webaim.org/techniques/skipnav*



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: *http://webaim.org/techniques/sitetools/*



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: *http://webaim.org/techniques/tables/data*



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is

one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: *http://webaim.org/techniques/acrobat/acrobat*



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: *http://webaim.org/techniques/captions*



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: *http://webaim.org/techniques/forms*



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is

key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that

	enable them to perform tasks they otherwise would not be able to perform (e..g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

Tab 13

Wiregrass

COMMUNITY ASSET MANAGEMENT REPORT



August 14, 2026

Rizzetta & Company
Dylan Campbell – Community Asset Manager

Rizzetta & Company
Professionals in Community Management

Summary, Pond 48, Chancey Road

General Updates, Recent & Upcoming Maintenance

- During the course of this inspection, the landscape maintenance vendor was actively on property performing scheduled services. This provided an opportunity to communicate several of the conditions and maintenance items observed during the inspection directly to the vendor while work was still underway. As a result, some of the items documented within this report may have already been addressed, corrected, or improved following the time the corresponding photographs were taken. Therefore, certain photographs should be considered representative of conditions observed at the specific time of inspection and may not necessarily reflect the current condition of those areas. Overall, the vendor's presence allowed for immediate communication regarding noted deficiencies and provided an opportunity for several concerns to be addressed without waiting for the completion and distribution of this report.

The following are action items for Sunrise and Hughes to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. Red text indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. Green text indicates a proposal has been requested. Blue indicates irrigation. Orange is for staff. **Bold underlined is info. or questions for BOS or Developer.**

1. **Chancey Rd:** Along the north side of the roadway west of Wiregrass Ranch Boulevard, a small area of vegetation was observed growing minimally through the railing. Further west along the same side of the roadway, a considerably larger area of overgrowth was observed extending from the landscape area and encroaching onto the sidewalk. Request cutbacks in both locations, with particular attention to the larger area, to restore adequate pedestrian clearance and maintain a clean, well-maintained appearance. **(Pics 1A> & 1B>)**





2. **Pond 48:** The pond was well maintained, with turf uniformly mowed as close to the water's edge as reasonably possible. Multiple surrounding trees were heavily covered in moss; request removal and inspection of the affected trees for signs of decline. **(Pic 2>, Next Page)**

Hillcrest Valley Blvd & Pond 10

3. **Hillcrest Valley Blvd:** As previously reported, considerable dollarweed remains within the turf across from Pond 48. Request inspection for irrigation leaks or excessive coverage, as well as treatment and removal of the dollarweed. **(Pic 3>)**



4. **Pond 10:** Turf surrounding the pond was observed to be significantly overgrown and unmowed at the time of inspection. Request more consistent maintenance of this area to ensure the pond perimeter is serviced at an appropriate frequency. **(Pic 4)**





5. **Hillcrest Valley Blvd:** The entryway median was overgrown and appeared to have been missed during recent mowing. Considerable turf weed growth was also observed around the bases of the palms. Request mowing and weed treatment to restore a clean, uniform appearance. **(Pics 5A & 5B)**





Pond 11, Wiregrass Ranch Blvd, Strickland Avenue

6. **Pond 11:** The pond was well maintained, with turf uniformly mowed as close to the water's edge as reasonably possible, providing a clean and consistent appearance. **(Pic 6)**

7. **Wiregrass Ranch Blvd:** Throughout the inspection, medians, roadway easements, and roundabouts were found to be well maintained overall, with turf consistently mowed to a uniform height and landscape areas presenting a clean and orderly appearance. Edges were generally well defined, and no widespread instances of missed mowing or excessive overgrowth were observed. Overall, these areas appeared to be receiving consistent routine maintenance and contributed positively to the appearance of the community. **(Pics 7A> & 7B>)**

8. **Strickland Ave:** This roadway was closed due to active construction activity and was therefore inaccessible and unable to be inspected during this reporting period. **(Pic 8)**









Lajuana Blvd & Yaupon Lane

9. **Lajuana Blvd & Yaupon Ln:** Nearly all maintained turf areas throughout these roadways were observed with tall, overgrown grasses and appeared to have been missed during recent mowing operations. Request complete mowing of the affected areas and more consistent maintenance moving forward to restore a uniform, well-maintained appearance. **(Pics 9A>, 9B>, & 9C>)**

10. **Lajuana Blvd:** A large tree limb was observed extending over the railing and hanging low above the sidewalk on the east side of the roadway. This item was addressed and confirmed complete on the same day as the inspection. Separately on the exact opposite side of the roadway multiple trees are nearly encroaching on the walkway. **(Pics 10A & 10B)**

<9A



<9B



<9C



10A



10B



Legacy Blvd, Hueland Pond Blvd, Pond 42

11. **Legacy Blvd:** Nearly all maintained turf areas throughout these roadways were observed with tall, overgrown grasses and appeared to have been missed during recent mowing operations. Request complete mowing of the affected areas and more consistent maintenance moving forward to restore a uniform, well-maintained appearance. **(Pics 9A>, 9B>, & 9C>)**

12. **Hueland Pond Blvd:** Several roadway easements and medians exhibited tall, overgrown turf and appeared to have been missed during recent mowing. Request mowing to restore a consistent and well-maintained appearance. **(Pics 12A & 12B)**

<11A



<11B



12A



12B



13. **Pond 42:** Turf surrounding the pond was tall and inconsistently mowed. Request complete mowing of the pond perimeter to restore a uniform and well-maintained appearance. **(Pic 13)**

13



Tab 14

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors meeting of the Wiregrass Community Development District was held on **Friday, May 29, 2026, at 11:00 a.m.** at the offices of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.

Present and Constituting a Quorum:

Bill Porter	**Board Supervisor, Chair**
Haley Porter	**Board of Supervisor, Vice Chair**
Mark A. Milone	**Board Supervisor, Assistant Secretary**
Kyle Larsen	**Board Supervisor, Assistant Secretary**

Also Present Were:

Sean Craft	**District Manager, Rizzetta & Company**
Lindsay Whelan	**District Counsel, Kutak Rock LLP** ***(via call)***
Kubra Metin	**District Counsel, Kutak Rock LLP** ***(via call)***
Scott Sheridan	**Developer, Locust Branch**
Amiee Brodeen	**LIS, Rizzetta & Company**
Dylan Campbell	**LIS, Rizzetta & Company**
Matt Gerich	**Representative, Juniper Landscaping**
Jorge Ledesma	**Representative, Juniper Landscaping**
Audience	**None**

FIRST ORDER OF BUSINESS **Call To Order**

The Regular Meeting was called to order and Mr. Craft performed roll call confirming that a quorum was present.

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SECOND ORDER OF BUSINESS **Audience Comments**

There were no audience members present for comments.

THIRD ORDER OF BUSINESS **Consideration of Resolution 2026-06; Re-setting the Rules of Procedure Public Hearing**

> On a motion by Mr. Bill Porter, and seconded by Ms. Haley Porter, with all in favor, the Board of Supervisors approved Resolution 2026-06; Re-setting the Rules of Procedure Public Hearing to August 28, 2026, for the Wiregrass Community Development District.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2026-07; Approving FY 2026-2027 Proposed Budget and Setting Public Hearing**

After review and discussion, the Board approved the FY 2026-2027 Proposed Budget and set the Public Hearing for August 28, 2026, at 11:00 a.m.

> On a motion by Mr. Bill Porter, and seconded by Mr. Malone, with all in favor, the Board of Supervisors adopted Resolution 2026-07 approving FY 2026-2027 Proposed Budget and setting the public hearing for August 28, 2026 at 11:00 a.m. for the Wiregrass Community Development District.

FIFTH ORDER OF BUSINESS **Ratification of Agreement for Landscape Maintenance Service with Juniper Landscaping of Florida, LLC**

> On a motion by Ms. Haley Porter, and seconded by Mr. Larsen, with all in favor, the Board of Supervisors ratified the Agreement for Landscape Maintenance Service with Juniper Landscaping of Florida, LLC, for the Wiregrass Community Development District.

DRAFT

SIXTH ORDER OF BUSINESS **Consideration of Legacy Blvd. Addendum #1 to Agreement for Landscape Maintenance**

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> On a motion by Mr. Porter, and seconded by Ms. Haley Porter, with all in favor, the Board of Supervisors approved Addendum #1 to the Landscape Maintenance Contract to include services to Legacy Blvd. in the amount of $6,600/year, for the Wiregrass Community Development District.

SEVENTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel
No Report.

B. District Engineer
No Report.

C. Construction Manager
No Report.

D. District Manager
Mr. Craft presented the District Manager's report to the Board of Supervisors and announced the next meeting is scheduled to be held on June 26, 2026, at 11:00 a.m. at the offices of Rizzetta & Company, 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544.
The Board approved a motion to cancel the June meeting.

> On a motion by Mr. Bill Porter, and seconded by Mr. Malone, with all in favor, the Board of Supervisors approved to cancel the regular meeting scheduled for June 26, 2026, for the Wiregrass Community Development District.

Mr. Craft also reviewed the 1st Quarter Website Compliance Audit Report with the Board noting that there were no negative findings.

Mr. Craft presented the registered voter statistics from Pasco County to the Board stating that as of April 15, 2026, there were 2,445 registered voters residing in the district.

E. Landscape Inspection Services Report
Ms. Brodeen shared her report with the Board and advised them of a leaning electrical box located at pond #42. Mr. Sheridan stated that he will

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follow-up with WREC to have it taken care of.

EIGHTH ORDER OF BUSINESS **Consideration of the Minutes of the Board of Supervisors Regular Meeting held on April 24, 2025**

On a motion by Mr. Bill Porter, and seconded by Mr. Milone, with all in favor, the Board of Supervisors approved the April 24, 2026, Board of Supervisors Regular Meeting Minutes, as presented, for the Wiregrass Community Development District.

NINTH ORDER OF BUSINESS **Consideration of the Operation and Maintenance Expenditures for April 2026**

On a motion by Ms. Haley Porter, and seconded by Mr. Bill Porter, with all in favor, the Board of Supervisors ratified the April ($99,477.77) Operation and Maintenance Expenditures, for the Wiregrass Community Development District.

TENTH ORDER OF BUSINESS **Ratification of Construction Requisition No. CUS 10 S2024**

On a motion by Mr. Bill Porter, and seconded by Mr. Larsen, with all in favor, the Board of Supervisors ratified Construction Requisition No. CUS 10 S2024 in the amount of $28,000, for the Wiregrass Community Development District.

ELEVENTH ORDER OF BUSINESS **Supervisors Requests**

There were no Supervisor requests.

TWELFTH ORDER OF BUSINESS **Adjournment**

Mr. Craft stated that if there was no further business to come before the Board of Supervisors, then a motion to adjourn would be in order.

On a motion by Mr. Bill Porter, and seconded by Ms. Haley Porter, with all in favor, the Board of Supervisors adjourned the meeting at 11:22 a.m., for the Wiregrass Community Development District.

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147
148
149 _____ _____
150 Assistant Secretary/Secretary Chair/Vice Chair
151

DRAFT

Tab 15

Wiregrass Community Development District

District Office · Wesley Chapel, Florida · (813) 994-1001
Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614
www.wiregrasscdd.org

Operations and Maintenance Expenditures
May 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$88,732.71**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Juniper Landscaping of Florida, LLC	600102	397598	Landscape Maintenance 05/26	$ 11,012.33
Kutak Rock, LLP	600100	3746157	Legal Services 04/26	$ 5,419.00
Rizzetta & Company, Inc.	600095	INV0000109224	Accounting Services 05/26	$ 5,167.92
Rizzetta & Company, Inc.	800022	INV0000109227	Accounting Services 05/26	$ 573.33
Romaner Graphics	600096	23088	Sidewalk Maintenance & Repair 04/26	$ 1,240.00
Romaner Graphics	600096	23096	Sign Repair & Replacement 04/26	$ 550.00
Romaner Graphics	600096	23097	Sign Repair & Maintenance 04/26	$ 160.00
Romaner Graphics	600103	23117	Sign Repair & Replacement 05/26	$ 510.00
Terra Crafters Environmental LLC	600097	1302	Mitigation Monitoring & Maintenance 04/26	$ 1,600.00
The Observer Group, Inc.	600101	26-01100P	Legal Advertising 05/26	$ 52.50
The Observer Group, Inc.	600101	26-01144P	Legal Advertising 05/26	$ 59.06
U.S. Bank	600098	8161728	Trustee Fees S2025 04/01/26-03/31/27	$ 4,687.13

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Wiregrass Irrigation, LLC	800023	120	Irrigation Fees 04/26	$ 47,563.17
Withlacoochee River Electric Cooperative, Inc.	20260508-2	1723523-042726	Electric Services 04/26	$ 7,277.52
Withlacoochee River Electric Cooperative, Inc.	20260508-1	2281504-042726	Electric Services 04/26	$ 2,860.75
Total				**$ 88,732.71**

Please Remit Payment to:
Juniper Landscaping of Florida, LLC
PO Box 628395
Orlando FL 32862-8395

Juniper

Invoice 397598

Bill To
WIREGRASS I CDD - Maintenance c/o Rizzetta & Company 3434 Colwell Avenue ste 200 Tampa, FL 33614

Date	Due Date
05/01/26	5/31/2026
Account Owner	**PO#**
JORGE LEDESMA	

Item	Amount
#400553 - WIREGRASS I CDD - 2026 Landscape Maintenance Contract May 2026	**$11,012.33**

Grand Total **$11,012.33**

1-30 Days	31-60 Days (Past Due)	61-90 Days (Past Due)	91-120 Days (Past Due)	121+ Days (Past Due)
$11,012.33	$0.00	$0.00	$0.00	$0.00

**Aging displayed on invoice only refers to balances after 1/1/18 for this property.

***This invoice is governed by, and specifically incorporates, the terms and conditions agreed to by the parties in the Proposal/Contract referenced above.

Thank you for allowing us to serve you.

JuniperLandscaping.com
(239) 561-5980

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

May 18, 2026

Lynn Hayes
Wiregrass CDD
Rizzetta & Company, Inc.
Suite 100
5844 Old Pasco Road
Weslley Chapel, FL 33544

Invoice No. 3746157
22823-1

Re: General Counsel/Monthly Meeting

For Professional Legal Services Rendered

03/13/26	S. Biggerstaff	0.40	78.00	Review RFP manual
04/07/26	J. Daly	0.60	117.00	Draft resolution setting public hearing, notices of rule development and rulemaking and resolution adopting rules of procedure
04/07/26	K. Metin	1.20	336.00	Conduct sufficiency review of landscape RFP
04/07/26	L. Whelan	0.20	67.00	Review draft amended rules of procedure; confer with staff regarding status of receipt of landscape RFP bids
04/08/26	J. Daly	0.20	39.00	Finalize documents adopting updated rules of procedure and coordinate dissemination of same; confer with staff regarding same
04/08/26	K. Metin	0.80	224.00	Continue sufficiency review of landscape RFP

04/08/26	L. Whelan	0.30	100.50	Confer with Brijmohan and Sheridan regarding items for April agenda
04/09/26	K. Metin	3.40	952.00	Prepare agreement with TerraCrafters; prepare a resolution awarding landscape and maintenance contract; review landscape and irrigation proposals; confer with Craft regarding a resolution awarding landscape and irrigation RFP
04/09/26	L. Whelan	0.20	67.00	Review draft resolution awarding landscape and irrigation maintenance RFP; review draft maintenance agreement with TerraCrafters
04/10/26	K. Metin	3.10	868.00	Review landscape and irrigation proposals
04/13/26	L. Whelan	0.10	33.50	Confer with staff regarding tentative agenda
04/14/26	K. Metin	0.30	84.00	Review agreement for mitigation maintenance
04/14/26	L. Whelan	0.10	33.50	Review draft TerraCrafters agreement
04/16/26	K. Metin	0.60	168.00	Review the budget resolutions; confer with Craft regarding the FY 2027 budget; prepare proposed budget approval resolution
04/16/26	L. Whelan	0.10	33.50	Review status of FY 27 budget preparation
04/17/26	L. Whelan	0.10	33.50	Confer with staff regarding revised agenda for April Board meeting
04/21/26	L. Whelan	0.10	33.50	Review March financial statements
04/22/26	K. Metin	0.90	252.00	Prepare for April Board meeting
04/23/26	L. Whelan	0.30	100.50	Prepare for April Board meeting
04/24/26	J. Daly	0.10	19.50	Follow up from Board meeting
04/24/26	L. Whelan	0.50	167.50	Attend April Board meeting; follow up from same
04/25/26	L. Whelan	1.20	402.00	Monitor legislative process relating to matters impacting special districts
04/26/26	G. Lovett	1.30	364.00	Monitor legislative process relating to matters impacting special districts
04/27/26	K. Metin	0.80	224.00	Prepare notice of award letters relative to landscape RFP

04/29/26	K. Metin	1.10	308.00	Prepare landscape and irrigation agreement
04/29/26	L. Whelan	0.10	33.50	Review draft notice of award of landscape RFP
04/30/26	K. Metin	1.00	280.00	Review landscape and irrigation agreements and proposal; confer with DM regarding the notice of award letters

TOTAL HOURS	19.10	
TOTAL FOR SERVICES RENDERED		$5,419.00
TOTAL CURRENT AMOUNT DUE		$5,419.00

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
5/2/2026	INV0000109224

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00970

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,181.00	$1,181.00
Administrative Services	1.00	$295.25	$295.25
Dissemination Services	1.00	$500.00	$500.00
Bond Amortization Schedules	1.00	$600.00	$600.00
Financial & Revenue Collections	1.00	$344.00	$344.00
Landscape Consulting Services	1.00	$800.00	$800.00
Management Services	1.00	$1,337.67	$1,337.67
Website Compliance & Management	1.00	$110.00	$110.00

Subtotal	$5,167.92
Total	$5,167.92

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
5/2/2026	INV0000109227

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00970

Description	Qty	Rate	Amount
Accounting Services	1.00	$573.33	$573.33

Subtotal	$573.33
Total	$573.33

ROMANER GRAPHICS
design · illustration · printing · signage
brochures · photography



20108 Pond Spring Way
Tampa, FL 33647
813-991-6069
romanergraphics@gmail.com

INVOICE # 23088

TO: Wiregrass Ranch CDD
COMPANY NAME:
DATE: 4/29/26

At the traffic circle on Wiregrass Ranch Blvd and Strickland, replace total of four 2' x 5' red brick mats (the sidewalks are 10' wide)
4 @ $310.00 each

TOTAL: $1,240.00

Thank You,

ROMANER GRAPHICS

ROMANER GRAPHICS

design · illustration · printing · signage
brochures · photography

20108 Pond Spring Way
Tampa, FL 33647
813-991-6069
romanergraphics@gmail.com

INVOICE # 23096

TO: Wiregrass CDD
COMPANY NAME:
DATE: 4/29/26

Hueland Pond Blvd. is missing street name signs:	
Pasco County public streets.	
Hueland Pond Blvd. / Sand Dune Rd.	
(1) each, - includes 12" U-channel Cap and	
12" Cross	$325.00
At Stop Sign - Hueland Pond Blvd/Mansfield Blvd	
Replace U Channel Post, lap splice kit and	
breakaway stub	$225.00
TOTAL:	$550.00

Thank You,

ROMANER GRAPHICS

ROMANER
GRAPHICS
design · illustration · printing · signage
brochures · photography

20108 Pond Spring Way
Tampa, FL 33647
813-991-6069
romanergraphics@gmail.com

INVOICE # 23097

TO: Wiregrass CDD
COMPANY NAME:
DATE: 4/29/26

Yaupon Lane/SR 56: Median sign	
Replace lap splice kit and breakaway stub	
TOTAL:	$160.00

Thank You,

ROMANER
GRAPHICS

ROMANER
GRAPHICS
design · illustration · printing · signage
brochures · photography

20108 Pond Spring Way
Tampa, FL 33647
813-991-6069
romanergraphics@gmail.com

INVOICE # 23117

TO: Wiregrass Ranch
COMPANY NAME:
DATE: 5/20/26

Silent Gardens Cove at Grassland Ranch Lane: Replace breakaway stub and lap splice kit on existing Stop sign.	$185.00
At Stop sign at Hillcrest Valley Blvd. and Silent Gardens Cove, the street name signs are missing and need to be replaced. These are Pasco County public streets.	$325.00
TOTAL:	$510.00

Thank You,

ROMANER
GRAPHICS

INVOICE

Terra Crafters Environmental LLC
2220 Springrain Dr
Clearwater, FL 33763-2237

justin@terracraftersenvironmental.com
+1 (727) 643-1562

Bill to
Wiregrass CDD c/o Rizetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544
United States

Ship to
Wiregrass CDD c/o Rizetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544
United States

Invoice details
Invoice no.: 1302
Terms: Due on receipt
Invoice date: 04/29/2026
Due date: 04/29/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Sales**	Quarterly Event - 2nd Quarter 2026	1	$1,600.00	$1,600.00

Total **$1,600.00**

Ways to pay

BANK

View and pay

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01100P **Date 05/15/2026**

Attn:
Wiregrass CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01100P **Notice of Qualifying Period for Candidates** **RE:** Wiregrass Qualifying Period for Board Seat ending on June 12, 2026 **Published:** 5/15/2026	$52.50

Important Message	Paid	()
Please include our Serial # on your check Pay by credit card online: https://legals.businessobserverfl.com/send-payment/	**Total**	**$52.50**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Wiregrass Community Development District ("District") will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the Pasco County Supervisor of Elections located at 4111 Land O'Lakes Boulevard, Room 105, Land O' Lakes, Florida 34639; Ph: (813) 929-2788. All candidates shall qualify for individual seats in accordance with Section 99.061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Pasco County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Wiregrass Community Development District has three (3) seats up for election, specifically seats 1, 4, and 5. Each seat carries a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Pasco County Supervisor of Elections.

Sean Craft, District Manager

May 15, 2026 26-01100P

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01144P **Date 05/15/2026**

Attn:
Wiregrass CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01144P **Notice of Rescheduled Board Meeting** **RE:** Meeting on May 29, 2026 at 11:00am **Published:** 5/15/2026	$59.06

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$59.06**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF RESCHEDULED BOARD OF SUPERVISORS MEETING OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Wiregrass Community Development District that was originally scheduled for 11:00 a.m. on May 22, 2026, has been rescheduled to May 29, 2026, at 11:00 a.m., at the offices of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, Fl 33544. Items on the agenda may include, but are not limited to, District operations and maintenance activities, financial matters, capital improvements, and general administration activities.

There may be occasions when one or more Supervisors will participate by telephone. At the above location will be present a speaker telephone so that any interested person can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 994-1001, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, who can aid you in contacting the District Office.

A person who decides to appeal any decision made by the Board at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which such appeal is to be based.

Sean Craft
District Manager

May 15, 2026 26-01144P

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

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Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8161728
Account Number:	292059000
Invoice Date:	04/24/2026
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Wiregrass Community Development District
Attn Scott Brizendine
3434 Colwell Avenue
Suite 200
Tampa, FL 33614
United States

Wiregrass Community Development District Capital Improvement Revenue Refunding Bond, Series 2025

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE	$4,687.13

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

Wiregrass Community Development District Capital Improvement Revenue Refunding Bond, Series 2025

Invoice Number:	8161728
Account Number:	292059000
Current Due:	$4,687.13
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8161728
Invoice Date:	04/24/2026
Account Number:	292059000
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Wiregrass Community Development District Capital Improvement Revenue Refunding Bond, Series 2025

Accounts Included In This Relationship: 292059000 292059001 292059002 292059003

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	4,350.00	100.00%	$4,350.00
Subtotal Administration Fees - In Advance 04/01/2026 - 03/31/2027				**$4,350.00**
Incidental Expenses 04/01/2026 to 03/31/2027	4,350.00	0.0775		$337.13
Subtotal Incidental Expenses				**$337.13**
TOTAL AMOUNT DUE				**$4,687.13**

Wiregrass Irrigation, LLC

28210 Paseo Drive, Suite 109, Office 258
Wesley Chapel, FL 33543
P: 813-973-7491

INVOICE

Invoice No.: 120
Invoice Date: 5/11/26

BILL TO:
Wiregrass CDD
3844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

DESCRIPTION	AMOUNT
The Ridge April 2026 Trim Invoice	$22,817.68
The Arbors Ph. 1 & 2 April 2026 Trim Invoice	$8,644.23
Windermere Estates April 2026 Trim Invoice	$1,443.75
Altis April 2026 Trim Invoice	$1,107.25
Audi April 2026 Trim Invoice	$114.02
Beach House April 2026 Trim Invoice	$209.50
North Tampa Behavioral Health April 2026 Trim Invoice	$100.00
Fairfield Inn April 2026 Trim Invoice	$250.75
Mini Mall Storage April 2026 Trim Invoice	$66.50
Culver's April 2026 Trim Invoice	$85.50
Kiddie Academy April 2026 Trim Invoice	$25.00
Persimmon Park April 2026 Trim Invoice	$12,213.74
7-Eleven April 2026 Trim Invoice	$66.25
Cooper's Hawk Winery & Restaurant April 2026 Trim Invoice	$25.00
Wiregrass M14B 2026 April 2026 Trim Invoice	$69.00
Florida Cancer Specialists April 2026 Trim Invoice	$169.16
Daybreak Market April 2026 Trim Invoice	$96.50
BayPaws Wiregrass Ranch April 2026 Trim Invoice	$59.34

TOTAL $47,563.17

Make all checks payable to WIREGRASS IRRIGATION, LLC

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1723523** Cycle 17
Meter Number
Customer Number 10485402
Customer Name WIREGRASS CDD A FL CORP

Bill Date 04/27/2026
Amount Due 7,277.52
Current Charges Due 05/20/2026

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

Previous Balance		7,257.52
Payment	7,257.52CR	
Balance Forward		0.00
Light Energy Charge	288.29	
Light Support Charge	270.90	
Light Maintenance Charge	1,361.53	
Light Fixture Charge	1,640.41	
Light Fuel Adj 11,133 KWH @ 0.04375	487.08	
Poles(QTY 305)	3,202.50	
FL Gross Receipts Tax	26.81	
Total Current Charges		7,277.52
Total Due E.F.T.		7,277.52

1 0 4 8 5 4 0 2

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

***** ATTENTION *****

The 2025 Capital Credits assigned amount for this account is $9,966.37. These credits are not refundable at this time nor can they be applied toward the balance owed.

Capital Credits will be refunded as approved by the Cooperative's Board of Trustees and in compliance of our mortgage agreement with the United States Government.

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	120 184	212 76	420 45	960 305

DO NOT PAY
Total amount will be electronically transferred on or after 05/08/2026.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 04/27/2026

Use above space for address change ONLY.

District: OP17

1723523 OP17
WIREGRASS CDD A FL CORP
C/O RIZZETTA & CO INC
PO BOX 32414
CHARLOTTE NC 28232-2414

27 - 8793

Electronic Funds Transfer on or after	05/08/2026
TOTAL CHARGES DUE	7,277.52
DO NOT PAY	

00017235230007277520007277520 5

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2281504** Cycle 17
Meter Number
Customer Number 10485402
Customer Name WIREGRASS CDD A FL CORP

Bill Date **04/27/2026**
Amount Due **2,860.75**
Current Charges Due **05/20/2026**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

1 0 4 8 5 4 0 2

Previous Balance		2,856.90
Payment	2,856.90CR	
Balance Forward		0.00

MAY - 1 2026

Light Energy Charge	24.08	
Light Support Charge	52.46	
Light Maintenance Charge	798.08	
Light Fixture Charge	984.70	
Light Fuel Adj 2,150 KWH @ 0.04375	94.06	
Poles(QTY 86)	903.00	
FL Gross Receipts Tax	4.37	
Total Current Charges		2,860.75
Total Due E.F.T.		2,860.75

Lights/Poles	Type/Qty	Type/Qty
	212 86	960 86

DO NOT PAY
Total amount will be electronically transferred on or after 05/08/2026.

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

***** ATTENTION *****

The 2025 Capital Credits assigned amount for this account is $3,836.73. These credits are not refundable at this time nor can they be applied toward the balance owed.

Capital Credits will be refunded as approved by the Cooperative's Board of Trustees and in compliance of our mortgage agreement with the United States Government.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 04/27/2026

Use above space for address change ONLY.

District: OP17

2281504 **OP17**
WIREGRASS CDD A FL CORP
C/O RIZZETTA & CO INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

26 - 9 - 8430

Electronic Funds Transfer on or after	05/08/2026
TOTAL CHARGES DUE	2,860.75
DO NOT PAY	

00022815040002860750002860750 5

Wiregrass Community Development District

District Office · Wesley Chapel, Florida · (813) 994-1001
Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614
www.wiregrasscdd.org

Operations and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$91,356.99**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Egis Insurance Advisors, LLC	600108	32491	Bond Renewal - Utility 05/26	$ 345.65
Egis Insurance Advisors, LLC	600107	32494	Bond Renewal - Utility 05/26	$ 9,736.50
Juniper Landscaping of Florida, LLC	600106	399428	Landscape Maintenance 06/26	$ 11,012.33
Mark A. Milone	600113	MM052926-970	Board of Supervisors Meeting 05/29/26	$ 200.00
Rizzetta & Company, Inc.	600105	INV0000110012	Accounting Services 06/26	$ 3,967.92
Rizzetta & Company, Inc.	800024	INV0000110015	Accounting Services 06/26	$ 573.33
Rizzetta & Company, Inc.	600104	INV0000110039	Landscape Consulting Services 05/26	$ 3,250.00
U.S. Bank	600112	8196263	Trustee Fees S2016 05/01/26-04/30/27	$ 4,336.94
Wiregrass Irrigation, LLC	800025	121	Irrigation Fees 05/26	$ 47,796.05
Withlacoochee River Electric Cooperative, Inc.	20260612-2	1723523-052726	Electric Services 05/26	$ 7,277.52
Withlacoochee River Electric Cooperative, Inc.	20260612-1	2281504-052726	Electric Services 05/26	$ 2,860.75
Total				**$ 91,356.99**

INVOICE

Customer	Wiregrass Community Development District
Acct #	877
Date	05/28/2026
Customer Service	Dionna Humphery
Page	1 of 1

Payment Information		
Invoice Summary	$	345.65
Payment Amount		
Payment for:	Invoice#32491	
TBD		

Wiregrass Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Thank You

Please detach and return with payment

Customer: Wiregrass Community Development District

Invoice	Effective	Transaction	Description	Amount
32491	05/28/2026	New business	Policy #TBD 05/28/2026-05/28/2029 American Southern Insurance Company ROW Bond - ROW Bond Due Date: 5/28/2026	345.65

Please Remit Payment To:
Egis Insurance and Risk Advisors
P.O. Box 748555

Total
$ 345.65

Thank You

Remit Payment To: Egis Insurance Advisors
P.O. Box 748555
Atlanta, GA 30374-8555

(321)233-9939
accounting@egisadvisors.com

Date
05/28/2026

INVOICE

Customer	Wiregrass Community Development District
Acct #	877
Date	05/28/2026
Customer Service	Dionna Humphery
Page	1 of 1

Payment Information		
Invoice Summary	$	9,736.50
Payment Amount		
Payment for:	Invoice#32494	
TBD		

Wiregrass Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Thank You

Please detach and return with payment

Customer: Wiregrass Community Development District

Invoice	Effective	Transaction	Description	Amount
32494	05/28/2026	New business	Policy #TBD 05/28/2026-05/28/2029 American Southern Insurance Company Maintenance Bond - Maintenance Bond Due Date: 5/28/2026	9,736.50

Please Remit Payment To:
Egis Insurance and Risk Advisors
P.O. Box 748555

Total
$ 9,736.50

Thank You

Remit Payment To: Egis Insurance Advisors
P.O. Box 748555
Atlanta, GA 30374-8555

(321)233-9939
accounting@egisadvisors.com

Date
05/28/2026

Please Remit Payment to:

Juniper Landscaping of Florida, LLC
PO Box 628395
Orlando FL 32862-8395

Invoice 399428

Bill To
WIREGRASS I CDD - Maintenance c/o Rizzetta & Company 3434 Colwell Avenue ste 200 Tampa, FL 33614

Date	Due Date
06/01/26	7/1/2026
Account Owner	**PO#**
JORGE LEDESMA	

Item	Amount
#400553 - WIREGRASS I CDD - 2026 Landscape Maintenance Contract June 2026	**$11,012.33**

Grand Total **$11,012.33**

1-30 Days	31-60 Days (Past Due)	61-90 Days (Past Due)	91-120 Days (Past Due)	121+ Days (Past Due)
$11,012.33	$0.00	$0.00	$0.00	$0.00

**Aging displayed on invoice only refers to balances after 1/1/18 for this property.

***This invoice is governed by, and specifically incorporates, the terms and conditions agreed to by the parties in the Proposal/Contract referenced above.

Thank you for allowing us to serve you.

JuniperLandscaping.com
(239) 561-5980

Wiregrass I CDD

Meeting Date: May 29, 2026

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Bill Porter	*
Korie Roberts	
Haley Porter	*
Kyle Larsen	*
Mark Milone	✓
(*) Does not get paid	

NOTE: Supervisors are only paid if checked.

EXTENDED MEETING TIMECARD

Meeting Start Time:	11:00
Meeting End Time:	11:22
Total Meeting Time:	:22

Time Over ____ (3) Hours:	

Total at $175 per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: Jeam Golf

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2026	INV0000110012

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00970

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,181.00	$1,181.00
Administrative Services	1.00	$295.25	$295.25
Dissemination Services	1.00	$500.00	$500.00
Financial & Revenue Collections	1.00	$344.00	$344.00
Landscape Consulting Services	1.00	$800.00	$800.00
Management Services	1.00	$1,337.67	$1,337.67
Website Compliance & Management	1.00	$110.00	$110.00

Subtotal	$4,567.92
Total	~~$4,567.92~~

$3,967.92

Return	RET0000001891
Date	5/2/2026
Page	1

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Ship To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Purchase Order No.	Customer ID	Salesperson ID	Shipping Method	Payment Terms	Req Ship Date	Master No.
	00970	SEAN CRAFT			5/2/2026	126,393

Quantity	Item Number	Description	UOM	Discount	Unit Price	Ext. Price
1.00	00970 CDDFC BOND AMOI	Bond Amortization Schedules	One	$0.00	$600.00	$600.00

Subtotal	$600.00
Misc	$0.00
Tax	$0.00
Freight	$0.00
Trade Discount	$0.00
Total	$600.00

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2026	INV0000110015

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00970

Description	Qty	Rate	Amount
Accounting Services	1.00	$573.33	$573.33

Subtotal	$573.33
Total	$573.33

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
5/31/2026	INV0000110039

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00970

Description	Qty	Rate	Amount
RFP & Specifications	1.00	$3,250.00	$3,250.00

Subtotal	$3,250.00
Total	$3,250.00

Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8196263
Account Number:	243665000
Invoice Date:	05/22/2026
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Wiregrass CDD
ATTN District Manager
3434 Colwell Avenue Suite 200
Tampa, FL 33614
United States

WIREGRASS CDD 2016

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE $4,336.94

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

WIREGRASS CDD 2016

Invoice Number:	8196263
Account Number:	243665000
Current Due:	$4,336.94
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Please mail payments to:
U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690

Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:	8196263
Invoice Date:	05/22/2026
Account Number:	243665000
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

WIREGRASS CDD 2016

Accounts Included In This Relationship: 243665000 243665001 243665002 243665003 243665004

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	4,025.00	100.00%	$4,025.00
Subtotal Administration Fees - In Advance 05/01/2026 - 04/30/2027				**$4,025.00**
Incidental Expenses 05/01/2026 to 04/30/2027	4,025.00	0.0775		$311.94
Subtotal Incidental Expenses				**$311.94**
TOTAL AMOUNT DUE				**$4,336.94**

Wiregrass Irrigation, LLC

28210 Paseo Drive, Suite 109, Office 258
Wesley Chapel, FL 33543
P: 813-973-7491

INVOICE

Invoice No.: **121**
Invoice Date: **6/5/26**

BILL TO:
Wiregrass CDD
3844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

DESCRIPTION	AMOUNT
The Ridge May 2026 Trim Invoice	$23,109.18
The Arbors Ph. 1 & 2 May 2026 Trim Invoice	$8,347.25
Windermere Estates May 2026 Trim Invoice	$1,479.50
Altis May 2026 Trim Invoice	$1,349.25
Audi May 2026 Trim Invoice	$87.78
Beach House May 2026 Trim Invoice	$171.00
North Tampa Behavioral Health May 2026 Trim Invoice	$127.50
Fairfield Inn May 2026 Trim Invoice	$281.00
Mini Mall Storage May 2026 Trim Invoice	$80.25
Culver's May 2026 Trim Invoice	$93.75
Kiddie Academy May 2026 Trim Invoice	$25.00
Persimmon Park May 2026 Trim Invoice	$12,252.24
7-Eleven May 2026 Trim Invoice	$63.50
Cooper's Hawk Winery & Restaurant May 2026 Trim Invoice	$25.00
Wiregrass M14B 2026 May 2026 Trim Invoice	$88.25
Florida Cancer Specialists May 2026 Trim Invoice	$82.31
Daybreak Market May 2026 Trim Invoice	$96.50
BayPaws Wiregrass Ranch May 2026 Trim Invoice	$36.79
TOTAL	$47,796.05

Make all checks payable to WIREGRASS IRRIGATION, LLC

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1723523** Cycle 17
Meter Number
Customer Number 10485402
Customer Name WIREGRASS CDD A FL CORP

Bill Date **05/27/2026**
Amount Due **7,277.52**
Current Charges Due **06/18/2026**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

1 0 4 8 5 4 0 2

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Previous Balance		7,277.52
Payment	7,277.52CR	
Balance Forward		0.00
Light Energy Charge	288.29	
Light Support Charge	270.90	
Light Maintenance Charge	1,361.53	
Light Fixture Charge	1,640.41	
Light Fuel Adj 11,133 KWH @ 0.04375	487.08	
Poles(QTY 305)	3,202.50	
FL Gross Receipts Tax	26.81	
Total Current Charges		7,277.52
Total Due E.F.T.		7,277.52

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	120 184	212 76	420 45	960 305

DO NOT PAY
Total amount will be electronically transferred on or after 06/12/2026.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/27/2026

Use above space for address change ONLY.

District: OP17

1723523 OP17
WIREGRASS CDD A FL CORP
C/O RIZZETTA & CO INC
PO BOX 32414
CHARLOTTE NC 28232-2414

Electronic Funds Transfer on or after	06/12/2026
TOTAL CHARGES DUE	7,277.52
DO NOT PAY	

00017235230007277520007277520 5

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2281504** Cycle 17
Meter Number
Customer Number 10485402
Customer Name WIREGRASS CDD A FL CORP

Bill Date **05/27/2026**
Amount Due **2,860.75**
Current Charges Due **06/18/2026**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

JUN - 1 202

Previous Balance		2,860.75
Payment	2,860.75CR	
Balance Forward		0.00

Light Energy Charge	24.08	
Light Support Charge	52.46	
Light Maintenance Charge	798.08	
Light Fixture Charge	984.70	
Light Fuel Adj 2,150 KWH @ 0.04375	94.06	
Poles(QTY 86)	903.00	
FL Gross Receipts Tax	4.37	
Total Current Charges		2,860.75
Total Due E.F.T.		2,860.75

Lights/Poles	Type/Qty	Type/Qty
	212 86	960 86

1 0 4 8 5 4 0 2

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

DO NOT PAY
Total amount will be electronically transferred on or after 06/12/2026.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.
Your Touchstone Energy® Cooperative
P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 05/27/2026

Use above space for address change ONLY.

District: OP17

2281504 **OP17**
WIREGRASS CDD A FL CORP
C/O RIZZETTA & CO INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

26 - 9 - 8431

Electronic Funds Transfer on or after	06/12/2026
TOTAL CHARGES DUE	2,860.75
DO NOT PAY	

00022815040002860750002860750 5

Wiregrass Community Development District

District Office · Wesley Chapel, Florida · (813) 994-1001
Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614
www.wiregrasscdd.org

Operations and Maintenance Expenditures
July 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2026 through July 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$87,269.18**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2026 Through July 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Dibartolomeo, McBee, Hartley & Barnes, PA	600118	90120159	Auditing Services FY24/25	$ 5,850.00
Juniper Landscaping of Florida, LLC	600115	405072	Landscape Maintenance 07/26	$ 11,562.33
Kutak Rock, LLP	600116	3761393	Legal Services 05/26	$ 2,529.00
Kutak Rock, LLP	600119	3776075	Legal Services 06/26	$ 1,294.50
Pasco County Tax Collector	600117	061526-970 Postage 25/26	2025 Postage Assesment	$ 386.43
Rizzetta & Company, Inc.	600114	INV0000110686	Accounting Services 07/26	$ 4,567.92
Rizzetta & Company, Inc.	800026	INV0000110689	Accounting Services 07/26	$ 573.33
The Observer Group, Inc.	600120	26-01677P	Legal Advertising 07/26	$ 67.81
The Observer Group, Inc.	600120	26-01754P	Legal Advertising 07/26	$ 102.81
Wiregrass Irrigation, LLC	800027	122	Irrigation Fees 06/26	$ 50,152.51
Withlacoochee River Electric Cooperative, Inc.	20260710-2	1723523-062426	Electric Services 06/26	$ 7,314.62
Withlacoochee River Electric Cooperative, Inc.	20260710-1	2281504-062426	Electric Services 06/26	$ 2,867.92
Total				**$ 87,269.18**

Dibartolomeo, McBee, Hartley & Barnes, PA
2222 Colonial Road, Suite 201
Fort Pierce, FL 34950
Tel: 461-8833
Fax: (772) 461-8872

Wiregrass CDD
c/o Rizzetta & Company
3434 Colwell Ave Ste 200
Tampa, FL 33614

July 8, 2026
Invoice: 90120159

Services rendered regarding audited financial statements for the year ended September 30, 2025. $3,350 2024 debt issued in 2025. $1,250 2025 new debt issued in 2025. $1,250	$5,850.00
Invoice Total	**$5,850.00**

Please Remit Payment to:

Juniper Landscaping of Florida, LLC
PO Box 628395
Orlando FL 32862-8395

Invoice 405072

Bill To
WIREGRASS I CDD - Maintenance c/o Rizzetta & Company 3434 Colwell Avenue ste 200 Tampa, FL 33614

Date	Due Date
07/01/26	7/31/2026
Account Owner	**PO#**
JORGE LEDESMA	

Item	Amount
#400553 - WIREGRASS I CDD - 2026 Landscape Maintenance Contract July 2026	**$11,562.33**

Grand Total **$11,562.33**

1-30 Days	31-60 Days (Past Due)	61-90 Days (Past Due)	91-120 Days (Past Due)	121+ Days (Past Due)
$11,562.33	$0.00	$0.00	$0.00	$0.00

**Aging displayed on invoice only refers to balances after 1/1/18 for this property.

***This invoice is governed by, and specifically incorporates, the terms and conditions agreed to by the parties in the Proposal/Contract referenced above.

Thank you for allowing us to serve you.

JuniperLandscaping.com
(239) 561-5980

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

June 16, 2026

Lynn Hayes
Wiregrass CDD
Rizzetta & Company, Inc.
Suite 100
5844 Old Pasco Road
Weslley Chapel, FL 33544

Invoice No. 3761393
22823-1

Re: General Counsel/Monthly Meeting

For Professional Legal Services Rendered

05/01/26	K. Metin	0.50	140.00	Revise agreement for landscape maintenance services; confer with Craft regarding same
05/01/26	L. Whelan	0.20	67.00	Review draft landscaping maintenance agreement
05/06/26	K. Metin	1.00	280.00	Review draft agenda; prepare mailed notice for budget, O&M and irrigation assessment hearing
05/11/26	K. Metin	0.60	168.00	Continue revising agreement for landscape maintenance services
05/11/26	L. Whelan	0.30	100.50	Review tentative agenda for May Board meeting; review notice of rescheduled Board meeting; review revised landscape maintenance agreement
05/12/26	K. Metin	0.20	56.00	Review resolution resetting public hearing
05/13/26	K. Metin	0.10	28.00	Confer with Craft regarding landscape maintenance agreement
05/13/26	L. Whelan	0.10	33.50	Confer with staff on resolution resetting rules of procedure hearing

05/14/26	J. Daly	0.20	39.00	Review and revise rules of procedure; confer with staff regarding same
05/14/26	L. Whelan	0.10	33.50	Review tentative agenda for rescheduled board meeting
05/15/26	K. Metin	0.30	84.00	Revise resolution for resetting rules of procedure public hearing
05/15/26	L. Whelan	0.10	33.50	Review distribution of executed landscape maintenance agreement
05/20/26	K. Metin	1.50	420.00	Prepare mailed notice for budget, affidavit of mailing, notice of public hearing for budget adoption and irrigation assessments, prepare proposed budget approval resolution
05/20/26	L. Whelan	0.10	33.50	Review April financial statements
05/21/26	L. Whelan	0.20	67.00	Review draft FY 27 budget approval resolution and transmit to staff; confer with Craft regarding amendment to landscape maintenance agreement
05/28/26	K. Metin	1.20	336.00	Prepare for June Board meeting
05/29/26	K. Metin	1.10	308.00	Follow-up from May Board meeting
05/29/26	L. Whelan	0.90	301.50	Prepare for and attend May Board meeting

TOTAL HOURS	8.70	
TOTAL FOR SERVICES RENDERED		$2,529.00
TOTAL CURRENT AMOUNT DUE		$2,529.00

K U T A K R O C K L L P

TALLAHASSEE, FLORIDA
Telephone 404-222-4600
Facsimile 404-222-4654

Federal ID 47-0597598

Check Remit To:
Kutak Rock LLP
PO Box 30057
Omaha, NE 68103-1157

July 10, 2026

Lynn Hayes
Wiregrass CDD
Rizzetta & Company, Inc.
Suite 100
5844 Old Pasco Road
Weslley Chapel, FL 33544

Invoice No. 3776075
22823-1

Re: General Counsel/Monthly Meeting

For Professional Legal Services Rendered

06/01/26	L. Whelan	0.30	120.00	Follow up from May Board meeting
06/03/26	J. Daly	0.10	19.50	Confer with staff regarding FY 2027 budget documents
06/03/26	K. Metin	0.40	112.00	Review executed resolutions; review budget notices and confer with Craft regarding same
06/04/26	K. Metin	0.50	140.00	Prepare first amendment to landscape maintenance services agreement with Juniper
06/05/26	K. Metin	0.30	84.00	Finalize landscape maintenance amendment and distribute same
06/05/26	L. Whelan	0.30	120.00	Review draft amendment to landscape maintenance agreement for Legacy Boulevard

06/06/26	R. Dugan	0.10	32.00	Research matters pertaining to statutory requirements for public notices resulting from legislative changes memorandum to district managers regarding statutory requirements for public notices
06/07/26	K. John	0.10	30.00	Research matters pertaining to statutory requirements for public notices resulting from legislative changes
06/15/26	J. Daly	0.10	19.50	Follow up on qualified electors for general election; confer with staff regarding same
06/15/26	L. Whelan	0.10	40.00	Review SOE qualifying results
06/16/26	J. Daly	0.10	19.50	Confer with staff regarding general election qualifying period and candidates
06/16/26	L. Whelan	0.10	40.00	Review notice of cancellation of June Board meeting
06/22/26	L. Whelan	0.20	80.00	Coordinate FY 25 audit attorney letter
06/23/26	J. Daly	0.40	78.00	Coordinate response to auditor letter
06/23/26	L. Whelan	0.10	40.00	Review May financial statements
06/25/26	L. Whelan	0.50	200.00	Review draft FY 25 audit report
06/26/26	L. Whelan	0.10	40.00	Confer with Craft and Sheridan regarding Persimmon Park roadway matters
06/30/26	L. Whelan	0.20	80.00	Confer with HOA representative regarding Persimmon Park roadway matters

TOTAL HOURS	4.00	
TOTAL FOR SERVICES RENDERED		$1,294.50
TOTAL CURRENT AMOUNT DUE		$1,294.50

Pasco County Tax Collector 061526-970 25/26

Funding Agency	Agency	Agency Code	Roll Yr	Tax	Penalty	Interest	Discount	Commissio
BEXLEY CDD	**BEXLEY**	**BEXLEY**	**2025**	**19,701.70**	**0.00**	**591.03**	**0.00**	**405.86**
CONNERTON EAST CDD	**CONNERTON EAST**	**CONNERTON EAST**	**2025**	**3,728.87**	**0.00**	**111.87**	**0.00**	**76.82**
CONNERTON WEST CDD	**CONRTNW**	**CONRTNW**	**2025**	**18,546.47**	**0.00**	**556.41**	**0.00**	**382.06**
COPPERSPRING CDD	**COPPERSPRING CDD**	**COPPERSPRING CD**	**2025**	**8,447.90**	**0.00**	**253.45**	**0.00**	**174.03**
COUNTRY WALK CDD	**CWLKCDD**	**CWLKCDD**	**2025**	**21,207.19**	**0.00**	**636.20**	**0.00**	**436.87**
DEERBROOK CDD	**DEERBROOK**	**DEERBROOK**	**2025**	**3,005.91**	**0.00**	**90.18**	**0.00**	**61.92**
DEL WEBB BEXLEY CDD	**DEL WEB BEXLEY CDD**	**DEL WEB BEXLEY C**	**2025**	**5,639.26**	**0.00**	**169.17**	**0.00**	**116.17**
HIDDEN CREEK NORTH CDD	**HIDDEN CREEK NORTH**	**HIDDEN CREEK NO**	**2025**	**5,833.66**	**0.00**	**175.02**	**0.00**	**120.18**
LAKESIDE CDD	**LAKESID**	**LAKESID**	**2025**	**5,590.93**	**0.00**	**167.73**	**0.00**	**115.18**
MEADOW POINTE III CDD	**MP3CDD**	**MP3CDD**	**2025**	**35,363.05**	**0.00**	**1,060.88**	**0.00**	**728.48**
MEADOW POINTE IV CDD	**MP4CDD**	**MP4CDD**	**2025**	**45,506.30**	**0.00**	**1,365.19**	**0.00**	**937.43**
MITCHELL RANCH CDD	**MITCHELL RANCH CDD**	**MITCHELL RANCH C**	**2025**	**9,774.20**	**0.00**	**293.23**	**0.00**	**201.35**
NEW PORT CORNER CDD	**NEW PORT CORNER CD**	**NEW PORT CORNE**	**2025**	**20,027.49**	**0.00**	**600.81**	**0.00**	**412.57**
SEVEN OAKS CDD	**SVNOKS**	**SVNOKS**	**2025**	**72,333.43**	**0.00**	**2,170.00**	**0.00**	**1,490.07**
VERANDAHS CDD	**VERANDA**	**VERANDA**	**2025**	**5,149.32**	**0.00**	**154.47**	**0.00**	**106.08**
WATER'S EDGE CDD	**WATSEDG**	**WATSEDG**	**2025**	**16,166.10**	**0.00**	**484.98**	**0.00**	**333.02**
WESBRIDGE CDD	**WESBRIDGE CDD**	**WESBRIDGE CDD**	**2025**	**8,035.34**	**0.00**	**241.07**	**0.00**	**165.53**
WIREGRASS CDD	**WIREGRA**	**WIREGRA**	**2025**	**19,807.33**	**0.00**	**594.22**	**0.00**	**408.03**
WIREGRASS II CDD	**WIREGRASS II**	**WIREGRASS II**	**2025**	**13,030.88**	**0.00**	**390.94**	**0.00**	**268.44**

Postage Deduction per Florida Statue 197-322 Tax Year 2025

Distributed	Postage Ch	Distributio	Funding Ag	Email
19,886.87	611.19	19,275.68	BEXLEY CD	BLHeureux@rizzetta.com
3,763.92	474.39	3,289.53	CONNERTC	vsmith@rizzetta.com
18,720.82	502.44	18,218.38	CONNERTC	vsmith@rizzetta.com
8,527.32	152.90	8,374.42	COPPERSPI	BLHeureux@rizzetta.com
21,406.52	293.63	21,112.89	COUNTRY '	BLHeureux@rizzetta.com
3,034.17	204.59	2,829.58	DEERBROC	BLHeureux@rizzetta.com
5,692.26	177.78	5,514.48	DEL WEB B	BLHeureux@rizzetta.com
5,888.50	144.50	5,744.00	HIDDEN CR	vsmith@rizzetta.com
5,643.48	257.00	5,386.48	LAKESIDE (	BLHeureux@rizzetta.com
35,695.45	558.52	35,136.93	MEADOW	BLHeureux@rizzetta.com
45,934.06	437.82	45,496.24	MEADOW	vsmith@rizzetta.com
9,866.08	202.02	9,664.06	MITCHELL	vsmith@rizzetta.com
20,215.73	84.77	20,130.96	NEW PORT	BLHeureux@rizzetta.com
73,013.36	864.52	72,148.84	SEVEN OAI	BLHeureux@rizzetta.com
5,197.71	135.80	5,061.91	THE VERAI	vsmith@rizzetta.com
16,318.06	209.45	16,108.61	WATERS EI	BLHeureux@rizzetta.com
8,110.88	131.74	7,979.14	WESBRIDG	BLHeureux@rizzetta.com
19,993.52	386.43	19,607.09	WIREGRAS	BLHeureux@rizzetta.com
13,153.38	342.77	12,810.61	WIREGRAS	vsmith@rizzetta.com



Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
7/2/2026	INV0000110686

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
July	Upon Receipt	00970

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,181.00	$1,181.00
Administrative Services	1.00	$295.25	$295.25
Dissemination Services	1.00	$500.00	$500.00
Financial & Revenue Collections	1.00	$344.00	$344.00
Landscape Consulting Services	1.00	$800.00	$800.00
Management Services	1.00	$1,337.67	$1,337.67
Website Compliance & Management	1.00	$110.00	$110.00

Subtotal	$4,567.92
Total	$4,567.92

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
7/2/2026	INV0000110689

Bill To:

WIREGRASS CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
July	Upon Receipt	00970

Description	Qty	Rate	Amount
Accounting Services	1.00	$573.33	$573.33

Subtotal	$573.33
Total	$573.33

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01677P **Date 07/17/2026**

Attn:
Wiregrass CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01677P **Notice of Rule Development by the Wiregrass Community Development District** **RE:** Proposed Rule 26-01 **Published:** 7/17/2026	$67.81

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$67.81**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF RULE DEVELOPMENT BY THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, Wiregrass Community Development District (the "District") hereby gives the public notice of its intention to develop revised Rules of Procedure (the "Proposed Rules") to govern the operations of the District. The rule number for the Proposed Rule of the District is 26-01.

The revised Rules of Procedure will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings, competitive purchase including procedure under the Consultants' Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, prequalification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the revised Rules of Procedure is to provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the proposed revised Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the proposed revised Rules of Procedure include, but are not limited to, [Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 120.54, 120.542, 120.5435, 120.56, 120.69, 120.81, 189.053, 189.069, 190.006, 190.007, 190.008, 190.011, 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.012, 286.0113, 286.0114, 287.017, 287.055, and 287.084, Florida Statutes.

A copy of the proposed revised Rules of Procedure and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614, (813) 994-1001, or scraft@rizzetta.com.

Sean Craft, District Manager
Wiregrass Community Development District

July 17, 2026 26-01677P

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

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Serial Number
26-01677P

Business Observer

Published Weekly
New Port Richey , Pasco County, Florida

COUNTY OF PASCO

STATE OF FLORIDA

Before the undersigned authority personally appeared Lindsey Padgett who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at New Port Richey , Pasco County, Florida; that the attached copy of advertisement,

being a Notice of Rule Development by the Wiregrass Community Development District

in the matter of Proposed Rule 26-01

in the Court, was published in said newspaper by print in the

issues of 7/17/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Lindsey Padgett

Sworn to and subscribed, and personally appeared by physical presence before me,

17th day of July, 2026 A.D.

by Lindsey Padgett who is personally known to me.

Notary Public, State of Florida
(SEAL)

NOTICE OF RULE DEVELOPMENT BY THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, Wiregrass Community Development District (the "District") hereby gives the public notice of its intention to develop revised Rules of Procedure (the "Proposed Rules") to govern the operations of the District. The rule number for the Proposed Rule of the District is 26-01.

The revised Rules of Procedure will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings, competitive purchase including procedure under the Consultants' Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, prequalification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the revised Rules of Procedure is to provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the proposed revised Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035. Florida Statutes. The specific laws implemented in the proposed revised Rules of Procedure include, but are not limited to, [Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 120.54, 120.542, 120.5435, 120.56, 120.69, 120.81, 189.053, 189.069, 190.006, 190.007. 190.008, 190.011, 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.012, 286.0113, 286.0114, 287.017, 287.055, and 287.084, Florida Statutes.

A copy of the proposed revised Rules of Procedure and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614, (813) 994-1001, or scraft@rizzetta.com.

Sean Craft, District Manager
Wiregrass Community Development District
July 17, 2026 26-01677P

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-01754P **Date 07/24/2026**

Attn:
Wiregrass CDD Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-01754P **Notice of Rulemaking Regarding the Revised Rules of Procedure of Wiregrass Community Development District** **RE:** Proposed Rule 26-01 **Published:** 7/24/2026	$102.81

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$102.81**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF RULEMAKING
REGARDING THE REVISED RULES OF PROCEDURE OF
WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, the Wiregrass Community Development District (the "District") hereby gives the public notice of its intent to adopt its proposed revised Rules of Procedure (the "Proposed Rules"). The rule number for the Proposed Rules of the District is 26-01. Prior notice of rule development relative to the Proposed Rules was published in the Business Observer on July 17, 2026.

A public hearing will be conducted by the Board of Supervisors (the "Board") of the District on August 28, 2026, at 11:00 a.m. at the Offices of Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544 relative to the adoption of the Proposed Rules. Pursuant to Sections 190.011(5) and 190.012(3), Florida Statutes, the Proposed Rules will not require legislative ratification.

The summary of, purpose and effect of the revised Rules of Procedure is to provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the Proposed Rules includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the Proposed Rule include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 120.54, 120.542, 120.5435, 120.56, 120.69, 120.81, 189.053, 189.069, 190.006, 190.007, 190.008, 190.011, 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.012, 286.0113, 286.0114, 287.017, 287.055, and 287.084, Florida Statutes.

A statement of estimated regulatory costs, as defined in Section 120.541(2), Florida Statutes, has not been prepared relative to the Proposed Rules. Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

For more information regarding the public hearing, the Proposed Rules, or for a copy of the Proposed Rules and the related incorporated documents, if any, please contact the District Manager c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614, (813) 994-1001, or scraft@rizzetta.com (the "District Manager's Office").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the public hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1 800-955-8770 for aid in contacting the District Manager's Office

Sean Craft
Wiregrass Community Development District
July 24, 2026 26-01754P

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Serial Number
26-01754P

Business Observer

Published Weekly
New Port Richey . Pasco County . Florida

COUNTY OF PASCO

STATE OF FLORIDA

Before the undersigned authority personally appeared Lindsey Padgett who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at New Port Richey . Pasco County . Florida: that the attached copy of advertisement,

being a Notice of Rulemaking Regarding the Revised Rules of Procedure of Wiregrass Community Development District

in the matter of Proposed Rule 26-01

in the Court, was published in said newspaper by print in the

issues of 7/24/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Lindsey Padgett

Sworn to and subscribed, and personally appeared by physical presence before me,

24th day of July, 2026 A.D.

by Lindsey Padgett who is personally known to me.

Notary Public, State of Florida
(SEAL)

Kimberly S Martin
Comm.: HH 817741
Expires: Jul. 25, 2030
Notary Public - State of Florida

NOTICE OF RULEMAKING
REGARDING THE REVISED RULES OF PROCEDURE OF
WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, the Wiregrass Community Development District (the "District") hereby gives the public notice of its intent to adopt its proposed revised Rules of Procedure (the "Proposed Rules"). The rule number for the Proposed Rules of the District is 26-01. Prior notice of rule development relative to the Proposed Rules was published in the Business Observer on July 17, 2026.

A public hearing will be conducted by the Board of Supervisors (the "Board") of the District on August 28, 2026, at 11:00 a.m. at the Offices of Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544 relative to the adoption of the Proposed Rules. Pursuant to Sections 190.011(5) and 190.012(3), Florida Statutes, the Proposed Rules will not require legislative ratification.

The summary of, purpose and effect of the revised Rules of Procedure is to provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the Proposed Rules includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the Proposed Rule include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 120.54, 120.542, 120.5435, 120.56, 120.69, 120.81, 189.053, 189.069, 190.006, 190.007, 190.008, 190.011, 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.012, 286.0113, 286.0114, 287.017, 287.055, and 287.084, Florida Statutes.

A statement of estimated regulatory costs, as defined in Section 120.541(2), Florida Statutes, has not been prepared relative to the Proposed Rules. Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

For more information regarding the public hearing, the Proposed Rules, or for a copy of the Proposed Rules and the related incorporated documents, if any, please contact the District Manager c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614, (813) 994-1001, or scraft@rizzetta.com (the "District Manager's Office").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the public hearing, staff or Supervisors may participate at the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty eight (48) hours prior to the public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Manager's Office.

Sean Craft
Wiregrass Community Development District
July 24, 2026

26-01754P

Wiregrass Irrigation, LLC

28210 Paseo Drive, Suite 109, Office 258
Wesley Chapel, FL 33543
P: 813-973-7491

INVOICE

Invoice No.: 122
Invoice Date: 7/1/26

BILL TO:
Wiregrass CDD
3844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

DESCRIPTION	AMOUNT
The Ridge June 2026 Trim Invoice	$23,184.25
The Arbors Ph. 1 & 2 June 2026 Trim Invoice	$8,161.19
Windermere Estates June 2026 Trim Invoice	$1,474.00
Altis June 2026 Trim Invoice	$2,716.00
Audi June 2026 Trim Invoice	$80.25
Beach House June 2026 Trim Invoice	$140.75
North Tampa Behavioral Health June 2026 Trim Invoice	$124.75
Fairfield Inn June 2026 Trim Invoice	$253.50
Mini Mall Storage June 2026 Trim Invoice	$74.75
Culver's June 2026 Trim Invoice	$88.25
Kiddie Academy June 2026 Trim Invoice	$25.00
Persimmon Park June 2026 Trim Invoice	$12,276.99
7-Eleven June 2026 Trim Invoice	$77.25
Cooper's Hawk Winery & Restaurant June 2026 Trim Invoice	$1,235.00
Wiregrass M14B 2026 June 2026 Trim Invoice	$71.75
Florida Cancer Specialists June 2026 Trim Invoice	$25.00
Daybreak Market June 2026 Trim Invoice	$96.50
BayPaws Wiregrass Ranch June 2026 Trim Invoice	$47.33

TOTAL $50,152.51

Make all checks payable to WIREGRASS IRRIGATION, LLC

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **1723523** Cycle **17**
Meter Number
Customer Number 10485402
Customer Name WIREGRASS CDD A FL CORP

Bill Date **06/24/2026**
Amount Due **7,314.62**
Current Charges Due **07/21/2026**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

1 0 4 8 5 4 0 2

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

Previous Balance		7,277.52
Payment	7,277.52CR	
Balance Forward		0.00
Light Energy Charge	288.29	
Light Support Charge	270.90	
Light Maintenance Charge	1,361.53	
Light Fixture Charge	1,640.41	
Light Fuel Adj 11,133 KWH @ 0.04700	523.25	
Poles(QTY 305)	3,202.50	
FL Gross Receipts Tax	27.74	
Total Current Charges		7,314.62
Total Due E.F.T.		7,314.62

Lights/Poles	Type/Qty	Type/Qty	Type/Qty	Type/Qty
	120 184	212 76	420 45	960 305

DO NOT PAY
Total amount will be electronically transferred on or after 07/10/2026.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Please Detach and Return This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 06/24/2026

Use above space for address change ONLY.

District: OP17

1723523 OP17
WIREGRASS CDD A FL CORP
C/O RIZZETTA & CO INC
PO BOX 32414
CHARLOTTE NC 28232-2414

27 - 9 - 8844

Electronic Funds Transfer on or after	07/10/2026
TOTAL CHARGES DUE	7,314.62
DO NOT PAY	

00017235230007314620007314620?

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Account Number **2281504** Cycle 17
Meter Number
Customer Number 10485402
Customer Name WIREGRASS CDD A FL CORP

Bill Date **06/24/2026**
Amount Due **2,867.92**
Current Charges Due **07/21/2026**

District Office Serving You
One Pasco Center

See Reverse Side For More Information

Service Address PUBLIC LIGHTING
Service Classification Public Lighting

ELECTRIC SERVICE

From Date	From Reading	To Date	To Reading	Multiplier	Dem. Reading	KW Demand	kWh Used

Comparative Usage Information

Period	Days	Average kWh Per Day

BILLS ARE DUE WHEN RENDERED
A 1.5 percent, but not less than $5, late charge will apply to unpaid balances as of 5:00 p.m. on the due date shown on this bill.

1 0 4 8 5 4 0 2

You have 24-hour access to manage your account on-line through Smarthub at www.wrec.net. If you would like to make a payment using your credit card, please call 855-938-3431. This number is WREC's Secure Pay-By-Phone system.

JUN 29 2026

Previous Balance		2,860.75
Payment	2,860.75CR	
Balance Forward		0.00
Light Energy Charge	24.08	
Light Support Charge	52.46	
Light Maintenance Charge	798.08	
Light Fixture Charge	984.70	
Light Fuel Adj 2,150 KWH @ 0.04700	101.05	
Poles(QTY 86)	903.00	
FL Gross Receipts Tax	4.55	
Total Current Charges		2,867.92
Total Due E.F.T.		2,867.92

Lights/Poles	Type/Qty	Type/Qty
	212 86	960 86

DO NOT PAY
Total amount will be electronically transferred on or after 07/10/2026.

WITHLACOOCHEE RIVER ELECTRIC COOPERATIVE, INC.

Your Touchstone Energy® Cooperative

P.O. Box 278 • Dade City, Florida 33526-0278

Please **Detach and Return** This Portion With Your Payment To Ensure Accurate Posting.

See Reverse Side For Mailing Instructions

Bill Date: 06/24/2026

Use above space for address change ONLY.

District: OP17

2281504 **OP17**
WIREGRASS CDD A FL CORP
C/O RIZZETTA & CO INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

26 - 9 - 8478

Electronic Funds Transfer on or after	07/10/2026
TOTAL CHARGES DUE	2,867.92
DO NOT PAY	

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